



Financial Statements
June 30, 2023 and 2022

Domestic Violence Intervention Services, Inc.

Domestic Violence Intervention Services, Inc.

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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, 2023 and 2022, 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, 2023 and 2022, 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; and
- 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 30 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 November 29, 2023, 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".

Tulsa, Oklahoma
November 29, 2023

Domestic Violence Intervention Services, Inc.
Statements of Financial Position
June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Assets		
Current Assets		
Cash and cash equivalents	\$ 1,759,176	\$ 766,030
Accounts receivable	645,956	585,857
Promises to give, net	473,175	479,934
Prepaid expenses and other assets	<u>168,936</u>	<u>38,692</u>
Total current assets	3,047,243	1,870,513
Beneficial Interest in Assets Held by Tulsa Community Foundation	1,343,436	1,284,660
Board Designated Investments	2,209,764	2,136,351
Property and Equipment, net	<u>12,380,974</u>	<u>12,855,414</u>
	<u><u>\$ 18,981,417</u></u>	<u><u>\$ 18,146,938</u></u>
Liabilities and Net Assets		
Current Liabilities		
Current maturities of equipment note payable	\$ 2,321	\$ 6,580
Accounts payable	340,173	118,582
Accrued expenses	<u>416,129</u>	<u>363,894</u>
Total liabilities	<u>758,623</u>	<u>489,056</u>
Net Assets		
Without donor restrictions		
Undesignated	499,971	79,325
Board designated for capital investment	757,926	836,496
Board designated endowment funds	2,795,274	2,584,515
Net investment in capital assets	<u>12,378,653</u>	<u>12,848,834</u>
Total net assets without donor restrictions	16,431,824	16,349,170
With donor restrictions	<u>1,790,970</u>	<u>1,308,712</u>
Total net assets	<u>18,222,794</u>	<u>17,657,882</u>
	<u><u>\$ 18,981,417</u></u>	<u><u>\$ 18,146,938</u></u>

Domestic Violence Intervention Services, Inc.

Statement of Activities
Year Ended June 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, Support, and Gains			
Contributions	\$ 95,645	\$ 948,348	\$ 1,043,993
Grants			
Federal awards	3,670,567	-	3,670,567
State awards	331,495	-	331,495
Other	39,798	2,321,814	2,361,612
Special events	430,838	-	430,838
Program service fees	158,739	-	158,739
Employee retention tax credits	765,795	-	765,795
Miscellaneous income	166,078	-	166,078
Net investment return	285,182	-	285,182
Net assets released from restrictions	2,787,904	(2,787,904)	-
Total revenue, support and gains	8,732,041	482,258	9,214,299
Expenses			
Program services	6,474,539	-	6,474,539
Management and general	1,706,643	-	1,706,643
Fundraising, including special events of \$80,086	468,205	-	468,205
Total expenses	8,649,387	-	8,649,387
Change in Net Assets	82,654	482,258	564,912
Net Assets, Beginning of Year	16,349,170	1,308,712	17,657,882
Net Assets, End of Year	\$ 16,431,824	\$ 1,790,970	\$ 18,222,794

Domestic Violence Intervention Services, Inc.

Statement of Activities

Year Ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
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	40,898	-	40,898
Net investment return	(448,212)	-	(448,212)
Net assets released from restrictions	1,776,013	(1,776,013)	-
Total revenue, support and gains	5,437,485	(1,402)	5,436,083
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
Total expenses	6,688,460	-	6,688,460
Change in Net Assets from Operating Activities	(1,250,975)	(1,402)	(1,252,377)
Nonoperating Activities			
Gain on forgiveness of PPP Loan	-	-	-
Change in Net Assets	(1,250,975)	(1,402)	(1,252,377)
Net Assets, Beginning of Year	17,600,145	1,310,114	18,910,259
Net Assets, End of Year	\$ 16,349,170	\$ 1,308,712	\$ 17,657,882

Domestic Violence Intervention Services, Inc.
Statement of Functional Expenses
Year Ended June 30, 2023

	Program Services									Supporting Activities			
	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	\$ 738,250	\$ 881,957	\$ 897,004	\$ 588,141	\$ 360,289	\$ 113,463	\$ 270,652	\$ 549,856	\$ 4,399,612	\$ 864,294	\$ 15,516	\$ 288,009	\$ 5,567,431
Professional fees	143,035	91,489	88,844	22,102	39,385	1,933	108,699	8,734	504,221	631,299	-	49,108	1,184,628
Supplies	7,554	23,972	3,575	4,890	50	433	19,213	728	60,415	7,377	2,798	2,898	73,488
Telephone	6,216	9,915	4,838	4,216	1,400	4,164	3,308	3,474	37,531	8,276	-	1,379	47,186
Postage & Shipping	-	-	685	-	-	-	-	-	685	4,178	-	114	4,977
Occupancy	60,872	211,935	952	80,221	3,788	28,065	110,168	15,687	511,688	73,130	-	12,811	597,629
Rental and maintenance	5,265	3,779	5,899	2,051	744	395	1,632	992	20,757	4,780	-	744	26,281
Printing and publications	4,755	185	523	2,039	186	77	169	1,556	9,490	2,182	750	3,444	15,866
Conferences, conventions, and meetings	3,094	10,255	18,985	8,985	5,392	-	2,301	5,305	54,317	6,000	-	20	60,337
Client assistance	6,449	108,891	5,122	1,794	17,679	-	166,551	6,022	312,508	-	-	-	312,508
Interest	-	-	-	-	-	-	-	-	-	6,023	-	5,580	11,603
Miscellaneous	5,462	6,934	1,206	6,859	5,038	2,053	555	596	28,703	22,764	46,225	6,544	104,236
Direct fund raising	-	-	2,558	-	-	-	-	-	2,558	-	-	77,528	80,086
Total Expenses Before Depreciation	980,952	1,349,312	1,030,191	721,298	433,951	150,583	683,248	592,950	5,942,485	1,630,303	65,289	448,179	8,086,256
Depreciation	105,635	174,056	116	4,508	110,888	821	116,922	19,109	532,054	11,051	-	20,026	563,131
Total Expenses	<u>\$ 1,086,587</u>	<u>\$ 1,523,368</u>	<u>\$ 1,030,307</u>	<u>\$ 725,806</u>	<u>\$ 544,839</u>	<u>\$ 151,404</u>	<u>\$ 800,170</u>	<u>\$ 612,059</u>	<u>\$ 6,474,539</u>	<u>\$ 1,641,354</u>	<u>\$ 65,289</u>	<u>\$ 468,205</u>	<u>\$ 8,649,387</u>

Domestic Violence Intervention Services, Inc.
Statement of Functional Expenses
Year Ended June 30, 2022

	Program Services									Supporting Activities			
	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	<u>\$ 911,583</u>	<u>\$ 1,412,424</u>	<u>\$ 677,053</u>	<u>\$ 674,280</u>	<u>\$ 245,657</u>	<u>\$ 139,077</u>	<u>\$ 551,929</u>	<u>\$ 583,585</u>	<u>\$ 5,195,587</u>	<u>\$ 1,011,658</u>	<u>\$ 16,467</u>	<u>\$ 464,748</u>	<u>\$ 6,688,460</u>

Domestic Violence Intervention Services, Inc.

Statements of Cash Flows

Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Operating Activities		
Change in net assets	\$ 564,912	\$ (1,252,377)
Adjustments to reconcile the change in net assets to cash from (used for) operating activities		
Depreciation	563,131	547,990
Distributions from and change in beneficial interests in assets held by Tulsa Community Foundation	(58,776)	232,814
Net realized and unrealized (gains) losses on investments	(84,631)	265,680
Change in assets and liabilities		
Accounts receivable	(60,099)	(63,130)
Promises to give	6,759	6,305
Prepaid expenses and other assets	(130,244)	(22,878)
Accounts payable	221,591	27,198
Accrued expenses	<u>52,235</u>	<u>89,598</u>
Net Cash from (used for) Operating Activities	<u>1,074,878</u>	<u>(168,800)</u>
Investing Activities		
Purchase of property and equipment	(88,691)	(66,649)
Purchase of investments	(77,384)	(821,918)
Capital investment fund distribution	81,000	30,000
Other	<u>7,602</u>	<u>21,635</u>
Net Cash used for Investing Activities	<u>(77,473)</u>	<u>(836,932)</u>
Financing Activities		
Payments of principal on equipment note payable	<u>(4,259)</u>	<u>(4,259)</u>
Net Change in Cash and Cash Equivalents	993,146	(1,009,991)
Cash and Cash Equivalents, Beginning of Year	<u>766,030</u>	<u>1,776,021</u>
Cash and Cash Equivalents, End of Year	<u>\$ 1,759,176</u>	<u>\$ 766,030</u>

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, 2023 and 2022, 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. Promises to give consist primarily of amounts receivable from the Tulsa Area United Way as of June 30, 2023 and 2022, and are expected to be collected in the following year.

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, 2023 and 2022.

Beneficial Interest in Assets Held by Tulsa Community Foundation

In March 2000, the Organization established an endowment fund that is perpetual in nature (the Fund) with the Tulsa Community Foundation (TCF) and named itself the beneficiary. The Organization executed an "Agency Fund Agreement" with TCF, creating an agency fund. The Organization granted variance power to TCF, which allows the Board of Trustees of TCF to modify any condition or restriction on its distributions for any specified charitable purpose or to any specified organization, if in the sole judgment of the Board of Trustees such a restriction or condition becomes unnecessary, incapable of fulfillment, or inconsistent with the charitable needs of the community. The Fund is held and invested by TCF for the Organization's benefit and is reported at fair value in the statements of financial position, with changes in fair value recognized in the statements of activities. Distributions from the Fund are recognized as a reduction in the beneficial interest balance.

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.

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 a reserve 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.

When a donor restriction expires, that is, when a stipulated time restriction ends, or purpose restriction is accomplished, 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, unconditional promises 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, 2023 and 2022, respectively, revenue received from U.S. Department of Justice for the Crime Victims Assistance grants made up approximately 35% and 38% of federal grant revenues, respectively, and 14% and 19% 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 and depreciation, which are allocated on a square footage basis, as well as salaries and benefits, rental and maintenance, 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, 2023 and 2022, the Organization had cash and cash equivalents in excess of FDIC limits of approximately \$1,654,000 and \$556,000. 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.

Subsequent Events

Subsequent events have been evaluated through November 29, 2023, 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, 2023 and 2022:

	2023	2022
Cash and cash equivalents	\$ 1,759,176	\$ 766,030
Accounts receivable	645,956	585,857
Promises to give, net	473,175	479,934
	<u>\$ 2,878,307</u>	<u>\$ 1,831,821</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.

The Organization has a board designated endowment totaling \$2,795,274 and \$2,584,515 as of June 30, 2023 and 2022, respectively, consisting of the beneficial interest in assets held by TCF and board-designated investments, and is subject to an annual spending rate as described in Note 9. 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 \$757,926 and \$836,496 at June 30, 2023 and 2022, 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 - 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 \$75,000 and \$73,000 as of June 30, 2023 and 2022, respectively.

The composition of the Fund, by asset class, at June 30, 2023 and 2022, is as follows:

	2023	2022
Pooled Funds – Large Cap	45%	44%
Pooled Funds – Small/Mid Cap	14%	15%
Pooled Funds – Fixed Income	32%	32%
Pooled Funds – International	2%	2%
Other	7%	7%
	<u>100%</u>	<u>100%</u>

Note 4 - 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.

In some cases, the inputs used to measure the fair value of an asset or a liability 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, considering factors specific to the asset or liability. The categorization of an asset within the hierarchy is based upon the pricing transparency of the asset and does not necessarily correspond to the Organization's assessment of the quality, risk, or liquidity profile of the asset or liability.

Domestic Violence Intervention Services, Inc.

Notes to Financial Statements

June 30, 2023 and 2022

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 beneficial interest in assets held by TCF is based on the fair value of fund investments as reported by TCF. These are considered to be Level 3 measurements.

The following table presents assets measured at fair value on a recurring basis at June 30, 2023 and 2022:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>June 30, 2023</u>				
Board designated investments				
Money market funds	\$ 37,437	\$ -	\$ -	\$ 37,437
Mutual funds				
Fixed income	1,112,402	-	-	1,112,402
Equities - domestic	918,673	-	-	918,673
Equities - international	141,252	-	-	141,252
	<u>2,209,764</u>	<u>-</u>	<u>-</u>	<u>2,209,764</u>
Beneficial interest in assets held by the TCF	<u>-</u>	<u>-</u>	<u>1,343,436</u>	<u>1,343,436</u>
	<u>\$ 2,209,764</u>	<u>\$ -</u>	<u>\$ 1,343,436</u>	<u>\$ 3,553,200</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
	<u>2,136,351</u>	<u>-</u>	<u>-</u>	<u>2,136,351</u>
Beneficial interest in assets held by the TCF	<u>-</u>	<u>-</u>	<u>1,284,660</u>	<u>1,284,660</u>
	<u>\$ 2,136,351</u>	<u>\$ -</u>	<u>\$ 1,284,660</u>	<u>\$ 3,421,011</u>

Domestic Violence Intervention Services, Inc.

Notes to Financial Statements

June 30, 2023 and 2022

The following is a reconciliation of the beginning and ending balance of assets measured at fair value on a recurring basis using significant unobservable inputs (Level 3) for the years ended June 30, 2023 and 2022:

	2023	2022
Balance, Beginning of Year	\$ 1,284,660	\$ 1,517,474
Distributions	(76,028)	-
Change in Value of Beneficial Assets Held by Tulsa Community Foundation, Included in Net Investment Return		
Interest and dividend income	30,170	22,807
Net realized gains and losses	20,766	123,112
Change in unrealized gains and losses	91,094	(364,564)
Investment management fees	(7,226)	(14,169)
Net Investment Return	134,804	(232,814)
Balance, End of Year	\$ 1,343,436	\$ 1,284,660

Note 5 - Property and Equipment

Property and equipment consists of the following at June 30, 2023 and 2022:

	Useful Lives	2023	2022
Land		\$ 931,600	\$ 931,600
Buildings and improvements	5 – 30 years	15,100,437	15,100,437
Furniture and fixtures	5 – 10 years	79,943	74,885
Leasehold improvements	1 – 5 years	73,584	73,584
Office equipment and computer software	3 – 10 years	515,668	445,903
Vehicles	5 years	42,369	31,700
Total property and equipment		16,743,601	16,658,109
Less accumulated depreciation		(4,362,627)	(3,802,695)
Net property and equipment		\$ 12,380,974	\$ 12,855,414

Note 6 - 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 2.0% (10.25% at June 30, 2023). Accrued interest and principal are due at maturity (February 2024). As of June 30, 2023 and 2022, there were no outstanding balances under this agreement.

Domestic Violence Intervention Services, Inc.

Notes to Financial Statements

June 30, 2023 and 2022

Note 7 - Net Assets with Donor Restrictions

Net assets with donor restrictions at June 30, 2023 and 2022, consist of:

	2023	2022
Subject to expenditure for a specified purpose		
Shelter services	\$ 243,293	\$ 269,169
Children's services	332,755	167,854
Survivors of sexual assault	11,633	63,293
Legal advocacy	34,000	72,360
Other	682,443	232,464
	<u>1,304,124</u>	<u>805,140</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>486,846</u>	<u>503,572</u>
Total net assets with donor restrictions	<u>\$ 1,790,970</u>	<u>\$ 1,308,712</u>

Net assets released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time or other events specified by the donors as follows for the years ended June 30, 2023 and 2022:

	2023	2022
Expiration of time restrictions	\$ 948,348	\$ 948,349
Satisfaction of purpose restrictions		
Children's services	604,887	278,664
Shelter services	305,877	123,807
Legal advocacy	101,000	43,283
Other program services	827,792	381,910
	<u>\$ 2,787,904</u>	<u>\$ 1,776,013</u>

Note 8 - 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 date of any donor-restricted endowment funds, unless there are explicit donor stipulations to the contrary. At June 30, 2023 and 2022, there were no donor-restricted endowment funds recorded by the Organization.

As of June 30, 2023 and 2022, endowment net asset composition by type of fund is as follows:

	2023	2022
Board designated endowment funds without donor restrictions		
Beneficial interest in assets held by TCF	\$ 1,343,436	\$ 1,284,660
Board designated investments - quasi-endowment	1,451,838	1,299,855
	<u>\$ 2,795,274</u>	<u>\$ 2,584,515</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, 2023 and 2022

Changes in Endowment net assets for the years ended June 30, 2023 and 2022, are as follows:

	2023	2022
Board designated endowment funds without donor restrictions		
Endowment net assets, beginning of year	\$ 2,584,515	\$ 3,029,051
Investment return, net	367,787	(444,536)
Distribution from board-designated endowment pursuant to distribution policy	(157,028)	-
Endowment net assets, end of year	<u>\$ 2,795,274</u>	<u>\$ 2,584,515</u>

Note 9 - Employee Benefits

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 \$69,000 and \$57,000 for the years ended June 30, 2023 and 2022, respectively. Contributions are based on a percentage of participants' compensation, and additional contributions are at the discretion of the Board of Directors.

Note 10 - Employee Retention Credit Income

The Coronavirus Aid, Relief, and Economic Security Act provided an employee retention credit (the credit) which is a refundable tax credit against certain employment taxes for eligible employers. For any applicable quarters in 2020, the credit is equal to 50% of qualified wages paid to employees, capped at \$10,000 of qualified wages through December 31, 2020. The Consolidated Appropriations Act of 2021 and the American Rescue Plan Act of 2021 expanded the availability of the credit, extended the credit through September 30, 2021, and increased the credit to 70% of qualified wages, capped at \$7,000 per quarter. As a result of the changes to the credit, the maximum credit per employee increased from \$5,000 in 2020 to \$21,000 in 2021. During the year ended June 30, 2023, the Organization recorded a \$765,795 benefit related to the credit and incurred professional fees of \$173,343. The Organization recorded the benefit within the statement of activities as employee retention tax credits.



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, 2023, 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 November 29, 2023.

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.

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

Tulsa, Oklahoma
November 29, 2023



Independent Auditor's Report on Compliance for Its Major Federal 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 identified as subject to audit 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, 2023. 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, 2023.

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; and
- 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.

The image shows a handwritten signature in cursive script that reads "Eide Bailly LLP".

Tulsa, Oklahoma
November 29, 2023

Domestic Violence Intervention Services, Inc.
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number	Expenditures
U.S. Department of Justice			
Passed through State of Oklahoma, District Attorneys Council			
Crime Victim Assistance - Court Advocacy	16.575	2021-VOCA-DVIS-029	\$ 105,119
Crime Victim Assistance - Court Advocacy	16.575	2022-VOCA-DVIS-056	258,788
Crime Victim Assistance - Outpatient/Sexual Assault	16.575	2021-VOCA-DVIS-027	173,275
Crime Victim Assistance - Outpatient/Sexual Assault	16.575	2022-VOCA-DVIS-057	436,154
Crime Victim Assistance - Shelter	16.575	2021-VOCA-DVIS-028	63,991
Crime Victim Assistance - Shelter	16.575	2022-VOCA-DVIS-058	<u>229,210</u>
			1,266,537
Violence Against Women Grants	16.588	2022/23-VAWA-DVIS-00069	36,122
Sexual Assault Services Formula Program	16.017	2022/23-SASP-DVIS-014	53,217
Passed through City of Tulsa, Department of Grants Administration			
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and and Stalking on Campus	16.525	PN: 2129FR0032 / CN:136282	55,693
Passed through the University of Tulsa			
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and and Stalking on Campus	16.525	2016-WS-AX-007	<u>53,408</u>
			109,101
Enhanced Training and Services to End Violence and Abuse of Women Later in Life	16.528	N/A	25,779
Enhanced Training and Services to End Violence and Abuse of Women Later in Life	16.528	N/A	<u>67,421</u>
			93,200
Legal Assistance for Victims	16.524	N/A	267,795
Education, Training and Enhanced Services to End Violence Against and Abuse of Women with Disabilities	16.529	N/A	76,308
Transitional Housing Assistance Grant for Victims of Domestic Violence, Stalking or Sexual Assault	16.736	N/A	54,876
Crime Victim Assistance / Discretionary Grants - OVC Pets	16.582	N/A	<u>11,964</u>
Total U.S. Department of Justice			<u>1,969,120</u>

Domestic Violence Intervention Services, Inc.
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	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			
Community Development Block Grants/Entitlement			
Grants - Crisis Housing Specialist	14.218	PN:2159FR0086 / CN:137106	\$ 323,801
Community Development Block Grants/Entitlement Grants	14.218	PN: 2159FR0076 / CN: 136663	48,534
Community Development Block Grants/Entitlement Grants	14.218	PN:2359FR0021 / CN:137468	31,830
			<u>404,165</u>
Emergency Solutions Grant Project	14.231	PN: 2359FR0043 / CN: 137477	47,600
COVID - Emergency Solutions Grant Project	14.231	PN: 215FR0063 / CN:136018	83,612
Passed through Oklahoma Department of Commerce			
COVID - Emergency Solutions Grant Program - CV	14.231	ESG-CR2-2020-DVIS-00037	158,013
			<u>289,225</u>
Continuum of Care Program	14.267	N/A	228,637
Continuum of Care Program - Tulsa Day Center	14.267	N/A	118,111
			<u>346,748</u>
Total U.S. Department of Housing and Urban Development			<u>1,040,138</u>
U.S. Department of Health and Human Services			
Passed through Oklahoma State Department of Education			
Family Violence Prevention and Services/Domestic			
Violence Shelter and Supportive Services - Underserved	93.671	PO - 0499002091	10,313
COVID - Family Violence Prevention and Services/Domestic			
Violence Shelter and Supportive Services - ARP			
Funding Tier 1	93.671	PO - 0499002258	44,295
COVID - Family Violence Prevention and Services/Domestic			
Violence Shelter and Supportive Services - ARP			
Funding Tier 2	93.671	PO - 0499002225	60,372
COVID - Family Violence Prevention and Services/Domestic			
Violence Shelter and Supportive Services - ARP			
Sexual Assault	93.671	PO - 0499002203	28,698
COVID - Family Violence Prevention and Services/Domestic			
Violence Shelter and Supportive Services - ARP			
COVID Health	93.671	PO - 0499002188	247,902
Family Violence Prevention and Services/Domestic			
Violence Shelter and Supportive Services - Office			
of the Attorney General	93.671	PO - 0499002299	207,818
			<u>599,398</u>

Domestic Violence Intervention Services, Inc.
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number	Expenditures
Passed through Oklahoma State Department of Health and Human Services Injury Prevention and Control Research and State and Community Based Programs	93.136	3409022691	\$ 48,076
Total U.S. Department of Health and Human Services			<u>647,474</u>
U.S. Department of the Treasury			
Passed through City of Tulsa, Department of Grants Administration COVID - Coronavirus State and Local Fiscal Recovery Funds - Domestic Violence Survivor Relief	21.027	SLT-1498	13,835
Total Federal Awards Expended			<u><u>\$ 3,670,567</u></u>

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, 2023. 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, except for subrecipient expenditures which are recorded on the cash basis. 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.

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, 2023

<u>State Grantor/Program Title</u>	<u>Contract Number</u>	<u>State Expenditures</u>
Oklahoma State Department of Mental Health		
Child Trauma Mental Health Services	4529042659	\$ 1,549
Service Quality Enhancement	4529061823	<u>7,747</u>
		9,296
Oklahoma Office of Attorney General		
Domestic Violence/Sexual Assault Services	499001989	<u>322,199</u>
Total State Awards Expended		<u><u>\$ 331,495</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>Federal Financial Assistance Listing</u>
Crime Victim Assistance	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.