

**DOMESTIC VIOLENCE SOLUTIONS
FOR SANTA BARBARA COUNTY**

INDEPENDENT AUDITOR'S REPORT
FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION

JUNE 30, 2022

**DOMESTIC VIOLENCE SOLUTIONS
FOR SANTA BARBARA COUNTY
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June 30, 2022**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of
Domestic Violence Solutions for Santa Barbara County

Opinion

We have audited the accompanying financial statements of Domestic Violence Solutions for Santa Barbara County (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

The financial statements of Domestic Violence Solutions for Santa Barbara County, as of and for the year ended June 30, 2021, were audited by Damitz, Brooks, Nightingale Turner & Morrisset. Effective January 1, 2022, Damitz, Brooks, Nightingale, Turner & Morrisset merged with Hutchinson and Bloodgood, LLP. Damitz, Brooks, Nightingale, Turner & Morrisset's report, dated November 23, 2021, expressed an unqualified opinion on those statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Domestic Violence Solutions for Santa Barbara County as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Domestic Violence Solutions for Santa Barbara County and to meet our other ethical responsibilities in accordance with the 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 audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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 Domestic Violence Solutions for Santa Barbara County's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for 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 generally accepted 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 generally accepted 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 Domestic Violence Solutions for Santa Barbara County'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 Domestic Violence Solutions for Santa Barbara County's ability to continue as a going concern for a reasonable period of time.

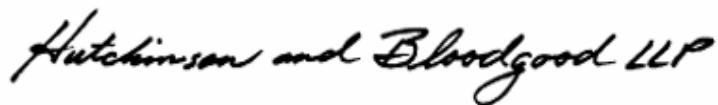
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2023, on our consideration of Domestic Violence Solutions for Santa Barbara County'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 Domestic Violence Solutions for Santa Barbara County'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 Domestic Violence Solutions for Santa Barbara County's internal control over financial reporting and compliance.



Hutchinson and Bloodgood LLP
Santa Barbara, California
March 30, 2023

DOMESTIC VIOLENCE SOLUTIONS FOR SANTA BARBARA COUNTY

Statement of Financial Position

June 30, 2022

(With Summarized Comparative Totals for the Year 2021)

<i>Assets</i>	Without Donor Restrictions	With Donor Restrictions	Total	
			2022	2021
Cash and cash equivalents	\$ 1,660,567	\$ -	\$ 1,660,567	\$ 1,447,690
Accounts receivable	299,825	-	299,825	256,002
Pledges receivable	-	-	-	2,125
Grants receivable	-	507	507	5,562
Deposits and prepaid expenses	44,824	-	44,824	30,063
Investments	619,674	-	619,674	380,694
Property and equipment, net	1,321,930	-	1,321,930	1,331,863
Interest in charitable remainder trust	-	53,498	53,498	75,055
Beneficial interest in assets held by others	-	1,712,382	1,712,382	1,949,211
<i>Total assets</i>	3,946,820	1,766,387	5,713,207	5,478,265
 <i>Liabilities and Net Assets</i> 				
<i>Liabilities</i>				
Accounts payable	\$ 211,481	\$ -	211,481	\$ 1,182
Accrued payroll and related expenses	86,052	-	86,052	96,551
Security deposits	5,172	-	5,172	4,972
Notes payable	430,507	-	430,507	435,562
<i>Total liabilities</i>	733,212	-	733,212	538,267
 <i>Net Assets</i>				
Without donor restrictions	3,213,608	-	3,213,608	2,908,045
With donor restrictions	-	1,766,387	1,766,387	2,031,953
<i>Total net assets</i>	3,213,608	1,766,387	4,979,995	4,939,998
	\$ 3,946,820	\$ 1,766,387	\$ 5,713,207	\$ 5,478,265

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

DOMESTIC VIOLENCE SOLUTIONS FOR SANTA BARBARA COUNTY

Statement of Activities

Year Ended June 30, 2022

(With Summarized Comparative Totals for the Year 2021)

	Without Donor Restrictions	With Donor Restrictions	Total 2022	Total 2021
<i>Public Support and Revenue</i>				
<i>Public Support</i>				
Government grants	\$ 1,162,904	\$ -	\$ 1,162,904	\$ 1,514,913
Contributions and grants	1,021,769	-	1,021,769	602,113
In-kind donations	183,003	-	183,003	137,912
Bequests	7,939	-	7,939	-
Net assets released from restrictions	7,177	(7,177)	-	-
Special events:				
Special events - gross	148,057	-	148,057	-
Direct special event costs	(46,356)	-	(46,356)	-
Net special event proceeds	101,701	-	101,701	-
<i>Total public support</i>	2,484,493	(7,177)	2,477,316	2,254,938
<i>Revenue</i>				
Thrift shop royalties	53,115	-	53,115	46,147
Rental income	251,549	-	251,549	239,519
Court ordered fees	38,606	-	38,606	37,360
Training	11,250	-	11,250	2,417
Change in value of beneficial interest in assets held by others	-	(236,828)	(236,828)	342,228
Change in value of interest in charitable remainder trust	-	(21,561)	(21,561)	11,570
Investment income (loss), net of investment expenses	(93,228)	-	(93,228)	53,613
Miscellaneous income	2,617	-	2,617	2,535
<i>Total revenue</i>	263,909	(258,389)	5,520	735,389
<i>Total Public Support and Revenue</i>	2,748,402	(265,566)	2,482,836	2,990,327
<i>Expenses</i>				
Program services	1,735,098	-	1,735,098	1,448,822
Management and general	560,385	-	560,385	625,236
Fundraising	147,356	-	147,356	152,682
<i>Total expenses</i>	2,442,839	-	2,442,839	2,226,740
<i>Increase (decrease) in net assets</i>	305,563	(265,566)	39,997	763,587
<i>Net assets, beginning of year</i>	2,908,045	2,031,953	4,939,998	4,176,411
<i>Net assets, end of year</i>	\$ 3,213,608	\$ 1,766,387	\$ 4,979,995	\$ 4,939,998

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

DOMESTIC VIOLENCE SOLUTIONS FOR SANTA BARBARA COUNTY

Statement of Functional Expenses

Year Ended June 30, 2022

(With Summarized Comparative Totals for the Year 2021)

	Program	Management	Fundraising	Total	
	Services	and General		2022	2021
Salaries and wages	\$ 967,373	\$ 233,865	\$ 53,568	\$ 1,254,806	\$ 1,154,973
Payroll taxes	66,669	24,891	4,069	95,629	91,466
Employee benefits	45,457	65,566	2,283	113,306	87,560
Total salaries and benefits	1,079,499	324,322	59,920	1,463,741	1,333,999
Office expenses	42,765	52,752	2,980	98,497	90,769
Occupancy	132,694	27,398	1,745	161,837	114,589
Occupancy (in-kind)	116,400	-	-	116,400	85,048
Supplies (in-kind)	-	-	47,071	47,071	32,742
Insurance	33,795	12,070	2,414	48,279	51,057
Imputed interest (in-kind)	-	19,532	-	19,532	20,122
Professional services	35,300	78,594	19,153	133,047	112,966
Transportation	14,516	5,585	-	20,101	9,257
Direct mailings	-	-	235	235	-
Advertising	-	158	3,706	3,864	9,760
Direct assistance	175,710	-	-	175,710	235,504
Miscellaneous	-	3,198	-	3,198	3,217
Conferences and training	3,583	1,956	-	5,539	2,422
Donor development	-	53	1,663	1,716	1,547
Supplies	2,117	-	-	2,117	3,828
Outreach and education	2,759	495	1,615	4,869	25
Special events - food or hospitality	-	-	29,411	29,411	-
Special events - other services	-	-	16,945	16,945	-
Total expenses before depreciation	1,639,138	526,113	186,858	2,352,109	2,106,852
Depreciation	95,960	34,272	6,854	137,086	119,888
Less expenses included with revenues in the statement of activities					
Special events expenses	-	-	(46,356)	(46,356)	-
	<u>\$ 1,735,098</u>	<u>\$ 560,385</u>	<u>\$ 147,356</u>	<u>\$ 2,442,839</u>	<u>\$ 2,226,740</u>

DOMESTIC VIOLENCE SOLUTIONS FOR SANTA BARBARA COUNTY

Statement of Cash Flows

Year Ended June 30, 2022

(With Summarized Comparative Totals for the Year 2021)

	2022	2021
<i>Cash flows from operating activities</i>		
Cash received from unrestricted revenues and support, net	\$ 2,580,304	\$ 2,322,606
Cash received from temporarily restricted contributors	7,180	62,985
Investment income, net	18,440	14,794
Cash paid for salaries and related expenses, net	(1,474,240)	(1,322,583)
Cash paid for other operating costs, net	(448,510)	(682,217)
<i>Net cash provided by operating activities</i>	683,174	395,585
<i>Cash flows from investing activities</i>		
Purchase of equipment and bulding improvements	(127,154)	(14,182)
Proceeds from sales of investments	289,684	194,489
Purchases of investments	(632,827)	(526,490)
<i>Net cash used by investing activities</i>	(470,297)	(346,183)
<i>Cash flows from financing activities</i>		
Paycheck protection program loan proceeds	-	232,505
Paycheck protection program loan conditions met	-	(232,505)
<i>Net cash provided by financing activities</i>	-	-
Net increase in cash and cash equivalents	212,877	49,402
<i>Cash and cash equivalents, beginning of year</i>	1,447,690	1,398,288
<i>Cash and cash equivalents, end of year</i>	\$ 1,660,567	\$ 1,447,690
Reconciliation of net assets to net cash provided by operating activities		
Increase in net assets	\$ 39,997	\$ 763,587
Adjustments to reconcile increase (decrease) in net assets to net cash provided by operating activities:		
Depreciation	137,086	119,888
In-kind loan forgiveness	(5,055)	(14,610)
Realized gain on investments	(7,504)	(9,874)
Unrealized (gain) loss on investments	111,668	(38,819)
Change in value of charitable remainder trusts	21,561	(11,570)
Change in value of beneficial interest in assets held by others	236,828	(342,228)
(Increase) decrease in:		
Accounts receivable	(43,822)	(64,541)
Pledges receivable	2,125	40,375
Grants receivable	5,051	14,610
Deposits and prepaid expenses	(14,761)	(25,373)
Increase (decrease) in:		
Accounts payable	210,299	(45,126)
Accrued payroll and related expenses	(10,499)	11,416
Security deposits	200	(2,150)
<i>Net cash provided by operating activities</i>	\$ 683,174	\$ 395,585

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

For DOMESTIC VIOLENCE SOLUTIONS FOR SANTA BARBARA COUNTY
Notes to Financial Statements
June 30, 2022
(With Summarized Comparative Totals for 2021)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of Domestic Violence Solutions for Santa Barbara County (the “Organization”) is presented to assist in understanding the Organization’s financial statements. The financial statements and notes are representations of the Organization’s management, who are responsible for their integrity and objectivity. These accounting policies conform to accounting principles generally accepted in the United States of America (GAAP) and have been consistently applied in the preparation of the financial statements.

Nature of Activities

Domestic Violence Solutions for Santa Barbara County, Inc., is a California nonprofit corporation dedicated to ending the intergenerational cycle of domestic violence by providing prevention and intervention services and by challenging society’s attitudes, beliefs and behaviors to effect social change. Incorporated March 30, 1980, the Organization operates three emergency shelters, a transitional housing site, county-wide teen services, and a full range of counseling and support services for men, women, and children. Services include a 24-hour crisis support line, a Domestic Violence Emergency Response Team (DVRT), which works alongside law enforcement at the scene of a domestic violence crisis, and a 40-hour domestic violence education training program.

Financial Statement Presentation

Information regarding the Organization’s financial position and activities are based on the existence or absence of donor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions that may be expended for any purpose in performing the primary objectives of the Organization.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are permanent in nature, whereby the donor has stipulated the funds be maintained in perpetuity. Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction is met, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

Cash and Cash Equivalents

For purposes of the statement of cash flows, cash and cash equivalents consists of cash on hand and cash in banks.

Revenue Recognition

Generally accepted accounting principles require the Organization to differentiate between exchange transactions and contributions. Due to the nature of the governmental grants, the Organization has determined funds received under governmental grants to be exchange transactions. Accordingly, the Organization recognizes these governmental grants as earned revenue as those costs are incurred and subsequently invoiced to the appropriate government agency. Amounts due at year end are recorded in accounts receivable.

Rental income is recognized as rents become due and consists of income from the Second Stage facility. The facility provides Section 8 housing to 15 domestic violence victims and their families.

Contributions and Grants

Contributions are recorded at their fair value on the date of donation. All contributions and grants are considered to be available for unrestricted use unless specifically restricted by the donor. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as support with donor restrictions.

In-kind Contributions

Numerous volunteers give their time and expertise to the Organization in a wide variety of areas to further its program and objectives. In accordance with GAAP, this contribution, despite its considerable value to the mission of the Organization, is not reflected in the financial statements. Donated rents and program related materials are reflected as contributions in the accompanying statements at their estimated fair market values at the date of receipt. In-kind interest is calculated using an imputed interest rates ranging from 4.5% to 6.0%

Functional Expenses

The Organization allocates its expenses on a functional basis among its various program and support services. Expenses that can be identified with a specific program and support service are allocated directly according to their expenditure classification. Other expenses that are common to several functions are allocated by square footage utilized by the respective function.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

Uncertain Tax Positions

Financial Accounting Standards Board's ASC 740-10, *Accounting for Uncertainty in Income Taxes*, prescribes a threshold for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. The Organization files tax returns in the U.S. federal jurisdiction and in the state of California. The Organization's tax returns from the year 2019 to the present remain subject to examination by the IRS for federal tax purposes, and the tax years from 2018 to the present remain subject to examination by the state of California. Management has evaluated its tax positions for all jurisdictions in which the statute of limitations remains open and has determined that the Organization had taken no uncertain tax positions that require adjustment to the financial statements. The Organization had no unrecognized tax benefits related to tax positions taken during the year ended June 30, 2022 or for prior periods.

Tax Exempt Status

The Organization is an exempt organization under Section 501(c)(3) of the Internal Revenue Code (IRC) and Section 23701(d) of the California Revenue and Taxation Code and is considered a public charity.

Fair Value Measurements

The Organization follows ASC No. 820, *Fair Value Measurements and Disclosures*, issued by the Financial Accounting Standards Board (FASB). This standard defines fair value, establishes a framework for measuring fair value, and requires certain disclosures about fair value measurements. Pursuant to ASC No. 820, assets and liabilities recorded at fair value are categorized based upon the level of judgment associated with the inputs used to measure fair value. ASC No. 820 establishes a three-level fair value hierarchy that describes the inputs that are used to measure the fair values of respective assets and liabilities:

Level 1 – Quoted prices are available in active markets for identical investments as of the reporting date.

Level 2 – Pricing inputs, including broker quotes, are generally those other than exchange quoted prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value is determined through the use of models or other valuation methodologies.

Level 3 – Pricing inputs are unobservable for the investment and include situations where there is little, if any, market activity for the investment. The inputs into the determination of fair value require significant management judgment, estimation, or other unobservable inputs.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

Following is a description of the valuation methodologies used for assets and liabilities measured at fair value on a recurring basis.

Cash: Valued at face value. (Level 1)

Mutual and exchange traded funds: Valued utilizing quoted prices available in active markets for identical investments as of the reporting date. (Level 1)

Interest in charitable remainder trust: Valued using life expectancy and discount factors obtained from external sources. (Level 2)

Interest in assets held by others: Value is based on Net Asset Value (NAV) per the most recent audited financial statements and interim information provided by the fund manager. The Organization does not have the ability to control or direct the assets held by others and the income and principal is subject to certain restrictions on redemption. (Level 2)

Property and Equipment

Property and equipment are stated at cost or, if acquired by gift, at the fair market value at the date of donation. Expenditures for building improvements and major renewals in excess of \$5,000 that extend the useful lives of property and equipment are capitalized. Expenditures for maintenance and repairs are charged to operations as incurred. Depreciation is computed using the straight-line method over the estimated useful lives as follows:

	<u>Years</u>
Buildings and improvements	15-20
Furniture and equipment	5-7
Vehicles	3-5

Use of Estimates

Financial statements prepared in accordance with GAAP require management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Reclassifications

Certain accounts in the prior-year financial statements have been reclassified for comparative purposes to conform with the presentation in the current-year financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

Recent Accounting Pronouncements

In September 2020, the Financial Accounting Standards Board issued Accounting Standards Update (“ASU”) No. 2020-07, Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets. The objective of this ASU is to increase transparency of contributed nonfinancial assets for not-for-profit (“NFP”) entities through enhancements to presentation and disclosure. The amendments in this ASU apply to NFPs that receive contributed nonfinancial assets. Contribution revenue may be presented in the financial statements using different terms (for example, gifts, donations, grants, gifts-in-kind, donated services, or other terms). The term nonfinancial asset includes fixed assets (such as land, buildings, and equipment), use of fixed assets or utilities, materials and supplies, intangible assets, services, and unconditional promises of those assets. The amendments in this ASU will improve financial reporting by providing new presentation and disclosure requirements about contributed nonfinancial assets for NFPs, including additional disclosure requirements for recognized contributed services. The amendments will not change the recognition and measurement requirements. ASU 2020-07 is effective for the fiscal year ended June 30, 2022 and has been applied on a retrospective basis.

Subsequent Events

Management has evaluated subsequent events through March 30, 2023, the date that the financial statements were available to be issued.

2. AVAILABILITY AND LIQUIDITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following as of June 30, 2022:

Cash and cash equivalents	\$ 1,660,567
Accounts receivable	<u>299,825</u>
	<u>\$ 1,960,392</u>

Additional funds are expected to be received from governmental grants, contributions, investment income, rental income, and royalties. These funds combined with the available funds are expected to exceed the amounts needed to fund the operations of the Organization for the fiscal year ending June 30, 2023.

3. ACCOUNTS AND GRANTS RECEIVABLE

Accounts receivable consist primarily of amounts due from government agencies related to governmental grants. The amounts considered fully collectible within one year and therefore no present value discounts or allowances for uncollectible receivables have been recorded.

3. ACCOUNTS AND GRANTS RECEIVABLE (Cont.)

Grants receivable consist of promises to forgive debt by local municipalities. Management anticipates full receipt of grants receivables; therefore, no allowance for uncollectible grants receivable has been recorded.

4. INVESTMENTS

At June 30, 2022, investments consist of the following:

<u>June 30, 2022</u>	<u>Cost</u>	<u>Fair Value</u>	<u>Excess (deficit) of Fair Value Over Cost</u>
Cash and cash equivalents	\$ 12,113	\$ 12,113	\$ -
Exchange traded funds -			
U.S. equity	336,171	307,682	(28,489)
Foreign equity	82,173	66,894	(15,279)
Fixed income	246,481	217,026	(29,455)
Other	<u>15,585</u>	<u>15,959</u>	<u>374</u>
Totals	<u>\$ 692,523</u>	<u>\$ 619,674</u>	<u>\$ (72,849)</u>

At June 30, 2021, investments consist of the following:

<u>June 30, 2021</u>	<u>Cost</u>	<u>Fair Value</u>	<u>Excess (deficit) of Fair Value Over Cost</u>
Cash and cash equivalents	\$ 7,486	\$ 7,486	\$ -
Exchange traded funds -			
U.S. equity	118,436	149,693	31,257
Foreign equity	81,429	90,427	8,998
Fixed income	123,629	121,634	(1,995)
Other	<u>10,895</u>	<u>11,454</u>	<u>559</u>
Totals	<u>\$ 341,875</u>	<u>\$ 380,694</u>	<u>\$ 38,819</u>

Investment income (loss) for the years ended June 30, 2022 and 2021 consists of the following:

	<u>2022</u>	<u>2021</u>
Interest and dividends	\$ 12,577	\$ 5,852
Net realized gain	7,504	9,874
Net unrealized gain (loss)	<u>(111,668)</u>	<u>38,919</u>
	(91,587)	54,545
Less investment fees	<u>(1,641)</u>	<u>(932)</u>
Total investment income (loss)	<u>\$ (93,228)</u>	<u>\$ 53,613</u>

5. FAIR VALUE MEASUREMENTS

The following sets forth by level, within the fair value hierarchy, the Organization's assets measured at fair value as of December 31, 2022 and 2021:

<u>June 30, 2022</u>	<u>Fair Value (Level 1)</u>	<u>Fair Value (Level 2)</u>	<u>Fair Value (Level 3)</u>
Santa Barbara Foundation			
Endowment Fund	\$ -	\$ 1,712,382	\$ -
Cash and cash equivalents	12,113	-	-
Exchange traded funds -			
U.S. equity	307,682	-	-
Foreign equity	66,894	-	-
Fixed Income	217,026	-	-
Other	15,959	-	-
Interest in charitable remainder trust	-	67,048	-
	<u>\$ 619,674</u>	<u>\$ 1,779,430</u>	<u>\$ -</u>
<u>June 30, 2021</u>	<u>Fair Value (Level 1)</u>	<u>Fair Value (Level 2)</u>	<u>Fair Value (Level 3)</u>
Santa Barbara Foundation			
Endowment Fund	\$ -	\$ 1,949,211	\$ -
Cash and cash equivalents	7,486	-	-
Exchange traded funds -			
U.S. equity	149,693	-	-
Foreign equity	90,427	-	-
Fixed Income	121,634	-	-
Other	11,454	-	-
Interest in charitable remainder trust	-	75,055	-
	<u>\$ 380,694</u>	<u>\$ 2,024,266</u>	<u>\$ -</u>

6. PROPERTY AND EQUIPMENT

Property and equipment consist of the following at June 30:

	<u>2022</u>	<u>2021</u>
Land	\$ 408,732	\$ 408,732
Buildings and improvements	3,525,454	3,478,003
Furniture and equipment	311,932	297,097
Vehicles	129,592	57,123
Construction in Progress	<u>-</u>	<u>7,602</u>
	4,375,710	4,248,557
	<u>(3,053,780)</u>	<u>(2,916,694)</u>
	<u>\$ 1,321,930</u>	<u>\$ 1,331,863</u>

7. INTEREST IN CHARITABLE REMAINDER TRUST

The Organization has been named as a residual beneficiary in a charitable remainder trust (CRT) restricted for the endowment. The CRT was initially recorded as a permanently restricted contribution and an asset equivalent to the present value of the trust assets and estimated future income net of the present value of estimated future payouts to the income beneficiaries. The interest in CRT is adjusted to approximate fair market value based upon the most recent information filed by the trust which is available to the Organization. The present value of the estimated future value of assets to be received by the Organization is calculated using the government annuity tables and a discount rate based on the Organization's historic risk-free rate of return currently estimated at 6%. The changes in value of the CRT were (\$21,561) and \$11,570 for the years ended June 30, 2022 and 2021, respectively.

8. BENEFICIAL INTEREST IN ASSETS HELD BY OTHERS

The Organization has a beneficiary interest in the Santa Barbara Foundation Endowment Fund (the "Fund") under an Agency Fund Agreement (the "Fund Agreement"). The Fund attempts to provide stable capital appreciation on a total return basis. Assets of the Fund are fully exposed to market risks and may experience market volatility and principal loss. The beneficial interest in the Fund is reported by the Organization at the estimated fair market value which is based on the reported net asset value of the Fund as reported by the Santa Barbara Foundation. At June 30, 2022 and 2021, the estimated fair market value of the Organization's interest in the Fund was \$1,712,382 and \$1,949,211, respectively.

8. BENEFICIAL INTEREST IN ASSETS HELD BY OTHERS (Cont.)

The Fund Agreement provides for the distribution of funds to be in accordance with the Santa Barbara Foundation's ("SBF") spending policy for its endowed funds and consistent with the applicable provisions of the California Uniform Prudent Management of Institutional Funds Act (UPMIFA). The Fund Agreement allows SBF to seek the Organization's advice concerning the timing and amounts of extraordinary distributions from the Fund to the Organization, however, the funding of any extraordinary distribution is at the SBF's sole discretion. Annually SBF makes distributions from the Fund based on its spending policy available to the Organization. The Organization has the option to request a lesser distribution amount. For the years ended June 30, 2022 and 2021, there were no distributions.

9. NOTES PAYABLE

Notes payable consists of the following at June 30:

	<u>2022</u>	<u>2021</u>
Mortgage secured by a second trust deed on the Santa Maria Shelter, which has converted from transitional housing to an emergency shelter, payable to the Successor Redevelopment Agency, City of Santa Maria. The non-interest-bearing note is being forgiven over a period of ten years ending September 17, 2022.	\$ 507	\$ 5,562
Mortgage secured by a first trust deed on second stage transitional housing building and rent income from the building, payable to the Successor Redevelopment Agency, City of Santa Barbara. The note is non-interest-bearing, with unpaid principal due October 2023. (Note 12)	<u>430,000</u>	<u>430,000</u>
Total Notes Payable	<u>\$ 430,507</u>	<u>\$ 435,562</u>

Aggregate principal maturities of the mortgages for the next five years and thereafter are as follows as of June 30:

2023	\$ 507
2024	<u>430,000</u>
Total	<u>\$ 430,507</u>

Total imputed interest for the non-interest-bearing notes payable for the years ended June 30, 2022 and 2021, was \$19,532 and \$20,122, respectively. Imputed interest rates on these notes range from 4.5% to 6.0%.

10. CONCENTRATIONS AND RISKS

Concentrations

A significant portion of the Organization's revenues come from governmental grants. Approximately 32% of the total public support and revenues was derived from two governmental grants with The California Governor's Office of Emergency Services ("Cal OES") during the year ended June 30, 2022. Individual donors come primarily from Santa Barbara County, as do the clients of the Organization.

Credit Risk

The Organization maintains bank accounts at four financial institutions. Deposits at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. The Organization's uninsured cash balances at June 30, 2022 and 2021 totaled approximately \$689,700 and \$748,000, respectively.

Market Risk

The Organization holds its endowment and investments in diversified funds managed by the Santa Barbara Foundation and Channel Wealth. These investments are exposed to various risks, such as interest rate, credit and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such change could materially affect the amounts reported in the financial statements.

11. LEASES

The Organization leases facilities in an unincorporated area within Santa Barbara County, California under a conditional lease agreement restricted by purpose and use through March 2025, requiring monthly installments for utilities and maintenance of \$300. The facility is used as an emergency shelter. The estimated fair value of the in-kind rent is reflected as in-kind donation revenue and associated occupancy expense. The estimated value, totaling \$116,400 annually for the years ended June 30, 2022 and 2021, is based upon prevailing rates per square foot for similar facilities.

12. TRANSITIONAL HOUSING

In September 1993, the Organization purchased an apartment building in Santa Barbara County to be used for transitional housing. \$430,000 of the purchase price was provided by a grant from the U.S. Department of Housing and Urban Development (HUD) in the form of a loan at 4.5% per annum with no maturity date where payments were due only to the extent there was sufficient positive cash flow. In October 2007, the grant was amended to forgive all of the accrued interest, the interest rate was reduced to 0% per annum, and maturity date of October 1, 2023 where all principal and interest will be due. (Note 9)

13. ENDOWMENT FUNDS

Interpretation of Relevant Law

The Board of Directors have interpreted the California adopted Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring a long-term investment strategy designed to preserve the fair value of the original gift, as of the gift date. As a result of this interpretation, the Organization has classified as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment funds that is not classified in permanently restricted net assets are classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard for prudence prescribed by UPMIFA.

In accordance with California UPMIFA, the organization considers the following factors in making a determination to appropriate or invest donor-restricted endowment funds:

- (1) The duration and preservation of the funds
- (2) The purposes of the Organization and the donor-restricted endowment funds
- (3) General economic conditions
- (4) The possible effect of inflation and deflation
- (5) The expected total return and the appreciation of investments
- (6) Other resources of the Organization
- (7) The investment policies of the Organization

Investment Return Objectives, Risk Parameters, and Strategies

The Board approved and adopted investment and spending policies for the endowment assets. The objective of the investment policy is to provide adequate returns to meet the spending needs of the Organization while also maintaining the purchasing power of those endowment assets over the long-term. Accordingly, the investment process seeks to achieve an after-cost total real rate of return which exceeds the annual distribution with acceptable levels of risk. Actual returns in any given year may vary from this amount. Investment risk is measured in terms of the total endowment fund; investment assets and allocation between asset classes and strategies are managed to avoid exposing the Organization to unacceptable levels of risk. Endowment assets are invested with the Santa Barbara Foundation which has a well-diversified asset mix, which includes a variety of equity and debt securities.

13. ENDOWMENT FUNDS (Cont.)

Spending Policy

The Organization's endowment has been established for general operating purposes. The Organization's spending policy allows annual net income distributions from the beneficiary interest in assets held by others at its discretion.

In establishing this policy, the Organization considered the funding needs of the Organization as well as the goal of protecting the purchasing power of endowment assets over the long-term. Distributions are minimalized in order to allow funds to grow at a rate that will be commensurate with inflation while maintaining the corpus of the original and new gifts that are received.

As of June 30, 2022 and 2021, changes in endowment net assets consist of the following:

<u>June 30, 2022</u>	Original Gift	With Donor Restrictions Accumulated Earnings	Total
Beginning Endowment			
Net Assets	\$ 1,288,700	\$ 660,511	\$ 1,949,211
Additions			
Net investment return	-	(236,829)	(236,829)
Appropriation of			
Endowment Assets for			
Expenditure	-	-	-
Ending Endowment			
Net Assets	<u>\$ 1,288,700</u>	<u>\$ 423,682</u>	<u>\$ 1,712,382</u>

<u>June 30, 2021</u>	Original Gift	With Donor Restrictions Accumulated Earnings	Total
Beginning Endowment			
Net Assets	\$ 1,288,700	\$ 318,283	\$ 1,606,983
Additions			
Net investment return	-	342,228	342,228
Appropriation of			
Endowment Assets for			
Expenditure	-	-	-
Ending Endowment			
Net Assets	<u>\$ 1,288,700</u>	<u>\$ 660,511</u>	<u>\$ 1,949,211</u>

14. RETIREMENT PLAN

The Organization has adopted a 401(k) retirement plan and allows all employees the option to participate in a matching program for retirement benefits. The Organization matches 50% on up to 5% of elective deferrals for all employees who choose to participate. For the years ended June 30, 2022 and 2021, employer contributions to the plan totaled \$9,657 and \$9,490, respectively.

15. DONOR RESTRICTED NET ASSETS

Net assets with donor restrictions are for the following amounts at June 30:

	<u>2022</u>	<u>2021</u>
Net assets restricted for time:		
Accumulated endowment earnings	\$ 423,682	\$ 660,511
Time restricted receivables	<u>507</u>	<u>7,687</u>
	<u>\$ 424,189</u>	<u>\$ 668,198</u>
Net assets restricted for endowment:		
Charitable remainder trust interest	\$ 53,498	\$ 75,055
Beneficial interest in assets held by others	<u>1,288,700</u>	<u>1,288,700</u>
	<u>1,342,198</u>	<u>1,363,755</u>
Total donor restricted net assets	<u>\$ 1,766,387</u>	<u>\$ 2,031,953</u>

16. CASH FLOW INFORMATION

The Organization had noncash transactions consisting of the following for the years ended June 30:

	<u>2022</u>	<u>2021</u>
In-kind donation of goods	\$ 47,071	\$ 32,742
In-kind donation of rent	116,400	85,048
In-kind donation of interest	<u>19,532</u>	<u>20,122</u>
Total in-kind donations	<u>\$ 183,003</u>	<u>\$ 137,912</u>

SUPPLEMENTARY INFORMATION

Domestic Violence Solutions for Santa Barbara County
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

Federal Grantor / Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Agency	Other Award Number	Direct	Pass-Through Expenditures	Total
<i>U.S. Department of Justice</i>						
Domestic Violence Assistance Program (VOCA)	16.575	California Governor's Office of Emergency Services		\$ -	\$ 231,460	\$ 231,460
Transitional Housing Program (VOCA)	16.575	California Governor's Office of Emergency Services		-	22,238	22,238
Domestic Violence Housing First Program	16.575	California Governor's Office of Emergency Services		-	301,683	301,683
Domestic Violence Housing First Program	93.671	California Governor's Office of Emergency Services		-	65,000	65,000
Legal Assistance for Victims	16.524	California Governor's Office of Emergency Services		-	1,534	1,534
<i>Total U.S. Department of Justice</i>				<u>-</u>	<u>621,915</u>	<u>621,915</u>
<i>U.S. Department of Housing and Urban Development</i>						
Community Development Block Grant	14.218	County of Santa Barbara		-	57,999	57,999
Community Development Block Grant	14.219	City of Santa Barbara		-	33,000	33,000
Community Development Block Grant	14.218	City of Santa Maria		-	15,000	15,000
<i>Total U.S. Department of Housing and Urban Development</i>				<u>-</u>	<u>105,999</u>	<u>105,999</u>
<i>U.S. Department of Treasury</i>						
Coronavirus Aid, Relief, and Economic Stimulus (CARES Act)	97.024	County of Santa Barbara		-	76,973	76,973
<i>U.S. Department of Treasury</i>				<u>-</u>	<u>76,973</u>	<u>76,973</u>
<i>U.S. Department of Homeland Security</i>						
Emergency Food and Shelter Program	97.024		-	30,046	-	30,046
<i>U.S. Department of Homeland Security</i>				<u>30,046</u>	<u>-</u>	<u>30,046</u>
<i>Total Expenditure of Federal Awards</i>				<u>\$ 30,046</u>	<u>\$ 804,887</u>	<u>\$ 834,933</u>

DOMESTIC VIOLENCE SOLUTIONS FOR SANTA BARBARA COUNTY
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the Federal award activity of Domestic Violence Solutions for Santa Barbara County (the “Organization”), under programs of the federal government for the year ended June 30, 2022, 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, activities, or cash flows of the Organization.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance*, wherein certain types of expenditures are not allowed or are limited as a reimbursement. The Organization has not elected to use the 10% de minimis indirect cost rate as allowed under Uniform Guidance.

*Such expenditures are recognized following, as applicable, either the cost principles in *OMB Circular A-122 Cost Principles for Non-Profit Organizations*, or the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*.

OTHER AUDITOR'S REPORT

**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 Trustees of
Domestic Violence Solutions for Santa Barbara County

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 Solutions for Santa Barbara County Organization (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 30, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Domestic Violence Solutions for Santa Barbara County’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 Domestic Violence Solutions for Santa Barbara County’s internal control. Accordingly, we do not express an opinion on the effectiveness of Domestic Violence Solutions for Santa Barbara County’s internal control.

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

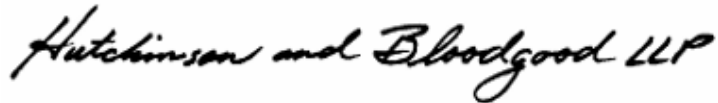
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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 cursive script that reads "Hutchinson and Bloodgood LLP".

Hutchinson and Bloodgood LLP
Santa Barbara, California
March 30, 2023



**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Directors
Domestic Violence Solutions for Santa Barbara County.

Report on Compliance for Each Major Federal Program

We have audited compliance of Domestic Violence Solutions for Santa Barbara County. (the “Organization”) with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization’s major federal programs for the year ended June 30, 2022. The Organization’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Management’s Responsibility

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

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Organization’s compliance.

Opinion on Each Major Federal Program

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Report on Internal Control Over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

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

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

Purpose of this Report

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.

Hutchinson and Bloodgood LLP

Hutchinson and Bloodgood LLP
March 30, 2023
Santa Barbara, California

DOMESTIC VIOLENCE SOLUTIONS FOR SANTA BARBARA COUNTY
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

SECTION 1. 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?	None reported
Noncompliance material to the financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weaknesses identified?	No
Significant deficiencies identified?	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 Section 200.516(a) of the Uniform Guidance?	No

Identification of major programs:

Assistance

Listing Numbers	Program Name
93.671	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services
16.575	Crime Victim Assistance

Dollar threshold used to distinguish between Type A and Type B programs	\$750,000
Auditee qualified as a low-risk auditee?	No

SECTION 2. FINANCIAL STATEMENT FINDINGS

None reported.

SECTION 3. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

Financial Statement Findings

None reported.

Federal Awards Findings

None reported.