

**COMMUNITY CRISIS CENTER, INC.**  
**ANNUAL FINANCIAL STATEMENTS**  
**AND ACCOMPANYING**  
**INDEPENDENT AUDITOR'S REPORT**

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



**Certified Public Accountants, PLLC**  
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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Community Crisis Center, Inc.  
Miami, Oklahoma

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

We have audited the accompanying financial statements of Community Crisis Center, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

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

To the Board of Directors  
Community Crisis Center, Inc.  
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**Other Matters**

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenditures of federal and state awards on page 12 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 18, 2022 on our conclusion of Community Crisis Center, Inc.'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 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 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 Community Crisis Center, Inc.'s internal control over financial reporting and compliance.



OBER & LITTLEFIELD  
CERTIFIED PUBLIC ACCOUNTANTS, PLLC  
January 18, 2022

COMMUNITY CRISIS CENTER, INC.  
STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2021

ASSETS

Current Assets	
Cash in Bank	\$ 57,442.67
Cash in Bank - Certificate of Deposit	106,081.97
Prepaid Expenses	16,487.34
Prepaid Payroll Taxes	840.97
Contracts Receivable	<u>78,495.40</u>
Total Current Assets	<u>259,348.35</u>
 Property, Plant and Equipment	
Equipment and Fixtures	197,839.41
Buildings	439,488.10
Less: Accumulated Depreciation	<u>(501,107.34)</u>
Total Property, Plant and Equipment	<u>136,220.17</u>
 Total ASSETS	 <u>\$ 395,568.52</u>

LIABILITIES AND NET ASSETS

Current Liabilities	
Accounts Payable	\$ 20.50
Unearned Revenue	49,102.98
Accrued Compensated Absences	<u>12,647.58</u>
Total LIABILITIES	<u>61,771.06</u>
 Net Assets	
Without donor restrictions	331,547.26
With donor restrictions	<u>2,250.20</u>
Total NET ASSETS	<u>333,797.46</u>
 Total LIABILITIES AND NET ASSETS	 <u>\$ 395,568.52</u>

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

COMMUNITY CRISIS CENTER, INC.  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Totals</u>
<b>SUPPORT AND REVENUE</b>			
Support:			
Grants and Contracts	\$ 946,439.67	\$ -	\$ 946,439.67
Contributions - Cash	33,102.29	-	33,102.29
Contributions - In Kind	104,669.13	-	104,669.13
Fund Raising	44,868.71	-	44,868.71
Miscellaneous	3,668.04	-	3,668.04
Total Support	<u>1,132,747.84</u>	<u>-</u>	<u>1,132,747.84</u>
Revenue:			
Interest Income	250.03	-	250.03
Total Revenue	<u>250.03</u>	<u>-</u>	<u>250.03</u>
Net assets released from restriction	<u>-</u>	<u>-</u>	<u>-</u>
Total SUPPORT AND REVENUE	<u>1,132,997.87</u>	<u>-</u>	<u>1,132,997.87</u>
<b>EXPENSES:</b>			
Program Services:			
Program Services	165,110.08	-	165,110.08
Shelter	337,222.35	-	337,222.35
Victims of Crime	378,659.31	-	378,659.31
Violence Against Women	44,500.75	-	44,500.75
Support Services:			
General and Administrative	192,778.76	2,291.32	195,070.08
Fund Raising Expenses	5,031.27	-	5,031.27
Total EXPENSES	<u>1,123,302.52</u>	<u>2,291.32</u>	<u>1,125,593.84</u>
Change in Net Assets	9,695.35	(2,291.32)	7,404.03
Net Assets, Beginning of Year	<u>321,851.91</u>	<u>4,541.52</u>	<u>326,393.43</u>
Net Assets, End of Year	<u>\$ 331,547.26</u>	<u>\$ 2,250.20</u>	<u>\$ 333,797.46</u>

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

COMMUNITY CRISIS CENTER, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2021

	Program Services				Support Services		Total Expenses
	Program Services	Shelter	VOCA	YAWA	General and Administrative	Fund Raising	
Advertising and public relations	\$ -	\$ 171.00	\$ -	\$ -	\$ 2,392.67	\$ 27.58	\$ 2,591.25
Bank charges and fees	-	-	-	-	2,118.12	369.63	2,487.75
Computer IT	90.00	4,566.80	-	-	1,700.97	-	6,357.77
Contract services	-	2,411.40	21,145.00	-	137.50	-	23,693.90
Donated merchandise	52,268.76	-	-	-	-	-	52,268.76
Dues	150.00	-	-	-	3,671.88	18.08	3,839.96
Equipment	-	19,854.32	-	-	1,099.00	-	20,953.32
Food	9,337.58	3,631.39	-	-	135.00	-	13,103.97
Fund raising expenses	-	-	-	-	-	1,663.91	1,663.91
Housing and client needs	-	11,002.08	7,659.72	-	141.70	-	18,803.50
In-kind volunteers	36,981.14	-	-	-	-	-	36,981.14
Insurance	3,745.51	11,563.48	-	-	6,266.88	-	21,575.87
Interest	-	-	-	-	324.32	-	324.32
Miscellaneous expenses	43.00	-	-	-	605.10	-	648.10
Payroll taxes and benefits	-	13,807.93	42,702.88	6,934.92	67,225.23	-	130,670.96
Printing and publication	40.00	996.53	-	-	230.00	620.72	1,887.25
Professional fees and services	-	2,556.00	-	-	8,114.00	-	10,670.00
Public relations	-	-	-	-	-	1,668.00	1,668.00
Rents and equipment leases	4,425.00	11,450.00	11,620.06	-	-	-	27,495.06
Repairs and maintenance	877.40	39,122.34	2,200.00	-	527.28	-	42,727.02
Salaries and wages	38,834.61	119,970.86	290,246.22	37,565.83	91,975.64	-	578,593.16
Security	1,253.25	1,662.00	-	-	-	-	2,915.25
Staff recognition	-	-	-	-	1,579.58	-	1,579.58
Supplies	5,109.92	20,609.36	3,085.93	-	2,543.95	663.35	32,012.51
Telephone and internet	7,603.23	14,843.64	-	-	150.11	-	22,596.98
Travel and training	40.00	9,441.78	(0.50)	-	1,839.83	-	11,321.11
Utilities	4,310.68	35,612.34	-	-	-	-	39,923.02
Total Expenses Before Depreciation	165,110.08	323,273.25	378,659.31	44,500.75	192,778.76	5,031.27	1,109,353.42
Depreciation	-	13,949.10	-	-	2,291.32	-	16,240.42
Total Expenses	<u>\$ 165,110.08</u>	<u>\$ 337,222.35</u>	<u>\$ 378,659.31</u>	<u>\$ 44,500.75</u>	<u>\$ 195,070.08</u>	<u>\$ 5,031.27</u>	<u>\$ 1,125,593.84</u>

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

COMMUNITY CRISIS CENTER, INC.  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2021

Cash Flows from Operating Activities:	
Change in net assets	\$ 7,404.03
Adjustments to reconcile change in net assets to net cash used for operating activities	
Depreciation	16,240.42
Donated capital assets included in in-kind contributions	(15,419.23)
(Increase) Decrease in operating assets	
Decrease in prepaid expenses	15,473.00
Increase in prepaid payroll taxes	(840.97)
Increase in contracts receivable	(8,904.73)
Increase (Decrease) in operating payables	
Increase in accounts payable	20.50
Increase in unearned grant revenue	38,520.80
Decrease in accrued compensated absences	(1,243.65)
Decrease in payroll taxes payable	(6,819.89)
Net Cash Provided by Operating Activities	<u>44,430.28</u>
Cash Flows From Investing Activities:	
Purchases of certificate of deposit	<u>(211.61)</u>
Net Cash Used for Investing Activities	<u>(211.61)</u>
Cash Flows From Financing Activities:	
Proceeds from line of credit	44,200.00
Payments made on line of credit	<u>(44,201.00)</u>
Net Cash Used for Financing Activities	<u>(1.00)</u>
Net decrease in cash and cash equivalents	44,217.67
Cash and cash equivalents - June 30, 2020	<u>13,225.00</u>
Cash and cash equivalents - June 30, 2021	<u>\$ 57,442.67</u>

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

COMMUNITY CRISIS CENTER, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

Note 1 - Summary of Significant Accounting Policies:

Nature of Activities:

The Community Crisis Center, Inc. (the Center) provides temporary emergency refuge for victims and their children who have suffered physical and/or emotional abuse as a result of family violence. The center assists battered women in securing services including legal, medical, social or psychological counseling, housing, vocational, economic, and financial aid.

Basis of Accounting:

The financial statements of the Center have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect certain reported amounts of revenue and expenses during the reporting period and the reported amounts of assets and liabilities at the date of the financial statements. On an ongoing basis, the organization's management evaluates the estimates and assumptions based upon historical experience and various other factors and circumstances. The organization's management believes that the estimates and assumptions are reasonable in the circumstances; however, the actual results could differ from those estimates.

Cash and Cash Equivalents:

Cash and cash equivalents include all monies in banks and highly liquid investments with maturity dates of less than three months. The carrying value of cash and cash equivalents approximates fair value because of the short maturities of those financial instruments. Deposit accounts at the bank are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000.00 per account.

Property, Plant and Equipment:

Property, plant, and equipment acquired by the Center are considered to be owned by the Center. The buildings have been recorded using a cost based appraisal value rather than a historical cost basis. Historical costs were not available at the date of valuation for depreciation purposes.

The Center follows the practice of capitalizing, at cost, all expenditures for property, plant, and equipment. Depreciation is computed on a straight-line basis over the useful lives of the assets generally as follows:

Equipment and fixtures	5 - 7 years
Building and improvements	20 - 40 years

Net Assets

The financial statements report net assets and changes in net assets in two classes that are based upon the existence or absence of restriction on use that are placed by its donors, as follows:

Net Assets Without Donor Restrictions - Net assets without donor restrictions are resources available to support operations. The only limits on the use of these net assets are the broad limits resulting from the nature of the organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.



COMMUNITY CRISIS CENTER, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

Note 1 – Summary of Significant Accounting Policies: continued

Net Assets: continued

Net Assets With Donor Restrictions – Net assets with donor restrictions are resources that are restricted by a donor for use for a particular purpose or in a particular future period. Some donor-imposed restrictions are temporary in nature, and the restriction will expire when the resources are used in accordance with the donor's instructions or when the stipulated time has passed. Other donor-imposed restrictions are perpetual in nature, the organization must continue to use the resources in accordance with the donor instructions.

The Organization's unspent contributions are included in this class if the donor limited their use.

When donor's stipulation is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions. Net assets restricted for acquisition of buildings or equipment (or less commonly, the contribution of those assets directly) are reported as net assets with donor restrictions until the specified asset is placed in service by the organization, unless the donor provides more specific directions about the period of its use.

It is the Organization's policy to first use resources with donor restrictions prior to use of resources without donor restrictions when an expense is incurred for purposes for which both donor restricted and without donor restricted fund resources are available.

Compensated Absences:

The Organization's policy for annual leave allows full-time employees to earn 6.667 hours of annual leave for each month worked during the first through fourth years of employment and 10 hours of annual leave beginning and beyond the fifth year of employment. Annual leave should normally be taken within one twelve month period from the date earned. All annual leave not taken during the year will be carried over to the next year.

Full-time employees also earn 6.667 hours of sick leave per month. All unused sick leave during the year will be carried over to the next year. Sick leave is not payable upon termination.

Support and Revenue:

The Center receives its grants and contract support primarily from the State of Oklahoma's Department of Health, the State of Oklahoma's District Attorneys Council, the State of Oklahoma's Office of Attorney General, the U.S. Department of Housing and Urban Development, and the U.S. Department of Justice (see schedule of expenditures of federal awards). Support received from grants and contracts is recognized when income is earned or becomes available for use by the Center. Several grants received contain a matching requirement of volunteer hours and/or other contributions. As of June 30, 2021 the necessary volunteer hours and matching contributions reported for these contracts was adequate.

Contributions:

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. When a temporary restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

COMMUNITY CRISIS CENTER, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

Note 1 – Summary of Significant Accounting Policies: continued

Functional Allocation of Expenses:

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Income Taxes

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code (IRC), and therefore, has made no provision for federal income taxes in the accompanying financial statements, though it could be subject to tax on income unrelated to its exempt purposes (unless that income is otherwise excluded by the IRC). Contributions to the Organization are tax deductible to donors under section 170 of the IRC. The Organization is not classified as a private foundation.

The Organization's Forms 990, *Return of Organization Exempt from Income Tax*, for the years ending 2017, 2018, and 2019, are subjected to examination by the IRS, generally for three years after they were filed.

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 June 30, 2021 are:

Cash and cash equivalents	\$ 163,524.64
Contracts receivable	78,495.40
Total financial assets	<u>242,020.04</u>
Less financial assets held to meet donor-imposed restriction:	
Purpose and time restrict net assets	<u>49,102.98</u>
Amount available for general expenditure within on year	<u>\$ 192,917.06</u>

Note 3 – Cash in Bank and Investments:

The Center's cash deposits are maintained in financial institutions.

**Custodial Credit Risk – Deposits** – Custodial credit risk is the risk that in the event of a bank failure, the Center's deposits may not be returned to it. The Center does not have a deposit policy for custodial credit risk. As of June 30, 2021, all of the Center's funds were covered by Federal Deposit Insurance. The Center's funds are held in demand deposit accounts and certificates of deposit.

**Interest Rate Risk** – The Center does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

COMMUNITY CRISIS CENTER, INC.  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2021

Note 4 - Contracts Receivable:

As of June 30, 2021, accounts receivable from grants and contracts was composed of:

<u>U.S. Department of Housing and Urban Development</u>	
Continuum of Care Program	\$ 5,149.66
Northeast Oklahoma Community Action Agency	
2020 Emergency Solutions Grant	2,596.65
CARES Emergency Solutions Grant	9,148.59
<u>U.S. Department of Justice</u>	
<u>Office on Violence Against Women</u>	
Domestic Violence Shelter	2,080.01
Violence Against Women	7,613.04
Victims of Crime Act	32,192.29
<u>State of Oklahoma</u>	
<u>Office of Attorney General</u>	
Domestic Violence and Sexual Assault Services	15,179.26
Domestic Violence and Sexual Assault Services - CARES	698.34
<u>Department of Health</u>	
Injury Prevention Services	<u>3,837.56</u>
	<u>\$ 78,495.40</u>

Note 5 – Net Assets with Donor Restrictions:

At June 30, 2021, the net assets with donor restrictions included a building, with an original cost basis of \$74,420.00 less accumulated depreciation of \$72,169.80, for an ending book balance of \$2,250.20.

Note 6 – Concentrations:

During 2021, 84% of the organization's support was provided from federal, state, and other local financial assistance programs. Contributions and fundraising activities provided another 16%.

Note 7 - Employee Benefit Plan:

The Center maintains an annuity under Internal Revenue Code Section 403(b) and is excludible from the employee's income under code Section 403(b)(2) and 415(c). For the fiscal year ending June 30, 2021, the Center contributed \$0 to the Plan for participants and participants contributed \$16,129.80 to the Plan.

Note 8 – Risk Management:

The Center is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The Center purchases commercial insurance to cover these risks, including general and auto liability, property damage, and public officials liability. There were no significant reductions in insurance coverage from the prior year. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

COMMUNITY CRISIS CENTER, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

Note 9 – Evaluation of Subsequent Events:

The Center has evaluated subsequent events through January 18, 2022, the date which the statements were available to be issued.

## OTHER INFORMATION

Other supplementary information includes schedules not required by GAS, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

- Schedule of Expenditures of Federal and State Awards

COMMUNITY CRISIS CENTER, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021

Funding Source/Pass-Through Grantor/ Program Title	CFDA Number	Contract or Award Number	Audit Grant Period	Contract or Award Amount	Recognized Expenses
<u>U.S. Department of Health and Human Services</u>					
<u>Family and Youth Services Bureau</u>					
<u>Pass-through State of Oklahoma</u>					
<u>Office of Attorney General</u>					
Family Violence Prevention and Services	93.592	N/A	07/01/20 - 06/30/21	\$ 30,012.70	\$ 30,012.70
CARES Family Violence Prevention and Services	93.592	N/A	07/01/20 - 06/30/21	13,650.00	13,650.00
<u>U.S. Department of Housing and Urban Development</u>					
Continuum of Care Program/Partnership for Peace	14.267	OK0036L61051811	07/01/20 - 06/30/21	41,403.00	7,231.56
	14.267	OK0036L61051912	09/01/20 - 06/30/21	40,938.00	38,716.05
<u>Office of Community Planning and Development</u>					
<u>Pass-through Northeast Oklahoma Community</u>					
<u>Action Agency</u>					
2019 Emergency Solutions Grant	14.231	N/A	07/01/20 - 06/30/21	44,239.96	19,268.76
2020 Emergency Solutions Grant	14.231	N/A	10/01/20 - 06/30/21	23,886.80	19,704.66
CARES Emergency Solutions Grant	14.231	N/A	07/01/20 - 06/30/21	146,607.00	77,345.09
<u>U.S. Department of Justice</u>					
<u>Office on Violence Against Women</u>					
<u>Pass-through State of Oklahoma</u>					
<u>District Attorneys Council</u>					
Domestic Violence Shelter	16.034	2020-VD-BX-OO	03/15/20 - 06/30/21	28,560.00	14,635.38
Violence Against Women	16.588	2020/21-VAWA-CCC	07/01/20 - 06/30/21	77,028.13	44,500.75
Victims of Crime Act	16.575	2019-VOCA-CCC-018	07/01/20 - 06/30/21	442,252.00	110,879.70
	16.575	2020-VOCA-CCC-028	10/01/20 - 06/30/21	368,040.00	268,474.87
Total FEDERAL ASSISTANCE					<u>644,419.52</u>
<u>State of Oklahoma</u>					
<u>Office of Attorney General</u>					
Domestic Violence and Sexual Assault Services		0499001772	07/01/20 - 06/30/21	152,138.56	152,138.56
<u>Department of Health</u>					
Injury Prevention Services - FY 20/21		3409023768	07/01/20 - 06/30/21	48,400.00	28,939.80
Injury Prevention Services - FY 21/22		3409023768	02/01/21 - 06/30/21	48,400.00	16,931.78
Total STATE OF OKLAHOMA					<u>181,078.36</u>
TOTAL GRANTS AND CONTRACTS					<u>\$ 825,497.88</u>

COMMUNITY CRISIS CENTER, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
For the Year ended June 30, 2021

Note A – Basis of Presentation

The accompanying schedule of expenditures of federal and state awards (the Schedule) includes the federal and state award activity of Community Crisis Center, Inc. under programs of the federal government for the year ended June 30, 2021. The information in this Schedule 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 selected portions of the operations of Community Crisis Center, Inc., it is not intended and does not present the financial position, changes in net assets, or cash flows of Community Crisis Center, Inc.

Note B – Summary of Significant Accounting Policies

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

**REPORT REQUIRED BY *GOVERNMENT AUDITING STANDARDS***





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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  
Community Crisis Center, Inc.  
Miami, 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 Community Crisis Center, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, 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 January 18, 2022.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Community Crisis Center, Inc.'s internal control over financial reporting (internal control) to determine the 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 Community Crisis Center, Inc.'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Community Crisis Center, Inc.'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 determination of financial statement amounts. 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*.

To the Board of Directors  
Community Crisis Center, Inc.  
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**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.



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CERTIFIED PUBLIC ACCOUNTANTS, PLLC  
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