

COMMUNITY CRISIS CENTER, INC.

**Annual Financial Statements
and Accompanying
Independent Auditor's Report**

For the Year Ended June 30, 2022

DRAFT



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INDEPENDENT AUDITOR'S REPORT

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

Opinion

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, 2022, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Community Crisis Center, Inc. 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 audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 Community Crisis Center, Inc. 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 Community Crisis Center, Inc.'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 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 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 Community Crisis Center, Inc.'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 Community Crisis Center, Inc.'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 schedule of expenditures of federal and state 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 and state 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 January 24, 2023, on our consideration 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 the effectiveness of Community Crisis Center, Inc.'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 Community Crisis Center, Inc.'s internal control over financial reporting and compliance.



OBER & LITTLEFIELD
CERTIFIED PUBLIC ACCOUNTANTS, PLLC
January 24, 2023

COMMUNITY CRISIS CENTER, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022

ASSETS

Current Assets	
Cash in Bank	\$ 129,755.85
Cash in Bank - Certificate of Deposit	106,294.34
Prepaid Expenses	17,445.00
Contracts Receivable	<u>143,098.22</u>
Total Current Assets	<u>396,593.41</u>
 Property and Equipment	
Buildings	444,088.10
Equipment and Fixtures	336,310.90
Less: Accumulated Depreciation	<u>(519,477.09)</u>
Total Property, Plant and Equipment	<u>260,921.91</u>
 Total ASSETS	 <u>\$ 657,515.32</u>

LIABILITIES AND NET ASSETS

Current Liabilities	
Payroll Taxes Payable	\$ 445.82
Unearned Revenue	67,889.79
Accrued Compensated Absences	<u>20,177.54</u>
Total LIABILITIES	<u>88,513.15</u>
 Net Assets	
Without donor restrictions	568,829.18
With donor restrictions	<u>172.99</u>
Total NET ASSETS	<u>569,002.17</u>
 Total LIABILITIES AND NET ASSETS	 <u>\$ 657,515.32</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, 2022

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Totals</u>
SUPPORT AND REVENUE			
Support:			
Grants and Contracts	\$ 1,119,060.95	\$ -	\$ 1,119,060.95
Contributions - Cash	49,688.22	-	49,688.22
Contributions - In Kind	290,968.67	-	290,968.67
Fund Raising	92,109.16	-	92,109.16
Miscellaneous	15,878.35	-	15,878.35
Total Support	<u>1,567,705.35</u>	<u>-</u>	<u>1,567,705.35</u>
Revenue:			
Interest Income	329.66	-	329.66
Total Revenue	<u>329.66</u>	<u>-</u>	<u>329.66</u>
Net assets released from restriction	<u>-</u>	<u>-</u>	<u>-</u>
Total SUPPORT AND REVENUE	<u>1,568,035.01</u>	<u>-</u>	<u>1,568,035.01</u>
EXPENSES:			
Program Services:			
Program Services	169,243.88	-	169,243.88
Shelter	585,934.63	-	585,934.63
Victims of Crime	340,566.57	-	340,566.57
Violence Against Women	36,796.11	-	36,796.11
Support Services:			
General and Administrative	181,686.14	2,077.21	183,763.35
Fund Raising Expenses	16,525.76	-	16,525.76
Total EXPENSES	<u>1,330,753.09</u>	<u>2,077.21</u>	<u>1,332,830.30</u>
Change in Net Assets	237,281.92	(2,077.21)	235,204.71
Net Assets, Beginning of Year	<u>331,547.26</u>	<u>2,250.20</u>	<u>333,797.46</u>
Net Assets, End of Year	<u>\$ 568,829.18</u>	<u>\$ 172.99</u>	<u>\$ 569,002.17</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, 2022

	Program Services				Support Services		
	Program Services	Shelter	VOCA	VAWA	General and Administrative	Fund Raising	Total Expenses
Advertising and public relations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bank charges and fees	-	-	-	-	1,731.67	1,901.79	3,633.46
Computer IT	124.97	1,028.00	-	-	1,297.48	-	2,450.45
Contract services	600.00	2,106.00	15,175.00	-	-	-	17,881.00
Donated merchandise	-	64,639.71	-	-	-	-	64,639.71
Dues	-	171.00	-	-	2,405.98	-	2,576.98
Equipment and furnishings	1,675.46	150,595.92	-	-	-	-	152,271.38
Food	2,056.44	1,533.25	-	-	40.38	-	3,630.07
Fund raising expenses	-	-	-	-	-	12,321.50	12,321.50
Housing and client needs	65.00	16,831.59	7,744.00	-	-	-	24,640.59
In-kind volunteers	89,279.88	-	-	-	-	-	89,279.88
Insurance	5,797.08	10,366.51	-	-	4,805.37	-	20,968.96
Interest	-	-	-	-	-	-	-
Miscellaneous expenses	43.00	3,445.48	26,333.91	-	38.02	-	29,860.41
Payroll taxes and benefits	2,210.00	12,215.90	50,861.86	8,167.57	66,019.37	-	139,474.70
Printing and publication	-	-	-	-	-	-	-
Professional fees and services	88.12	2,556.00	-	-	8,387.97	-	11,032.09
Public relations	-	1,249.14	-	-	2,401.83	1,738.00	5,388.97
Rents and equipment leases	5,200.00	13,100.00	-	-	-	-	18,300.00
Repairs and maintenance	1,116.40	27,780.54	-	-	-	-	28,896.94
Salaries and wages	37,571.41	157,071.94	240,304.30	28,628.54	90,702.10	-	554,278.29
Security	1,343.02	891.50	-	-	-	-	2,234.52
Staff recognition	-	-	-	-	1,526.24	-	1,526.24
Supplies	5,294.28	47,839.53	147.50	-	(25.46)	145.82	53,401.67
Telephone and internet	7,135.25	11,026.02	-	-	457.69	-	18,618.96
Travel and training	2,776.58	15,112.20	-	-	1,897.50	418.65	20,204.93
Utilities	6,866.99	30,081.86	-	-	-	-	36,948.85
Total Expenses Before Depreciation	169,243.88	569,642.09	340,566.57	36,796.11	181,686.14	16,525.76	1,314,460.55
Depreciation	-	16,292.54	-	-	2,077.21	-	18,369.75
Total Expenses	<u>\$ 169,243.88</u>	<u>\$ 585,934.63</u>	<u>\$ 340,566.57</u>	<u>\$ 36,796.11</u>	<u>\$ 183,763.35</u>	<u>\$ 16,525.76</u>	<u>\$ 1,332,830.30</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, 2022

Cash Flows from Operating Activities:	
Change in net assets	\$ 235,204.71
Adjustments to reconcile change in net assets to net cash used for operating activities	
Depreciation	18,369.75
Donated capital assets included in in-kind contributions	(137,049.08)
(Increase) Decrease in operating assets	
Increase in prepaid expenses	(957.66)
Decrease in prepaid payroll taxes	840.97
Increase in contracts receivable	(64,602.82)
Increase (Decrease) in operating payables	
Decrease in accounts payable	(20.50)
Increase in payroll taxes payable	445.82
Increase in unearned grant revenue	18,786.81
Increase in accrued compensated absences	<u>7,529.96</u>
Net Cash Provided by Operating Activities	<u>78,547.96</u>
 Cash Flows From Investing Activities:	
Purchases of capital assets	(6,022.41)
Purchases of certificate of deposit	<u>(212.37)</u>
Net Cash Used for Investing Activities	<u>(6,234.78)</u>
 Net decrease in cash and cash equivalents	72,313.18
Cash and cash equivalents - June 30, 2021	<u>57,442.67</u>
Cash and cash equivalents - June 30, 2022	<u>\$ 129,755.85</u>

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

COMMUNITY CRISIS CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Note 1 - Summary of Significant Accounting Policies:

Nature of Activities:

The Community Crisis Center, Inc. (“the Organization”) 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 Organization 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 each bank are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per account.

Investments:

Investments in certificates of deposits are reported at their fair values in the statement of financial position. Any unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increases in net assets without donor restrictions if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

Property and Equipment:

Property and equipment acquired by the Organization are considered to be owned by the Center Crisis Center, Inc. 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 Organization follows the practice of capitalizing, at cost, all expenditures for property 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

COMMUNITY CRISIS CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Note 1 - Summary of Significant Accounting Policies: continued

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.

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 Organization receives its grants and contract support primarily from the State of Oklahoma’s District Attorney’s Council, State of Oklahoma’s Office of Attorney General, and Oklahoma Department of Commerce (see schedule of expenditures of federal and state awards). Support received from grants and contracts is recognized when income is earned or becomes available for use by the Organization. Several grants received contain a matching requirement of volunteer hours and/or other contributions. As of June 30, 2022 the necessary volunteer hours and matching contributions reported for these contracts were adequate.

COMMUNITY CRISIS CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

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 net assets with donor restrictions support that increases that net asset class. When a temporary restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

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.

Note 1 - Summary of Significant Accounting Policies: continued

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 June 30, 2019, 2020, and 2021, 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, 2022 are:

Cash and cash equivalents	\$ 236,050.19
Contracts receivable	<u>143,158.22</u>
Total financial assets	379,208.41
Less financial assets held to meet donor-imposed restriction:	
Purpose and time restrict net assets	<u>67,889.79</u>
Amount available for general expenditure within on year	<u>\$ 311,318.62</u>

Note 3 - Fair Value Measurements:

The Organization reports fair value measures of its assets and liabilities using a three-level hierarchy that prioritizes the inputs used to measure fair value. This hierarchy, established by GAAP, requires that entities maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The assets or liability's measurement within the fair value hierarchy is based on the lowest level of input that is significant to the measurement. The three levels of input used to measure fair value are as follows:

Level 1. Quoted prices are for identical assets or liabilities in active markets to which the organization has access at the measurement date.

COMMUNITY CRISIS CENTER, INC.
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2022

Note 3 - Fair Value Measurements: continued

Level 2. Inputs other than quoted prices included in level 1 that are observable for the assets or liability, either directly or indirectly. Level 2 inputs include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets in markets that are not active;
- Observable inputs other than quoted prices for the asset or liability (for example, interest rates and yield curves); and
- Inputs derived principally from, or corroborated by, observable market data by correlation or by other means.

Level 3. Unobservable inputs for the assets or liability. Unobservable inputs should be used to measure the fair value if observable inputs are not available. When available, the organization measures fair value using level 1 inputs because they generally provided the most reliable evidence of fair value. However, level 1 inputs are not available for many of the assets and liabilities that the organization is required to measure at fair value (for example, unconditional promise to give and in-kind contributions).

The primary uses of fair value measures in the Organization's financial statements are the initial measurement of noncash gifts, gifts of investment assets, if any, including unconditional promises to give and recurring measurement of short-term and long-term investments.

	Investments at Fair Value as of June 30, 2022			
	Level 1	Level 2	Level 3	Total
Certificates of deposit	\$ 106,294.34	\$ -	\$ -	\$ 106,294.34

Note 4 – Investments:

The fair values of investments totaled \$106,294.34 as of June 30, 2022. The following schedule summarizes investment returns and their classification in the statement of activities for the year ended June 30, 2022:

	Without Donor Restrictions	With Donor Restrictions	Total
Interest income	\$ 202.37	\$ -	\$ 202.37

COMMUNITY CRISIS CENTER, INC.
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2022

Note 5 - Contracts Receivable:

As of June 30, 2022 accounts receivable from grants and contracts was composed of:

<u>U.S. Department of Housing and Urban Development</u>		
Continuum of Care Program	\$	2,500.43
Northeast Oklahoma Community Action Agency		
2021-2022 Emergency Solutions Grant		4,396.61
CARES Emergency Solutions Grant		43,684.89
<u>U.S. Department of Justice</u>		
<u>Office on Violence Against Women</u>		
Violence Against Women		6,127.96
Victims of Crime Act		29,203.53
<u>State of Oklahoma</u>		
<u>Office of Attorney General</u>		
Domestic Violence and Sexual Assault Services		15,179.51
Domestic Violence and Sexual Assault Services - ARP		3,735.72
Domestic Violence and Sexual Assault Service - COVID		9,093.34
<u>Department of Health</u>		
Injury Prevention Services		10,854.95
Temporary Assistance for Needy Families		18,321.28
		\$ 143,098.22

No allowance for doubtful collection has been calculated, as the amounts are considered fully collectible.

Note 6 – Property and Equipment:

The changes in property and equipment for the year ended June 30, 2022 were as follows:

	Balance June 30, 2021	Additions	Dispositions	Balance June 30, 2022
<i>Depreciable assets:</i>				
Buildings	\$ 439,488.10	\$ 4,600.00	\$ -	\$ 444,088.10
Equipment and fixtures	197,839.41	138,471.49	-	336,310.90
Total property and equipment	637,327.51	143,071.49	-	780,399.00
Less: Accumulated depreciation	(501,107.34)	(18,369.75)	-	(519,477.09)
Net property and equipment	\$ 136,220.17	\$ 124,701.74	\$ -	\$ 260,921.91

Note 7 - Employee Benefit Plan:

The Organization 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, 2022, the Center contributed \$0 to the Plan for participants and participants contributed \$16,448.61 to the Plan.

Note 8 – Net Assets with Donor Restrictions:

At June 30, 2022, the net assets with donor restrictions included a building, with an original cost basis of \$74,420.00 less accumulated depreciation of \$74,247.01, for an ending book balance of \$172.99.

COMMUNITY CRISIS CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Note 9 – Current Vulnerability Due to Certain Concentrations:

During 2022, 78% of the organization's support was provided from federal, state, and other local financial assistance programs. Contributions and fundraising activities provided another 22%.

Note 10 – Risk Management:

The Organization 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 Organization 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.

Note 11 – Evaluation of Subsequent Events:

The Organization has evaluated subsequent events through January 24, 2023, the date which the financial statements were available to be issued.

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SUPPLEMENTARY INFORMATION

Supplementary information includes schedules not required by *Government Auditing Standards* (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
- Notes to 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, 2022

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	07/01/21 - 06/30/22	\$ 29,455.98	\$ 29,455.89
Family Violence Prevention and Services - ARP	93.671	N/A	07/01/21 - 06/30/22	10,694.02	8,877.89
Family Violence Prevention and Services - ARP		N/A	07/01/21 - 06/30/22	19,017.90	11,617.17
Family Violence Prevention and Services - COVID	93.671	N/A	02/01/21 - 06/30/22	10,000.00	9,093.34
 <u>U.S Department of Homeland Security</u>					
<u>Pass-through Ottawa County United Way</u>					
Emergency Food and Shelter Program	97.024	N/A	07/01/21 - 06/30/21	6,048.00	6,048.00
 <u>U.S. Department of Housing and Urban Development</u>					
Continuum of Care Program/Partnership for Peace	14.267	OK0036L6I051912	07/01/21 - 06/30/22	40,938.00	2,221.95
	14.267	OK0036L6I052013	09/01/21 - 06/30/22	41,367.00	35,809.42
 <u>Office of Community Planning and Development</u>					
<u>Pass-through Northeast Oklahoma Community</u>					
<u>Action Agency</u>					
2020 Emergency Solutions Grant	14.231	18095	07/01/21 - 06/30/22	35,830.20	16,124.54
2021 Emergency Solutions Grant	14.231	N/A	10/01/21 - 06/30/22	27,307.60	21,641.49
CARES Emergency Solutions Grant	14.231	N/A	07/01/21 - 06/30/22	146,607.00	31,538.49
CARES 2 Emergency Solutions Grant	14.231	18377	09/01/21 - 06/30/22	270,890.09	227,074.58
 <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 (CESF)	16.034	2020-VD-BX-OO	06/30/21 - 06/30/22	28,560.00	12,968.08
Violence Against Women	16.588	2020/21-VAWA-CCC	07/01/21 - 06/30/22	77,028.13	20,010.18
	16.588	2022/23-VAWA-CCC	01/01/22 - 06/30/22	65,642.30	16,785.93
Victims of Crime Act	16.575	2020-VOCA-CCC-028	07/01/21 - 06/30/22	368,040.00	91,599.93
	16.575	2021-VOCA-CCC-028	10/01/21 - 06/30/22	348,942.00	248,966.82
Total FEDERAL ASSISTANCE					<u>789,833.70</u>
 <u>State of Oklahoma</u>					
<u>Office of Attorney General</u>					
Domestic Violence and Sexual Assault Services		0499001772	07/01/21 - 06/30/22	152,695.28	152,695.28
<u>Department of Health</u>					
Injury Prevention Services - FY 21/22		3409023768	07/01/21 - 06/30/22	48,400.00	29,545.09
Injury Prevention Services - FY 22/23		3409023768	02/01/22 - 06/30/22	48,400.00	17,561.52
Temporary Assistance for Needy Familys		8300001180	11/12/21 - 06/30/22	101,382.80	18,321.28
Total STATE OF OKLAHOMA					<u>218,123.17</u>
TOTAL GRANTS AND CONTRACTS					<u>\$ 1,007,956.87</u>

COMMUNITY CRISIS CENTER, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2022

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal and state awards includes the federal grant activity of Community Crisis Center, Inc. and is presented on the accrual basis of accounting. 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* (the *Uniform Guidance*). Because the schedule only presents 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, or cash flows of the Organization.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the schedule of expenditures of federal and state awards are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the *Uniform Guidance, Cost Principles for State, Local Governments* wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 - Contingent Liabilities

The Organization participates in a number of federally and state assisted programs. These programs are audited in accordance with *Government Auditing Standards* and the *Single Audit Act Amendments of 1996*, if applicable, in accordance with the required levels of Federal Financial Assistance. Audits of prior years have not resulted in any significant disallowed costs; however, grantor agencies may provide for further examinations. Based on prior experience, management believes that further examinations would not result in any significant disallowed costs.

Note 4 - Relationship to Financial Reports

Amounts reported in the accompanying schedule may not agree with the amounts reported in the related financial reports filed with the grantor agencies for the year ended June 30, 2022 because of accruals made in the schedules for financial statements reporting purposes. These accruals were included in future reports filed with the agencies.

Note 5 – Indirect Costs

Community Crisis Center, Inc. has elected not to use the 10 percent de minimis indirect cost rate as allowed under the *Uniform Guidance*.

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SINGLE AUDIT REPORTS



Certified Public Accountants, PLLC
22 S. ADAIR STREET, PRYOR, OKLAHOMA 74361
124 SOUTH MAIN, MIAMI, OK 74354
918-542-4401 OFFICE

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, 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 January 24, 2023.

Report on 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) 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 Community Crisis Center, Inc.’s internal control. Accordingly, we do not express an opinion on the effectiveness of Community Crisis Center, Inc.’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 or significant deficiencies may exist that were not identified.

Report on 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 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.



OBER & LITTLEFIELD
CERTIFIED PUBLIC ACCOUNTANTS, PLLC
January 24, 2023

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Community Crisis Center, Inc.’s 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 each of Community Crisis Center, Inc.’s major federal programs for the year ended June 30, 2022. Community Crisis Center, Inc.’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, Community Crisis Center, Inc. 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.

Basis for Opinion on Each Major Federal Program

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). Our responsibilities 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 Community Crisis Center, Inc. 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 audit opinion on compliance for each major federal program. Our audit does not provide a legal determination of Community Crisis Center, Inc.’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 Community Crisis Center, Inc.’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 Community Crisis Center, Inc.’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 generally accepted auditing standards, *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 one 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 Community Crisis Center, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 Community Crisis Center, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances.
- Obtain an understanding of Community Crisis Center, Inc.'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 Community Crisis Center, Inc.'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.

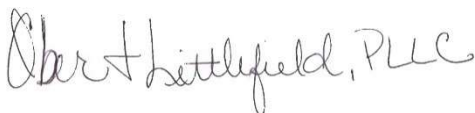
Report on Internal Control Over Compliance

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 the 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.



OBER & LITTLEFIELD
CERTIFIED PUBLIC ACCOUNTANTS, PLLC
January 24, 2023

COMMUNITY CRISIS CENTER, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2022

Section I – Summary of Auditor’s Results

Financial Statements:

Type of Auditors Report Issued: Unmodified

Internal Control Over Financial Reporting:

Material Weakness(es) identified? ___Yes XNo

Significant deficiencies identified not considered to be material weakness(es)? ___Yes XNone Reported

Noncompliance material to financial statements noted? ___Yes XNo

Federal Awards:

Internal Control Over Major Programs:

Material Weakness(es) identified? ___Yes XNo

Significant deficiencies identified not considered to be material weakness(es)? ___Yes XNone 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 the *Uniform Guidance*? ___Yes XNo

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? ___Yes XNo

Identification of Major Programs:

Victims of Crime Act CFDA No. 16.575

Section II – Financial Statement Findings and Questioned Costs:

None reported.

Section III – Federal Awards Findings and Questioned Costs:

None reported.