

DOMESTIC VIOLENCE CRISIS CENTER, INC.
AND AFFILIATE

Consolidated Financial Statements
and Supplemental Schedule
Prepared in Accordance with the Requirements
Of the State Single Audit Act

YEAR ENDED June 30, 2009
(with comparative totals for 2008)

FRIEDBERG, SMITH & Co., P.C.
CERTIFIED PUBLIC ACCOUNTANTS

DOMESTIC VIOLENCE CRISIS CENTER, INC. AND AFFILIATE

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FRIEDBERG, SMITH & Co., P.C.

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Independent Auditor's Report

The Board of Directors
Domestic Violence Crisis Center, Inc.
and Affiliate
Norwalk, Connecticut

We have audited the accompanying Consolidated statement of financial position of the Domestic Violence Crisis Center, Inc. and Affiliate (Center) as of June 30, 2009 and the related Consolidated statements of activities, cash flows, and functional expenses for the year then ended. These Consolidated financial statements are the responsibility of the Center's management. Our responsibility is to express an opinion on these Consolidated financial statements based on our audit. Information at June 30, 2008 and for the year ended June 30, 2008 is presented for comparative purposes only and was extracted from the financial statements presented by net asset class for that year, on which an unqualified opinion dated December 23, 2008 was expressed (Note 14).

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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Board of Directors
Domestic Violence Crisis Center, Inc.
and Affiliate
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In our opinion, the Consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Domestic Violence Crisis Center, Inc. and Affiliate as of June 30, 2009, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated November 12, 2009, on our consideration of the Center'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 Internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic Consolidated financial statements taken as a whole. The accompanying Consolidated schedule of expenditures of state financial assistance as required by the State Single Audit Act is presented for purposes of additional analysis, and is not a required part of the basic Consolidated financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic Consolidated financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic Consolidated financial statements taken as a whole.

Friedberg, Smoot & P.C.

November 12, 2009

**DOMESTIC VIOLENCE CRISIS CENTER, INC.
AND AFFILIATE**

EXHIBIT A

**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2009
(with comparative totals for 2008)**

<u>ASSETS</u>	<u>2009</u>	<u>2008</u>
Cash, Including Interest bearing deposits of \$419,442 in 2009 and \$296,100 in 2008 (Notes 2 and 3)	\$ 570,563	\$ 404,666
Certificates of Deposit (Notes 2, 3 and 4)	107,077	104,491
Grants Receivable (Notes 3 and 6)	83,882	148,885
Other Receivables (Notes 2 and 3)	2,725	7,195
Promises to Give (Notes 2, 3 and 5)	1,610	8,548
Prepaid Expenses and Inventory (Note 2)	15,226	31,716
Land, Building, Improvements and Equipment, Net (Notes 2 and 7)	284,362	247,206
Security Deposits (Note 12)	6,615	6,615
Assets Restricted for Long-Term Investment (Notes 8 and 10)	<u>5,000</u>	<u>5,000</u>
TOTAL ASSETS	<u>\$ 1,077,060</u>	<u>\$ 964,322</u>
 <u>LIABILITIES AND NET ASSETS</u>		
<u>Liabilities</u>		
Accounts Payable and Accrued Expenses (Note 2)	\$ 118,886	\$ 112,597
Refundable Advances (Note 6)	<u>7,805</u>	<u>1,833</u>
Total Liabilities	<u>126,691</u>	<u>114,430</u>
 <u>Net Assets (Notes 2, 7, 10 and 12)</u>		
<u>Unrestricted:</u>		
Net Investment in Land, Building, Improvements and Equipment	284,362	247,206
<u>Board Designated:</u>		
Program Development	21,601	21,601
Capital Expenditures	22,739	22,739
Joanne Lorange Memorial	23,894	23,894
Undesignated - Available for Operations	<u>526,913</u>	<u>527,199</u>
Total Unrestricted	879,509	842,639
Temporarily Restricted	65,860	2,253
Permanently Restricted	<u>5,000</u>	<u>5,000</u>
Total Net Assets	<u>950,369</u>	<u>849,892</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,077,060</u>	<u>\$ 964,322</u>

See notes to consolidated financial statements.

DOMESTIC VIOLENCE CRISIS CENTER, INC.
AND AFFILIATE

CONSOLIDATED STATEMENTS OF ACTIVITIES
YEAR ENDED JUNE 30, 2009
(with comparative totals for 2008)

	2009			2008		
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>	<u>Total</u>	<u>Total</u>
Revenues and Other Support (Notes 2, 3, 5, 6 and 13)						
Grants - Federal and State	\$ 948,501	\$ -	\$ -	\$ 948,501	\$ 829,317	\$ 829,317
Grants - Private	25,000	-	-	25,000	23,000	23,000
United Way Allocations and Designations	88,367	28,607	-	116,974	101,387	101,387
<u>Contributions and Promises to Give</u>						
Foundations	289,445	20,000	-	309,445	341,665	341,665
Corporations	34,716	-	-	34,716	40,020	40,020
Faith Based Organizations	13,981	15,000	-	28,981	54,572	54,572
Organizations	28,545	-	-	28,545	29,048	29,048
Individual and Other	91,221	-	-	91,221	106,815	106,815
In-kind	128,818	-	-	128,818	108,821	108,821
Total Contributions and Promises to Give	586,726	35,000	-	621,726	680,941	680,941
Program and Other Fees	2,903	-	-	2,903	16,563	16,563
Fund-Raising Events	148,336	-	-	148,336	280,350	280,350
Investment Income	9,286	-	-	9,286	8,901	8,901
Miscellaneous Income	3,096	-	-	3,096	-	-
Total	1,812,215	63,607	-	1,875,822	1,940,459	1,940,459
Net Assets Released from Restrictions (Notes 2 and 10):						
Satisfaction of Purpose Restrictions	-	-	-	-	-	-
Total Revenue and Other Support	1,812,215	63,607	-	1,875,822	1,940,459	1,940,459

See notes to consolidated financial statements.

**DOMESTIC VIOLENCE CRISIS CENTER, INC.
AND AFFILIATE**

**CONSOLIDATED STATEMENTS OF ACTIVITIES
YEAR ENDED JUNE 30, 2009
(with comparative totals for 2008)**

	2009			2008		
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	Unrestricted	Total
Expenses (Notes 2, 11, 12 and 13)						
<u>Program Services:</u>						
Shelter	\$ 349,087	\$ -	\$ -	\$ 349,087	\$ 354,761	
Counseling	453,046	-	-	453,046	479,459	
Community Education	326,576	-	-	326,576	318,577	
Victim Advocacy	326,324	-	-	326,324	321,201	
Total Program Services	1,455,033	-	-	1,455,033	1,473,998	
<u>Support Services:</u>						
Management and General	167,814	-	-	167,814	161,078	
Fund Raising and Development	130,617	-	-	130,617	119,564	
Total Support Services	298,431	-	-	298,431	280,642	
Total Functional Expenses	1,753,464	-	-	1,753,464	1,754,640	
Cost of Direct Benefits to Donors	21,881	-	-	21,881	51,216	
Total Expenses	1,775,345	-	-	1,775,345	1,805,856	
Change in Net Assets	36,870	63,607	-	100,477	134,603	
Net Assets at Beginning of Year	842,639	2,253	5,000	849,892	715,289	
Net Assets at Year End	\$ 879,509	\$ 65,860	\$ 5,000	\$ 950,369	\$ 849,892	

See notes to consolidated financial statements.

**DOMESTIC VIOLENCE CRISIS CENTER, INC.
AND AFFILIATE**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2009**

(with comparative totals for 2008)

NOTE 1 - NATURE OF OPERATIONS AND BASIS OF ACCOUNTING

Domestic Violence Crisis Center (Center) is committed to breaking the cycle of domestic abuse through counseling, education, advocacy, safe housing and empowerment (CEASE). The Center primarily serves the communities of Norwalk, Stamford, Darien, New Canaan, Wilton, Westport and Weston.

The Center has a wholly owned affiliate (Affiliate) which owns a Shelter property which is used by the Center at no charge. The Affiliate's net assets have been included in the accompanying Consolidated financial statements. Inter-organizational transactions and balances have been eliminated in consolidation.

The Center and Affiliate are not-for-profit organizations incorporated under the Nonstock Corporation Act of the State of Connecticut, and are exempt from federal tax under Section (501)(c)(3) of the Internal Revenue Code. The Center and Affiliate are also exempt from state income tax.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Net Asset Classes

The net asset classes of the Center and Affiliate consist of the following:

Unrestricted Net Assets

Unrestricted net assets consist of the net assets over which the governing boards have control to use in carrying out the operations of the Center and Affiliate in accordance with their charters and by-laws and are neither Permanently restricted nor Temporarily restricted by donor-imposed restrictions.

The Net investment in Land, Building, Improvements and Equipment consists of the Net book value of Land, Building, Improvements and Equipment acquired with Unrestricted net assets.

The Board of the Center has Designated certain Unrestricted net assets for Program Development and Capital Expenditures.

**DOMESTIC VIOLENCE CRISIS CENTER, INC.
AND AFFILIATE**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2009**

(with comparative totals for 2008)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Net Asset Classes (continued)

Unrestricted Net Assets (continued)

Additionally, the Board of the Center has Designated all Contributions received in Memory of Joanne Lorange for the Joanne Lorange Memorial Fund to be used to fund programs of the Center based upon recommendations of an Ad hoc subcommittee which includes a member of Joanne Lorange's family.

The Board of the Center has determined that the ongoing operations of the Center require Undesignated net assets available for operations balance equal to approximately three to four months of operating expenses and has set as a goal the retention of that amount.

Temporarily Restricted Net Assets

Temporarily restricted net assets consist of net assets whose use is limited by donor-imposed restrictions which either expire with the passage of time (Time restriction) or can be fulfilled and removed by actions of the Center and Affiliate pursuant to the restrictions (Purpose restriction). If a restriction is fulfilled, however, in the same time period in which the contribution is received, the Center and Affiliate reflect the Support as Unrestricted.

When donor-imposed restrictions expire, that is when a stipulated Time restriction ends or Purpose restriction is accomplished, Temporarily restricted net assets are reclassified to Unrestricted net assets and reflected in the accompanying Consolidated statements of activities as Net assets released from restrictions (Note 10).

Permanently Restricted Net Assets

Permanently restricted net assets consist of net assets which have donor-imposed restrictions whose limits do not expire with the passage of time nor can be fulfilled or otherwise removed by actions of the Center and Affiliate. Permanently restricted net assets consist of an endowment fund, whereby the donor has stipulated that the principal amount be maintained intact in perpetuity and that only the income and net gains from Investment thereof be expended for the purpose specified by the donor (Note 10).

**DOMESTIC VIOLENCE CRISIS CENTER, INC.
AND AFFILIATE**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2009**

(with comparative totals for 2008)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Contributions or Promises to Give

Contributions or Promises to give without donor-imposed restrictions are reflected as Unrestricted support. Contributions or Promises to give with donor-imposed restrictions are reflected as either Temporarily or Permanently restricted support in the accompanying Consolidated financial statements. Contributions or Promises to give with donor-imposed conditions are not recognized as Contributions or Promises to give in the accompanying Consolidated financial statements until the period when the conditions are met.

Promises to give that are expected to be received within one year of the financial statement date are reflected at their net realizable value (the gross amount of the Promises to give, net of an Allowance for uncollectible amounts). Promises to give that are expected to be collected more than one year after the financial statement date are reflected at the present value of their estimated future cash flows using a discount rate commensurate with the risks involved at the date the Promise to Give is received (Note 5).

Revenue and Expense Recognition

Grants awarded to the Center are reflected at the earlier of the date the funds are received or the time that the Grant expenditures are incurred. The amounts of the Grants that are received but unearned, are reflected as Refundable Advances in the accompanying Consolidated statements of financial position and are subsequently reflected in the accompanying Consolidated statements of activities during the period to which they apply as the Grants are expended.

The Agency receives certain of its Contributions, Program and Event Fees in the form of Cash. It was impractical for the Center to exercise control over these Contributions and Fees prior to the initial entry of these receipts into the Center's accounting records.

Cash Equivalents

The Center considers all Investments with a maturity of three months or less as Cash equivalents.

**DOMESTIC VIOLENCE CRISIS CENTER, INC.
AND AFFILIATE**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2009**

(with comparative totals for 2008)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Receivables

Promises to Give and Other receivables are evaluated periodically for collectibility based upon Management's evaluation of past loss experience, known and inherent risks in its accounts plus other factors which could affect collectibility. In the opinion of Management, all accounts for which the collectibility is doubtful have been written off or an Allowance provided and the remaining accounts are deemed to be collectible.

Land, Building, Improvements and Equipment

Expenditures for land, building, improvements and equipment are reflected at cost. Contributed assets are reflected at their fair value at the date of the gift. Depreciation is provided over the estimated useful lives of the assets, five to twenty years on a straight-line basis. It is the Center's policy to capitalize Furniture and Equipment with a cost of \$500 or greater.

Certain Furniture and Equipment was acquired with Grant funds. Although in some instances the Grantors retain a reversionary right to such assets in the event they are not used for the respective programs for which they were funded. It is the policy of the Center to capitalize such assets when it considers it probable that it will be permitted to retain the assets when the Grant agreements terminate.

Contributed Goods or Services

Goods or services have been provided by various organizations and a number of unpaid volunteers have contributed their time. Contributions are recognized if the goods or services received (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Contributed goods or services that do not meet the above criteria are not recognized.

**DOMESTIC VIOLENCE CRISIS CENTER, INC.
AND AFFILIATE**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2009**

(with comparative totals for 2008)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Contributed Goods or Services (continued)

During the years ended June 30, the Center reflected the following In-kind contributions and reflect related In-kind expenses:

	<u>2009</u>	<u>2008</u>
Hotline Services – Outside Services	\$ 58,912	\$ 74,074
Court Advocate Services – Outside Services	3,111	4,964
Community Education Services – Outside Services	3,504	5,088
Annual Report Printing, Printing & Design Services and Supplies	22,500	5,085
Food & Other Client Related Supplies for Shelter Clients	750	375
Norwalk and Stamford Courthouse Facilities – Occupancy (Note 12)	14,200	14,200
Shelter Leasehold Improvements	17,250	-
Office Furniture & Supplies	8,591	-
Public Relations – Advertisement	-	<u>5,035</u>
Total	<u>\$128,818</u>	<u>\$108,821</u>

Compensated Absences

Employees of the Center are entitled to paid vacations based upon length of service. It was the Center's policy to accrue vacation pay based upon the amount earned as of the financial statement date. This policy changed. The Center no longer allows Vacation time to be carried over to the subsequent year effective June 30, 2009.

Advertising

Advertising costs are expensed as incurred.

**DOMESTIC VIOLENCE CRISIS CENTER, INC.
AND AFFILIATE**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2009**

(with comparative totals for 2008)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Functional Expenses

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

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Reclassification

Certain 2008 balances have been reclassified to conform to the 2009 presentation.

Subsequent Events

Management has evaluated subsequent events through November 12, 2009, the date the Consolidated financial statements were available to be issued. Through that date, there were no material events that would require recognition or additional disclosure in the financial statements.

NOTE 3 - CONCENTRATION OF RISK

Cash

The Center maintains cash accounts at three Banks. These accounts are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per Bank. At times during the year, the Cash balances at the Banks exceeded the insured limit.

Revenues and Support

The Center derives its Revenue and other support primarily from Grants from the State of Connecticut, the Federal Government as a pass-through from the Connecticut Coalition Against Domestic Violence, Inc. (CCADV), from Allocations from the United Ways of Stamford, Norwalk & Wilton, New Canaan, Darien and Westport, and from Contributions, Promises to give and Fund-Raising activities from Donors in the communities the Center services (Notes 1 and 5).

**DOMESTIC VIOLENCE CRISIS CENTER, INC.
AND AFFILIATE**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2009**

(with comparative totals for 2008)

NOTE 4 - CERTIFICATES OF DEPOSIT

At June 30, 2009, the Center had Certificates of deposit which bear interest at 1.24% which mature July 17, 2009 and July 20, 2009. At June 30, 2008, the Center had Certificates of deposit which bear interest at 3.51% and matured July 18, 2008 and interest at 1.9% which matured June 22, 2009.

NOTE 5 - PROMISES TO GIVE

Promises to give that are to be collected currently are reflected at face value and Promises to give to be received in the future are valued at their present value.

**DOMESTIC VIOLENCE CRISIS CENTER, INC.
AND AFFILIATE**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2009
(with comparative totals for 2008)**

NOTE 6 - GRANTS RECEIVABLE AND GRANT REVENUES – FEDERAL AND STATE

Grants receivable at June 30, and Grant revenues for the years ended June 30 consist of the following:

<u>2009</u>	<u>Grants Receivable</u>	<u>Refundable Advances</u>	<u>Grant Revenue (Note 3)</u>
<u>Federal</u>			
<u>U.S. Department of Health and and Human Services:</u>			
<u>Pass-Through from State of Connecticut Department of Social Services</u>			
Social Service Block Grant	\$ -	\$ 914	\$ 113,561
<u>U.S. Department of Justice:</u>			
<u>Pass-Through from Connecticut Coalition Against Domestic Violence:</u>			
Crime Victim Assistance	7,879	-	131,318
Violence Against Women Formula Grant	4,482	-	17,922
Legal Services Grant	-	-	5,000
<u>Pass-Through from City of Stamford:</u>			
Grant to Encourage Arrest Policies and Enforcement of Protection Orders	48,195	-	206,928
<u>U.S. Department of Housing and Urban Development:</u>			
<u>Pass-Through from City of Norwalk:</u>			
Community Development Block Grant	-	-	23,475
<u>Department of Homeland Security:</u>			
<u>Pass-Through from United Way of America Emergency Food and Shelter National Board Program:</u>			
Grant to Fund Served Meals	316	4,691	11,342
Total Federal	<u>60,872</u>	<u>5,605</u>	<u>509,546</u>
<u>State of Connecticut</u>			
<u>Department of Social Services:</u>			
Emergency Shelter for Domestic Violence	-	2,200	273,256
Energy Support	-	-	1,169
<u>Judicial Branch Office of Victim Services:</u>			
Pass-Through from Connecticut Coalition Against Domestic Violence	4,557	-	124,530
<u>Department of Children and Families:</u>			
Domestic Violence Training	18,453	-	40,000
Total State of Connecticut	<u>23,010</u>	<u>2,200</u>	<u>438,955</u>
Total	<u>\$ 83,882</u>	<u>\$ 7,805</u>	<u>\$ 948,501</u>

**DOMESTIC VIOLENCE CRISIS CENTER, INC.
AND AFFILIATE**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2009
(with comparative totals for 2008)**

NOTE 6 - GRANTS RECEIVABLE AND GRANT REVENUES – FEDERAL AND STATE (continued)

<u>2008</u>	<u>Grants Receivable</u>	<u>Refundable Advances</u>	<u>Grant Revenue (Note 3)</u>
<u>Federal</u>			
<u>U.S. Department of Health and and Human Services:</u>			
<u>Pass-Through from State of Connecticut Department of Social Services</u>			
Social Service Block Grant	\$ -	\$ -	\$ 70,285
<u>U.S. Department of Justice:</u>			
<u>Pass-Through from Connecticut Coalition Against Domestic Violence:</u>			
Crime Victim Assistance	16,613	-	137,311
Violence Against Women Formula Grant	8,961	-	17,922
Legal Services Grant	-	-	5,000
<u>Pass-Through from City of Stamford:</u>			
Grant to Encourage Arrest Policies and Enforcement of Protection Orders	92,611	-	123,312
<u>U.S. Department of Housing and Urban Development:</u>			
<u>Pass-Through from City of Norwalk:</u>			
Community Development Block Grant	4,462	-	10,000
<u>Department of Homeland Security:</u>			
<u>Pass-Through from United Way of America Emergency Food and Shelter National Board Program:</u>			
Grant to Fund Served Meals	-	1,833	5,243
Total Federal	<u>122,647</u>	<u>1,833</u>	<u>369,073</u>
<u>State of Connecticut</u>			
<u>Department of Social Services:</u>			
Emergency Shelter for Domestic Violence	-	-	297,585
<u>Judicial Branch Office of Victim Services:</u>			
Pass-Through from Connecticut Coalition Against Domestic Violence	18,863	-	120,646
<u>Department of Children and Families:</u>			
Domestic Violence Training	<u>7,375</u>	<u>-</u>	<u>42,013</u>
Total State of Connecticut	<u>26,238</u>	<u>-</u>	<u>460,244</u>
Total	<u>\$ 148,885</u>	<u>\$ 1,833</u>	<u>\$ 829,317</u>

**DOMESTIC VIOLENCE CRISIS CENTER, INC.
AND AFFILIATE**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2009
(with comparative totals for 2008)**

NOTE 6 - GRANTS RECEIVABLE AND GRANT REVENUES – FEDERAL AND STATE (continued)

At June 30, 2009 and 2008 various Grant programs have a funding period which extends beyond June 30. A Grant receivable has been reflected in the accompanying Consolidated financial statements for any programs where expenditures exceed payments received from Grantors as of June 30. Refundable advances at June 30 are reflected in the accompanying Consolidated financial statements for any program where payments received were in excess of expenditures incurred.

NOTE 7 - CENTER FACILITIES AND EQUIPMENT

Center facilities and equipment at June 30 consisted of the following:

	<u>2009</u>	<u>2008</u>
Land	\$ 51,430	\$ 51,430
Building	205,716	205,716
Shelter Furniture and Fixtures	25,353	25,353
Shelter Improvements	171,873	93,911
Equipment	13,416	13,416
Computer Equipment and Software	88,067	79,007
Office Furniture and Fixtures	112,608	106,717
Leasehold Improvements	59,261	59,261
Construction in Progress	-	<u>22,007</u>
Total	<u>727,724</u>	<u>656,818</u>
Less: Accumulated Depreciation and Amortization	<u>(443,362)</u>	<u>(409,612)</u>
Total	<u>\$284,362</u>	<u>\$247,206</u>

Construction in Progress

The Center has expended funds to renovate the Stamford Shelter Kitchen and Bathroom. Funds have been expended on kitchen appliances and bathroom fixtures as well as some demolition and installation costs. The project was completed in September 2008.

NOTE 8 - ASSETS RESTRICTED FOR LONG-TERM INVESTMENT

Assets restricted for Long-term Investment at both June 30, 2009 and 2008 consisted of interest-bearing Cash of \$5,000 (Note 10).

NOTE 9 - NOTE PAYABLE

The Center has a \$100,000 line of credit from a Bank but has not drawn on this line of credit at either June 30, 2009 or 2008.

**DOMESTIC VIOLENCE CRISIS CENTER, INC.
AND AFFILIATE**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2009
(with comparative totals for 2008)**

NOTE 10 - NET ASSETS

Temporarily Restricted Net Assets

Temporarily restricted net assets at June 30, are restricted for the following purposes (Note 2):

	<u>2009</u>	<u>2008</u>
Strategic Planning	\$ 2,253	\$2,253
Children's Services	20,000	-
Counseling Program	15,000	-
<u>Shelter Program:</u>		
Security Deposits	18,500	-
Transportation	3,607	-
Food	5,000	-
Phone Cards	<u>1,500</u>	<u>-</u>
 Total	 <u>\$65,860</u>	 <u>\$2,253</u>

Net Assets Released

Net assets released from donor restrictions by incurring expenses satisfying the restricted purposes specified by the donors during the years ended June 30 were as follows:

	<u>2009</u>	<u>2008</u>
Shelter Program	\$ -	\$ 638
Food for Shelter Clients	-	2,572
Children's Services	-	2,000
Children's Activities	-	854
Shelter Improvements or Furniture	-	10,061
Playroom Improvements or Furniture	-	101
Patricia C. Phillips Founders Award	-	204
Strategic Planning	-	5,000
Technology	-	3,844
Norwalk Court Position	-	11,716
Group Child Care	-	3,000
Trauma Training	-	2,851
Other	<u>-</u>	<u>2,368</u>
 Total	 <u>\$ -</u>	 <u>\$45,209</u>

Permanently Restricted Net Assets

Permanently restricted net assets consist of an Endowment fund. Income generated from this Endowment fund is expendable for the annual Patricia C. Phillips Founders Award (Note 8).

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NOTE 11 - EMPLOYEE BENEFITS

Effective January 1, 2002 the Center instituted a Simple IRA Plan whereby each employee can contribute up to \$7,000 per calendar year. The Center can elect to match from 1% to 3% of employee contributions, subject to the Simple IRA regulations. Beginning calendar year 2009 the Center changed the Simple IRA Plan to a 401(k) Plan allowing a maximum contribution of \$16,500 for those participants under 50 years of age for 2009 and an extra \$5,500 for those over 50 years of age. The new plan allows that the Center can elect to match from 1% to 4% of employee contributions and the Center has elected to match employee contributions to a maximum of 4% for the calendar year of 2009 and 3% for the calendar year of 2008. For the years ended June 30, 2009 and 2008, the Center's match amounted to \$19,723 and \$22,955, respectively.

Additionally, the Center has instituted a Flexible Spending Account arrangement whereby employees can contribute a portion of their salary to an account for specified medical expenditures and dependent care expenses on a pretax basis. The employees must use the funds contributed each year. Should amounts be left in a Flexible Spending Account at the end of the specified period, the excess funds revert to the Center. During the years ended June 30, 2009 and 2008, \$436 and \$188, respectively, reverted to the Center.

NOTE 12 - LEASE COMMITMENT

The Center has leases for its office and program facilities. Effective April 2007, the Center entered into a five-year lease for its Stamford facility with a two-year renewal option. Rent is based on an annual rental of \$48,303 with an annual increase based in the CPI. Rent expense amounted approximately to \$47,700, plus maintenance costs of approximately \$1,200 for the year ended June 30, 2009 and \$44,300, plus maintenance costs of approximately \$4,000 for the year ended June 30, 2008. The Stamford Lease provides that if the Center loses its State funding, the Center may cancel the lease.

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NOTE 12 - LEASE COMMITMENT (continued)

In January 2002, the Center executed a six-year lease for its Norwalk facility. The Lease provides for a monthly rental of \$5,625 through December 31, 2002, \$6,019 from January 1, 2003 through December 31, 2005 and \$6,395 from January 1, 2006 through December 31, 2007. Effective April 1, 2003, the lease was amended to reflect a reduction in square footage being leased by the Center. The amendment to the Lease provides for monthly rental payments of \$5,400 through December 31, 2005 and \$5,738 from January 1, 2006 through December 31, 2007. In January 2008, the Center executed a new five-year lease for it's Norwalk facility. The Lease provides for a monthly rental of \$6,100 through December 31, 2008, \$6,450 from January 1, 2009 through December 31, 2009, \$6,800 from January 1, 2010 through December 31, 2010, \$7,150 from January 1, 2011 through December 31, 2011, \$7,500 from January 1, 2012 through December 31, 2012. In November 2009 the Center amended the lease to reflect a reduction in square footage being lease by the Center. Commencing January 1, 2010 the new lease payments will be \$2,000 per month through December 31, 2012. Rent expense amounted to approximately \$74,000 and \$71,000 for the years ended June 30, 2009 and 2008, respectively.

In December 2009 the Center will be moving it's operations from Norwalk to new office space in Stamford. The Center executed a five-year two-month lease ending January 31, 2015 for the property at 777 Summer Street. The initial two months of the lease are rent free. Monthly rental payments begin February 1, 2010 through January 31, 2012 at an annual rental of \$76,050, \$80,275 from February 1, 2012 through January 31, 2014, and \$84,500 from February 1, 2014 through January 31, 2015.

Minimum future rental payments at June 30, 2009 under the Center's operating leases are:

<u>Years Ending June 30,</u>	<u>Amount</u>
2010	\$134,145
2011	153,877
2012	131,380
2013	80,275
2014	82,035
2015	<u>49,292</u>
Total	<u>\$631,004</u>

In addition, the Center reflected \$14,200 in Occupancy expenses for each of the years ended June 30, 2009 and 2008, resulting from the In-kind contribution of the use of space at the Norwalk and Stamford Courthouses (Note 2).

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**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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NOTE 13 – FUND-RAISING EVENTS REVENUES AND EXPENSES

Fund-raising events revenues and expenses for the years ended June 30 consisted of the following:

	<u>2009</u>	<u>2008</u>
Revenues Collected	\$ <u>8,649</u>	\$ <u>139,687</u>
<u>Expenses</u>		
Event Expenses	2,154	11,544
Cost of Direct Benefits	<u>1,139</u>	<u>20,742</u>
Total Expenses	<u>3,293</u>	<u>32,286</u>
Net	<u>\$5,356</u>	<u>\$107,401</u>
		<u>\$148,336</u>
		13,698
		<u>21,881</u>
		<u>35,579</u>
		<u>\$112,757</u>
		<u>Total</u>
		<u>\$280,350</u>
Revenues Collected		\$ <u>126,463</u>
<u>Expenses</u>		
Event Expenses	4,960	7,749
Cost of Direct Benefits	<u>20,535</u>	<u>30,681</u>
Total Expenses	<u>25,495</u>	<u>38,430</u>
Net	<u>\$100,968</u>	<u>\$115,457</u>
		<u>Women of Courage Luncheon</u>
		<u>\$153,887</u>
		<u>Total</u>
		<u>\$280,350</u>
		12,709
		<u>51,216</u>
		<u>63,925</u>
		<u>\$216,425</u>
		<u>Winefest and Auction</u>
		<u>\$126,463</u>

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NOTE 14 - RELATED PARTY TRANSACTIONS

In October 2008 the Executive Committee approved a motion to accept a Board member's request for a leave of absence. The leave was granted in order for the Board Member to be a paid consultant to the Center who would work to obtain funding for the Docket court program. This Board Member was paid \$100 per hour for her services for a total of \$19,750 during the year ended June 30, 2009. In April 2009 the consulting project ended and the Board Member was reinstated as a member of the Board.

NOTE 15 – PRIOR YEAR INFORMATION

The Consolidated financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Center's Consolidated financial statements at June 30, 2008 and for the year then ended, from which summarized information was derived.