

ONEIDA CRISIS CENTER INC.
(a non-profit corporation)
Financial Statements
Together with Auditor's Report
September 30, 2023 and 2022

ONEIDA CRISIS CENTER INC.

Financial Statements
September 30, 2023 and 2022

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Taylor Robison & Company PLLC

Certified Public Accountants / Consultants

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Oneida Crisis Center Inc.
Malad City, ID 83252

Opinion

We have audited the accompanying financial statements of Oneida Crisis Center Inc. (a nonprofit organization), which comprise the statements of financial position as of September 30, 2023 and 2022, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Oneida Crisis Center Inc. as of September 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 Oneida 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 Oneida 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.

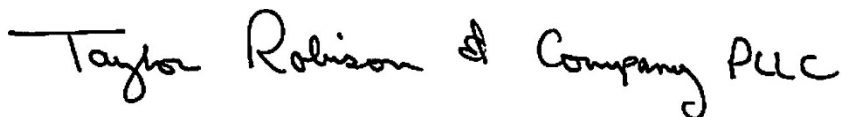
Auditor's Responsibilities for the Audit of the Financial Statements

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 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, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgement 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 Oneida 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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Oneida 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.

A handwritten signature in black ink that reads "Taylor Robison & Company PLLC". The signature is written in a cursive, flowing style.

Taylor Robison and Company PLLC
Idaho Falls, ID
December 27, 2023

ONEIDA CRISIS CENTER INC.
(a non-profit corporation)
Statements of Financial Position
September 30, 2023 and 2022

ASSETS		
	<u>2023</u>	<u>2022</u>
Current assets		
Cash	\$ 235,730	\$ 189,615
Contributions receivable	56,494	39,235
Inventory	<u>18,312</u>	<u>13,788</u>
Total current assets	310,536	242,638
Property and equipment		
Land and building	277,595	277,595
Furniture and equipment	<u>22,247</u>	<u>22,247</u>
Total property and equipment	299,842	299,842
Less: accumulated depreciation	<u>(116,651)</u>	<u>(106,450)</u>
Net property and equipment	<u>183,191</u>	<u>193,392</u>
Total assets	<u>\$ 493,727</u>	<u>\$ 436,030</u>

LIABILITIES AND NET ASSETS		
	<u>2023</u>	<u>2022</u>
Current liabilities		
Accrued paid time off (PTO)	\$ 6,615	\$ 4,640
Withheld and accrued payroll taxes	<u>5,282</u>	<u>4,063</u>
Total current liabilities	11,897	8,703
Net assets		
Without donor restrictions	<u>481,830</u>	<u>427,327</u>
Total liabilities and net assets	<u>\$ 493,727</u>	<u>\$ 436,030</u>

The accompanying notes are an integral part of these statements.

ONEIDA CRISIS CENTER INC.
(a non-profit corporation)
Statements of Activities
For the Years Ending September 30, 2023 and 2022

Changes in Net Assets Without Donor Restrictions

	2023	2022
Revenues		
Contributions - federal and state grants	\$ 308,375	\$ 338,969
Contributions - other	83,004	64,038
Contributions - gifts in kind	231,498	167,264
Total revenues without donor restrictions	622,877	570,271
Expenses		
Program services	538,957	493,326
General and administrative	26,035	26,021
Fundraising	3,382	2,885
Total expenses	568,374	522,232
Increase in net assets without donor restrictions	54,503	48,039
Net assets at beginning of year	427,327	379,288
Total net assets at end of year	\$ 481,830	\$ 427,327

ONEIDA CRISIS CENTER INC.
(a non-profit corporation)
Statements of Functional Expenses
For the Years Ending September 30, 2023 and 2022

September 30, 2023

	<u>Total</u>	<u>Programs</u>	<u>Management</u>	<u>Fund Raising</u>
Expenses				
Compensation - officers	\$ 72,076	61,900	9,200	976
Other salaries	71,730	62,900	8,170	660
Pension plan	8,480	7,400	1,000	80
Other employee benefits	2,028	1,770	230	28
Payroll taxes	11,478	9,860	1,480	138
Accounting	10,060	8,600	1,460	0
Advertising	1,625	1,310	0	315
Office	10,638	9,860	778	0
Occupancy	8,034	7,600	434	0
Travel	8,092	7,300	792	0
Depreciation	10,201	9,700	501	0
Insurance	10,585	9,600	985	0
Staff development	7,493	7,493	0	0
Client services	319,079	319,079	0	0
Supplies	10,310	8,855	270	1,185
Telephone	5,797	5,200	597	0
Other	668	530	138	0
	<u>568,374</u>	<u>538,957</u>	<u>26,035</u>	<u>3,382</u>
Total functional expenses	\$ <u>568,374</u>	<u>538,957</u>	<u>26,035</u>	<u>3,382</u>

The accompanying notes are an integral part of these statements.

ONEIDA CRISIS CENTER INC.
(a non-profit corporation)
Statements of Functional Expenses
For the Years Ending September 30, 2023 and 2022

September 30, 2022

	<u>Total</u>	<u>Programs</u>	<u>Management</u>	<u>Fund Raising</u>
Expenses				
Compensation - officers	\$ 70,824	60,800	9,200	824
Other salaries	73,701	64,600	8,400	701
Pension plan	10,248	9,000	1,100	148
Other employee benefits	3,611	3,150	400	61
Payroll taxes	11,848	10,150	1,500	198
Accounting	10,920	9,400	1,520	0
Advertising	1,445	1,150	0	295
Office	4,814	4,450	364	0
Occupancy	14,707	14,000	707	0
Travel	9,324	8,500	824	0
Depreciation	10,549	10,050	499	0
Insurance	8,580	7,750	830	0
Staff development	7,353	7,353	0	0
Client services	275,423	275,423	0	0
Supplies	5,458	4,600	200	658
Telephone	2,549	2,250	299	0
Other	878	700	178	0
	<u>522,232</u>	<u>493,326</u>	<u>26,021</u>	<u>2,885</u>
Total functional expenses	\$ <u>522,232</u>	<u>493,326</u>	<u>26,021</u>	<u>2,885</u>

The accompanying notes are an integral part of these statements.

ONEIDA CRISIS CENTER INC.
(a non-profit corporation)
Statements of Cash Flows
For the Years Ending September 30, 2023 and 2022

	2023	2022
Cash flows from operating activities:		
Increase in unrestricted net assets	\$ 54,503	\$ 48,039
Adjustment to reconcile net income to net cash provided by operating activities:		
Depreciation	10,201	10,549
Contributions receivable	(17,259)	1,364
Inventory	(4,524)	7,534
Accounts payable	0	(1,214)
Accrued paid time off (PTO)	1,975	(162)
Withheld and accrued payroll taxes	1,219	(1,925)
Net cash provided by operating activities	46,115	64,185
Cash flows from investing activities:		
Purchase of fixed assets	0	(22,605)
Net increase in cash	46,115	41,580
Cash at beginning of year	189,615	148,035
Cash at end of year	\$ 235,730	\$ 189,615

The accompanying notes are an integral part of these statements.

ONEIDA CRISIS CENTER INC.
(a non-profit corporation)
Notes to Financial Statements
September 30, 2023 and 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Nature of Activities

Oneida Crisis Center Inc. (a non-profit corporation) is located in Malad City, Idaho. It is recognized as a charitable organization under Section 501(c)3 of the Internal Revenue Code and files the annual information return Form 990.

The Organization operates a facility for crisis intervention in the community. They also partner with other Southeast Idaho community crisis centers by receiving and disbursing funds to provide education regarding domestic abuse and provide support of victims of abuse.

Oneida Crisis Center Inc. receives the majority of its funding from governmental grants.

B. Basis of Accounting

The Organization uses the accrual basis of accounting and U.S. GAAP.

C. Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization defines cash on hand, checking and savings accounts to be cash equivalents.

D. Property and Equipment

Property and equipment are stated at historical cost. The Organization follows the practice of capitalizing all expenditures for property and equipment in excess of \$1,000; the fair value of donated fixed assets is similarly capitalized. Depreciation on assets is provided for using the straight-line method over their useful lives.

E. Contributions Receivable

Contributions receivable include amounts due from various grant awards. The amounts of the receivables represent the balance of the grant award earned but not received as of the end of the year. Grants are deemed fully collectible because they come from government agencies.

ONEIDA CRISIS CENTER INC.
(a non-profit corporation)
Notes to Financial Statements
September 30, 2023 and 2022

F. Donated Services, Goods, Property and Equipment

No amounts have been reflected in the financial statements for donated services. The Organization generally pays for services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Organization, but these services do not meet the criteria for recognition as contributed services. Volunteer hours are 9,476 and 9,635 for the years ending September 30, 2023 and 2022, respectively.

Oneida Crisis Center Inc. receives donated expendable materials, food, supplies, property, and equipment. The value of donated expendable materials and supplies is reflected at estimated fair value at the time the donation. The value of donated property and equipment is capitalized at estimated fair value at the time the donation is received in the financial statements.

G. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

H. Expense Recognition and Allocation

The cost of providing the organization's programs and other activities is summarized on a functional basis in the statements of activities and statements of functional expenses. Expenses that can be identified with a specific program or support service are charged directly to that program or support service. Costs common to multiple functions have been allocated among the various functions benefited using a reasonable allocation method that is consistently applied.

General and administrative expenses include those costs that are not directly identifiable with any specific program, but which provide for the overall support and direction of the organization.

Fundraising costs are expensed as incurred, even though they may result in contributions received in future years. Additionally, advertising costs are expensed as incurred.

ONEIDA CRISIS CENTER INC.
(a non-profit corporation)
Notes to Financial Statements
September 30, 2023 and 2022

I. 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 restrictions 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 in 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's instructions.

When a donor's restriction 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 assets is placed in service by organization, unless the donor provides more specific directions about the period of its use.

ONEIDA CRISIS CENTER INC.
(a non-profit corporation)
Notes to Financial Statements
September 30, 2023 and 2022

J. Accounting for Contributions

Contributions, including unconditional promises to give, are recognized when received. All contributions are reported as increases in net assets without donor restrictions unless use of the contributed assets is specifically restricted by the donor. Amounts received that are restricted by the donor to use in future periods or for specific purposes are reported as increases in net assets with donor restrictions. Unconditional promises with payments due in future years have an implied restriction to be used in the year the payment is due, and therefore are reported as restricted until the payment is due, unless the contribution is clearly intended to support activities of the current fiscal year. *Conditional promises are not recognized until they become unconditional, that is, until all conditions on which they depend are substantially met.*

K. Grant Revenue – Conditional Contributions

Grant revenue is recognized when the qualifying costs are incurred for cost-reimbursement grants or contracts or when a unit of service is provided for performance grants. Grant revenue from federal agencies is subject to independent audit under the Office of Management and Budget's audit requirements for federal awards and review by grantor agencies. The review could result in the disallowance of expenditures under the terms of the grant or reductions of future grant funds. Based on prior experience, the organization's management believes that cost ultimately disallowed, if any, would not materially affect the financial position of the organization. *Grant revenue is accounted for as conditional promises and are not recognized until they become unconditional, that is, until all conditions on which they depend are substantially met.*

At September 30, 2023 and 2022, there remains \$339,861 and \$435,056 of authorized grant revenue that will be recognized as earned, respectively.

L. Tax Status

The organization is exempt from federal income taxation under Section 501(c)(3) of the IRC, though it would 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.

ONEIDA CRISIS CENTER INC.
(a non-profit corporation)
Notes to Financial Statements
September 30, 2023 and 2022

M. INVENTORY

Inventory represents the approximate market value of food donated to the pantry and still on hand at year end.

2. LIQUIDITY AND AVAILABILITY

All assets are available for general expenditures, i.e. without donor restrictions limiting their use.

3. CONTRIBUTIONS - GIFTS IN KIND

	<u>2023</u>	<u>2022</u>
Food donated to pantry	\$ 60,569	\$ 19,424
Donations of equipment, materials, and supplies	<u>170,929</u>	<u>147,840</u>
Total contributions	<u>\$ 231,498</u>	<u>\$ 167,264</u>

The Organization also has volunteers that operate a 24-hour crisis line. The volunteers are required to take certain education courses in crisis management. The value of these services is not recorded in the financial statements.

4. CONTINGENCIES

A significant portion of Oneida Crisis Center Inc.'s revenue is from government grants-in-aid. Oneida Crisis Center Inc. is subject to program compliance audits by its grantors or the grantors' representatives. These audited financial statements are intended to meet the grantors' requirements for compliance audits. However, they are subject to acceptance by the grantor agencies. Accordingly, compliance with applicable grant requirements will be established at a future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although management expects such amounts, if any, to be immaterial.

5. CONCENTRATIONS

Oneida Crisis Center Inc. receives revenue from governmental grants. Reduction in any of these sources would have a major impact on their ability to continue to provide the services they are currently providing.

ONEIDA CRISIS CENTER INC.
(a non-profit corporation)
Notes to Financial Statements
September 30, 2023 and 2022

6. RISK MANAGEMENT

Any significant losses are covered by commercial insurance. At September 30, 2023 and 2022, Oneida Crisis Center Inc. has insurance policies in force covering their autos, buildings, workman's compensation, employee dishonesty and professional liability.

7. RELATED PARTY TRANSACTIONS

The Organization reimbursed employees for travel expenses. The total paid for these services in the years ended September 30, 2023 and 2022 was \$8,584 and \$6,087, respectively.

8. RETIREMENT PLAN

The Organization sponsors a 401(k) retirement plan that matches up to 8% of employee's salary. The Organization contributed \$8,480 and \$10,248 for the years ending September 30, 2023 and 2022, respectively.

9. ADVERTISING COSTS

The Organization expenses all advertising costs in the year they are incurred.

10. NET ASSETS, RESTRICTIONS

The Organization has no restricted assets at September 30, 2023 and 2022.

11. EVALUATION OF SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through December 27, 2023, the date which the financial statements were available to be issued.

Taylor Robison & Company PLLC

Certified Public Accountants / Consultants

1557 S. Midway Ave, Ammon, ID 83406

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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 STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS.

To the Board of Directors
Oneida Crisis Center Inc.
PO Box 174
Malad City, Idaho 83252

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 Oneida Crisis Center Inc. (a non-profit corporation), which comprise the statements of financial position as of September 30, 2023 and 2022, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements, and have issued our reports thereon dated December 27, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Oneida Crisis Center Inc. (a non-profit corporation) 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 Oneida Crisis Center Inc. (a non-profit corporation) 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 the internal control that might be material weakness 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 where Oneida Crisis Center Inc. (a non-profit corporation) 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.

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 of 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.

Taylor Robison & Company PLLC
Idaho Falls, ID
December 27, 2023

Taylor Robison & Company PLLC