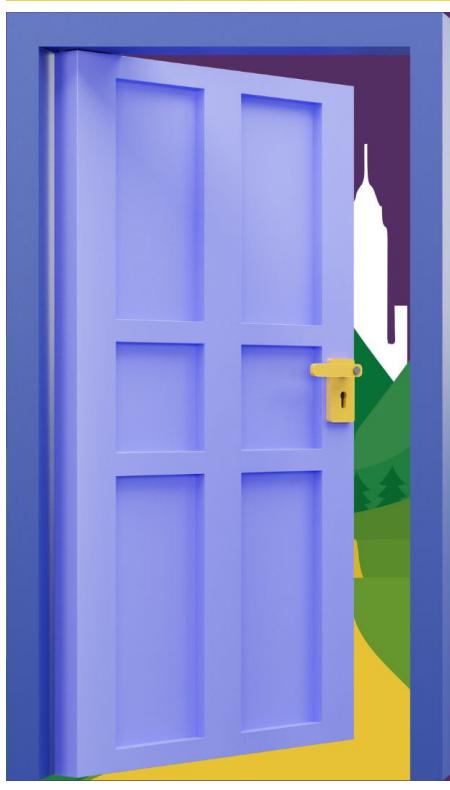


AUDIT REPORT

GRACE SMITH HOUSE, INC.
2022-2024



GRACE
SMITH
HOUSE

An Open Door for Victims
of Domestic Violence

FEBRUARY 2026



OFFICE OF THE
DUTCHESS COUNTY COMPTROLLER

DAN AYMAR-BLAIR, COMPTROLLER

**Dan Aymar-Blair
Comptroller**

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**Brian D. Kelly
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Dear County Officials and Taxpayers,

The Dutchess County Comptroller's Office has completed its audit report of Grace Smith House, Inc. (GSH) for the period January 1, 2022 through December 31, 2024. GSH is a private not-for-profit organization that provides residential and non-residential services to victims of domestic violence and their families in Dutchess County. The last audit of GSH conducted by the Dutchess County Comptroller's Office was released in 2015 for year-ended 2014 financials.

The primary objectives of this audit were to: (1) Validate Dutchess County payments to Grace Smith House for compliance with contract payment provisions within the audit period; (2) Assess internal controls and accounting processes; and (3) To inform the public about the programs and services offered to Dutchess County residents.

GSH had a total of 11 contracts with Dutchess County during the years 2022-2024, with funding provided by the Dutchess County Department of Community and Family Services (DCFS) and the Department of Planning & Development. GSH received approximately **\$3.8 million** in contracted County funding during the 2022-2024 period, with additional funding from the Department of Social Services (DSS) from various counties, government and private grants, and community contributions.

The Comptroller's Office identified no significant deficiencies but made recommendations for improvement regarding timeliness of contract execution and claim submissions, regular updates to financial Policies and Procedures, and maintaining FDIC limits on bank balances when feasible.

Grace Smith House, Inc. provides an invaluable service to the taxpayers of Dutchess County, and the Comptroller's Office was grateful for the opportunity to verify the success and competence of this crucial agency partner. The Comptroller's Office would like to thank the team at Grace Smith House, Inc. for their assistance in the preparation of this audit.

Respectfully submitted,

Dan Aymar-Blair

Dan Aymar-Blair
Dutchess County Comptroller

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I. BACKGROUND

Grace Smith House, Inc. (GSH or the “Agency”) is a private not-for-profit organization that provides residential and non-residential services to victims of domestic violence and their families in Dutchess County. The Agency’s mission is, “to empower individuals and families to live free from domestic violence by providing shelter and apartments, advocacy, counseling and education; raising the consciousness of the community regarding the extent, type and seriousness of domestic violence and by taking positions on public policies in order to provide options which empower victims.” Additional information is available on the Agency’s [website](#).

GSH had a total of eleven contracts with Dutchess County during the years 2022-2024 to provide multiple services relevant to the Agency’s mission. Funding for the various contracts was provided by the Dutchess County Department of Community and Family Services (DCFS) and the Department of Planning & Development.

Total funding from the contracts reviewed in this audit for the years 2022, 2023, and 2024 was **\$1,156,118**, **\$1,158,536**, and **\$1,447,285** respectively. A contract summary detailing the budgeted and claimed amounts by program can be found in **Exhibit I**.

GSH receives funding primarily from the Departments of Social Services (DSS) from various Counties, government and private grants, and community contributions.

GSH reported a net loss of **\$239,820** in 2022, followed by net profits of **\$796,784** in 2023 and **\$1,125,310** in 2024. Detailed revenue and expenses as reported in the Agency’s audited financial statements can be found in **Exhibit II**.

The last audit of GSH conducted by the Dutchess County Comptroller’s Office reviewed 2014 financials and was released in 2015.

II. AUDIT OBJECTIVE & SCOPE

The primary objectives of this audit were to: (1) Validate Dutchess County payments to Grace Smith House for compliance with contract payment provisions from January 1, 2022 to December 31, 2024; (2) Assess internal controls and accounting processes; and (3) To inform the public about the programs and services offered to Dutchess County residents.

III. METHODOLOGY & CRITERIA

This audit consisted of a review of the following:

- GSH's financial records, including the general ledger, Profit and Loss statements, trial balances, and Financial Statements;
- Payment Request Forms submitted to Dutchess County, Program Outcome Reports, and associated contracts;
- GSH formal Financial Policies and Procedures including narratives;
- Personnel costs, payroll allocations, W-2s, W-9s;
- IRS Form 990 & NYS CHAR 500 filings;
- GSH Per Diem invoices, Apricot and Empower reports;
- Remittance statements from Dutchess County Department of Community & Family Services;
- Banking and financial information including bank reconciliations and bank statements;
- GSH's Board Bylaws and Board of Directors meeting minutes; and
- Field work visits to agency and interviews with key personnel

IV. SUMMARY OF FINDINGS AND RECOMMENDATIONS

No significant deficiencies were identified for the period reviewed. Other findings and recommendations appear below.

FINDINGS

1. 10 of the 11 contracts included in the scope of this audit were executed after the term of the contract began.
2. Formal Financial Policies and Procedures for the audit period were last updated in 2011. *Note: Formal Policies and Procedures were updated on September 24, 2025.*
3. Bank balances occasionally exceeded the Federal Deposit Insurance Corporation's (FDIC) insured limit of **\$250,000**.
4. Claims for non-residential contracts were not always submitted timely.

RECOMMENDATIONS

1. GSH, the managing Dutchess County Departments, and the County Attorney's Office should work collaboratively to ensure that contracts and amendments are executed before the start of their respective terms.
2. Formal Policies and Procedures should be reviewed and updated regularly to ensure they reflect current practices and requirements.
3. GSH should keep bank balances within FDIC limits when feasible.
4. GSH should submit contract claims timely to comply with the contract requirements and maintain adequate cash flow.

V. DETAILED FINDINGS

► CONTRACT PAYMENT PROVISIONS

A total of 11 contracts between Dutchess County and GSH were reviewed for the audited years 2022 through 2024. Claims submitted by GSH were tested for adherence to contract payment provisions in the contract agreements.

FINDING

1. 10 of the 11 contracts included in the scope of this audit were executed after the term of the contract began.

RECOMMENDATION

1. GSH, the managing Dutchess County Departments, and the County Attorney's Office should work collaboratively to ensure that contracts and amendments are executed before the start of their respective terms.

► INTERNAL CONTROLS REVIEW

GSH's accounting processes and internal controls for daily operations were reviewed. Audited Financial Statements for year ending 2022, 2023, and 2024 were completed timely.

► POLICIES AND PROCEDURES

FINDING

1. Formal Financial Policies and Procedures for the audit period were not updated. *Note: Formal Policies and Procedures were updated September 24, 2025. Narratives were provided as procedures for each year in the audited period.*

RECOMMENDATION

1. Formal Policies and Procedures should be reviewed and updated regularly to ensure they reflect current practices and requirements.

► PAYROLL REVIEW

The wages claimed on payment request forms required by the County were compared to the amounts reported on the employee's W-2s.

OBSERVATION

1. Salaries claimed for reimbursement were not recorded to the program cost center specific to County funding in the general ledger. Timesheets did not specify the program assignment for employee hours.

RECOMMENDATION

1. Consider documenting employee time by program and recording expenses in the appropriate cost center to improve tracking and reporting. All costs should be supported by timesheets. *Note: GSH is exploring options within its current payroll system and alternative vendors for this functionality.*

V. DETAILED FINDINGS, CONT.

► CASH HANDLING AND BANKING

Monthly bank reconciliations are completed and verified by the Director of Finance, after which any discrepancies and outstanding checks are investigated and resolved. The Executive Director approves and initials the monthly bank reconciliation attached to the bank statement. Deposits, canceled checks, and bank reconciliations were reviewed for their operating bank account; there were no discrepancies noted.

► BANK BALANCES

FINDING

1. Bank balances occasionally exceeded the Federal Deposit Insurance Corporation's FDIC insured limit of **\$250,000**. *Note: GSH advised us that bank balances are reviewed monthly with the Finance Committee. Also, GSH has determined that balance around \$300,000 is an adequate balance for their operating bank account.*

RECOMMENDATION

1. GSH should keep bank balances within FDIC limits to ensure bank balances are secure. Balances above the **\$250,000** FDIC insurance limit are uninsured and increase the agency's exposure to financial risk.

► PETTY CASH REVIEW

GSH maintains two petty cash accounts, both accounts are secured and reconciled regularly. Disbursements require signed forms depending on the expense type. Monthly petty cash reviews are conducted by the Director of Finance and approved by the Executive Director. Petty cash processes were reviewed by sampling a month from each year for proper back up and approval and no discrepancies were noted.

► CREDIT CARD REVIEW

Credit cards are used for business expenses only. Prior authorization is required for most purchases, except for recurring expenses such as utility bills. All charges must stay within the approved budgets and credit card limits. Receipts and approved authorization forms are promptly submitted to the accountant, who records and verifies transactions against the monthly bank statement. The Director of Finance reviews and reconciles the bank statement and the Executive Director performs the final review and approval.

We reviewed the credit card policy and related charges. For each year, we verified the credit card balance and selected one month for testing. Our review included approval authorization forms, supporting receipts, appropriate signatures and evidence of account reconciliation. No discrepancies were noted for the periods reviewed.

V. DETAILED FINDINGS, CONT.

► **CASH DISBURSEMENTS**

All payments are prepared by the accountant or Director of Finance. Checks are printed through QuickBooks and signed by the Executive Director. Checks over **\$5,000** require a second signature, typically from the Board Treasurer or Board Chair, and are mailed by the accountant. All checks over **\$5,000** as part of our bank statement reconciliation were reviewed and did not identify any discrepancies.

► **W-9 REVIEW**

Subcontractor invoices and payments were reviewed to confirm vendors were issued an IRS Form 1099-NEC or Form 1099-MISC in accordance with IRS regulations. No discrepancies were noted.

VI. CONTRACT REVIEW

DEPARTMENT OF COMMUNITY AND FAMILY SERVICES (DCFS)

► **RESIDENTIAL SERVICES (PER DIEM) CONTRACT**

Dutchess County contracts #19-0576 and #24-0084 provided funding for residential services for victims of domestic violence.

Grace Smith House provides residential services in accordance with [18 NYCRR Parts 452-455](#) and the non-negotiable per diem rates established by the New York State Office of Children and Family Services (OCFS). This fee for service program represents GSH's primary source of operating revenue.

GSH utilizes the "Empower" (and prior to 2023, "Apricot") program to track the number of residents, bed nights (adults and children), and the county of residence. This data is used to determine the per diem billing. For each victim and dependent child residing within the department's jurisdiction at the time of the domestic violence incident, GSH multiplies the approved OCFS rate by the number of bed nights provided. Invoices are then created and submitted to each county's Department of Social Services (DSS).

The established OCFS per diem rates for each contract period and total number of bed nights billed to the County are as follows:

	2022	2023	2024
OCFS Per Diem Rate	\$108.96	\$110.03	\$114.38
# of Bed Nights Billed to Dutchess County	4795	4966	6230
TOTAL	\$522,463	\$546,409	\$712,587

GSH receives per diem revenue from Dutchess County as well as other neighboring counties. The chart below shows the total per diem revenue recorded in GSH's Profit and Loss Statement and the portion funded by Dutchess County for each respective year.

	2022	2023	2024
Revenue Funded by Dutchess County	\$522,463	\$546,409	\$712,587
Total GSH Shelters Per Diem Revenue	\$845,094	\$852,623	\$878,782
% Funded through Dutchess County	62%	64%	81%
<i>Source: GSH Profit and Loss Statement</i>			

A sample of invoices submitted to the Dutchess County DCFS and corresponding payments received by GSH for each year were selected for a detailed review. "Apricot" and "Empower" reports for sampled cases were examined and compared to the invoices generated by GSH. No discrepancies were identified.

Sample payments received from DCFS were traced to the GSH's general ledger, all amounts were properly recorded in the correct revenue account.

VI. CONTRACT REVIEW, CONT.

DEPARTMENT OF COMMUNITY AND FAMILY SERVICES (DCFS)

► **NON-RESIDENTIAL DOMESTIC VIOLENCE CONTRACTS**

Dutchess County contracts #22-0128 and #22-0161 provided funding for non-residential domestic violence core and optional services for victims of domestic violence. Both contracts operate on a reimbursement basis, and GSH submits quarterly payment requests to DCFS as required by the scope of services in the contract agreement.

Non-Residential Domestic Violence Core Services

Contract #22-0128 funds non-residential core services defined under [Title 18 NYCRR 462](#) which include: hotline assistance, information & referral services, advocacy, counseling, and community education/outreach activities. These services are designed to support victims who do not require shelter but still need crisis and ongoing assistance.

Details including budget, claimed expenses, and unexpended budget balance, for this contract is shown in the chart below.

	2022 22-0128-12-23-SS	2023 22-0128-12-23-SS-A1	2024 22-0128-12-23-SS-A2
Budget	\$385,915	\$401,352	\$417,406
Claimed Expenses			
Personnel Services	\$198,069	\$214,848	\$226,929
Fringe	\$55,459	\$60,157	\$63,540
Travel	\$657	\$-	\$568
Office Supplies	\$2,117	\$-	\$-
Printing	\$1,498	\$-	\$1,500
Client Costs	\$-	\$-	\$-
Staff Training	\$1,057	\$-	\$-
Communications	\$-	\$-	\$720
Indirect	\$46,594	\$49,501	\$52,786
Total Claimed	\$305,452	\$324,506	\$346,043
Unexpended Budget Balance	\$80,463	\$76,846	\$71,363

VI. CONTRACT REVIEW, CONT.

DEPARTMENT OF COMMUNITY AND FAMILY SERVICES (DCFS)

► **NON-RESIDENTIAL DOMESTIC VIOLENCE CONTRACTS, CONT.**

Non-Residential Domestic Violence Optional Services

Contract #22-0161 funds optional non-residential services defined under [Title 18 NYCRR 462](#). The contract is divided between three different types of programs: **(1)** Domestic Violence Children's Services Liaison (DVL); **(2)** Domestic Violence Family Court Advocacy; **(3)** Family Advocate/Latina Outreach Program

Details for each program, including their budget, claimed expenses, and unexpended budget balances, are shown in the charts below.

(1) Domestic Violence Children's Services Liaison (DVL): The DVL works with DCFS Children's Services when domestic violence is identified, providing crisis intervention, safety planning, advocacy, and referrals for the victim and their children.

	2022	2023	2024
	22-0161-12-23-SS	22-0161-12-23-SS-A1	22-0161-12-23-SS-A2
Budget	\$143,884	\$149,639	\$155,625
Claimed Expenses			
Personnel Services	\$87,035	\$89,320	\$112,979
Fringe	\$24,370	\$25,010	\$31,634
Travel	\$1,360	\$1,368	\$-
Office Supplies	\$1,105	\$870	\$-
Printing	\$-	\$-	\$-
Staff Training	\$2,427	\$-	\$-
Indirect	\$1,861	\$2,064	\$10,046
Total Claimed	\$118,157	\$118,633	\$154,660
Unexpended Budget Balance	\$25,727	\$31,006	\$965

VI. CONTRACT REVIEW, CONT.

DEPARTMENT OF COMMUNITY AND FAMILY SERVICES (DCFS)

(2) Domestic Violence Family Court Advocacy: This program assists victims seeking orders of protection in the DC Family Court. The advocate helps victims complete the Family Offense petition and provides guidance, safety planning, and court support.

	2022 22-0161-12-23-SS	2023 22-0161-12-23-SS-A1	2024 22-0161-12-23-SS-A2
Budget	\$140,555	\$146,177	\$152,024
<u>Claimed Expenses</u>			
Personnel Services	\$60,364	\$65,955	\$113,676
Fringe	\$16,902	\$18,467	\$31,829
Indirect	\$1,236	\$1,688	\$3,777
Total Claimed	\$78,502	\$86,111	\$149,282
Unexpended Budget Balance	\$62,053	\$60,066	\$2,742

(3) Family Advocate/Latina Outreach Program: This program provides culturally responsive advocacy and counseling to Latina victims, increases awareness of available services, and offers community education to service systems to improve responses to Latina victims.

	2022 22-0161-12-23-SS	2023 22-0161-12-23-SS-A1	2024 22-0161-12-23-SS-A2
Budget	\$78,616	\$81,761	\$85,031
<u>Claimed Expenses</u>			
Personnel Services	\$48,440	\$53,630	\$63,513
Fringe	\$13,563	\$15,016	\$17,784
Travel	\$71	\$-	\$-
Office Supplies	\$145	\$-	\$-
Printing	\$891	\$-	\$-
Staff Training	\$-	\$-	\$-
Indirect	\$2,083	\$1,373	\$3,416
Total Claimed	\$65,193	\$70,019	\$84,712
Unexpended Budget Balance	\$13,423	\$11,742	\$319

GSH's accounting system is currently structured around internal program categories rather than by funding source or contract. GSH uses an organization chart classified by the four different programs (MLHR, Follow UP, Outreach, Brookhaven Apartments) service types.

VI. CONTRACT REVIEW, CONT.

DEPARTMENT OF COMMUNITY AND FAMILY SERVICES (DCFS)

► **NON-RESIDENTIAL CONTRACTS OBSERVATIONS AND FINDINGS**

OBSERVATION

1. GSH did not request any budget adjustments for its non-residential contracts. We noted that some categories were fully expended while others remained unspent. Budget adjustments can be requested by the agency to help realign the approved amounts with actual needs.

RECOMMENDATION

1. Consider requesting budget adjustments in the future when spending in one category is higher and there are available funds in others. Taking this step, with prior County approval, can help ensure the budget reflects actual program activity and allows the agency to maximize their revenue.

FINDINGS

1. Claim reimbursements were not submitted timely to the County for both non-residential contracts.
2. GSH accounting system tracks expenses by internal program categories rather than by funding source or contract. As a result, expenses are not allocated to contract specific cost centers in the general ledger, and a detailed listing of indirect expenses claimed to the County was not readily available when requested. GSH was able to provide us with backup receipts for all the direct expenses.

RECOMMENDATIONS

1. Claims should be submitted on time in accordance with contract payment provisions to ensure compliance and maintain adequate cash flow.
2. Setup cost centers or project codes so that program costs are tracked by funding source or contract. This would help identify salaries and shared expenses for future reporting. In the contract agreement, section 30 page 8, the contractor is required to maintain an accounting system that enables the County to readily identify assets, liabilities, revenues, expenses and disposition of County funds.

► **NON-RESIDENTIAL CONTRACT OUTCOME AND AGENCY REPORTS**

GSH is required to monitor the program outcomes, maintain records, compile statistical data, and submit periodic reports to the County as outlined in the contract's scope of services.

All outcome reports for both non-residential contracts were reviewed. The agency met 100% of its required outcomes for all audited years and no discrepancies were identified. Program Outcomes reports submitted by the Agency are summarized in **Exhibit III**.

VI. CONTRACT REVIEW, CONT.

DEPARTMENT OF PLANNING & DEVELOPMENT

► AGENCY PARTNER GRANT FUNDED CONTRACTS

Contract #22-0213-8-23-PL was awarded through the Agency Partner Grant (APG) program, funding in the amount of **\$85,000** was approved for HVAC and hot water system upgrades for the shelter and transitional housing programs. Total project expenses claimed were **\$66,350** and **\$12,858** in 2022 and 2023 respectively, which was **\$5,792** less than the awarded amount.

Details including budget, claimed expenses, and unexpended budget balance, for this contract is shown in the chart below.

	22-0213-8-23-PL		
	2022	2023	Total
Budget			\$85,000
Claimed Expenses			
HVAC for Shelter	\$59,750	\$-	\$59,750
Hot Water Heater for Transitional Housing	\$6,600	\$-	\$6,600
Construction	\$-	\$12,858	\$12,858
Total	\$66,350	\$12,858	\$79,208
Unexpended Budget Balance			\$5,792

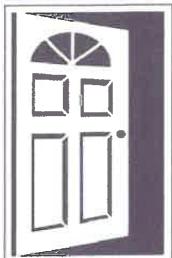
Contract #24-0407-2-26-PL was awarded through the Agency Partner Grant (APG) program, and funding in the amount of **\$34,000** was approved to replace the windows at the organization's domestic violence shelter. There were no payments made during the scope of the audit, and the total project expenses claimed were received in 2025 for a total of **\$31,835**, which was **\$2,165** less than the amount awarded.

OBSERVATION

1. We reviewed GSH's trial balance reports for each APG grant contract for the audited period and matched the total paid by the County, with no discrepancies noted.

VII. DEPARTMENT RESPONSE

GRACE
SMITH
HOUSE



An Open Door
For Victims Of
Domestic Violence

24 HOUR HOTLINE
845-471-3033

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Board Members
Elizabeth Quinn, PhD, Board Chair
Paul Curran, Vice Chair
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Toni Saychek
Anna Wei
Sharon Whiteley
Thomas Zurhellen

Branka Bryan, PsyD
Executive Director



February 3, 2026

Mr. Dan Aymar-Blair
Dutchess County Comptroller
22 Market Street, 4th Floor
Poughkeepsie, NY 12601

Dear Mr. Aymar-Blair,

The management of Grace Smith House would like to thank you and your team at the Dutchess County Comptroller's Office for a very thorough audit of our programs for fiscal years 2022, 2023, and 2024. We appreciate the effort that has been put into such a comprehensive audit and we thank you and your staff for their professionalism and courtesy during this process.

We are pleased with the comptroller's conclusion that no significant deficiencies were identified for the period of the audit review, and we believe this to be reflective of our due diligence and thoughtful stewardship of county funds.

We appreciate the recommendations given and will consider them as we continuously review and improve our operating procedures to ensure best practices.

The mission of the Grace Smith House is to empower individuals and families to live free from domestic violence. In the service of this mission, we provide critical and life-saving options to victims that include shelter, advocacy, housing, counseling and education. Over the past 45 years of serving the community, Grace Smith House has made a positive impact in the lives of thousands of Dutchess County residents.

We thank you again for a very thorough review provided in this audit report. We are proud of our programs and our partnership with the county to provide comprehensive domestic violence services to county residents.

Respectfully,

Branka Bryan, PsyD
Executive Director
Grace Smith House, Inc.

EXHIBIT I

CONTRACT SUMMARY

Department	Program	Contract#	Term	Contract Execution Date	Budget	Claimed in 2022	Claimed in 2023	Claimed in 2024
DCFS	To provide non-residential CORE services to victims of domestic violence.	22-0128-12-23-SS	1/1/22-12/31/22	3/11/2022	\$385,915	\$305,452	\$-	\$-
		22-0128-12-23-SS-A1	1/1/23-12/31/23	3/27/2023	\$401,352	\$-	\$324,506	\$-
DCFS	To provide non-residential CORE services to victims of domestic violence.	22-0128-12-23-SS-A2	1/1/24-12/31/24	12/19/2023	\$417,406	\$-	\$-	\$346,043
DCFS	To provide non-residential optional services to victims of domestic violence.	22-0161-12-23-SS	1/1/22-12/31/22	3/24/2022	\$363,055	\$261,852	\$-	\$-
		22-0161-12-23-SS-A1	1/1/23-12/31/23	3/27/2023	\$377,577	\$-	\$274,763	\$-
DCFS	To provide non-residential optional services to victims of domestic violence.	22-0161-12-23-SS-A2	1/1/24-12/31/24	2/1/2024	\$392,680	\$-	\$-	\$388,655
DCFS	To provide residential domestic violence services.	19-0576-12/19-SS-A3	1/1/22-12/31/22	1/11/2022	\$900,000	\$522,463	\$-	\$-
DCFS	To provide residential domestic violence services.	19-0576-12/19-SS-A4	1/1/23-12/31/23	3/22/2023	\$900,000	\$-	\$546,409	\$-
DCFS	To provide residential domestic violence services.	24-0084-12/24-SS	1/1/24-12/31/24	2/22/2024	\$900,000	\$-	\$-	\$712,587
Planning	HVAC and Hot Water System Upgrades for Shelter and Transitional housing programs	22-0213-8-23-PL	3/1/22-8/31/23	4/25/2022	\$85,000	\$66,350	\$12,858	\$-
Planning	To replace the windows at the organization's domestic violence shelter	24-0407-2-26-PL*	9/1/24-2/28/26	9/23/2024	\$34,000	\$-	\$-	\$-
Total					\$1,156,118	\$1,158,536	\$1,447,285	
*There were no payments claimed during the scope of this audit, one payment of \$31,835 was made in 2025.								

EXHIBIT II
STATEMENT OF ACTIVITIES

Grace Smith House, Inc. Comparative Statement of Activities			
	2022	2023	2024
Revenue & Support:			
Fees for Service, net	\$845,639	\$866,570	\$878,781
Government Grants	\$1,196,556	\$1,085,781	\$1,456,339
Contributions	\$288,552	\$720,039	\$405,441
Special Events	\$104,390	\$138,413	\$157,685
United Way	\$13,534	\$13,585	\$-
Contributed Nonfinancial Assets	\$71,533	\$78,177	\$64,100
Rental	\$205,446	\$217,614	\$253,448
Investment Loss, net	\$(474,036)	\$443,849	\$605,930
Miscellaneous	\$12,679	\$1,594	\$1,836
Total Revenue & Support	\$2,264,293	\$3,565,622	\$3,823,560
Expenses:			
Program Services			
MLHR	\$827,559	\$859,697	\$902,639
Follow Up	\$338,016	\$328,485	\$339,067
Outreach	\$457,640	\$439,533	\$523,747
Brookhaven Apartments	\$344,386	\$338,263	\$367,545
Total Program Services	\$1,967,601	\$1,965,978	\$2,132,998
Supporting Services			
Management and General	\$407,463	\$462,220	\$455,857
Fundraising	\$129,049	\$137,508	\$157,748
Total Supporting Services	\$536,512	\$599,728	\$613,605
Total Expenses	\$2,504,113	\$2,565,706	\$2,746,603
Other Changes in Net Assets			
Loss on Impairment of Construction in Progress	\$-	\$(203,132)	\$-
Gain on Sale of Land, Property and Equipment	\$-	\$-	\$48,353
Change in Net Assets	\$(239,820)	\$796,784	\$1,125,310
Net Assets			
Beginning of Year	\$7,108,529	\$6,868,709	\$7,665,493
End of Year	\$6,868,709	\$7,665,493	\$8,790,803
<i>Source: Audited Financial Statements</i>			

EXHIBIT III

PROGRAM OUTCOME REPORTS

Outcome Statement	DCFS									
	Program: Non-Residential Core Services									
	2022 Target	# Served for Each Outcome	% for Each Outcome Achieved	2023 Target	# Served for Each Outcome	% for Each Outcome Achieved	2024 Target	# Served for Each Outcome	% for Each Outcome Achieved	
The domestic violence hotline will be operational 24/7.	24/7/365	24/7/365	100%	24/7/365	24/7/365	100%	24/7/365	24/7/365	100%	
DV victims who call the hotline will have access to assessment and screening services and gain knowledge about DV and services that are available.	100%	1913	100%	100%	2531	100%	100%	2554	100%	
Victims who receive counseling will develop a safety plan during their initial face to face contact with the Non-Residential DV services provider.	50%	105	56%	50%	131	99%	50%	123	100%	
Victims who receive counseling who develop a safety plan will achieve at least two safety plan goals related to living violence free in the community.	50%	76	72%	50%	82	63%	50%	99	80%	
Victims who decide to leave their abusers will be assisted in securing safe housing.	50%	26	100%	50%	58	71%	50%	44	100%	

EXHIBIT III, CONT.
PROGRAM OUTCOME REPORTS

Outcome Statement	DCFS								
	Program: Non-Residential Optional Services: Children's Services								
	2022 Target	# Served for Each Outcome	% for Each Outcome Achieved	2023 Target	# Served for Each Outcome	% for Each Outcome Achieved	2024 Target	# Served for Each Outcome	% for Each Outcome Achieved
Victims of DV contacted by a domestic violence liaison will develop a safety plan.	75%	180	94%	75%	156	97%	75%	140	100%
Victims of DV contacted by a case worker liaison will receive additional appropriate services including shelter, court, accompaniment, DCFS advocacy, financial assistance, referral to counseling, or other needed services as required.	75%	180	94%	75%	158	98%	75%	140	100%
At least two cross trainings between DV service providers and child welfare staff will be conducted and at least two in-service training per year will be provided for Children's Services staff, one of which will be a six-part-in service training on DV related topics.	2 cross trainings/2 in-service per year	6 of 6 sessions in the 6-part series / 4 of 2 individuals in- services / 2 cross trainings	120%	1 cross trainings/ 2 in-service per year	1 cross training / 1 6-part in service series /5 individual in-services	150%	1 cross trainings/ 2 in-service per year	6/6 part in service series / 6 additional in-services/ 2 cross trainings	180%
CPS staff requesting a consultation with the liaison regarding general DV issues relating to clients will receive a consultation.	100%	188	98%	100%	150	93%	100%	137	98%

EXHIBIT III, CONT.

PROGRAM OUTCOME REPORTS

Outcome Statement	DCFS								
	Program: Non-Residential Optional Services: Family Court Advocacy								
	2022 Target	# Served for Each Outcome	% for Each Outcome Achieved	2023 Target	# Served for Each Outcome	% for Each Outcome Achieved	2024 Target	# Served for Each Outcome	% for Each Outcome Achieved
Participants in Family Court will be informed of their legal options.	100%	850	100%	100%	856	100%	100%	955	100%
Participants seeking legal recourse will receive advocacy by the victim advocate (e.g. helping the victim formulate a petition or accompanying the victim to court).	90%	842	99%	90%	826	96%	90%	955	100%
Victims seeking legal assistance in Family Court will file for protection orders.	90%	841	99%	90%	826	96%	90%	872	91%

Outcome Statement	DCFS								
	Program: Non-Residential Optional Services: Latina Outreach Services								
	2022 Target	# Served for Each Outcome	% for Each Outcome Achieved	2023 Target	# Served for Each Outcome	% for Each Outcome Achieved	2024 Target	# Served for Each Outcome	% for Each Outcome Achieved
New victims of DV calling for service will participate in safety planning.	70%	29	100%	70%	42	86%	70%	65	90%
Victims of DV seeking services from the program will receive DV advocacy and support services.	70%	73	100%	70%	49	100%	70%	72	100%
Victims of DV seeking services will accomplish at least one goal on the service plan.	60%	45	62%	60%	32	65%	60%	62	86%
Latina community presentations or events will occur.	4 per year	18	450%	4 per year	17	100%	4 per year	29	725%

APPENDIX I

GLOSSARY OF TERMS

Bed Night: Represents one night of shelter provided to one person in one bed. Commonly used to measure shelter usage, capacity or billing.

Budget: A plan for the financial operation of an individual, organization, or entity including an estimate of proposed income and expenditures for a given period.

Budget Adjustment: The act of changing or modifying an existing budget to reflect new information, unforeseen circumstances, or shifting priorities.

Cost Center: A section of the organization used to group and monitor related expenses.

Federal Deposit Insurance Corporation (FDIC) Insurance Limits: The maximum amount of a depositor's funds that are insured by the FDIC at an insured bank in the event of bank failure. The FDIC was established in 1933 to maintain stability and public confidence in the US financial system.

General Ledger: A record containing the accounts needed to reflect the financial position of an organization.

Grant: A contribution or gift of cash or other asset from another government or entity to be used or expended for a specified purpose, activity or facility.

Indirect Expenses: Administrative and overhead expenses necessary for the general operation of the organization.

Profit and Loss statement: Also known as an income statement, it summarizes an organization's revenue and expenses for a specific period to show its overall financial performance.

Reconciliation: The act or process of comparing multiple accounts or financial records in order to verify accuracy and consistency.

Statement of Activities: A financial report that presents an organization's revenue and expenses for a specified period of time.

Trial Balance: A list of all the accounts in the ledger with their ending balances to show that total debits equal total credits.

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