



# RAPE RECOVERY *center*

**Financial Statements**

**And**

**Independent Auditor's Report**

**With Supplementary Information**

**And**

**Compliance Reports**

**As of June 30, 2022  
and for the year then ended  
with summarized comparative information for June 30, 2021**

# Rape Recovery Center

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Rape Recovery Center  
Salt Lake City, Utah

### *Opinion*

We have audited the accompanying financial statements of Rape Recovery Center (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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

### *Basis for Opinion*

We conducted our audit 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 Rape Recovery Center 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 these 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 the 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 Rape Recovery Center'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 judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Rape Recovery Center’s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Rape Recovery Center’s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated May 9, 2023 on our consideration of Rape Recovery 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Rape Recovery Center’s internal control over financial reporting and compliance.

### ***Report on Summarized Comparative Information***

We have previously audited Rape Recovery Center’s 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated June 3, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Bountiful Peak Advisors*

Bountiful, Utah  
May 9, 2023

**Rape Recovery Center**  
**Statement of Financial Position**  
**June 30, 2022**  
**With Comparative Totals For June 30, 2021**

	<u>06/30/2022</u>	<u>06/30/2021</u>
<b>ASSETS</b>		
Current assets		
Cash	\$ 719,625	\$ 723,950
Accounts receivable, including promises to give	285,185	152,673
Investments	<u>3,093</u>	<u>5,212</u>
Total current assets	<u>1,007,903</u>	<u>881,835</u>
Property and equipment, at cost		
Buildings and improvements	371,610	366,260
Land	80,000	80,000
Furniture, fixtures, and equipment	<u>98,632</u>	<u>88,099</u>
Total property and equipment	550,242	534,359
Less: accumulated depreciation	<u>(417,658)</u>	<u>(404,959)</u>
Net property and equipment	<u>132,584</u>	<u>129,400</u>
Total assets	<u>\$ 1,140,487</u>	<u>\$ 1,011,235</u>
<b>LIABILITIES AND NET ASSETS</b>		
Current liabilities		
Accounts payable	\$ 4,217	\$ 547
Accrued liabilities	3,574	488
Accrued payroll and benefits	36,576	77,623
Current portion of long-term debt	<u>-</u>	<u>96,574</u>
Total current liabilities	<u>44,367</u>	<u>175,232</u>
Long-term debt, net of current portion	<u>-</u>	<u>121,626</u>
Total liabilities	<u>44,367</u>	<u>296,858</u>
Net assets		
Without donor restrictions	1,096,120	656,090
With donor restrictions	<u>-</u>	<u>58,287</u>
Total net assets	<u>1,096,120</u>	<u>714,377</u>
Total liabilities and net assets	<u>\$ 1,140,487</u>	<u>\$ 1,011,235</u>

See accompanying notes to financial statements.

**Rape Recovery Center**  
**Statement of Activities**  
**Year Ended June 30, 2022**  
**With Comparative Totals For The Year Ended June 30, 2021**

	<b>06/30/2022</b>			06/30/2021 Total
	Without Donor Restrictions	With Donor Restrictions	Total	
<b>REVENUES AND SUPPORT</b>				
Government grants	\$ 1,378,678	\$ -	\$ 1,378,678	\$ 1,040,372
Contributions	299,465	145,080	444,545	876,714
In-kind contributions	98,871	-	98,871	153,291
Interest income	351	-	351	149
Special events	-	-	-	28,343
Client fees	-	-	-	1,770
Unrealized gains (losses) on investments	(2,119)	-	(2,119)	2,535
Net assets released from restrictions	<u>203,367</u>	<u>(203,367)</u>	<u>-</u>	<u>-</u>
 Total revenues and support	 <u>1,978,613</u>	 <u>(58,287)</u>	 <u>1,920,326</u>	 <u>2,103,174</u>
<b>EXPENSES</b>				
Program services	1,271,132	-	1,271,132	1,210,862
Management and general	190,389	-	190,389	175,803
Fundraising	<u>77,062</u>	<u>-</u>	<u>77,062</u>	<u>105,608</u>
 Total expenses	 <u>1,538,583</u>	 <u>-</u>	 <u>1,538,583</u>	 <u>1,492,273</u>
 Change in net assets	 440,030	 (58,287)	 381,743	 610,901
Net assets, beginning of year	<u>656,090</u>	<u>58,287</u>	<u>714,377</u>	<u>103,476</u>
Net assets, end of year	<u>\$ 1,096,120</u>	<u>\$ -</u>	<u>\$ 1,096,120</u>	<u>\$ 714,377</u>

See accompanying notes to financial statements.

**Rape Recovery Center**  
**Statement of Functional Expenses**  
**Year Ended June 30, 2022**  
**With Comparative Totals For The Year Ended June 30, 2021**

	<b>06/30/2022</b>				06/30/2021
	Program Services	Management and General	Fundraising	Total	Total
Salaries and wages	\$ 837,594	\$ 129,218	\$ 45,835	\$ 1,012,647	\$ 932,496
Payroll taxes	64,662	13,526	3,207	81,395	73,186
Employee benefits	67,778	7,786	12,120	87,684	58,697
Total salaries and related expenses	970,034	150,530	61,162	1,181,726	1,064,379
Volunteer services	98,267	-	-	98,267	136,221
Professional fees	36,505	25,874	441	62,820	92,230
Grants given	43,675	-	-	43,675	51,904
Office	22,338	3,103	946	26,387	54,629
Dues and subscriptions	20,015	2,683	3,275	25,973	13,860
Repair and maintenance	13,811	373	3,599	17,783	1,430
Conferences and training	13,500	-	-	13,500	15,984
Communications	11,546	636	503	12,685	14,027
Supplies	9,092	434	197	9,723	2,476
Insurance	6,033	1,628	1,508	9,169	6,757
Travel	9,134	-	-	9,134	5,450
Utilities	5,260	1,362	1,315	7,937	5,635
Meals and entertainment	1,418	1,942	700	4,060	9,713
Bank and merchant fees	-	204	2,841	3,045	3,106
Interest	-	-	-	-	3,223
Total expenses before depreciation	1,260,628	188,769	76,487	1,525,884	1,481,024
Depreciation and amortization	10,504	1,620	575	12,699	11,249
Total expenses	<u>\$ 1,271,132</u>	<u>\$ 190,389</u>	<u>\$ 77,062</u>	<u>\$ 1,538,583</u>	<u>\$ 1,492,273</u>

See accompanying notes to financial statements.

**Rape Recovery Center**  
**Statement of Cash Flows**  
**Year Ended June 30, 2022**  
**With Comparative Totals For The Year Ended June 30, 2021**

	<u>06/30/2022</u>	<u>06/30/2021</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 381,743	\$ 610,901
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	12,699	11,249
Forgiveness of PPP loan	(218,200)	
Noncash net investment return	2,119	(2,536)
Changes in current assets and liabilities:		
Accounts receivable, including promises to give	(132,512)	(13,631)
Accounts payable	3,670	(8,506)
Accrued liabilities	3,086	488
Accrued payroll and benefits	<u>(41,047)</u>	<u>(19,368)</u>
Net cash provided by operating activities	<u>11,558</u>	<u>578,597</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Cash purchases of property and equipment	<u>(15,883)</u>	<u>(16,996)</u>
Net cash used in investing activities	<u>(15,883)</u>	<u>(16,996)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Payments on line of credit	<u>-</u>	<u>(116,974)</u>
Net cash used in financing activities	<u>-</u>	<u>(116,974)</u>
Net change in cash	(4,325)	444,627
Cash, beginning of year	<u>723,950</u>	<u>279,323</u>
Cash, end of year	<u>\$ 719,625</u>	<u>\$ 723,950</u>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</b>		
Cash paid for interest	<u>\$ -</u>	<u>\$ 3,223</u>
Cash paid for income taxes	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to financial statements.



**Rape Recovery Center**  
**Notes to Financial Statements**  
**June 30, 2022**

**1. ORGANIZATION BASIS OF PRESENTATION**

Rape Recovery Center (the “Organization”) was incorporated under the laws of the State of Utah as a nonprofit corporation on January 10, 1975. The Rape Recovery Center is committed to providing crisis intervention counseling services to sexual assault victims, their families, and friends; educating the community about the causes, impacts, and prevention of sexual assault; and advocating for comprehensive medical treatment and respectful legal representation on behalf of victims of this violent crime. The Organization’s significant sources of revenue consist of government grants and contributions.

Description of Program Services

**24-Hour Crisis Line** – provides 24-hour assistance, crisis intervention, advocacy and referrals for primary and secondary victim-survivors of sexual assault.

**24-Hour Emergency Response Team** – provides emotional support and advocacy to primary and secondary victim-survivors within hours of the assault or abuse, and helps victims and their families navigate the medical and crime reporting systems during the initial reporting period and follow-up throughout the criminal justice process. Emergent response is also provided to other non-profit and government agencies to provide assistance to victims outside the reporting period.

**In-office and Off-site Counseling** – licensed social workers provide individual, family, and partner counseling on a sliding fee schedule to primary and secondary victim-survivors, allowing healing processes to occur in a safe and confidential setting. The Organization offers no-cost therapy to those who qualify or who cannot pay a fee. Clients may schedule appointments during office hours or drop by for immediate assistance on a “walk-in” basis. Off-site counseling is also provided at no cost to victim-survivors unable to reach the RRC office due to incarceration, institutionalization, or physical limitation, such as nursing care facilities, residential treatment centers, jails, prisons, shelters or training centers.

**Support Group** – licensed social workers facilitate support group sessions to offer victim-survivors a safe atmosphere and a professional process to come to terms with the impact of sexual assault with the added support of other survivors.

**Advocacy, Outreach and Education** – provide interagency assistance, service coordination and information to individuals, families, schools, community groups, businesses and non-profits with information designed to increase understanding of the impact of sexual violence and reduce the risk of sexual assault.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Organization have been prepared on the accrual basis. The Organization follows the provisions of Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958, *Not-for-Profit Entities*.

The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

Date of Management’s Review

Subsequent events were evaluated through May 9, 2023, which is the date the financial statements were available to be issued. From their review, management has determined that there were no significant recognizable or unrecognizable subsequent events that were not properly disclosed.

### Cash Equivalents

For purposes of the statement of cash flow, cash equivalents include time deposits, certificates of deposit, and all highly liquid debt instruments with original maturities of three months or less.

### Concentrations of Credit Risks

The Organization maintains its cash in bank deposit accounts, which at times, may exceed federally insured limits. At June 30, 2022, the Organization had \$344,713 of cash balances that exceeded the FDIC insured limit of \$250,000. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash.

During the year ended June 30, 2022, Agency A and B contributed 27% and 12% of the Organization's total revenue and support respectively. At June 30, 2022, amounts due from Agency A, Agency C, Agency D, and Agency E represented 29%, 42%, 14%, and 13% of total accounts receivable, including promises to give, respectively.

### Accounts Receivable and Allowance for Doubtful Accounts

Accounts receivable are carried at their estimated collectible amounts. The Organization's accounts receivable are generally short-term in nature; thus accounts receivable do not bear interest.

Accounts receivable are periodically evaluated for collectibility based on past credit history with customers and their current financial condition. An allowance for doubtful accounts has not been established at June 30, 2022 because management believes that all accounts receivable will be fully collectible.

### Promises to Give

Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. In subsequent years, amortization of the discounts is included in contribution revenue in the statement of activities. The Organization determines the allowance for uncollectible promises to give based on historical experience, an assessment of economic conditions, and a review of subsequent collections. An allowance for uncollectible promises has not been established at June 30, 2022 because management believes that all promises to give will be fully collectible.

### Investments

Investment purchases are recorded at cost, or if donated, at fair value on the date of donation. Therefore, investments are reported at their fair values in the statement of financial position. Net investment return is reported in the statement of activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct internal investment expenses.

### Property and Equipment

Property and equipment are recorded at acquisition cost, or if donated, at the fair market value at the date donated. The Organization capitalizes additions that exceed \$1,000. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulations, contributions of property and equipment are recorded as unrestricted support. Depreciation and amortization is provided on a straight-line basis over the lesser of the estimated useful lives of the respective assets or lease terms, which range from five to twenty years. Depreciation and amortization expense for the year ended June 30, 2022 was \$12,699.

### Impairment of Long-Lived Assets

The Organization evaluates its long-lived assets for any events or changes in circumstances which indicate that the carrying amounts of the assets may not be fully recoverable. The Organization evaluates the recoverability of long-lived assets by measuring the carrying amounts of the assets against the estimated undiscounted future cash flows associated with them. When future undiscounted cash flows of certain long-lived assets are not sufficient to recover the carrying amounts of the assets, the assets are adjusted to their fair values.

### Compensated Absences

Employees of the Organization are entitled to paid vacation depending on length of service and other factors. Sick leave may be accumulated from year to year, but is not accrued because it does not vest; employees are not paid for any sick leave balance at termination of employment or any other time.

### Classes of Net Assets

Net assets, revenues and gains are classified based on the presence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

- *Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.
- *Net Assets With Donor Restrictions* – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

We report contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

### Revenue Recognition

**Contributions** - Contributions are recognized as support when cash, securities or other assets, or an unconditional promise to give is received. Conditional promises to give (those with a measurable performance or other barrier and a right of return) are not recognized until the conditions on which they depend have been substantially met. Contributions are considered to be without donor restrictions unless restricted by the donor.

**In-Kind Contributions** - Contributed goods, use of facilities, and services that either create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation are recorded at fair value at the date of donation.

**Program Service Revenue** - Program service revenue consists of client fees, which are recognized when services are performed.

### Income Taxes

The Organization has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Section 501(c)(3), qualifying for the charitable contribution deduction under section 509(a)(2), and has been determined not to be a private foundation under Section 509(a). The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) and is subject to income tax on net income that is derived from business activities that are unrelated to their exempt purposes. The Organization had no unrelated business income for the year ended June 30, 2022. Management believes that the Organization has appropriate support for any tax positions taken in its annual filing and does not have any uncertain tax positions that are material to the financial statements. The Organization's Forms 990 are no longer subject to tax examination for years before 2019.

### Functional Allocation of Expenses

The cost of providing programs and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries, payroll taxes, employee benefits, and depreciation, which are allocated on the basis of estimated time and effort.

### Advertising Costs

Advertising costs are charged to operations when the advertising first takes place. Advertising expense for the year ended June 30, 2022 was \$0. Advertising costs are included in marketing expense in the statement of functional expenses.

### Estimates in the Financial Statements

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 and disclosure of contingent assets and liabilities as of the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

### Reclassifications

Certain items in the summarized comparative information for June 30, 2021 have been reclassified to conform to the June 30, 2022 presentation.

**3. LIQUIDITY AND AVAILABILITY**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date consisted of the following:

Cash and cash equivalents	\$ 719,625
Accounts receivable, including promises to give	285,185
Investments	<u>3,093</u>
Current financial assets, at year-end	<u>1,007,903</u>
Financial assets available to meet cash needs for general expenditure within one year	<u>\$ 1,007,903</u>

As part of its liquidity management plan, the Organization structures its financial assets to be available as its general expenditures, liabilities, and other obligations come due. To help manage unanticipated liquidity needs, the Organization has committed lines of credit in the amount of \$120,000 which it can draw upon.

**4. ACCOUNTS RECEIVABLE, INCLUDING PROMISES TO GIVE**

Accounts receivable, including promises to give, consisted of the following at June 30, 2022:

Government grants	\$ 283,975
Other receivables	<u>1,210</u>
	<u>\$ 285,185</u>

Accounts receivable, including promises to give, are expected to be received in full within a year or less. Therefore, management has determined that there is no allowance necessary.

**5. FAIR VALUE MEASUREMENTS**

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1	Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.
Level 2	Inputs to the valuation methodology include <ul style="list-style-type: none"> <li>• quoted prices for similar assets or liabilities in active markets;</li> <li>• quoted prices for identical or similar assets or liabilities in inactive markets;</li> <li>• inputs other than quoted prices that are observable for the asset or liability;</li> <li>• inputs that are derived principally from or corroborated by observable market data by correlation or other means</li> </ul> If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.
Level 3	Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

Notes (continued)

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2022.

*Common stocks:* Valued at the closing price reported on the active market on which the individual securities are traded.

The following tables sets forth by level, within the fair value hierarchy, the Organization's assets at fair value at June 30, 2022.

	<b>Assets at Fair Value at June 30, 2022</b>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Common stocks	\$ 3,093	\$ -	\$ -	\$ 3,093
Total investments	<u>\$ 3,093</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,093</u>

## 6. LINE OF CREDIT

At June 30, 2022, the Organization had a line of credit through a bank with a maximum limit of \$120,000 and an annual interest rate of 1.5% above the prime rate, which was 5%. The line of credit is secured by real property, which consisted of a building and land costing \$428,490. At June 30, 2022 there was \$0 balance owed on the line of credit.

## 7. NET ASSETS WITH DONOR RESTRICTIONS

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by the occurrence of the passage of time or other events specified by the donors as following for the year ended June 30, 2022:

Satisfaction of purpose restrictions:	
Direct services	\$ 36,409
Hospital response team	43,650
Outreach and prevention	50,449
Expressive arts therapy	37,182
Events	31,000
Spanish yoga	2,177
COVID-19	<u>2,500</u>
Total net assets released from donor restrictions	<u>\$ 203,367</u>

**8. GOVERNMENT GRANTS**

Government grants consisted of the following for the year ended June 30, 2022:

Utah Office for Victims of Crime (VOCA)	\$ 460,289
Utah Office for Victims of Crime (SASP)	85,660
U.S. Dept. of Justice - OVW	112,117
Salt Lake County CDBG	50,682
Utah Dept. of Health & Human Services - TANF	192,476
CCJJ	187,130
PPP loan Forgiveness	218,200
Salt Lake County	42,124
Salt Lake City	<u>30,000</u>
	<u>\$ 1,378,678</u>

**9. CONTRIBUTIONS**

Contributions consisted of the following for the year ended June 30, 2022:

Foundations and organizations	\$ 202,080
Individuals	155,103
Corporations	<u>87,362</u>
	<u>\$ 444,545</u>

**10. IN-KIND CONTRIBUTIONS**

In-kind contributions and donated services received during the year ended June 30, 2022 consisted of the following:

Specialized services - State-certified hospital and crisis response	\$ 98,267
Donated goods - supplies	<u>604</u>
	<u>\$ 98,871</u>

The Organization receives contributed hospital and crisis response that are valued using rates for similar services in the same geographic area. Individuals providing these services receive specialized training. These services were not restricted and were used in the Organization's programs.

The Organization receives in-kind donations of goods that are valued at amounts for similar goods in the Salt Lake area. These in-kind goods are not restricted and have been used in the Organization's programs.

**11. RETIREMENT PLAN**

The Organization maintains a SIMPLE IRA retirement plan for its employees. The Plan allows employees to defer wages up to the limits allowed. The Organization makes matching contributions of an employee's elective deferrals on a dollar-for-dollar basis up to 3% of an employee's compensation. The Organization's matching contributions for the year ended June 30, 2022 was \$12,991.

**12. OPERATING LEASE**

The Organization entered into an operating lease agreement for office equipment. The lease expires in April 2025 and requires monthly payments of \$202. Total future minimum lease payments required under this lease commitment are as follows:

<u>Year ending June 30,</u>	
2023	\$ 2,418
2024	2,418
2025	<u>2,015</u>
	<u>\$ 6,851</u>

Office equipment lease expense for the year ended June 30, 2022 was \$2,389, which was included in office expense on the statement of functional expenses.

**13. COMMITMENTS AND CONTINGENCIES**

The Organization participates in various government-assisted grant programs that are subject to review and audit by grantor agencies. Entitlements to these resources are generally conditional upon compliance with the terms and conditions of grant agreements and applicable government regulations, including the expenditure of resources for allowable purposes. Any disallowance resulting from a government audit may become a liability of the Organization. The ultimate disallowance pertaining to these regulations, if any, is estimated to be immaterial to the overall financial condition of the Organization.

The Organization may be involved in certain claims arising from the ordinary course of operations and has purchased insurance policies to cover these risks.

**14. PRIOR YEAR INFORMATION**

The accompanying financial statements include certain prior year summarized comparative information in total but not by net asset class or functional expense category. Such information does not include sufficient detail to constitute a presentation in conformity with US GAAP. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2022 from which the summarized information was derived.



**SUPPLEMENTARY INFORMATION**

**AND**

**COMPLIANCE REPORTS**

**Rape Recover Center**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2022**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>COVID-19 Funding</u>	<u>Agency or Pass-through Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>	<u>Passed through to Subrecipients</u>
<u>U.S. Department of Health &amp; Human Services</u>					
Passed through the Utah Dept. of Health					
Temporary assistance to needy families	-	2226509	93.558	\$ 192,476	\$ -
Total U.S. Department of Health & Human Services				<u>192,476</u>	<u>-</u>
<u>U.S. Department of Justice</u>					
Passed through Utah Office for Victims of Crime					
Victim of Crimes Act (VOCA)	-	20VOCA131	16.575	460,289	-
Sexual Assault Services Program (SASP)	-	18Y20069	16.017	85,660	-
Passed through U.S. Dept. of Justice Office on Violence Against Women					
Refugee and New American Men and Boys	-	2019-CY-AX-0007	16.888	<u>112,117</u>	<u>-</u>
Ally Education Project					
Total U.S. Department of Justice				<u>658,066</u>	<u>-</u>
<u>U.S. Department of Housing &amp; Urban Development</u>					
Passed through Salt Lake County	-	B-20-UC-49-0001	14.248	<u>50,682</u>	<u>-</u>
Total U.S. Department of Housing & Urban Development				<u>50,682</u>	<u>-</u>
Total expenditures of federal awards				<u>\$ 901,224</u>	<u>\$ -</u>

**Note A - Basis of Accounting**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Rape Recover Center under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Rape Recover Center, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Rape Recover Center.

**Note B - Summary of Significant Accounting Policies**

- (1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- (2) Rape Recover Center has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**Rape Recover Center**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2022**

**Section I - Summary of Auditor's Results**

*Financial Statements*

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?                    \_\_\_ Yes     √ No
- Significant deficiency(ies) identified that are  
not considered to be material weaknesses?                    \_\_\_ Yes     √ None reported

Noncompliance material to financial statements noted?                    \_\_\_ Yes     √ No

*Federal Awards*

Internal control over major programs:

- Material weaknesses identified?                    \_\_\_ Yes     √ No
- Significant deficiency(ies) identified that are  
not considered to be material weaknesses?                    \_\_\_ Yes     √ None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings that are required to be reported  
In accordance with 2 CFR section 200.516(a)?                    \_\_\_ Yes     √ No

Identification of major programs:  
CFDA Number: 16.575                    Victim of Crimes Act (VOCA)

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

Auditee qualified as low-risk auditee?                    \_\_\_ Yes     √ No

**Section II - Financial Statement Findings**

None

**Section III – Federal Award Findings and Questioned Costs**

None



**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

**Independent Auditor's Report**

The Board of Directors  
Rape Recover Center  
Salt Lake City, Utah

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 Rape Recover Center (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated May 9, 2023.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered Rape Recover Center's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Rape Recover Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether Rape Recover Center's financial statements are free of 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 or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Bountiful Peak Advisors*

Bountiful, Utah  
May 9, 2023



**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED  
BY THE UNIFORM GUIDANCE**

**Independent Auditor's Report**

The Board of Directors  
Rape Recover Center  
Salt Lake City, Utah

***Report on Compliance for Each Major Federal Program  
Opinion on Each Major Federal Program***

We have audited Rape Recover Center's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Rape Recover Center's major federal programs for the year ended June 30, 2022. Rape Recover Center's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Rape Recover Center complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Rape Recovery Center and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Rape Recovery Center's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Rape Recovery Center's federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Rape Recovery Center's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not

detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Rape Recovery Center's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Rape Recovery Center's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Rape Recovery Center's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Rape Recovery Center's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

#### ***Other Matters***

The results of our auditing procedures disclosed no instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance.

#### ***Report on Internal Control Over Compliance***

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Bountiful Peak Advisors*

Bountiful, Utah  
May 9, 2023