

SACCEC



TOWN OF WATERFORD
15 Rope Ferry Road
Waterford, CT 06385
860-442-0553

SOCIAL SERVICES GRANT FUNDING REQUEST

ORGANIZATION NAME: Sexual Assault Crisis Center of Eastern CT, Inc.
REQUEST DATE (FISCAL YEAR): 2023-2024
REQUESTED AMOUNT: \$1,000

BENEFIT STATEMENT (Describe how these funds will be used)

We provide crisis intervention, advocacy and trauma-focused counseling to victims of sexual violence. Services, which are provided by certified sexual assault counselors, are free and confidential. We provide legal and judiciary advocacy, immediate accompaniment to emergency rooms and police departments and provide preparation, accompaniment and advocacy throughout the Court process. We operate the N.L. County Child Advocacy Center which is fully accredited through the National Children's Alliance. We provide evidence-based Trauma Focused CBT counseling to children who have been abused.

Per Town of Waterford Budget Guidelines: please attach a certified audit report of all funds appropriated during the last completed fiscal year to your funding request.

DECLARATION

I, the requester, understand that I am requesting public funds from the Town of Waterford.
I declare that this request does not pose any potential conflict with the Town of Waterford
and I will provide any documentation requested by the Town of Waterford to authorize
funding this request or review the appropriateness of the request.

Georgette J. Katin
Signature

12/05/2022
Date

December 5, 2022

Mr. Robert Brule
First Selectman
Town of Waterford
15 Rope Ferry Road
Waterford, CT 06385

Dear Mr. Brule:

Attached please find our application requesting inclusion in your Town's 2023-2024 Budget. We are aware that towns continue to be greatly impacted by the pandemic and the associated expenses, and hope that you will be able to continue to support our services. Please consider that SACCEC has continued to provide essential services to children, families, and individuals in your community throughout the pandemic, including in-person services at our Child Advocacy Centers. We have continued to accompany children and adults to the hospitals for medical assistance and evidence collection and provided in-office individual counseling.

As many survivors struggle with severe trauma reactions due to the increased stress of the pandemic, our agency is struggling to meet those needs just as we are committed to finding innovative solutions to better reach some survivors remotely as a result of COVID. Our message to survivors must be clear: when you come forward for help and support, it will be available online or in person.

Contributions to SACCEC enable our organization to provide 24-hour direct services to residents of your town following sexual assault or abuse. Unfortunately, rates of sexual victimization continue to rise, particularly among children. Families, children, and individuals are profoundly impacted by traumas of this nature, experiencing distress and anxiety which can interfere with performance at work and school, and negatively impact family functioning in significant ways.

In FY 2021-2022, SACCEC provided crisis response and trauma recovery services to 13 residents of the town of Waterford. At an approximate cost of \$1,322 per client, this represented an expense of approximately \$17,186 to provide services to residents of the town of Waterford.

Municipal funding is a critical source of financial support for SACCEC, enabling the continued availability of crisis response and trauma recovery services at no cost to community residents. Further, municipal funding provides "matching funds" to the Federal Government grants which we receive.

We thank you for your consideration of our request, and thank you for your ongoing support which we greatly appreciate.

Very Truly Yours,

Georgette J. Katin,
Executive Director
gkatin@snet.net


Hope Botti,
Executive Assistant
hbotti@snet.net

Town of Waterford
Application for Funds
Fiscal Year 2023 - 2024

Agency: Sexual Assault Crisis Center of Eastern Connecticut, Inc.

90 South Park Street, P.O. Box 24, Willimantic, CT 06226

Name of Program: Sexual Assault Crisis Intervention Services

Fiscal Contact Person: Hope Botti, Executive Assistant

Statement of Need: The Sexual Assault Crisis Center of Eastern Connecticut, Inc. provided services to 584 victims of sexual assault/abuse in Eastern Connecticut during fiscal year 2020-2021. The Crisis Center provides unduplicated, free & confidential services to victims, and works toward the prevention of sexual violence through educational programs. The majority of the agency's funding comes from federal and state grants, the United Way and private donors. The support of municipalities helps us to cover our required "match" for federal grants.

Services Provided: The Crisis Center offers 24-hour crisis intervention services through its hotline and offices in Willimantic and New London. There are no fees for services. The agency provides immediate response to victims, including crisis intervention and accompaniment to hospital exams and procedures, police investigations, and court procedures. All staff persons are certified sexual assault crisis counselors. Our staff assists victims with the filing of victim compensation forms, provides crisis intervention, counseling, and support groups. We provide prevention and educational programs for children, parents, human service personnel, educators, health care providers and the public. The Crisis Center is an active participant of the Windham Multidisciplinary Team (MDT), the New London MDT, and the Tolland MDT. The teams are a collaboration of the various agencies involved in the investigation of serious child abuse and child sexual assault cases, and are comprised of members from law enforcement and child protection agencies, hospital personnel, youth services, the State's Attorney's office, and mental health agencies. The Crisis Center, in partnership with the Windham MDT, provides advocacy and support services to families and children at Wendy's Place, Windham County's child advocacy center. In partnership with the New London County MDT, the Crisis Center provides the advocacy and support services offered to families and children at the New London County Child Advocacy Center located adjacent to our office in New London. The Crisis Center is also a member of the Community Response Team at UConn, Connecticut College, the College Consortium, the RAINN National Hotline and On-Line Hotline and the Welcome Center.

Number of Waterford residents provided victim services in fiscal year 07/01/21– 06/30/22: 13

Clients to be served: The Sexual Assault Crisis Center provides free services to men, women and children of all ages, including services to those with physical or mental health disabilities. Services are provided regardless of income status. All services are available in both English and Spanish. Translation services for languages other than English and Spanish are available upon request, as are services for the hearing impaired.

Amount requested from the Town of Waterford for fiscal year 2023-2024: \$1000

How Services can be accessed: Town residents can call our 24-hour, toll-free hotline at (888) 999-5545, locally at 860-456-2789 or 860-437-7766, or the toll-free RAINN national hotline at (800) 656-HOPE. Counseling services are available at our Willimantic and New London offices; we also attempt to make accommodations for clients who do not have access to transportation, whenever possible.



BOARD OF DIRECTORS

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ELLEN SOSTMAN, J.D., VICE-PRESIDENT

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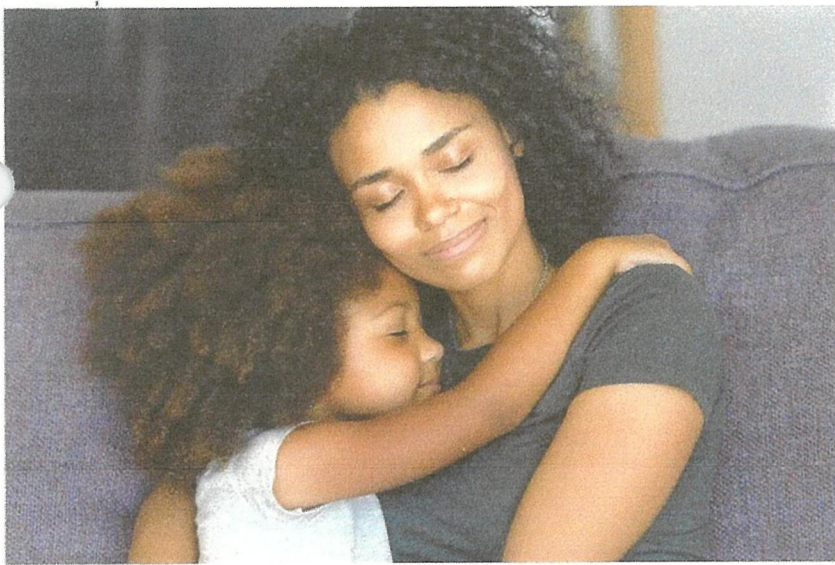
2020-2021 Message from the Director

During the past two years the news and social media have been teeming with stories of discord regarding the pandemic, social and cultural unrest, a rise in crime and other traumatic events in our world. Pandemic safety measures such as school closures, digital learning and social-distancing created environments where kids were isolated from their support networks including teachers, coaches, counselors, and other trusted adults. Due to the social isolation and additional stressors as a result of the pandemic, some children were even more vulnerable to abuse. It has been difficult to appreciate the uplifting and heroic events that have continued to occur every day within our community.

In this past year, SACCEC was fortunate to be witness to so many superheroes, big and small, old and young, at our two Child Advocacy Centers. The team of professionals who work every day to help children who are experiencing trauma, are so often overlooked. The countless hours of support provided to children, and to the investigations, is absolutely heroic. Thank you to the investigators, caseworkers, advocates, interviewers, medical examiners, therapists, and prosecutors.... you are all superheroes in our eastern Connecticut community. The most amazing heroes of all are the children who spoke up and shared their story, found the courage to hold their perpetrators accountable and begin their own journey of healing. Our two CACs, Wendy's Place in Danielson and the New London County CAC, are proud to have been of service to children and their families in our community. 174 children heroically found the courage needed to come forward and report abuse, and trusted our team to help them begin the journey toward safety and healing.

Amid all of the challenging times we have faced and are continuing to struggle through, we have forged ahead with innovative adaptations in how we accomplish our work. This is evidenced by the new approaches regarding health and safety precautions and our ability to stay informed and connected through virtual meetings and virtual training events. This report provides a summary of the efforts and endeavors achieved to serve children and families in our area. We hope our community can sense the investment, commitment, and pride that SACCEC, the SACCEC Board, and the CAC members feel at this time. Our goal is to continue and never waiver in our commitment to serve the child victims and families across eastern Connecticut.

Georgette J. Katin,
Executive Director



"Thank you for helping my daughter. I didn't believe she would ever get past this but she is laughing and playing again"

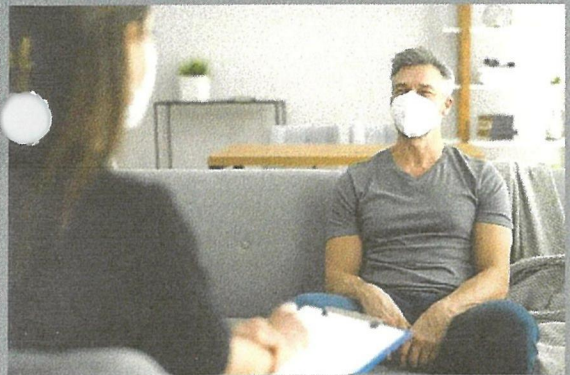
Year In Review 2020- 2021

This past fiscal year SACCEC provided crisis intervention and counseling services to 667 individuals in our forty-one town catchment area. The majority of our clients continue to be female (adults and children), comprising 78% of the clients that we served. Our clients ranged in age from two years to age eighty-one. We accompanied 134 adult and child victims of assault to the hospital for evidence collection and medical care, and accompanied 377 clients during the law enforcement investigation process.

In response to our anonymous surveys, 98% of responding clients stated that they would "*absolutely*" refer a friend or family member to our agency if they were in need of services.

Services

SACCEC serves Windham and New London Counties and the towns of Columbia, Coventry, Mansfield, Willington and Union with two offices: our main office on South Park Street in Willimantic and our sub office by the river, on Howard Street in New London. We strive to ensure that our community members have immediate access to support, information and accompaniment in the aftermath of an incident of sexual violence or abuse. Our certified advocates and counselors assist clients in making informed decisions by providing information regarding such matters as medical exams, safety planning, evidence collection, legal rights and a full range of referral resources. Our 24-hour English and Spanish hotlines provide the community with access to these services. SACCEC provides immediate intervention services and support at the time of initial contact; certified counselors respond immediately to provide in person support, advocacy



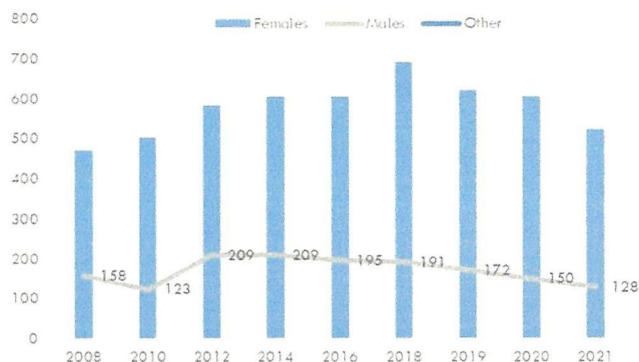
SACCEC SERVICES

- 24 HOUR HOT LINE
- CRISIS INTERVENTION
- ON-CAMPUS SERVICES
- INDIVIDUAL COUNSELING
- ACCOMPANIMENT TO HOSPITAL
- LEGAL & JUDICIAL ADVOCACY
- VICTIM'S COMPENSATION APPLICATION ASSISTANCE
- ACCOMPANIMENT TO COURT
- PREVENTION EDUCATION
- SEXUAL HARASSMENT TRAINING
- CHILD ADVOCACY CENTER SERVICES



92% of our clients rated their counselor as 'highly compassionate and supportive'

Total Clients Served



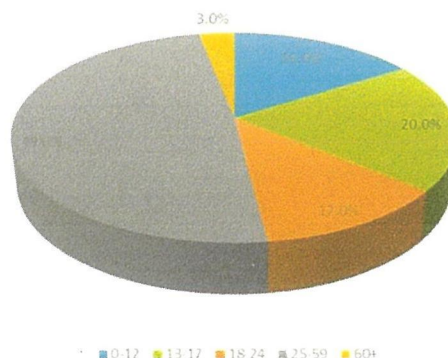
Supporting the victim The primary role of an advocate is to assist victims by securing the necessary information, services, and follow-up care. This requires addressing both the victim's emotional needs and the victim's concrete needs for assistance and information.

Facilitating the victim's decision making Victims are required to make a number of difficult decisions immediately after the assault. Our advocates can assist in this process by identifying the decisions that must be made, providing necessary information, and helping the victim consider her/his options. Once a decision is made, the advocate can help the victim follow through with actions that are required as a result of the decision. It is important to note that **advocates do not make decisions for victims** – advocates only facilitate the victim's own decision-making process.

Informing the victim of her/his rights Advocates inform victims of their rights, including those dictated by state statutes such as confidentiality and compensation for medical services.

Conducting safety planning Some sexual assault victims face immediate safety issues (e.g., if the perpetrator is still at their home, school, or office, or if the trauma of victimization puts them at risk for substance abuse or harm to themselves).

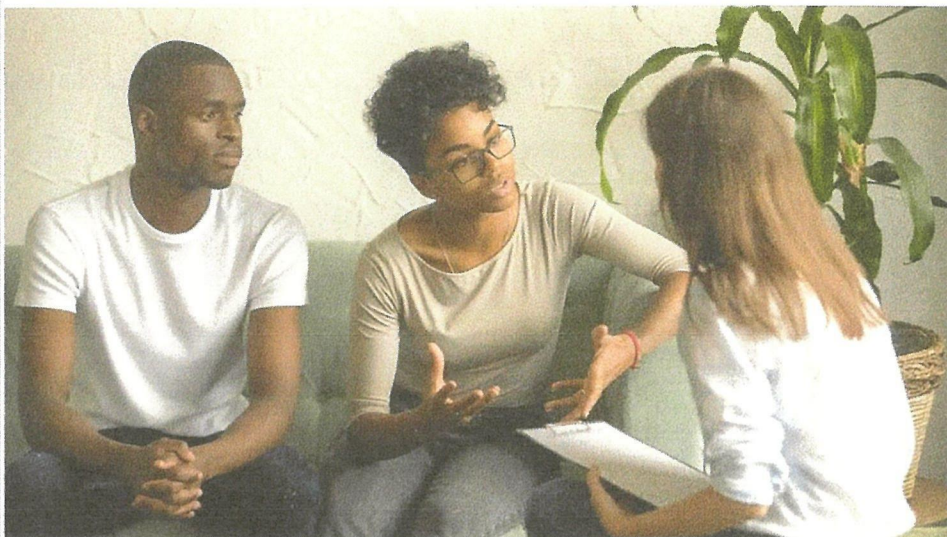
Client Age



SERVICES FOR CAREGIVERS:

- We provide answers to questions families have related to the investigative process and provide feedback to the assigned Child Protective Service worker and/or law enforcement officer
- We coordinate with other advocates that may be working with the family and child, i.e. the Guardian ad Litem or Court Victim Advocate, and with other counselors or therapists
- We assist families in accessing services that are needed or that were recommended by the team
- We prepare the children for the medical evaluation process and accompany parents and their child to the medical examination
- We assist families in obtaining a Restraining Order or a Civil Protection Order, if needed
- We accompany families and children to court proceedings
- We provide education about the impact of trauma
- We provide families with techniques to cope with overwhelming emotional reactions

ASSISTANCE FOR PARENTS



Parents whose children have been sexually abused require professional support in navigating the complex system of child protection services and criminal investigation. To ensure that families have the support needed to achieve recovery and the evidence-based treatments that are proven to help families deal with trauma, SACCEC provides comprehensive services.

Child Advocacy Centers

SACCEC operates two Child Advocacy Centers (CACs) in eastern Connecticut. Wendy's Place, located in Danielson, serves children and their families from Windham County. The New London County Child Advocacy Center, located in New London, serves children and their families from New London County. Both centers are fully accredited by the National Children's Alliance.

A Child Advocacy Center provides services to children who are suspected victims of physical or sexual abuse, through a Multidisciplinary Team approach. The Multidisciplinary Team brings together, under one umbrella, all the professionals and agencies needed to offer comprehensive services to children and their families: law enforcement, Child Protective Services, prosecution, mental health, medical, and victim advocacy. The New London CAC & Wendy's Place are safe, comfortable spaces for children where they can discuss the abuse in a child-friendly, non-threatening environment.

Crisis counselors from SACCEC serve in the role of Family Advocate and provide information and support to the non-offending parents or caregivers of child abuse victims. By engaging with families and other agencies throughout the investigation and prosecution of the child abuse case, family victim advocates become the voices of parents and children when multidisciplinary teams share information and coordinate services to families.



"Thank you for helping me manage my anxiety and anger"

SACCEC

GOAL OF TREATMENT

The goal of treatment is to help children address feelings of helplessness and worries over safety, and to identify helpful thoughts and actions. Because trauma can interrupt a child's normal development, counseling helps in reducing the symptoms of child traumatic stress, as well as offering children support and guidance to return to age-appropriate activities. We encourage caregivers' participation and cooperation, because parental/caregiver support is extremely important in the recovery of a child and the overall well-being of a family, as indicated by research. The more parents/caregivers learn about how traumatic events have affected their child, the more they will understand the reasons for a child's behaviors and emotions, and the better prepared they will be to help their child heal.



PREVENTION, EDUCATION & AWARENESS

SACCEC provides community education and sexual violence prevention programs to schools, professionals and the public regarding primary prevention, risk reduction, sexual harassment, bullying, sexual assault, healthy relationships, and child sexual abuse. In the past year that included Norwich Free Academy, Woodstock Hill Academy, Brooklyn Public Schools, Pomfret Community School, Mitchell College Campus Safety Officers and Stonington Public Schools and Milestone Intensive Residential Treatment Program. We collaborate with many community organizations and initiatives such as the Windham Reentry Council, the No Freeze Shelter, Covenant Shelter in New London, the Holy Family Shelter, the UCONN Community Response Team and the QVCC Community Response Team.

We provided presentations at the universities and colleges in eastern Connecticut. For example, at the UCONN Avery Point campus and Three Rivers Community College in Norwich we provided presentations that addressed safety and sexual violence prevention to incoming freshman during orientation. We providing trainings to Residence Assistants at ECSU and Mitchell College. We partnered with ECSU faculty in an initiative to reduce sexual violence on campus, "Bringing in the "Bystander".

SACCEC also participated in community and college health fairs (tabling events) throughout our catchment area including the New London Pride Festival, UCONN Avery Point, Three Rivers Community College, Mitchell College, QVCC and ECSU. We met with GSA (Gay-Straight Alliance) student groups in Plainfield, Woodstock, Colchester and Ledyard to provide resources and support.

We continued our Healthcare Providers Initiative, an initiative to contact, meet with and provide information to the healthcare providers in our forty-one town catchment area. Our long term goal is to assist all providers within our area in the development and implementation of patient screening tools, such as the National Sexual Violence Resource Center's guide for assessing patients for sexual violence. This guide includes establishing protocol for direct referral to our services while the patient is still in the provider's office.

CONTRIBUTING MUNICIPALITIES

Town of Ashford	Town of Lisbon
Town of Brooklyn	Town of Mansfield
Town of Canterbury	Town of Montville
Town of Chaplin	Town of Old Lyme
Town of Columbia	Town of Pomfret
Town of Coventry	Town of Putnam
Town of East Lyme	Town of Sprague
Town of Eastford	Town of Sterling
Town of Griswold	Town of Stonington
Town of Groton	Town of Thompson
Town of Hampton	Town of Union
Town of Killingly	

Our special thanks to the
Johnson Family Foundation
 for their continued support
 of our clients in the Windham Region



Soroptimist International
 of Willimantic



OUR DONORS & SUPPORTERS

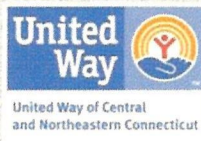
We gratefully acknowledge and thank the individuals, municipalities, organizations and companies that have made financial contributions to our agency during fiscal year 2020-2021:

Adams, Sherry
 Beauregard, Susan
 Borden, Tara
 Brown, Marilyn
 Busineau, Maria
 Callaghan, Jim
 Colburn, Drew
 Cowles, Douglas
 Daher, Amber
 Dasit, Carlos M.
 Davis, Timothy
 Dufresne, Mary
 Edmonds, Clay
 Elizabeth, Jennilyn
 Escott, Jeff
 Feeney, Nick
 Forrest, Kelsey
 Fowler, David
 Franks, Nigel
 Ginsberg, Lindsey
 Hancock, Paige
 Ig, Stacey
 Lion-Egan, Sarah
 Lion-Lee, Annie
 Johnson, Liz

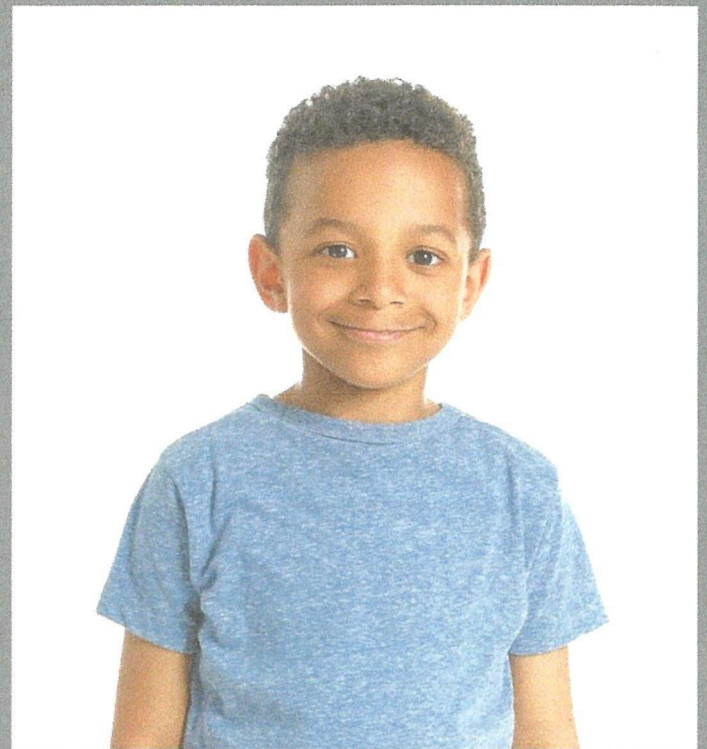
Kelley, Joanne
 Kennedy, Alanna
 Kleinman, Alyssa
 Lee, Tom
 Leonardi, Benedict
 Leonardi, Rosarius
 Mawn-Lion, Beverly
 Morin, Ronald
 Nacleri, Marissa
 Omrod, Marc
 Potthoff, Casey
 Reider, Jessica
 Reider, Kimberly
 Russo, Jennifer
 Russo, Stephanie
 Schulz, Carolyn
 Skogstrom, George
 Tyl Middle School Employees
 UCONN Students Page to Stage
 Productions
 United Technologies Employees
 Wadsworth, Allen
 Woodstock Academy
 Yalof, Jane

Our agency is supported by grants from: State of Connecticut Department of Health; the Office of Victim Services, Superior Court Operations Division, State of Connecticut Judicial Branch; the Victims of Crime Victim Assistance Grant (VOCA); DCF MDT/CAC Grant; and private donors, Foundations and Municipalities.

**We are a United Way of Central and
Northeastern CT partner agency**



SACCEC is a private, non-profit agency, founded in 1974. We offer free, confidential, comprehensive services to victims of sexual violence. SACCEC is a member center of the Connecticut Alliance to End Sexual Violence, the statewide coalition of certified sexual assault crisis agencies and programs.



SEXUAL ASSAULT CRISIS CENTER OF EASTERN CT, INC.

90 South Park Street
Willimantic, CT 06226

78 Howard Street
New London, CT 06320

860-456-3595 ph
860-423-4461 fax

www.saccec.org

SEXUAL ASSAULT CRISIS CENTER
OF EASTERN CONNECTICUT, INC.
Independent Auditor's Report
JUNE 30, 2022 and 2021

SEXUAL ASSAULT CRISIS CENTER
OF EASTERN CONNECTICUT, INC.
JUNE 30, 2022

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Shane, Navratil & Co.

CERTIFIED PUBLIC ACCOUNTANTS

WILLIAM K. NAVRATIL, CPA
MICHAEL A. RUBIN, CPA

INDEPENDENT AUDITOR'S REPORT

TWENTY WALNUT STREET
WILLIMANTIC, CONNECTICUT 06226
TEL: (860) 456-2297
FAX: (860) 456-3954
email: shanen@snet.net

To the Board of Trustees of
Sexual Assault Crisis Center of Eastern CT, Inc

Opinion

We have audited the accompanying financial statements of Sexual Assault Crisis Center of Eastern CT, Inc (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, statement of functional expenses, statement of 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 Sexual Assault Crisis Center of Eastern CT, Inc as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our 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 Sexual Assault Crisis Center of Eastern CT, 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 Sexual Assault Crisis Center of Eastern CT, 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 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.

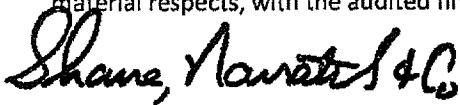
In performing an audit in accordance with generally accepted auditing standards, we:

- 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 Sexual Assault Crisis Center of Eastern CT, Inc's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Sexual Assault Crisis Center of Eastern CT, 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.

Report on Summarized Comparative Information

We have previously audited the Sexual Assault Crisis Center of Eastern Ct, Inc's 2021 financial statements and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 4, 2021. 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.



SHANE, NAVRATIL & CO
Certified Public Accountants
October 17, 2022

SEXUAL ASSAULT CRISIS CENTER OF EASTERN CONNECTICUT, INC.

Statements of Financial Position

As of June 30, 2022

(with comparative totals for 2021)

ASSETS

	<u>2022</u>	<u>2021</u>
<u>CURRENT ASSETS:</u>		
Cash and cash equivalents	\$ 142,567	\$ 190,938
Grants receivable	140,373	82,287
Investments, market value	135,163	150,839
Prepaid expenses	10,263	8,524
Security deposit	3,222	3,222
<u>Total Current Assets</u>	<u>431,588</u>	<u>435,810</u>
 <u>PROPERTY AND EQUIPMENT:</u>		
Equipment	37,542	12,030
Less: Accumulated depreciation	(11,885)	(8,609)
<u>Net Property and Equipment</u>	<u>25,657</u>	<u>3,421</u>
 <u>TOTAL ASSETS</u>	 <u>\$ 457,245</u>	 <u>\$ 439,231</u>

LIABILITIES AND NET ASSETS

<u>CURRENT LIABILITIES:</u>		
Accounts payable	\$ 2,750	\$ 1,007
Accrued expenses	11,357	13,463
Due to Grantors	-	540
<u>Total Current Liabilities</u>	<u>14,107</u>	<u>15,010</u>
 <u>TOTAL LIABILITIES</u>	 <u>14,107</u>	 <u>15,010</u>
 <u>NET ASSETS:</u>		
Net assets with donor restrictions	-	725
Net assets without donor restrictions	443,138	423,496
<u>Total Net Assets</u>	<u>443,138</u>	<u>424,221</u>
 <u>TOTAL LIABILITIES AND NET ASSETS</u>	 <u>\$ 457,245</u>	 <u>\$ 439,231</u>

See Accompanying Independent Auditor's Report and Notes to Financial Statements.

SEXUAL ASSAULT CRISIS CENTER OF EASTERN CONNECTICUT, INC.

Statements of Activities and Changes in Net Assets

For the year ended June 30, 2022

(with comparative totals for 2021)

	<u>2022</u>	<u>2021</u>
<u>CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:</u>		
<u>REVENUES AND OTHER SUPPORT:</u>		
United Way	\$ 10,449	\$ 13,000
Contributions	37,179	14,716
Contributions - InKind Services	65,150	35,050
Grants-Towns	25,675	24,275
Grants-CAESV	702,709	708,941
Grants-DCF	152,401	147,730
Services and miscellaneous income	40,000	39,000
Investment income, net	-	25,963
Releasal of Restrictions	725	-
<u>Total Revenues and Other Support</u>	<u>\$ 1,034,288</u>	<u>\$ 1,008,675</u>
<u>EXPENDITURES AND OTHER LOSSES:</u>		
Program services	988,732	977,548
Management and general	10,320	10,123
Investment loss, net	15,594	-
<u>Total Expenditures and Other Losses</u>	<u>\$ 1,014,646</u>	<u>\$ 987,671</u>
<u>INCREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS</u>	<u>19,642</u>	<u>21,004</u>
<u>CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS:</u>		
Net Assets Released from Restrictions	(725)	725
<u>INCREASE/(DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS</u>	<u>\$ (725)</u>	<u>\$ 725</u>
<u>CHANGE IN NET ASSETS</u>	<u>18,917</u>	<u>21,729</u>
<u>NET ASSETS - Beginning of Year</u>	<u>424,221</u>	<u>402,492</u>
<u>NET ASSETS - End of Year</u>	<u>\$ 443,138</u>	<u>\$ 424,221</u>

See Accompanying Independent Auditor's Report and Notes to Financial Statements.

SEXUAL ASSAULT CRISIS CENTER OF EASTERN CONNECTICUT, INC.

Statements of Functional Expenses

For the year ended June 30, 2022

(with comparative totals for 2021)

	Program:		2022	2021
	Counseling/ Advocacy	Management and General	Total	Total
Salary and related expenses:				
Salary	\$ 616,909	\$ 5,000	\$ 621,909	\$ 647,851
Payroll taxes and benefits	113,090	500	113,590	114,152
Total salary and related expenses	<u>729,999</u>	<u>5,500</u>	<u>735,499</u>	<u>762,003</u>
Other expenses:				
Advertising	1,523	-	1,523	109
Professional fees	8,275	4,479	12,754	11,482
Office/Supplies	15,240	-	15,240	13,662
Dues	2,424	-	2,424	2,424
Postage	-	341	341	423
Telephone	6,384	-	6,384	6,241
Occupancy	77,274	-	77,274	73,527
Equipment & Maintenance	1,163	-	1,163	8,762
Travel	14,446	-	14,446	11,429
Conference/Meetings	46,778	-	46,778	43,272
Insurance	15,550	-	15,550	13,626
Training	929	-	929	4,491
In-Kind Service	-	-	-	3,650
Volunteer Services	65,150	-	65,150	31,400
Miscellaneous	321	-	321	1,052
Depreciation	3,276	-	3,276	118
Total other expenses	<u>258,733</u>	<u>4,820</u>	<u>263,553</u>	<u>225,668</u>
Total expenses	<u>\$ 988,732</u>	<u>\$ 10,320</u>	<u>\$ 999,052</u>	<u>\$ 987,671</u>

See Accompanying Independent Auditor's Report and Notes to Financial Statements.

SEXUAL ASSAULT CRISIS CENTER OF EASTERN CONNECTICUT, INC.

Statements of Cash Flows
For the year ended June 30, 2022
(with comparative totals for 2021)

	<u>2022</u>	<u>2021</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Increase in Net Assets	\$ 18,917	\$ 21,729
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	3,276	118
Unrealized (gain)/loss on Investments	28,990	(19,041)
Changes in Operating Assets and Liabilities:		
Grants Receivable	(58,086)	93,082
Accounts Receivable	-	2,500
Prepaid Expenses	(1,738)	(2,495)
Accounts Payable	1,743	(2,800)
Accrued Expenses	(2,106)	6,913
Due to Grantors	<u>(540)</u>	<u>(6,264)</u>
 <u>Total Adjustments</u>	 <u>(28,461)</u>	 <u>72,013</u>
 <u>Net Cash Provided/(Used) by Operating Activities</u>	 <u>(9,544)</u>	 <u>93,742</u>
 <u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>		
(Purchase) of Investments	(13,314)	(6,848)
(Purchase) of Property Equipment	<u>(25,513)</u>	<u>(3,539)</u>
 <u>Net Cash (Used) in Investing Activities</u>	 <u>(38,827)</u>	 <u>(10,387)</u>
 <u>NET INCREASE/(DECREASE) IN CASH</u>	 (48,371)	 83,355
 <u>CASH</u> - Beginning of Year	 <u>190,938</u>	 <u>107,583</u>
 <u>CASH</u> - End of Year	 <u>\$ 142,567</u>	 <u>\$ 190,938</u>
 <u>Supplemental Disclosures:</u>		
Interest Paid		\$ -
Taxes Paid		\$ -

See Accompanying Independent Auditor's Report and Notes to Financial Statements.

SEXUAL ASSAULT CRISIS CENTER OF EASTERN CONNECTICUT, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

(1) NATURE OF OPERATIONS:

Sexual Assault Crisis Center of Eastern Connecticut, Inc., ("SACC") was formed to provide counseling and education to sexual assault victims, their families and the community in the eastern section of the State of Connecticut. SACC is funded by grants from the Department of Public Health, the Office of Victim Services and the Department of Children and Families.

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Presentation

The financial statements of SACC have been prepared in accordance with U.S. generally accepted accounting principles ("US GAAP"), which require SACC to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets without donor restrictions that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objective of the organization. These net assets may be used at the discretion of the SACC's management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of SACC or by passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities. Donor restricted contributions where the restriction is met within the same fiscal year are recorded as without donor restrictions.

Property and Equipment

Property and equipment with a useful life in excess of 1 year and a per item cost of \$1,000 or more are capitalized at cost and depreciated on a straight-line basis over their estimated service lives. Maintenance and repairs are charged to expense as incurred.

Revenue Recognition

The Organization recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give, that is, 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 met.

See Accompanying Independent Auditor's Report.

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Revenue Recognition (continued)

A portion of the Organization's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances or due to grantor, if required to be returned, in the statement of financial position. The Organization received federal cost-reimbursable grants of \$598,129 and state cost-reimbursable grants of \$255,981.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at 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.

Cash and Cash Equivalents

Cash equivalents consist of highly liquid investments with an original maturity of three months or less at date of purchase. SACC maintains its cash and cash equivalents in bank deposit or brokerage accounts which, at times, may exceed federally insured limits. In addition, cash equivalents may, at times, be invested in instruments not covered by federal insurance. SACC's management believes it is not exposed to any significant credit risk on cash and cash equivalents.

Investment Policy

The primary investment objective is to invest in liquid securities, defined as securities that can be transacted quickly and efficiently from the Investment Account, with minimal impact on market price. The portfolio has directed the investment manager to have a target asset mix of approximately 90% mutual funds and 10% stocks. The carrying value of investments is reported using fair value.

Fair Value Measurements

"Fair Value Measurements" defines fair value and establishes a framework for measuring fair value in generally accepted accounting principles. "Fair Value Measurements" defines fair value as the exchange price that would be received for an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date and in the principal or most advantageous market participants would use in pricing the asset or liability, not on assumptions specific to the entity. In addition, the fair value of liabilities should include consideration of non-performance risk including the Organization's own risk.

SEXUAL ASSAULT CRISIS CENTER OF EASTERN CONNECTICUT, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Concluded)

Allowance for Doubtful Accounts

SACC uses the reserve method of accounts for uncollectible accounts. As of June 30, 2022 and 2021, management believes all grants receivable are collectible, thus no reserve has been recorded.

Donated Services

Accounting for Contributions Received and Contributions Made requires recognition of donated services if they create or enhance nonfinancial assets or require specialized skills and would typically be purchased if not provided by donation. General volunteer services do not meet these criteria for recognition in the financial statements.

In 2022, SACC received donated professional services in the amount of \$65,150. These services are recorded at their estimated fair value determined on the date of contribution and are reported as contributions and volunteer services on the accompanying statement of activities and statement of functional expenses.

(3) INCOME TAX STATUS:

The Organization is exempt from income taxes as a non-profit corporation under Internal Revenue Code Section 501(c)(3). Accordingly, the financial statements do not reflect a provision for income taxes.

The Organization regularly reviews and evaluates its tax positions taken in previously filed information returns and as reflected in its financial statements, with regard to issues affecting its tax-exempt status, unrelated business income, and related matters. It believes that in the event of an examination by taxing authorities, its positions would prevail based upon the technical merits of such positions. Therefore, the Organization has concluded that no tax benefits or liabilities are required to be recognized.

(4) LEASES:

In September of 2019, the Organization signed a lease for new office space for Wendy's Place located in Danielson, CT. The lease expires on September 1, 2022 with a monthly payment of \$1,083. The Organization is on a month-to-month basis regarding their office space located in Willimantic and New London, CT. The Rent expense for the years ended June 30, 2022 and 2021 were \$71,296 and \$68,634 respectively.

Future minimum lease payments are as follows for the years ended June 30, 2022:

2023	3,249
2024	0
2025	0
2026	0
2027	0
Total	<u>\$ 3,249</u>

See Accompanying Independent Auditor's Report.

SEXUAL ASSAULT CRISIS CENTER OF EASTERN CONNECTICUT, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

(5) CONCENTRATION OF REVENUES:

SACC received approximately \$880,785 and \$880,946 in funding from towns or government agencies, which is approximately 85% and 87% of its total support and revenue for the years ended June 30, 2022 and 2021, respectively.

(6) INVESTMENTS:

Investments consist of the following as of June 30:

	<u>2022</u> Level 1 - Market Value	<u>2021</u> Level 1 - Market Value
Mutual Funds	\$ 126,900	\$ 142,593
Stocks	<u>8,263</u>	<u>8,246</u>
	<u>\$ 135,163</u>	<u>\$ 150,839</u>

In addition to defining fair value, "Fair Value Measurements" expands the disclosure requirements around fair value and establishes a fair value hierarchy for valuation inputs. The hierarchy prioritizes the inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

These levels are: Level 1 – inputs are based upon unadjusted quoted prices for identical instruments traded in active markets. Level 2 – inputs are based upon prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of these assets or liabilities. Level 3 – inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the assets or liability. The fair values are therefore determined using model-based techniques that include option pricing models, discounted cash flow models, and similar techniques.

Valuation techniques based on unobservable inputs are highly subjective and require judgments regarding significant matters, such as the amount and timing of future cash flows and the selection of discount rates that may appropriately reflect market and credit risks. Changes in these judgments often have a material impact on the fair value estimates. In addition, since these estimates are as of a specific point in time, they are susceptible to material near-term changes. All investments were valued as Level 1 investments for the years ended June 30, 2022 and 2021.

(7) EMPLOYEE BENEFIT PLAN:

In April of 2022, SACC adopted a 401(k) plan that is available to substantially all employees. The contributions to the plan are made by employee deferral of compensation. The company has the option to contribute additional amounts but is not required. All plan contributions vest immediately.

See Accompanying Independent Auditor's Report.

SEXUAL ASSAULT CRISIS CENTER OF EASTERN CONNECTICUT, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

(8) FUNCTIONAL EXPENSES:

Directly identifiable expenses are charged to programs and supporting services. Management and general expenses include those expenses that are not directly identifiable with any specific function, but provide for the overall support and direction of SACC. A portion of salaries and payroll taxes and benefits are management and general. Postage and the audit fee are also management and general expenditures with the remaining expenditures being program expenses.

The expenses that are allocated include the following:

Expense	Method of Allocation
Salaries and benefits	Time and effort
Occupancy	Square footage/Location
Depreciation	Square footage/Location
Insurance	Square footage
Telephone	Time and effort

(9) AVAILABILITY AND LIQUIDITY:

The following represents SACC's financial assets at June 30, 2022:

Financial assets at year-end:	<u>2022</u>
Cash and cash equivalents	\$ 142,567
Grants receivable	140,373
Investments	<u>135,163</u>
Total financial assets	418,103
Less unavailable for general expenditures within one year, due to set aside for investments	<u>(135,163)</u>
Financial assets available to meet cash needs for general expenditures within one year	\$ 282,940

SACC's goal is generally to maintain financial assets to meet 45 days of operating expenses. SACC is dependent on state funding. If there are deficiencies in the liquidity SACC has available investments that could be used.

SEXUAL ASSAULT CRISIS CENTER OF EASTERN CONNECTICUT, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

(10) SUBSEQUENT EVENTS:

Beginning around March 2020, the COVID-19 virus has been declared global pandemic as it continues to spread rapidly. Business continuity, including supply chains and consumer demand across a broad range of industries and countries have been and continue to be severely impacted for months or beyond as governments and their citizens take significant and unprecedented measures to mitigate the consequences of the pandemic. The members of the board have been carefully monitoring and evaluating its options during this time. No adjustments have been made to these financial statements as a result of this uncertainty. However, subsequent to June 30, 2022, the investments and credit markets have experienced significant volatility. As a result, a substantial portion of the Organization's investments have experienced minor variations.

Subsequent events were evaluated through October 17, 2022, which is the date the financial statements were available to be issued.

TOWN	# of Clients for 20-21	\$ Requested for FY 22-23	\$ Approved for FY 22-23	\$ Received for FY 22-23
Ashford	5	\$ 600.00	\$ 600.00	\$ 600.00
Bozrah	1	\$ 200.00	\$0.00	\$0.00
Brooklyn	8	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
Canterbury	2	\$ 500.00	\$0.00	\$0.00
Chaplin	1	\$ 825.00	\$ 825.00	\$ 825.00
Colchester	18	\$ 500.00	\$0.00	\$0.00
Columbia	4	\$ 500.00	\$ 500.00	\$ 500.00
Coventry	9	\$ 500.00	\$ 500.00	\$ 500.00
East Lyme	10	\$ 650.00	\$ 650.00	\$ 650.00
Eastford	1	\$ 500.00	\$ 500.00	\$ 500.00
Franklin	0	\$ 0.00	\$0.00	\$0.00
Griswold	17	\$ 500.00	\$ 500.00	\$ 500.00
Groton	39	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
Hampton	0	\$ 500.00	\$ 500.00	\$ 500.00
Killingly	40	\$ 5,700.00	\$ 5,700.00	\$ 5,700.00
Lebanon	10	\$ 500.00	\$0.00	\$0.00
Ledyard	11	\$ 500.00	\$0.00	\$0.00
Lisbon	7	\$ 500.00	\$ 300.00	\$ 300.00
Lyme	1	\$ 0.00	\$0.00	\$0.00
Mansfield	20	\$ 4,500.00	\$ 5,000.00	\$ 5,000.00
Montville	24	\$ 400.00	\$ 300.00	\$ 300.00
New London	66	\$ 1,000.00	\$0.00	\$0.00
No. Stonington	0	\$ 0.00	\$0.00	\$0.00
Norwich	79	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
Old Lyme	8	\$ 300.00	\$ 300.00	\$ 300.00
Plainfield	32	\$ 2,000.00	\$0.00	\$0.00
Pomfret	3	\$ 300.00	\$ 300.00	\$ 300.00
Preston	13	\$ 500.00	\$0.00	\$0.00
Putnam	31	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
Salem	1	\$ 0.00	\$0.00	\$0.00
Scotland	0	\$ 200.00	\$ 500.00	\$ 500.00
Sprague	6	\$ 300.00	\$ 300.00	\$ 300.00
Sterling	6	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Stonington	11	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Thompson	4	\$ 100.00	\$ 100.00	\$ 100.00
Union	0	\$ 300.00	\$ 300.00	\$ 300.00
Voluntown	3	\$ 200.00	\$0.00	\$0.00
Waterford	21	\$ 50.00	\$0.00	\$0.00
Willington	2	\$ 100.00	\$0.00	\$0.00
Windham	59	\$ 2,000.00	\$0.00	\$0.00
Woodstock	11	\$ 500.00	\$ 500.00	\$ 500.00
Other/Unknown				
TOTALS	584	\$ 34,675.00	\$ 27,175.00	\$ 26,175.00

2022-2023 Budget

Sexual Assault Crisis Center of Eastern Connecticut, Inc.

Revenue			
	SACS	MDT/CAC	TOTAL AGENCY
Federal & State Grants (CAESV)	\$727,424		\$727,424
Foundations	\$11,000		\$11,000
DCF MDT/CAC Grant		\$157,986	\$157,986
Interest Income	\$63		\$63
Municipal Funding	\$25,000		\$25,000
Private Donations	\$3,600		\$3,600
State Employees Campaign	\$260		\$260
United Way of Central & NE CT	\$12,000		\$12,000
United Way donor designations	\$80		\$80
Total Program Revenues	\$779,427	\$157,986	
Total Agency Revenues			\$937,413
Operating Expenses			
	SACS	MDT	TOTAL AGENCY
Accounting Fees	\$3,610	\$687	\$4,297
Answering Service	\$3,100		\$3,100
Bank Fees	\$50		\$50
Computers and Software	\$1,500	\$0	\$1,500
Employee Disability Insurance	\$2,940	\$221	\$3,161
Employee Health & Life Insurance	\$54,600	\$9,035	\$63,635
Employer Medicare	\$7,750	\$1,300	\$9,050
Employer State Unemployment	\$19,747	\$3,226	\$22,973
Employer Social Security	\$33,090	\$5,410	\$38,500
Employer Workers Comp	\$4,922	\$497	\$5,419
Emplymt Advertising&Background Checks	\$850		\$850
Equipment and repair	\$500		\$500
Fees	\$400		\$400
Insurance	\$9,200	\$1,200	\$10,400
Member Dues	\$1,224	\$1,200	\$2,424
Mileage & Parking	\$17,000	\$3,700	\$20,700
Meetings and Refreshments	\$850	\$2,000	\$2,850
Office Supplies	\$9,000	\$1,788	\$10,788
Payroll Service	\$5,030		\$5,030
Postage	\$425		\$425
Rent (Facilities)	\$41,000		\$41,000
Rent CACs (N.L. & Wendy's Place		\$30,500	\$30,500
Telephone & Internet	\$5,350	\$950	\$6,300
Training	\$2,000	\$2,000	\$4,000
Utilities	\$1,200	\$4,900	\$6,100
Website	\$300		\$300
Wages and Salaries	\$549,688	\$87,198	\$636,886
401-K Admin Fees	\$3,500		3,500
Total Program Expenses	\$778,826	\$155,812	
Total Agency Expenses			\$934,638