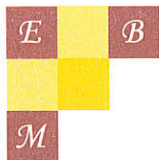


**DOMESTIC VIOLENCE PROGRAM, INC.  
FINANCIAL STATEMENTS,  
SUPPLEMENTAL INFORMATION  
AND  
INDEPENDENT AUDITORS' REPORT  
YEARS ENDED JUNE 30, 2014 AND 2013**

**DOMESTIC VIOLENCE PROGRAM, INC.  
FINANCIAL STATEMENTS,  
SUPPLEMENTAL INFORMATION  
AND  
INDEPENDENT AUDITORS' REPORT  
YEARS ENDED JUNE 30, 2014 AND 2013**

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# *Edmondson, Betzler & Montgomery, PLLC*

*(Certified Public Accountants)*

## **INDEPENDENT AUDITORS' REPORT**

To the Board of Directors of  
Domestic Violence Program, Inc.

We have audited the accompanying financial statements of the Domestic Violence Program, Inc. (a nonprofit organization) which comprise the statements of financial position as of June 30, 2014 and 2013, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

### **Management's Responsibility 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; this includes 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.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluation the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## INDEPENDENT AUDITORS' REPORT (CONTINUED)

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Domestic Violence Program, Inc. as of June 30, 2014 and 2013, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### Other Matter

Our audits were conducted for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying supplemental information on page 14 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, except for the portion marked "unaudited" on which we express no opinion, 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 or to the financial statements themselves, 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 taken as a whole.

*Edmondson, Betyler & Montgomery, PLLC*

Murfreesboro, Tennessee  
August 29, 2014

**DOMESTIC VIOLENCE PROGRAM, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**JUNE 30, 2014 AND 2013**

	2014	2013
<b>ASSETS</b>		
Current Assets		
Cash and cash equivalents	\$ 15,135	\$ 5,568
Grants receivable	31,060	45,087
Unconditional promises to give	65,366	67,948
Deposits	5,850	5,150
Total Current Assets	<u>117,411</u>	<u>123,753</u>
Property, Plant and Equipment		
Land	77,500	77,500
Building	1,836,314	1,836,314
Furniture, fixtures, and office equipment	182,347	165,025
	<u>2,096,161</u>	<u>2,078,839</u>
Less accumulated depreciation	(605,195)	(552,007)
	<u>1,490,966</u>	<u>1,526,832</u>
Beneficial interest - Community Foundation of Middle Tennessee	<u>46,335</u>	<u>42,260</u>
Total Assets	<u><u>\$ 1,654,712</u></u>	<u><u>\$ 1,692,845</u></u>
<b>LIABILITIES AND NET ASSETS</b>		
Current Liabilities		
Accounts payable	\$ 2,288	\$ 2,288
Accrued expenses	4,438	4,438
Payroll taxes and withholdings payable	4,825	4,859
Current portion capital lease	3,069	3,352
Total Current Liabilities	<u>14,620</u>	<u>14,937</u>
Non-Current Liabilities		
Capital lease, less current portion	<u>-</u>	<u>3,069</u>
Total Liabilities	<u>14,620</u>	<u>18,006</u>
Net Assets		
Unrestricted	1,292,390	1,322,027
Temporarily restricted	301,367	310,552
Permanently restricted	46,335	42,260
Total Net Assets	<u>1,640,092</u>	<u>1,674,839</u>
Total Liabilities and Net Assets	<u><u>\$ 1,654,712</u></u>	<u><u>\$ 1,692,845</u></u>

The accompanying notes are an integral part of these financial statements.

**DOMESTIC VIOLENCE PROGRAM, INC.**  
**STATEMENTS OF ACTIVITIES**  
**YEARS ENDED JUNE 30, 2014 AND 2013**

	Unrestricted	Temporarily Restricted	Permanently Restricted	2014 Total	2013 Total
Support and Revenues					
Public Support					
Governmental grants					
Victims of Crime (VOCA) Division	\$ 165,745	\$ -	\$ -	\$ 165,745	\$ 165,745
State Shelter Service Division (Family Violence)	77,345	-	-	77,345	77,345
Family Violence - State	10,000	-	-	10,000	-
Emergency Shelter Program Division	38,505	-	-	38,505	33,120
Emergency Food and Shelter Program	9,351	-	-	9,351	21,000
Sexual Assault Services Program (SASP)	18,020	-	-	18,020	18,020
Tennessee Coalition Against Domestic and Sexual Violence	4,587	-	-	4,587	20,599
Child and Adult Care Food Program (CACFP)	5,104	-	-	5,104	7,317
Housing of Urban Development	43,634	-	-	43,634	42,343
Community Development Public Service Grant	7,500	-	-	7,500	7,500
Rutherford County	31,200	-	-	31,200	31,200
City of Murfreesboro	12,500	-	-	12,500	12,500
City of Smyrna	2,400	-	-	2,400	2,400
United Way of Rutherford County	6,470	64,918	-	71,388	72,050
Donations	236,276	-	-	236,276	187,278
Net unrealized gain (loss) on beneficial interest	-	-	4,075	4,075	2,824
Rental income	7,850	-	-	7,850	10,384
Miscellaneous income	6,478	-	-	6,478	8,536
	<u>682,965</u>	<u>64,918</u>	<u>4,075</u>	<u>751,958</u>	<u>720,161</u>
Net Assets Released from Restrictions					
Satisfaction of program restrictions	74,103	(74,103)	-	-	-
<b>TOTAL SUPPORT AND REVENUES</b>	<u>757,068</u>	<u>(9,185)</u>	<u>4,075</u>	<u>751,958</u>	<u>720,161</u>
Expenses - unrestricted					
Client services	685,476	-	-	685,476	672,590
Supporting services	101,229	-	-	101,229	97,816
<b>TOTAL EXPENSES</b>	<u>786,705</u>	<u>-</u>	<u>-</u>	<u>786,705</u>	<u>770,406</u>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<u>(29,637)</u>	<u>(9,185)</u>	<u>4,075</u>	<u>(34,747)</u>	<u>(50,245)</u>
<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>1,322,027</u>	<u>310,552</u>	<u>42,260</u>	<u>1,674,839</u>	<u>1,725,084</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 1,292,390</u>	<u>\$ 301,367</u>	<u>\$ 46,335</u>	<u>\$ 1,640,092</u>	<u>\$ 1,674,839</u>

The accompanying notes are an integral part of these financial statements.

**DOMESTIC VIOLENCE PROGRAM, INC.**  
**STATEMENTS OF FUNCTIONAL EXPENSES**  
**YEARS ENDED JUNE 30, 2014 AND 2013**

	Client Services	Supporting Services	2014 Total	Client Services	Supporting Services	2013 Total
Salaries and wages	\$ 343,568	\$ 54,960	\$ 398,528	\$ 340,156	\$ 54,927	\$ 395,083
Payroll taxes and employee benefits	42,906	10,727	53,633	41,012	10,253	51,265
Total Salaries and Related Expenses	386,474	65,687	452,161	381,168	65,180	446,348
Occupancy expense	86,595	21,649	108,244	84,972	21,243	106,215
Depreciation expense	47,869	5,319	53,188	46,403	5,156	51,559
Direct services expense	39,794	-	39,794	35,456	-	35,456
Supplies-in-kind	39,344	-	39,344	62,352	-	62,352
Communications expense	26,153	2,429	28,582	21,050	1,955	23,005
Supplies expense	23,843	-	23,843	13,415	-	13,415
Insurance and property tax expense	15,750	-	15,750	11,141	-	11,141
Professional fees	5,429	1,531	6,960	5,242	1,478	6,720
Printing, publications and dues	5,295	1,494	6,789	3,474	980	4,454
Equipment rental and maintenance	3,696	-	3,696	4,563	-	4,563
Miscellaneous expense	-	2,752	2,752	-	1,215	1,215
Travel expense	2,400	-	2,400	1,468	-	1,468
Conferences and meetings	1,974	-	1,974	1,272	-	1,272
Postage and shipping	860	-	860	614	-	614
Interest expense	-	368	368	-	609	609
<b>TOTAL EXPENSES</b>	<b>\$ 685,476</b>	<b>\$ 101,229</b>	<b>\$ 786,705</b>	<b>\$ 672,590</b>	<b>\$ 97,816</b>	<b>\$ 770,406</b>

The accompanying notes are an integral part of these financial statements.

**DOMESTIC VIOLENCE PROGRAM, INC.**  
**STATEMENTS OF CASH FLOWS**  
**YEARS ENDED JUNE 30, 2014 AND 2013**

	2014	2013
Cash Flows from Operating Activities-		
Decrease in net assets	\$ (34,747)	\$ (50,245)
Adjustments to reconcile decrease in net assets to net cash used in operating activities-		
Depreciation	53,188	51,559
Gain on beneficial interest	(4,075)	(2,824)
(Increase) decrease in:		
Grants receivable	14,027	(18,832)
Unconditional promises to give	2,582	-
Prepaid insurance and other assets	(700)	-
Increase (decrease) in:		
Accounts payable	-	845
Payroll taxes and withholdings payable	(34)	(115)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>30,241</u>	<u>(19,612)</u>
Cash Flows from Investing Activities-		
Purchase of property, plant and equipment	<u>(17,322)</u>	<u>-</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(17,322)</u>	<u>-</u>
Cash Flows from Financing Activities-		
Payments on capital lease obligation	<u>(3,352)</u>	<u>(3,111)</u>
NET CASH USED IN FINANCING ACTIVITIES	<u>(3,352)</u>	<u>(3,111)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	9,567	(22,723)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>5,568</u>	<u>28,291</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 15,135</u>	<u>\$ 5,568</u>
Supplemental Disclosure of Cash Flow Information-		
Interest paid	<u>\$ 368</u>	<u>\$ 609</u>

The accompanying notes are an integral part of these financial statements.



**DOMESTIC VIOLENCE PROGRAM, INC.  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED JUNE 30, 2014 AND 2013**

**NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Nature of Activities

The Domestic Violence Program, Inc. (the Organization) provides services and assistance to victims of domestic violence in the Murfreesboro, Tennessee area. Services include counseling, education, legal assistance, temporary housing, clothing and food, when necessary. The Organization is supported primarily through grants, the United Way, and donor contributions.

Basis of Accounting

The accompanying financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

Basis of Presentation

The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets; temporarily restricted net assets, which represents the expendable resources restricted by donors as to purpose or by the passage of time; and permanently restricted net assets, which represents resources whose use by the organization is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the organization.

Property and Equipment

Fixed assets are stated at cost as of the date of acquisition or fair value as of the date of receipt in the case of gifts. Depreciation is computed using the straight-line method based on the estimated useful life of the asset. Expenditures for property and equipment in excess of \$500 are capitalized and maintenance and repairs are charged to operations when incurred. Major renewals and betterments are capitalized. When items of property and equipment are sold or otherwise disposed of, the related costs and accumulated depreciation are removed from the accounts and any gain or loss is included in operations. Depreciation expense for the years ended June 30, 2014 and 2013 is \$53,188 and \$51,559, respectively.

**DOMESTIC VIOLENCE PROGRAM, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**YEARS ENDED JUNE 30, 2014 AND 2013**

**NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Revenue Recognition

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restriction.

All donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Income Taxes

The Organization was officially chartered as a Tennessee tax-exempt, nonprofit corporation on April 22, 1986. On the federal level, the Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Organization has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the Internal Revenue Code. There was no unrelated business income for the years ended June 30, 2014 and 2013.

Fair Values of Financial Instruments

The Organization estimates that the fair value of all financial instruments does not differ materially from the aggregate carrying values of its financial instruments recorded in the accompanying Statement of Financial Position.

Use of Estimates

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

Functional Allocation of Expense

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

**DOMESTIC VIOLENCE PROGRAM, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**YEARS ENDED JUNE 30, 2014 AND 2013**

**NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Donated Services and Noncash Gifts

Many individuals have donated time and services to advance the Organization's programs and objectives. The value of these services has not been recorded in the financial statements because they do not meet the definition for recognition under generally accepted accounting principles. Other noncash donations during 2014 consist of supplies of \$39,344. The supplies are included in donations in the statement of activities.

Promises to Give

Unconditional promises to give are recognized as revenues or gains in the period received and as assets, decreases of liabilities, or expenses depending on the form of benefits received. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional.

Cash and Cash Equivalents

The Organization considers all short-term investments with an original maturity of three months or less to be cash equivalents and includes all certificates of deposit.

Events Occurring After Reporting Date

The Organization has evaluated events and transactions that occurred between June 30, 2014 and August 29, 2014, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

**DOMESTIC VIOLENCE PROGRAM, INC.  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
YEARS ENDED JUNE 30, 2014 AND 2013**

**NOTE 2 - GRANTS RECEIVABLE**

Grants receivable consist of the following grants due in one year or less:

	2014	2013
Family Violence State	\$ 10,000	\$ -
Housing of Urban Development	5,549	2,778
Community Development Public Service Grant (CBG)	5,308	2,491
State Shelter Service Division (Family Violence)	5,231	6,619
Victims of Crime Division (VOCA)	2,368	6,813
Sexual Assault Program Services (SASP)	1,369	2,120
Child and Adult Care Food Program	1,235	1,086
Emergency Shelter Grant Program	-	23,156
TN Coalition Against Domestic and Sexual Violence	-	24
	<u>\$ 31,060</u>	<u>\$ 45,087</u>

**NOTE 3 - ACCRUED COMPENSATED ABSENCES**

The Organization's employees are granted sick and vacation leave in accordance with current administrative policies. Prior to July 1, 1995, sick day payments that were earned by the employees for the fiscal year were accrued and were allowed to be carried forward indefinitely. The amount of accrued sick leave payable for the years prior to June 30, 1995 is \$4,438 for the years ending June 30, 2014 and 2013. The amounts are included in accrued expenses in the statement of financial position for the 2014 and 2013 fiscal years.

**NOTE 4 - OBLIGATIONS UNDER CAPITAL LEASE**

On April 20, 2012, Domestic Violence Program, Inc. entered into a capital lease agreement for a copier. An obligation under a capital lease has been recorded in the accompanying financial statements at the present value of future minimum lease payments, discounted at an interest rate of 7.5%. The capitalized cost and accumulated depreciation of this equipment at June 30, 2014 was \$10,028 and \$7,243, respectively.

**DOMESTIC VIOLENCE PROGRAM, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**YEARS ENDED JUNE 30, 2014 AND 2013**

**NOTE 4 – OBLIGATIONS UNDER CAPITAL LEASE (CONTINUED)**

Future minimum payments under the capital lease are as follows as of June 30, 2014:

Fiscal Year	
2015	\$ 3,178
	<u>3,178</u>
Less: Amount representing interest	(109)
Present Value of Minimum Lease Payments	<u>3,069</u>
Less: Current Portion	(3,069)
Non-Current Portion	<u><u>\$ -</u></u>

**NOTE 5 - LEASING ARRANGEMENTS**

The Organization leases its administrative office space, along with some transitional homes for clients to occupy after leaving the shelter. Rental expense for these properties for the years ended June 30, 2014 and 2013 was \$57,300 and \$57,300, respectively. Rental expense is included in occupancy expense in the accompanying statement of functional expenses. The leases for the transitional homes are annual leases; therefore, no future minimum payments are disclosed. The Organization entered into an office lease that began July 1, 2012. The lease is for five years, expiring on June 30, 2017. Future minimum payments under this lease are as follows as of June 30, 2014:

Fiscal Year	
2015	\$ 30,000
2016	30,000
2017	<u>30,000</u>
	<u><u>\$ 90,000</u></u>

**NOTE 6 - NET ASSETS**

Temporarily restricted net assets as of June 30 were restricted for the following purposes:

	2014	2013
Tennessee Housing Development		
Agency - Restricted Grant	\$ 236,449	\$ 243,052
United Way	<u>64,918</u>	<u>67,500</u>
Total temporarily restricted net assets	<u><u>\$ 301,367</u></u>	<u><u>\$ 310,552</u></u>

**DOMESTIC VIOLENCE PROGRAM, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**YEARS ENDED JUNE 30, 2014 AND 2013**

**NOTE 6 - NET ASSET (CONTINUED)**

In 2010, the Tennessee Housing Development Agency, through the City of Murfreesboro, awarded the Organization an in-kind grant of two houses to be used for rental purposes to eligible tenants. The grant restricts the Organization to use the property for rental under the Neighborhood Stabilization Program for the next ten years. As of June 30, 2014, the net book value of the properties was \$243,052, net of accumulated depreciation of \$27,667.

At June 30, 2014 and 2013, the Organization had permanently restricted net assets for program services in the amounts of \$46,335 and \$42,260, respectively.

**NOTE 7 - CLIENT SERVICES**

Client-services encompass the expense incurred from providing shelter for victims in protected houses, the operation and maintenance of a shelter, and furnishing other related services for clients of the program.

**NOTE 8 - ENDOWMENT**

The Organization's endowment consists of a fund established for the purpose of ensuring the future of their work and their mission. This endowment is held by the Community Foundation of Middle Tennessee. As required by GAAP, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

Fair Value Measurement

The Organization uses fair value measurements to record fair value adjustments to certain assets and liabilities and to determine fair value disclosures. In accordance with the *Fair Value Measurements and Disclosures* topic of FASB ASC, the fair value of a financial instrument is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In accordance with this guidance, the Organization groups its financial assets and liabilities generally measured at fair value in a three level valuation hierarchy for disclosure of fair value measurements defined as Level 1 – inputs for quoted market prices for identical assets or liabilities in active markets; Level 2 – inputs include quoted market prices for similar assets and liabilities in active markets and inputs that are observable either directly or indirectly and; Level 3 – inputs that are unobservable and significant to the fair value measurements. The fair value of the beneficial interest, defined as Level 2, was \$46,335 and \$42,260 at June 30, 2014 and 2013, respectively. Changes in the fair value of the beneficial interest were \$4,075 and \$2,824 at June 30, 2014 and 2013, respectively.

**DOMESTIC VIOLENCE PROGRAM, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**YEARS ENDED JUNE 30, 2014 AND 2013**

**NOTE 8 - ENDOWMENT (CONTINUED)**

Interpretation of Relevant Law

The Board of Directors of the Domestic Violence Program has interpreted the State Prudent Management of Institutional Funds Act (SPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the organization in a manner consistent with the standard of prudence prescribed by SPMIFA. In accordance with SPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- (1) The duration and preservation of the fund
- (2) The purposes of the organization and the donor-restricted endowment fund
- (3) General economic conditions
- (4) The possible effect of inflation and deflation
- (5) The expected total return from income and the appreciation of investments
- (6) Other resources of the organization
- (7) The investment policies of the Organization

Return Objectives, Risk Parameter and Spending Policy

The endowment fund, originally funded with \$50,000 in 2007, is held in a perpetual trust, the investment of which is determined by the trustee rather than the Organization. Under the terms of the endowment, approximately 5% of the balance of the fund is available annually for the Organization's use.

**NOTE 9 - RISKS AND CONCENTRATIONS**

Grants

The Organization received \$379,791 and \$390,498 in governmental grants for the years ending June 30, 2014 and 2013, respectively. These grants represent 55.6% and 60.3% of unrestricted support received during their respective year. These grant funds were used to fund the Organization's programs under the terms of the grant agreements.



**DOMESTIC VIOLENCE PROGRAM, INC.**  
**COMPARISON OF ACTUAL EXPENSES TO BUDGET**  
**YEAR ENDED JUNE 30, 2014**

	Actual Expenditures	Budget (Unaudited)	Expenditures Over (Under) Budget
Salaries and wages	\$ 398,528	\$ 413,058	\$ (14,530)
Payroll taxes and employee benefits	53,633	54,962	(1,329)
Total Salaries and Related Expenses	452,161	468,020	(15,859)
Occupancy expense	108,244	115,000	(6,756)
In-kind expenses	39,344	-	39,344
Depreciation expense	53,188	-	53,188
Direct services expense	39,794	30,300	9,494
Communications expense	28,582	20,000	8,582
Supplies expense	23,843	20,000	3,843
Insurance expense	15,750	14,500	1,250
Professional fees	6,960	6,550	410
Equipment rental and maintenance	3,696	8,800	(5,104)
Printing, publications and dues	6,789	3,500	3,289
Travel expense	2,400	1,000	1,400
Conferences and meetings	1,974	1,000	974
Miscellaneous expense	2,752	1,000	1,752
Postage and shipping	860	1,000	(140)
Interest expense	368	-	368
Fundraising expense	-	5,500	(5,500)
 TOTAL EXPENSES	 \$ 786,705	 \$ 696,170	 \$ 90,535