

**RELIEF AFTER VIOLENT ENCOUNTER -  
IONIA/MONTCALM, INC.  
IONIA, MICHIGAN**

**REPORT ON FINANCIAL STATEMENTS**

**YEAR ENDED SEPTEMBER 30, 2023**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
Relief After Violent Encounter - Ionia/Montcalm, Inc.  
Ionia, Michigan

### Opinion

We have audited the accompanying financial statements of Relief After Violent Encounter - Ionia/Montcalm, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2023, 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 Relief After Violent Encounter - Ionia/Montcalm, Inc. as of September 30, 2023, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 Relief After Violent Encounter - Ionia/Montcalm, 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 Relief After Violent Encounter - Ionia/Montcalm, 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 and Government 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 and *Government 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 Relief After Violent Encounter - Ionia/Montcalm, 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 Relief After Violent Encounter - Ionia/Montcalm, 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.

### ***Other Matters***

#### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information, as identified in the table of contents, 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 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 as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2024, on our consideration of Relief After Violent Encounter - Ionia/Montcalm, Inc.'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 Relief After Violent Encounter - Ionia/Montcalm, Inc.'s internal control over financial reporting and compliance.

*Maney Costeiran PC*

June 24, 2024

## **FINANCIAL STATEMENTS**

**RELIEF AFTER VIOLENT ENCOUNTER - IONIA/MONTCALM, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**SEPTEMBER 30, 2023**

ASSETS

Current assets

Cash	\$ 382,736
Investments	57,459
Prepays	11,791
Due from Federal/State	<u>76,104</u>

Total current assets	<u>528,090</u>
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Noncurrent assets

Fixed assets, net of accumulated depreciation	<u>127,563</u>
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TOTAL ASSETS	<u><u>\$ 655,653</u></u>
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LIABILITIES AND NET ASSETS

LIABILITIES

Current liabilities

Accounts payable	\$ 1,890
Accrued wages	25,677
Other accrued liabilities	6,955
Compensated absences	6,300
Unearned revenue	<u>3,237</u>

TOTAL LIABILITIES	44,059
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NET ASSETS

Without donor restrictions	<u>611,594</u>
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TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 655,653</u></u>
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**RELIEF AFTER VIOLENT ENCOUNTER - IONIA/MONTCALM, INC.**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED SEPTEMBER 30, 2023**

	Without Donor Restrictions
<b>SUPPORT AND REVENUE</b>	
Grants	
Department of Health and Human Services	\$ 383,358
Department of Health and Human Services - VOCA	325,748
FEMA	
Montcalm County	4,071
Ionia County	2,756
Local	
Greenville Area Community Foundation	931
Other	26,750
Special events and other fundraising activities gross	58,781
Cost of special events and other fundraising activities	(2,696)
Contributions	
Cash and other financial assets	27,165
Nonfinancial assets	40,218
Other	
Interest	905
	867,987
<b>TOTAL SUPPORT AND REVENUE</b>	
<b>EXPENSES</b>	
Program services	651,743
Supporting services	
Management and general	138,810
Fundraising	3,603
	794,156
<b>TOTAL EXPENSES</b>	
<b>CHANGE IN NET ASSETS</b>	
	73,831
Net assets, beginning of year	537,763
Net assets, end of year	\$ 611,594

See accompanying notes to financial statements.



**RELIEF AFTER VIOLENT ENCOUNTER - IONIA/MONTCALM, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**YEAR ENDED SEPTEMBER 30, 2023**

	Program Services	Supporting Services		Total
		Management and General	Fundraising	
Salaries and wages	\$ 426,656	\$ 103,379	\$ 827	\$ 530,862
Payroll taxes and other fringe benefits	57,212	16,967	60	74,239
<b>Total salaries and related expenses</b>	<b>483,868</b>	<b>120,346</b>	<b>887</b>	<b>605,101</b>
Utilities	8,990	1,078	-	10,068
Communications	10,006	2,443	-	12,449
Maintenance	11,129	4,486	-	15,615
Postage	-	281	1,086	1,367
Resource material	661	-	-	661
Supplies	23,922	194	1,452	25,568
Travel	6,898	1,284	32	8,214
Specific assistance	6,033	-	-	6,033
Food	7,636	80	50	7,766
Occupancy	23,390	8,422	-	31,812
Insurance	11,106	-	-	11,106
Contractual services	7,550	-	-	7,550
Miscellaneous	1,488	196	96	1,780
Depreciation	8,848	-	-	8,848
Contributions of nonfinancial assets	40,218	-	-	40,218
<b>TOTAL EXPENSES</b>	<b>\$ 651,743</b>	<b>\$ 138,810</b>	<b>\$ 3,603</b>	<b>\$ 794,156</b>

See accompanying notes to financial statements.

**RELIEF AFTER VIOLENT ENCOUNTER - IONIA/MONTCALM, INC.**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED SEPTEMBER 30, 2023**

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ 73,831
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Depreciation	8,848
(Increase) decrease in:	
Prepays	(9,953)
Due from Federal/State	(2,852)
Due from others	2,790
Increase (decrease) in:	
Accounts payable	811
Accrued wages	(501)
Other accrued liabilities	1,625
Compensated absences	3,388
Unearned revenue	<u>3,237</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>81,224</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of investments	<u>(829)</u>
NET INCREASE IN CASH DURING YEAR	80,395
Cash, beginning of year	<u>302,341</u>
Cash, end of year	<u><u>\$ 382,736</u></u>

See accompanying notes to financial statements.

**RELIEF AFTER VIOLENT ENCOUNTER - IONIA/MONTCALM, INC.  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - DESCRIPTION OF THE ORGANIZATION**

In 1979, a grass roots movement resulted in the opening of the Spouse Abuse Center in Ionia to shelter women and children who were survivors of family violence. For over 40 years, comprehensive victim services have continued in the original house with expanded sites throughout Ionia and Montcalm Counties. Relief After Violent Encounter - Ionia/Montcalm, Inc. (RAVE I/M), services also include nonresidential counseling and advocacy, crisis hotline, sexual assault services, services to homeless women and children, legal advocacy, and community education and prevention activities.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of RAVE I/M conform to U.S. generally accepted accounting principles (GAAP) as applicable to nonprofit entities. The Financial Accounting Standards Board (FASB) is the accepted standard-setting body for establishing nonprofit accounting and financial reporting policies.

The following is a summary of the significant accounting policies of RAVE I/M:

Basis of Accounting

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The financial statements of RAVE I/M are accounted for using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America for nonprofit organizations.

Cash

Cash includes a checking account and cash on hand.

Investments

Investments consist of certificates of deposit with an original maturity of greater than 90 days. All investments have readily determinable fair values and are stated at fair value at September 30, 2023.

Prepays

Prepays consist of payments made to vendors that will benefit future periods.

Due from Federal/State

Due from Federal/State consists of amounts due for reimbursement of grant expenses that had not been received as of year-end.

**RELIEF AFTER VIOLENT ENCOUNTER - IONIA/MONTCALM, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Fixed Assets

Property, equipment, and buildings acquired by RAVE I/M is stated at cost, if purchased, or at fair value, if donated, with items capitalized at a unit cost of \$500 or greater. Depreciation is provided using the straight-line method over the useful lives of the respective assets, which range from 3 to 39 years. The costs of normal maintenance that do not add to the value of assets or materially extend asset lives are not capitalized.

Equipment purchased with grant funds are recorded as an expense to meet grant reporting requirements. These fixed assets are considered to be owned by the grant funding source and, accordingly, are not reported as fixed assets in the financial statements.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence 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 grantor restrictions. RAVE I/M has not designated any amounts from net assets without donor restrictions.

*Net Assets with Donor Restrictions* - Net assets subject to donor (or grantor) imposed restrictions. Some donor 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 restrictions are perpetual in nature, where the donor stipulates that resources are maintained in perpetuity. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as revenue when the assets are placed in service. Donor restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, or when the stipulated purpose has been accomplished. Currently, RAVE I/M does not have any net assets subject to donor restrictions.

Income Taxes

RAVE I/M is a nonprofit corporation and has been granted exemption from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Agency is not classified as a private foundation.

In the preparation of tax returns, tax positions are taken based on interpretation of federal, state, and local income tax laws. Management periodically reviews and evaluates the status of uncertain tax positions and makes estimates of amounts, including interest and penalties, ultimately due or owed. No amounts have been identified, or recorded, as uncertain tax positions. Federal, state, and local tax returns generally remain open for examination by various taxing authorities for a period of three to four years.

Revenue Recognition

*Contribution Revenue*

Contributions of cash and other assets received without donor stipulations are reported as revenue and net assets without donor restrictions. Gifts received with a donor stipulation that limits their use are reported as revenue and net assets with donor restrictions. When a donor-stipulated time restriction ends, or purpose restriction is accomplished, 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.

**RELIEF AFTER VIOLENT ENCOUNTER - IONIA/MONTCALM, INC.  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Revenue Recognition (continued)

*Contribution Revenue (continued)*

Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Contributions of land, buildings, equipment, and other long-lived assets are reported as revenue and net assets without donor restrictions unless explicit donor stipulations specify how such assets must be used, in which case the gifts are reported as revenue and net assets with donor restrictions. Absent explicit donor stipulations for the time long-lived assets must be held, expirations of restrictions resulting in reclassification of net assets with donor restrictions as net assets without donor restrictions are reported when the long-lived assets are placed in service.

Unconditional contributions expected to be collected within one year are reported at their net realizable value. Unconditional contributions expected to be collected in future years are initially reported at fair value determined using the discounted present value of estimated future cash flows technique. The resulting discount is amortized using the level-yield method and is reported as contribution revenue.

Conditional contributions depend on the occurrence of a specified future and uncertain event to bind the donor and are recognized as assets and revenue when the conditions are substantially met, and the gift becomes unconditional.

*Grant Revenue*

Grant revenue recognized by the Agency is comprised of agreements with various funding agencies for use in the Agency's activities. All funding sources are providing revenue streams to the Agency for the benefit of the public. Grant revenue is recognized upon meeting the performance obligations within the grant agreement. Any funds received in advance for which obligations of the agreement have not been met are recognized as refundable advances and then subsequently recognized as revenue upon meeting the performance obligations identified in the agreement.

The following schedule shows RAVE I/M's revenues disaggregated according to the timing of transfer of goods or services for the year ended September 30:

Revenue recognized at a point in time	
Special events, net	\$ 56,085
Contributions of financial and nonfinancial assets	67,383
Grant revenue	743,614
Investment return	905
	905
TOTAL REVENUE AND SUPPORT	\$ 867,987
	867,987

Governmental Grants

Governmental grants which are for particular operating purposes are not considered to be contributions and are recognized as revenue when expenses are incurred under the appropriate activity type (i.e., unrestricted).

**RELIEF AFTER VIOLENT ENCOUNTER - IONIA/MONTCALM, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Functional Allocation of Expenses

The costs of providing program and other activities have been reported in the statement of activities. The statement of functional expenses presents the natural classification of expenses that are allocated to program or supporting functions of RAVE I/M. Allocated expenses primarily consist of payroll and related, professional fees, and general expenses based on salary and wage analysis and management's estimated use of resources.

Estimates

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

Comparative Data

Comparative data for the prior year has not been presented in the accompanying financial statements since their inclusion would make the statements unduly complex and difficult to read.

Subsequent Events

In preparing these financial statements, RAVE I/M has evaluated events and transactions for potential recognition or disclosure through June 24, 2024, the date the financial statements were available to be issued.

**NOTE 3 - CONCENTRATION OF CREDIT RISK**

RAVE I/M is required to disclose significant concentrations of credit risk regardless of the degree of such risk. Financial instruments, which potentially subject RAVE I/M to concentration of credit risk, consist principally of cash in the bank. RAVE I/M places its cash with high-credit-quality financial institutions. Although such cash balances may exceed the federally insured limits at certain times during the year, they are, in the opinion of management, subject to minimal risk.

**NOTE 4 - LIQUIDITY AND AVAILABILITY**

RAVE I/M regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. For purposes of analyzing resources available to meet general expenses over a 12-month period, RAVE I/M considers all expenses related to its ongoing program service activities as well as the conduct of services undertaken to support those activities to be general expenses.

**RELIEF AFTER VIOLENT ENCOUNTER - IONIA/MONTCALM, INC.  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 4 - LIQUIDITY AND AVAILABILITY (continued)**

Financial assets available for general expenses, that is, without donor or other restrictions limiting their use, within one year of the date of the statement of financial position, comprise the following at September 30, 2023:

Cash	\$ 382,736
Investments	57,459
Due from Federal/State	<u>76,104</u>
Financial assets available to meet cash needs for general expenditures within one year	<u><u>\$ 516,299</u></u>

In addition to financial assets available to meet general expenses over the next 12 months, RAVE I/M operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenses.

**NOTE 5 - CONTRIBUTIONS OF NONFINANCIAL ASSETS**

For the year ended September 30, 2023, RAVE I/M recognized the following:

Food	\$ 6,335
Supplies	26,683
Rent	<u>7,200</u>
	<u><u>\$ 40,218</u></u>

RAVE I/M recognized contributed nonfinancial assets within revenue. Unless otherwise noted, contributed nonfinancial assets did not have donor-imposed restrictions. Contributed food and supplies recognized were utilized for the operation of the Agency and its beneficiaries. In valuing food and supplies the Agency estimated the fair value of the contributions on the basis of estimates of wholesale values that would be received for selling similar products. Contributed rent recognized comprise of the Greenville location for administrative matters. Contributed rent is valued and reported at the estimated fair value in the financial statements.

**RELIEF AFTER VIOLENT ENCOUNTER - IONIA/MONTCALM, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 6 - NET SPECIAL EVENT REVENUES AND OTHER FUNDRAISING ACTIVITIES**

The following is an analysis of special event revenues and other fundraising activities for the year ended September 30, 2023:

Corks & Kegs proceeds	\$	24,913
Less direct expenses		<u>(1,501)</u>
Corks & Kegs proceeds, net		<u>23,412</u>
Other fundraising activities		33,868
Less direct expenses		<u>(1,195)</u>
Other fundraising activities, net		<u>32,673</u>
Total special events and other fundraising activities, net	\$	<u><u>56,085</u></u>

**NOTE 7 - DUE FROM FEDERAL/STATE**

The following is a summary of the amounts due from Federal/State at September 30, 2023:

Michigan Department of Health and Human Services	\$	46,014
Michigan Department of Health and Human Services - VOCA		<u>30,090</u>
	\$	<u><u>76,104</u></u>

**NOTE 8 - FIXED ASSETS**

The following is a summary of the changes in fixed assets for the year ended September 30, 2023:

	<u>Balance</u> <u>Oct. 1, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>Sept. 30, 2023</u>
Fixed assets being depreciated				
Buildings and building improvements	\$ 328,037	\$ -	\$ -	\$ 328,037
Less accumulated depreciation for:				
Buildings and building improvements	<u>(191,626)</u>	<u>(8,848)</u>	<u>-</u>	<u>(200,474)</u>
Net fixed assets	<u><u>\$ 136,411</u></u>	<u><u>\$ (8,848)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 127,563</u></u>



**RELIEF AFTER VIOLENT ENCOUNTER - IONIA/MONTCALM, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 9 - RELIANCE ON FUNDING SOURCES**

RAVE I/M receives a substantial amount of its support from Federal and State grant revenues. A significant reduction in the level of this support, if it were to occur, would have an effect on the Agency's programs and activities.

**NOTE 10 - ACCOUNTING STANDARDS UPDATE**

For the year ended September 30, 2023, the Organization implemented the following new pronouncement: Financial Accounting Standards Board (the "FASB") Accounting Standard Update ("ASU") No. 2016-02, *Leases* (Topic 842) ("ASU 2016-02"),

**Summary:**

On February 25, 2016, the FASB issued ASU 2016-02 and thereafter issued additional ASUs to clarify and update the guidance in ASU 2016-02 (collectively, the "new leases standard"). The objective of ASU 2016-02 is to increase transparency and comparability in financial reporting by requiring statement of financial position recognition of leases and note disclosure of certain information about lease arrangements. The Organization adopted the new lease standard using the effective date method of the modified retrospective transition, under which amounts in prior periods presented were not restated. Implementation of the standard had no impact on net assets, assets, or liabilities for the year ended September 30, 2023 as the Organization has not entered into any lease agreements as of September 30, 2023.

**NOTE 11 - SUBSEQUENT EVENT**

In February 2024, the Organization purchased a new office location in Ionia, Michigan. A check dated February 7, 2024 for closing costs in the amount of \$45,289 was paid to the Sun Title Agency of Michigan.

## **SUPPLEMENTARY INFORMATION**

**RELIEF AFTER VIOLENT ENCOUNTER - IONIA/MONTCALM, INC.**  
**SCHEDULE OF REVENUE AND EXPENSES**  
**EMERGENCY FOOD AND SHELTER PROGRAM**  
**YEAR ENDED SEPTEMBER 30, 2023**

	<u>Montcalm County</u>	
REVENUE		<u>\$ 4,071</u>
EXPENSES		
Mass shelter		<u>\$ 4,071</u>
	<u>Ionia County</u>	
REVENUE		<u>\$ 2,756</u>
EXPENSES		
Mass shelter		<u>\$ 2,756</u>

**RELIEF AFTER VIOLENT ENCOUNTER - IONIA/MONTCALM, INC.**  
**SCHEDULE OF REVENUE AND EXPENSES**  
**DEPARTMENT OF HEALTH AND HUMAN SERVICES**  
**YEAR ENDED SEPTEMBER 30, 2023**

	Grant No. <u>2101MITANF</u>	Grant No. <u>E20233433-00</u>	<u>Total</u>
REVENUE	\$ 303,633	\$ 79,725	\$ 383,358
EXPENSES			
Salaries and wages	\$ 196,034	\$ 59,580	\$ 255,614
Fringe benefits	25,520	9,866	35,386
Communication	4,521	1,672	6,193
Supplies	22,229	1,164	23,393
Local transportation	2,101	1,872	3,973
Occupancy	5,382	4,934	10,316
Contractual - Professional Services	7,200	-	7,200
Space Costs	32,918	637	33,555
Client Assistance	7,728	-	7,728
TOTAL EXPENSES	\$ 303,633	\$ 79,725	\$ 383,358



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

To the Board of Directors of  
Relief After Violent Encounter - Ionia/Montcalm, Inc.  
Ionia, Michigan

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 Relief After Violent Encounter - Ionia/Montcalm, Inc. (the Agency) (a nonprofit organization), which comprise the statement of financial position as of September 30, 2023, 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 June 24, 2024.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Agency'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 the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency'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.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Agency's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency'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 Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Manes Costeiran PC*

June 24, 2024