

D.O.V.E. CENTER, INC.
(NONPROFIT ORGANIZATION)

AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

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Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
DOVE Center, Inc

Report on the Financial Statements

We have audited the accompanying financial statements of DOVE Center, Inc (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year 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 audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 evaluating the appropriateness of accounting policies 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.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of DOVE Center, Inc as of June 30, 2021, 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.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements 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 November 30, 2021, on our consideration of DOVE Center, 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 DOVE Center, Inc's internal control over financial reporting and compliance.



Hafen, Buckner, Everett and Graff, PC
St. George, Utah
November 30, 2021

DOVE CENTER, INC.
Statement Of Financial Position
June 30, 2021

ASSETS

Current Assets:

Cash	\$	474,752
Accounts Receivable		376,160
Other Assets		20
Total Current Assets		850,932

Fixed Assets:

Buildings		836,067
Land		308,075
Equipment		25,452
Furniture & Fixtures		72,964
Landscaping		32,996
Vehicles		27,807
Less: Accumulated Depreciation		(394,722)
Total Fixed Assets		908,639

TOTAL ASSETS

\$ 1,759,571

LIABILITIES & NET ASSETS

Current Liabilities:

Accounts Payable	\$	3,758
Accrued Liabilities		66,282
Current Portion of Long Term Debt		8,579
Total Current Liabilities		78,619

Long-Term Debt

150,554

Total Liabilities

229,173

Net Assets:

Without Donor Restrictions		1,530,398
With Donor Restrictions		-
Total Net Assets		1,530,398

TOTAL LIABILITIES & NET ASSETS

\$ 1,759,571

The Accompanying Notes Are An Integral
Part Of These Financial Statements

DOVE CENTER, INC.
Statement Of Activities
For The Year Ended June 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT & OTHER REVENUE:			
Public Support:			
Grants:			
From government agencies	\$ -	\$ 1,539,677	\$ 1,539,677
Other	158,905	-	158,905
Cash contributions	350,738	-	\$ 350,738
Non cash contributions	61,395	-	61,395
Special fund raising	172,690	-	172,690
Satisfaction of grant restriction	1,539,677	(1,539,677)	-
Total Public Support	<u>2,283,405</u>	<u>-</u>	<u>2,283,405</u>
Other Revenue:			
Interest income	2,060	-	2,060
Misc revenue	797	-	797
Gain (Loss) on Asset Disposition	(5,883)	-	(5,883)
Total revenue	<u>(3,026)</u>	<u>-</u>	<u>(3,026)</u>
Total Public Support & Revenues	<u>2,280,379</u>	<u>-</u>	<u>2,280,379</u>
FUNCTIONAL EXPENSES:			
Program services	1,472,680	-	1,472,680
Administration	258,454	-	258,454
Fundraising	69,657	-	69,657
Total Functional Expenses	<u>1,800,791</u>	<u>-</u>	<u>1,800,791</u>
Change in net assets	479,588	-	479,588
Net assets, beginning of year	<u>1,050,810</u>	<u>-</u>	<u>1,050,810</u>
NET ASSETS, END OF YEAR	<u>\$ 1,530,398</u>	<u>\$ -</u>	<u>\$ 1,530,398</u>

The Accompanying Notes Are An Integral
Part Of These Financial Statements

DOVE CENTER, INC.
Statement Of Functional Expenses
For The Year Ended June 30, 2021

	<u>Program Services</u>	<u>Administrative</u>	<u>Total Expenses</u>
Payroll:			
Salaries	\$ 857,509	\$ 161,770	\$ 1,019,279
Fringe Benefits	168,044	31,889	199,933
Total Payroll	<u>1,025,553</u>	<u>193,659</u>	<u>1,219,212</u>
Other:			
Advertising	-	5,858	5,858
Books & Subscriptions	3,399	-	3,399
Interest	7,497	-	7,497
Client Costs	231,096	-	231,096
Insurance	14,741	6,318	21,059
Licenses & Permits	494	3,625	4,119
Misc Expense	747	5,476	6,223
Office Expense	8,485	6,145	14,630
Professional Services	-	6,750	6,750
Supplies	39,768	8,145	47,913
Repairs & Maintenance	68,586	14,047	82,633
Communications	14,458	-	14,458
Travel & Training	10,741	565	11,306
Utilities	<u>16,602</u>	<u>2,481</u>	<u>19,083</u>
 Total Expense Before Depreciation	 1,442,167	 253,069	 1,695,236
 Depreciation	 <u>30,513</u>	 <u>5,385</u>	 <u>35,898</u>
Total Program & Administrative Expenses	<u>\$ 1,472,680</u>	<u>\$ 258,454</u>	1,731,134
Fundraising Expense			<u>69,657</u>
Total Functional Expenses			<u>\$ 1,800,791</u>

The Accompanying Notes Are An Integral
Part Of These Financial Statements

DOVE CENTER, INC.
Statement Of Cash Flows
For The Year Ended June 30, 2021

Operating Activities:	
Cash Donations Received from Public	\$ 350,738
Cash Grants Received	1,305,391
Interest Income	2,060
Special Fund Raising	172,690
Other	797
Cash Paid to Providers and Employees	<u>(1,699,011)</u>
Net Cash Provided from Operations	132,665
Investing Activities:	
Purchase of Property, Plant and Equipment	<u>(38,942)</u>
Financing Activities:	
Payment on LT Debt	<u>(7,132)</u>
Increase/(Decrease) in Cash	86,591
Cash at Beginning of Period	<u>388,161</u>
Cash at End of Period	<u><u>\$ 474,752</u></u>

The Accompanying Notes Are An Integral
Part Of The Financial Statements

DOVE CENTER, INC.
Statement of Cash Flows (Continued)
For The Year Ended June 30, 2021

RECONCILIATION OF CHANGES IN NET ASSETS TO NET
CASH PROVIDED BY OPERATING ACTIVITIES

CASH FLOWS FROM OPERATING ACTIVITIES:	
Increase in net assets	\$ 479,588
Adjustments to Reconcile Net Change in Net Assets to Net Cash Provided by Operating Activities:	
Loss Disposal of Fixed Assets	5,883
Depreciation	35,898
Other	
Changes in Operating Assets and Liabilities	
Decrease (Increase) in Accounts Receivable	(189,091)
Decrease (Increase) in Other Assets	2,980
Increase (Decrease) in Accounts Payable	(6,270)
Increase (Decrease) in Accrued Liabilities	7,777
Increase (Decrease) in Other Current Liabilities	<u>(204,100)</u>
Net Cash Provided by Operating Activities	<u><u>\$ 132,665</u></u>

The Accompanying Notes Are An Integral
Part Of The Financial Statements

DOVE CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES

A. Background

The DOVE Center, Inc (the Center) is committed to providing safe, caring and confidential shelter, advocacy and support for victims of domestic violence and sexual assault and to reduce the incidents of abuse through prevention education.

The Center was organized in 1993 and incorporated under the laws of the state of Utah. The Center owns and operates a crisis intervention facility to provide women and their children a temporary shelter when crisis intervention is deemed necessary. The first clients utilized the shelter facility in July of 1995.

Today the services have grown to offer a large range of domestic violence and sexual assault programs to promote safety and healing for victims in the community. At present, along with the original facility, a safe house for women and children, the Center has added an advocacy and counseling center in a second location. Services offered between the two facilities are; Safe Shelter, 24-hour Crisis Line, 24-hour Hospital Advocate Response Team, Crisis Advocacy Intervention, Court Advocacy, Spanish Speaking Services, Case Management, Counseling, Aftercare, Life Skills Classes, Adult Support Groups, Children's Advocacy and Support Groups, Therapy Groups, Volunteer Training, Community Presentations, Educational Awareness Training, and Prevention Education.

B. General

The accompanying financial statements of the Center have been prepared in accordance with generally accepted accounting principles which require the use of management estimates and the accrual basis of accounting. Contributions are recorded when received unless susceptible to accrual.

C. Basis of Presentation

The Center has adopted the provisions of Accounting Standards Codification 958, Not-For-Profit Entities (ASB 958) Accounting Standards Codification (ASC 958-205). The Center has also adopted the provisions of Accounting Standards Update (ADU) 2016-14. Under these standards the Center is required to report its financial position, activities and contributions received under two classes: net assets with donor restrictions and net assets without donor restrictions.

DOVE CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net assets without donor restrictions represent expendable funds available for operations which are not otherwise limited by donor restrictions.

Net assets with donor restrictions consist of contributed funds subject to specific donor imposed restrictions, contingent upon specific performance of a future event or a specific passage of time or be maintained in perpetuity.

D. Basis of Accounting

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

E. Description of Programs

Program services consist of temporary food, shelter, clothing, and other personal items, a crisis line, crisis intervention through crisis and court advocacy, case management, counseling, support groups and life skills classes, 24-hour rape advocacy at the local hospital, Spanish speaking services, self sufficiency support and assistance, along with educational awareness training and community presentations. These services are available free of charge to all primary and secondary victims of domestic and sexual violence.

Administrative services consist of essential but indirect services required to operate the center.

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 between the programs and supporting services benefited.

F. Cash and Cash Equivalents

The cash and cash equivalents are considered to be cash-on-hand, demand deposits and short-term investments.

DOVE CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Fixed Assets

Expenditures for physical properties are stated at cost. Donated assets are recorded at their estimated fair market values at the date of donation.

The Center follows the practice of capitalizing all expenditures for property, furniture, fixtures and office equipment in excess of \$1000. Depreciation of physical properties is calculated on the straight-line basis over the following estimated useful lives:

Buildings & Improvements	10 - 40 years
Furniture, Fixtures, & Equipment	10 years
Landscaping	15 years
Vehicles	5 years

Depreciation for the year ended June 30, 2021 was \$35,782.

H. Income Taxes

The Center is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and therefore has made no provision for Federal income taxes in the accompanying financial statements. There was no unrelated business income for the year ended June 30, 2021. The Center's 2018, 2019, and 2020 tax years remain subject to examination by the Internal Revenue Service for U.S. Federal tax purposes.

I. Revenue

The Center receives most of its grant/contract revenue from state agencies, much of which is Federal pass through funds. Revenue recognition is on the accrual basis.

J. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management's estimates.

K. Expense Allocation

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses are allocated on a reasonable basis that is consistently applied such as time and effort or estimates of usage.

DOVE CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 2: DONATED SERVICES

Donated services and materials are reported at their estimated fair value as contributed revenues and expenses. The donations are reported as unrestricted support unless the donor has restricted the donated asset for a specific purpose. Assets, goods, and services donated with explicit restrictions regarding their use are reported as temporarily restricted support and reclassified to unrestricted net assets when placed in service.

The Center also receives significant donated services from unpaid volunteers. Such volunteer service does not meet the criteria for recognition in accordance with Accounting Standards Codification (ASC) 958-605-25 and accordingly are not recorded.

NOTE 3: ACCOUNTS RECEIVABLE

Accounts receivable on June 30, 2021, are deemed to be fully collectible by management and consisted of amounts receivable from the following State Government Agencies:

Department of Human Services CATIII	56,704
Department of Human Services CATI	16,030
VAWA Rape & Sexual Assault Grant	5,558
SASP - Rape Recovery Grant	6,489
Victims of Crime Act Housing First	53,977
Victims of Crime Act Shelter - Utah	100,802
Victims of Crime Act Sexual Assault	40,269
City of St. George (CDBG)	37,065
Other Grants	59,266
Total	<u>\$ 376,160</u>

NOTE 4: NET ASSETS

All net assets are without restriction and have not been designated by the board.

NOTE 5: CONCENTRATION OF SERVICE REVENUE

One half of the Center’s grant support is provided through a contract with the Utah Division of Child and Family Services. Loss of this support would have a materially adverse effect on the Centers ability to continue operations. The current contract terminates on December 31, 2021 and is expected to be renewed.

DOVE CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 6: RETIREMENT PLAN

The Center has a Simple IRA plan and will match the employee’s contributions to the plan up to three percent of gross salary. Full-time and part-time employees may participate in the retirement program. For 2021, the Center matching payments totaled \$6,864.

NOTE 7: LEASES

On November 11, 2018, the Center entered into a 5-year lease agreement with Les Olson Company for a copy machine at \$131.98 per month. The Center paid \$1,584 during 2021. Payments for the next 5 years are:

<u>Year</u>	
2022	1,584
2023	1,584
2024	528
2025	-
2026	-
Total	<u>\$ 3,695</u>

NOTE 8: LONG TERM DEBT AND EXCESS OF FAIR VALUE

On May 22, 2017, the Erin Kimball Foundation donated their building, land and equipment in exchange for the Center taking over the mortgage of said building and land. The Center refinanced the debt on the same date, in the amount of \$184,066 with Cache Valley Bank. The difference between the value and debt was recorded as excess value over consideration in acquisition of an acquired entity.

The Center has a note payable to Cache Valley Bank with interest set at 5% per year for the first 5 years and re-adjusting on May 22, 2022 to the Federal Home Loan Bank of Des Moines 5-year fixed rate plus 3%.

DOVE CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 8: LONG TERM DEBT AND EXCESS OF FAIR VALUE (CONTINUED)

The amounts due for each of the next five years and thereafter are as follows:

Year	Principal	Interest	Total
2022	6,747	7,869	\$ 14,616
2023	7,089	7,494	\$ 14,583
2024	7,452	7,131	\$ 14,583
2025	7,833	6,650	\$ 14,483
2026	8,579	6,226	\$ 14,805
Thereafter	121,433	45,340	\$166,773
	<u>\$ 159,133</u>	<u>\$ 80,710</u>	<u>\$239,843</u>

NOTE 9: REFUNDABLE ADVANCE – PAYCHECK PROTECTION LOAN

On April 20, 2020, the Center received loan proceeds in the amount of \$204,100 under the Paycheck Protection Program (PPP). The PPP, established as part of the Coronavirus Aid, relief and Economic Security Act (CARES Act), provides loans to assist in paying for payroll, benefits, rent and utilities. The loan proceeds were used per the CARES Act requirements during FY2021 and have been recognized as income under public support from government agencies

NOTE 10: MANAGEMENT’S REVIEW

Management has evaluated subsequent events thru the issuance date of the report.



Certified Public Accountants

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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 Trustees
DOVE Center, Inc.

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 DOVE Center, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021 and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 30, 2021.

Internal Control Over Financial Reporting

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

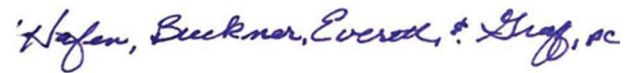
A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination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

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

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

A handwritten signature in blue ink that reads "Hafen, Buckner, Everett & Graff, PC". The signature is written in a cursive, professional style.

Hafen, Buckner, Everett & Graff, P.C.

St. George, Utah

November 30, 2021



Certified Public Accountants

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM
GUIDANCE**

Board of Directors
DOVE Center, Inc.

Report on Compliance for Each Major Federal Program

We have audited DOVE Center, Inc's (a nonprofit organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of DOVE Center, Inc's major federal programs for the year ended June 30, 2021. DOVE Center, Inc's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of DOVE Center, Inc's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about DOVE Center, Inc's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of DOVE Center, Inc's compliance.

Opinion on Each Major Federal Program

In our opinion, DOVE Center, Inc complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of DOVE Center, Inc is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered DOVE Center, Inc's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of DOVE Center, Inc's internal control over compliance.

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

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

Purpose of this Report

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



Hafen, Buckner, Everett and Graff, PC
St. George, Utah
November 30, 2021

Dove Center Inc.
Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2021

<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass-through Grantor</i>	<i>Federal Expenditures(\$)</i>
TANF - Cluster			
Department of Health and Human Services			
Temporary Assistance for Needy Families			
Temporary Assistance for Needy Families	93.558	Utah Department of Health	49,988
Total Temporary Assistance for Needy Families			49,988
<i>Total Department of Health and Human Services</i>			49,988
Total TANF - Cluster			49,988
CDBG - Entitlement Grants-Cluster			
Department of Housing and Urban Development			
Community Development Block Grants/Entitlement Grants			
Community Development Block Grants/Entitlement	14.218	City of St. George, Utah	49,922
Total Community Development Block Grants/Entitlement Grants			49,922
<i>Total Department of Housing and Urban Development</i>			49,922
Total CDBG - Entitlement Grants-Cluster			49,922
Other Programs			
Department of Homeland Security			
DHS Cares Program			
DHS Cares Program	97.024	Department of Human	20,650
DHS Cares Program	97.024	Services	25,872
Total DHS Cares Program			46,522
<i>Total Department of Homeland Security</i>			46,522
United States Department of Justice			
Sexual Assault Services Formula Program		Office of Crime Victim	
Sexual Assault Services Formula Program	16.017	Reparations	36,468
Total Sexual Assault Services Formula Program			36,468
Crime Victim Assistance			
Crime Victim Assistance (VOCA SA)	16.575	Office of Crime Victim	133,317
Crime Victim Assistance (VOCA Shelter)	16.575	Reparations	253,321
Crime Victim Assistance (VOCA Housing)	16.575		196,175
Total Crime Victim Assistance			582,813
Violence Against Women Formula Grants		Office of Crime Victim	
Violence Against Women Formula Grants	16.588	Reparations	26,479
Total Violence Against Women Formula Grants			26,479
<i>Total United States Department of Justice</i>			645,760
Department of Health and Human Services			
Social Services Block Grant (SSBG)		Department of Human	
Social Services Block Grant (SSBG)	93.667	Services	50,600
Total Social Services Block Grant (SSBG)			50,600
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services			
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	Department of Human	79,400
Total Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services			79,400
<i>Total Department of Health and Human Services</i>			130,000
Department of the Treasury			
Coronavirus Relief Fund		Department of Human	
Coronavirus Relief Fund	21.019	Services	80,000
Total Coronavirus Relief Fund			80,000
<i>Total Department of the Treasury</i>			80,000
Total Other Programs			902,282
Total Expenditures of Federal Awards			<u>\$ 1,002,192</u>

DOVE Center, Inc.
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Note 1. General

The schedule of expenditures of federal awards presents the activity of all federal award programs of DOVE Center Inc (The Center). All federal financial awards received directly from federal agencies as well as federal financial awards passed through from other government agencies are included on the schedule. The schedule shows the federal awards expended on the accrual basis of accounting as shown on the statement of activities for the year ended June 30, 2021.

Note 2. Indirect Cost Rate

The Center did not elect to use the 10% de minimis indirect cost rate.

Note 3. Reconciliation of Federal Awards

Federal awards revenue for the year ended June 30, 2021 is reported in the Center's statement of activities as follows:

Grants from government agencies	<u>\$ 1,002,192</u>
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DOVE Center, Inc.
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

- Material weakness(es) identified? ___yes Xno
- Significant deficiencies(s) identified that are not considered to be material weaknesses? ___yes Xno
- Noncompliance material to the financial statements? ___yes Xno

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? ___yes Xno
- Significant deficiencies(s) identified that are not considered to be material weaknesses? ___yes Xno

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)? ___yes Xno

Identification of major programs:

<u>Name of Federal Program</u>	<u>CFDA</u>	<u>Amount</u>
Crime Victim Assistance	16.575	\$582,813

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

Auditee qualified as a low-risk auditee? ___yes Xno

DOVE Center, Inc.
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

SECTION II - FINDINGS RELATED TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH *GENERALLY ACCEPTED GOVERNMENTAL AUDITING STANDARDS*

Findings: None.

SECTION III - FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS AS DEFINED IN ACCORDANCE WITH 2 CFR SECTION 200.516(A) OF THE UNIFORM GUIDANCE

Findings: None.

SECTION IV - SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS REQUIRED TO BE REPORTED

Findings: None.