Jeanne Geiger Crisis Center, Inc.

Financial Statements

June 30, 2025 and 2024

CONTENTS

	Page
Independent Auditor's Report	1-3
Statement of Financial Position	4
Statement of Activities	5-6
Statements of Functional Expenses	7-8
Statements of Cash Flows	9
Notes to Financial Statements	10-25
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*	26-27

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Independent Auditor's Report

To the Board of Directors of
Jeanne Geiger Crisis Center, Inc.

Opinion

We have audited the accompanying financial statements of Jeanne Geiger Crisis Center, Inc. (a non-profit organization), which comprise the statement of financial position as of June 30, 2025, 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 present fairly, in all material respects, the financial position of Jeanne Geiger Crisis Center, Inc. as of June 30, 2025, and the change 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 Jeanne Geiger Crisis Center, 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 opinions.

Prior Period Financial Statements

The financial statements of Jeanne Geiger Crisis Center, Inc. as of June 30, 2024 were audited by other auditors whose report dated October 28, 2024 expressed an unmodified opinion on those statements.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of 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 Jeanne Geiger Crisis Center, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Accountant's Responsibility 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 circumstance, but not for the purpose of expressing an opinion on the effectiveness of Jeanne Geiger Crisis Center, 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 Jeanne Geiger Crisis Center, Inc.'s ability to contribute 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 Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 27, 2026, on our consideration of Jeanne Geiger Crisis 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 solely 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 the effectiveness of Jeanne Geiger Crisis Center, Inc.'s 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 Jeanne Geiger Crisis Center, Inc.'s internal control over financial reporting and compliance.

Grassi & Co., CPAs, P.C.

Grassi & Co., CPAs, P.C.
Chelmsford, Massachusetts
January 27, 2026

Jeanne Geiger Crisis Center, Inc.
Statements of Financial Position
June 30, 2025 and 2024

Assets

	2025	2024
Current Assets		
Cash and cash equivalents	$ 1,334,251	$ 815,655
Program grants and service fees receivable	490,719	492,899
Pledges and grants receivable - current	147,251	294,320
Prepaid expenses	60,085	59,511
Total current assets	2,032,306	1,662,385
Non-current Assets		
Pledges receivable - noncurrent	10,000	66,000
Other assets	31,295	30,282
Right-of-use asset - operating lease - net	174,422	254,799
Property and equipment, net	3,690	5,154
Total non-current assets	219,407	356,235
Total Assets	$ 2,251,713	$ 2,018,620

Liabilities and Net Assets

Current Liabilities		
Accounts payable and accrued expenses	$ 294,105	$ 348,128
Operating lease liability - current	134,440	143,430
Other current liabilities	23,030	23,068
Total current liabilities	451,575	514,626
Non-current Liabilities		
Operating lease liability - long-term	45,694	118,873
Total non-current liabilities	45,694	118,873
Total Liabilities	497,269	633,499
Net Assets		
Without donor restrictions		
Board designated operating reserves	300,000	300,000
Undesignated	1,184,549	701,358
Total without donor restrictions	1,484,549	1,001,358
With donor restrictions	269,895	383,763
Total net assets	1,754,444	1,385,121
Total liabilities and net assets	$ 2,251,713	$ 2,018,620

Jeanne Geiger Crisis Center, Inc.
Statement of Activities
For the Year Ended June 30, 2025

	Without Donor Restrictions	With Donor Restrictions	2025
Public support and revenue			
Contributions	$ 274,480	$ 373,000	$ 647,480
Contracts and grants	2,613,383	164,168	2,777,551
Event revenue	321,165	-	321,165
Program service fees	848,298	-	848,298
Donated assets and services	286,275	-	286,275
Dividend and interest income	1,208	-	1,208
Employee Retention Tax Credit	622,353	-	622,353
	4,967,162	537,168	5,504,330
Net assets released from restrictions	651,036	(651,036)	-
Total support and revenue	5,618,198	(113,868)	5,504,330
Expenses			
Program services	3,796,560	-	3,796,560
Supporting services			
Fundraising	519,926	-	519,926
Management and general	818,521	-	818,521
Total expenses	5,135,007	-	5,135,007
Changes in net assets	483,191	(113,868)	369,323
Net assets - beginning of year	1,001,358	383,763	1,385,121
Net assets - end of year	$ 1,484,549	$ 269,895	$ 1,754,444

See accompanying notes and Independent Auditor's Report.

Jeanne Geiger Crisis Center, Inc.
Statement of Activities
For the Year Ended June 30, 2024

	Without Donor Restrictions	With Donor Restrictions	2024
Public support and revenue			
Contributions	$ 296,564	$ 655,136	$ 951,700
Contracts and grants	2,453,934	175,315	2,629,249
Event revenue	252,388	-	252,388
Program service fees	683,359	-	683,359
Donated assets and services	255,010	-	255,010
Dividend and interest income	2,039	-	2,039
Other income	529	-	529
	3,943,823	830,451	4,774,274
Net assets released from restrictions	818,952	(818,952)	-
Total support and revenue	4,762,775	11,499	4,774,274
Expenses			
Program services	3,537,063	-	3,537,063
Supporting services			
Fundraising	466,052	-	466,052
Management and general	601,965	-	601,965
Total expenses	4,605,080	-	4,605,080
Changes in net assets	157,695	11,499	169,194
Net assets - beginning of year as presented	810,330	372,264	1,182,594
Prior period adjustment	33,333	-	33,333
Net assets - beginning of year as adjusted	843,663	372,264	1,215,927
Net assets - end of year	$ 1,001,358	$ 383,763	$ 1,385,121

Jeanne Geiger Crisis Center, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2025

	Program Services	Fundraising	Management and General	2025
Salaries	$ 2,235,117	$ 285,518	$ 496,524	$ 3,017,159
Payroll taxes	177,614	21,254	42,576	241,444
Fringe benefits	247,851	17,558	87,178	352,587
Occupancy	237,067	5,559	32,681	275,307
Bank charges	4,557	7,844	910	13,311
Client assistance	214,416	-	-	214,416
Contract services	115,434	5,233	7,016	127,683
Depreciation	-	-	1,464	1,464
Employee events and relations	500	613	6,237	7,350
Equipment lease and maintenance	-	-	4,098	4,098
Event expense	-	47,361	-	47,361
Insurance	15,390	902	11,788	28,080
Postage and delivery	476	4,511	226	5,213
Printing and promotion	9,091	11,965	4,500	25,556
Professional fees	37,568	54,528	44,129	136,225
Supplies	18,777	981	14,482	34,240
Technology	112,418	39,571	23,170	175,159
Telephone and communications	4,600	-	16,882	21,482
Training and meetings	73,753	11,752	16,530	102,035
Travel	50,288	369	3,962	54,619
Other	10,368	4,407	4,168	18,943
Donated services	231,275	-	-	231,275
Total expenses	$ 3,796,560	$ 519,926	$ 818,521	$ 5,135,007

Jeanne Geiger Crisis Center, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2024

	Program Services	Fundraising	Management and General	2024
Salaries	$ 2,123,785	$ 266,077	$ 323,178	$ 2,713,040
Payroll taxes	172,974	22,234	14,144	209,352
Fringe benefits	247,582	22,025	77,205	346,812
Occupancy	223,732	7,615	19,610	250,957
Bank charges	5,757	6,828	815	13,400
Client assistance	65,349	-	603	65,952
Contract services	62,950	6,426	36,509	105,885
Depreciation	-	-	1,560	1,560
Employee events and relations	-	-	7,659	7,659
Equipment lease and maintenance	-	-	2,176	2,176
Event expense	-	34,578	-	34,578
Insurance	17,025	1,305	9,120	27,450
Postage and delivery	283	1,587	639	2,509
Printing and promotion	9,085	9,846	7,049	25,980
Professional fees	71,249	25,951	39,372	136,572
Supplies	23,331	1,540	7,471	32,342
Technology	145,051	36,418	8,608	190,077
Telephone and communications	4,816	-	14,511	19,327
Training and meetings	89,128	133	20,304	109,565
Travel	41,803	267	3,531	45,601
Other	11,753	23,222	7,901	42,876
Donated services	221,410	-	-	221,410
Total expenses	$ 3,537,063	$ 466,052	$ 601,965	$ 4,605,080

Jeanne Geiger Crisis Center, Inc.
Statements of Cash Flows
For the Years Ended June 30, 2025 and 2024

	2025	2024
Cash flows from operating activities		
Change in net assets	$ 369,323	$ 169,194
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	1,464	1,560
Amortization of right of use lease assets	80,377	156,547
Changes in assets and liabilities:		
Decrease (increase) in grants and service fees receivable	2,180	(146,134)
Increase in prepaid expenses	(574)	(8,760)
Decrease (increase) in pledges receivable	203,069	(241,820)
(Increase) decrease in other assets	(1,013)	24,547
(Decrease) increase in accounts payable and accrued expenses	(54,023)	76,433
Payments on operating lease liability	(82,169)	(155,938)
(Decrease) increase in other current liabilities	(38)	64,625
Net cash provided (used) by operating activities	518,596	(59,746)
Cash and cash equivalents-beginning of year	815,655	875,401
Cash and cash equivalents-end of year	$ 1,334,251	$ 815,655

Note 1 – Nature of Activities

Founded in 1982, the Jeanne Geiger Crisis Center, Inc. (the Center) has been helping survivors of domestic violence move from abuse and crisis to safety and independence for over 40 years. The mission of the Center is to empower individuals and engage communities to end domestic violence. The Center is supported through state and federal contracts, private foundations, donations, and earned income.

Recognizing that overcoming the effects of trauma and violence takes time, the Center has designed an integrated system of services that better supports survivors, their children, and their communities. The Center's programs include Survivor Services, Youth Empowerment Services and Abuse Education programs. The Geiger Institute, a program of the Center, partners with communities to implement proven homicide reduction strategies.

The programs of the Center are as follows:

Survivor Services

During fiscal year 2025, the Center provided a 24-hour crisis hotline, legal assistance, housing assistance, counseling, and support to 1,270 survivors, free of charge. Advocacy, therapeutic and legal programs provide an integrated web of support as survivors' needs shift from crisis to independence, which may take weeks, months, or many years. Coordination with social service agencies, schools, law enforcement, and other community partners provides support for survivors and their families as their needs change over time. These relationships are critical as on average, a survivor will attempt to leave an abusive relationship seven times before they are finally able to leave for good. The Center's community-based services include:

- 24 Hour Confidential Crisis Hotline
- Advocacy and Counseling
- Children's Safety Program
- Legal Representation and Assistance
- Support Groups
- Housing Assistance
- Wellness Workshops

- ***Advocacy and Support:*** Client-centered interventions help survivors better understand what they have experienced and provide them with the tools to move forward. During the year ended June 30, 2025, the Center's advocacy programs provided 4,769 services to 1,029 survivors, while during the year ended June 30, 2024 the Center provided 5,670 services to 1,030 survivors, all free of charge.
- ***Counseling:*** A wide range of evidence-based and proven therapies specifically enabling adult and child survivors to heal from trauma are offered based on where the survivors are in their healing process. In fiscal years 2025, the Center's programs provided 4,172 services to 333 survivors, free of charge. In fiscal year 2024, the Center's programs provided 3,969 services to 317 survivors, free of charge.

Note 1 – Nature of Activities (continued)

Survivor Services (continued)

- ***Legal Services:*** Comprehensive services assist, protect, and empower survivors in ways that other services cannot. The Center's volunteer advocates and staff attorney provide assistance in the courts and in a wide variety of legal matters such as divorce, custody, visitation, child support, housing, and immigration. In fiscal year 2025, the Center's legal services program provided 2,126 services to 454 survivors, and in fiscal year 2024, the Center's legal services program provided 2,174 services to 414 survivors, free of charge.

- ***Housing Assistance:*** The Center provides housing assistance so that survivors may stabilize their lives through access to safe housing. In fiscal year 2025, the Center assisted 20 adult and 20 child survivors with housing, and in fiscal year 2024, the Center assisted 7 adult and 8 child survivors with housing.

Children's Safety Program

Since 1998 the Children's Safety Program has created safe, supportive clinical interventions for child survivors of violence while honoring their families' strengths. Working to break the cycle of violence, the program provides clinical assessment and evaluation, individual counseling, and family therapy, as well as educational and therapeutic groups and programs for children, adolescents, and adults. In fiscal year 2025, the Children's Safety Program assisted 113 children and 222 adults with services that are directly related to their children, and in fiscal year 2024, the Children's Safety Program assisted 122 children and 187 adults with services that are directly related to their children. The programs included:

- ***Therapeutic and Advocacy Services:*** A wide range of evidence-based and culturally responsive modalities, including EMDR, TF-CBT, ARC, art therapy, and others, which focus on helping adult and child survivors heal from trauma, maintain safety, and maximize well-being.

- ***Children Exposed to Domestic Violence Groups:*** The Children's Safety Program provides therapeutic, psychoeducational groups for survivors ages 4-14. Children internalize coping skills, learn about healthy relationships, and recognize that they are not alone as survivors, nor are they to blame for the violence that occurred in their homes. Participation includes a thorough intake and assessment with the survivor parent, groups, and regular family consultation, support, and referrals as needed.

- ***Heroes Journey:*** An intensive four-day empowerment group that brings together child survivors and uses themes of heroism alongside proven clinical interventions to help participants heal from trauma, learn skills for safety and well-being, and reshape potentially harmful attitudes about family violence.

Note 1 – Nature of Activities (continued)

Youth Empowerment Services (YES)

To prevent relationship violence before it affects the next generation, YES utilizes evidence-based and nationally recognized approaches to educate and engage students in grades 2-12. In collaboration with area school districts and community partners, YES empowers girls and gender-expansive youth, fosters healthy dating relationships among teens, and engages boys in violence prevention. The Youth Empowerment Services include the following:

- ***Girls Inc. of the Seacoast Area:*** Servicing youth ages 6-18, Girls Inc. programs inspire all girls to be strong, smart, and bold and provide participants with life-changing experiences and solutions to the unique challenges girls face. During the years ended June 30, 2025 and 2024, the Girls Inc. program provided services to 213 and 196 youth, respectively. The staff is certified to teach programs that can be adapted to girls and gender-expansive youth in elementary, middle, and high school.
    - *Girls Inc. Media Literacy®* - Youth increase their awareness of the scope and power of the media and the effects of media messages on girls and women and gain 21st century media skills by crafting their own messages into digital video public service announcements. YES staff updates the curriculum to focus on representation, diversity, and bias in the media.
    - *Girls Inc. Economic Literacy®* - Participants learn about money and the economy, including how to manage, invest, save money, and how to help others through philanthropy. YES staff have implemented Exploring Entrepreneurial Experiences to educate and inspire youth on the process of starting their own businesses and partnered with women-owned businesses to offer their experience and insight.
    - *Girls Inc. Operations SMART®* - Participants develop enthusiasm for and skills in science, technology, engineering, art, and mathematics (STEAM). Through hands-on activities, girls explore, ask questions, persist, and solve problems. YES staff have adapted STEM programming by partnering with Engineering is Everywhere (EiE) to deliver STEM kits and highlight the engineer and scientific process model. Additionally, YES staff has adapted literacy curriculum to increase a sustained interest in reading through adolescence.
    - *Girls Inc. Growing Up Strong, Smart, and Bold* – Growing Up Strong, Smart, and Bold was developed in response to youth's requests for help with their friendships and adults' desire for youth to have safe and meaningful connections. Participants explore friendship, assertiveness, conflict resolution, problem-solving, and safety through activities and games designed to inspire girls to be strong, smart, and bold.
    - *Girls Inc. Healthy Living* – Through Girls Inc. Healthy Living, girls increase their knowledge of what it means to live and sustain a healthy lifestyle. Youth participate in activities that focus on physical activity, nutrition, and stress management.

Note 1 – Nature of Activities (continued)

Youth Empowerment Services (YES) (continued)

- ***Girls Inc. of the Seacoast Area (continued)***
  - *Girls Inc. Project Bold*® - Through Girls Inc. Project Bold, young people learn skills and strategies to lead safer lives in their homes, in relationships, in their communities, and online. Girls learn specific self-defense techniques and how to seek out and talk to caring adults about personal and gender-based violence.
  - *Girls Inc. Leadership and Community Action* – Through Girls Inc. Leadership and Community Action, girls build leadership skills and create lasting social change through community action projects.
- ***Healthy Relationships & Gender-based Violence Prevention:*** Serving students ages 13-18, these workshops develop young people's ability to identify abuse in a current or past relationship, think critically about how power and equity impact relationship dynamics, consider how they would support a friend experiencing or using harm and use local and national resources effectively. During the years ended June 30, 2025 and 2024, respectively, the program reached 729 and 439 youth with this program.
- ***Healthy Masculinity:*** Using the documentary The Mask You Live In, this program launches a discussion with boys and men about how our culture's narrow definition of masculinity is harming boys and men and how they can address this in their own lives.
- ***Bystander Education:*** Serving students ages 14-18, Bystander Education demonstrates, through a two-part training and ongoing peer leadership club, how standing up to peers engaging in abusive behaviors can impact social change and school culture. Program participants learn to serve as role models working to prevent violence and confront abusive peers in the classroom, on the playing fields, and in the greater community. During the years ended June 30, 2025 and 2024, respectively, training on Bystander Education was provided to 20 and 29 students.

Abuse Education Programs

- ***Intimate Partner Abuse Education Program (IPAEP):*** The Center acquired this program on July 1, 2017. IPAEP is a 40-week program certified by the Massachusetts Department of Public Health for people who use violence in an intimate relationship. This program is designed to promote the safety of domestic violence survivors as we work to hold people who use violence in intimate partner relationships accountable for their actions and help them change their behavior. During fiscal year 2025, there were 231 intakes for new participants, and a total of 434 men enrolled as ongoing program participants. During fiscal year 2024, there were 225 intakes for new participants, and a total of 463 men enrolled as ongoing program participants.
- ***Strong Fathers:*** The Strong Fathers program began in May 2019. The Strong Fathers program consists of two-hour group sessions held for 20 weeks. Participants are referred by the Department of Children and Families, IPAEP groups, and District and Probate Courts during the sessions. In fiscal year 2025, there were 38 new referrals and 24 total participants. In fiscal year 2024, there were 15 new referrals and 10 total participants.

Note 1 – Nature of Activities (continued)

Abuse Education Programs (continued)

- ***Strong Fathers (continued)***
  Group participants develop new tools for parenting and partnering in an environment of support, friendship, education, and growth. The curriculum, developed by the North Carolina-based organization Pathways for Change, is a strengths-based approach rooted in a belief that all men want to be good fathers and that their motivation should be recognized, rewarded, and reinforced without minimizing the effects of their violence or excusing their actions.

Geiger Institute

Background

The Domestic Violence High Risk Team (DVHRT) Model was developed in 2002 after an analysis of the events leading to a local domestic violence homicide. The lessons learned from this tragedy were the catalyst for authentic dialogue and acknowledgment of the existing gaps in the domestic violence response system. Prior to the DVHRT, there were eight domestic violence related homicides in the community over ten years. There have been zero homicides since this project began.

What began over two decades ago as the community's attempt to develop a framework to prevent fatal outcomes like this from happening again has since become a nationally recognized model identified by the Department of Justice, Office on Violence Against Women (OVW) as a "successful homicide reduction model" in intimate partner homicide prevention.

The Danger Assessment for Law Enforcement (DA-LE) risk assessment instrument was later developed in 2016 after identifying a gap in the field for an on-scene risk assessment instrument that would identify cases at high risk of lethal and near lethal assault that would also work within the DVHRT Model framework. The DA-LE risk instrument was developed through a partnership between the Center and two leading researchers, Dr. Jacquelyn C. Campbell, PhD, RN, FAAN of John Hopkins University School of Nursing and Dr. Jill Theresa Messing, MSW, PhD of Arizona State University School of Social Work.

Over the past 21 years, the Centers' homicide prevention strategies have spread throughout the country. The Center has provided training to over 13,000 domestic violence advocates, judges, law enforcement officers, prosecutors, and probation officers.

The Geiger Institute was launched in June 2022 and operates as a division of the Jeanne Geiger Crisis Center. The Institute is a national initiative to end domestic violence homicides and partners with communities to provide training and technical assistance to implement the Centers' proven homicide reduction strategies, develop new solutions, and evaluate effectiveness. Through these collaborative partnerships, the Center creates pathways to safety for those most a risk of fatal intimate partner violence.

Note 1 – Nature of Activities (continued)

Geiger Institute (continued)

- ***Domestic Violence High Risk Teams (DVHRT):*** The Model consists of four core components: 1) early identification of the most dangerous cases through evidence-based risk assessment; 2) increased access to supportive services for high-risk victims; 3) increased offender monitoring and accountability and 4) a coordinated response to high-risk cases through a multidisciplinary team.

  The DVHRT Model was also created with the understanding that when DV response systems share information and work together they have a greater impact than when they operate in silos. High risk cases are monitored by a multidisciplinary team that shares case information and implements coordinated intervention plans to mitigate the danger. The goal of the DVHRT is to reduce intimate partner homicide by both monitoring specific high-risk cases and closing gaps in the domestic violence response system.

  The Center is currently aware of over 81 communities across over 25 states using the DVHRT Model approach that have received varying levels of training and technical assistance.

- ***Danger Assessment for Law Enforcement (DA-LE):*** The Danger Assessment for Law Enforcement (DA-LE) is an 11-question evidence-based risk assessment instrument that identifies victims at the highest risk of intimate partner homicide (IPH) and near lethal assault.

  The DA-LE was designed to be easily administered by responding law enforcement officers and to supplement the police report. High-risk victims are immediately connected to services, and the DA-LE is provided to the court to inform criminal proceedings.

  The DA-LE instrument was designed to be useful to the court and has a built-in cutoff score that places approximately 30% of cases into the high-risk category. This helps decision-makers focus on the most dangerous cases and also helps to identify a manageable volume of cases for intensive risk management when used within the context of Domestic Violence High Risk Teams (DVHRT).

  The Center has trained 65 police departments across 10 states in using the DA-LE.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements of Jeanne Geiger Crisis Center, Inc. have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). Under this method, revenues and gains are recognized when earned, and expenses and losses are recognized when incurred.

The Center classifies net assets, revenues, gains, and losses based on the existence or absence of donor-imposed restrictions. Net assets and changes therein are classified in two categories as follows:

Note 2 – Summary of Significant Accounting Policies (continued)

Basis of Presentation (continued)

- Net Assets Without Donor Restrictions
  Net assets that are not subject to donor-imposed stipulations are classified as without donor restrictions.

  In addition, the Board may vote to set aside a certain dollar amount or percentage of net assets without donor restrictions for use at a specific time or for a specific purpose, as it sees fit. These board-designated net assets may become undesignated with the passage of time or when used for their intended purpose. In addition, the Board may release these net assets at its discretion if the originally intended time period or purpose is deemed no longer relevant or applicable to the needs of the Center. As of June 30, 2025 and 2024, the Center had board designated operating reserves of $300,000.

- Net Assets with Donor Restrictions
  Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Center and/or the passage of time are classified as net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. As of June 30, 2025 and 2024, there were net assets with donor restrictions of $269,895 and $383,763, respectively.

  Also included in this category are net assets subject to donor restrictions to be maintained in perpetuity as permanent assets of the Center. Generally, the donors of these assets permit the Center to use all or part of the income earned on any related investments for general or specified purposes. As of June 30, 2025 and 2024, there were no net assets with donor restrictions that were perpetual in nature.

Cash and Cash Equivalents

The Center includes all highly liquid investments purchased with an initial maturity of three months or less to be cash equivalents.

Program Grants and Service Fee Receivable

Revenue is accounted for at established rates on the accrual basis, less an allowance for contractual, charitable, and other arrangements for services provided at less than established rates. The Center records its accounts receivable at the outstanding principal amount less an allowance for doubtful accounts. On a periodic basis, the Center evaluates its accounts receivable and establishes an allowance for doubtful accounts based on the historical credit loss experience on assets with similar risk characteristics, adjusted for current conditions and reasonable and supportable forecasts. For the years ended June 30, 2025 and 2024, there was no allowance for doubtful accounts as the Center considers all program grants and service fees receivable to be fully collectible.

From time to time, there may be changes in current economic conditions, such as interest rates, inflation, and unemployment, among others, that may impact the overall economic outlook and change the forecast of the expected amount of receivables to be collected. In those situations, the Center factors those changes into its computation of expected losses.

Note 2 – Summary of Significant Accounting Policies (continued)

Program Grants and Service Fee Receivable (continued)

In accordance with ASU 2016-13, *"Financial Instruments – Credit Losses (Topic 362): Measurement of Credit Losses on Financial Instruments,"* the Center has implemented a policy of recording an allowance for doubtful accounts of 10% of trade receivables at the time of billing. During the years ended June 30, 2025 and 2024, there were no amounts written off as uncollectible.

Pledges and Grants Receivable

Conditional promises to give are not recognized in the financial statements until the conditions are substantially met. Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in more than one year are recorded at fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contributions revenue. In the absence of donor stipulations to the contrary, promises with payments due in future periods are restricted as to time until collected. Promises to give that remain uncollected more than one year after their due dates are written off unless the donors indicate that payment is merely postponed. Pledges and grants receivable were $157,251 and $360,320 as of June 30, 2025 and 2024, respectively. There was no allowance for uncollectible accounts recorded as of June 30, 2025 and 2024, as all pledges and grants receivable are considered fully collectible.

Property and Equipment

The Center capitalizes all expenditures for property and equipment in excess of $5,000. Property and equipment are carried at cost or, if donated, at the approximate fair value of the date of donation. Maintenance and repairs that do not improve or extend the lives of the respective assets are expensed in the year incurred. Depreciation is computed using the straight-line basis over the estimated useful lives of the assets as follows:

	Years
Equipment	3-10
Furniture and fixtures	5
Leasehold improvements	3-5
Software	3-4
Website	5
Loan origination costs	5

The Center reviews long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of long-lived assets is measured by comparison to the future undiscounted net cash flows expected to be generated by the assets. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the estimated fair value of the assets. Assets to be disposed of are reportable at the lower of the carrying amount or fair value, less costs to sell.

Note 2 – Summary of Significant Accounting Policies (continued)

Donated Assets and Services

Donated services are recognized as contributions in accordance with FASB ASC 958-10-20, *"Accounting for Contributions Received and Contributions Made,"* if the services (a) create or enhance non-financial assets, or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Center. For the years ended June 30, 2025 and 2024, the Center recognized $231,275 and $221,410 in contributed services and supplies and $55,000 and $33,600 in donated rent, respectively, which are used in operations. A substantial number of volunteers, as well as employees, provided program and fundraising services throughout the year that are not recognized as contributions in the financial statements since the recognition criteria under FASB ASC 958-10-20 were not met.

Revenue Recognition

Program service fees are recognized as services are performed, in an amount that reflects the consideration the Center expects to be entitled to in exchange for the services. Fees received for the use of facilities are recognized when payment is tendered at the point of sale as the performance obligation has been satisfied. Fees received in advance are deferred to the applicable period in which the related services are performed. Gains and losses on assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law. Net assets with donor restrictions that are released from restriction in the same year received are recorded as net assets without donor restrictions. Expirations of other donor restrictions on net assets (i.e., the donor stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as net assets released from restrictions.

A portion of the Center's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Center has incurred expenditures in compliance with specific contract or grant provisions. All such contract revenues were recognized during the years ended June 30, 2025 and 2024, as all contract provisions were met. These contracts are subject to possible review and audit by the contracting agencies. Management has determined that the results of any potential audit would not result in adjustments that would be material to the financial statements.

The Center recognizes special event revenues equal to the fair value of direct benefits to donors, and contribution income for the excess received when the event takes place.

Contributions are recognized when cash, securities, or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Gifts of assets other than cash are recorded at their estimated fair value on the date of the gift. Contributions and grants are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions.

Note 2 –Summary of Significant Accounting Policies (continued)

Allocation of Expenses

The costs of providing the Center's various programs and supporting services have been summarized on a functional basis in the statements of functional expenses. The statements of functional expenses are required to present the natural classification details of expenses by function, allocated on a reasonable basis that is consistently applied. Expenses that can be identified with a specific program or support service are allocated directly. Based on management's estimates, certain costs have been allocated among major classes of program services and supporting services as appropriate based on time records and utilization estimates made by the Center's management. General and administrative expenses include those expenses that are not directly identifiable with any other specific function but provide for overall support and direction of the Center.

Income Taxes

The Center, incorporated under Chapter 180 of the Massachusetts general laws as a tax-exempt entity, has been granted tax-exempt status under Internal Revenue Code (IRC) Section 501(c)(3) and is classified as other than a private foundation as defined by section 509(a) of the IRC. Therefore, it is generally exempt from federal and state income taxes. Accordingly, no provision for income taxes has been provided for in the accompanying financial statements.

ASC 740-10, *"Accounting for Uncertainty in Income Taxes,"* requires the Center to evaluate and disclose tax positions that could influence the Center's financial statements. The Center reports its activities to the Internal Revenue Service and to the Commonwealth of Massachusetts on an annual basis. These informational returns are generally subject to audit and review by the governmental agencies for a period of three years after filing. Management believes it is no longer subject to review by taxing authorities for periods before 2022. Substantially all of the Center's income, expenditures and activities relate to its exempt purpose, therefore, management has determined that the Center is not subject to unrelated business income taxes and will continue to qualify as a tax-exempt not-for-profit entity.

Concentration of Credit Risk

Financial instruments which potentially subject the Center to concentrations of credit risk, consist principally of cash, cash equivalents, and contract receivables. The Center maintains its cash and equivalents in bank deposit accounts which at times may exceed federally insured limits. The Center has not experienced any losses in such accounts. In order to minimize risk, management routinely assesses the financial strength of the institutions which hold the Center's deposits.

Use of Estimates

The Center uses estimates and assumptions relating to the reporting of assets and liabilities and the disclosure of contingent assets and liabilities in its preparation of the financial statements in accordance with accounting principles generally accepted in the United States of America. Actual results could differ from those estimates.

Note 2 –Summary of Significant Accounting Policies (continued)

Fair Value Measurements

The Center follows ASC 820-10, "*Fair Value Measurements.*" ASC 820-10 applies to reported balances that are required or permitted to be measured at fair value under an existing accounting pronouncement. ASC 820-10 emphasizes that fair value is a market-based measurement, not an entity-specific measurement. Therefore, a fair value measurement should be determined based on the assumptions that market participants would use in pricing the asset or liability and establishes a fair value hierarchy. The fair value hierarchy consists of three levels of input that may be used to measure fair value as follows:

Level 1 – Inputs that utilize quoted prices (unadjusted) in active markets for identical assets or liabilities that the Center has the ability to access.

Level 2 – Inputs that include quoted prices for similar assets and liabilities in active markets and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of financial instrument. Fair values for these instruments are estimated using pricing models, quoted prices of securities with similar characteristics, or discounted cash flows.

Level 3 – Inputs that are unobservable inputs for the asset or liability, which are typically based on an entity's own assumptions, as there is little, if any, related market activity.

In cases where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, the level in the fair value hierarchy within which the entire fair value measurement falls is based on the lowest level input that is significant to the fair value measurement in its entirety. The Center has no assets or liabilities recorded at fair value on a recurring basis as of June 30, 2025 and 2024.

ASC 825-10, "*The Fair Value Option for Financial Assets and Financial Liabilities,*" permits an entity to measure many financial instruments and certain other assets and liabilities at fair value on an instrument-by-instrument basis. The Center has not adopted any of the additional fair value options allowed in the standard. Management has determined that the fair values of its financial instruments not carried at fair value, including cash and cash equivalents, contracts and pledges receivable, prepaid expenses, security deposits, accounts payable, and accrued expenses are substantially equivalent to their carrying values as of June 30, 2025 and 2024 because of their relatively short-term nature.

Note 3 – Liquidity and Availability of Financial Assets

Financial assets available within one year for general expenditure were as follows for the years ended June 30, 2025 and 2024:

	2025	2024
Cash and cash equivalents	$ 1,002,427	$ 483,831
Account receivable - net	490,720	492,899
Pledges receivable – current	147,251	294,320
Total financial assets available for general expenditure within one year	$ 1,672,222	$ 1,302,874

Note 3 – Liquidity and Availability of Financial Assets (continued)

To manage liquidity, the Center strives to maintain four months of operating reserves on hand to meet current liquidity needs and address shortfall due to revenue cycles. Operating reserves of $300,000 as of June 30, 2025 and 2024 were maintained in cash and cash equivalents and are not accessible to management for operations without approval of the board. Unrestricted contributions and excess cash on hand not required for current obligations may be added to operating reserves to either replenish amounts expended or to increase available resources.

The Center also maintains a line of credit in the amount of $350,000 which it can draw upon in times of need to meet current cash flows. See Note 8 for more information regarding the line of credit.

Note 4 – Pledges and Grants Receivable

As of June 30, 2025 and 2024, the Center had outstanding unconditional promises to give totaling $157,251 and $360,320, respectively. All but $10,000 and $66,000 were due in fiscal year 2026. There was no unamortized discount on promises to give as of June 30, 2025 or 2024.

Note 5 – Property and Equipment

As of June 30, 2025 and 2024, property and equipment consisted of the following:

	2025	2024
Improvements	$ 27,645	$ 27,645
Equipment and furniture	16,872	185,118
Other long-term assets	2,813	2,813
Website	156,862	156,862
Software	37,234	47,424
	241,426	419,862
Less accumulated depreciation	(237,736)	(414,708)
	$ 3,690	$ 5,154

Depreciation expense for the years ended June 30, 2025 and 2024 was $1,464 and $1,560, respectively.

Note 6 – Leases

As described in Note 1, the Center received use of an office without charge. The fair market value of this rental is recorded as an in-kind contribution, and the offsetting entry is recorded to rent expense. The fair market value is recorded as $55,000 and $33,600 for the years ended June 30, 2025 and 2024, respectively, and is included in occupancy expense on the statement of functional expenses. In addition, the Center leases facilities located in Amesbury, Salisbury, Lawrence and Newburyport, Massachusetts.

The Center has operating lease agreements to lease spaces and copiers for its operations. Leases qualifying as long-term leases are recorded in accordance with ASC 842, *"Leases."* The Center has elected a package of practical expedients to not reassess whether a contract is or contains a lease, lease classification of initial direct costs. The Center did not elect the hindsight expedient, does not have land easements and will elect the short-term lease exemption, when applicable.

Note 6 – Leases (continued)

The initial right-of-use lease assets and liabilities are calculated at lease implementation utilizing the Center's inherent borrowing rate at the time of implementation.

Lease agreements, including modifications, are summarized as follows.

Description	Date*	Payment Terms*	Payment Amount	Interest Rate	Total Lease Asset/Liability	Accum. Amort. 6/30/25	Net Asset 6/30/25	Liability Balance 6/30/25
Program/Admin Office in Amesbury, MA	8/1/2020	6 years	$7,603	2.88%	$335,311	$242,435	$ 92,876	$ 97,224
Program/Admin Office in Amesbury, MA	2/1/2023	32 months	1,200	3.75%	36,634	33,014	3,620	3,589
Program/Admin Office in Lawrence, MA	8/1/2024	36 months	2,009	4.60%	67,377	19,620	47,757	48,407
Program/Admin Office in Lawrence, MA	7/16/2021	49 months	3,132	2.88%	110,268	104,105	6,163	6,257
Copier	12/1/2024	5 years	268	4.52%	14,368	1,676	12,692	12,854
Copier	5/1/2022	4 years	234	2.88%	10,210	7,993	2,217	2,315
Copier	1/1/2023	5 years	330	3.60%	18,175	9,078	9,097	9,488
Total Lease Agreemen					$592,343	$417,921	$174,422	$180,134

Future minimum lease payments and other estimated costs required under the operating leases are as follows for the years ending June 30th:

2026	$ 134,440
2027	39,544
2028	7,265
2029	3,216
2030	1,340
Undiscounted cash flows	185,805
Less present value discount	(5,671)
Total lease liability	180,134
Current portion	(134,440)
Long-term portion	$ 45,694

As of June 30, 2025 and 2024, the Center reported lease assets of $174,422 and $254,799 and corresponding lease liabilities of $180,134 and $262,303, respectively, for operating leases in accordance with FASB ASC 842, *"Leases."* Lease assets and liabilities are reported based on the present value of the remaining lease payments for the lease terms at the entity's incremental borrowing rates of 2.88%-3.75%.

Note 7 – Accrued Vacation

Accrued vacation could not be reasonably estimated as of June 30, 2024, so no liability was accrued. For the year ended June 30, 2025, the Center changed its accounting policy for accrued vacation to comply with GAAP and recorded a liability of $95,801 which is included in accounts payable and accrued expenses in the statements of financial position.

Note 8 – Line of Credit

The Center has a $350,000 line of credit agreement with a certain bank. The note requires interest-only payments and is payable on demand. The interest rate is adjusted daily to the Wall Street Journal Prime Rate (the "Index"). The line is secured by all the Center's assets subject ot a security interest on specific equipment held by Mass Development. As of June 30, 2025 and 2024, the "Index" interest rate was 7.50% and 8.00% respectively and the balance of the line of credit was $0 for each the years end June 30, 2025 and 2024.

Note 9 – Net Assets with Donor Restrictions

Net assets with donor restrictions are composed of the following as of June 30, 2025 and 2024:

	2025	2024
Board Room	$ 31,824	$ 31,824
VIP Campaign	-	74,805
Windward	199	199
Time Restrictions	197,251	142,000
Grater Lawrence Programs	-	5,000
Girls Inc.	-	10,000
Holiday Giving	-	5,371
ECFF Women's fund	20,000	8,000
Professional development	-	20,000
Capital campaign – Lawrence office	1,564	1,564
Development	-	65,000
Tower Foundation	-	20,000
Mass Bar	2,441	-
Marigold	10,866	-
WR Sponsor	5,750	-
Totals	$ 269,896	$ 383,763

Net assets released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time and other events specified by the donors were $651,036 and $818,952, for the years ended June 30, 2025 and 2024, respectively.

Note 10 – Surplus Revenue Retention

The excess (deficiency) of revenue received from departments of the Commonwealth of Massachusetts is the amount in accordance with the Commonwealth of Massachusetts Not-for-Profit Provider Surplus Revenue Retention Policy, pursuant to 808CMR 1.19(3) of the Pricing, Reporting and Auditing for Social Programs, which allows a provider to retain, for future use, a portion of annual net surplus.

Net surplus, from the revenues and expenses with services provided to purchasing agencies, which are subject to 808CMR 1.00, may not exceed 20% of the provider's revenues derived from contracts with state departments annually. For the years ended June 30, 2025, the Center had no surplus revenue from contracts with state departments.

Note 11 – Retirement Savings and Deferred Compensation Plans

The Center has a 403(b) retirement plan with a salary reduction provision. Employees may elect to contribute up to 20% of compensation up to the allowable maximum. The Center accrues matching contributions under the plan. During fiscal year 2025 and 2024, the Center made $72,054 and $63,989, respectively, in matching contributions. The Center also has a 457(b) deferred compensation plan in place for two employees of the Center. During fiscal years 2025 and 2024, the Center accrued contributions in the amount of $18,060 and $18,471, respectively, under the 457(b) plan. As of June 30, 2025 and 2024, total contributions in the amount of $6,011 and $18,688 remained payable.

Note 12 – Related Party Transaction and Technology Platform

During the fiscal year ended June 30, 2024, the Center went through a procurement process for implementing a technology platform for utilization within its Geiger Institute program. The Center ultimately hired a company to develop the platform that is owned by the spouse of the Center's executive director. The executive director recused herself from the procurement and ultimate selection process related to the platform to avoid a conflict of interest. The total project is expected to cost $165,000 with $0 and $50,000 of that amount incurred during the years ended June 30, 2025 and 2024 respectively.

The Center's intent regarding the technology platform is to develop and eventually market the platform to outside organizations. In accordance with FASB ASC 985-20-25, the Center is required to classify the costs of planning, designing, and establishing the technological feasibility of a computer software product as research and development costs and to charge those costs to expense when incurred. After the technological feasibility has been established, costs of producing product masters will be capitalized and amortized. The platform is still in the development stage and therefore all costs to date have been expensed.

Note 13 – Employee Retention Tax Credit

The Center applied for the Employee Retention Tax Credit (ERTC) in accordance with the Taxpayer Certainty and Disaster Tax Relief Act of 2020 and the Consolidated Appropriations Act of 2021. The credit is applied against wages and salaries paid in the quarters ending December 31, 2020, March 31, 2021, and June 30, 2021. During the year ended June 30, 2025, the Center recorded and received ERTC revenue of $488,937 and related interest income of $133,416.

Note 14 – Reclassifications

During 2025, certain amounts reported in the 2024 financial statements were reclassified to conform to current year's presentation.

Note 15 – Prior Period Adjustment

During the year ended June 30, 2025, an adjustment was made to the prior year beginning net assets to recognize grant revenues in the proper period. The net effect on beginning net assets for the year ended June 30, 2024 was $33,333. Accordingly, the following amounts in the financial statements were restated to reflect these changes as a result of the prior period adjustment:

	As Previously Stated	Adjustment	As Restated
Statement of financial position:			
Other current liabilities (after Reclassifications)	$ 56,856	(33,333)	$ 23,068
Net assets – undesignated	$ 668,025	33,333	$ 701,358
Total without donor restrictions	$ 968,025	33,333	$1,001,358
Total net assets	$1,351,788	33,333	$1,385,121
Statement of activities			
Net assets – beginning of year without donor restrictions	$ 810,330	33,333	$ 843,663
Net assets – beginning of year	$1,182,594	33,333	$1,215,927

Note 16 – Subsequent Events

ASC 855-10, "Subsequent Events", defines further disclosure requirements for events that occur after the statement of financial position date but before financial statements are issued. In accordance with ASC 855-10, the Center's management has evaluated events subsequent to June 30, 2025 through January 27, 2026 which is the date the financial statements were available to be issued. There were no material events noted during this period that would either impact the results reflected in this report or the Center's results going forward.

GRASSI

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
Jeanne Geiger Crisis Center, Inc.
Newburyport, Massachusetts

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 Jeanne Geiger Crisis Center, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, 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 January 27, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Jeanne Geiger Crisis Center, Inc.'s internal control over financial reporting (internal control) as a basis for designing 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 Jeanne Geiger Crisis Center, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Jeanne Geiger Crisis Center, Inc.'s internal control.

The *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. We identified the deficiency in internal control below as an item that we consider to be a significant deficiency.

During testing, we noted that receipts on a multi-year grant (renewable at the sole discretion of the grantor) were incorrectly recorded as refundable advance liabilities. Based on review of the grant award, there is no measurable hurdle and no right of return, both of which are required to qualify the grant as contingent. Therefore, the receipts should be recognized as revenue in the year of receipt. This required a prior period adjustment to recognize the amount of $33,333 previously recorded as a refundable advance and to correct beginning net assets. This amount is considered material to the financial statements. We recommend gaining an understanding of what constitutes a contingent grant under Generally Accepted Accounting Principles and how to appropriately record related revenues.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Jeanne Geiger Crisis Center, Inc.'s financial statements are free from material misstatement, we performed tests of this compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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.

Grassi & Co., CPAs, P.C.

Grassi & Co., CPAs, P.C.
Chelmsford, Massachusetts
January 27, 2026