DOMUS
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RE: Letter of Introductions – RFP No. 2026.0140

To the City of Stamford Purchasing Department,

On behalf of Domus Kids, Inc., I am pleased to submit this proposal in response to RFP No. 2026.0140 - *Activation of 35 Crescent Street*. Domus has been a trusted partner in Stamford and across Connecticut for decades, building loving relationships with young people facing adversity and empowering them to pursue their path to self-sufficiency. Embedded in our mission is a commitment to achieving racial equity, utilizing a positive youth development approach, being trauma-responsive in our relationships, and showing our young people unconditional love. Our vision is that no child shall be denied hope, love, or a fair chance in life. Each year, we support over 1,300 youth through our school engagement, workforce development, and community-based programs.

At the heart of our approach is the Domus Relational Model. The entirety of our work is based on the undeniable power of love to transform lives. Our staff work relentlessly to engage young people, never giving up until they feel a sense of safety and belonging. We use a unique and powerful combination of trauma-responsive, anti-racist practices, positive youth development, loving relationships, and Thoughts, Emotions & Behaviors (a form of Cognitive Behavioral Therapy) skills-building. Together, these elements engage a young person's entire nervous system to increase their safety, health, wisdom, resilience, and skills. Fundamentally, they help youth regulate, relate, and reason as they practice shifting from chronic stress response ("fight or flight, or flee") to engage their "calm and connect" systems. Thus, when facing life's inevitable challenges, youth can interrupt unproductive, automatic reactions and respond more skillfully. Through these loving, evidence-based interventions, Domus empowers young people to achieve life-changing outcomes.

Domus serves young people aged 12 to 26 primarily from Stamford who (at enrollment) are either disengaged or disconnected. These terms are defined as follows:

Disengaged: Youth with at least 1 of the following risk factors:

- School attendance rate between 50% and 85%
- Excluded, suspended, or have documented externalizing behaviors
- Out-of-school youth with no stable work history

Disconnected: Youth with at least 1 of the following risk factors:

- School attendance rate less than 50%
- Two years over-age for grade in school

83 Lockwood Ave., Stamford, CT 06902
p: 203.324.4277 f: 203.324.2990 w: www.domuskids.org e: info@domuskids.org

- Not in school and not in the workforce
- Recently incarcerated

Domus operates programs in the following categories:

1. School Engagement- the family advocate model in SPS, helping HS youth attend school and get promoted on time
2. Workforce Development- paid hands-on work alongside Domus staff for immediate coaching and feedback
3. Re-Entry- support for young men returning to the community from incarceration
4. Youth Violence Prevention- street outreach program aims to engage youth in pro-social activities, including employment, and connect them with needed supports.
5. Middle School Student support- provide school-day support for students navigating social and emotional obstacles to learning
6. Diversionary Programs- divert youth from the juvenile justice system in partnership with the Stamford police department.
7. Enrichment at Hartford Residential Center year-round and during the summers at Bridgeport Residential Center.
8. Work & Learn: 11-week after-school enrichment program teaching high schoolers hard and soft skills needed for employment

Domus also maintains long-standing partnerships with Stamford Public Schools, the City of Stamford, local employers, and community organizations, ensuring that young people not only access opportunities but also succeed in them.

Use of the Glenbrook Community Center
Domus proposes to use the Glenbrook Community Center to house our administrative offices, workforce development programs, school engagement support outside of school hours, special events, and recreational activities. Approximately 15–20 administrative staff will work onsite weekdays, including executive leadership, finance, clinical, and maintenance staff. Workforce development programming will serve youth ages 16–26 through classes, workshops, and hands-on training with a staff of 5–6. School engagement supports will run after school, typically serving small groups of 5–8 students. Recreational hours, including open gym, will be available on Wednesday and Friday evenings for high school youth and young adults.

Domus is committed to welcoming the broader community to use non-office space during non-program hours, continuing our tradition of hosting church groups, dance performances, team practices, and more. We would also welcome eligible community members to participate in our workforce programs and open gym nights, strengthening opportunities for local youth.

Financial Commitment
Domus understands the scope of work required to make the building habitable and will work with architects and the City to finalize a budget. We are prepared to cover utilities for the life of the

agreement as well as all daily indoor and outdoor maintenance, including cleaning, snow removal, and landscaping.

Project Team

- Mike Duggan, Executive Director, Domus Kids – Provides overall leadership, strategic vision, and oversight.
- Denise Thomas, Deputy Director, Domus Kids – Responsible for programmatic leadership and operational management.
- Edwin Naval, Chief Financial Officer, Domus Kids – Oversees fiscal management, compliance, and reporting.

Partner Team Members

- Damion Martin, Senior Project Manager, MKDA – Provides design and project management expertise.
- Julia Riso Livingston, Regional Managing Principal, MKDA – Offers senior oversight and strategic guidance on design and planning.
- Angela Raimondo, Senior Interior Designer, MKDA - Angela will collaborate with the team on process, resourcing and strategic planning. She will ensure that strategic design goals are translated into actionable design solutions and will set and maintain the established creative standards while managing budget and timeline.
- Laura Silvera, Project Manager, MKDA- Laura will participate in detailed reviews of the program, budgets and schedules, and will attend regular meetings with the client team and the design team. She will produce documents, develop details and elevations, coordinate consultants, and ensure adherence to budgets.
- Frank Lovello, Contractor, Magna Construction – Leads construction execution and delivery.

Domus brings decades of trusted experience, deep partnerships with the City of Stamford, and a proven record of delivering life-changing outcomes for young people. We are prepared to make a meaningful, sustained investment in the Glenbrook Community Center and are committed to being a reliable steward of this building and a responsive partner to the City and community. Thank you for considering our proposal. We look forward to the opportunity to collaborate on this important initiative and welcome any questions or requests for additional information.

Sincerely,

Michael Duggan
Executive Director

// 65 YEARS OF MASTERFUL DESIGN

65 Years in Business
Private ownership

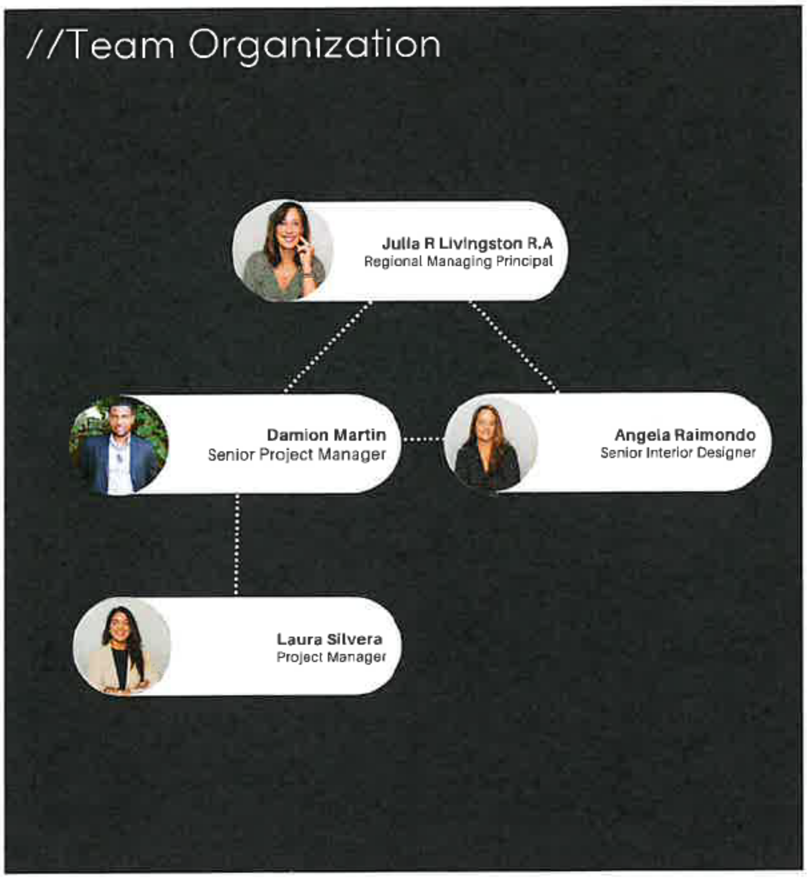
Family-owned and operated since 1959, MKDA is a full-service architecture, interior design, planning and advisory firm. Originally known as Milo Kleinberg Design Associates (now MKDA), it was established upon the principles of integrity, excellence, focus and commitment. Our founding mission was to provide interior design solutions that married European beauty and sophistication with American practicality.

MKDA was built on strategic relationships with major Manhattan and Connecticut brokers and developers, first in the borough's vibrant Garment District, where our founder Milo Kleinberg designed fashion houses for the icons of the time such as Gloria Vanderbilt, then in other industries like finance, banking and technology, in locations around New York and Connecticut.

STAMFORD STUDIO

Located in a beautiful open studio and workshop overlooking the Stamford Waterfront, MKDA Stamford (est. 2006) comprises a talented group of architecture and interior design professionals providing services to the commercial building, workplace, healthcare, retail and residential sectors. The studio provides senior-level service to craft functional and visually impactful spaces that are perfectly adapted for the client and perform for budget and schedule efficiency.

Stamford is a significant contributor to MKDA's annual ranking by Interior Design as a Top 100 Interior Design Firm. The studio is led by Julia Riso Livingston, RA – a Globe Street Women of Influence, a Leading Lady in CRE by Real Estate Weekly, and a Westchester County Business Journal "Women Making an Impact" – and has performed work across Connecticut, New York, Maryland, Massachusetts, California, Texas, Florida and Illinois.



Julia Riso Livingston R.A - Regional Managing Principal
Julia meets with the project director weekly to assess project status and to ensure that everything is being done to the client's satisfaction, particularly that the project is being carried out within the predetermined schedule and budget. She makes staffing adjustments as required and ensures that the MKDA team has everything it needs to provide superior service to each of our clients.

Damion Martin – Senior Project Manager
Damion is the team leader. He has senior-level design and management experience that will provide guidance for the entire team throughout all project phases. His goal is to ensure that design goals are carried out within the predetermined schedules and budgets. Damion will provide site analysis and planning, programming analysis, review documents, monitor the progress of the project on a weekly basis, and be available to you at any time during the course of the project.

Laura Silvera – Project Manager
Laura will participate in detailed reviews of the program, budgets and schedules, and will attend regular meetings with the client team and the design team. She will produce documents, develop details and elevations, coordinate consultants, and ensure adherence to budgets.

Angela Raimondo – Senior Interior Designer
Angela will collaborate with the team on process, resourcing and strategic planning. She will ensure that strategic design goals are translated into actionable design solutions and will set and maintain the established creative standards while managing budget and timeline.

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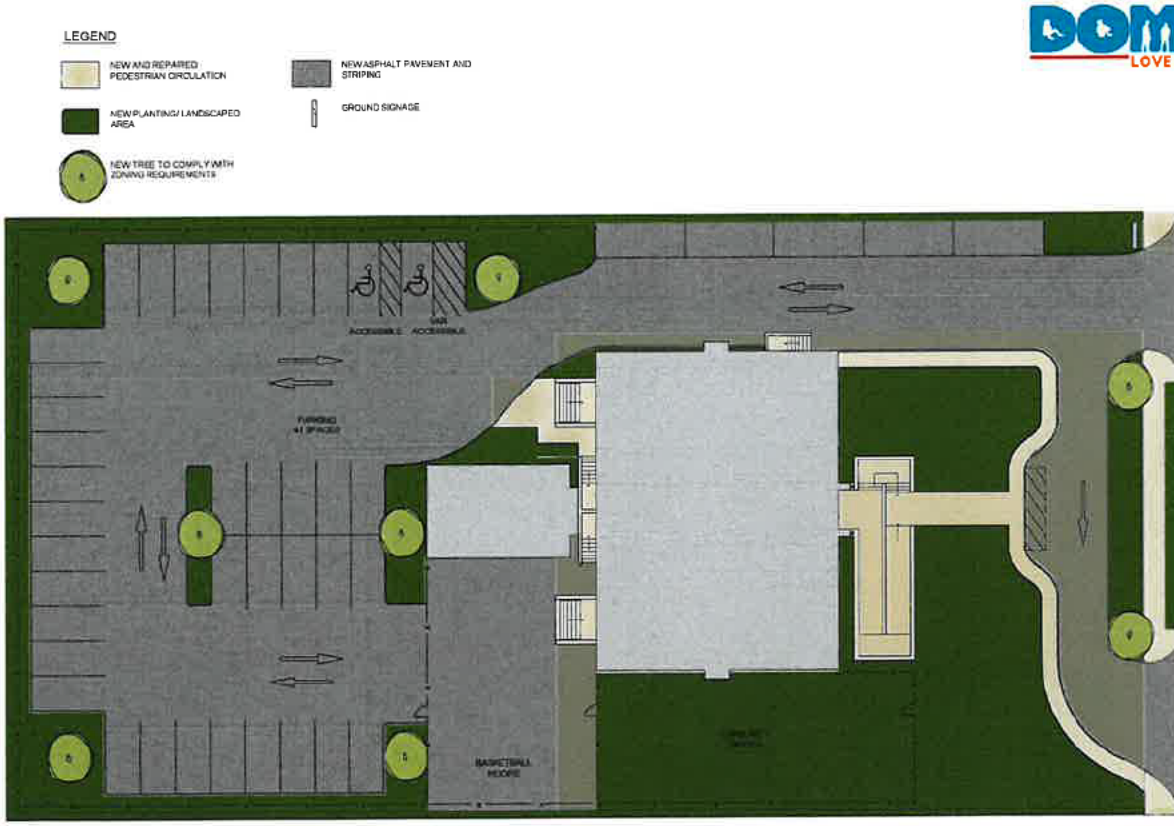

MKDA

SITE PLAN
35 CRESCENT ST
STAMFORD CT

TEST FIT-1
10.07.25

DOMUS
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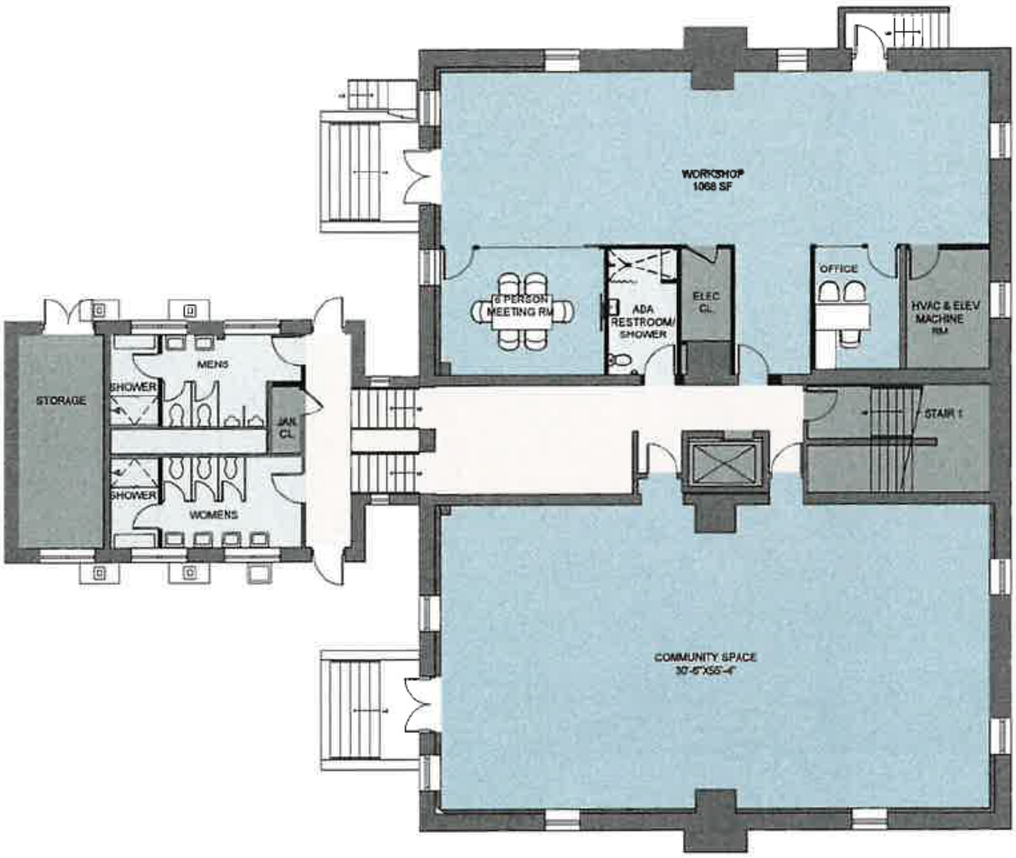

BASEMENT
35 CRESCENT ST

STAMFORD CT

MKDA

TEST FIT-1

10.03.25

DOMUS
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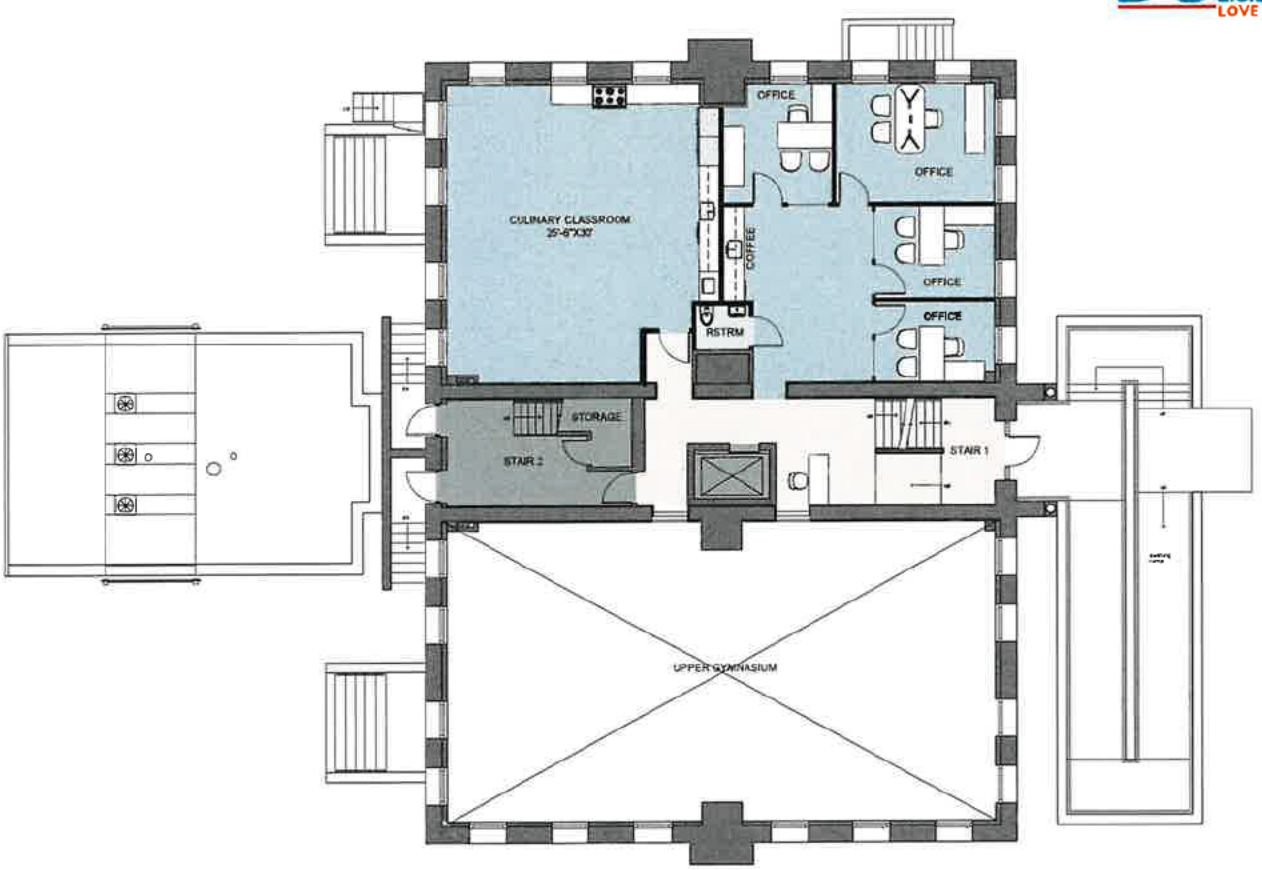
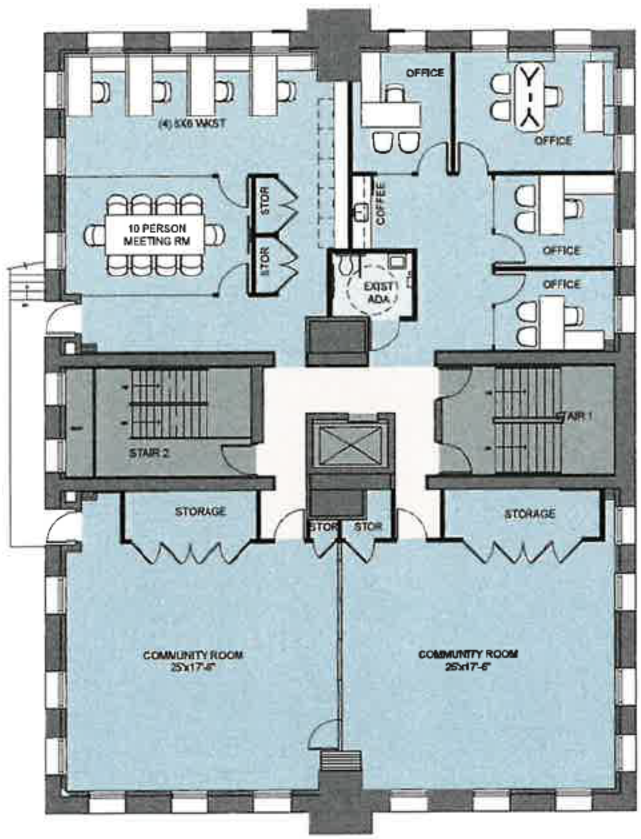


1ST FLOOR
35 CRESCENT ST
STAMFORD CT

MKDA

TEST FIT-1
10.03.25

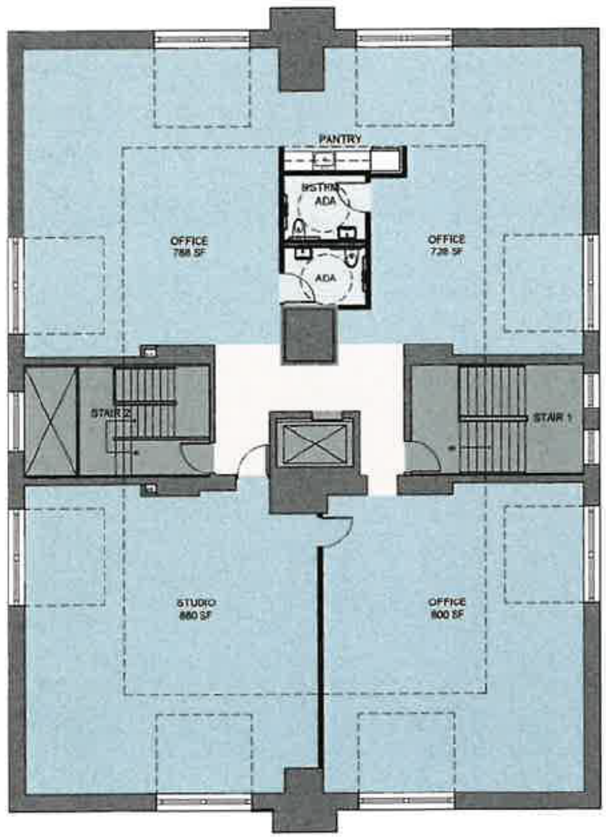
DOMUS
LOVE LIVES HERE



MKDA

2ND FLOOR
35 CRESCENT ST
STAMFORD CT

TEST FIT-1
10.03.25



MKDA

3RD FLOOR
35 CRESCENT ST
STAMFORD CT

TEST FIT-1
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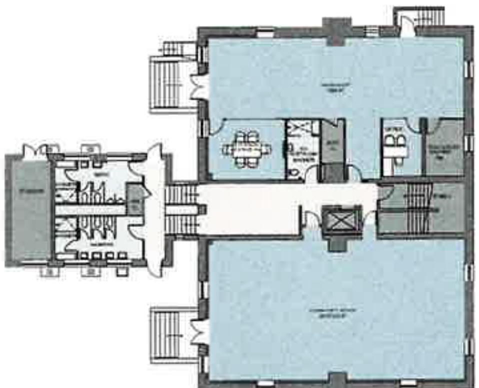
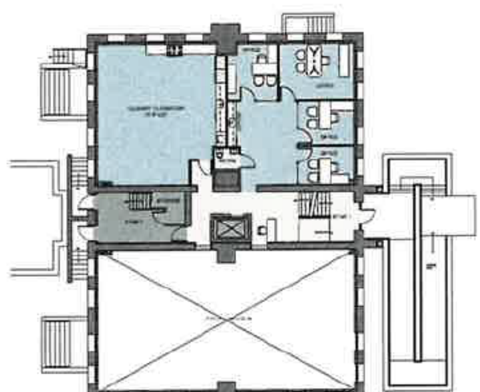


Basement



1st Floor

2nd Floor

3rd Floor

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Domus Construction Budget

35 Crescent St
Stamford, CT

Date Prepared: 10-08-2025
Revised

MAGNA CONSTRUCTION

LINE ITEM	SCOPE DESCRIPTION		
	INFRASTRUCTURE:		
1	New electrical service		$265,000
2	New Heating system		$465,000
3	Repair and replace elevator components		$45,000
4	New HVAC		$450,000
5	Misc Flashings / Roof work / etc.		$45,000
6	Structural Framing and Structural floor reinforcement		$250,000
7	Window Replacement		$300,000
Subtotal	**$1,820,000**		
	TENANT IMPROVEMENTS: (BASEMENT LEVEL)		
8	ADA Stand Alone Restroom and Shower new		$43,000
9	Men and ladies restroom with showers rebuilt		$98,000
10	Common Corridor		$4,500
11	Stair Towers		$3,900
12	Community Space		$86,800
13	Workshop		$53,400
14	Office		$28,000
15	Meeting Room		$32,000
Subtotal	**$349,600**		
	TENANT IMPROVEMENTS: (FIRST FLOOR)		
16	Stair Tower		$4,200
17	Common Corridor		$2,500
18	Office Area including Coffee bar		$84,600
19	Culinary Classroom		$102,300
Subtotal	**$193,600**		
	TENANT IMPROVEMENTS: (SECOND FLOOR)		
20	Stair Tower		$4,200
21	Common Corridor		$2,500
22	Meeting / Work Station / Office		$75,600
23	ADA Restroom		$28,500
24	Community Rooms with Storage		$65,000
Subtotal	**$175,800**		
	TENANT IMPROVEMENTS: (THIRD FLOOR)		
25	Stair Tower		$4,200
26	Common Corridor		$2,500
27	Meeting / Work Station		$159,800
28	ADA Restroom		$56,200
Subtotal	**$222,700**		
	EXTERIOR IMPROVEMENTS:		
29	Landscape Trees and planting beds		$20,000
30	Hardscape		$104,500
31	Removal of Oil Tank		$40,000
32	Parking Lighting		$65,000
Subtotal	**$229,500**		
	Total		**$2,991,200**

MKDA

Domus High Level Schedule

35 Crescent St
Stamford, CT

Date Prepared: 10-08-2025
Revised

MAGNA CONSTRUCTION

LINE ITEM	PHASE	START DATE	END DATE	# OF WEEKS
1	CITY OF STAMFORD RFP APPROVAL	11-Sep-25	2-Feb-26	20
2	SCHEMATIC DESIGN	3-Feb-26	3-Mar-26	4
3	DESIGN DEVELOPMENT	4-Mar-26	1-Apr-26	8
4	CONSTRUCTION DOCUMENTS	2-Apr-26	11-Jun-26	10
5	CITY OF STAMFORD APPROVALS	12-Jun-26	7-Aug-26	8
6	CONSTRUCTION DURATION	10-Aug-26	7-May-27	38
	Total	11-Sep-25	7-May-27	88

COMMISSION ON HUMAN RIGHTS AND OPPORTUNITIES
CONTRACT COMPLIANCE REGULATIONS
NOTIFICATION TO BIDDERS
(Revised 09/3/15)

The contract to be awarded is subject to contract compliance requirements mandated by Sections 4a-60 and 4a-60a of the Connecticut General Statutes; and, when the awarding agency is the State, Sections 46a-71(d) and 46a-81i(d) of the Connecticut General Statutes. There are Contract Compliance Regulations codified at Section 46a-68j-21 through 43 of the Regulations of Connecticut State Agencies, which establish a procedure for awarding all contracts covered by Sections 4a-60 and 46a-71(d) of the Connecticut General Statutes.

According to Section 46a-68j-30(9) of the Contract Compliance Regulations, every agency awarding a contract subject to the contract compliance requirements has an obligation to "aggressively solicit the participation of legitimate minority business enterprises as bidders, contractors, subcontractors and suppliers of materials." "Minority business enterprise" is defined in Section 4a-60 of the Connecticut General Statutes as a business wherein fifty-one percent or more of the capital stock, or assets belong to a person or persons: "(1) Who are active in daily affairs of the enterprise; (2) who have the power to direct the management and policies of the enterprise; and (3) who are members of a minority, as such term is defined in subsection (a) of Section 32-9n." "Minority" groups are defined in Section 32-9n of the Connecticut General Statutes as "(1) Black Americans . . . (2) Hispanic Americans . . . (3) persons who have origins in the Iberian Peninsula . . . (4)Women . . . (5) Asian Pacific Americans and Pacific Islanders; (6) American Indians . . ." An individual with a disability is also a minority business enterprise as provided by Section 4a-60g of the Connecticut General Statutes. The above definitions apply to the contract compliance requirements by virtue of Section 46a-68j-21(11) of the Contract Compliance Regulations.

The awarding agency will consider the following factors when reviewing the bidder's qualifications under the contract compliance requirements:

(a) the bidder's success in implementing an affirmative action plan;
(b) the bidder's success in developing an apprenticeship program complying with Sections 46a-68-1 to 46a-68-17 of the Administrative Regulations of Connecticut State Agencies, inclusive;
(c) the bidder's promise to develop and implement a successful affirmative action plan;
(d) the bidder's submission of employment statistics contained in the "Employment Information Form", indicating that the composition of its workforce is at or near parity when compared to the racial and sexual composition of the workforce in the relevant labor market area; and
(e) the bidder's promise to set aside a portion of the contract for legitimate minority business enterprises. See Section 46a-68j-30(10)(E) of the Contract Compliance Regulations.

INSTRUCTIONS AND OTHER INFORMATION

The following BIDDER CONTRACT COMPLIANCE MONITORING REPORT must be completed in full, signed, and submitted with the bid for this contract. The contract awarding agency and the Commission on Human Rights and Opportunities will use the information contained thereon to determine the bidders compliance to Sections 4a-60 and 4a-60a CONN. GEN. STAT., and Sections 46a-68j-23 of the Regulations of Connecticut State Agencies regarding equal employment opportunity, and the bidder's good faith efforts to include minority business enterprises as subcontractors and suppliers for the work of the contract.

1) Definition of Small Contractor

Section 4a-60g CONN. GEN. STAT. defines a small contractor as a company that has been doing business under the same management and control and has maintained its principal place of business in Connecticut for a one year period immediately prior to its application for certification under this section, had gross revenues not exceeding fifteen million dollars in the most recently completed fiscal year, and at least fifty-one percent of the ownership of which is held by a person or persons who are active in the daily affairs of the company, and have the power to direct the management and policies of the company, except that a nonprofit corporation shall be construed to be a small contractor if such nonprofit corporation meets the requirements of subparagraphs (A) and (B) of subdivision 4a-60g CONN. GEN. STAT.

2) Description of Job Categories (as used in Part IV Bidder Employment Information) (Page 2)

MANAGEMENT: Managers plan, organize, direct, and control the major functions of an organization through subordinates who are at the managerial or supervisory level. They make policy decisions and set objectives for the company or departments. They are not usually directly involved in production or providing services. Examples include top executives, public relations managers, managers of operations specialties (such as financial, human resources, or purchasing managers), and construction and engineering managers.

BUSINESS AND FINANCIAL OPERATIONS: These occupations include managers and professionals who work with the financial aspects of the business. These occupations include accountants and auditors, purchasing agents, management analysts, labor relations specialists, and budget, credit, and financial analysts.

MARKETING AND SALES: Occupations related to the act or process of buying and selling products and/or services such as sales engineer, retail sales workers and sales representatives including wholesale.

LEGAL OCCUPATIONS: In-House Counsel who is charged with providing legal advice and services in regards to legal issues that may arise during the course of standard business practices. This category also includes assistive legal occupations such as paralegals, legal assistants.

COMPUTER SPECIALISTS: Professionals responsible for the computer operations within a company are grouped in this category. Examples of job titles in this category include computer programmers, software engineers, database administrators, computer scientists, systems analysts, and computer support specialists

ARCHITECTURE AND ENGINEERING: Occupations related to architecture, surveying, engineering, and drafting are included in this category. Some of the job titles in this category include electrical and electronic engineers, surveyors, architects, drafters, mechanical engineers, materials engineers, mapping technicians, and civil engineers.

OFFICE AND ADMINISTRATIVE SUPPORT: All clerical-type work is included in this category. These jobs involve the preparing, transcribing, and preserving o f written communications and records; collecting accounts; gathering and distributing information; operating office machines and electronic data processing equipment; and distributing mail. Job titles listed in this category include telephone operators, bill and account collectors, customer service representatives, dispatchers, secretaries and administrative assistants, computer operators and clerks (such as payroll, shipping, stock, mail and file).

BUILDING AND GROUNDS CLEANING AND MAINTENANCE: This category includes occupations involving landscaping, housekeeping, and janitorial services. Job titles found in this category include supervisors of landscaping or housekeeping, janitors, maids, grounds maintenance workers, and pest control workers.

CONSTRUCTION AND EXTRACTION: This category includes construction trades and related occupations. Job titles found in this category include boilermakers, masons (all types), carpenters, construction laborers, electricians, plumbers (and related trades), roofers, sheet metal workers, elevator installers, hazardous materials removal workers, paperhangers, and painters. Paving, surfacing, and tamping equipment operators; drywall and ceiling tile installers; and carpet, floor and tile installers and finishers are also included in this category. First line supervisors, foremen, and helpers in these trades are also grouped in this category.

INSTALLATION, MAINTENANCE AND REPAIR: Occupations involving the installation, maintenance, and repair of equipment are included in this group. Examples of job titles found here are heating, ac, and refrigeration mechanics and installers; telecommunication line installers and repairers; heavy vehicle and mobile equipment service technicians and mechanics; small engine mechanics; security and fire alarm systems installers; electric/electronic repair, industrial, utility and transportation equipment; millwrights; riggers; and manufactured building and mobile home installers. First line supervisors, foremen, and helpers for these jobs are also included in the category.

MATERIAL MOVING WORKERS: The job titles included in this group are Crane and tower operators; dredge, excavating, and lading machine operators; hoist and winch operators; industrial truck and tractor operators; cleaners of vehicles and equipment; laborers and freight, stock, and material movers, hand; machine feeders and offbearers; packers and packagers, hand; pumping station operators; refuse and recyclable material collectors; and miscellaneous material moving workers.

PRODUCTION WORKERS: The job titles included in this category are chemical production machine setters, operators and tenders; crushing/grinding workers; cutting workers; inspectors, testers sorters, samplers, weighers; precious stone/metal workers; painting workers; cementing/gluing machine operators and tenders; etchers/engravers; molders, shapers and casters except for metal and plastic; and production workers.

3) Definition of Racial and Ethnic Terms (as used in Part IV Bidder Employment Information) (Page 3)

White (not of Hispanic Origin)-All persons having origins in any of the original peoples of Europe, North Africa, or the Middle East. Black (not of Hispanic Origin)-All persons having origins in any of the Black racial groups of Africa. Hispanic- All persons of Mexican, Puerto Rican, Cuban, Central or South American, or other Spanish culture or origin, regardless of race.	Asian or Pacific Islander- All persons having origins in any of the original peoples of the Far East, Southeast Asia, the Indian subcontinent, or the Pacific Islands. This area includes China, India, Japan, Korea, the Philippine Islands, and Samoa. American Indian or Alaskan Native- All persons having origins in any of the original peoples of North America, and who maintain cultural identification through tribal affiliation or community recognition.

BIDDER CONTRACT COMPLIANCE MONITORING REPORT

PART 1 – Bidder Information

Company Name: Domus Kids, Inc. Street Address: 83 Lockwood Avenue City & State: Stamford, CT 06902 Chief Executive: Michael Duggan	Bidder Federal Employer Identification Number: 06-0891995 Or Social Security Number:
Major Business Activity: (brief description) Non-profit organization. Please see attached introduction letter for organizational information	Bidder Identification (response optional/definitions on page 1) -Bidder is a small contractor? Yes ☐ No ☐ -Bidder is a minority business enterprise? Yes ☐ No ☐ (If yes, check ownership category) Black ☐ Hispanic ☐ Asian American ☐ American Indian/Alaskan Native ☐ Iberian Peninsula ☐ Individual(s) with a Physical Disability ☐ Female ☐ -Bidder is certified as above by State of CT? Yes ☑ No ☐
Bidder Parent Company: N/A (If any)	
Other Locations in CT: N/A (If any)	

PART II - Bidder Nondiscrimination Policies and Procedures

1. Does your company have a written Affirmative Action/Equal Employment Opportunity statement posted on company bulletin boards? Yes ☑ No ☐	7. Do all of your company contracts and purchase orders contain non-discrimination statements as required by Sections 4a-60 & 4a-60a Conn. Gen. Stat.? Yes ☑ No ☐
2. Does your company have the state-mandated sexual harassment prevention in the workplace policy posted on company bulletin boards? Yes ☑ No ☐	8. Do you, upon request, provide reasonable accommodation to employees, or applicants for employment, who have physical or mental disability? Yes ☑ No ☐
3. Do you notify all recruitment sources in writing of your company's Affirmative Action/Equal Employment Opportunity employment policy? Yes ☑ No ☐	9. Does your company have a mandatory retirement age for all employees? Yes ☐ No ☑
4. Do your company advertisements contain a written statement that you are an Affirmative Action/Equal Opportunity Employer? Yes ☑ No ☐	10. If your company has 50 or more employees, have you provided at least two (2) hours of sexual harassment training to all of your supervisors? Yes ☑ No ☐ N/A ☐
5. Do you notify the Ct. State Employment Service of all employment openings with your company? Yes ☐ No ☑	11. If your company has apprenticeship programs, do they meet the Affirmative Action/Equal Employment Opportunity requirements of the apprenticeship standards of the Ct. Dept. of Labor? Yes ☐ No ☐ N/A ☑
6. Does your company have a collective bargaining agreement with workers? Yes ☐ No ☑ 6a. If yes, do the collective bargaining agreements contain non-discrimination clauses covering all workers? Yes ☐ No ☐	12. Does your company have a written affirmative action Plan? Yes ☒ No ☑ If no, please explain. We are an equal opportunity employer.
6b. Have you notified each union in writing of your commitments under the nondiscrimination requirements of contracts with the state of CT? Yes ☐ No ☐	13. Is there a person in your company who is responsible for equal employment opportunity? Yes ☑ No ☐ If yes, give name and phone number: Cindy Fountain 203-324-4277

Part III - Bidder Subcontracting Practices

1. Will the work of this contract include subcontractors or suppliers? Yes [✓] No [ ]

   1a. If yes, please list all subcontractors and suppliers and report if they are a small contractor and/or a minority business enterprise. (defined on page 1 / use additional sheet if necessary)

MKDA

Magna construction

   1b. Will the work of this contract require additional subcontractors or suppliers other than those identified in 1a. above? Yes [ ] No [ ]

PART IV - Bidder Employment Information

Date: 10/9/2026

JOB CATEGORY *	OVERALL TOTALS	WHITE (not of Hispanic origin)		BLACK (not of Hispanic origin)		HISPANIC		ASIAN or PACIFIC ISLANDER		AMERICAN INDIAN or ALASKAN NATIVE	
		Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
Management		5	3	1	6	1		1			
Business & Financial Ops											
Marketing & Sales											
Legal Occupations											
Computer Specialists											
Architecture/Engineering											
Office & Admin Support											
Bldg/ Grounds Cleaning/Maintenance											
Construction & Extraction											
Installation, Maintenance & Repair											
Material Moving Workers											
Production Occupations											
TOTALS ABOVE											
Total One Year Ago											
FORMAL ON THE JOB TRAINEES (ENTER FIGURES FOR THE SAME CATEGORIES AS ARE SHOWN ABOVE)											
Apprentices											
Trainees											

*NOTE: JOB CATEGORIES CAN BE CHANGED OR ADDED TO (EX. SALES CAN BE ADDED OR REPLACE A CATEGORY NOT USED IN YOUR COMPANY)

PART V - Bidder Hiring and Recruitment Practices

1. Which of the following recruitment sources are used by you? (Check yes or no, and report percent used)				2. Check (X) any of the below listed requirements that you use as a hiring qualification (X)	
SOURCE	YES	NO	% of applicants provided by source		
State Employment Service	☐	☑		X	Work Experience
Private Employment Agencies	☐	☐		V	Ability to Speak or Write English
Schools and Colleges	☐	☑			Written Tests
Newspaper Advertisement	☐	☑		X	High School Diploma
Walk Ins	☐	☐		X	College Degree
Present Employees	☐	☐			Union Membership
Labor Organizations	☐	☑			Personal Recommendation
Minority/Community Organizations	☐	☐			Height or Weight
Others (please identify)	☐	☐			Car Ownership
	☐	☐			Arrest Record
	☐	☐			Wage Garnishments

3. Describe below any other practices or actions that you take which show that you hire, train, and promote employees without discrimination

we are committed to ensuring equal employment at every level and stage of the employee lifecycle.

1) recruit & hire fairly
2) provide ongoing training
3) promote equitably
4) monitor practices
5) foster an inclusive culture

Certification (Read this form and check your statements on it CAREFULLY before signing). I certify that the statements made by me on this BIDDER CONTRACT COMPLIANCE MONITORING REPORT are complete and true to the best of my knowledge and belief, and are made in good faith. I understand that if I knowingly make any misstatements of facts, I am subject to be declared in non-compliance with Section 4a-60, 4a-60a, and related sections of the CONN. GEN. STAT.

(Signature)	(Title)	(Date Signed)	(Telephone)
[signature]	Executive Director	10/9/25	203-324-4277

PROPOSER'S INFORMATION AND ACKNOWLEDGEMENT FORM

RFP No: 2026. 0140

Date: 10|08|2025

Proposer's Name: Domus Kids, Inc.

Street Address: 83 Lockwood Avenue

Stamford	CT	06902
City	State	Zip

Business Telephone: 203-324-4277

Email: cwyclif@domuskids.org

Unique Entity ID: [redacted] Tax Id. No.: [redacted]

Indicate (Yes/No) if company submitting this proposal is:

__________ MBE __________ WBE __________ DBE

(If yes, attach relevant certification)

X Signature: __________ Date: 10/8/25

Printed Name: Michael Duggan

Title: Executive Director

Addenda Acknowledgement – check and note date of addendum

☐ Addenda No. 1	☐ Addenda No. 2
☐ Addenda No. 3	☐ Addenda No. 4
☐ Addenda No. 5	☐ Addenda No. 6
☐ Addenda No. 7	☐ Addenda No. 8
☐ Addenda No. 9	☐ Addenda No. 10
☐ Addenda No. 11	☐ Addenda No. 12

Contractor's Statement

Pursuant to Section 103.1 of the Stamford Code of Ordinances, I hereby provide the following:

If a joint venture, trustee, partnership, limited liability company or partnership, the names and addresses of all joint ventures, beneficiaries, partners or members:

N/A

If a corporation, the names and addresses of all officers, and the names and addresses of all parties owning over 10% of its common stock or over 10% of its preferred stocks. If any of said stockholders is a holding corporation, the names and addresses of all persons owning a beneficial interest in over 10% if the common or preferred stock of said holding company.

N/A

The names and positions of all persons listed hereinabove who are elected or appointed officers or employees of the City of Stamford.

N/A

Name of Bidder/Proposer: Michael ~~Duggan~~ / Domus Kids

X Signature of Bidder/Proposer: [signature]

Title: Executive Director

Company Name: Domus Kids, Inc.

Address: 83 Lockwood Avenue, Stamford, CT 06902

Indicate if company submitting this proposal is: ________MBE ______WBE ______DBE

Non-Collusion Affidavit

The undersigned, having been duly sworn, affirms and says that to the best of his/her knowledge and belief:

1. The prices in this Proposal have been arrived at independently without collusion, consultation, communication, or agreement with any other Proposer or with any competitor for the purpose of restricting competition.

2. Unless otherwise required by law, the prices, which have been quoted in this Proposal, have not been knowingly disclosed by the Proposer and will not knowingly be disclosed by the Proposer prior to opening, directly or indirectly, to any other Proposer or to any competitor.

3. No attempt has been made or will be made by the Proposer to induce any other person, partnership or corporation to submit or not to submit a Proposal for the purpose of restricting competition.

Name of Proposer: Domus Kids, Inc.

By: [signature]

X Print Name: Michael Duggan

Title: Executive Director

ACKNOWLEDGMENT

STATE OF Connecticut

COUNTY OF Fairfield ss.__________

Date: 10/9/2025

Personally appeared Michael Duggan, as Executive Director of the above named firm, and attested that the foregoing statements are true and accurate to the best of his/her knowledge and belief.

Denise Thomas

Signature of Notary Public

My Commission Expires: 1/31/2026

EFFECTIVE: 2/24/09

DENISE THOMAS
NOTARY PUBLIC
MY COMMISSION EXPIRES JAN. 31, 2026

SUPPLIER REGISTRATION FORM

Supplier Name (DBA): Domus Kids, Inc

Legal Name: Domus Kids, Inc.

Company Description of Services/Goods: Non-profit organization

Business Type

Individual ☐ Corporation ☐ Partnership ☐ LLC ☐ Other☐

Main Address: 83 Lockwood Avenue

City: Stamford State: CT Zip Code: 06850 Country: USA

Taxpayer ID:

Main Contact: Christina Wyclif

Phone: 203-324-4277

Email: cwyclif@gmail.com

Minority or Women Owned? Yes ☐ No ☑

Veteran Owned? Yes ☐ No ☑

Would you be interested in ACH Payments? Yes ☑ No ☐

If yes, please list contact information for ACH Payments.

Name: Edwin Naval

Email: enaval@domuskids.org

Phone: 203-324-4277

Purchase Order Transmission Information:

Provide a general email for all purchase orders to be directed. This should be an email address or fax that is monitored daily.

Email: cwyclif@domuskids.org

Remit-to Information: Same as General Information ☑

Address:

City: State: Zip Code:

By signing below the Supplier acknowledges that the City of Stamford accepts no responsibility for goods, equipment or services delivered without a formal written Purchase Order and/or Change Order.

Signature of Corporate Officer

Title: Executive Director

Michael Duggan

Printed Name

10/9/25

Date

DOMUKID-01 JCZEPIEL

ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 7/22/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
AssuredPartners New England, Inc.
100 Beard Saw Mill Road
Shelton, CT 06484

CONTACT NAME: Debbie Dixon-Salmon
PHONE (A/C, No, Ext): (860) 426-6198 FAX (A/C, No): (860) 426-6198
E-MAIL ADDRESS: Debbie.Dixon-Salmon@AssuredPartners.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Philadelphia Indemnity Ins. Co.	18058
INSURER B : Workers Compensation Trust	525190
INSURER C : Travelers Casualty & Surety Co. of America	31194
INSURER D :	
INSURER E :	
INSURER F :	

INSURED
Domus Kids Inc.
83 Lockwood Ave.
Stamford, CT 06902

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY			[redacted]	7/1/2025	7/1/2026	EACH OCCURRENCE	$ 1,000,000
	CLAIMS-MADE X OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 100,000
							MED EXP (Any one person)	$ 5,000
							PERSONAL & ADV INJURY	$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$ 3,000,000
	X POLICY PRO-JECT LOC						PRODUCTS - COMP/OP AGG	$ 3,000,000
	OTHER:							$
A	AUTOMOBILE LIABILITY			[redacted]	7/1/2025	7/1/2026	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
	X ANY AUTO						BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	HIRED AUTOS ONLY / NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
A	X UMBRELLA LIAB X OCCUR			[redacted]	7/1/2025	7/1/2026	EACH OCCURRENCE	$ 5,000,000
	EXCESS LIAB CLAIMS-MADE						AGGREGATE	$ 5,000,000
	DED X RETENTION $ 10,000							$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y/N			[redacted]	7/1/2025	7/1/2026	X PER STATUTE OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) N	N / A					E.L. EACH ACCIDENT	$ 2,500,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$ 2,500,000
							E.L. DISEASE - POLICY LIMIT	$ 2,500,000
C	Cyber Liability			[redacted]	7/1/2025	7/1/2026	Retention: $5,000	1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Sexual/Physical Abuse or Molestation Liability, Policy # PHPK2560031, Effective 7/1/2025-7/1/2026, Limit: $1,000,000 Each Claim / $3,000,000 Aggregate.

Directors & Officers Coverage, Policy #NPP715505, Effective 07/01/2025-07/01/2026
Limit: $3,000,000 / Aggregate Limit $3,000,000, Retention $25,000, Prior and/or Pending Litigation Date: 10/01/1996

The City of Stamford and its/their employees, agents and officers are included as an Additional Insured per attached forms: PI-CA-001 (9/15) and PI-GLD-HS (10/11)
Waiver of subrogation applies per attached forms: PI-CA-001 (9/15) and PI-GLD-HS (10/11)

CERTIFICATE HOLDER
Controller's Office
Stamford Government Center; 10th Floor
888 Washington Blvd
Stamford, CT 06904

CANCELLATION
SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

Domus Kids Inc.

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☑ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . ☐

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

5 Address (number, street, and apt. or suite no.). See instructions.

83 Lockwood Avenue

6 City, state, and ZIP code

Stamford, CT 06902

Requester's name and address (optional)

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

– –

or

Employer identification number

[redacted]

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here **Signature of U.S. person** Linda Balk[illegible] **Date** 4/18/24

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9.*

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Domus Kids, Inc.

Financial Statements

June 30, 2024 and 2023

PKF O'CONNOR DAVIES
ACCOUNTANTS AND ADVISORS

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Domus Kids, Inc.

Opinion

We have audited the accompanying financial statements of Domus Kids, Inc., which comprise the statements of financial position as of June 30, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Domus Kids, Inc. as of June 30, 2024 and 2023, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Domus Kids, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Domus Kids, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Domus Kids, 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 Domus Kids, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

PKF O'Connor Davies, LLP

Stamford, Connecticut
January 16, 2025

Domus Kids, Inc.

Statements of Financial Position

	June 30, 2024	June 30, 2023
ASSETS		
Cash and cash equivalents	$ 3,388,779	$ 2,822,429
Accounts receivable	562,979	434,869
Contributions receivable	183,832	324,287
Other receivables	175,847	173,877
Prepaid expenses	90,602	171,845
Investments	10,744,969	8,381,948
Beneficial interest in assets held by others	24,506	1,293,565
Property and equipment, net	253,805	232,698
	$ 15,425,319	$ 13,835,518
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable and accrued expenses	$ 360,071	$ 246,554
Accrued payroll and related expenses	113,043	187,674
Deferred grant revenue	36,819	-
Total Liabilities	509,933	434,228
Net Assets		
Without Donor Restrictions		
Undesignated funds	4,963,851	4,900,994
Board designated funds	9,037,210	8,284,963
Total Without Donor Restrictions	14,001,061	13,185,957
With Donor Restrictions		
Restricted for time and purposes	914,325	215,333
Total Net Assets	14,915,386	13,401,290
	$ 15,425,319	$ 13,835,518

See notes to financial statements

Domus Kids, Inc.

Statement of Activities

	Year Ended June 30, 2024				
	Without Donor Restrictions				
	Undesignated	Board Designated	Total	With Donor Restrictions	Total
REVENUE AND SUPPORT					
Contributions	$ 2,615,073	$ -	$ 2,615,073	$ 278,000	$ 2,893,073
Fee for service government grants and contracts	2,936,969	-	2,936,969	-	2,936,969
Foundation grants	2,344,905	-	2,344,905	544,709	2,889,614
Special events (net of direct donor benefit expenses of $151,193)	821,555	-	821,555	-	821,555
In-kind rent and support	43,008	-	43,008	-	43,008
Investment income, net	-	200,186	200,186	-	200,186
Income from beneficial interest in assets held by others	6,733	(6,733)	-	-	-
Rental income	7,800	-	7,800	-	7,800
Other grants and miscellaneous income	161,144	-	161,144	-	161,144
Net assets released from restrictions	123,717	-	123,717	(123,717)	-
Total Operating Revenue and Support	9,060,904	193,453	9,254,357	698,992	9,953,349
EXPENSES					
Program services	8,064,638	-	8,064,638	-	8,064,638
Management and general	958,381	-	958,381	-	958,381
Fundraising	618,295	-	618,295	-	618,295
Total Expenses	9,641,314	-	9,641,314	-	9,641,314
Excess (Deficit) of Operating Revenue and Support Over Expenses	(580,410)	193,453	(386,957)	698,992	312,035
NONOPERATING ACTIVITIES					
Net change in beneficial interest in assets held by others	-	107,460	107,460	-	107,460
Net realized and unrealized gains on investments	-	1,094,601	1,094,601	-	1,094,601
Board authorized transfers to endowment	(250,000)	250,000	-	-	-
Board authorized transfers to operations	893,267	(893,267)	-	-	-
Total Nonoperating Activities	643,267	558,794	1,202,061	-	1,202,061
Change in Net Assets	62,857	752,247	815,104	698,992	1,514,096
NET ASSETS					
Beginning of year	4,900,994	8,284,963	13,185,957	215,333	13,401,290
End of year	$ 4,963,851	$ 9,037,210	$ 14,001,061	$ 914,325	$ 14,915,386

See notes to financial statements

Domus Kids, Inc.

Statement of Activities

	Year Ended June 30, 2023				
	Without Donor Restrictions				
	Undesignated	Board Designated	Total	With Donor Restrictions	Total
REVENUE AND SUPPORT					
Contributions	$ 2,444,438	$ -	$ 2,444,438	$ -	$ 2,444,438
Fee for service government grants and contracts	1,885,759	-	1,885,759	-	1,885,759
Foundation grants	2,287,029	-	2,287,029	211,612	2,498,641
Special events (net of direct donor benefit expenses of $177,678)	758,138	-	758,138	-	758,138
In-kind rent and support	131,450	-	131,450	-	131,450
Investment income, net	-	181,129	181,129	-	181,129
Income from beneficial interest in assets held by others	8,024	(8,024)	-	-	-
Rental income	3,725	-	3,725	-	3,725
Other grants and miscellaneous income	146,973	-	146,973	-	146,973
Net assets released from restrictions	131,773	-	131,773	(131,773)	-
Total Operating Revenue and Support	7,797,309	173,105	7,970,414	79,839	8,050,253
EXPENSES					
Program services	6,961,716	-	6,961,716	-	6,961,716
Management and general	1,062,163	-	1,062,163	-	1,062,163
Fundraising	616,150	-	616,150	-	616,150
Total Expenses	8,640,029	-	8,640,029	-	8,640,029
Excess (Deficit) of Operating Revenue and Support Over Expenses	(842,720)	173,105	(669,615)	79,839	(589,776)
NONOPERATING ACTIVITIES					
Gain on sale of real property	-	300	300	-	300
Net change in beneficial interest in assets held by others	-	82,440	82,440	-	82,440
Net realized and unrealized gains on investments	-	631,588	631,588	-	631,588
Board authorized transfers to operations	941,976	(941,976)	-	-	-
Total Nonoperating Activities	941,976	(227,648)	714,328	-	714,328
Change in Net Assets	99,256	(54,543)	44,713	79,839	124,552
NET ASSETS					
Beginning of year	4,801,738	8,339,506	13,141,244	135,494	13,276,738
End of year	$ 4,900,994	$ 8,284,963	$ 13,185,957	$ 215,333	$ 13,401,290

See notes to financial statements

Domus Kids, Inc.

Statement of Functional Expenses

Year Ended June 30, 2024

	Program Services							
	School Engagement	Workforce Development	Services	Total Program Services	Management and General	Fundraising	Direct Donor Benefits	Total Expenses
Personnel costs	$ 1,540,041	$ 1,022,846	$ 3,479,345	$ 6,042,232	$ 730,337	$ 534,320	$ -	$ 7,306,889
Direct youth services	319,641	176,961	486,092	982,694	-	-	-	982,694
Professional and consulting fees	36,627	31,696	430,816	499,139	38,567	57,785	40,961	636,452
Office related	24,651	14,288	84,720	123,659	76,794	11,917	17,935	230,305
Insurance	29,087	18,312	66,861	114,260	21,546	13,183	-	148,989
Transportation	33,699	39,369	46,113	119,181	28,296	-	-	147,477
Depreciation and amortization	24,146	24,146	24,146	72,438	24,146	-	-	96,584
Venues, food and other event costs	-	-	-	-	-	-	92,297	92,297
Facilities costs	2,353	12,242	24,649	39,244	37,537	882	-	77,663
Other program expenses	16,509	14,674	25,017	56,200	-	186	-	56,386
Staff development	1,496	3,052	11,043	15,591	1,158	22	-	16,771
	2,028,250	1,357,586	4,678,802	8,064,638	958,381	618,295	151,193	9,792,507
Less: Direct donor benefit expenses	-	-	-	-	-	-	(151,193)	(151,193)
Total Expenses	$ 2,028,250	$ 1,357,586	$ 4,678,802	$ 8,064,638	$ 958,381	$ 618,295	$ -	$ 9,641,314

See notes to financial statements

Domus Kids, Inc.

Statement of Functional Expenses

	Year Ended June 30, 2023							
	Program Services							
	School Engagement	Workforce Development	Services	Total Program Services	Management and General	Fundraising	Direct Donor Benefits	Total Expenses
Personnel costs	$ 1,398,919	$ 845,154	$ 3,101,759	$ 5,345,832	$ 788,816	$ 447,758	$ -	$ 6,582,406
Direct youth services	302,731	118,912	448,440	870,083	-	-	-	870,083
Professional and consulting fees	34,305	9,809	228,513	272,627	42,040	104,303	31,018	449,988
Office related	30,550	17,666	89,199	137,415	68,241	47,996	26,241	279,893
Insurance	30,517	16,602	68,153	115,272	21,373	13,928	-	150,573
Transportation	24,923	20,489	22,039	67,451	68,720	-	39	136,210
Depreciation and amortization	37,621	37,621	37,621	112,863	37,621	-	-	150,484
Venues, food and other event costs	-	-	-	-	-	-	119,407	119,407
Facilities costs	-	15,529	15,000	30,529	34,147	-	-	64,676
Other program expenses	-	-	-	-	-	1,070	973	2,043
Staff development	937	977	7,730	9,644	1,205	1,095	-	11,944
	1,860,503	1,082,759	4,018,454	6,961,716	1,062,163	616,150	177,678	8,817,707
Less: Direct donor benefit expenses	-	-	-	-	-	-	(177,678)	(177,678)
Total Expenses	$ 1,860,503	$ 1,082,759	$ 4,018,454	$ 6,961,716	$ 1,062,163	$ 616,150	$ -	$ 8,640,029

See notes to financial statements

Domus Kids, Inc.

Statements of Cash Flows

	Year Ended June 30, 2024	Year Ended June 30, 2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 1,514,096	$ 124,552
Adjustments to reconcile change in net assets to net cash from operating activities		
Change in beneficial interest in assets held by others	(114,193)	(90,464)
Realized and unrealized gain on investments	(1,094,601)	(631,588)
Depreciation and amortization	96,584	150,484
Gain on sale of property and equipment	-	(300)
Changes in operating assets and liabilities		
Accounts receivable	(128,110)	(187,925)
Contributions receivable	140,455	(260,787)
Other receivables	(1,970)	(137,860)
Employee Retention Credit receivable	-	1,328,204
Prepaid expenses	81,243	(136,649)
Accounts payable and accrued expenses	113,517	(104,760)
Accrued payroll and related expenses	(74,631)	80,167
Deferred grant revenue	36,819	-
Net Cash from Operating Activities	569,209	133,074
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of property and equipment	-	300
Purchases of property and equipment	(117,691)	(69,059)
Proceeds from sale and maturities of investments	2,328,849	100,000
Purchase of investments	(2,269,420)	(1,345,367)
Net distributions from beneficial interest in assets held by others	55,403	67,271
Net Cash from Investing Activities	(2,859)	(1,246,855)
Net Change in Cash and Cash Equivalents	566,350	(1,113,781)
CASH AND CASH EQUIVALENTS		
Beginning of year	2,822,429	3,936,210
End of year	$ 3,388,779	$ 2,822,429

See notes to financial statements

1. Organization

Domus Kids, Inc. ("Domus") is a not-for-profit organization serving children and families through a variety of programs within the Fairfield and Hartford County communities. Domus provided services to over 1,300 young adults (unaudited) during the year ended June 30, 2024.

Program Services – Domus provides the following services:

School Engagement

Domus Knights – The Domus Knights program was launched in the fall of 2017 at Stamford High School to engage disengaged high school youth in intensive interpersonal relationships in order to help them acquire the social and emotional skills, attitudes and habits needed to graduate high school and be ready, willing, and able to succeed in their post-secondary environment.

Domus Vikings – The Domus Vikings program was launched in the October 2020 at West Hill High School to engage disengaged high school youth in intensive interpersonal relationships in order to help them acquire the social and emotional skills, attitudes, and habits needed to graduate high school and be ready, willing, and able to succeed in their post-secondary environment.

Workforce Development

Domus Works (Work & Learn Day) – Domus Works is a youth employment program comprised of several youth-run businesses. Working alongside professionals, youth are paid while they learn vital hard and soft skills which help them get and keep jobs. The program's target population is Stamford youth aged 17 to 25 at high risk for adult unemployment and/or justice system involvement. Businesses include bike repair, small engine repair, culinary, nail-hair salon and woodworking.

Invictus (Pre-release/Re-entry Program) – The Invictus, pre-release/re-entry program works with youth six months before release from incarceration and up to a year after to help them prepare for and gain employment, in order to ensure a successful transition back to the community.

Services

Middle School Family Advocates – The Middle School Family Advocates help disengaged high school students and their families in intensive interpersonal relationships in order to address social, emotional, and life challenges to reduce their impact on school-day learning. Family Advocates started working in the Stamford Public Schools in 2010. The schools currently include Turn of River, Dolan, Rippowam and Cloonan.

Drop-in Center – The Domus Drop-in Center is a program dedicated to enriching the youth of the community. The program offers culinary, sports, dance and step teams, and other engaging activities for youth participation.

1. Organization *(continued)*

Program Services (continued)

Services (continued)

Here-To-Help – The H2H program is a collective impact program that helps students and families access the school and community resources and information needed to ensure students succeed as they re-engage in school post pandemic. Partners include the Stamford Public Schools, Family Centers, and other nonprofits. Domus works with middle and high school students and families for between 3 and 18 months, providing interventions and support to get them back on track in school. These interventions connect students with community resources and/or reconnect them to school. Domus conducts intensive community outreach (including home visits) to determine if these students moved, need adult education, or need to be re-engaged in school.

Hartford Juvenile Detention Center Program – The HJDC Program is a ten-month academic enrichment program conducted at the Hartford Detention Center through a contract with Hartford Board of Education who funds the program. Staff work with youth detained at HJDC prior to sentencing or after sentencing but before assignment to a correctional facility on academic, social, and emotional skill building and enrichment.

After-School Programming at Toquam, Turn of River and KT Murphy – Domus operates after-school programs at the Toquam Magnet Elementary School, Turn of River Middle School and KT Murphy Elementary School in Stamford. These programs offer a diverse array of recreational and academic enrichment programming, providing a safe space for over 100 students at each school to build new skills, improve their academic outcomes, and build relationships with caring adults.

Juvenile Review Board – The Juvenile Review Board ("JRB") program offers first-time misdemeanor offenders an alternative to the juvenile justice system.

Project New Hope Street Outreach Program – The Project New Hope program engages high-risk youth who are on the path to/or are already engaged in violence and/or gang activity.

Bridgeport and Hartford Juvenile Detention Center Summer Programs – The Bridgeport Juvenile Detention Center ("BJDC") and Harford Juvenile Detention Center ("HJDC") Summer Programs are summer academic enrichment programs conducted at BJDC and HJDC through a contract with the State Court Support Services Division, who funds the program. Staff work with youth detained at BJDC and HJDC prior to sentencing or after sentencing but before assignment to a correctional facility on academic, social, and emotional skill building and enrichment.

Work & Learn After School – Work & Learn After School is an after-school enrichment program for high school students providing them with skills they need to obtain their first job. This program operates for 11 weeks, and the time is split between hands on skills learning and classroom instruction.

2. Summary of Significant Accounting Policies

Basis of Presentation and Use of Estimates

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP"), which requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates. Some of the more significant estimates required to be made by management include the allowance for uncollectible receivables and allocation of certain functional expenses.

Change in Accounting Policy

In June 2016, the Financial Accounting Standards Board ("FASB") issued an accounting pronouncement related to the measurement of credit losses on financial instruments. This pronouncement and subsequently issued Accounting Standards Updates ("ASU'"s), clarified certain provisions of the new guidance, changed the incurred loss model for most financial assets and required the of use of an "expected loss" model for instruments measured at amortized cost. Under this model, entities are required to estimate the lifetime expected credit losses on such instruments and record an allowance to offset the amortized cost basis of the financial asset, resulting in a net presentation of the amount expected to be collected on the financial asset. The adoption of this guidance on July 1, 2023 expanded Domus' required disclosures for its expected credit losses for receivables, but did not have a material effect on its financial statements.

Net Asset Presentation

Net assets of Domus are classified based on the presence or absence of donor-imposed restrictions. Net assets are comprised of two groups as follows:

Net Assets Without Donor Restrictions – Amounts that are not subject to usage restrictions based on donor-imposed requirements. This class also includes assets previously restricted where restrictions have expired or been met. This category may also include amounts designated by the Board of Directors.

Net Assets With Donor Restrictions – Assets subject to usage limitations based on donor-imposed or grantor restrictions. These restrictions may be temporary or may be based on a particular use. Restrictions may be met by the passage of time or by actions of Domus. Certain restrictions may require the assets to be maintained in perpetuity.

Cash and Cash Equivalents

Cash and cash equivalents consist of cash on deposit and short-term investments having maturities of three months or less at the time of purchase, excluding cash held in investment accounts.

2. Summary of Significant Accounting Policies *(continued)*

Receivables and Allowance for Credit Losses

Prior to July 1, 2023, receivables were recorded at the amount invoiced less an allowance for doubtful accounts. The net amount of trade, unbilled and other receivables, and corresponding allowance for doubtful accounts were presented on the statements of financial position. These receivable balances were assessed at every reporting date for collectability and an allowance was recorded if the receivable was considered uncollectible. At June 30, 2023, management determined that an allowance for doubtful accounts was not necessary.

Subsequent to July 1, 2023, receivables are recorded at amortized cost, less an allowance for credit losses that are not expected to be recovered. Domus maintains allowances for credit losses resulting from the expected failure or inability of its customers to make its required payments. Domus recognizes the allowance for credit losses at inception and reassesses at every reporting date based on the asset's expected collectability. The allowance is based on multiple factors including historical experience with bad debts, the credit quality of the customer base, the aging of such receivables and current macroeconomic conditions, as well as expectations of conditions in the future, if applicable. Domus' allowance for credit losses is based on the assessment of the collectability of assets pooled together with similar risk characteristics.

Domus records a provision for expected credit losses using an aging schedule approach. Expected credit losses are determined on the basis of how long a receivable has been outstanding. At each reporting period, Domus assesses whether financial assets in a pool continue to display similar risk characteristics. If particular receivables no longer display risk characteristics that are similar to those of the receivables in the pool, Domus may determine that it needs to move those receivables to a different pool or perform an individual assessment of expected credit losses for those specific receivables. Domus' receivables are short term in nature and are written off only when all collection attempts have failed. If any recoveries are made from any accounts previously written off, they will be recognized in income or as an offset to credit loss expense in the year of recovery. In accordance with Domus' accounting policy election, the total amount of write-offs was immaterial to the financial statements for the year ended June 30, 2024. At June 30, 2024, the allowance for credit losses was not material.

Property and Equipment

Property and equipment is stated at cost, or, if donated, at fair value at the date of donation. Depreciation of property and equipment is provided using the straight-line method over the estimated useful lives, which are generally between three and twenty-seven and a half years. Purchases or donations of property and equipment of less than $5,000 are generally expensed.

2. Summary of Significant Accounting Policies *(continued)*

Impairment or Disposal of Long-lived Assets

U.S. GAAP requires that long-lived assets and certain identifiable intangible assets be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of the long-lived assets is measured by a comparison of the carrying amount of the assets to future undiscounted net cash flows expected to be generated by the assets. There was no impairment expense recorded during the years ended June 30, 2024 and 2023.

Fair Value Measurements

Domus follows U.S. GAAP guidance on *Fair Value Measurements* which defines fair value and establishes a fair value hierarchy organized into three levels based upon the input assumptions used in pricing assets. Level 1 inputs have the highest reliability and are related to assets with unadjusted quoted prices in active markets. Level 2 inputs relate to assets with other than quoted prices in active markets which may include quoted prices for similar assets or liabilities or other inputs which can be corroborated by observable market data. Level 3 inputs are unobservable inputs and are used to the extent that observable inputs do not exist.

The valuation methodologies used for assets measured at fair value on a recurring basis is as follows:

Money market funds - Valued at the quoted net asset value of shares held by Domus at year end.

Mutual funds - Valued at the quoted net asset value of shares reported in the active market in which the funds are traded at year end.

Government securities - Valued at the quoted net asset value of shares reported in the active market in which the securities are traded at year end.

Corporate bonds - Valued at the closing price reported on the active market on which the individual securities are traded. If prices in active markets are not available, government obligations and corporate bonds are valued based on yields currently available on comparable securities of issues with similar credit ratings.

There have been no changes to the methodologies used at June 30, 2024 and 2023.

Beneficial Interest in Assets Held by Others

Beneficial interest in assets held by others represents investments held by the Fairfield County Community Foundation, Inc. ("FCCF") on behalf of Domus, which are recorded as net assets without donor restrictions. The beneficial interest in assets held by others is reported at estimated fair value in the statements of financial position.

2. Summary of Significant Accounting Policies *(continued)*

Investments and Investment Income

Investments are reported at fair value in the statements of financial position. Purchases and sales of securities are recorded on the trade date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Realized and unrealized gains include Domus' gains and losses on investments bought and sold as well as those held during the year are included in the determination of net assets. Domus' Investment Committee determines Domus' valuation policies and procedures. The Committee utilized information provided by the investment brokers and foundations with which investments are held to value investments.

Revenue from Contracts with Customers

Domus recognizes revenue from contracts with customers in an amount that reflects the consideration that is expected to be received for goods or services when its performance obligations are satisfied by transferring control of those promised goods or services to its customers. Revenue for Domus is applied through the following five-step process:

1. Identify the contract(s) with a customer.
2. Identify the performance obligation in the contract.
3. Determine the transaction price.
4. Allocate the transaction price to the performance obligations in the contract.
5. Recognize revenue when (or as) the entity satisfies a performance obligation.

Domus disaggregates revenue from contracts with customers by distinguishing between fee for service government grants and contracts from other sources of revenue. This source of revenue represents program service revenue, which can generally be classified as revenue for customer services. Program service revenue is derived from providing the services detailed in Note 1 to the financial statements. Program service revenue is reported at the amount that reflects the consideration to which Domus expects to be entitled in exchange for providing these services. These amounts are due primarily from governmental agencies and other third-party payors. At July 1, 2022, accounts receivable was $246,944.

Domus recognizes revenue as its performance obligations are completed. The performance obligations are satisfied as the individuals served simultaneously receives and consumes the benefits of the services provided. Revenue generated from fee for service government grants and contracts are typically billed on a monthly basis.

Special event revenue is derived primarily from the sales of tickets and sponsorships related to each event. The fees are recognized as revenue at a point in time, typically, when the event occurs.

2. Summary of Significant Accounting Policies *(continued)*

Revenue from Contracts with Customers (continued)

<u>*Practical Expedients*</u>

Customer payment terms are typically less than one year and as such, Domus has applied the practical expedient to exclude consideration of significant financing components from the determination of the transaction price. If taxes are collected from customers and remitted to governmental authorities, they are excluded from net sales. Costs to obtain a contract are generally immaterial, but Domus has elected the practical expedient to expense these costs as incurred if the amortization period of the capitalized cost would be one year or less. As permitted by the guidance, Domus has applied a portfolio approach to evaluating the customer's ability to pay, rather than evaluating each customer's ability to pay separately.

Contributions and Grants

Contributions, including unconditional promises to give, are reported as revenues in the period received. Unconditional promises to give that are due beyond one year are discounted to reflect the present value of future cash flows using a risk adjusted discount rate assigned in the year the respective pledge originates. Amortization of the discount is recorded as additional contribution revenue in accordance with donor-imposed restrictions, if any. Conditional promises to give are recognized when the conditions upon which they depend have been substantially met. Revenue from unconditional promises to give are included in the lines contributions and foundations grants in the June 30, 2024 and 2023, statements of activities.

Contributions also include funds received for government grants and contracts that are based on cost-reimbursement and are considered conditional contributions until allowable expenditures are incurred. Accordingly, revenue is recognized as the allowable costs are incurred. Funds received for government grants and contracts that are not yet expended would be reflected as a liability until expended or returned to the funding source. At June 30, 2024 and 2023, deferred grant revenue totaled $36,819 and $0.

Contributions that the donor requires to be used to acquire long-lived assets (e.g., building improvements, furniture, fixtures and equipment) are reported as with donor restrictions. Domus reflects the expiration of the donor-imposed restriction when long-lived assets have been placed in service, at which time net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

2. Summary of Significant Accounting Policies *(continued)*

Contributed Goods and Services

Donated goods and services are recognized as contributions if they either: 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 Domus if not donated. Numerous volunteers have donated time to Domus' programs. However, the general volunteer services did not meet the criteria for recognition in the financial statements for the years ended June 30, 2024 and 2023.

Functional Expenses

For financial reporting in accordance with U.S. GAAP, Domus allocates its expenses on a functional basis among its program and support services. Expenses that can be specifically identified with a program or support service are allocated directly according to their natural classifications. Expenses that are common to several functions are allocated based on estimates made by management using a salary-weighted method and/or facility square footage, as applicable. Allocated expenses include personnel costs, direct youth services, professional fees, facilities costs, depreciation and amortization, insurance, other program expenses, transportation, and staff development.

For required reporting to governmental agencies and other grantors, expenses are allocated based on the specific terms of the application regulations and/or grant agreement. These expense allocations may be different than those used in preparing these financial statements.

Income Taxes

Domus is generally exempt from income tax under Section 501(c)(3) of the Internal Revenue Code. Domus recognizes the effect of income tax positions only if those positions are more likely than not to be sustained. Management has determined that Domus had no uncertain tax positions that would require financial statement recognition or disclosure. Domus is no longer subject to examinations by the applicable taxing jurisdictions for periods prior to July 1, 2021.

Measure of Operations

Domus has elected to include an operating measure in its statements of activities titled *excess (deficit) of operating revenue and support over expenses.* The measure of operations includes all grants, contributions and other support, revenue and expenses with the exception of realized and unrealized gains and losses from its investments and beneficial interest in assets held by others. Significant, non-routine contributions designated by the board at the time of receipt as an asset to be held for long-term investment are also reported outside of the measure of operation.

3. Liquidity and Availability of Financial Assets

Domus structures its financial assets to be available as its general expenditures, liabilities and other obligations come due. To help manage liquidity needs, Domus may use the board reserves noted in the table below for operations.

The following table reflects Domus available financial assets at June 30, 2024 and 2023, which exclude amounts not available for general use within one year. Amounts not available for use within one year include financial assets with donor restrictions as well as amounts set aside by the Board of Directors for operating and other reserves that could be drawn upon if the Board of Directors approves such action.

	2024	2023
Cash and cash equivalents	$ 3,388,779	$2,822,429
Accounts receivable	562,979	434,869
Contributions receivable	183,832	324,287
Other receivables	175,847	173,877
Investments	10,744,969	8,381,948
Total Financial Assets Available Within One Year	15,056,406	12,137,410
Less Amounts Unavailable for General Expenditures:		
Subject to time and purpose restrictions	(914,325)	(215,333)
Board designated funds	(9,037,210)	(8,284,963)
Total Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	$ 5,104,871	$3,637,114

4. Concentration of Risk

Financial instruments that potentially subject Domus to significant concentrations of credit risk consist principally of cash and cash equivalents, investments and governmental grants.

Domus maintains cash and cash equivalent balances with financial institutions. Accounts at these institutions are insured by the Federal Deposit Insurance Corporation ("FDIC"). From time to time, the Company's balances may exceed these limits. At June 30, 2024 and 2023, Domus' uninsured bank balances totaled $3,139,587 and $2,571,676, and such balances were all with one bank.

Domus' investments consist of money market funds, major index mutual funds, municipal and corporate bonds, and a U.S. Treasury note. The money market funds are not protected by federal depository insurance. The value of the U.S. Treasury note is subject to fluctuations due to general market conditions and interest rates.

A significant portion of Domus' support and revenue is derived from government sources. As with all government funding, this funding may be subject to reduction or termination in future years. Any significant reduction in these grants could have a negative impact on Domus' program services. Domus received approximately 30% and 24% of its revenue and support from government sources for the years ended June 30, 2024 and 2023.

5. Investments

Investments, measured at fair value using Level 1 and Level 2 inputs grouped by the fair value hierarchy, consisted of the following at June 30:

	2024	2023
Level 1		
Money market funds	$ 318,033	$ 278,674
Major index mutual funds	5,620,341	4,542,645
Goverment securities	1,338,363	994,590
Municipal bonds	304,774	297,537
	7,581,511	6,113,446
Level 2		
Corporate bonds	3,126,291	2,238,089
Total Investments at Fair Value	10,707,802	8,351,535
Cash equivalents	37,167	30,413
Total Investments	$10,744,969	$ 8,381,948

During fiscal year 2024, Domus established an investment account specifically for operating funds. At June 30, 2024, the operating funds investment account balance is $1,348,364 and consists of government securities of $1,338,363 and cash equivalents of $10,001. These amounts are included in the table above under the corresponding captions. The remaining balance of $9,396,605 in the investment account as of June 30, 2024 is primarily classified as board designated endowment funds (see Note 11).

6. Beneficial Interest in Assets Held By Others

The beneficial interest in assets held by others consists of assets transferred to FCCF for investment on behalf of Domus. This beneficial interest is valued using Level 3 inputs. In accordance with the spending policy of FCCF, up to 4% of the fund value for 2024 and 2023 is available for annual distribution for and to Domus. In addition, the agreement allows for release of funds in excess of the FCCF's spending policy when requested and approved by the Domus Executive Committee to meet working capital, program support and emergency needs and other unforeseen circumstances. Any such release of funds in excess of the FCCF's spending policy must also be approved by FCCF. In May 2024, full withdrawal of Domus funds from FCCF was approved through board resolution, and FCCF also approved the withdrawal. The residual balance of $24,506 at June 30, 2024, represents accrued interest and was subsequently revived by Domus in October 2024.

6. Beneficial Interest in Assets Held By Others *(continued)*

Changes in the beneficial interest in assets held by others for the years ended June 30, 2024 and 2023, is as follows:

Beginning balance July 1, 2022	$ 1,270,372
Distributions	(67,271)
Appreciation and investment income, net of fees	90,464
Ending balance June 30, 2023	1,293,565
Distributions	(55,403)
Appreciation and investment income, net of fees	114,193
Withdrawal of funds	(1,327,849)
Ending balance June 30, 2024	$ 24,506

7. Property and Equipment

Property and equipment consisted of the following at June 30:

	Estimated Useful Life	2024	2023
Building and improvements	27.5 yrs	$ 26,510	$ 8,465
Leasehold improvements	3-5 yrs	193,918	193,918
Furniture and fixtures	5-7 yrs	145,591	145,591
Vehicles and school bus	5 yrs	555,251	511,210
Computer and office equipment	5-15 yrs	368,341	312,737
Software	3 yrs	308,078	308,078
		1,597,689	1,479,999
Accumulated depreciation and amortization		(1,343,884)	(1,247,301)
Property and Equipment, net		$ 253,805	$ 232,698

8. Line of Credit

Domus has an available line of credit of $500,000 that expires on March 1, 2025. Borrowings were due on demand and were collateralized by substantially all of the assets of Domus. The interest rate at year-end was equal to the Prime Rate plus 0.5%. There were no outstanding borrowings on this line of credit as of June 30, 2024 and 2023. The agreement also included various restrictions and financial covenants of which Domus was in compliance.

9. Employee Retention Credit

During the year ended June 30, 2022, Domus qualified for the Employee Retention Credit ("ERC") which is a refundable payroll tax credit for employers who had operations fully or partially suspended due to orders from a governmental authority or whose revenues decreased by a specified threshold. When eligible, an entity can claim a refund in excess of the payroll taxes paid based upon the amount of qualified wages and health insurance paid. Because the amount of the credit is in excess of the payroll taxes paid, the ERC is considered a conditional government grant. Accordingly, Domus has elected to follow the guidance in ASC 958-605 in which conditional government grants are recognized in income as conditions are met. Domus recognized ERC of $1,328,204 for year ended June 30, 2022. The ERC receivable of $1,328,204 at June 30, 2022, plus interest of $112,843, was collected in May 2023. The ERC is subject to audit by the Internal Revenue Service through 2027.

10. Leases

Domus and the City of Stamford had an agreement for the lease of a building in Stamford, Connecticut to host Trailblazers Academy and for corporate office space. The lease term was for a five-year period through June 30, 2014, with four consecutive five-year renewal terms at the City's discretion. The City approved the first of the four five-year extensions. The lease agreement allowed Domus to use approximately 78,300 square feet of space for Trailblazers Academy and administrative offices for $1 annually in addition to paying for utilities and repair and maintenance costs.

Following the closure of Trailblazers Academy at the end of fiscal year 2019, the lease agreement was effectively terminated, and Domus was required to pay rent in the amount of $55,000 for use of the 5,100 square feet office space during fiscal years 2021 and 2022. While Domus is currently utilizing this corporate office space, there is not a long-term agreement in place as of June 30, 2024.

Domus also has a month-to-month lease with the City of Stamford for additional office space. Lease payments are $1 per year. Domus has recorded the estimated fair market value of this lease, based on comparable rents, of $18,000 and $20,100 as in-kind rent for the years ended June 30, 2024 and 2023. Rent expense under this operating lease totaled $18,000 and $20,100 for the years ended June 30, 2024 and 2023.

11. Board Designated Endowment

Domus has board-designated funds of approximately $9,037,000 and $8,285,000 at June 30, 2024 and 2023. The purpose of the board-designated funds is to provide long-term support for Domus' charitable programs (the "Endowment Funds"). Net assets associated with the Endowment Funds are classified and reported based upon the existence or absence of donor-imposed restrictions. In classifying such funds, the Board looks to the explicit directions of the donor, where applicable, and the laws and regulations of the State of Connecticut.

11. Board Designated Endowment *(continued)*

The Board has interpreted the Connecticut Uniform Prudent Management of Institutional Funds Act ("CUPMIFA") as requiring the preservation of the fair value of the original gifts as of the gift date of the donor-restricted Endowment Funds, as applicable, absent explicit donor stipulations to the contrary. As a result of this interpretation, Domus classifies as donor designated endowment funds held in perpetuity (a) the original value of gifts donated to the endowment, (b) the original value of subsequent gifts to the endowment, and (c) accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. In accordance with CUPMIFA, the Domus considers the specified factors in making a determination to appropriate or accumulate donor-restricted endowment funds. There were no donor-restricted endowment funds at June 30, 2024 and 2023.

Investment Return Objectives, Risk Parameters and Strategies - Domus has investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its Endowment Funds while also maintaining the purchasing power of those endowment assets. Domus' investment goals are to meet payout requirements calculated in accordance with the established spending rule, to provide sufficient liquidity to meet distribution requirements and to achieve successful investment performance using "total return" as the accepted measurement. Domus' investment strategy is to highly diversify its portfolio in order to minimize volatility and increase returns over time. The asset allocation seeks to balance the relative percentage invested in equity securities, fixed income, money market instruments and other financial instruments.

Spending Policy - Domus has a policy of approving for distribution each year 5% of its Endowment Fund's fair value. Absent the need for a larger distribution to fund operations in a given year, Domus expects the current spending policy to allow its Endowment Funds to grow at a nominal average rate approximately equal to inflation. This is consistent with Domus' objective of maintaining the purchasing power of the endowment assets as well as providing additional real growth through new funds and investment return.

A rollforward of the board designated endowment is as follows:

Board designated net assets, July 1, 2022	$ 8,339,506
Investment related gains, net	887,133
Board authorized transfers	(941,976)
Other	300
Board designated net assets, June 30, 2023	8,284,963
Investment related gains, net	1,395,514
Board authorized transfers	(643,267)
Board designated net assets, June 30, 2024	$ 9,037,210

12. Net Assets With Donor Restrictions

Net assets with donor restrictions consisted of the following at June 30:

	2024	2023
Programs		
Child Trends Consulting Work	$ 380,555	$ -
Domus Works	250,000	-
Juvenile Review Board	100,000	50,205
MDRC	91,616	91,616
Holiday Fund	64,154	66,071
Golf Event	28,000	-
Staff Wellness	-	7,441
Total Net Assets with Donor Restrictions	$ 914,325	$ 215,333

Net assets released from donor restrictions consisted of the following during the years ended June 30:

	2024	2023
Programs		
Holiday Fund	$ 66,071	$ 69,365
Juvenile Review Board	50,205	-
Staff Wellness	7,441	31,481
COVID-19 Grants	-	26,577
Lion's Den - Mighty Mites	-	4,350
Net Assets Released From Restrictions	$ 123,717	$ 131,773

13. In-Kind Rent and Support

In-kind rent and support recorded at estimated fair value was as follows for years ended June 30:

	2024	2023
Included in Revenue and Support:		
Donated supplies	$ 25,008	$ 111,350
Office space	18,000	20,100
	$ 43,008	$ 131,450
Included in Functional Expenses:		
Direct youth services	$ 25,008	$ 111,350
Facilities costs	18,000	20,100
	$ 43,008	$ 131,450

13. In-Kind Rent and Support *(continued)*

Domus recognized contributed nonfinancial assets within revenue, including contributed supplies and office space. Unless otherwise noted, contributed nonfinancial assets did not have donor-imposed restrictions. The contributed supplies were utilized in general and administrative activities. The donated supplies were valued at the current market value at the time of the donation for the same or similar goods. The contributed office space was utilized in services for the program Project New Hope. The contributed office space was valued as described in Note 10.

14. Retirement Plan

Domus maintains a defined contribution retirement plan under Section 403(b) of the Internal Revenue Code. All employees over 21 years of age, who work a minimum of 1,000 hours per year, become eligible to participate immediately upon hire. Employees may make optional contributions to the plan on a tax-deferred basis up to the maximum amount allowed by the Internal Revenue Service. Domus matches up to 4% of each eligible employee's compensation following one year of service for employees who contributed to the plan. Domus' contributions to the plan were $123,534 and $124,648 for the years ended June 30, 2024 and 2023.

15. Subsequent Events

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through the date the financial statements were available to be issued, which date is January 16, 2025.

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