

**FLORIDA COALITION AGAINST DOMESTIC  
VIOLENCE, INC. AND AFFILIATE**

**CONSOLIDATED FINANCIAL STATEMENTS**

**JUNE 30, 2016**

**FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC. AND AFFILIATE**  
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**JUNE 30, 2016**

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors,  
Florida Coalition Against Domestic Violence, Inc. and Affiliate:

### **Report on the Consolidated Financial Statements**

We have audited the accompanying consolidated financial statements of Florida Coalition Against Domestic Violence, Inc. and affiliate, which comprise the statement of financial position as of June 30, 2016, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

### ***Management's Responsibility for the Consolidated Financial Statements***

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

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

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

***Opinion***

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Florida Coalition Against Domestic Violence, Inc. and affiliate as of June 30, 2016, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.650, Rules of the State of Florida, Office of the Auditor General, and is not a required part of the consolidated financial statements. The accompanying additional information presented in the schedules on pages 16 through 18 is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2016 on our consideration of Florida Coalition Against Domestic Violence, Inc. and affiliate's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Florida Coalition Against Domestic Violence, Inc. and affiliate's internal control over financial reporting and compliance.

*James Moore & Co., P.L.C.*

Tallahassee, Florida  
December 9, 2016

**FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC. AND AFFILIATE**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2016**

**ASSETS**

<b>Current assets</b>	
Cash and cash equivalents	\$ 6,772,474
Grants and contracts receivable	2,247,861
Prepaid expenses	75,632
Total current assets	9,095,967
<b>Property and equipment, net</b>	714,775
<b>Other assets</b>	930,764
<b>Total Assets</b>	\$ 10,741,506

**LIABILITIES AND NET ASSETS**

<b>Current liabilities</b>	
Accounts payable and accrued expenses	\$ 5,672,591
Due to grantors	17,536
Deferred revenue	94,689
Current portion of long-term debt	21,404
Total current liabilities	5,806,220
<b>Long-term liabilities</b>	
Deferred compensation payable	930,764
Long-term debt, less current portion	220,896
Total long-term liabilities	1,151,660
<b>Net assets</b>	
Unrestricted:	
Designated by board for reserve	900,000
Designated by board for advocacy	32,864
Undesignated:	
Operations	2,378,287
Net investment in property and equipment	472,475
Total unrestricted net assets	3,783,626
<b>Total Liabilities and Net Assets</b>	\$ 10,741,506

The accompanying notes to consolidated financial statements  
are an integral part of this statement.

**FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC. AND AFFILIATE  
CONSOLIDATED STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2016**

<b>Unrestricted net assets</b>	
<b>Support and revenues</b>	
Grants and contracts	\$ 39,728,062
Membership	287,095
Training	15,940
Contributions	384,033
Interest	24,944
Other	62,087
Total support and revenues	40,502,161
 <b>Expenses</b>	
<b>Program services</b>	
Domestic violence prevention and services	38,190,540
 <b>Administrative services</b>	
	1,785,428
 <b>Foundation</b>	
	98,818
Total expenses	40,074,786
<b>Increase in net assets</b>	427,375
<b>Net assets, beginning of year</b>	3,356,251
<b>Net assets, end of year</b>	\$ 3,783,626

The accompanying notes to consolidated financial statements  
are an integral part of this statement.

**FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC. AND AFFILIATE  
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2016**

	<b>Domestic Violence Prevention and Services</b>	<b>Administrative Services</b>	<b>Foundation</b>	<b>Total</b>
Personnel	\$ 2,480,163	\$ 1,584,882	\$ 25,584	\$ 4,090,629
Travel	543,036	2,354	18,691	564,081
Communication and utilities	276,936	25,098	1,264	303,298
Printing and supplies	402,341	15,393	7,213	424,947
Materials and subcontractors	33,756,499	16,661	6,975	33,780,135
Rent	99,823	1,090	-	100,913
Training and meeting space	107,583	2,103	30,317	140,003
Other	460,434	121,435	8,774	590,643
Depreciation	63,725	16,412	-	80,137
Total expenses	<u>\$ 38,190,540</u>	<u>\$ 1,785,428</u>	<u>\$ 98,818</u>	<u>\$ 40,074,786</u>

The accompanying notes to consolidated financial statements  
are an integral part of this statement.

**FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC. AND AFFILIATE**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2016**

<b>Cash flows from operating activities</b>	
Cash received from grantors and contractors	\$ 40,714,577
Cash paid to employees, vendors and sub-recipients	(39,406,303)
Interest paid	(12,802)
Interest received	24,944
Membership, contributions, and other receipts	749,155
Net cash provided by operating activities	2,069,571
<b>Cash flows from investing activities</b>	
Purchases of property and equipment	(23,301)
<b>Cash flows from financing activities</b>	
Payments of principal on long-term debt	(20,315)
<b>Net increase in cash and cash equivalents</b>	2,025,955
<b>Cash and cash equivalents, beginning of year</b>	4,746,519
<b>Cash and cash equivalents, end of year</b>	\$ 6,772,474
<b>Reconciliation of increase in net assets to net cash provided by operating activities</b>	
Increase in net assets	\$ 427,375
Adjustments to reconcile increase in net assets to net cash provided by operating activities:	
Depreciation	80,137
Decrease in grants and contracts receivable	914,905
Increase in accounts payable and accrued expenses	570,267
Increase in due to grantors	16,834
Decrease in prepaid expenses	5,277
Increase in deferred revenue	54,776
Total adjustments	1,642,196
<b>Net cash provided by operating activities</b>	\$ 2,069,571

The accompanying notes to consolidated financial statements  
are an integral part of this statement.

**FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC. AND AFFILIATE**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2016**

(1) **Summary of Significant Accounting Policies:**

The following is a summary of the more significant accounting policies and practices of Florida Coalition Against Domestic Violence, Inc. and affiliate (the "Organization") which affect significant elements of the accompanying consolidated financial statements:

(a) **Organization and Purpose**—Florida Coalition Against Domestic Violence, Inc. ("FCADV") is a Florida non-profit corporation located in Tallahassee, Florida. The primary purpose of the Organization is to empower women through the elimination of personal and institutional violence and oppression by advocating for social change through non-violence and nondiscriminatory alternatives. Florida Coalition Against Domestic Violence Foundation, Inc. (FCADVF) was formed on November 15, 2011. FCADVF was organized exclusively for charitable purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986 to support FCADV. FCADV and FCADVF share common management.

(b) **Principles of Consolidation**—The consolidated financial statements include the amounts from FCADV and FCADVF. FCADVF is consolidated since FCADV has both an economic interest in and control of FCADVF through management. All significant inter-company transactions and accounts are eliminated.

(c) **Property and Equipment**—Property and equipment acquired by the Organization are considered to be owned by the Organization. However, funding sources may maintain an equitable interest in the property purchased with grant monies as well as the right to determine the use of any proceeds from the sale of these assets. The Federal government has a reversionary interest in those assets purchased with its funds which have a cost of \$5,000 or more and an estimated useful life of at least one year. The State of Florida has a reversionary interest in those assets purchased with its funds which have a cost of \$1,000 or more and an estimated useful life of at least one year.

Property and equipment with a value greater than \$1,000 and an estimated useful life of at least one year are recorded at cost when purchased or at estimated fair value when contributed. Depreciation is computed using the straight-line method over the estimated useful life of the assets, ranging from five to thirty-nine years. Repairs and maintenance, which are not considered improvements and do not extend the useful life of the property and equipment, are expensed as incurred.

(d) **Income Taxes**—The Organization is generally exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Therefore, no provision for income taxes has been made in the accompanying consolidated financial statements. The Organization files income tax returns in the U.S. Federal jurisdiction. The Organization's income tax returns for the past three years are subject to examination by taxing authorities and may change upon examination.

The Organization has reviewed and evaluated the relevant technical merits of each of its tax positions in accordance with accounting principles generally accepted in the United States of America for accounting for uncertainty in income taxes, and determined that there are no uncertain tax positions that would have a material impact on the consolidated financial statements.

**FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC. AND AFFILIATE**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2016**

(1) **Summary of Significant Accounting Policies:** (Continued)

(e) **Cash and Cash Equivalents**—For the purpose of reporting cash flows, cash and cash equivalents include cash on hand, amounts in demand deposits and short-term investments with original maturities of 90 days or less.

(f) **Use of Estimates**—The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

(g) **Basis of Accounting**—The consolidated financial statements have been prepared on the accrual basis of accounting, and accordingly, reflect all significant receivables, payables, and other liabilities.

(h) **Basis of Presentation**—The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

(i) **Contributions**—All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. However, if a restriction is fulfilled in the same time period in which the contribution is received, the Organization reports the support as unrestricted.

(j) **Functional Allocation of Expenses**—The costs of providing the various services and other activities have been summarized on a functional basis in the Consolidated Statement of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

(k) **Accrued Leave**—The Organization compensates its eligible employees for unused vacation leave upon termination of employment. Vacation leave is accrued as earned by eligible employees and recorded as an expense in the period earned.

(l) **Advertising**—Advertising costs are charged to operations as incurred. Advertising costs for the fiscal year ended June 30, 2016 were \$15,242.

**FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC. AND AFFILIATE**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2016**

(1) **Summary of Significant Accounting Policies:** (Continued)

(m) **Grants and Contracts Receivable**—Grants and contracts receivable are stated at the amount management expects to collect from balances outstanding at year-end. Based on management's assessment of the history with grantors and contractors having outstanding balances and current relationships with them, it has concluded that realization losses on balances outstanding at year-end will be immaterial.

(n) **Deferred Revenue**—The Organization records grant/contract receipts as deferred revenue until it is expended for the purpose of the grant/contract, at which time it is recognized as revenue. The balance in deferred revenue at June 30, 2016 represents amounts received under contracts that will be expended in the next fiscal year in accordance with the grant/contract period.

(o) **Revenue Recognition**—The Organization receives all of its grant and contract revenue from Federal, State and local agencies. The Organization recognizes grant/contract revenue (up to the contract ceiling) from its grants/contracts over a period which represents the service period for certain grants/contracts, or to the extent of expenses. Revenue recognition depends on the grant/contract.

(2) **Significant Funding Sources:**

The Organization receives a substantial amount of its funding from the U.S. Department of Health and Human Services, the U.S. Department of Justice and the Florida Department of Children and Families. A significant reduction in the level of this funding, if this were to occur, could have an adverse effect on the Organization's programs and activities.

(3) **Concentrations of Credit Risk:**

The more significant concentrations of credit risk are as follows:

(a) **Demand and Time Deposits**—The Organization maintains demand deposits with one bank. The Organization has no policy requiring collateral, although all demand and time deposits with the bank are Federally insured up to FDIC limits.

(b) **Grants and Contracts Receivable**—The Organization's grants and contracts receivable are for amounts due under grants/contracts with the State of Florida and Federal government agencies. The Organization has no policy requiring collateral or other security to support its grants and contracts receivable.

(4) **Defined Contribution Plan:**

The Organization sponsors a defined contribution pension plan. The Organization contributes a match of 100% to an eligible employee's contribution up to five percent of the eligible employee's annual salary. An eligible employee is an employee who has been employed full time for one year. Contributions to the plan for the year ending June 30, 2016 totaled \$89,805.

**FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC. AND AFFILIATE**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2016**

**(5) Deferred Compensation Plan:**

The Organization has a non-qualified deferred compensation plan for certain members of management. The deferred compensation accounts are shown as both assets and liabilities on the Organization's consolidated financial statements and are available to creditors in the event of the Organization's liquidation. Employer contributions were \$180,000 for the year ended June 30, 2016.

**(6) Property and Equipment:**

The following is a summary of property and equipment at June 30, 2016:

Land and improvements	\$	95,175
Building		623,568
Furniture and equipment		544,599
		1,263,342
Less: accumulated depreciation		548,567
Total		\$ 714,775

**(7) Related Party Transactions and Balances:**

Certain board members of the Organization are also Executive Directors of not-for-profit agencies that are service providers of the Organization. An independent oversight board that receives no compensation or funding from the Organization determines the allocation of Organization funds to all service providers. Service provider Executive Directors in no way make any allocation determinations. Expenses incurred and outstanding payables to these service providers for the year ended June 30, 2016 were \$7,153,363 and \$958,791, respectively. Account receivables due from these service providers for the year ended June 30, 2016 were \$16,604. These transactions were consummated on terms equivalent to those that prevail in arm's-length transactions.

**(8) Long-term Debt:**

Long-term debt consisted of the following at June 30, 2016:

5.0% note payable to bank, payable in monthly installments of \$2,766, including principal and interest, collateralized by a commercial office building, maturing August 2, 2025.	\$	242,300
Less: Current portion		21,404
Long-term debt, less current portion		\$ 220,896

**FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC. AND AFFILIATE**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2016**

(8) **Long-term Debt:** (Continued)

Principal maturities of long-term debt for each of the next five years and in the aggregate are:

<b>Year ending June 30,</b>	<b>Amount</b>
2017	\$ 21,404
2018	22,515
2019	23,683
2020	24,890
2021	26,203
Thereafter	123,605
Total	\$ 242,300

(9) **Matching Requirements:**

The Organization received a portion of its support through grants and contracts. Certain grants and contracts require the Organization to provide specified amounts of matching revenue. For each contract, where applicable, the Organization has met all matching requirements. Also, for each contract that ended on or before June 30, 2016, no obligation remains outstanding to the funding source.

(10) **Contingencies:**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government and the State of Florida. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Organization expects such amounts, if any, to be immaterial.

(11) **Recently Issued Accounting Pronouncements:**

The Financial Accounting Standards Board (FASB) issued new or modifications to, or interpretations of, existing accounting guidance during the year ended June 30, 2016. The Organization has considered the new pronouncements that altered accounting principles generally accepted in the United States of America, and other than as disclosed in the notes to the financial statements below, does not believe that any other new or modified principles will have a material impact on the Organization's reported financial position or operations in the near term.

In May 2014, the FASB issued Accounting Standards Update 2014-09: Revenue from Contracts with Customers, to clarify the principles used to recognize revenue for all entities. The new standard (as amended) is effective for fiscal years beginning after December 15, 2018 and may be adopted early. The Organization is currently evaluating the effect that implementation of the new standard will have on its financial position, results of operations, and cash flows.

**FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC. AND AFFILIATE**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2016**

(11) **Recently Issued Accounting Pronouncements:** (Continued)

In February 2016, the FASB issued Accounting Standards Update 2016-02: Leases (Topic 842), to increase transparency and comparability among organizations by recognizing lease assets and lease liabilities on the Statement of Financial Position and disclosing key information about leasing arrangements. The new standard is effective for fiscal years beginning after December 15, 2019 and may be adopted early. The Organization is currently evaluating the effect that implementation of the new standard will have on its financial position, results of operations, and cash flows.

In August 2016, the FASB issued Accounting Standards Update 2016-14: Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities, to make improvements to the information provided in financial statements and accompanying notes of not-for-profit entities, including net asset classification requirements and the information presented about an entity's liquidity, financial performance, and cash flows. The new standard is effective for fiscal years beginning after December 15, 2017 and may be adopted early. The Organization is currently evaluating the effect that implementation of the new standard will have on its financial position, results of operations, and cash flows.

(12) **Subsequent Events:**

The Organization has evaluated events and transactions for potential recognition or disclosure in the consolidated financial statements through December 9, 2016, the date which the consolidated financial statements were available to be issued. No subsequent events have been recognized or disclosed.

**FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC. AND AFFILIATE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED JUNE 30, 2016**

<u>Federal Grantor/Pass Through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>State CFSA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Pass-Through to Subrecipients</u>	<u>Expenditures</u>
<b>FEDERAL AWARDS</b>					
<b>U.S. Department of Health and Human Services</b>					
Family Violence Prevention and Services/State Domestic Violence Coalitions	93.591	-	G1501FLSDVC	\$ -	\$ 134,455
Child Support Enforcement Demonstrations and Special Projects	93.601	-	CSDG1	-	1,501
Passed through State of Florida Department of Children and Families					
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	-	LN967	2,788,262	4,271,211
Injury Prevention and Control Research and State and Community Based Programs	93.136	-	5US4CE002273-04	63,000	205,258
Injury Prevention and Control Research and State and Community Based Programs	93.136	-	5US4CE002273-03	126,000	290,738
				<u>189,000</u>	<u>495,996</u>
Passed through State of Florida Department of Children and Families					
Temporary Assistance for Needy Families	93.558	-	LN967	7,285,687	7,750,000
<b>U.S. Department of Justice</b>					
State Domestic Violence and Sexual Assault Coalitions	16.556	-	2014-DW-AX-0010	-	26,305
State Domestic Violence and Sexual Assault Coalitions	16.556	-	2012-DW-AX-0015	-	32,434
				<u>-</u>	<u>58,739</u>
Legal Assistance for Victims Grant Program	16.524	-	2013-WL-AX-0021	143,333	155,614
Consolidated And Technical Assistance Grant Program to Address Children and Youth Experiencing Domestic and Sexual Violence and Engage Men and Boys as Allies	16.888	-	2015-CY-AX-0002	-	59,953
Engaging Men in Preventing Sexual Assault, Domestic Violence, Dating Violence, and Stalking Program	16.014	-	2012-WM-AX-K014	53,071	55,712

The accompanying notes to Schedule of Expenditures of Federal Awards and State Financial Assistance is an integral part of this schedule.

**FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC. AND AFFILIATE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED JUNE 30, 2016**

Federal Grantor/Pass Through Grantor/ Program Title	Federal CFDA Number	State CFSA Number	Pass-Through Entity Identifying Number	Pass-Through to Subrecipients	Expenditures
<b>FEDERAL AWARDS (Continued)</b>					
<b>U.S. Department of Justice (Continued)</b>					
Passed through State of Florida Department of Children and Families					
Violence Against Women Formula Grants	16.588	-	LN967	\$ 4,491,334	\$ 6,059,652
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	-	LN967	20,507	208,391
Passed through State of Florida Office of Attorney General					
Crime Victim Assistance	16.575	-	V028-V15308	-	14,604
Crime Victim Assistance	16.575	-	V028-V14308	-	36,681
Crime Victim Assistance	16.575	-	V028-V15197	-	13,046
Crime Victim Assistance	16.575	-	V028-V14197	-	27,039
Crime Victim Assistance	16.575	-	V028-V15307	-	42,951
Crime Victim Assistance	16.575	-	V028-V14307	-	41,668
Crime Victim Assistance	16.575	-	V028-V15283	-	111,494
Crime Victim Assistance	16.575	-	V14283	-	16,084
Crime Victim Assistance	16.575	-	V028-V14306	348,139	348,139
				<u>348,139</u>	<u>651,706</u>
<b>Total Federal Awards</b>				<u>15,319,333</u>	<u>19,902,930</u>
<b>STATE FINANCIAL ASSISTANCE</b>					
<b>Florida Department of Children and Families</b>					
Strong Families Domestic Violence Campaign	-	60.136	LN967	759,285	800,000
Domestic Violence Program	-	60.134	LN967	87,570	789,717
Child Abuse Domestic Violence Training	-	60.139	LN967	4,012,219	4,250,000
<b>Total State Financial Assistance</b>				<u>4,859,074</u>	<u>5,839,717</u>
<b>Total Federal Awards and State Financial Assistance</b>				<u>\$ 20,178,407</u>	<u>\$ 25,742,647</u>

The accompanying notes to Schedule of Expenditures of Federal Awards and State Financial Assistance is an integral part of this schedule.

**FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC. AND AFFILIATE  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE  
FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2016**

**Note 1. Basis of Presentation**

The accompanying schedule of expenditures of Federal awards and State financial assistance includes the Federal awards and State financial assistance of Florida Coalition Against Domestic Violence, Inc. and affiliate under programs of the federal and state government for the year ended June 30, 2016 in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.650, Rules of the State of Florida, Office of the Auditor General. Because the Schedule presents only a selected portion of the operations of Florida Coalition Against Domestic Violence, Inc. and affiliate it is not intended to and does not present the financial position, changes in net assets, or cash flows of Florida Coalition Against Domestic Violence, Inc. and affiliate

**Note 2. Summary of Significant Accounting Policies**

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

**Notes 3. De Minimis Indirect Cost Rate Election**

Florida Coalition Against Domestic Violence, Inc. and affiliate have elected not to use the 10 percent de minimis indirect cost rate as allowed under Uniform Guidance.

**FLORIDA COALITION AGAINST DOMESTIC  
VIOLENCE, INC. AND AFFILIATE  
ADDITIONAL INFORMATION  
JUNE 30, 2016**

**FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC. AND AFFILIATE**  
**CONSOLIDATING STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2016**

	<b>Florida Coalition Against Domestic Violence, Inc.</b>	<b>Florida Coalition Against Domestic Violence Foundation, Inc.</b>	<b>Eliminating Entries</b>	<b>Total</b>
<b><u>ASSETS</u></b>				
<b>Current assets</b>				
Cash and cash equivalents	\$ 5,623,527	\$ 1,148,947	\$ -	\$ 6,772,474
Grants and contracts receivable	2,262,897	10,948	(25,984)	2,247,861
Prepaid expenses	63,467	12,165	-	75,632
Total current assets	<u>7,949,891</u>	<u>1,172,060</u>	<u>(25,984)</u>	<u>9,095,967</u>
<b>Property and equipment, net</b>	700,275	14,500	-	714,775
<b>Other assets</b>	<u>930,764</u>	<u>-</u>	<u>-</u>	<u>930,764</u>
<b>Total Assets</b>	<u>\$ 9,580,930</u>	<u>\$ 1,186,560</u>	<u>\$ (25,984)</u>	<u>\$ 10,741,506</u>
<b><u>LIABILITIES AND NET ASSETS</u></b>				
<b>Current liabilities</b>				
Accounts payable and accrued expenses	\$ 5,671,122	\$ 27,453	\$ (25,984)	\$ 5,672,591
Due to grantors	17,536	-	-	17,536
Deferred revenue	94,689	-	-	94,689
Current portion of long-term debt	21,404	-	-	21,404
Total current liabilities	<u>5,804,751</u>	<u>27,453</u>	<u>(25,984)</u>	<u>5,806,220</u>
<b>Long-term liabilities</b>				
Deferred compensation payable	930,764	-	-	930,764
Long-term debt, less current portion	220,896	-	-	220,896
Total long-term liabilities	<u>1,151,660</u>	<u>-</u>	<u>-</u>	<u>1,151,660</u>
<b>Net assets</b>				
Unrestricted:				
Designated by board for reserve	900,000	-	-	900,000
Designated by board for advocacy	32,864	-	-	32,864
Undesignated:				
Operations	1,233,680	1,144,607	-	2,378,287
Property and equipment, net of related debt	457,975	14,500	-	472,475
Total unrestricted net assets	<u>2,624,519</u>	<u>1,159,107</u>	<u>-</u>	<u>3,783,626</u>
<b>Total Liabilities and Net Assets</b>	<u>\$ 9,580,930</u>	<u>\$ 1,186,560</u>	<u>\$ (25,984)</u>	<u>\$ 10,741,506</u>

See Independent Auditors' Report

**FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC. AND AFFILIATE**  
**CONSOLIDATING STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2016**

	<b>Florida Coalition Against Domestic Violence, Inc.</b>	<b>Florida Coalition Against Domestic Violence Foundation, Inc.</b>	<b>Eliminating Entries</b>	<b>Total</b>
<b>Unrestricted</b>				
<b>Support and revenues</b>				
Grants and contracts	\$ 39,728,062	\$ -	\$ -	\$ 39,728,062
Membership	287,095	-	-	287,095
Training	15,940	-	-	15,940
Contributions	1,796	382,237	-	384,033
Interest	24,494	450	-	24,944
Other	62,087	-	-	62,087
Total support and revenues	<u>40,119,474</u>	<u>382,687</u>	<u>-</u>	<u>40,502,161</u>
<b>Expenses</b>				
Personnel	4,065,045	25,584	-	4,090,629
Travel	545,390	18,691	-	564,081
Communication and utilities	302,034	1,264	-	303,298
Printing and supplies	417,734	7,213	-	424,947
Materials and subcontractors	33,773,160	6,975	-	33,780,135
Rent	100,913	-	-	100,913
Training and meeting space	109,686	30,317	-	140,003
Other	581,869	8,774	-	590,643
Depreciation and amortization	80,137	-	-	80,137
Total expenses	<u>39,975,968</u>	<u>98,818</u>	<u>-</u>	<u>40,074,786</u>
<b>Increase in net assets</b>	<u>143,506</u>	<u>283,869</u>	<u>-</u>	<u>427,375</u>
<b>Net assets, beginning of year</b>	2,481,012	875,239	-	3,356,251
<b>Net assets, end of year</b>	<u>\$ 2,624,518</u>	<u>\$ 1,159,108</u>	<u>\$ -</u>	<u>\$ 3,783,626</u>

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

To the Board of Directors,  
Florida Coalition Against Domestic Violence, Inc. and Affiliate:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the consolidated financial statements of Florida Coalition Against Domestic Violence, Inc. and affiliate (the "Organization"), which comprise the consolidated statement of financial position as of June 30, 2016, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated December 9, 2016.

**Internal Control over Financial Reporting**

In planning and performing our audit of the consolidated financial statements, we considered the Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.

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

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

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## **Compliance and Other Matters**

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

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

James Moore & Co., P.L.C.

Tallahassee, Florida  
December 9, 2016

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND MAJOR STATE PROJECT AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.650, RULES OF THE STATE OF FLORIDA, THE AUDITOR GENERAL**

To the Board of Directors,  
Florida Coalition Against Domestic Violence, Inc. and Affiliate:

**Report on Compliance for Each Major Federal Program and State Project**

We have audited Florida Coalition Against Domestic Violence, Inc. and affiliate's compliance with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* and the requirements described in the *Department of Financial Services' State Projects Compliance Supplement*, that could have a direct and material effect on each of Florida Coalition Against Domestic Violence, Inc. and affiliate's major Federal programs and major State projects for the year ended June 30, 2016. Florida Coalition Against Domestic Violence, Inc. and affiliate's major Federal programs and major State projects are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

**Management's Responsibility**

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

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of Florida Coalition Against Domestic Violence, Inc. and affiliate's major Federal programs and major State projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.650, Rules of the State of Florida, Office of the Auditor General. Those standards, the Uniform Guidance, and Chapter 10.650, Rules of the State of Florida, Office of the Auditor General, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or major state project occurred. An audit includes examining, on a test basis, evidence about Florida Coalition Against Domestic Violence, Inc. and affiliate's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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We believe that our audit provides a reasonable basis for our opinion on compliance for each major Federal program and major State project. However, our audit does not provide a legal determination of the Organization's compliance.

### **Opinion on Each Major Federal Program and Major State Project**

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs and major State projects for the year ended June 30, 2016.

### **Report on Internal Control Over Compliance**

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major Federal program and major State project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major Federal program and major State project and to test and report on internal control over compliance in accordance with the Uniform Guidance, and chapter 10.650 Rules of the State of Florida, Office of the Auditor General but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Federal program and State project on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program and State project will not be prevented, or detected and corrected, on a timely basis.

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a Federal program and State project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.650, Rules of the State of Florida, Office of the Auditor General. Accordingly, this report is not suitable for any other purpose.

*James Moore & Co., P.L.*

Tallahassee, Florida  
December 9, 2016

**FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC. AND AFFILIATE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2016**

**I. Summary of Auditors' Results:**

*Financial Statements*

Type of audit report issued: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ yes      X   no
- Significant deficiencies identified? \_\_\_\_\_ yes      X   none reported

Noncompliance material to financial statements noted? \_\_\_\_\_ yes      X   no

*Federal Awards*

Internal control over major Federal programs:

- Material weakness(es) identified? \_\_\_\_\_ yes      X   no
- Significant deficiencies identified? \_\_\_\_\_ yes      X   none reported

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

Any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)? \_\_\_\_\_ yes      X   no

Identification of major Federal programs:

<b>Federal Program</b>	<b>Federal CFDA Number</b>
Violence Against Women Formula Grants	16.588

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

Auditee qualified as low-risk auditee?   X   yes    \_\_\_\_\_ no

