

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

CONSOLIDATED FINANCIAL STATEMENTS

JUNE 30, 2019

FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC. AND AFFILIATE
TABLE OF CONTENTS
JUNE 30, 2019

	<u>Page(s)</u>
Independent Auditors' Report	1 – 2
Consolidated Financial Statements	
Consolidated Statement of Financial Position	3
Consolidated Statement of Activities	4
Consolidated Statement of Functional Expenses	5
Consolidated Statement of Cash Flows	6
Notes to Consolidated Financial Statements	7 – 14
Schedule of Expenditures of Federal Awards and State Financial Assistance	15 – 16
Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance	17
Additional Information	18 – 20
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 <i>Government Auditing Standards</i>	21 – 22
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	23 – 24
Schedule of Findings and Questioned Costs	25 – 26

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 consolidated statement of financial position as of June 30, 2019, 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.

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

- 1 -

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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, 2019, and the changes in their consolidated net assets and their consolidated cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

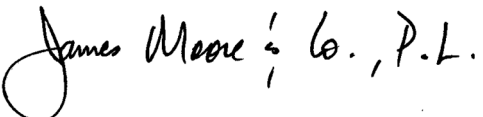
Other Matters

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. 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 financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards and State Financial Assistance is fairly stated in all material respects in relation to the financial statements as a whole.

The supplemental consolidating information on pages 18-20 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 16, 2019 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.

Tallahassee, Florida
December 16, 2019

FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC. AND AFFILIATE
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
JUNE 30, 2019

ASSETS

Current assets	
Cash and cash equivalents	\$ 7,198,756
Grants and contracts receivable	7,742,798
Unconditional promise to give	550,000
Prepaid expenses	85,406
Total current assets	15,576,960
Property and equipment, net	678,021
Other assets	
Investments	646,601
Total Assets	\$ 16,901,582

LIABILITIES AND NET ASSETS

Current liabilities	
Accounts payable and accrued expenses	\$ 10,641,949
Due to grantors	1,078,319
Unearned revenue	70,071
Current portion of long-term debt	24,890
Total current liabilities	11,815,229
Long-term liabilities	
Deferred compensation payable	646,601
Long-term debt, less current portion	149,815
Total long-term liabilities	796,416
Total Liabilities	12,611,645
Net assets	
With donor restrictions:	
Time restrictions	550,000
Without donor restrictions:	
Designated by board for reserve	900,000
Designated by board for advocacy	32,864
Undesignated:	
Operations	2,303,757
Net investment in property and equipment	503,316
Total net assets without donor restrictions	4,289,937
Total Liabilities and Net Assets	\$ 16,901,582

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, 2019**

	Without donor restrictions	With donor restrictions	Total
Support and revenues			
Grants and contracts	\$ 54,918,060	\$ -	\$ 54,918,060
Membership	354,953	-	354,953
Training	39,600	-	39,600
Contributions	141,144	550,000	691,144
Interest	22,840	-	22,840
Investment income	8,854	-	8,854
Other	1,663	-	1,663
Total support and revenues	<u>55,487,114</u>	<u>550,000</u>	<u>56,037,114</u>
Expenses			
Program services			
Domestic violence prevention and services	53,500,482	-	53,500,482
Administrative services	2,364,110	-	2,364,110
Foundation	106,245	-	106,245
Total expenses	<u>55,970,837</u>	<u>-</u>	<u>55,970,837</u>
Increase (decrease) in net assets	<u>(483,723)</u>	<u>550,000</u>	<u>66,277</u>
Net assets, beginning of year	4,223,660	-	4,223,660
Net assets, end of year	<u>\$ 3,739,937</u>	<u>\$ 550,000</u>	<u>\$ 4,289,937</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 FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019**

	Domestic Violence Prevention and Services	Administrative Services	Foundation	Total
Personnel	\$ 3,763,038	\$ 2,166,064	\$ 51,544	\$ 5,980,646
Travel	552,978	-	3,366	556,344
Communication and utilities	351,542	31,813	428	383,783
Printing and supplies	304,258	13,459	9,131	326,848
Materials and subcontractors	47,580,702	11,727	1,400	47,593,829
Rent	211,647	2,088	-	213,735
Training and meeting space	119,647	41	36,489	156,177
Other	531,948	120,371	3,887	656,206
Depreciation	84,722	18,547	-	103,269
Total expenses	<u>\$ 53,500,482</u>	<u>\$ 2,364,110</u>	<u>\$ 106,245</u>	<u>\$ 55,970,837</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, 2019

Cash flows from operating activities	
Cash received from grantors and contractors	\$ 53,297,397
Cash paid to employees, vendors and sub-recipients	(56,416,798)
Interest paid	(9,468)
Interest received	22,840
Membership, contributions, and other receipts	546,214
Net cash used in operating activities	<u>(2,559,815)</u>
Cash flows from investing activities	
Purchases of property and equipment	(69,034)
Purchases of investments	(63,682)
Net cash used in investing activities	<u>(132,716)</u>
Cash flows from financing activities	
Payments of principal on long-term debt	(23,683)
Net decrease in cash and cash equivalents	<u>(2,716,214)</u>
Cash and cash equivalents, beginning of year	9,914,970
Cash and cash equivalents, end of year	<u>\$ 7,198,756</u>
Reconciliation of increase in net assets to net cash used in operating activities	
Increase in net assets	<u>\$ 66,277</u>
Adjustments to reconcile increase in net assets to net cash used in operating activities:	
Depreciation	103,269
Unrealized gain on investment	(8,854)
Increase in grants and contracts receivable	(2,232,540)
Increase in unconditional promise to give	(550,000)
Decrease in accounts payable and accrued expenses	(639,027)
Increase in compensation payable	72,536
Increase in due to grantors	681,368
Decrease in prepaid expenses	16,646
Decrease in unearned revenue	(69,490)
Total adjustments	<u>(2,626,092)</u>
Net cash used in operating activities	<u>\$ (2,559,815)</u>

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, 2019

(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. (FCADV Foundation) was formed on November 15, 2011. FCADV Foundation 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 FCADV Foundation share common management.

(b) **Principles of Consolidation**—The consolidated financial statements include the amounts from FCADV and FCADV Foundation. FCADV Foundation is consolidated since FCADV has both an economic interest in and control of FCADV Foundation 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, 2019

(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 reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions— Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. These are listed in the statement of financial position as net assets without donor restrictions.

Net assets with donor restrictions—Net assets subject to donor-imposed stipulations. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Organization had net assets with donor restrictions at June 30, 2019.

(i) **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.

(j) **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.

(k) **Advertising**—Advertising costs are charged to operations as incurred. Advertising costs for the fiscal year ended June 30, 2019 were \$4,941.

(l) **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.

FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019

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

(m) **Unearned Revenue**—The Organization records grant/contract receipts as unearned revenue until it is expended for the purpose of the grant/contract, at which time it is recognized as revenue. The balance in unearned revenue at June 30, 2019 represents amounts received under contracts that will be expended in the next fiscal year in accordance with the grant/contract period.

(n) **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.

(o) **Investments**— Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the consolidated statement of financial position. Unrealized gains and losses are included in the change in net assets as a component of investment return.

Investments are exposed to various risks such as significant world events, interest rate, credit, and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the fair value of investments will occur in the near term and that such changes could materially affect the amounts reported in the consolidated statement of financial position.

(p) **Investment Policy**—The Organization's investment policy intends for the Organization to invest idle funds that are not needed for operations in investment accounts. The investments must be properly authorized and accurately accounted for. All investments are safeguarded against physical loss or misuse. The Organization targets a diversified asset allocation that places a greater emphasis on money markets accounts, certificates of deposit, treasury notes, mutual funds, corporate bonds, and corporate stocks. The investment accounts must be with a large asset management company that has a proven track record, low fees, and no investment violations.

(q) **Contributions**—Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated future cash flows. The discounts on those amounts are computed using risk-free interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. Conditional promises to give are not included as support until the conditions are substantially met. Contributed property and equipment is recorded at fair value at the date of donation.

(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.

FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019

(3) Concentrations of Credit Risk:

The more significant concentrations of credit risk are as follows:

(a) **Demand Deposits**—The Organization maintains demand deposits with financial institutions. The Organization has no policy requiring collateral, although all demand 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.

(c) **Unconditional Promise to Give**—Financial instruments that potentially subject the Organization to concentrations of credit risk include an unconditional promise to give. The unconditional promise to give is from a private donor.

(d) **Financial Instruments**— Financial instruments that potentially subject the Organization to concentrations of credit risk include investments. The investments are held in high quality institutions and companies with high credit ratings.

(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, 2019 totaled \$104,856.

(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 \$63,750 for the year ended June 30, 2019.

(6) Investments:

The Organization’s investments at June 30, 2019 consist of marketable securities recorded at fair value as summarized below:

	Cost	Fair Value	Unrealized Gain (Loss)
Mutual funds	\$ 453,750	\$ 646,601	\$ 192,851

Investments in marketable securities with readily determinable fair values are reported at fair values in the Consolidated Statement of Financial Position.

FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019

(7) **Fair Value Measurements:**

On July 1, 2010, the Organization adopted the provisions of FASB ASC 820-10 which provides a framework for measuring fair value under generally accepted accounting principles. These standards define fair value, provide guidance for measuring fair value and require certain disclosures. These standards do not require any new fair value measurements, but rather apply to all other accounting pronouncements that require or permit fair value measurements. Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. The following is a brief description of the three levels within the fair value hierarchy that prioritize the inputs to valuation techniques:

- **Level 1:** Observable inputs such as quoted prices (unadjusted) in active markets for identical assets or liabilities.
- **Level 2:** Inputs other than quoted prices that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets and quoted prices for identical or similar assets or liabilities that are not active. Such inputs may include interest rates and yield curves, volatilities, prepayment speeds, credit risks, and default rates.
- **Level 3:** Unobservable inputs to measure fair value of assets and liabilities for which there is little, if any market activity at the measurement date, using reasonable inputs and assumptions based upon the best information at the time, to the extent that inputs are available without undue cost and effort.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2019.

Mutual funds– Valued at quoted market prices.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following is a summary of the valuation as of June 30, 2019 for the Organization's investments based upon the three levels defined above:

	<u>Fair Value</u>	<u>Quoted Prices (Level 1)</u>	<u>Significant Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
Investments:				
Equities	\$ 646,601	\$ 646,601	\$ -	\$ -
Total investments at fair value	<u>\$ 646,601</u>	<u>\$ 646,601</u>	<u>\$ -</u>	<u>\$ -</u>

FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019

(8) Property and Equipment:

The following is a summary of property and equipment at June 30, 2019:

Land and improvements	\$	95,175
Building		623,568
Furniture and equipment		664,492
		1,383,235
Less: accumulated depreciation		705,214
Total	\$	678,021

(9) 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, 2019 were \$4,777,237 and \$838,097, respectively. These transactions were consummated on terms equivalent to those that prevail in arm's-length transactions.

(10) Unconditional Promise to Give:

At June 30, 2019, the Organization had an unconditional promise to give of \$550,000 from a private donor for operations. The unconditional promise to give is due in less than one year.

(11) 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, 2019, no obligation remains outstanding to the funding source.

(12) Long-term Debt:

Long-term debt consisted of the following at June 30, 2019:

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.	\$	174,705
Less: Current portion		24,890
Long-term debt, less current portion	\$	149,815

FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019

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

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

Year ending June 30,	Amount
2020	\$ 24,890
2021	26,203
2022	27,563
2023	28,993
2024	30,491
Thereafter	36,565
Total	\$ 174,705

(13) **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.

(14) **Liquidity and Availability:**

Financial assets available for general expenditure, that is, without donor restrictions or internal board designations limited their use, within one year of the consolidated statement of financial position date, comprise the following:

Cash and cash equivalents	\$ 7,198,756
Grants and contracts receivable	7,742,798
Less those unavailable for general expenditures within one year, due to:	
Board designation for reserve	(900,000)
Board designation for advocacy	(32,864)
Financial assets available to meet cash needs for general expenditures within one year	\$ 14,008,690

(15) **Board Designated Net Assets:**

As of June 30, 2019, the board designated \$900,000 of net assets for reserve and \$32,864 of net assets for advocacy.

FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019

(16) **Net Assets with Donor Restrictions:**

Net assets with donor restrictions at June 30, 2019 consisted of the following:

Unconditional promise to give	<u>\$ 550,000</u>
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(17) **Recently Issued Accounting Pronouncements:**

The Financial Accounting Standards Board (FASB) issued new or modifications to, or interpretations of, existing accounting guidance. 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 consolidated 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.

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 consolidated Statement of Financial Position and disclosing key information about leasing arrangements. The new standard is effective for fiscal years beginning after December 15, 2020 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 June 2018, the FASB issued Accounting Standards Update 2018-08: Not-for-Profit Entities (Topic 958): Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made, to clarify and improve the scope and accounting guidance around contributions of cash and other assets received and made by not-for-profit organizations. 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.

(18) **Subsequent Events:**

The Organization has evaluated events and transactions for potential recognition or disclosure in the consolidated financial statements through December 16, 2019, the date which the consolidated financial statements were available to be issued. No subsequent events have been recognized or disclosed.

(19) **Litigation:**

The Organization is a defendant in various lawsuits. The Organization believes the lawsuits are without merit and intends to contest such claims. Any claim lost would be covered by insurance. No amount has been accrued in the consolidated financial statements.

FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, IN.
SCHEDULE OF EXPENSES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2019

Federal Grantor/Pass Through Grantor/ Program Title	Federal CFDA Number	State CFSA Number	Pass-Through Entity Identifying Number	Pass-Through to Subrecipients	Expenditures
FEDERAL AWARDS					
U.S. Department of Health and Human Service					
Family Violence Prevention and Services/State Domestic Violence Coalitions	93.591	-	G1801FLSDVC	\$ 11,120	\$ 263,482
Family Violence Prevention and Services/State Domestic Violence Coalitions	93.591	-	G1701FLSDVC	-	77,602
				<u>11,120</u>	<u>341,084</u>
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	-	G1901FLSDVC	-	8,524
Passed through State of Florida Department of Children and Families					
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	-	LN967	4,987,850	6,530,237
				<u>4,987,850</u>	<u>6,538,761</u>
Injury Prevention and Control Research and State and Community Based Programs	93.136	-	1 NUS4CE002309-01-00	106,100	330,771
Injury Prevention and Control Research and State and Community Based Programs	93.136	-	5 NUS4CE002309-02-00	49,590	122,886
				<u>155,690</u>	<u>453,657</u>
Passed through State of Florida Department of Children and Families					
Temporary Assistance for Needy Families	93.558	-	LN967	7,290,436	7,750,000
			Total TANF Cluster	<u>7,290,436</u>	<u>7,750,000</u>
U.S. Department of Justice					
State Domestic Violence and Sexual Assault Coalitions	16.556	-	2017-DW-AX-0009	-	78,551
Legal Assistance for Victims	16.524	-	2017-WL-AX-0054	174,653	193,294
Justice Systems Response to Families	16.021	-	2016-FJ-AX-0017	143,882	179,547
Enhanced Training and Services to End Violence and Abuse of Women Later in Life	16.528	-	2016-EW-AX-K005	60,017	68,963
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	57,288	101,893
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	-	2017-WE-AX-0032	71,280	180,571
Passed through State of Florida Department of Children and Families					
Violence Against Women Formula Grants	16.588	-	LN967	6,770,073	8,231,057

The accompanying notes to schedule of expenses of federal awards is
an integral part of this schedule

FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, IN.
SCHEDULE OF EXPENSES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2019

Federal Grantor/Pass Through Grantor/ Program Title	Federal CFDA Number	State CFSA Number	Pass-Through Entity Identifying Number	Pass-Through to Subrecipients	Expenditures
Passed through State of Florida Office of Attorney General					
Crime Victim Assistance	16.575	-	VOCA-2017-FL Coalition Against-00092	-	22,241
Crime Victim Assistance	16.575	-	VOCA-2018-FL Coalition Against-00050	-	5,249
Crime Victim Assistance	16.575	-	VOCA-2017-FL Coalition Against-00122	-	26,450
Crime Victim Assistance	16.575	-	VOCA-2018-FL Coalition Against-00055	-	103,782
Crime Victim Assistance	16.575	-	VOCA-2017-FL Coalition Against-00123	-	33,181
Crime Victim Assistance	16.575	-	VOCA-2018-FL Coalition Against-00056	-	28,874
Crime Victim Assistance	16.575	-	VOCA-2017-FL Coalition Against-00128	1,396,929	1,559,930
Crime Victim Assistance	16.575	-	VOCA-2018-FL Coalition Against-00058	4,290,263	4,806,915
Crime Victim Assistance	16.575	-	VF008	-	336
Crime Victim Assistance	16.575	-	VOCA-2017-FL Coalition Against-00129	482,263	484,500
Crime Victim Assistance	16.575	-	VOCA-2018-FL Coalition Against-00059	1,311,655	1,357,472
Crime Victim Assistance	16.575	-	VF006	-	14,417
Crime Victim Assistance	16.575	-	VOCA-2018-FL Coalition Against-00579	55,398	55,398
Crime Victim Assistance	16.575	-	VF007	-	7,194
Crime Victim Assistance	16.575	-	VOCA-2018-FL Coalition Against-00057	250,076	250,076
Crime Victim Assistance	16.575	-	VOCA-2017-FL Coalition Against-00126	87,602	87,602
				7,874,186	8,843,617
Total Federal Awards				27,596,475	32,960,995
State Financial Assistance					
Passed through State of Florida Department of Children and Families Domestic Violence Program	-	60.134	LN967	269,210	971,384
Passed through State of Florida Department of Children and Families Child Abuse Domestic Violence Training	-	60.139	LN967	3,973,325	4,250,000
Total State Financial Assistance				4,242,535	5,221,384
Total Federal and State Financial Assistance				\$ 31,839,010	\$ 38,182,379

The accompanying notes to schedule of expenses of federal awards 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, 2019**

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, 2019 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, 2019**

FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FINANCIAL POSITION
JUNE 30, 2019

	Florida Coalition Against Domestic Violence, Inc.	Florida Coalition Against Domestic Violence Foundation, Inc.	Eliminating Entries	Total
<u>ASSETS</u>				
Current assets				
Cash and cash equivalents	\$ 5,682,986	\$ 1,515,769	\$ -	\$ 7,198,755
Grants and contracts receivable	7,795,601	-	(52,803)	7,742,798
Unconditional promise to give	550,000	-	-	550,000
Prepaid expenses	85,407	-	-	85,407
Total current assets	14,113,994	1,515,769	(52,803)	15,576,960
Property and equipment, net	663,521	14,500	-	678,021
Other assets	646,601	-	-	646,601
Total Assets	\$ 15,424,116	\$ 1,530,269	\$ (52,803)	\$ 16,901,582
<u>LIABILITIES AND NET ASSETS</u>				
Current liabilities				
Accounts payable and accrued expenses	\$ 10,640,734	\$ 54,018	\$ (52,803)	\$ 10,641,949
Due to grantors	1,078,319	-	-	1,078,319
Unearned revenue	70,071	-	-	70,071
Current portion of long-term debt	24,890	-	-	24,890
Total current liabilities	11,814,014	54,018	(52,803)	11,815,229
Long-term liabilities				
Deferred compensation payable	646,601	-	-	646,601
Long-term debt, less current portion	149,815	-	-	149,815
Total long-term liabilities	796,416	-	-	796,416
Total Liabilities	12,610,430	54,018	(52,803)	12,611,645
Net assets				
With donor restrictions:				
Time restrictions	550,000	-	-	550,000
Without donor restrictions:				
Designated by board for reserve	900,000	-	-	900,000
Designated by board for advocacy	32,864	-	-	32,864
Undesignated:				
Operations	842,006	1,461,751	-	2,303,757
Net investment in property and equipment	488,816	14,500	-	503,316
Total unrestricted net assets	2,813,686	1,476,251	-	4,289,937
Total Liabilities and Net Assets	\$ 15,424,116	\$ 1,530,269	\$ (52,803)	\$ 16,901,582

See Independent Auditors' Report

FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

	Florida Coalition Against Domestic Violence, Inc.	Florida Coalition Against Domestic Violence Foundation, Inc.	Eliminating Entries	Total
Unrestricted				
Support and revenues				
Grants and contracts	\$ 54,918,060	\$ -	\$ -	\$ 54,918,060
Membership	354,953	-	-	354,953
Training	39,600	-	-	39,600
Contributions	567,405	123,739	-	691,144
Interest	22,571	269	-	22,840
Investment income	8,854	-	-	8,854
Other	1,663	-	-	1,663
Total support and revenues	<u>55,913,106</u>	<u>124,008</u>	<u>-</u>	<u>56,037,114</u>
Expenses				
Personnel	5,929,102	51,544	-	5,980,646
Travel	552,978	3,366	-	556,344
Communication and utilities	383,355	428	-	383,783
Printing and supplies	317,717	9,131	-	326,848
Materials and subcontractors	47,592,429	1,400	-	47,593,829
Rent	213,735	-	-	213,735
Training and meeting space	119,688	36,489	-	156,177
Other	652,319	3,887	-	656,206
Depreciation	103,269	-	-	103,269
Total expenses	<u>55,864,592</u>	<u>106,245</u>	<u>-</u>	<u>55,970,837</u>
Increase in net assets	<u>48,514</u>	<u>17,763</u>	<u>-</u>	<u>66,277</u>
Net assets, beginning of year	2,765,171	1,458,489	-	4,223,660
Net assets, end of year	<u>\$ 2,813,685</u>	<u>\$ 1,476,252</u>	<u>\$ -</u>	<u>\$ 4,289,937</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, 2019, 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 16, 2019.

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.

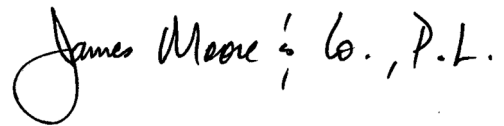
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

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.

A handwritten signature in black ink that reads "James Moore & Co., P.L.". The signature is written in a cursive style with a large, looped initial "J".

Tallahassee, Florida
December 16, 2019

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 (the "Organization") 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, 2019. 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 the requirements of laws, regulations, contracts, and grants 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.

- 23 -

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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, 2019.

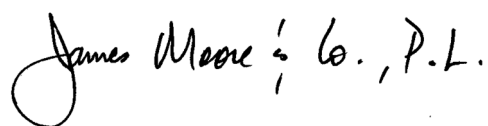
Report on Internal Control Over Compliance

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.

A handwritten signature in black ink that reads "James Moore & Co., P.L." The signature is written in a cursive style with a large loop at the beginning of the word "James".

Tallahassee, Florida
December 16, 2019

**FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC. AND AFFILIATE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019**

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:

Federal Program	Federal CFDA Number
Violence Against Women Formula Grant	16.588

Dollar threshold used to distinguish between type A and type B Federal programs: \$ 988,830

Auditee qualified as low-risk auditee? X yes _____ no

