

**FLORIDA COUNCIL AGAINST
SEXUAL VIOLENCE, INC.**

FINANCIAL STATEMENTS

DECEMBER 31, 2022

FLORIDA COUNCIL AGAINST SEXUAL VIOLENCE, INC.
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INDEPENDENT AUDITORS' REPORT

To the Board of Directors,
Florida Council Against Sexual Violence, Inc.:

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Florida Council Against Sexual Violence, Inc. (“the Council”), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Council as of December 31, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors’ Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Council and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Change in Accounting Principle

As discussed in Note 1(b) to the financial statements, in 2022, the entity adopted new accounting guidance for leases. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council’s ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards 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 financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 26, 2023 on our consideration of the Council'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 the effectiveness of the Council's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.

James Moore & Co., P.L.

Tallahassee, Florida
July 26, 2023

**FLORIDA COUNCIL AGAINST SEXUAL VIOLENCE, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2022**

ASSETS

Current assets	
Cash and cash equivalents	\$ 835,241
Investments	4,919
Grants, contracts and other receivables	2,087,247
Prepaid expenses	66,739
Total current assets	<u>2,994,146</u>
Furniture and equipment, net	16,777
Operating lease right-of-use asset, net	180,781
Other assets	8,633
Total Assets	<u><u>\$ 3,200,337</u></u>

LIABILITIES AND NET ASSETS

Current liabilities	
Accounts payable and accrued expenses	\$ 1,906,622
Accrued leave	52,989
Refundable advances	742,516
Line of credit	50,183
Current portion of operating lease liability	85,217
Total current liabilities	<u>2,837,527</u>
Long-term liabilities	
Operating lease liability, less current portion	<u>95,564</u>
Total Liabilities	<u>2,933,091</u>
Net assets	
Without donor restrictions	267,246
Total Liabilities and Net Assets	<u><u>\$ 3,200,337</u></u>

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

**FLORIDA COUNCIL AGAINST SEXUAL VIOLENCE, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022**

	Without Donor Restrictions
Support and revenues	
Grants and contracts	\$ 10,147,424
In-kind contributions	368,046
Other	81,751
Total support and revenues	10,597,221
Expenses	
Program services:	
Sexual Violence Prevention and Services	10,374,648
Administrative services:	230,689
Total expenses	10,605,337
Decrease in net assets without donor restrictions	(8,116)
Net assets, beginning of year	275,362
Net assets, end of year	\$ 267,246

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

**FLORIDA COUNCIL AGAINST SEXUAL VIOLENCE, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>Sexual Violence Prevention and Services</u>	<u>Administrative Services</u>	<u>Total</u>
Expenses			
Salaries and benefits	\$ 1,282,293	\$ 17,712	\$ 1,300,005
Conferences and workshops	21,994	28,881	50,875
Contractual services	257,242	5,528	262,770
Insurance	16,627	1,082	17,709
Office supplies	15,308	6,801	22,109
Postage and shipping	3,914	1,910	5,824
Printing and reproduction	5,662	1,624	7,286
Short-term lease	59,403	201	59,604
Operating lease	76,833	260	77,093
Resource materials	27,007	1,105	28,112
Telephone	29,717	632	30,349
Training and travel	91,536	1,816	93,352
Utilities	7,242	5	7,247
Miscellaneous	20,319	11,578	31,897
Software and web page	33,856	692	34,548
Depreciation	7,179	-	7,179
Membership dues	1,475	3,644	5,119
Subrecipients	8,196,213	-	8,196,213
In-kind	220,828	147,218	368,046
Total expenses	<u>\$ 10,374,648</u>	<u>\$ 230,689</u>	<u>\$ 10,605,337</u>

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

FLORIDA COUNCIL AGAINST SEXUAL VIOLENCE, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2022

Cash flows from operating activities	
Cash received from grantors and contractors	\$ 9,526,312
Cash paid to employees, subrecipients and vendors	(9,515,911)
Interest paid	(31)
Other receipts	81,751
Net cash provided by operating activities	92,121
 Cash flows from investing activities	
Purchase of furniture and equipment	(4,175)
 Cash flows from financing activities	
Proceeds from line of credit	100,000
Payments on line of credit	(49,817)
Net cash provided by financing activities	50,183
Net increase in cash and cash equivalents	138,129
Cash and cash equivalents, beginning of year	697,112
Cash and cash equivalents, end of year	\$ 835,241
 Reconciliation of decrease in net assets to net cash provided by operating activities:	
Decrease in net assets	\$ (8,116)
Adjustments to reconcile decrease in net assets to net cash provided by operating activities:	
Depreciation	7,179
Amortization of right of use asset	77,093
Unrealized loss from investments	2,228
Increase in grants, contracts and other receivables	(1,193,922)
Increase in prepaid expenses	(10,983)
Increase in accounts payable, accrued expenses, and accrued leave	722,925
Increase in refundable advances	572,810
Decrease in lease liability	(77,093)
Total adjustments	100,237
Net cash provided by operating activities	\$ 92,121
 Supplemental schedule of non-cash investing activities:	
Right-of-use assets obtained in exchange for lease obligations	\$ 273,116

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

FLORIDA COUNCIL AGAINST SEXUAL VIOLENCE, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

(1) Summary of Significant Accounting Policies:

The following is a summary of the more significant accounting policies and practices of Florida Council Against Sexual Violence, Inc. (the “Council”) which affect significant elements of the accompanying financial statements:

(a) **Organization and Purpose**—The Council is a non-profit corporation located in Tallahassee, Florida. The primary purpose of the Council is to lead, educate, advocate, serve, and network on behalf of all individuals impacted by sexual violence. This is accomplished through providing a communication and support network for all sexual violence service providers throughout Florida, providing public education about sexual violence, and monitoring public policy that affects victims of sexual violence and sexual violence service providers.

(b) **Recently adopted accounting guidance**— In February 2016, the Financial Accounting Standards Board (FASB) issued guidance (Accounting Standards Codification [ASC] 842, Leases) to increase transparency and comparability among organizations by requiring the recognition of right-of-use (ROU) assets and lease liabilities on the statement of financial position. Most prominent among the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases.

The Council adopted the standard effective January 1, 2022, and recognized and measured leases existing at, or entered into after, January 1, 2022, using a modified retrospective approach, with certain practical expedients available.

As a result of the adoption of the new lease accounting guidance, the Council recognized on January 1, 2022, a lease liability of \$273,116, which represents the present value of the remaining operating lease payments of \$289,117, discounted using the Council’s risk-free rate of 4% and a right-of-use asset of \$273,116.

The standard had a material impact on the Council’s Statement of Financial Position, but did not have an impact on the Council’s Statement of Activities or Cash Flows. The most significant impact was the recognition of ROU assets and lease liabilities for operating leases.

(c) **Furniture and Equipment**—Furniture and equipment acquired by the Council is considered to be owned by the Council. 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.

Furniture 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 seven years.

FLORIDA COUNCIL AGAINST SEXUAL VIOLENCE, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

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

(d) **Leases**—The Council leases office equipment and commercial building space. The Council determines if an arrangement is a lease at inception. Operating leases are reflected as an operating lease right-of-use (ROU) asset and operating lease liabilities on the Council's statement of financial position. ROU assets represent the Council's right to use an underlying asset for the lease term and lease liabilities represent the Council's obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As most of the Council's leases do not provide an implicit rate, the Council uses the risk-free rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. The Council's lease terms may include options to extend or terminate the lease when it is reasonably certain that the Council will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term. The Council's lease agreements do not contain any material residual value guarantees or material restrictive covenants. In evaluating contracts to determine if they qualify as a lease, the Council considers factors such as if it has obtained substantially all of the rights to the underlying asset through exclusivity, if it can direct the use of the asset by making decisions about how and for what purpose the asset will be used, and if the lessor has substantive substitution rights. This evaluation may require significant judgment. In allocating consideration in the contract to the separate lease components and the non-lease components, the Council uses the standalone prices of the lease and non-lease components. Observable standalone prices are used, if available. If the standalone price for a component has a high level of variability or uncertainty, this allocation may require significant judgment.

(e) **Income Taxes**—The Council is generally exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code, and therefore, no provision for income taxes has been made in the accompanying financial statements.

The Council files income tax returns in the U.S. Federal jurisdiction. The Council's income tax returns for the past three years are subject to examination by tax authorities and may change upon examination.

The Council 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 financial statements of the Council.

(f) **Cash and Cash Equivalents**—The Council considers all cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents. Cash and highly liquid financial instruments restricted to building projects, endowments that are perpetual in nature, or other long-term purposes are excluded from this definition.

(g) **Use of Estimates**—The preparation of 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.

FLORIDA COUNCIL AGAINST SEXUAL VIOLENCE, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

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

(h) **Basis of Accounting**—The financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America, and accordingly, reflect significant receivables, payables, and other liabilities.

(i) **Net Assets**—Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor (or certain grantor) imposed restrictions. 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.

(j) **Contributions**—All contributions are considered to be available for undesignated use unless specifically designated by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as net assets with donor restrictions which increases these net asset classes. However, if a designation is fulfilled in the same time period in which the contribution is received, the entity reports the support as net assets without donor restriction.

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.

Donations of property and equipment are recorded as contributions at their estimated fair value at the date of donation. Such donations are reported as increases in net assets without donor restriction unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as net assets with donor restrictions.

Absent donor stipulations regarding how long those donated assets must be maintained, the Council reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Council reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

FLORIDA COUNCIL AGAINST SEXUAL VIOLENCE, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

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

(k) **Refundable Advances**—The Council records grant/contract receipts as refundable advances until they are expended for the purpose of the grant/contract, at which time they are recognized as revenue.

(l) **Grants, Contracts and Other Receivables**—Grants, contracts and other receivables 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, contractors, and others having outstanding balances and current relationships with them, it has concluded that realization losses on balances outstanding at year-end will be immaterial.

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

(n) **Accrued Leave**—It is the Council's policy to permit employees to accumulate earned but unused personal benefits. Personal benefits are accrued when incurred and reported as a liability to the Council.

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

(p) **Investments**—Investments in marketable securities with readily determinable fair values are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets as a component of other income.

(2) **Significant Funding Source:**

The Council receives a substantial amount of its funding from the U.S. Department of Justice, the State of Florida, Department of Health and the State of Florida, Department of Legal Affairs, Office of the Attorney General. A significant reduction in the level of this funding, if this were to occur, could have an adverse effect on the Council's programs and activities.

(3) **Matching Requirements:**

Some of the Council's funding comes from grants and contracts that require the Council to provide specified amounts of matching revenue. Each contract, where applicable, has met all matching requirements. Also, for each contract that ended on or before December 31, 2022, no obligation remains outstanding to the funding source.

FLORIDA COUNCIL AGAINST SEXUAL VIOLENCE, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

(4) Concentrations of Credit Risk:

The more significant concentrations of credit risk are as follows:

- (a) **Demand Deposits**—The Council has demand deposits with one bank. The Council has no policy requiring collateral or other security to support its deposits, although all demand and time deposits with the bank are federally insured up to Federal Depository Insurance Corporation limits.
- (b) **Grants, Contracts, and Other Receivables**—The Council's grants, contracts, and other receivables are for amounts due under contracts with the State of Florida and Federal government agencies. The Council has no policy requiring collateral or other security to support its receivables.
- (c) **Financial Instruments**—Financial instruments that potentially subject the Council to concentrations of credit risk include investments. The investments are held in high quality institutions and companies with high credit ratings.

(5) Defined Contribution Plan:

The Council offers a defined contribution pension plan. For the year ended December 31, 2022, the amount of retirement expense was \$44,081. The Council contributed 5% of eligible employee's gross salary to the plan.

(6) Related Party Transactions and Balances:

Certain board members of the Council are also Executive Directors of not-for-profit agencies that provide services to the Council. An independent oversight board that receives no compensation or funding from the Council determines the allocation of Council funds to all service providers. Service provider Executive Directors in no way make any allocation determinations.

Amounts paid and payable to these service providers for the year ended December 31, 2022, were \$1,770,444 and \$410,970, respectively.

(7) Line of Credit:

At December 31, 2022, the Council had a \$200,000 unsecured line of credit with a bank to be drawn upon as needed, with interest at .25% above the Prime Rate. The line of credit matures on August 5, 2024. The balance on line of credit was \$50,183 as of December 31, 2022.

(8) Commitments and Contingencies:

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally Federal and state governments. 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 grantors cannot be determined at this time although the Council expects such amounts, if any, to be immaterial.

FLORIDA COUNCIL AGAINST SEXUAL VIOLENCE, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

(9) In-kind Services and Goods:

Donated services and goods are recognized if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Council. Donated goods are recognized at their fair value at the time of donation.

The estimated fair value of donated lobbyist expenses, included as contributions in the financial statements, is \$173,125 for the year ended December 31, 2022.

The estimated fair value of donated State Attorney General's office expenses, included as contributions in the financial statements, is \$116,596 for the year ended December 31, 2022.

The estimated fair value of donated rental expenses and partner projects (law enforcement), included as contributions in the financial statements, is \$30,000 and \$48,325, respectively, for the year ended December 31, 2022.

(10) Liquidity and Availability:

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

Cash and cash equivalents	\$ 835,241
Investments	4,919
Grants, contracts and other receivables	<u>2,087,247</u>
Financial assets available to meet cash needs for general expenditures	<u>\$ 2,927,407</u>

The Council receives significant grant funds each year, which are available to meet annual cash needs for general and program expenditures. In the event of an unanticipated liquidity need, the Council has \$149,817 from an unused line of credit.

(11) Subsequent Events:

The Council has evaluated events and transactions for potential recognition or disclosure in the financial statements through July 26, 2023, the date which the financial statements were available to be issued.

(12) Contingency and Uncertainty:

The Council is party to routine legal proceedings and litigation arising in the ordinary course of business. In the opinion of management, the outcome of such actions will have no material impact on the Council's financial condition.

FLORIDA COUNCIL AGAINST SEXUAL VIOLENCE, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

(13) **Fair Value Measurements:**

Generally accepted accounting principles (GAAP) defines fair value as the exchange price that would be received to sell 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. GAAP utilizes a fair value hierarchy for valuation inputs that gives the highest priority to quoted prices in active markets for identical assets or liabilities and the lowest priority to unobservable inputs. The following is a brief description of those three levels:

- **Level 1:** Unadjusted quoted prices in active markets for identical assets or liabilities that the reporting entity has the ability to access as of the measurement date.
- **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, inputs other than quoted prices that are observable for the asset or liability (such as interest rates and yield curves, volatilities, prepayment speeds, credit risks, default rates, etc.) or inputs that are derived principally from or corroborated by market data by correlation or other means.
- **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.

Fair values of assets measured on a recurring basis at December 31, 2022 are as follows:

	<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 in mutual funds:				
Equities	\$ 4,919	\$ 4,919	\$ -	\$ -
Total investments at fair value	<u>\$ 4,919</u>	<u>\$ 4,919</u>	<u>\$ -</u>	<u>\$ -</u>

FLORIDA COUNCIL AGAINST SEXUAL VIOLENCE, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

(13) **Investments:**

Investments at December 31, 2022 consist of marketable securities record at fair value as summarized below:

	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Gain (Loss)</u>
Equities	\$ 7,147	\$ 4,919	\$ (2,228)

The following schedule summarizes the investment return included in other revenue in the Statement of Activities for the year ended December 31, 2022:

Interest and dividend income	\$	98
Net realized and unrealized losses		(2,228)
Total	\$	(2,130)

(14) **Leases:**

The Council has operating leases for office equipment (commercial copiers) and buildings, which have remaining lease terms expiring in years 2024 through 2027. Some leases include options to extend, however, it is management's estimate that these options will not be exercised, therefore, they have not been included in the lease term. The Council had no finance leases for the year ended December 31, 2022.

Other information related to leases for the year ended December 31, 2022 is as follows:

Cash paid for amounts included in the measurement of lease liabilities:

Operating cash flows from operating leases	\$	99,255
Weighted-average remaining lease term—operating leases		1.95 years
Weighted-average discount rate—operating leases		4.0%

Future minimum lease payments under non-cancellable leases as of December 31, 2022 were as follows:

<u>Year Ending December 31,</u>	<u>Operating</u>
2023	\$ 102,903
2024	78,978
2025	3,420
2026	3,420
2027	1,140
Total undiscounted cash flows	189,861
Less: present value discount	9,080
	\$ 180,781

FLORIDA COUNCIL AGAINST SEXUAL VIOLENCE, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2022

Federal Grantor/State Grantor/Pass Through Grantor Program Title	Federal Assistance Listing/State CSFA Number	Pass-Through Entity Award Number	Expenditures	Pass-Through to Subrecipients
FEDERAL AWARDS				
U.S. DEPARTMENT OF JUSTICE				
Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	16.589	15JOVW-21-GG-00807-RURA	\$ 250,521	\$ 153,033
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2017-WE-AX-0033	330,989	-
State Domestic Violence and Sexual Assault Coalitions	16.556	15JOVW-21-GG-00690-MUMU	114,949	-
State Domestic Violence and Sexual Assault Coalitions	16.556	15JOVW-22-GG-00874-MUMU	20,420	-
			<u>135,369</u>	<u>-</u>
Passed Through State of Florida, Department of Health				
Sexual Assault Services Formula Program	16.017	COHAA	752,383	731,894
Passed Through State of Florida, Department of Children and Families				
Violence Against Women Formula Grants	16.588	LN208	1,419,564	837,562
Passed Through State of Florida, Office of the Attorney General				
Crime Victim Assistance	16.575	VOCA-2022-969	59,190	-
Crime Victim Assistance	16.575	VOCA-2021-Florida Council Against S-00736	212,567	-
			<u>271,757</u>	<u>-</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Injury Prevention and Control Research and State Community Based Programs	93.136	COHBO-RPE	1,257,598	1,105,032
Preventative Health and Health Services Block Grant	93.991	COHBO-SAV	190,112	179,707
Total Federal Awards			<u>\$ 4,608,293</u>	<u>\$ 3,007,228</u>

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

FLORIDA COUNCIL AGAINST SEXUAL VIOLENCE, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2022
 (Continued)

Federal Grantor/State Grantor/Pass Through Grantor Program Title	Federal Assistance Listing/State CSFA Number	Pass-Through Entity Award Number	Expenditures	Pass-Through to Subrecipients
STATE FINANCIAL ASSISTANCE				
State of Florida, Department of Health				
Rape Crisis Program Trust Fund – Sexual Battery Victims’ Access to Services Act	64.061	COHK5-R1	1,566,819	1,363,963
Rape Crisis Center	64.069	COHK5-R1	3,481,702	3,369,639
State of Florida, Department of Legal Affairs, Office of the Attorney General				
Florida Council Against Sexual Violence	41.010	K05334	246,424	236,921
Florida Council Against Sexual Violence	41.010	K05170	226,908	218,597
			473,332	455,518
Total State Financial Assistance			5,521,853	5,189,120
Total Federal Awards and State Financial Assistance			<u>\$ 10,130,146</u>	<u>\$ 8,196,348</u>

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

FLORIDA COUNCIL AGAINST SEXUAL VIOLENCE, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
DECEMBER 31, 2022

(1) **Basis of Presentation:**

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the Schedule) includes the Federal awards and State financial assistance activity of Florida Council Against Sexual Violence, Inc. under programs of the federal and state government for the year ended December 31, 2022 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 Council Against Sexual Violence, Inc. it is not intended to and does not present the financial position, changes in net assets, or cash flows of Florida Council Against Sexual Violence, Inc.

(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 and Chapter 10.650, Rules of the State of Florida, Office of the Auditor General, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

(3) **De Minimis Indirect Cost Rate Election:**

Florida Council Against Sexual Violence, Inc. has elected not to use the 10 percent de minimis indirect cost rate as allowed under Uniform Guidance.

**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 Council Against Sexual Violence, Inc.:

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Florida Council Against Sexual Violence, Inc. ("the Council"), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated July 26, 2023.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Council's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control.

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

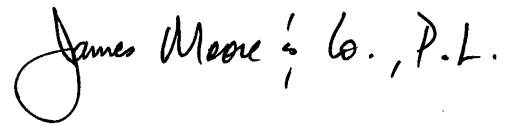
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not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

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Council'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 Council'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 initial 'J'.

Tallahassee, Florida
July 26, 2023

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT 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

To the Board of Directors,
Florida Council Against Sexual Violence, Inc.:

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited Florida Council Against Sexual Violence, Inc. (“the Council”)’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 Florida Department of Financial Services’ State Projects Compliance Supplement that could have a direct and material effect on each of the Organization’s major federal programs and major state projects for the year ended December 31, 2022. The Council’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.

In our opinion, the Council 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 July 26, 2023.

Basis for Opinion on Each Major Federal Program and State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.650, Rules of the Auditor General. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors’ Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Council and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and state project. Our audit does not provide a legal determination of the Council’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Council's federal programs and state projects.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.650, Rules of the Auditor General will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Council's compliance with the requirements of each major federal program and state project as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, Uniform Guidance, and Chapter 10.650, Rules of the State of Florida, Office of the Auditor General, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Council's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Council's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650, Rules of State of Florida, Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 or 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 or 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 as combination of deficiencies, in internal control over compliance with the type of compliance requirement of a federal program or 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 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
July 26, 2023

**FLORIDA COUNCIL AGAINST SEXUAL VIOLENCE, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

I. Summary of Auditors' Results:

Financial Statements

Type of audit report issued on the financial statements: *Unmodified*

Internal control over financial reporting:

Material weakness(es) identified? _____ yes X no

Significant deficiency(ies) 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 deficiency(ies) identified? _____ yes X none reported

Types of auditors' 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 programs:

Federal Program	Federal Assistance Listing Number
Violence Against Women Formula Grants	16.588
Sexual Assault Services Formula Program	16.017

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

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

