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July 27, 2020

Board of Directors
Indiana Coalition Against Domestic Violence, Inc.
1915 West 18th Street
Indianapolis, IN 46202

We have reviewed the audit report of the Indiana Coalition Against Domestic Violence, Inc. which was opined upon by Donovan CPAs, Independent Public Accountants, for the period July 1, 2018 to June 30, 2019. Per the *Independent Auditors' Report* the financial statements included in the report present fairly the financial condition of the Indiana Coalition Against Domestic Violence, Inc. as of June 30, 2019 and the results of its operations for the period then ended, on the basis of accounting described in the report.

In our opinion, Donovan CPAs prepared the audit report in accordance with guidelines established by the State Board of Accounts.

The audit report is filed with this letter in our office as a matter of public record.


Paul D. Joyce, CPA
State Examiner

INDIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.

FINANCIAL STATEMENTS
Together with Independent Auditors' Report

For the Years Ended June 30, 2019 and 2018



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Donovan CPAs

Independent Auditors' Report

The Board of Directors
Indiana Coalition Against Domestic Violence, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of Indiana Coalition Against Domestic Violence, Inc., which comprise the statements of financial position as of June 30, 2019 and 2018, and the related statements of activities and change in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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 audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the 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 financial statements.

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

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Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Indiana Coalition Against Domestic Violence, Inc. as of June 30, 2019 and 2018, and the changes in its net assets, functional expenses, and cash flows for the years 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 financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards 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 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 is stated fairly 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 December 4, 2019 on our consideration of Indiana Coalition Against Domestic Violence, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 Indiana Coalition Against Domestic Violence, Inc.'s internal control over financial reporting and compliance.

DONOVAN

A handwritten signature in dark ink that reads "DONOVAN". The letters are cursive and slightly slanted to the right.

Indianapolis, Indiana
December 4, 2019

INDIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.

STATEMENTS OF FINANCIAL POSITION

June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
CURRENT ASSETS		
Cash	\$ 616,550	\$ 519,192
Investments	64,302	59,989
Accounts receivable:		
Grants	306,368	284,098
Other	21,522	8,061
Prepaid expenses	<u>10,535</u>	<u>31,737</u>
TOTAL ASSETS	<u>\$ 1,019,277</u>	<u>\$ 903,077</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 95,373	\$ 61,373
Accrued payroll	1,409	1,314
Accrued compensated absences	<u>36,200</u>	<u>39,869</u>
<i>Total current liabilities</i>	<u>132,982</u>	<u>102,556</u>
NET ASSETS		
Without donor restrictions	779,585	717,524
With donor restrictions	<u>106,710</u>	<u>82,997</u>
<i>Total net assets</i>	<u>886,295</u>	<u>800,521</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,019,277</u>	<u>\$ 903,077</u>

See independent auditors' report and accompanying notes to the financial statements

INDIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.
STATEMENTS OF ACTIVITIES AND CHANGE IN NET ASSETS
For the Years Ended June 30, 2019 and 2018

	2019			2018		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE AND SUPPORT						
Federal grants	\$ 1,260,324	\$ -	\$ 1,260,324	\$ 1,271,987	\$ -	\$ 1,271,987
State grants	138,479	-	138,479	138,349	-	138,349
Other grants	-	92,168	92,168	-	85,000	85,000
Contributions:						
Cash	130,642	-	130,642	97,822	2,377	100,199
In-kind	121,816	-	121,816	66,924	-	66,924
Memberships	35,317	-	35,317	36,503	-	36,503
Fundraising	50,871	-	50,871	33,272	-	33,272
Program fees	28,599	-	28,599	91,364	-	91,364
Interest income	7,752	-	7,752	3,048	-	3,048
Unrealized gain on investments	4,313	-	4,313	1,181	-	1,181
Other income	3,550	-	3,550	2,264	-	2,264
Net assets released from restrictions	68,455	(68,455)	-	39,328	(39,328)	-
<i>Total revenue and support</i>	1,850,118	23,713	1,873,831	1,782,042	48,049	1,830,091
EXPENSES						
Program services	1,496,710	-	1,496,710	1,461,145	-	1,461,145
Management and general	251,742	-	251,742	261,516	-	261,516
Fundraising and public awareness	39,605	-	39,605	11,149	-	11,149
<i>Total expenses</i>	1,788,057	-	1,788,057	1,733,810	-	1,733,810
CHANGE IN NET ASSETS	62,061	23,713	85,774	48,232	48,049	96,281
NET ASSETS, BEGINNING OF YEAR	717,524	82,997	800,521	669,292	34,948	704,240
NET ASSETS, END OF YEAR	\$ 779,585	\$ 106,710	\$ 886,295	\$ 717,524	\$ 82,997	\$ 800,521

See independent auditors' report and accompanying notes to the financial statements

INDIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2019

Program Services

	STOP Training	Domestic Violence Prevention & Treatment	Federal Family Violence Prevention	Victims of Crime Act	STOP Coalition	Rape Prevention Education	Other	Total	Management and General	Fundraising and Public Awareness	Total	2018 Total
Salaries	\$ 39,637	\$ 70,105	\$ 169,950	\$ 80,973	\$ 72,214	\$ 88,266	\$ 38,623	\$ 559,768	\$ 47,474	\$ -	\$ 607,242	\$ 592,695
Employee benefits	10,871	16,856	51,856	40,540	19,748	32,461	10,951	183,283	15,895	-	199,178	174,129
Professional fees	28,953	33,270	15,057	321,735	16,271	78,935	104,122	598,343	118,862	-	717,205	682,348
Occupancy	2,384	3,838	12,421	6,915	3,859	5,792	5,317	40,526	5,825	-	46,351	53,808
Supplies	1,381	1,592	5,735	4,716	2,195	983	1,316	17,918	8,129	-	26,047	21,761
Equipment rental and maintenance	-	-	2,654	-	182	-	-	2,836	1,280	-	4,116	4,328
Meetings and training	-	75	5,828	4,234	-	-	2,134	12,271	1,374	-	13,645	74,849
Special events	-	-	-	-	-	-	-	-	-	39,605	39,605	11,149
Insurance	128	256	1,003	684	270	360	457	3,158	5,130	-	8,288	10,056
Printing	620	1,039	1,482	1,390	579	408	2,937	8,455	1,501	-	9,956	17,175
Public awareness/marketing	-	900	2,898	75	-	-	-	3,873	22,316	-	26,189	2,527
Postage	48	51	1,739	820	205	58	86	3,007	918	-	3,925	5,727
Telephone	1,003	1,435	1,904	2,555	1,378	1,119	923	10,317	2,112	-	12,429	11,557
Travel	564	2,286	7,698	841	8,654	7,554	2,061	29,658	3,045	-	32,703	37,696
Economic Justice project	-	-	-	-	-	-	14,221	14,221	-	-	14,221	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	294
Miscellaneous	-	-	3,082	663	528	3,930	873	9,076	17,881	-	26,957	33,711
<i>Total functional expenses</i>	<u>\$ 85,589</u>	<u>\$ 131,703</u>	<u>\$ 283,307</u>	<u>\$ 466,141</u>	<u>\$ 126,083</u>	<u>\$ 219,866</u>	<u>\$ 184,021</u>	<u>\$ 1,496,710</u>	<u>\$ 251,742</u>	<u>\$ 39,605</u>	<u>\$ 1,788,057</u>	<u>\$ 1,733,810</u>

See independent auditors' report and accompanying notes to the financial statements

INDIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2018

Program Services

	STOP Training	Domestic Violence Prevention & Treatment	Delta Focus	Federal Family Violence Prevention	Victims of Crime Act	STOP Coalition	Rape Prevention Education	Other	Total	Management and General	Fundraising and Public Awareness	Total
Salaries	\$ 30,489	\$ 59,247	\$ 58,390	\$ 156,919	\$ 91,925	\$ 57,628	\$ 65,475	\$ 9,517	\$ 529,590	\$ 63,105	\$ -	\$ 592,695
Employee benefits	8,075	13,388	15,461	43,907	34,767	12,760	20,938	1,801	151,097	23,032	-	174,129
Professional fees	8,312	41,820	119,245	25,125	260,382	1,300	110,812	23,695	590,691	91,657	-	682,348
Occupancy	1,554	3,832	7,762	8,310	7,347	3,655	6,380	6,632	45,472	8,336	-	53,808
Supplies	551	480	1,937	6,314	8,215	483	1,493	120	19,593	2,168	-	21,761
Equipment rental and maintenance	-	-	-	1,758	-	353	-	870	2,981	1,347	-	4,328
Meetings and training	-	9,587	887	15,201	6,951	-	544	477	33,647	41,202	-	74,849
Special events	-	-	-	-	-	-	-	-	-	-	11,149	11,149
Insurance	128	256	143	736	2,800	150	124	-	4,337	5,719	-	10,056
Printing	461	1,645	5,168	4,440	4,174	273	674	340	17,175	-	-	17,175
Public awareness/marketing	-	1,300	-	1,208	-	-	-	-	2,508	19	-	2,527
Postage	44	503	1,023	297	1,143	88	59	83	3,240	2,487	-	5,727
Telephone	1,051	1,378	387	1,335	2,778	1,048	750	437	9,164	2,393	-	11,557
Travel	420	3,021	9,963	10,557	1,639	6,579	2,239	1,567	35,985	1,711	-	37,696
Depreciation	-	-	-	-	-	-	-	294	294	-	-	294
Miscellaneous	-	-	1,418	3,316	90	695	1,819	8,033	15,371	18,340	-	33,711
<i>Total functional expenses</i>	<u>\$ 51,085</u>	<u>\$ 136,457</u>	<u>\$ 221,784</u>	<u>\$ 279,423</u>	<u>\$ 422,211</u>	<u>\$ 85,012</u>	<u>\$ 211,307</u>	<u>\$ 53,866</u>	<u>\$ 1,461,145</u>	<u>\$ 261,516</u>	<u>\$ 11,149</u>	<u>\$ 1,733,810</u>

See independent auditors' report and accompanying notes to the financial statements

INDIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.

STATEMENTS OF CASH FLOWS

For the Years Ended June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
OPERATING ACTIVITIES		
Change in net assets	\$ 85,774	\$ 96,281
Adjustments to reconcile change in net assets to net change in cash:		
Depreciation	-	294
Realized and unrealized gain on investments	(4,313)	(1,181)
Changes in certain assets and liabilities:		
Accounts receivable	(35,731)	39,646
Prepaid expenses	21,202	(23,220)
Accounts payable	34,000	2,561
Accrued payroll	95	194
Accrued compensated absences	<u>(3,669)</u>	<u>8,173</u>
NET CHANGE IN CASH	97,358	122,748
CASH, BEGINNING OF YEAR	<u>519,192</u>	<u>396,444</u>
CASH, END OF YEAR	<u>\$ 616,550</u>	<u>\$ 519,192</u>

See independent auditors' report and accompanying notes to the financial statements

INDIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.

NOTES TO THE FINANCIAL STATEMENTS

For the Years Ended June 30, 2019 and 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General – Indiana Coalition Against Domestic Violence, Inc. ("ICADV") is a not-for-profit organization incorporated under the laws of the State of Indiana. ICADV's purpose is to eradicate domestic violence in Indiana communities through community education, training of shelter personnel, networking, and establishing and supporting domestic violence shelters and programs.

Financial Statement Presentation – During the year ended June 30, 2019, ICADV adopted Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. ASU 2016-14 requires changes to the financial reporting model for not-for-profit entities, including changing from three classes of net assets to two classes: net assets with donor restrictions and net assets without donor restrictions. ASU 2016-14 also requires additional disclosures regarding the liquidity of financial assets. ASU 2016-14 must be applied on a retrospective basis, therefore the net assets as of and for the year ended June 30, 2018 have been restated to comply with ASU 2016-14.

Accounting 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. Actual results could differ from those estimates.

Revenue Recognition – The majority of ICADV's revenue is the product of cost reimbursement government grants. Accordingly, ICADV recognizes revenue under these grants in the amount of costs and expenses at the time they are incurred. Revenue under fee for service arrangements is recognized at the time the service delivery requirements are met.

Contributions – Contributions received are measured at their fair values and are reported as an increase in net assets. ICADV reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets, or if they are designated as support for future periods. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities and change in net assets as net assets released from restrictions.

Cash and Cash Equivalents – Cash and cash equivalents consist of cash held in bank accounts and short-term, highly liquid investments with original maturities of three months or less. There were no significant cash equivalents as of June 30, 2019 and 2018.

Investments – Investments in equity securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statements of financial position. Unrealized gains and losses are included in the change in net assets. Investment income and gains and losses on investments are reported in the statements of activities and change in net assets as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulations or by law.

INDIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.

NOTES TO THE FINANCIAL STATEMENTS

For the Years Ended June 30, 2019 and 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Property and Equipment – Purchases of assets and expenditures that materially increase value or extend useful lives are capitalized and are included in the accounts at cost. Routine maintenance and repairs, minor replacement costs, and equipment purchases with a cost of less than \$1,000 are charged to expense as incurred. Depreciation is provided over the estimated useful lives of the related assets (3 to 5 years) using the straight-line method.

ICADV had no purchases meeting the property and equipment capitalization requirements as of June 30, 2019 and 2018.

Under the terms of ICADV's grants, its federal grantors and the State of Indiana reserve the right to approve any sale, transfer, or disposition of property or equipment having a per unit fair market value of \$5,000 or more purchased with grant funds. Furthermore, this equipment is eligible to be transferred at the discretion of the State of Indiana to a program that is being, or has been, transferred to another grantee, to ensure continued use of the equipment if ICADV can no longer meet the terms of the grant agreement.

Taxes on Income – ICADV has received a determination from the U.S. Treasury Department stating that it qualifies under the provisions of Section 501(c)(3) of the Internal Revenue Code as a tax-exempt organization; however, ICADV would be subject to tax on income unrelated to its tax-exempt purpose. For the years ended June 30, 2019 and 2018, no accounting for federal and state income taxes was required to be included in the accompanying financial statements.

Professional accounting standards require ICADV to recognize a tax liability only if it is more likely than not the tax position would be sustained in a tax examination, with a tax examination being presumed to occur. The amount recognized is the largest amount of tax liability that is greater than 50% likely of being realized on examination. For tax positions not meeting the more-likely-than-not test, no tax liability is recorded. ICADV has examined this issue and has determined that there are no material contingent tax liabilities or questionable tax positions. Tax years ending after 2015 are open to audit for both federal and state purposes.

Subsequent Events – ICADV evaluated subsequent events through December 4, 2019, the date these financial statements were available to be issued. Events occurring through that date have been evaluated to determine whether a change in the financial statements or related disclosures would be required.

NOTE 2 - ACCOUNTS RECEIVABLE

Accounts receivable are primarily related to grant reimbursements due from federal and state governmental agencies. ICADV believes all claims are within the terms of the grant agreements. As such, no allowance for doubtful accounts is deemed necessary.

INDIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.

NOTES TO THE FINANCIAL STATEMENTS

For the Years Ended June 30, 2019 and 2018

NOTE 3 - INVESTMENTS

ICADV invests cash in excess of current operating requirements. Such investments consisted of the following as of June 30:

	<u>2019</u>	<u>2018</u>
Corporate bonds mutual funds	\$ 35,338	\$ 46,997
U.S. large cap equity mutual funds	19,391	9,102
U.S. mid cap equity mutual funds	6,407	-
U.S. small cap equity mutual funds	-	3,213
Money market fund	<u>3,166</u>	<u>677</u>
	<u>\$ 64,302</u>	<u>\$ 59,989</u>

NOTE 4 - FAIR VALUE MEASUREMENTS

ICADV's investments are reported at fair value in the accompanying statements of financial position. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although ICADV 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 fair value measurements authoritative literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs consist of unobservable inputs and have the lowest priority. ICADV uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, ICADV measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs are used only when Level 1 or Level 2 inputs are not available.

The fair values of mutual funds and money market funds are based on quoted market prices (Level 1).

INDIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.

NOTES TO THE FINANCIAL STATEMENTS

For the Years Ended June 30, 2019 and 2018

NOTE 5 - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions represent resources received from grantors and donors but not expended for the restricted purposes as of June 30, 2019 and 2018. Net assets with donor restrictions were available for the following purposes as of June 30:

	<u>2019</u>	<u>2018</u>
Training for victims of violence	\$ 75,724	\$ 39,356
Economic Justice project	3,714	12,086
Public awareness	27,272	26,647
Braveheart	<u>-</u>	<u>4,908</u>
<i>Total net assets with donor restrictions</i>	<u>\$ 106,710</u>	<u>\$ 82,997</u>

Net assets were released from donor restrictions by incurring expenses or purchasing assets satisfying the restricted purpose. The following purpose restrictions were accomplished during the years ended June 30:

	<u>2019</u>	<u>2018</u>
Training for victims of violence	\$ 35,800	\$ 15,475
Economic Justice program	8,372	9,889
Public awareness	19,375	13,872
Braveheart	<u>4,908</u>	<u>92</u>
<i>Total net assets released from restrictions</i>	<u>\$ 68,455</u>	<u>\$ 39,328</u>

NOTE 6 - LEASES

ICADV leases facilities and equipment under agreements accounted for as operating leases. The lease on the office facility requires monthly rental payments over a five-year period through November 2020; however, the lease can be cancelled by ICADV in the event that funding is insufficient to justify the lease. Rent expense for the years ended June 30, 2019 and 2018 was \$49,866 and \$54,074, respectively. Future minimum lease obligations for non-cancelable operating leases with initial lease terms in excess of one year are as follows for the years ending June 30:

2020	\$ 47,189
2021	21,853
2022	626

INDIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.

NOTES TO THE FINANCIAL STATEMENTS

For the Years Ended June 30, 2019 and 2018

NOTE 7 - RETIREMENT PLAN

ICADV maintains a defined contribution retirement plan, which covers all employees over the age of 21 who work at least 1,000 hours per year and have completed six months of service. Under the plan, ICADV can make an elective contribution allocated to participants in relation to total compensation of all participants. Retirement plan expense was \$15,993 and \$17,767 for the years ended June 30, 2019 and 2018, respectively.

NOTE 8 - RISKS AND UNCERTAINTIES

The majority of revenues relate directly or indirectly to programs sponsored by federal and state legislation. Changes in government sponsored programs may significantly affect ICADV. In addition, ICADV is subject to monitoring and audit by state and federal agencies. Those examinations may result in additional liability to be imposed on the organization.

ICADV maintains most of its cash deposits at National Bank of Indianapolis. Cash deposits at June 30, 2019 and 2018 and regularly throughout the years then ended exceeded the FDIC insurance limit.

NOTE 9 - LIQUIDITY

Under ASU 2016-14, ICADV is required to disclose the financial assets it has available at June 30, 2019 to meet its cash needs for general expenditures within one year of the date of the statement of financial position. ICADV's financial assets include cash, investments, and accounts receivable.

Financial assets, June 30, 2019	\$	1,008,742
Less those unavailable for general expenditures within one year, due to:		
Purpose restrictions by donor		<u>(106,710)</u>
Financial assets available to meet cash needs for general expenditures within one year	\$	<u>902,032</u>

From time to time, ICADV receives donor restricted contributions. Because donor restrictions require resources to be used in a particular manner or in a future period, ICADV must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. As part of ICADV's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

INDIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended June 30, 2019 and 2018

NOTE 10 - FUNCTIONAL EXPENSE REPORTING

The costs of providing ICADV's various programs and activities have been summarized on a functional basis in the statements of activities and change in net assets. Accordingly, certain expenses have been allocated between programs services, management and general, and fundraising and public awareness expenses in relation to the benefit received.

Management allocates costs among the various functional expense categories using a combination of direct allocation, allocation based on the percentage of full time equivalents ("FTEs"), and time worked. Expenses that related directly to a program are allocated to the given program. Salaries and benefits are allocated based on actual time worked on the various programs. Other expenses are allocated based on the percentage of FTEs the various funding sources support.

SUPPLEMENTARY INFORMATION

INDIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

<u>Federal Grantor Agency/Pass-Through Entity/ Cluster Title/Program Title/Project Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Total Federal Awards Expended</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
State Domestic Violence and Sexual Assault Coalitions	16.556	2017-DW-AX-0013	\$ 92,374
Crime Victim Assistance/Discretionary Grants	16.582	2018-V3-GX-0028	102,925
Pass-Through Indiana Criminal Justice Institute: Crime Victim Assistance			
Services to Victims of Domestic Violence	16.575	D3-17-11542	61,637
		D3-17-11	131,795
		32033	248,620
Violence Against Women Formula Grants Services, Training, Officers, and Prosecutors	16.588	29519 7511	85,590 <u>33,708</u>
<i>Total U.S. Department of Justice</i>			<u>756,649</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Family Violence Prevention and Services/ State Domestic Violence Coalitions	93.591	2017G991540 1801INSDVC	50,940 <u>232,366</u>
<i>Total U.S. DHHS direct programs</i>			<u>283,306</u>
Pass-Through Indiana Department of Health: Injury Prevention and Control Research and State and Community Based Programs			
Rape Prevention and Education	93.136	18493 31070	143,283 <u>77,086</u>
<i>Total U.S. DHHS pass-through programs</i>			<u>220,369</u>
<i>Total U.S. Department of Health and Human Services</i>			<u>503,675</u>
<i>Total federal awards expended</i>			\$ <u>1,260,324</u>

See independent auditors' report and accompanying notes to this schedule

INDIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Indiana Coalition Against Domestic Violence, Inc. ("ICADV") under programs of the federal government for the year ended June 30, 2019. The information in this schedule is presented 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). Because the Schedule presents only a selected portion of the operations of ICADV, it is not intended to and does not present the financial position, changes in net assets, functional expenses or cash flows of ICADV.

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 allowable or are limited as to reimbursement.

NOTE 3 - SUBRECIPIENTS

The federal expenditures presented in the Schedule include federal awards to subrecipients in the following amounts:

<u>CFDA Number</u>	<u>Program Name</u>	<u>Amount</u>
93.136	Injury Prevention and Control Research and State and Community Based Programs Rape Prevention and Education	\$ 41,024

NOTE 4 - INDIRECT COST RATE

ICADV has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.



Donovan CPAs

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

The Board of Directors
Indiana Coalition Against Domestic 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 Indiana Coalition Against Domestic Violence, Inc. ("ICADV"), which comprise the statement of financial position as of June 30, 2019 and the related statements of activities and change in net assets, 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 December 4, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered ICADV'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 financial statements, but not for the purpose of expressing an opinion on the effectiveness of ICADV's internal control. Accordingly, we do not express an opinion on the effectiveness of ICADV'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.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether ICADV'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 determination of 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 ICADV'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.

DONOVAN

A handwritten signature in dark ink that reads "DONOVAN". The signature is written in a cursive style with a large, looped initial "D".

Indianapolis, Indiana
December 4, 2019



Donovan CPAs

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH *THE UNIFORM GUIDANCE*

The Board of Directors
Indiana Coalition Against Domestic Violence, Inc.

Report on Compliance for Each Major Federal Program

We have audited Indiana Coalition Against Domestic Violence, Inc.'s ("ICADV") compliance with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of ICADV's major federal programs for the year ended June 30, 2019. ICADV's major federal programs 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.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of ICADV's major federal programs 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; and 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). Those standards and the Uniform Guidance 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 occurred. An audit includes examining, on a test basis, evidence about ICADV's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of ICADV's compliance.

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Opinion on Each Major Federal Program

In our opinion, Indiana Coalition Against Domestic Violence, Inc. 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 for the year ended June 30, 2019.

Report on Internal Control over Compliance

Management of Indiana Coalition Against Domestic Violence, Inc. 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 ICADV's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 ICADV'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 on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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 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 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. Accordingly, this report is not suitable for any other purpose.

DONOVAN



Indianapolis, Indiana
December 4, 2019

**INDIANA COALITION AGAINST DOMESTIC VIOLENCE, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2019**

I. Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness identified?	No
• Significant deficiency identified?	None Reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major federal programs:	
• Material weakness identified?	No
• Significant deficiency identified?	None Reported
Type of auditors' report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No
Identification of major programs:	

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
93.591	Family Violence Prevention and Services/ State Domestic Violence Coalitions

Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

II. Financial Statement Findings

No matters were reportable.

III. Federal Award Findings and Questioned Costs

No matters were reportable.