Women in Distress of Broward County, Inc.

Financial Statements
and Additional Information
For the Year Ended June 30, 2020

Keefe
McCullough
CPA's + Trusted Advisors

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Women in Distress of Broward County, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of Women in Distress of Broward County, Inc., (a nonprofit organization) (the "Organization"), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year 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.

Auditor's Responsibility

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

FINANCIAL STATEMENTS

Keefe McCullough
CPA's + Trusted Advisors

Women in Distress of Broward County, Inc.
Statement of Activities
For the Year Ended June 30, 2020
(with comparative totals for the year ended June 30, 2019)

	2020			2019
	Without Donor Restrictions	With Donor Restrictions	Total	Total
Public Support:				
Grants from governmental agencies	$ 4,308,160	$ 3,769	$ 4,311,929	$ 4,313,417
Grants from corporations and foundations	567,668	97,312	664,980	1,018,030
Contributions from individuals and corporations	958,211	221,508	1,179,719	687,470
Capital campaign contributions	-	67,200	67,200	577,325
In-kind donations, thrift store	426,355	-	426,355	524,099
Other in-kind donations	468,047	-	468,047	400,766
Special events, net of direct costs of $ 74,551 at June 30, 2020 and $ 119,683 at June 30, 2019	382,398	-	382,398	438,421
Total public support	7,110,839	389,789	7,500,628	7,959,528
Revenue:				
Thrift store	395,731	-	395,731	508,048
Investment earnings (loss), net	(6,419)	263	(6,156)	24,033
Miscellaneous	6,443	-	6,443	3,977
Total revenue	395,755	263	396,018	536,058
Net Assets Released From Restrictions	238,324	(238,324)	-	-
Total public support, revenue and net assets related from restrictions	7,744,918	151,728	7,896,646	8,495,586
Expenses:				
Program services:				
Residential	2,159,572	-	2,159,572	2,532,133
Outreach	2,632,847	-	2,632,847	2,357,278
Prevention and education services	236,434	-	236,434	381,227
Thrift store	812,271	-	812,271	964,011
Crisis hotline	309,518	-	309,518	219,704
Injunction for protection project	554,161	-	554,161	590,922
Total program services	6,704,803	-	6,704,803	7,045,275
Supporting services:				
Fundraising	464,146	-	464,146	599,071
Management and general	497,255	-	497,255	470,034
Total supporting services	961,401	-	961,401	1,069,105
Total expenses	7,666,204	-	7,666,204	8,114,380
Change in net assets	78,714	151,728	230,442	381,206
Net Assets, Beginning of Year	8,152,717	1,898,408	10,051,125	9,669,919
Net Assets, End of Year	$ 8,231,431	$ 2,050,136	$ 10,281,567	$ 10,051,125

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

Women in Distress of Broward County, Inc.
Statement of Cash Flows
For the Year Ended June 30, 2020
(with comparative totals for the year ended June 30, 2019)

	2020	2019
Cash Flows From Operating Activities:		
Change in net assets	$ 230,442	$ 381,206
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	436,129	443,143
Amortization of loan costs	2,450	2,451
Bad debt expense	164	3,667
Change in beneficial interest in assets held by Community Foundation of Broward, Inc.	56,369	25,600
Loss on disposal of property and equipment	-	1,329
Changes in assets and liabilities:		
(Increase) decrease in assets:		
Grants receivable	(137,340)	156,757
Promises to give	(160,098)	156,477
Prepaid expenses and deposits	(4,387)	(8,365)
Inventory	(24,979)	(6,006)
Increase (decrease) in liabilities:		
Accounts payable	13,126	(74,486)
Accrued liabilities	45,506	12,108
Deferred revenue	82,936	(4,350)
Net cash provided by (used in) operating activities	540,318	1,089,531
Cash Flows From Investing Activities:		
Purchase of property and equipment	(64,288)	(322,851)
Net cash provided by (used in) investing activities	(64,288)	(322,851)
Cash Flows From Financing Activities:		
Proceeds from note payable	838,000	-
Principal payments on note payable	(628,000)	-
Principal payments on mortgage note payable	(114,972)	(109,851)
Net cash provided by (used in) financing activities	95,028	(109,851)
Net change in cash and cash equivalents	571,058	656,829
Cash and Cash Equivalents, Beginning of Year	2,194,122	1,537,293
Cash and Cash Equivalents, End of Year	$ 2,765,180	$ 2,194,122
Supplemental Disclosure of Cash Flow Information:		
Interest received	$ 909	$ 904
Interest paid	$ 71,533	$ 77,487

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

Note 1 - Nature of Organization and Operations (continued)

Thrift Store: The purpose is to provide additional revenues to support core operations for the Organization and provide clothing and household items to program participants. Donated goods and merchandise are sold to the public and proceeds are used in the daily operation of the Organization. Program participants are also provided clothing, furniture and household items from the store free of charge.

Crisis Hotline: The purpose of the crisis hotline is to be a ready and available source of information and support to victims of domestic violence and to the community. The crisis hotline is operational 24 hours a day, seven days per week. Since December of 2014 the 24-hour crisis hotline has been expanded to become a separate program housed in its own space at the Jim and Jan Moran Family Center. All the services that are available through the Organization's advocacy program are available on the hotline through its dedicated crisis line staff and include safety planning and service management as well as information. Referrals are also made to other organizations such as homeless programs, mental health, health, jobs and other benefits that may be available to callers who are not survivors of domestic violence but call the Organization's crisis hotline for information and as a resource.

Injunction for Protection ("IFP"): The Organization's IFP program provides legal counsel for survivors wishing to pursue or secure an injunction for protection against their batterer. The legal services include counsel before the injunction is filed, filing of the petition and representation during final/violation hearings. All legal services through this program are free of cost and are open to those being serviced through Residential Services and Outreach Services as well as survivors who may not be currently registered with the Organization. The IFP program is funded through a collaboration of the Florida Department of Children and Families and the Office of the Attorney General.

Note 2 - Summary of Significant Accounting Policies

Basis of accounting: The Organization follows standards of accounting and financial reporting prescribed for not-for-profit organizations. The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

Basis of presentation: Financial statement presentation follows the recommendation of the Financial Accounting Standards Board in its Accounting Standards Update (FASB ASU) 2016-14 Not-for-Profit Entities (Topic 958): *Presentation of Financial Statements of Not-for-Profit Entities*. Under FASB ASU 2016-14, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net assets: 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.

Note 2 - Summary of Significant Accounting Policies (continued)

Property and equipment acquisitions are capitalized if they are in excess of $ 1,000 and have a useful life of three years or more. Items that are less than the capitalization threshold are expensed in the year acquired. The Organization reviews assets for impairment whenever events or changes in circumstances indicate the carrying value of the asset may not be recoverable. A determination of impairment, if any, is made based on estimates of undiscounted future cash flows. Depreciation is provided using the straight-line method over the estimated useful lives of the assets. The estimated useful lives of buildings and improvements range from 5 to 30 years and furniture, equipment and vehicles have useful lives ranging from 3 to 7 years.

Revenue and revenue recognition: The Organization recognizes grants and contributions when cash, securities, other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met or explicitly waived.

Grants from governmental agencies are generally billed monthly and are derived from units of service contracts and cost-reimbursements. Units of service contract revenues are recognized when the unit of service has been provided in compliance with the specific contract. Revenue derived from cost-reimbursement contracts, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses, are recognized when such expenditures are incurred in compliance with specific contract provisions.

Amounts received prior to meeting certain conditions, including measurable performance or other barriers, providing the unit of service, and/or incurring qualifying expenditures in compliance with the specific grant or contract are reported as a liability, refundable advances, in the statement of financial position.

Revenues from special events that are considered exchange transactions are not recognized until the special event takes place. Thrift store revenues are recognized as income when the performance obligation of transferring the products are met. Amounts received in advance are deferred to the applicable period.

Promises to give: Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give expected to be collected in future years are initially recorded at fair value using present value techniques based on a risk-free rate of return. In subsequent years, amortization of the discounts is included in contribution revenue in the statement of activities. Conditional promises to give are recognized when the conditions on which they depend are substantially met. The Organization had no conditional promises to give as of June 30, 2020. The Organization uses the allowance method to determine the estimated unconditional promises to give that are doubtful of collection. The allowance is based on prior years' experience and management's analysis of specific promises made. Management has determined a provision for uncollectible accounts is not necessary as of June 30, 2020.

Functional allocation of expenses: The costs of providing the various programs and supporting services have been summarized on a functional basis in the accompanying statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Expenses that can be directly identified with a program or supporting service are charged accordingly. The financial statements report certain categories of expenses that are attributed to more than one function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses, including compensation, taxes and fringe benefits, professional fees, building occupancy costs and others, are allocated based on full-time equivalents and other methods as determined by management.

Note 3 - Liquidity and Availability of Financial Assets

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

Financial Assets:	
Cash and cash equivalents	$ 2,765,180
Grants receivable	803,180
Promises to give, net	223,799
Beneficial interest in assets held by Community Foundation of Broward, Inc.	933,225
Financial Assets, at year-end	4,725,384
Less those unavailable for general expenditures within one year, due to:	
Contractual or donor-imposed restrictions:	
Purpose and time restrictions by donor	(1,019,927)
Add back: promises to give without donor restrictions available within one year	219,122
Perpetual restrictions by donor	(1,030,209)
Add back: estimated distribution from beneficial interest in assets held by Community Foundation of Broward, Inc.	46,700
Financial assets available to meet cash needs for general expenditures within one year	$ 2,941,070

As part of its liquidity management, the Organization invests cash in excess of daily requirements in short-term investments which includes various money market funds. In the event of an unanticipated liquidity need, the Organization could draw upon $ 500,000 of available line of credit (Note 11).

Note 4 - Promises to Give

At June 30, 2020 and 2019, unconditional promises to give consisted of the following:

	2020	2019
Receivable in less than one year	$ 220,547	$ 31,425
Receivable in one to five years	3,333	33,333
Total promises to give	223,880	64,758
Less allowance for doubtful promises to give	-	-
Present value discount	(81)	(893)
	$ 223,799	$ 63,865

Unconditional promises to give due in more than one year are reflected at the present value of estimated future cash flows using a discount rate of 2.5% for the years ended June 30, 2020 and 2019.

Note 7 - Thrift Store

Net Thrift Store proceeds provided by its daily operations were approximately $ 9,800 and $ 68,100 for the years ended June 30, 2020 and 2019, respectively. Items given to participants were valued at approximately $ 5,600 and $ 10,000 for the years ended June 30, 2020 and 2019, respectively. All net proceeds of the thrift store plus items given to participants totaling approximately $ 15,000 for the year ended June 30, 2020 are directly invested back into services for participants. Through specific grants and funding, the Organization also purchases new items such as baby car seats, cribs, supplies, clothes, food and services. These expenditures are reflected in supplies and contribution to participants in the statement of functional expenses.

	2020	2019
Thrift Store revenue (including donated items)	$ 822,086	$ 1,032,147
Expenses (including costs of goods sold)	(812,271)	(964,011)
Net proceeds provided by Thrift Store operations	$ 9,815	$ 68,136

The Thrift Store cost of goods sold presented in the Statement of Functional Expenses on page 5 includes the following components:

Thrift Store revenues	$ 395,731
Thrift Store items given to program participants	5,644
Thrift Store cost of goods sold	$ 401,375

Note 8 - Contributed Services, Goods and Facilities

The Organization receives donated professional services, goods, and facilities as part of its program services and fundraising campaigns during the year. Only those donated services that require specialized skills are reflected in the financial statements. These donations are recorded and reflected in the accompanying financial statements at estimated fair value as "in-kind donations, thrift store" and "other in-kind donations" in the statement of activities for the years ended June 30, 2020 and 2019, as follows:

	2020	2019
Donated goods and other services	$ 744,978	$ 828,925
Professional services	149,424	95,940
Total	$ 894,402	$ 924,865

Note 10 - Endowment Funds

Endowment Funds Held by Community Foundation of Broward, Inc.

The Organization previously entered into agency endowment fund agreements with the Foundation. As of June 30, 2020 and 2019, the total fair value of the endowment funds which are held and controlled by the Foundation amounted to $ 1,368,666 and $ 1,437,783, respectively. The funds are invested in a broadly diversified portfolio. Each year, as determined by the Foundation's Board of Directors, the Foundation distributes to the Organization investment earnings based upon 5% of the 12-quarter rolling average of the fair market value of the funds. The Organization has the Edee Greene Women in Distress of Broward County, Inc. Endowment Fund and The Domestic Violence Fund for Women in Distress with the Foundation.

The Edee Greene Women in Distress of Broward County, Inc. Endowment Fund: This Fund was created on October 5, 1999 in the aggregate pledge amount of $ 1,000,000, in which $ 911,989 was to be held in perpetuity. The pledged amount was received and paid by the Organization to the Foundation from one of its directors, as required by the gift agreement. As of June 30, 2020 and 2019, the fair value of the endowment fund amounted to $ 933,225 and $ 989,594, respectively. ASC No. 958, *Not-for-Profit Entities,* specifically requires that, if a not-for-profit organization establishes a Fund at a community foundation with its own assets and specifies itself as the beneficiary of that Fund, that community foundation must account for the transfer of such assets as a liability rather than as a contribution. The Organization has, therefore, reflected this Fund as an asset on the Statement of Net Position.

The Domestic Violence Fund for Women in Distress: This fund was created on March 12, 2002 as part of the endowment plan challenge sponsored by another private foundation. As of June 30, 2020 and 2019, the fair value of the endowment fund at the Foundation amounted to $ 435,441 and $ 448,189 respectively. Distributions from this Fund will only be made with the approval and authorization of the Board of Trustees of the Foundation and the funds are the property of the Foundation. As such, they are not carried as an asset of the Organization.

Endowment Funds Held by the Organization

The Marti Huizenga Endowment for Educational Advancement Fund: This Fund was created on March 17, 2017 with an initial contribution of $ 50,000, invested in perpetuity. Future contributions to this Fund are accepted and subject to the same restrictions as the initial contribution. As of June 30, 2020, the Fund had corpus balance of $ 118,220. The income from this endowment is for providing educational opportunities for adults served by the Organization. This endowment allows for annual withdraws not exceeding 5% of the principal balance or actual annual earnings. As of June 30, 2020 and 2019, the fair value of the endowment fund amounted to $ 118,256 and $ 118,227, respectively.

The Women in Distress Pet Shelter Endowment Fund: This Fund was created on September 5, 2018 when the Board of Directors designated a $ 500,000 contribution from a private foundation as an endowment fund. The income from this endowment is for the operating costs of the pet shelter. As of June 30, 2020 and 2019, the fair value of the endowment fund amounted to $ 500,000.

Interpretation of relevant law: The Organization's Board of Directors is responsible for the oversight and management of the Organization's endowments. The Board of Directors of the Organization has interpreted the Florida Uniform Prudent Management of Institutional Funds Act (the "FUPMIFA") as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as net assets with donor restrictions (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

Note 10 - Endowment Funds (continued)

The changes in endowment net assets for the year ended June 30, 2019, are as follows:

	Without Donor Restriction	With Donor Restriction	2019 Total
Beginning Balance	$ 103,205	$ 1,005,209	$ 1,108,414
Contributions	-	525,000	525,000
Interest and dividends	7	-	7
Net realized and unrealized gains (losses) on investments	30,676	-	30,676
Investment fees	(7,547)	-	(7,547)
Distributions	(48,729)	-	(48,729)
Ending Balance	$ 77,612	$ 1,530,209	$ 1,607,821

Note 11 - Line of Credit

The Organization has a revolving line of credit agreement (the "Line") with a financial institution in the amount of $ 500,000, available through February 2021. The Line carries a variable rate of interest, payable monthly at the lender's prime rate (3.25% at June 30, 2020). There were no outstanding balances for the years ended June 30, 2020 and 2019. There was no interest expense incurred during 2020. The Line requires certain restrictive covenants which must be adhered to by the Organization. Among their provisions, the agreement calls for a minimum debt service coverage ratio of 1.00. As of June 30, 2020, the Organization was in compliance with its minimum debt service coverage ratio.

Note 12 - Mortgage Note Payable

The Organization holds a mortgage note payable with Branch Banking and Trust Company which is secured by the Organization's Deerfield Beach property. The mortgage requires monthly principal and interest payments of $ 15,542 based on interest at a fixed rate of 4.67% through February 2030.

The Organization incurred certain costs as a result of the refinance of its mortgage. Loan costs, net of accumulated amortization, totaled $ 9,803 and $ 12,254 as of June 30, 2020 and 2019, respectively. Amortized interest expense for the years ended June 30, 2020 and 2019 was approximately $ 2,450.

The mortgage note payable agreement contains a number of restrictive covenants. Among other provisions, the agreement requires a minimum debt service coverage ratio of 1.00. At June 30, 2020, the Organization was in compliance with the minimum debt service coverage.

Note 14 - Commitments and Contingencies (continued)

Future minimum payments required under the above operating leases are approximately as follows:

Year Ending June 30,		
2021	$	88,100
2022		59,500

Compensated absences: Vacation is earned at various rates depending upon length of service. Sick time is earned by regular and full-time employees at the rate of 10 days annually, and regular part-time employees who worked a minimum of 14 hours per week or more are entitled to sick time on a prorated basis. Under the Organization's policy, no more than two weeks of accrued vacation may be carried over from one year to the next. All employees are allowed to accumulate earned and unused sick time not to exceed 10 working days, and unused sick time is not paid in the event of employee termination. As of June 30, 2020 and 2019, the liability for accumulated vacation leave benefits amounted to approximately $ 120,800 and $ 104,900, respectively, and was included in accrued liabilities on the statements of financial position.

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

Note 15 - Employee Benefit Plans

Retirement Plan: The Organization participates in a 401(k) profit sharing plan (the "Plan") in accordance with Internal Revenue Service regulations. Eligible employees may make voluntary tax deferred contributions. The Organization currently provides matching contributions up to 3% of eligible employees' salary to the 401(k) profit sharing plan. During the year ended June 30, 2020 and 2019, the Organization contributed approximately $ 58,500 and $ 83,200, respectively to the Plan.

Cafeteria Plan: The Organization participates in a Cafeteria Plan (Section 125, as described in the Internal Revenue Code) covering all employees. Employees must have completed sixty-days of employment and are working at least 30 hours per week to be eligible for the benefit. The plan provides health insurance coverage with the Organization paying 80% of the insurance cost of eligible employees. The Organization paid approximately $ 253,000 and $ 260,800 to the Plan in 2020 and 2019, respectively.

Note 16 - Uncertainties

The coronavirus (COVID-19) outbreak has caused disruption in international and U.S. economies and markets. The coronavirus and fear of further spread has caused quarantines, cancellation of events, and overall reduction in business and economic activity. On March 11, 2020, the *World Health Organization* designated the coronavirus outbreak a pandemic. Management and the Board of Directors continue to evaluate and monitor the potential adverse effect that this event may have on the Organization's financial position, operations and cash flows. The full impact of COVID-19 is unknown at this time and cannot be reasonably estimated as these events are still developing.

Women in Distress of Broward County, Inc.
Schedule of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended June 30, 2020

Federal/State Agency Pass-Through Grantor/Federal Program/State Project	CFDA/CSFA Number	Contract/Grant Number	Expenditures	Transfers to Subrecipients
Federal Agency Name:				
Indirect Programs:				
U.S. Department of Health and Human Services -				
Passed through State of Florida Department of Children and Families -				
Temporary Assistance for Needy Families (TANF)	93.558	20-2230-DVS	$ 412,130	$ -
Family Violence Prevention and Services (FVPSA)	93.671	20-2230-DVS	250,485	-
Family Violence Prevention and Services (FVPSA II)	93.671	20-2230-DVS	153,386	-
Family Violence Prevention and Services (FVPSA II-FYE20)	93.671	Program Needs	16,800	-
		93.671 Total	420,671	-
U.S. Department of Justice -				
Passed through State of Florida Department of Children and Families -				
Legal Assistance for Victims (LAV)	16.588	20-2230-LAV	17,638	-
U.S. Department of Justice -				
Passed through State of Florida, Office of the Attorney General -				
Crime Victim Assistance	16.575	VOCA-2018 Women In Distress of Brow-00459	235,766	-
Crime Victim Assistance	16.575	VOCA-2019 Women In Distress of Brow-00435	547,804	-
Passed through State of Florida Department of Children and Families -				
Crime Victim Assistance	16.575	19-2230-CPI VOCA	14,148	-
Crime Victim Assistance	16.575	20-2230-CPI VOCA	38,966	-
Economic Justice Program	16.575	19-2230-EJ-VOCA	5,996	-
Economic Justice Program	16.575	20-2230-EJ-VOCA	37,988	-
Legal Project	16.575	19-2230-LEGAL-VOCA	150,855	-
Legal Project	16.575	20-2230-LEGAL-VOCA	353,226	-
		16.575 Total	1,384,749	-

See notes to schedule of expenditures of Federal awards and state financial assistance.

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Women in Distress of Broward County, Inc. (the "Organization") under programs of the federal government for the year ended June 30, 2020. 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 the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

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 - Contingency

The grant revenue amounts received are subject to audit and adjustment. If any expenditures or expenses are disallowed by the grantor agencies as a result of such an audit, any claim for reimbursement to the grantor agencies would become a liability of the Organization. In the opinion of management, all grant expenditures are in compliance with the terms of the grant agreements and applicable Federal and state laws and other applicable regulations.

Note 4 - Indirect Cost Rate

The Organization did not elect to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

INDEPENDENT AUDITOR'S 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
Women in Distress of Broward County, Inc.
Deerfield Beach, Florida

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 Women in Distress of Broward County, Inc. (a nonprofit organization) (the "Organization"), which comprise the statement of financial position as of June 30, 2020, 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 September 30, 2020.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors
Women in Distress of Broward County, Inc.
Deerfield Beach, Florida

Report on Compliance for Each Major Federal Program

We have audited Women in Distress of Broward County, Inc.'s (a nonprofit organization) (the "Organization") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2020. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization'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* 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 the Organization'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 the Organization's compliance.

A. Summary of Auditor's Results

1. The auditor's report expresses an unmodified opinion on the financial statements of Women in Distress of Broward County, Inc.

2. No material weaknesses relating to the audit of the financial statements are reported in the Independent Auditor's 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*.

3. No instances of noncompliance material to the financial statements of Women in Distress of Broward County, Inc. were disclosed during the audit.

4. No material weaknesses relating to the audit of the major Federal programs are reported in the Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by The Uniform Guidance.

5. The auditor's report on compliance with requirements applicable to the major Federal program for Women in Distress of Broward County, Inc. expresses an unmodified opinion.

6. There are no findings relative to the major Federal program for Women in Distress of Broward County, Inc. reported in Part C of this schedule.

7. The program tested as a major program is as follows:

Federal Award Program	CFDA Number
United States Department of Justice, Grants for Victims of Crime	16.575

8. The threshold for distinguishing Type A and Type B projects was $ 750,000 for major Federal programs.

9. Women in Distress of Broward County, Inc. was determined to be a low risk auditee pursuant to The Uniform Guidance.

B. Findings - Financial Statement Audit

None

C. Findings and Questioned Costs - Major Federal Program

None

D. Other Issues

1. A separate management letter was not issued because there were no findings required to be reported in the management letter.

2. No summary schedule of prior audit findings is required because there were no prior audit findings related to Federal programs.

3. No corrective action plan is required because there were no findings required to be reported under the Federal Single Audit Act.

Women In Distress of Broward County, Inc.
Schedule of Expenditures of Federal Awards and State Financial Assistanc
For the Year Ended June 30, 2020

Federal/State Agency Pass-Through Grantor/Federal Program/State Project	CFDA/CSFA Number	Contract/Grant Number	Expenditures
FEDERAL FINANCIAL ASSISTANCE			
U.S Department of Health and Human Services			
Passed-Through Florida Coalition Against Domestic Violence			
Temporary Assistance for Needy Families (TANF)	93.558	20-2230-DVS	$ 344,447
Family Violence Prevention and Services Act (FVPSA)	93.671	20-2230-DVS	219,171
Family Violence Prevention and Services (FVPSAII)	93.671	20-2230-DVS	146,429
Family Violence Prevention and Services Act (FVPSA II-FYE20-TRANS)	93.671	20-2230-DVS	16,273
		93.671 Total	381,873
U.S Department of Health and Human Services			
Passed-T Florida Department of Children & Families			
Temporary Assistance for Needy Families (TANF)		LN073	67,683
Family Violence Prevention and Services Act (FVPSA II-FYE20-TRANS)		LN073	527
Family Violence Prevention and Services Act (FVPSA)		LN073	31,315
Family Violence Prevention and Services (FVPSAII)		LN073	6,957
		LN073 Total	106,481
U.S. Department of Justice			
Passed-Through Florida Coalition Against Domestic Violence			
Legal Assistance for Victims (LAV)	16.588	20-2230-LAV	14,800
Passed-Through Florida Coalition Against Domestic Violence			
Legal Assistance for Victims (LAV)	16.588	LN121	2,838
U.S. Department of Justice			
Passed-Through State of Florida, Office of the Attorney General			
Crime Victim Assistance	16.575	VOCA-2018 Women In Distress of Brow -00459	235,766
Crime Victim Assistance	16.575	VOCA-2019 Women In Distress of Brow -00435	547,804
U.S. Department of Justice			
Passed-Through Florida Coalition Against Domestic Violence			
Crime Victim Assistance	16.575	19-2230-CPI VOCA	14,148
Crime Victim Assistance	16.575	20-2230-CPI VOCA	38,966
Economic Justice Program	16.575	19-2230-EJ-VOCA	5,996
Economic Justice Program	16.575	20-2230-EJ-VOCA	37,988
Injunction For Protection	16.575	19-2230-VOCA-IFP-LEGAL	150,855
Injunction For Protection	16.575	20-2230-IFP-LEGAL-VOCA	353,226
		16.575 Total	1,384,749
U.S Department of Housing and Urban Development			
Passed-Through Broward County			
Emergency Solutions Grant	14.231	17-CP-HIP-8219-01	30,417
44th Year Emergency Solutions Grant	14.231		80,000
		14.231 Total	110,417