

**RESILIENCE: ADVOCATES FOR ENDING VIOLENCE**

**AUDIT REPORT**

**SEPTEMBER 30, 2020  
(WITH COMPARATIVE TOTALS FOR 2019)**

# Tibbitts & Associates, PLC

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CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT

The Board of Directors  
Resilience: Advocates for Ending Violence  
Holland, Michigan

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

We have audited the accompanying financial statements of Resilience: Advocates for Ending Violence (a nonprofit organization), which comprise the statement of financial position as of September 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.

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Resilience: Advocates for Ending Violence as of September 30, 2020, 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.

### **Other Matters**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Grants – Governmental Agencies is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is also 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 information is fairly stated, in all material respects, in relation to the financial statements as a whole.

### **Report on Summarized Comparative Information**

We have previously audited Resilience: Advocates for Ending Violence's September 30, 2019, financial statements and, our report dated January 15, 2020, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2019, is consistent, in all material respects, with the audited financial statements from which it has been derived.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated March 9, 2021, on our consideration of Resilience: Advocates for Ending Violence'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 Resilience: Advocates for Ending Violence's internal control over financial reporting and compliance.



TIBBITTS & ASSOCIATES, PLC

Allegan, Michigan  
March 9, 2021

**RESILIENCE: ADVOCATES FOR ENDING VIOLENCE**  
**STATEMENT OF FINANCIAL POSITION**  
**ASSETS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2020**  
**(WITH COMPARATIVE TOTALS FOR 2019)**

	Without Donor Restrictions	With Donor Restrictions	2020	2019
<b>CURRENT ASSETS</b>				
Cash and cash equivalents	\$ 222,195	71,460	293,655	384,766
Investments	681,461		681,461	610,338
Grants receivable	255,261	65,000	320,261	448,770
Pledges receivable	22,366		22,366	87,417
Promises to give				80,122
Other receivables	25,025	175,678	200,703	362
Prepaid expenses	86,782		86,782	92,595
	<u>\$ 1,293,090</u>	<u>312,138</u>	<u>1,605,228</u>	<u>1,704,370</u>
<b>PROPERTY AND EQUIPMENT</b>				
Land	\$ 524,910		524,910	524,910
Buildings	622,116		622,116	622,116
Land and building improvements	2,014,216		2,014,216	1,956,486
Office furniture and equipment	613,600		613,600	564,258
Transportation equipment	97,338		97,338	97,338
	<u>\$ 3,872,180</u>	<u></u>	<u>3,872,180</u>	<u>3,765,108</u>
Less accumulated depreciation	(1,851,745)		(1,851,745)	(1,708,593)
	<u>\$ 2,020,435</u>	<u></u>	<u>2,020,435</u>	<u>2,056,515</u>
<b>OTHER ASSETS</b>				
Beneficial interest in assets held at Community Foundations	\$ 47,645	139,075	186,720	171,855
Endowment investment	13,192	1,788,064	1,801,256	1,590,066
	<u>\$ 60,837</u>	<u>1,927,139</u>	<u>1,987,976</u>	<u>1,761,921</u>
<b>TOTAL ASSETS</b>	<u>\$ 3,374,362</u>	<u>2,239,277</u>	<u>5,613,639</u>	<u>5,522,806</u>

See accompanying notes

**RESILIENCE: ADVOCATES FOR ENDING VIOLENCE**  
**STATEMENT OF FINANCIAL POSITION**  
**LIABILITIES AND NET ASSETS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2020**  
**(WITH COMPARATIVE TOTALS FOR 2019)**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2020</u>	<u>2019</u>
<b>CURRENT LIABILITIES</b>				
Accounts payable	\$ 58,970		58,970	118,847
Accrued wages and vacation pay	166,019		166,019	129,489
Accrued payroll liabilities	14,247		14,247	10,331
Accrued retirement plan	3,125		3,125	2,565
Payroll Protection Loan Program	156,580		156,580	
Current portion of long term debt	9,447		9,447	9,100
	<u>408,388</u>		<u>408,388</u>	<u>270,332</u>
<b>TOTAL CURRENT LIABILITIES</b>				
<b>LONG TERM DEBT</b>				
Copier - Capital lease	\$ 4,042		4,042	13,489
<b>NET ASSETS</b>				
Without donor restrictions	\$ 2,258,105		2,258,105	1,978,030
Board designated funds	703,827		703,827	1,000,907
With donor restrictions		2,239,277	2,239,277	2,260,048
	<u>2,961,932</u>	<u>2,239,277</u>	<u>5,201,209</u>	<u>5,238,985</u>
<b>TOTAL NET ASSETS</b>				
<b>TOTAL LIABILITIES AND NET ASSETS</b>				
	<u>\$ 3,374,362</u>	<u>2,239,277</u>	<u>5,613,639</u>	<u>5,522,806</u>

See accompanying notes

**RESILIENCE: ADVOCATES FOR ENDING VIOLENCE**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2020**  
**(WITH COMPARATIVE TOTALS FOR 2019)**

	Without Donor Restrictions	With Donor Restrictions	2020	2019
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>REVENUES, GAINS AND SUPPORT</b>				
Grants - governmental agencies	\$ 1,455,590		1,455,590	1,459,732
Other grants		87,650	87,650	336,547
Contributions	649,065	393,471	1,042,536	625,123
United Way	37,302		37,302	126,309
Donated services/Gifts-In-Kind	54,804		54,804	114,562
Transitional Housing Program income	775		775	650
Program fees				2,525
Girls on the Run - registrations	60,079		60,079	111,422
Miscellaneous	11,201		11,201	12,381
Special events	100,108		100,108	139,682
Victims' compensation	56,474		56,474	43,513
Building rent	5,400		5,400	5,400
Investment income (loss)	78,233	138,550	216,783	106,425
Net assets released from restrictions	640,442	(640,442)		
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>TOTAL REVENUES, GAINS AND SUPPORT</b>	<b>\$ 3,149,473</b>	<b>(20,771)</b>	<b>3,128,702</b>	<b>3,084,271</b>
<b>EXPENSES</b>				
Program	\$ 2,694,644		2,694,644	2,605,570
Management and general	222,063		222,063	257,723
Fundraising	249,771		249,771	265,817
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>TOTAL EXPENSES</b>	<b>\$ 3,166,478</b>	<u>                    </u>	<b>3,166,478</b>	<b>3,129,110</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$ (17,005)</b>	<b>(20,771)</b>	<b>(37,776)</b>	<b>(44,839)</b>
<b>NET ASSETS, October 1</b>	<u>2,978,937</u>	<u>2,260,048</u>	<u>5,238,985</u>	<u>5,283,824</u>
<b>NET ASSETS, September 30</b>	<u><u>\$ 2,961,932</u></u>	<u><u>2,239,277</u></u>	<u><u>5,201,209</u></u>	<u><u>5,238,985</u></u>

See accompanying notes

**RESILIENCE: ADVOCATES FOR ENDING VIOLENCE  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED SEPTEMBER 30, 2020  
(WITH COMPARATIVE TOTALS FOR 2019)**

	Program Services	Management and General	Fundraising	2020	2019
Salaries & wages	\$ 1,341,508	110,925	148,885	1,601,318	1,495,068
Fringe benefits	253,729	30,644	33,470	317,843	307,015
Assistance to individuals	409,899			409,899	273,356
Travel	11,506	615	869	12,990	54,464
Dues & publications	1,734	2,766	425	4,925	11,229
Supplies	60,321	89	590	61,000	106,110
Insurance	27,202	4,172	1,640	33,014	30,929
Seminars & training	8,083	719	429	9,231	16,010
Professional services	390	12,610		13,000	13,000
Communications	32,660	8,379	3,338	44,377	47,674
Miscellaneous	9,419	8,878	7,813	26,110	51,508
Service charges	4,204	977	4,210	9,391	9,570
Contributed services/Gifts in-kind	54,300	198	306	54,804	114,562
Special events/fundraising		915	24,493	25,408	38,655
Printing		1,608		1,608	4,227
Depreciation	130,998	4,901	7,253	143,152	114,999
Occupancy	106,586	3,492	3,885	113,963	124,692
Equipment rental & maintenance	18,947	12,482	8,137	39,566	31,098
Loss on disposition of assets					11,403
Contracted services	214,041	17,583	4,028	235,652	262,761
Advertising	9,117	110		9,227	10,780
<b>TOTAL</b>	<b>\$ <u>2,694,644</u></b>	<b><u>222,063</u></b>	<b><u>249,771</u></b>	<b><u>3,166,478</u></b>	<b><u>3,129,110</u></b>

See accompanying notes

**RESILIENCE: ADVOCATES FOR ENDING VIOLENCE**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2020**  
**(WITH COMPARATIVE TOTALS FOR 2019)**

	<u>2020</u>	<u>2019</u>
FROM OPERATING ACTIVITIES		
Change in net assets	\$ (37,776)	(44,839)
Adjustment to reconcile net assets to net cash provided by operating activities:		
Depreciation	143,152	114,999
(Increase) Decrease in agency endowments	(14,865)	(3,154)
Unrealized investment (income) loss	(124,566)	(10,976)
From change in assets and liabilities		
(Increase) decrease in:		
Grants receivable	128,509	(280,893)
Promises to give	80,122	(13,495)
Pledges receivable	65,051	366,172
Prepaid expenses/other receivables	(194,528)	4,135
Increase (decrease) in:		
Accounts payable	(59,877)	79,759
Accrued wages	36,530	25,808
Other current liabilities	4,476	607
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 26,228</u>	<u>238,123</u>
FROM INVESTING ACTIVITIES		
Purchase of property and equipment, net of disposals	\$ (107,072)	(176,340)
Purchase of investments	(501,512)	(589,580)
Sale of investments	343,765	505,642
Payroll Protection Loan Program	156,580	
Copier - Capital lease payments	(9,100)	(9,102)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>\$ (117,339)</u>	<u>(269,380)</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$ (91,111)	(31,257)
CASH AND CASH EQUIVALENTS, October 1	<u>384,766</u>	<u>416,023</u>
CASH AND CASH EQUIVALENTS, September 30	<u>\$ 293,655</u>	<u>384,766</u>

See accompanying notes



**RESILIENCE: ADVOCATES FOR ENDING VIOLENCE  
SUPPLEMENTAL INFORMATION  
SCHEDULE OF GRANTS - GOVERNMENTAL AGENCIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2020  
(WITH COMPARATIVE TOTALS FOR 2019)**

	2020	2019
FEDERAL GRANTS:		
United States Department of Housing and Urban Development	\$ 160,677	125,403
Federal Emergency Management Agency	4,913	5,551
United States Department of Justice	29,592	132,534
United States Department of Justice passed through the Michigan Department of Health and Human Services:		
Crime Victims Assistance	583,380	496,578
Sexual Assault Comprehensive Services	85,000	
United States Department of Health and Human Services passed through the Michigan Department of Health and Human Services:		
Domestic Violence	195,504	187,428
STOP Violence Against Women		46,190
Domestic Violence Transitional Housing	206,037	206,131
Sexual Assault	15,174	113,297
United States Treasury passed through the Michigan Department of Health and Human Services:		
Coronavirus Relief Fund	13,859	
TOTAL FEDERAL GRANTS	\$ <u>1,294,136</u>	<u>1,313,112</u>
NON-FEDERAL GRANTS:		
Michigan Department of Health and Human Services:		
Domestic Violence/Sexual Assault	\$ 126,600	119,233
STOP Violence Against Women		27,387
CARES Act	910	
Ottawa County Community Action	<u>33,944</u>	
TOTAL NON-FEDERAL GRANTS	\$ <u>161,454</u>	<u>146,620</u>
TOTAL GRANTS - GOVERNMENTAL AGENCIES	\$ <u><u>1,455,590</u></u>	<u><u>1,459,732</u></u>

See accompanying notes

**RESILIENCE: ADVOCATES FOR ENDING VIOLENCE**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2020**

**STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

Resilience: Advocates for Ending Violence's mission is to respond to, reduce, and prevent domestic and sexual violence against women. This mission is achieved through education, collaboration, and advocacy with crisis and supportive services to victims and survivors. These services include providing information, referral services, emergency shelter, individual counseling, and twenty-four hour crisis response. Some of the topics of these services include domestic violence and rape, mid-life planning, assertiveness training, sexual harassment, divorce, and career development. Programs are available to anyone within the service district area.

The financial statements are prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities.

Resilience: Advocates for Ending Violence is exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code.

Investments in marketable equity securities with readily determinable fair values are stated at market value.

Property and equipment are recorded at cost or fair market value if donated. Depreciation is computed using the straight-line method over the estimated lives of the assets placed into service. The Organization has adopted the policy of capitalizing assets costing \$5,000 or more.

Resilience: Advocates for Ending Violence uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

Contributions are recognized when received or when an unconditional promise to give has been received. Conditional promises to give are not recognized as revenues until the conditions on which they depend have been met. Reimbursing government contracts and grants are conditioned upon certain performance requirements and the incurrence of allowable qualifying expenses. Consequently, at September 30, 2020, conditional contributions received from the Payroll Protection Program of \$156,580 has not been recognized and conditional grants approximating \$440,800, of which no amounts had been received in advance, have not been recognized in the accompanying financial statements.

The financial statements of Resilience: Advocates for Ending Violence have been prepared in accordance with U.S. generally accepted accounting principles ("US GAAP"), which requires Resilience: Advocates for Ending Violence to report information regarding its financial position and activities according to the following net asset classifications:

- **Net assets without donor restrictions:** Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of Resilience: Advocates for Ending Violence management and the board of directors.

**RESILIENCE: ADVOCATES FOR ENDING VIOLENCE  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

**STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

- **Net assets with donor restrictions:** Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of Resilience: Advocates for Ending Violence or by the passage of time. Other donor restrictions may be perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

The Organization reports conditional contributions and grants restricted by donors or grantors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) at the same point in time the condition is met (that is, when the contribution becomes unconditional). All other donor restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. It is the policy of the Organization to spend donor restricted funds first when implementing projects or programs.

For purposes of the Statements of Cash Flows, the Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Advertising costs are expensed as incurred.

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended September 30, 2019, from which the summarized information was derived.

**FAIR VALUE MEASUREMENTS OF INVESTMENTS**

Fair value of investments measured on a recurring basis at September 30, 2020, are as follows:

	Quoted Prices in Active Markets for Identical Assets (Level 1)
Cash deposits	\$ 543,629
Mutual funds	1,385,105
Exchange traded products	<u>553,983</u>
Total Assets at Fair Value	<u>\$2,482,717</u>

**RESILIENCE: ADVOCATES FOR ENDING VIOLENCE  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

**CONTRIBUTED SERVICES**

Donated services totaling \$3,600 were recognized for the year ended September 30, 2020.

The Organization also receives additional volunteer services in conjunction with its exempt purpose which do not meet the criteria for recognition in the financial statements. Accordingly, no values have been recorded herein.

**GIFTS-IN-KIND**

Tangible personal property donated to the Organization for the benefit of clients or for fundraising purposes is valued at approximate fair market value and recorded in the financial statements. For the year ending September 30, 2020, \$51,204 of gifts-in-kind were recognized.

**CONCENTRATIONS OF CREDIT RISK**

The Organization maintains its cash accounts with a local financial institution. Although such cash balances may have exceeded the federally insured limits at certain times during the year they are, in the opinion of management, subject to minimal risk. Interest bearing accounts are guaranteed by the Federal Deposit Insurance Corporation up to \$250,000 per financial institution. At September 30, 2020, cash balances in excess of insured limits were \$62,993.

**RESTRICTIONS/LIMITATIONS ON NET ASSETS**

Board-designated Net Assets

The governing board of the Organization has designated net assets without donor restrictions for the following purposes:

Investment account – no current purpose	\$681,461
From Forward Together campaign – restricted for programming	<u>22,366</u>
Total Board Designated Net Assets	<u>\$703,827</u>

**RESILIENCE: ADVOCATES FOR ENDING VIOLENCE  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

**RESTRICTIONS/LIMITATIONS ON NET ASSETS (continued)**

Net Assets with Donor Restrictions

Net assets with donor restrictions are restricted for the following purpose or period:

Subject to expenditure for a specific purpose:	
Children's Services	20,000
Resilient Spaces	91,601
Other contributions with donor restrictions for various purposes	<u>24,859</u>
	<u>\$ 136,460</u>

Endowment:

Subject to the Organization's spending policy and appropriation:	
Forward Together Campaign – permanent contributions	\$1,766,615
Forward Together Campaign – accumulated earnings	<u>336,202</u>
	<u>\$2,102,817</u>

Total Net Assets with Donor Restrictions	<u>\$2,239,277</u>
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**RETIREMENT PLAN**

The Organization has adopted a 403(b) employer contributory plan. All employees are eligible to make employee elective deferral contributions. Employees age 21 and over who have completed one eligibility year of service, as defined by the Plan, are eligible for employer matching and employer discretionary contributions. For the year ended September 30, 2020, the Organization made discretionary contributions of 3% of compensation and matching contributions of 2%. The Organization's retirement contribution expense was \$61,980 for the year ended September 30, 2020.

**LEASES**

Operating Leases

The Organization conducts certain operations from facilities that are leased under operating leases. A total of \$22,800 was charged to expense under these leases during the year ended September 30, 2020.

The Organization also leases a copier under a 55 month lease. A total of \$1,737 was charged to expense under this lease during the year ended September 30, 2020.

Future minimum lease payments are:

2021	\$22,800
2022	<u>12,525</u>
TOTAL	<u>\$35,325</u>

**RESILIENCE: ADVOCATES FOR ENDING VIOLENCE  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

**LEASES (continued)**

Capital Lease

The Organization leases a copier from Great American Financial under a capital lease. The economic substance of the lease is that the Organization is financing the acquisition of the copier through the lease and, accordingly, it is recorded in the Organization's assets and liabilities.

The copier was recorded as equipment valued at \$44,581. The lease agreement contains a bargain purchase option at the end of the lease term.

The following is a schedule of years of future minimum payments required under the lease together with their present value as of September 30, 2020:

Year Ending September	
2021	\$ 9,792
2022	<u>4,080</u>
Total Minimum Lease Payments	\$13,872
Less amount representing interest	<u>(383)</u>
Present Value of Minimum Lease Payments	<u>\$13,489</u>

Amortization of assets held under capital leases is included with depreciation expense. Depreciation of \$8,916 was recorded for the year ended September 30, 2020.

**ACCRUED VACATION PAY**

The Organization has accrued vacation pay and paid time off earned by employees but unpaid as of September 30, 2020. The Organization's policy requires payment of unused vacation and paid time off upon termination of employment. The amount accrued at September 30, 2020, was \$90,872.

**PAYROLL PROTECTION PROGRAM**

Resilience: Advocates for Ending Violence was granted a \$156,580 loan under the Paycheck Protection Program "PPP" administered by a Small Business Administration (SBA) approved partner. The loan is uncollateralized and is fully guaranteed by the Federal government. Resilience: Advocates for Ending Violence is eligible for loan forgiveness of up to 100% of the loan, upon meeting certain requirements. Resilience: Advocates for Ending Violence has initially recorded the loan as a refundable advance and will record the forgiveness in accordance with guidance for conditional contributions when there is no longer a measurable performance or other barrier and a right to return of the PPP loan or when such conditions are explicitly waived. Proceeds from the loan are eligible for forgiveness if Resilience: Advocates for Ending Violence maintains employment levels during its 24 week covered period and uses the funds for

**RESILIENCE: ADVOCATES FOR ENDING VIOLENCE  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

**PAYROLL PROTECTION PROGRAM (continued)**

certain payroll, rent, and utility expenses. No contribution revenue has been recorded for the year ended September 30, 2020. Resilience: Advocates for Ending Violence will be required to repay any remaining balance, plus interest accrued at 1% per annum in monthly payments beginning on August 4, 2021. Principal and interest payments will be required through the maturity date, April 1, 2022.

**FUNCTIONAL EXPENSES**

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Costs which cannot be charged directly to a program or activity are applied each fiscal quarter or as needed to programs and activities on the basis of the percent of direct service hours provided by each program during the quarter in accordance with the Organization's cost allocation plan.

**CONTINGENCIES**

Federal financial assistance grants are subject to review by the granting agencies and may be reviewed by the grantor for up to three years after the year of expenditure. Such grants have not been reviewed and approved, nor has any estimate been made for contingent liabilities, such as disallowed expenditures, arising out of any grantor review.

**BENEFICIAL INTEREST IN ASSETS HELD BY COMMUNITY FOUNDATIONS**

When a not-for-profit organization establishes a fund at a community foundation with its own funds and specifies itself as the beneficiary of that fund, the organization must account for the transfer of such assets as a beneficial interest in funds held by the community foundation. The community foundation refers to such funds as agency funds.

The community foundation maintains variance power and legal ownership of agency endowment funds and, as such, continues to report the funds as assets of the community foundation. However, the organization also records the agency funds as an asset at the fair value of the fund, which is generally equivalent to the present value of future payments expected to be received by the organization.

At September 30, 2020, the balance of the agency funds was \$186,720, which includes \$139,075 of donor restricted endowment and related endowment earnings.

**DONOR—DESIGNATED ENDOWMENTS**

Resilience: Advocates for Ending Violence launched the Forward Together Campaign to raise \$2,250,000 for programming, capital improvements, and Endowment. The Endowment portion was promoted to be \$1,500,000. In 2020, an additional \$266,615 was contributed to the endowment fund by donors.

**RESILIENCE: ADVOCATES FOR ENDING VIOLENCE**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2020**

**DONOR—DESIGNATED ENDOWMENTS (continued)**

The Endowment adheres to all applicable regulatory constraints including, without limitation, the Uniform Prudent Management of Institutional Funds Act (UPMIFA; Michigan Public Act 0087 of 2009). All investments of the Endowment shall be in conformity with the “Michigan prudent investor rule” as set forth in the Uniform Prudent Management of Institutional Funds Act (UPMIFA; Michigan Public Act 0087 of 2009). As a result of this, the Organization retains in perpetuity and classifies as net assets with donor restrictions (1) the original value of gifts donated to the perpetual endowment, (2) the original value of subsequent gifts to the perpetual endowment, and (3) accumulations to the perpetual endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not retained in perpetuity are subject to appropriation for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by UPMIFA.

**Endowment Investment Policies—**

The Organization has adopted Endowment Fund Investment Policies approved by the Board of Directors. The overall purpose of the Endowment is to provide financial support for the Center and to achieve growth of Endowment principal and income over time subject to a prudent level of risk. The Board of Directors delegates supervisory authority over the Endowment Fund to the investment Committee of the Board.

The objectives for the investment of Endowment include absolute, relative, and comparative performance goals defined as follows:

- a. The absolute performance objective of the investment policy is to maintain the Endowment’s inflation-adjusted market value while providing the Center’s operating budget with a relatively predictable, growing stream of revenue targeted at the maximum spending rate (currently up to but not more than 5.0 percent of the Endowment). The minimum performance objective, therefore, is to earn a total return (including interest, dividends, and change in the capital value of the investments, net of all fees and expenses) equal to or exceeding the maximum spending rate plus the annual rate of inflation.
- b. The relative performance objective of the investment policy is to seek competitive investment performance versus appropriate, accepted capital market indices. This objective shall be measured by comparing actual investment results to a market index appropriate to each asset class and for the total Endowment.
- c. The comparative performance objective of the investment policy is to achieve a total rate of return that is comparable to that of other like institutions.

**Endowment Investment Policies—**

These performance goals are based on a long-term investment horizon. Accordingly, it is recognized that short-term fluctuations will occur and should be viewed with appropriate perspective. The portfolio structure is to be designed to achieve consistency in returns and mitigate downside volatility.



**RESILIENCE: ADVOCATES FOR ENDING VIOLENCE**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2020**

**DONOR—DESIGNATED ENDOWMENTS (Continued)**

Spending Policy—

Given the long term historical returns on various asset classes, the expectations for the future, and the demonstrated ability of some professional managers to add incremental return above market averages, the absolute performance objective (provide a relatively predictable, growing stream of revenue for the Center’s operating budget) will be accomplished by annually spending up to and no more than 5% of the moving average market value of the portfolio for the prior twelve quarters.

Management did not appropriate any expenditures from the endowment for the year ending September 30, 2020.

Endowment funds with donor restrictions at September 30, 2020, are as follows:

	<u>With Donor Restrictions</u>
Endowment Net Assets – Beginning of year	\$1,705,241
Contributions	266,615
Unrealized investment gains	93,183
Interest & dividend income	45,367
Fees	<u>(7,589)</u>
Endowment Net Assets – End of year	<u>\$2,102,817</u>

**AVAILABILITY AND LIQUIDITY**

The following reflects the Organization’s financial assets as of the statement of financial position date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date.

Financial Assets:	
Cash and cash equivalents	\$ 293,655
Investments	681,461
Grants receivable	320,261
Pledges receivable	22,366
Other receivables	<u>200,703</u>
Total financial assets:	\$1,518,446

**RESILIENCE: ADVOCATES FOR ENDING VIOLENCE**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2020**

**AVAILABILITY AND LIQUIDITY (continued)**

Less those unavailable for general expenditure within one year:

Donor restricted – Children’s services	(20,000)
Donor restricted – Resilient spaces	(91,601)
Donor restricted – Other purposes	(24,859)
Donor restricted – Endowment	<u>(175,678)</u>

Financial assets available to meet cash needs for general expenditures within one year: \$1,206,308

**CORONAVIRUS PANDEMIC**

In March 2020, the World Health Organization categorized COVID-19 as a global pandemic, prompting many national, regional, and local governments to implement preventative or protective measures, such as travel and business restrictions, temporary store closures, and wide-sweeping quarantines and stay-at-home orders. The COVID-19 pandemic has caused business disruption through mandated and voluntary closings of multiple businesses. As a result, non-essential employees of the Organization are working remotely and eliminating non-essential business travel. The extent of the impact of COVID-19 on the Organization’s operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on our clients, employees, donors, and vendors, all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact the Organization’s financial condition or results of operations is uncertain.

**EVALUATION OF SUBSEQUENT EVENTS**

Subsequent events were evaluated through March 9, 2021, which is the date the financial statements were available to be issued.

**RESILIENCE: ADVOCATES FOR ENDING VIOLENCE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

Federal Grantor/Pass-through Grantor/ Program	Federal CFDA #	Pass-through Entity Identifying #	Passed Through to Subrecipients	Total Federal Expenditures
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
Direct Award:				
Continuum of Care Program	14.267		\$ _____	\$ _____ 160,677
<b>UNITED STATES DEPARTMENT OF JUSTICE</b>				
Direct Award:				
OVW Consolidated Youth	16.888		\$ _____	\$ _____ 29,592
Passed through Michigan Department of Health and Human Services:				
Victims of Crime Assistance	16.575	E20201871-00	\$ _____	\$ _____ 476,224
Sexual Assault Victims Services	16.575	E20202087-00	\$ _____	\$ _____ 107,156
Total Victims of Crime Assistance			\$ _____	\$ _____ 583,380
Passed through Michigan Department of Health and Human Services:				
Sexual Assault Comprehensive Services	16.017	E20203572-001	\$ _____	\$ _____ 85,000
<b>TOTAL UNITED STATES DEPARTMENT OF JUSTICE</b>			<b>\$ _____</b>	<b>\$ _____ 697,972</b>
<b>UNITED STATES DEPARTMENT OF TREASURY</b>				
Passed through Michigan Department of Health and Human Services:				
Coronavirus Relief Fund	21.019	E20204518-001	\$ _____	\$ _____ 13,859

See accompanying notes to the schedule of expenditures of federal awards

**RESILIENCE: ADVOCATES FOR ENDING VIOLENCE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2020**

Federal Grantor/Pass-through Grantor/ Program	Federal CFDA #	Pass-through Entity Identifying #	Passed Through to Subrecipients	Total Federal Expenditures
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through Michigan Department of Health and Human Services:				
Temporary Assistance to Needy Families	93.558	E20202219-00	\$ 69,750	\$ 137,355
Temporary Assistance to Needy Families	93.558	E20201734-00		206,037
Temporary Assistance to Needy Families	93.558	SA 15-70001		<u>15,174</u>
Total Temporary Assistance to Needy Families			\$ <u>69,750</u>	\$ <u>358,566</u>
Family Violence Prevention Services	93.671	E20202219-00	\$	45,794
Domestic Violence - CARES Act Family	93.671	E20204319-00		<u>12,355</u>
Total Family Violence Prevention Services			\$	<u>58,149</u>
TOTAL UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			\$ <u>69,750</u>	\$ <u>416,715</u>
FEDERAL EMERGENCY MANAGEMENT AGENCY				
Emergency Food and Shelter National Board Program				
Phase 36	97.024	456100-003	\$	<u>4,913</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ <u><u>69,750</u></u>	\$ <u><u>1,294,136</u></u>

See accompanying notes to the schedule of expenditures of federal awards

**RESILIENCE: ADVOCATES FOR ENDING VIOLENCE  
NOTES TO SCHEDULE OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

**BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Resilience: Advocates for Ending Violence under programs of the federal government for the year ended September 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 Resilience: Advocates for Ending Violence, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Resilience: Advocates for Ending Violence.

**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.

**MATCHING CONTRIBUTIONS**

In accordance with the terms of the Crime Victim Assistant grant, Resilience: Advocates for Ending Violence received in-kind matching contributions consisting of donated services. These services are valued at \$52,914.

**INDIRECT COST RATE**

Resilience: Advocates for Ending Violence has elected not to use the 10% de minimis indirect cost rate allowed under Uniform Guidance.

# Tibbitts & Associates, PLC

CERTIFIED PUBLIC ACCOUNTANTS

**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  
Resilience: Advocates for Ending Violence  
Holland, Michigan

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 Resilience: Advocates for Ending Violence (a nonprofit organization), which comprise the statement of financial position as of September 30, 2020, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 9, 2021.

## **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Resilience: Advocates for Ending Violence'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 Resilience: Advocates for Ending Violence'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.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Resilience: Advocates for Ending Violence'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 the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Tibbitts & Associates PLC". The signature is written in a cursive, flowing style.

TIBBITTS & ASSOCIATES, PLC

Allegan, Michigan  
March 9, 2021

# Tibbitts & Associates, PLC

CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Directors  
Resilience: Advocates for Ending Violence  
Holland, Michigan

### **Report on Compliance for Each Major Federal Program**

We have audited Resilience: Advocates for Ending Violence's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Resilience: Advocates for Ending Violence's major federal programs for the year ended September 30, 2020. Resilience: Advocates for Ending Violence'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 Resilience: Advocates for Ending Violence'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 Resilience: Advocates for Ending Violence'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 Resilience: Advocates for Ending Violence's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, Resilience: Advocates for Ending Violence 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 September 30, 2020.



## Report on Internal Control Over Compliance

Management of Resilience: Advocates for Ending Violence 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 Resilience: Advocates for Ending Violence's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and 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 Resilience: Advocates for Ending Violence'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.

*Tibbitts & Associates PLLC*

TIBBITTS & ASSOCIATES, PLLC

Allegan, Michigan  
March 9, 2021

**RESILIENCE: ADVOCATES FOR ENDING VIOLENCE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

**SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion.
2. No significant deficiencies relating to the audit of the financial statements of Resilience: Advocates for Ending Violence are reported.
3. No instances of noncompliance material to the financial statements of Resilience: Advocates for Ending Violence were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award program of Resilience: Advocates for Ending Violence are reported.
5. The auditor's report on compliance for the major federal award program for Resilience: Advocates for Ending Violence expresses an unqualified opinion.
6. No audit findings relative to the major federal award program for Resilience: Advocates for Ending Violence are reported.
7. The major program tested was Victims of Crime Assistance, CFDA #16.575.
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. Resilience: Advocates for Ending Violence was determined to be a low-risk auditee.

**FINDINGS – FINANCIAL STATEMENT AUDIT**

None

**FINDINGS AND QUESTIONED COST – MAJOR FEDERAL AWARDS PROGRAM AUDITS**

None

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

There were no audit findings noted in the prior year audit.

# Tibbitts & Associates, PLC

CERTIFIED PUBLIC ACCOUNTANTS

March 9, 2021

Board of Directors  
Resilience: Advocates for Ending Violence  
Holland, Michigan

We have audited the financial statements of Resilience: Advocates for Ending Violence for the year ended September 30, 2020, and have issued our report thereon dated March 9, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 26, 2020. Professional standards also require that we communicate to you the following information related to our audit.

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Resilience: Advocates for Ending Violence are described in the notes to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2020. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were depreciation and the allocation of functional expenses.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Such misstatements were discussed with management and corrected.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated March 9, 2021.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Discussions and Updates*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

We appreciated the helpful assistance from your staff in the audit process and are confident that we can continue serving your audit needs in the future.

This information is intended solely for the use of the Board of Directors and management of Resilience: Advocates for Ending Violence and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

*Tibbitts & Associates PLC*

TIBBITTS & ASSOCIATES, PLC