

Rape Victim Advocates
Independent Auditors' Report
And Financial Statements
For the Years Ended
June 30, 2017 and 2016

Rape Victim Advocates

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Rape Victim Advocates

We have audited the accompanying financial statements of Rape Victim Advocates (a nonprofit organization), which comprise the statements of financial position as of June 30, 2017 and 2016, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the 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 Rape Victim Advocates as of June 30, 2017 and 2016, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedules of ICASA Funding as listed in the accompanying table of contents are presented for purposes of additional analysis as required by the Illinois Coalition Against Sexual Abuse and are 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 audits 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 16, 2017 on our consideration of the Organization'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 the Organization's internal control over financial reporting and compliance.

Ringold Financial
Mandemont LLP, Inc.

Chicago, IL
November 16, 2017

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RAPE VICTIM ADVOCATES
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2017 AND 2016

	2017			2016		
	Unrestricted	Temporarily restricted	Total	Unrestricted	Temporarily restricted	Total
ASSETS						
Current Assets						
Cash and Cash Equivalents	\$ 726,161	\$ 84,910	\$ 811,071	\$ 509,275	\$ 191,863	\$ 701,138
Grants and Accounts Receivable	594,464	47,006	641,470	307,234	40,000	347,234
Total Current Assets	<u>1,320,625</u>	<u>131,916</u>	<u>1,452,541</u>	<u>816,509</u>	<u>231,863</u>	<u>1,048,372</u>
Fixed Assets						
Furniture and Equipment	33,958	-	33,958	28,634	-	28,634
Leasehold Improvements	32,187	-	32,187	9,898	-	9,898
Less: Accumulated Depreciation	(38,961)	-	(38,961)	(34,994)	-	(34,994)
Total Fixed Assets	<u>27,184</u>	<u>-</u>	<u>27,184</u>	<u>3,538</u>	<u>-</u>	<u>3,538</u>
Other Assets						
Rental Deposit	14,034	-	14,034	14,034	-	14,034
Prepaid and Other Assets	42,800	-	42,800	23,463	-	23,463
Total Other Assets	<u>56,834</u>	<u>-</u>	<u>56,834</u>	<u>37,497</u>	<u>-</u>	<u>37,497</u>
Total Assets	<u>\$ 1,404,643</u>	<u>\$ 131,916</u>	<u>\$ 1,536,559</u>	<u>\$ 857,544</u>	<u>\$ 231,863</u>	<u>\$ 1,089,407</u>
LIABILITIES AND NET ASSETS						
Current Liabilities						
Accounts Payable	\$ 17,048	\$ -	\$ 17,048	\$ 11,911	\$ -	\$ 11,911
Accrued Expenses	26,162	-	26,162	33,835	-	33,835
Deferred Lease	43,161	-	43,161	45,092	-	45,092
Deferred Revenue	74,853	-	74,853	70,403	-	70,403
Total Current Liabilities	<u>161,224</u>	<u>-</u>	<u>161,224</u>	<u>161,241</u>	<u>-</u>	<u>161,241</u>
Net Assets						
Unrestricted	1,211,113	-	1,211,113	663,997	-	663,997
Unrestricted - Board Designated	32,306	-	32,306	32,306	-	32,306
Temporarily Restricted	-	131,916	131,916	-	231,863	231,863
Total Net Assets	<u>1,243,419</u>	<u>131,916</u>	<u>1,375,335</u>	<u>696,303</u>	<u>231,863</u>	<u>928,166</u>
Total Liabilities and Net Assets	<u>\$ 1,404,643</u>	<u>\$ 131,916</u>	<u>\$ 1,536,559</u>	<u>\$ 857,544</u>	<u>\$ 231,863</u>	<u>\$ 1,089,407</u>

See auditors' report and accompanying notes to financial statements

**RAPE VICTIM ADVOCATES
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016**

	2017		2016	
	Unrestricted	Temporarily restricted	Total	
Support and Revenue				
Government Grants	\$ 1,146,990	\$ 114,200	\$ 1,261,190	\$ 699,141
Foundation Grants	122,665	90,000	212,665	331,000
Individual Contributions	154,812	-	154,812	140,048
Service Fees	306,315	-	306,315	137,042
Special Events, net	110,861	-	110,861	111,644
Interest and Miscellaneous Income	2,433	-	2,433	317
Net Assets Released From Restrictions	304,147	(304,147)	-	-
Total Support and Revenue	2,148,223	(99,947)	2,048,276	1,419,192
Expenses				
Program Services	1,343,902	-	1,343,902	1,020,258
Management and General	90,234	-	90,234	49,718
Fundraising	166,971	-	166,971	161,003
Total Expenses	1,601,107	-	1,601,107	1,230,979
Change in Net Assets	547,116	(99,947)	447,169	188,213
NET ASSETS, beginning of year	696,303	231,863	928,166	739,953
NET ASSETS, end of year	\$ 1,243,419	\$ 131,916	\$ 1,375,335	\$ 928,166

See auditors' report and accompanying notes to financial statements

**RAPE VICTIM ADVOCATES
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2017**

	Program Services				Supporting Services		
	Advocacy	Counseling	Education & Training	Total Program Services	Management and General	Fundraising	Total Supporting Services
Expenses							
Salaries & Wages	\$ 440,874	\$ 283,232	\$ 136,680	\$ 860,786	\$ 23,258	\$ 123,058	\$ 146,316
Employee Benefits	44,385	28,245	14,123	86,753	1,556	6,750	8,306
Payroll Tax	39,808	25,115	11,970	76,893	2,790	11,369	14,159
Contractual	2,801	1,694	2,891	7,386	33,492	2,454	35,946
Financial Services	68	38	351	457	23,129	1,865	24,994
Insurance	4,436	2,683	1,363	8,482	744	719	1,463
Supplies	13,618	10,471	4,239	28,328	135	905	1,040
Technology	5,419	2,501	1,270	9,190	1,537	1,861	3,398
Travel and Meetings	25,146	1,955	3,315	30,416	680	138	818
Occupancy	83,281	62,588	23,994	169,863	781	10,998	11,779
Equipment Rent and Maintenance	4,227	2,106	3,398	9,731	29	1,335	1,364
Telephone	15,232	9,582	4,033	28,847	144	1,392	1,536
Printing and Postage	4,857	1,534	1,424	7,815	927	1,917	2,844
Staff Development	452	245	31	728	294	229	523
Dues & Subscriptions	1,251	800	281	2,332	10	548	558
Other Operating Expense	6,443	2,137	1,353	9,933	692	928	1,620
Advertising & Marketing	1,216	735	374	2,325	14	197	211
Depreciation	1,903	1,150	584	3,637	22	308	330
Total Expenses	\$ 695,417	\$ 436,811	\$ 211,674	\$ 1,343,902	\$ 90,234	\$ 166,971	\$ 257,205

See auditors' report and accompanying notes to financial statements

**RAPE VICTIM ADVOCATES
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2016**

	Program Services				Supporting Services			Total
	Advocacy	Counseling	Education & Training	Total Program Services	Management and General	Fundraising	Supporting Services	
Expenses								
Salaries & Wages	\$ 328,377	\$ 194,707	\$ 117,488	\$ 640,572	\$ 14,919	\$ 113,298	\$ 128,217	\$ 768,789
Employee Benefits	34,608	17,071	12,453	64,132	107	10,135	10,242	74,374
Payroll Tax	28,531	16,577	10,597	55,705	909	9,593	10,502	66,207
Contractual	697	633	364	1,694	2,458	140	2,598	4,292
Financial Services	3	-	-	3	21,677	764	22,441	22,444
Insurance	2,960	1,244	982	5,186	5,544	549	6,093	11,279
Supplies	9,464	3,692	4,141	17,297	237	1,155	1,392	18,689
Technology	2,277	752	638	3,667	33	1,789	1,822	5,489
Travel and Meetings	22,507	5,571	4,012	32,090	1,010	1,019	2,029	34,119
Occupancy	74,020	42,780	30,088	146,888	1,345	14,516	15,861	162,749
Equipment Rent and Maintenance	5,060	2,462	1,299	8,821	48	502	550	9,371
Telephone	14,179	8,203	4,845	27,227	181	1,905	2,086	29,313
Printing and Postage	4,238	988	982	6,208	355	2,910	3,265	9,473
Staff Development	210	-	-	210	10	685	695	905
Dues & Subscriptions	1,095	393	327	1,815	18	546	564	2,379
Other Operating Expense	3,774	1,786	1,499	7,059	178	712	890	7,949
Advertising & Marketing	978	387	319	1,684	29	785	814	2,498
Depreciation	-	-	-	-	660	-	660	660
Total Expenses	\$ 532,978	\$ 297,246	\$ 190,034	\$ 1,020,258	\$ 49,718	\$ 161,003	\$ 210,721	\$ 1,230,979

See auditors' report and accompanying notes to financial statements

**RAPE VICTIM ADVOCATES
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016**

	<u>2017</u>	<u>2016</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 447,169	\$ 188,213
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation expense	3,967	660
Change in:		
Grants receivable	(294,236)	(44,383)
Prepaid expenses	(19,337)	3,981
Rental deposit	-	1,190
Accounts payable and accrued expenses	5,137	(2,286)
Accrued expense	(7,673)	1,839
Deferred lease costs	(1,931)	2,264
Deferred revenue	4,450	9,591
Cash provided by operating activities:	<u>137,546</u>	<u>161,069</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Fixed assets purchases	<u>(27,613)</u>	<u>-</u>
Cash used by investing activities:	<u>(27,613)</u>	<u>-</u>
Net increase in cash and cash equivalents	<u>109,933</u>	<u>161,069</u>
CASH AT BEGINNING OF YEAR	<u>701,138</u>	<u>540,069</u>
CASH AT END OF YEAR	<u><u>\$ 811,071</u></u>	<u><u>\$ 701,138</u></u>
SUPPLEMENTARY DISCLOSURES:		
Interest paid	\$ -	\$ -
Taxes paid	\$ -	\$ -

See auditors' report and accompanying notes to financial statements.

RAPE VICTIM ADVOCATES

Notes to Financial Statements

June 30, 2017 and 2016

1. Description of Delegate Agency and Program Activity

Rape Victim Advocates (the Organization) is a not-for-profit 501(c)(3) organization whose mission is to provide support and assistance to victims of sexual assault, educate the general public on the issue of rape, provide training for individuals and groups and provide counseling services in the Chicago metropolitan area.

2. Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. The Organization maintains its accounts in accordance with the principles and practices of fund accounting. Fund accounting is the procedure by which resources for various purposes are classified for accounting purposes into funds established in accordance with their nature and purpose.

These financial statements have been prepared to focus on the Organization as a whole and to present balances and transactions according to the existence or absence of donor-imposed restrictions. This has been accomplished by classification of fund balances and transactions into three classes of net assets – permanently restricted, temporarily restricted or unrestricted.

Accordingly, net assets and changes therein are classified as follows:

Unrestricted net assets: Amounts that are currently available for use in the Organization's operations and for the acquisition of equipment and are not subject to donor-imposed restrictions.

Unrestricted-Board Designated: Amounts designated by the Board of Directors to be reserved for future use. The Organization maintained unrestricted-board designated net assets of \$32,306 as of June 30, 2017 and 2016.

Temporarily restricted net assets: Net assets subject to donor-imposed stipulations that may or will be met by actions of the Organization and/or passage of time. The Organization maintained temporarily restricted net assets of \$131,916 and \$231,863 as of June 30, 2017 and 2016.

Permanently restricted net assets: Net assets subject to donor-imposed stipulations that will be maintained by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the income earned on related investments for general or specific purposes. The Organization did not maintain any permanently restricted net assets as of June 30, 2017 and 2016.

Revenues are reported as increases in unrestricted net assets unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in unrestricted net assets. Gains and losses on investments and other liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulation or by law.

RAPE VICTIM ADVOCATES
Notes to Financial Statements
June 30, 2017 and 2016

2. Summary of Significant Accounting Policies (Continued)

Basis of Presentation (Continued)

Expirations of temporary restrictions on net assets (i.e., the donor stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between applicable classes of net assets.

Contributions

Contributions are considered to be available for unrestricted use unless otherwise specifically restricted by donors. Contributions are recorded and recognized as income when notice of award or a pledge is received. Restricted contributions are recorded as revenue in temporarily restricted net assets if limited by donor imposed restrictions that can be fulfilled and removed by incurring expenditures satisfying the restriction or if such contributions are received for future periods. Contributions that are non-expendable are recorded in permanently restricted net assets. When donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are classified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions. Donor restricted contributions whose restrictions are met in the same reporting period are treated as unrestricted support.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

The Organization considers cash on deposit at bank(s) and highly liquid investments with original maturities of three months or less at the date of purchase to be cash and cash equivalents. The Organization maintains its cash in bank accounts which, at times, may exceed federally insured limits. The Organization has not experienced any losses in such accounts.

Concentration of Credit Risk

Rape Victim Advocates maintains its cash and cash equivalents at a financial institution in Chicago, Illinois. The balances are insured up to \$250,000 by the Federal Deposits Insurance Corporation. Balances regularly exceed this limit. Rape Victim Advocates is working on new banking arrangement to mitigate significant credit risk on these accounts.

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year-end. Based on management's assessment of the credit history with customers having outstanding balances and current relationships with them, the Organization considers accounts receivable to be fully collectible; accordingly, no allowances for doubtful accounts has been established. Individual accounts are written off when collection appears doubtful. At June 30, 2017 and 2016 management believes all accounts receivable are fully collectible.

RAPE VICTIM ADVOCATES
Notes to Financial Statements
June 30, 2017 and 2016

2. Summary of Significant Accounting Policies (Continued)

Income Taxes

The Organization is recognized as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes on related income. The Organization had no unrelated business income during fiscal year 2017 and 2016 and, therefore, no provision for federal or state income taxes has been made in the accompanying financial statements.

The accounting standard on accounting for uncertainty in income taxes addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. This requires the evaluation of tax positions taken or expected to be taken in the course of preparing the Organization's tax returns to determine whether the tax positions are "more likely than not" of being sustained when challenged or when examined by the applicable tax authority. For the years ended June 30, 2017 and 2016, management has determined that there were no material uncertain tax positions.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated to specific program services based on direct benefit obtained. Where these expenses affect more than one area, they are allocated on the basis of ratios estimated by management.

Fixed Assets

Fixed assets are stated at cost when purchased, or estimated fair market value at time of donation. Depreciation is computed under the straight-line method. Fixed assets are depreciated based on an estimated useful life of five or fifteen years. Additions and improvements to existing assets during the year are capitalized, while general maintenance and repairs are charged to expense. Property and equipment purchases with a cost in excess of \$1,000 are capitalized. Depreciation expense was \$3,967 and \$660 for the years ended June 30, 2017 and 2016 respectively.

3. Lease Commitments

The Organization occupies its offices under an operating lease which was amended on May 1, 2014 to incorporate expanded space. The lease expiration date is June 30, 2021. The lease provides for base rental, 3% annual increases and payment of increases above a base for operating expenses and real estate taxes. Lease agreement includes abatement clause, which is being amortized on a straight line basis over the life of lease term. Deferred rent under this agreement is \$41,650 and \$42,462 as of June 30, 2017 and 2016 respectively.

Additionally, the Organization has a lease for a satellite office in Chicago which expires August 31, 2019. Terms call for a base rent, annual increases and payment of increases above base for real estate taxes.

The Organization also leases a Ravenswood office which expires October 31, 2018 which calls for a base rent and annual increases. Lease agreement includes abatement clause, which is being amortized on a straight line basis over the life of lease term. Deferred rent under this agreement is \$1,511 and \$2,630 as of June 30, 2017 and 2016 respectively.

RAPE VICTIM ADVOCATES
Notes to Financial Statements
June 30, 2017 and 2016

3. Lease Commitments (Continued)

Organization also leases certain office equipment.

In accordance with the terms of the leases, the minimum annual rent payment for years ending June 30 are as follows:

2018	\$	183,884
2019		171,774
2020		170,122
2021		173,486
Total	\$	<u>699,266</u>

Rent expense amounted to \$181,642 and \$162,749 for the years ended June 30, 2017 and 2016 respectively.

4. Employee Benefit Plans

The Organization maintains tax deferred compensation plan for the benefit of its eligible employees. Participation by employees is voluntary, and no matching contributions are provided by the Organization.

5. Board Designated Net Assets

The Organization's Board of Directors has designated unrestricted net assets to a reserve to provide an internal source of funds for special and long (designated) term projects, \$32,306 and \$32,306 as of June 30, 2017 and 2016 respectively.

6. Temporarily Restricted Net Assets

Temporarily restricted net assets were restricted for the following purposes for the fiscal years ended June 30

	2017	2016
Polk Bros Foundation	\$ 61,916	\$ 40,000
Chicago Foundation for Women	25,000	-
Michael Reese Heath Trust (MRHT)	45,000	45,000
Arie and Ida Crown Memorial	-	35,000
Awakening Foundation Center (Jean Cozier)	-	111,863
	<u>\$ 131,916</u>	<u>\$ 231,863</u>

7. Subsequent Events

Management has evaluated subsequent events through November 16, 2017, the date which the financial statements were available for issue. There were no subsequent events which require disclosure.

SUPPLEMENTARY INFORMATION

RAPE VICTIM ADVOCATES
SCHEDULE OF FUNCTIONAL REVENUES AND EXPENDITURES - ICASA PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2017

	Advocacy & Counseling	General Services	Prevention	Satellite	RISE	SASP	VOCA One-Time	General Revenue Member Travel	DCFS Member Travel	VOCA Member Travel	Total
Revenues											
Government Grants	\$ 272,660	\$ 451,377	\$ 65,618	\$ 43,684	\$ 25,370	\$ 29,945	\$ 9,820	\$ 2,637	\$ 962	\$ 447	\$ 902,520
Total Revenues	272,660	451,377	65,618	43,684	25,370	29,945	9,820	2,637	962	447	902,520
Expenses											
Salaries & Wages	209,129	244,577	46,187	33,488	20,858	21,683	-	-	-	-	575,922
Payroll Tax & Employee Benefits	40,320	35,053	10,023	7,050	4,377	4,439	-	-	-	-	101,262
Contractual	-	26,891	-	-	-	-	-	-	-	-	26,891
Financial Services	-	6,714	-	-	-	-	-	-	-	-	6,714
Insurance	-	4,090	-	-	-	-	-	-	-	-	4,090
Occupancy	12,822	89,015	8,603	-	-	-	-	-	-	-	110,440
Equipment Rental & Maintenance	-	4,313	-	-	-	-	-	-	-	-	4,313
Local Transportation & Travel	7,223	4,266	805	405	135	3,823	3,887	2,637	962	447	24,590
Program Supplies	3,166	8,600	-	1,221	-	-	4,862	-	-	-	17,849
Postage	-	1,586	-	-	-	-	-	-	-	-	1,586
Technology	-	7,602	-	-	-	-	-	-	-	-	7,602
Telephone	-	15,518	-	-	-	-	-	-	-	-	15,518
Advertising	-	803	-	-	-	-	1,071	-	-	-	1,874
Dues, Subscriptions & Publications	-	1,609	-	-	-	-	-	-	-	-	1,609
Printing & Duplication	-	740	-	1,520	-	-	-	-	-	-	2,260
Total Expenses	272,660	451,377	65,618	43,684	25,370	29,945	9,820	2,637	962	447	902,520
Revenue Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See auditors' report and accompanying notes to financial statements

RAPE VICTIM ADVOCATES
SCHEDULE OF FUNCTIONAL REVENUES AND EXPENDITURES - ICASA PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2016

	Advocacy & Counseling	General Services	Prevention	Satellite	RISE	SASP	Special Tax Revenue	VOCA One-Time	VAWA RPE	General Revenue Member Travel	DCFS Member Travel	VAWA Satellite Member Travel	VAWA Prevention Member Travel	Total
Revenues														
Government Grants	\$ 234,085	\$ 165,256	\$ 61,838	\$ 38,617	\$ 25,370	\$ 26,125	\$ 12,759	\$ 3,783	\$ 787	\$ 668	\$ 523	\$ 1,061	\$ 892	\$ 571,764
Total Revenues	234,085	165,256	61,838	38,617	25,370	26,125	12,759	3,783	787	668	523	1,061	892	571,764
Expenses														
Salaries & Wages	187,378	130,043	47,375	30,868	20,238	19,437	1,875	-	-	-	-	-	-	437,214
Payroll Tax & Employee Benefits	36,194	23,282	9,962	6,322	4,909	3,813	386	-	-	-	-	-	-	84,868
Occupancy	5,017	-	2,792	-	-	-	7,529	-	-	-	-	-	-	15,338
Office Supplies	216	3,180	77	-	-	-	1,282	-	262	-	-	-	-	5,017
Program Supplies	784	20	387	-	-	-	687	259	13	-	-	-	-	2,150
Local Transportation & Travel	4,496	7,849	1,183	111	223	2,875	1,000	1,923	-	668	523	1,061	892	22,804
Postage	-	-	-	-	-	-	-	-	224	-	-	-	-	224
Printing & Duplication	-	882	62	1,316	-	-	-	-	288	-	-	-	-	2,548
Marketing	-	-	-	-	-	-	-	1,601	-	-	-	-	-	1,601
Total Expenses	234,085	165,256	61,838	38,617	25,370	26,125	12,759	3,783	787	668	523	1,061	892	571,764
Revenue Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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*Auditing, Accounting, Tax Services, Advisory Services, Program & Project
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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 of
Rape Victim Advocates

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 Rape Victim Advocates (a nonprofit organization), which comprise the statements of financial position as of June 30, 2017 and 2016, and the related statements of activities, functional expense and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated November 16, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Rape Victim Advocates' 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 Rape Victim Advocates' internal control. Accordingly, we do not express an opinion on the effectiveness of Rape Victim Advocates' 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 the 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the management letter schedule of findings and recommendation that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Rape Victim Advocates' 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*.

Rape Victim Advocates' Response to Findings

Rape Victim Advocates' response to the findings identified in our audit is described in the schedule of findings and recommendations. Rape Victim Advocates' response was not subject to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.

Ringold Financial
Management Serv. Inc.
Chicago, IL

November 16, 2017

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