Financial Statements
June 30, 2018 and 2017

Domestic Violence Intervention Services, Inc.

Independent Auditor's Report

To the Board of Directors
Domestic Violence Intervention Services, Inc.
Tulsa, Oklahoma

Report on the Financial Statements
We have audited the accompanying financial statements of Domestic Violence Intervention Services, Inc. (the "Organization"), which comprise the statements of financial position as of June 30, 2018 and 2017, 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 audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the 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 Domestic Violence Intervention Services, Inc. as of June 30, 2018 and 2017, and the changes in its financial position 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 audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information on pages 18, 19, and 27 is presented for the purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 27, 2018 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Eide Bailly LLP

Tulsa, Oklahoma
November 27, 2018

	2018	2017
Assets		
Current Assets		
Cash and cash equivalents	$ 266,734	$ 936,506
Accounts receivable	418,748	399,855
Pledges receivable	996,530	1,530,187
Prepaid expenses	11,571	45,474
Total current assets	1,693,583	2,912,022
Board Designated Cash Equivalents from Captial Campaign for Future Endowment	870,102	-
Beneficial Interest in Assets Held by Tulsa Community Foundation	1,187,986	1,153,089
Property and Equipment, net	14,859,387	15,407,660
Other Assets		
Pledges receivable - long-term, net of allowance for uncollectible pledges and discount for present value	151,628	589,859
	$ 18,762,686	$ 20,062,630
Liabilities and Net Assets		
Current Liabilities		
Notes payable	$ 248,501	$ 1,080,050
Accounts payable	74,909	151,077
Accrued expenses	238,429	261,237
Total liabilities	561,839	1,492,364
Net Assets		
Unrestricted		
Undesignated	14,890,356	14,914,579
Board designated for future endowment	870,102	-
Board designated endowment fund	1,187,986	1,153,089
Total unrestricted net assets	16,948,444	16,067,668
Temporarily restricted		
Capital campaign	359,204	1,607,695
Other	893,199	894,903
Total temporarily restricted net assets	1,252,403	2,502,598
Total net assets	18,200,847	18,570,266
	$ 18,762,686	$ 20,062,630

	Unrestricted	Temporarily Restricted: Capital Campaign	Temporarily Restricted: Other	Temporarily Restricted: Total Temporarily Restricted	Total
Revenue, Support, and Gains					
Contributions	$ 73,255	$ 32,289	$ 1,009,330	$ 1,041,619	$ 1,114,874
Grants					
Federal awards	2,777,712	-	-	-	2,777,712
State awards	388,397	-	-	-	388,397
Other	11,887	-	934,489	934,489	946,376
Special events	417,624	-	-	-	417,624
Program service fees	189,315	-	-	-	189,315
Interest income	166	391	-	391	557
Miscellaneous income	44,881	-	-	-	44,881
Endowment fund investment income	97,023	-	-	-	97,023
Net assets released from restrictions	3,226,694	(1,281,171)	(1,945,523)	(3,226,694)	-
Total revenue, support and gains	7,226,954	(1,248,491)	(1,704)	(1,250,195)	5,976,759
Expenses					
Program services	5,075,199	-	-	-	5,075,199
Management and general	807,775	-	-	-	807,775
Property management	204	-	-	-	204
Capital campaign	15,630	-	-	-	15,630
Fundraising, including special events of $74,356	447,370	-	-	-	447,370
Total expenses	6,346,178	-	-	-	6,346,178
Change in Net Assets	880,776	(1,248,491)	(1,704)	(1,250,195)	(369,419)
Net Assets, Beginning of Year	16,067,668	1,607,695	894,903	2,502,598	18,570,266
Net Assets, End of Year	$ 16,948,444	$ 359,204	$ 893,199	$ 1,252,403	$ 18,200,847

	Unrestricted	Temporarily Restricted: Capital Campaign	Temporarily Restricted: Other	Temporarily Restricted: Total Temporarily Restricted	Total
Revenue, Support, and Gains					
Contributions	$ 240,498	$ 168,842	$ 910,000	$ 1,078,842	$ 1,319,340
Grants					
Federal awards	2,597,849	-	-	-	2,597,849
State awards	387,638	-	-	-	387,638
Other	-	-	1,047,529	1,047,529	1,047,529
Special events	396,179	-	-	-	396,179
Program service fees	208,131	-	-	-	208,131
Interest income	126	605	-	605	731
Miscellaneous income	330,490	-	-	-	330,490
Endowment fund investment income	131,184	-	-	-	131,184
Net assets released from restrictions	3,151,770	(1,307,763)	(1,844,007)	(3,151,770)	-
Total revenue, support and gains	7,443,865	(1,138,316)	113,522	(1,024,794)	6,419,071
Expenses					
Program services	4,608,080	-	-	-	4,608,080
Management and general	1,591,234	-	-	-	1,591,234
Property management	2,705	-	-	-	2,705
Capital campaign	65,187	-	-	-	65,187
Fundraising, including special events of $75,024	450,817	-	-	-	450,817
Total expenses	6,718,023	-	-	-	6,718,023
Change in Net Assets	725,842	(1,138,316)	113,522	(1,024,794)	(298,952)
Net Assets, Beginning of Year	15,341,826	2,746,011	781,381	3,527,392	18,869,218
Net Assets, End of Year	$ 16,067,668	$ 1,607,695	$ 894,903	$ 2,502,598	$ 18,570,266

	Program Services					
	Outpatient	Residential	Court	Children	Community Relations	Creek County
Salaries and benefits	$ 777,212	$ 696,015	$ 656,208	$ 472,462	$ 180,809	$ 112,698
Professional fees	69,108	16,347	24,135	54,851	2,368	1,426
Supplies	4,973	3,306	14,183	970	5,195	874
Telephone	5,875	11,179	6,314	6,264	1,270	4,512
Postage and shipping	-	-	1,939	-	-	-
Occupancy	37,403	118,285	620	58,604	3,073	21,876
Rental and maintenance	10,072	9,433	8,755	5,249	1,723	1,310
Printing and publications	8,262	673	617	511	5,761	75
Conferences, conventions, and meetings	14,687	14,302	29,395	8,607	3,465	783
Client assistance	9,967	84,785	4,118	1,717	465	848
Interest	-	-	-	-	-	-
Bad debt expense	-	-	433	-	-	-
Miscellaneous	1,502	5,605	5,809	1,933	8,733	105
Total Expenses Before Depreciation	939,061	959,930	752,526	611,168	212,862	144,507
Depreciation	91,032	179,690	911	111,042	6,365	338
Total Expenses	$ 1,030,093	$ 1,139,620	$ 753,437	$ 722,210	$ 219,227	$ 144,845

Program Services			Supportive Services				
Transitional Living	Sexual Assault	Total Program Expenses	Management & General	Property Management	Capital Campaign	Fund Raising	Total Expenses
$ 156,400	$ 502,202	$ 3,554,006	$ 557,581	$ 204	$ -	$ 293,394	$ 4,405,185
2,866	32,690	203,791	97,421	-	-	10,553	311,765
658	879	31,038	14,764	-	-	5,847	51,649
1,256	4,513	41,183	8,216	-	-	1,690	51,089
-	-	1,939	4,272	-	-	263	6,474
71,965	12,455	324,281	58,630	-	-	11,076	393,987
3,881	4,281	44,704	5,184	-	-	4,999	54,887
49	576	16,524	1,657	-	-	3,704	21,885
8,222	11,980	91,441	5,969	-	-	1,586	98,996
81,272	12,047	195,219	-	-	-	-	195,219
-	-	-	12,230	-	15,630	3,513	31,373
-	-	433	3,130	-	-	-	3,563
288	469	24,444	30,168	-	-	86,427	141,039
326,857	582,092	4,529,003	799,222	204	15,630	423,052	5,767,111
127,151	29,667	546,196	8,553	-	-	24,318	579,067
$ 454,008	$ 611,759	$ 5,075,199	$ 807,775	$ 204	$ 15,630	$ 447,370	$ 6,346,178

	Program Services					
	Outpatient	Residential	Court	Children	Outreach and Education	Creek County
Salaries and benefits	$ 623,259	$ 689,143	$ 640,702	$ 519,113	$ 92,762	$ 97,417
Professional fees	27,367	13,678	50,628	11,469	2,440	2,593
Supplies	3,294	5,130	5,415	5,437	935	264
Telephone	6,998	10,297	6,686	5,859	1,104	2,070
Postage and shipping	-	-	1,633	-	1,297	-
Occupancy	33,668	113,659	312	52,367	3,466	3,675
Rental and maintenance	10,753	7,810	4,636	3,984	1,496	4,237
Printing and publications	5,575	361	1,147	409	11,627	7
Conferences, conventions, and meetings	14,997	20,463	40,115	13,421	5,332	1,967
Client assistance	683	81,037	568	1,017	-	-
Interest	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-
Miscellaneous	869	4,493	7,752	3,967	2,632	134
Total Expenses Before Depreciation	727,463	946,071	759,594	617,043	123,091	112,364
Depreciation	59,155	183,973	2,972	86,008	5,877	441
Total Expenses	$ 786,618	$1,130,044	$ 762,566	$ 703,051	$ 128,968	$ 112,805

Program Services				Supportive Services			
Transitional Living	Sexual Assault	Total Program Expenses	Management & General	Property Management	Capital Campaign	Fund Raising	Total Expenses
$ 155,267	$ 466,571	$ 3,284,234	$ 573,190	$ 2,705	$ -	$ 302,574	$ 4,162,703
3,499	35,459	147,133	69,514	4,500	43,627	11,751	276,525
625	739	21,839	160,570	-	1,904	1,814	186,127
1,010	2,711	36,735	10,887	-	-	1,916	49,538
-	-	2,930	3,287	-	1,011	59	7,287
72,710	13,461	293,318	56,007	(4,500)	1,071	13,045	358,941
3,944	5,562	42,422	9,268	-	1,262	3,659	56,611
-	38	19,164	551	-	1,373	24	21,112
5,116	22,386	123,797	11,423	-	-	3,513	138,733
38,025	3,217	124,547	-	-	-	-	124,547
-	-	-	17,565	-	14,841	3,694	36,100
-	-	-	2,190	-	-	-	2,190
155	780	20,782	670,863	-	98	86,135	777,878
280,351	550,924	4,116,901	1,585,315	2,705	65,187	428,184	6,198,292
127,852	24,901	491,179	5,919	-	-	22,633	519,731
$ 408,203	$ 575,825	$ 4,608,080	$ 1,591,234	$ 2,705	$ 65,187	$ 450,817	$ 6,718,023

	2018	2017
Operating Activities		
Change in net assets	$ (369,419)	$ (298,952)
Adjustments to reconcile the change in net assets to cash from (used for) operating activities		
Depreciation	579,067	519,731
Gain on sale of assets	-	(298,507)
Capital campaign contributions	(32,289)	(168,842)
Net realized and unrealized gains on investments	(83,160)	(119,176)
Change in assets and liabilities		
Accounts receivable	(18,893)	(190,714)
Pledges receivable	(50,584)	8,339
Prepaid expenses	33,903	10,315
Deposits	-	500
Accounts payable	23,832	(238,547)
Accrued expenses	(22,808)	(561,341)
Net Cash from (used for) Operating Activities	59,649	(1,337,194)
Investing Activities		
Purchase of property and equipment	(130,794)	(2,370,484)
Proceeds on sale of assets	-	1,407,375
Purchase of investments	(20,244)	(18,242)
Transfer to Board designated for future endowment	(870,102)	-
Endowment fund distribution	62,126	61,343
Other	6,381	6,234
Net Cash used for Investing Activities	(952,633)	(913,774)
Financing Activities		
Proceeds from notes payable	200,000	3,250,000
Payments of principal on notes payable	(1,031,549)	(2,369,950)
Proceeds from contributions restricted for capital campaign	1,054,761	1,313,101
Net Cash from Financing Activities	223,212	2,193,151
Net Change in Cash and Cash Equivalents	(669,772)	(57,817)
Cash and Cash Equivalents, Beginning of Year	936,506	994,323
Cash and Cash Equivalents, End of Year	266,734	936,506
Supplemental Disclosure of Cash Flow Information		
Interest paid	$ 31,373	$ 36,100
Supplemental Schedule of Noncash Operating and Investing Activities		
Addition of property and equipment included in accounts payable	$ -	$ 100,000

Note 1 - Principal Activity and Significant Accounting Policies

Organization and Operations

Domestic Violence Intervention Services, Inc. (the "Organization") provides services to survivors of family violence and sexual assault and their families in the Tulsa, Oklahoma area. These services include assessment, counseling and treatment through both residential and non-residential services. Community services are provided through the promotion of public awareness and understanding and the prevention of these problems. The Organization receives substantial support from federal and state grants and the Tulsa Area United Way.

Cash and Cash Equivalents

For purposes of the statements of cash flows, the Organization considers all highly liquid investments with an initial maturity of three months or less, excluding Board designated or restricted cash, if any, to be cash equivalents.

Pledges Receivable

Unconditional promises to give 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 incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. In subsequent years, amortization of the discounts is included in contribution revenue in the statements of activities. The Organization determines the allowance for uncollectible pledges receivable based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Promises to give are written off when deemed uncollectible.

Accounts Receivable

The Organization considers accounts receivable, consisting primarily of amounts due under grants, to be fully collectible; accordingly, no allowance for doubtful accounts is required. Accounts receivable are short-term, non-interest bearing, and uncollateralized.

Board Designated Cash Equivalents

Board designated cash equivalents include deposits set aside by the Board of Directors for future investment in a Board designated endowment fund, over which the Board retains control and may at its discretion subsequently use for other purposes.

Beneficial Interest in Assets Held by Tulsa Community Foundation

In March 2000, the Organization established an endowment fund (the "Fund") at the Tulsa Community Foundation ("TCF") and named itself the beneficiary. The Organization executed an "Agency Fund Agreement" with TCF, creating an agency fund. The Board of Trustees of TCF shall have the power to modify any restriction or condition on distributions from the Fund for any specific charitable purposes or to specific organizations, if in the sole judgment of the Board of Trustees, the restriction or condition becomes, in effect, unnecessary, incapable of fulfillment, or inconsistent with the charitable needs served by TCF. All contributions to this fund shall be irrevocable once accepted by TCF. Amounts contributed by unrelated third parties to the Fund are considered a contribution to TCF because TCF retains variance power, and are not recorded as a contribution to the Organization. The portion of the Fund not contributed by unrelated third parties is reported at fair value in the statements of financial position, with distributions and changes in fair value recognized in the statements of activities.

Property and Equipment

Purchased property and equipment are recorded at cost. Donated property and equipment are recorded at the fair value when received. Property and equipment are depreciated over their estimated useful lives using the straight-line method. The Organization follows the practice of capitalizing all expenditures for property and equipment in excess of $5,000.

The Organization records impairments to its property and equipment when it becomes probable that the carrying value of the assets will not be fully recovered over their estimated lives. Impairments are recorded to reduce the carrying value of the assets to their estimated fair values determined by the Organization based on facts and circumstances in existence at the time of the determination, estimates of probable future economic conditions and other information. No impairments were recorded in 2018 and 2017.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

> *Unrestricted Net Assets* **–** Net assets available for use in general operations. Unrestricted board-designated net assets consist of net assets designated by the Board of Directors for board-designated endowment and for future endowment.
>
> *Temporarily Restricted Net Assets* **-** Net assets subject to donor-imposed stipulations that may or will be met, either by expenditures or actions of the Organization and/or the passage of time. The Organization reports contributions as temporarily restricted support if they are received with donor stipulations that limit the use of the donated asset. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restrictions.
>
> *Permanently Restricted Net Assets* - Net assets subject to donor-imposed stipulations that they be maintained permanently by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the income earned on any related investments for general or specific purposes. As of June 30, 2018 and 2017, there were no permanently restricted net assets.

Revenue Recognition

Program service revenue and amounts under cost-reimbursable grants are recognized as revenue in the period in which the related services are performed or expenditures are incurred, respectively. Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met.

For the years ended June 30, 2018 and 2017, revenue received from U.S. Department of Justice for the Crime Victims Assistance grants made up approximately 67% and 70% of federal grant revenues, and 31% and 28% of total revenues, respectively.

Donated Materials and Services

Donated materials and professional services are reflected as contributions in the accompanying statements of activities at their estimated values at the date of receipt. No amounts have been reflected in the statements of activities for volunteer services as they do not meet the criteria for recognition. However, a substantial number of volunteers have donated significant amounts of time in the Organization's program services and fundraising efforts.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefitted.

Income Taxes

The Organization is a not-for-profit organization exempt from income taxes under Internal Revenue Code Section 501(c)(3), and similar provisions of state law. The Organization has been classified as an organization that is not a private foundation under Section 509(a) of the Internal Revenue Code. The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, entities are subject to income tax on net income that is derived from business activities that are unrelated to their exempt purposes. Management has determined that the Organization is not subject to unrelated business income tax and has not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

Management believes that the Organization has appropriate support for any tax positions taken affecting its annual filing requirements, and, as such, does not have any uncertain tax positions that are material to the financial statements. The Organization would recognize future accrued interest and penalties related to unrecognized tax benefits and liabilities in income tax expense if such interest and penalties are incurred.

Use of Estimates

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

Financial Instruments and Credit Risk

Deposit concentration risk is managed by placing cash, money market accounts and other deposits with financial institutions believed to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money mark funds. As of June 30, 2018 and 2017, the Organization had cash and cash equivalents in excess of FDIC limits of approximately $915,000 and $712,000. To date, the Organization has not experienced losses in any of these accounts. Credit risk associated with accounts receivable and pledges receivable is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from federal and state agencies, the Tulsa Area United Way, individuals and foundations supportive of the Organization's mission. Investments are held and managed at the TCF in accordance with TCF's investment policies and consist of diversified securities. Although the fair values of investments are subject to fluctuation on a year-to-year basis, management believes the investment policies and guidelines are prudent for the long-term welfare of the Organization.

Subsequent Events

Subsequent events have been evaluated through November 27, 2018, which is the date the financial statements were available to be issued.

Note 2 - Pledges Receivable

Pledges receivable are estimated to be collected as follows at June 30, 2018:

	Capital Campaign	Other	Total
Within one year	$ 486,765	$ 509,765	$ 996,530
In one to five years	127,000	40,491	167,491
	613,765	550,256	1,164,021
Less discount to net present value at 5%	(6,060)	(6,273)	(12,333)
Less allowance for uncollectible pledges	-	(3,530)	(3,530)
Net unconditional pledges receivable	$ 607,705	$ 540,453	$ 1,148,158

As of June 30, 2018, one donor makes up approximately 79% of the capital campaign pledges receivable and the Tulsa Area United Way makes up approximately 87% of the other pledges receivable. The Tulsa Area United Way makes up approximately 91% of total contributions revenue for the year ended June 30, 2018.

Pledges receivable are estimated to be collected as follows at June 30, 2017:

	Capital Campaign	Other	Total
Within one year	$ 1,044,987	$ 485,200	$ 1,530,187
In one to five years	368,250	46,489	414,739
Over five years	223,000	10,000	233,000
	1,636,237	541,689	2,177,926
Less discount to net present value at 5%	(28,540)	(9,340)	(37,880)
Less allowance for uncollectible pledges	-	(20,000)	(20,000)
Net unconditional pledges receivable	$ 1,607,697	$ 512,349	$ 2,120,046

As of June 30, 2017, five donors make up approximately 77% of the capital campaign pledges receivable and the Tulsa Area United Way makes up approximately 84% of the other pledges receivable. The Tulsa Area United Way makes up approximately 69% of total contributions revenue for the year ended June 30, 2017.

Note 3 - Beneficial Interest in Assets Held by Tulsa Community Foundation

The Organization's beneficial interest in assets held by TCF consists of the portion of the Fund originally transferred by the Organization, plus any related investment earnings and less distributions. These amounts are considered unrestricted net assets designated for endowment by the Board of Directors. The portion of the Fund representing contributions made by unrelated donors to TCF and excluded from the Organization's statements of financial position totaled approximately $68,000 and $66,000 as of June 30, 2018 and 2017.

The Board of Directors of the Organization has interpreted the Oklahoma Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of any donor-restricted endowment funds, unless there are explicit donor stipulations to the contrary. At June 30, 2018 and 2017, there were no donor-restricted endowment funds recorded by the Organization.

Investing and Spending Policies

The Fund principal has been designated by the Board of Directors for the purpose of supporting the operations of the Organization through investment earnings, which are unrestricted, although subject to certain withdrawal restrictions defined by TCF. The investment objective of the Fund focuses on total return while preserving and appreciating capital, striving to reduce and control risk to the extent possible. The Investment Policy Statement provides for a targeted asset allocation. The securities used in the portfolio should be broadly diversified among asset classes to help minimize volatility over the long term.

The investment objective for the Fund is to generate a total rate of return, net of all investment management costs and fees, from all authorized investments. The performance of the Fund is measured versus the S&P 500 for equities and the Lehman Government / Corporate Intermediate Index for fixed income securities.

The composition of the Fund, by asset class, at June 30, 2018 and 2017, is as follows:

	2018	2017
Pooled Funds – Large Cap	33%	32%
Pooled Funds - Small/Mid Cap	20%	19%
Pooled Funds – Fixed Income	34%	33%
Pooled Funds – International	7%	8%
Other	6%	8%
	100%	100%

It is the intent of the Board of Directors that the endowment funds shall be managed to provide: (a) stability of principal, (b) growth of principal and production of income in sufficient amounts to achieve the objectives of the Endowment Spending Policy and (c) growth of income and principal to meet future obligations and provide for inflation protection. The Fund may distribute 100% of the earnings in order to fund the Organization's operations.

Fair Value Measurement

The Organization reports the beneficial interest in assets held by TCF at fair value in the financial statements. Fair value is the price that would be received to sell an asset in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset based on the best information available. A three-tier hierarchy categorizes the inputs as follows:

Level 1 – Quoted prices (unadjusted) in active markets for identical assets that can be accessed at the measurement date.

Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset, either directly or indirectly. These include quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, inputs other than quoted prices that are observable for the asset, and market-corroborated inputs.

Level 3 – Unobservable inputs for the asset. In these situations, inputs are developed using the best information available in the circumstances.

In some cases, the inputs used to measure the fair value of an asset might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. Assessing the significance of a particular input to entire measurement requires judgment, taking into account factors specific to the asset. The categorization of an asset within the hierarchy is based upon the pricing transparency of the asset and does not necessarily correspond to an assessment of the quality, risk or liquidity profile of the asset.

The fair value of the beneficial interest in assets held by the TCF is based on the fair value of fund investments as reported by the TCF. These are considered to be Level 3 measurements.

The following table presents the assets measured at fair value on a recurring basis at June 30, 2018 and 2017:

June 30, 2018	Level 1	Level 2	Level 3	Total
Beneficial interest in assets held by the TCF	$ -	$ -	1,187,986	$ 1,187,986
June 30, 2017				
Beneficial interest in assets held by the TCF	$ -	$ -	1,153,089	$ 1,153,089

Below is a reconciliation of the beginning and ending balances of the beneficial interest in assets held by the TCF, which is measured at fair value on a recurring basis using significant unobservable inputs (Level 3) and considered an endowment, for the years ended June 30, 2018 and 2017:

	2018	2017
Balance, Beginning of Year	$ 1,153,089	$ 1,083,248
Interest and dividend income	20,244	18,242
Net realized gains and losses	48,813	30,077
Investment management fees	(6,381)	(6,234)
Change in unrealized gains and losses	34,347	89,099
Distributions	(62,126)	(61,343)
Balance, End of Year	$ 1,187,986	$ 1,153,089

Note 4 - Property and Equipment

Property and equipment consists of the following:

	Useful Lives	2018	2017
Land		$ 931,600	$ 931,600
Buildings and improvements	5 – 30 years	15,031,101	15,006,101
Furniture and fixtures	5 – 10 years	74,885	74,885
Leasehold improvements	1 – 5 years	4,556	4,556
Office equipment and computer software	3 – 10 years	387,050	381,256
Vehicles	5 years	19,700	19,700
Total property and equipment		16,448,892	16,418,098
Less: Accumulated depreciation		(1,589,505)	(1,010,438)
Net property and equipment		$ 14,859,387	$ 15,407,660

During the year ended June 30, 2017, the Organization sold certain facilities for approximately $1,400,000, resulting in a gain on sale of approximately $298,500, which is included in miscellaneous income in the accompanying statements of activities.

Note 5 - Debt

In July 2016, the Organization entered into a loan agreement with a private foundation for $1,700,000 for the construction of a new shelter and transitional living facility, which is collateralized by capital campaign pledges receivable. Principal payments are due in varying amounts through maturity in December 2019 as capital campaign pledges are received. The loan agreement provided for 0% interest until July 31, 2017, at which time it reset to 3% annually. Interest is payable monthly. As of June 30, 2018 and 2017, there was an outstanding balance of $248,501 and $978,501.

The Organization also has a line of credit agreement with a bank. Advances are received by the Organization under the agreement, up to a maximum of $400,000, bearing interest at the BOKF National Prime Rate plus 0.5% (6.25% and 4.25% as of June 30, 2018 and 2017). The line of credit is collateralized by all accounts and general intangibles, and matures September 2018. As of June 30, 2018, there were no outstanding balances under this agreement. The outstanding balance under this agreement was $101,549 at June 30, 2017.

Note 6 - Restricted Net Assets

Temporarily restricted net assets at June 30, 2018 and 2017, consist of:

	2018	2017
Restricted by donors for:		
Capital campaign	$ -	$ 1,078,501
Shelter services	96,746	39,321
Children's services	73,750	107,449
Survivors of sexual assault	72,107	33,083
Transitional housing	52,500	75,000
Legal advocacy	54,096	140,905
Other	89,000	44,145
	438,199	1,518,404
Promises to give that are not restricted by donors, but which are unavailable for expenditure until due	359,204	529,194
Promises to give from the Tulsa Area United Way, which are to be used for various operating purposes, but not available for expenditure until due	455,000	455,000
Total temporarily restricted net assets	$ 1,252,403	$ 2,502,598

During the year ended June 30, 2012, the Organization initiated a capital campaign for the construction of a new shelter and transitional living facility. A significant amount of pledges receivable were received for the capital campaign, the proceeds of which are to be used to complete this project or repay the long-term debt incurred to complete this project. Amounts received in excess of total project costs will be used to establish a Board designated endowment fund. As of June 30, 2018, the Organization maintained these excess receipts as cash equivalents and they are reported as board designated cash equivalents from capital campaign for future endowment on the statements of financial position. During the years ended June 30, 2018 and 2017, the Organization recorded net assets released from restrictions associated with the capital campaign totaling $1,281,171 and $1,307,763.

Net assets released from restrictions associated with the expiration of time restrictions and satisfaction of purpose restrictions associated with temporarily restricted net assets other than the capital campaign totaled $1,945,523 and $1,844,007.

Note 7 - Employee Benefit Plan

Effective April 1, 1999, the Organization adopted a 401(k) profit-sharing plan that covers all employees who have completed one hour of service for the Organization. However, the employees will only receive the employer match if they complete one thousand hours of service in the plan year. Contributions to this plan were approximately $52,000 and $49,000 for the years ended June 30, 2018 and 2017. Contributions based on a percentage of compensation are at the discretion of the Board of Directors.

Supplementary Information
June 30, 2018

Domestic Violence Intervention Services, Inc.

	Operating	Capital Campaign	Total
Assets			
Current Assets			
Cash and cash equivalents	$ 266,734	$ -	$ 266,734
Accounts receivable	418,748	-	418,748
Pledges receivable	509,765	486,765	996,530
Prepaid expenses	11,571	-	11,571
Total current assets	1,206,818	486,765	1,693,583
Board Designated Cash Equivalents from Captial Campaign for Future Endowment	-	870,102	870,102
Beneficial Interest in Assets Held by TCF	1,187,986	-	1,187,986
Property and Equipment, net	14,859,387	-	14,859,387
Other Assets			
Pledges receivable, net	30,688	120,940	151,628
	$ 17,284,879	$ 1,477,807	$ 18,762,686
Liabilities and Net Assets			
Current Liabilities			
Notes payable	$ -	$ 248,501	$ 248,501
Accounts payable	74,909	-	74,909
Accrued expenses	238,429	-	238,429
Total liabilities	313,338	248,501	561,839
Net Assets			
Unrestricted			
Undesignated	14,890,356	-	14,890,356
Board designated for future endowment	-	870,102	870,102
Board designated endowment fund	1,187,986	-	1,187,986
Temporarily restricted	893,199	359,204	1,252,403
Total net assets	16,971,541	1,229,306	18,200,847
	$ 17,284,879	$ 1,477,807	$ 18,762,686

	Operating	Capital Campaign	Total
Revenue, Support, and Gains			
Contributions	$ 1,082,585	$ 32,289	$ 1,114,874
Grants			
Federal awards	2,777,712	-	2,777,712
State awards	388,397	-	388,397
Other	946,376	-	946,376
Special events	417,624	-	417,624
Program service fees	189,315	-	189,315
Interest income	166	391	557
Miscellaneous income	44,881	-	44,881
Endowment fund investment income	97,023	-	97,023
Total revenue, support, and gains	5,944,079	32,680	5,976,759
Expenses			
Salaries and benefits	4,405,185	-	4,405,185
Professional fees	311,765	-	311,765
Supplies	51,649	-	51,649
Telephone	51,089	-	51,089
Postage and shipping	6,474	-	6,474
Occupancy	393,987	-	393,987
Rental and maintenance expense	54,887	-	54,887
Printing and publications	21,885	-	21,885
Conferences, conventions, and meetings	98,996	-	98,996
Client assistance	195,219	-	195,219
Depreciation	579,067	-	579,067
Miscellaneous	160,345	15,630	175,975
Total expenses	6,330,548	15,630	6,346,178
Change in Net Assets	$ (386,469)	$ 17,050	$ (369,419)

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
Domestic Violence Intervention Services, Inc.
Tulsa, Oklahoma

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 Domestic Violence Intervention Services, Inc. (the "Organization"), which comprise the statement of financial position as of June 30, 2018, and the related statements of activities, functional expenses, and cash flows for the year ended, and the related notes to the financial statements, and have issued our report thereon dated November 27, 2018.

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 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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Organization'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. Therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters
As part of obtaining reasonable assurance about whether the Organization's financial statements are free of 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.

Eide Bailly LLP

Tulsa, Oklahoma
November 27, 2018

Independent Auditor's Report on Compliance For The Major Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

To the Board of Directors
Domestic Violence Intervention Services, Inc.
Tulsa, Oklahoma

Report on Compliance for The Major Federal Program
We have audited Domestic Violence Intervention Services, Inc.'s (the "Organization'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 the Organization's major federal programs for the year ended June 30, 2018. The Organization's major federal program is 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 the Organization's major federal program 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 the Organization's major federal program. However, our audit does not provide a legal determination of the Organization's compliance.

Opinion on The Major Federal Program
In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2018.

Report on Internal Control over Compliance
Management of the Organization 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 the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on the Organization's major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the 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 the Organization'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 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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the Organization as of and for the year ended June 30, 2018, and have issued our report thereon dated November 27, 2018, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Eide Bailly LLP

Tulsa, Oklahoma
November 27, 2018

Federal Grantor/Pass-Through Grantor/Program or Cluster	Federal CFDA Number	Pass Through Entity Identifying Number	Federal Expenditures
U.S. Department of Justice			
Passed through State of Oklahoma, District Attorneys Council			
Crime Victims Assistance – Court Advocacy	16.575	2016-VOCA-DVIS-100	$ 177,497
Crime Victims Assistance – Court Advocacy	16.575	2017-VOCA-DVIS-083	365,373
Crime Victims Assistance – Outpatient	16.575	2016-VOCA-DVIS-101	146,467
Crime Victims Assistance – Outpatient	16.575	2017-VOCA-DVIS-084	389,691
Crime Victims Assistance – Shelter	16.575	2016-VOCA-DVIS-102	121,740
Crime Victims Assistance – Shelter	16.575	2017-VOCA-DVIS-085	277,995
Crime Victims Assistance – Sexual Assault	16.575	2016-VOCA-DVIS-099	113,883
Crime Victims Assistance – Sexual Assault	16.575	2017-VOCA-DVIS-082	257,034
			1,849,680
Violence Against Women Grants	16.588	2016-VAWA-DVIS-00019	19,960
Violence Against Women Grants	16.588	2017/18-VAWA-DVIS-00030	24,086
			44,046
Sexual Assault Services	16.017	2016-SASP-DVIS-003	19,123
Sexual Assault Services	16.017	2017/18-SASP-DVIS-010	32,424
			51,547
Transitional Housing Assistance Grant for Victims of Domestic Violence, Stalking, or Sexual Assault	16.805	2015-WH-AX-0019	121,570
Legal Assistance for Victims	16.524	2014-WL-AX-0018	65,619
Elder Grant	16.528	2015-EW-AX-K002	152,990
Passed through the University of Tulsa			
Grants to Reduce Sexual Assault, Domestic Violence, Dating Violence, Stalking on Campus	16.525	2016-WS-AX-007	46,194
Passed through City of Tulsa, Dept. of Grants Administration			
Grants to Encourage Arrest Policies and Enforcement Protection Orders Program	16.590	2017-WE-AX-0045	19,414
Total U.S. Department of Justice			2,351,060
U.S. Department of Housing and Urban Development			
Passed through City of Tulsa, Dept. of Grants Administration			
Emergency Solutions Grant Program	14.231	33640	126,639
Community Development Block Grant/ Entitlements Grants Cluster	14.218	33603	23,857
Total U.S. Department of Housing and Urban Development			150,496

Federal Grantor/Pass-Through Grantor/Program or Cluster	Federal CFDA Number	Pass Through Entity Identifying Number	Federal Expenditures
U.S. Department of Health and Human Services			
Passed through Oklahoma State Department of Education			
Family Violence Prevention	93.671	PO - 00499001070	227,252
Passed through Oklahoma State Department of Health and Human Services			
Education/Prevention Services	93.136	3409018482	35,296
Total U.S. Department of Health and Human Services			262,548
U.S. Department of Agriculture			
Passed through Oklahoma State Department of Education			
Child and Adult Care Food Program	10.558	ES-72-001	13,608
Total Federal Awards Expended			$ 2,777,712

Note A – Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Domestic Violence Intervention Services, Inc. (the "Organization") under programs of the federal government for the year ended June 30, 2018. The information 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, functional expenses, or cash flows of the Organization.

Note B – Significant Accounting Policies

Expenditures reported in the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. No federal financial assistance has been provided to a subrecipient.

Note C – Indirect Cost Rate

The Organization has not elected to use the 10% de minimus cost rate.

State Grantor/Program Title	Contract Number	State Expenditures
Oklahoma State Department of Mental Health		
Child Trauma MH Services	4529042659	$ 8,585
Service Quality Enhancement	4529047814	5,373
Oklahoma Office of Attorney General:		
Domestic Violence/Sexual Assault Services	499001070	374,439
Total State Awards Expended		$ 388,397

Section I - Summary of Auditor's Results

FINANCIAL STATEMENTS	
Type of auditor's report issued:	Unmodified
Internal control over financing reporting:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weakness?	None reported
Noncompliance material to financial statements noted?	No
FEDERAL AWARDS	
Internal control over major programs:	
Material weakness identified?	No
Significant deficiencies identified not considered to be material weakness?	None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516:	No

Identification of major programs:

Name of Federal Program or Cluster	CFDA Number
Crime Victims Assistance	16.575

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

Section II - Financial Statement Findings

There were no current year financial statement findings.

Section III - Federal Award Findings and Questioned Costs

There were no current year findings applicable to major federal award programs.