

**ANEW: BUILDING BEYOND VIOLENCE AND
ABUSE**

**FINANCIAL STATEMENTS
AS OF JUNE 30, 2021 AND 2020**

TOGETHER WITH AUDITOR'S REPORT

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Anew: Building Beyond Violence and Abuse:

Report on the Financial Statements

We have audited the accompanying financial statements of Anew: Building Beyond Violence and Abuse (the Organization) which comprise the statement of financial position as of June 30, 2021 and 2020, and the related statements of activities, cash flows and functional expenses 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 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 of 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

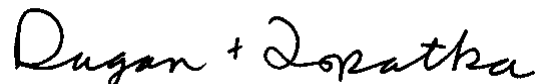
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. The consolidated year-end financial report for the State of Illinois fiscal year ended June 30, 2021, is also presented for purposes of additional analysis as required by the Illinois Department of Human Services and is not a required part of the financial statements. The schedule of Illinois Coalition Against Domestic Violence - support, revenue, and expenses, is also presented for 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 a report dated November 24, 2021, on our consideration of the Organization's internal control over financial reporting and our tests on 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 the 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.



DUGAN & LOPATKA

ANEW: BUILDING BEYOND VIOLENCE AND ABUSE
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2021 AND 2020

| | 2021 | 2020 |
|---|--------------|--------------|
| <u>ASSETS</u> | | |
| CURRENT ASSETS: | | |
| Cash and cash equivalents | \$ 412,815 | \$ 569,827 |
| Cash and cash equivalent - restricted deposit | 86,668 | 97,921 |
| Grants receivable | 362,289 | 376,680 |
| Promises to give, current | 74,780 | - |
| Prepaid expenses and other assets | 24,319 | 28,321 |
| Total current assets | 960,871 | 1,072,749 |
| PROPERTY AND EQUIPMENT: | | |
| Land | 65,000 | 65,000 |
| Buildings and building improvements | 1,976,446 | 1,958,476 |
| Furniture and equipment | 222,693 | 196,591 |
| Less: accumulated depreciation | (1,165,972) | (1,075,509) |
| Net fixed assets | 1,098,167 | 1,144,558 |
| OTHER ASSETS: | | |
| Security deposits | 1,325 | 1,325 |
| Total assets | \$ 2,060,363 | \$ 2,218,632 |

The accompanying notes are an integral part of this statement.

ANEW: BUILDING BEYOND VIOLENCE AND ABUSE
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2021 AND 2020

| | <u>2021</u> | <u>2020</u> |
|---|---------------------|---------------------|
| <u>LIABILITIES AND NET ASSETS</u> | | |
| CURRENT LIABILITIES: | | |
| Accounts payable | \$ 18,219 | \$ 12,488 |
| Accrued payroll and withholdings | 129,172 | 135,229 |
| Accrued compensated absences | 96,305 | 100,465 |
| Other accrued expenses | 31,172 | 63,636 |
| Client deposits | 2,519 | 2,519 |
| Deferred revenue | 6,825 | 22,080 |
| Grant advance - HUD Replacement Reserve | 86,668 | 97,921 |
| | <u>370,880</u> | <u>434,338</u> |
| LONG-TERM LIABILITIES: | | |
| Note payable, long-term maturity | - | 107,000 |
| | <u>370,880</u> | <u>541,338</u> |
| COMMITMENTS | | |
| NET ASSETS: | | |
| Without donor restrictions | 1,616,044 | 1,631,570 |
| With donor restrictions | 73,439 | 45,724 |
| | <u>1,689,483</u> | <u>1,677,294</u> |
| Total net assets | <u>1,689,483</u> | <u>1,677,294</u> |
| Total liabilities and net assets | <u>\$ 2,060,363</u> | <u>\$ 2,218,632</u> |

ANEW: BUILDING BEYOND VIOLENCE AND ABUSE
STATEMENT OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

| | 2021 | | | 2020 | | |
|--|-------------------------------|----------------------------|---------------------|-------------------------------|----------------------------|---------------------|
| | Without Donor Restrictions | With Donor Restrictions | Total | Without Donor Restrictions | With Donor Restrictions | Total |
| SUPPORT AND REVENUE: | | | | | | |
| Government Grants - | | | | | | |
| Illinois Department of Human Services | \$ 603,648 | \$ - | \$ 603,648 | \$ 563,876 | \$ - | \$ 563,876 |
| IL Attorney General | 31,500 | - | 31,500 | 31,500 | - | 31,500 |
| IL Coalition Against Domestic Violence | 649,420 | - | 649,420 | 611,930 | - | 611,930 |
| IL Criminal Justice Information Authority | 93,213 | - | 93,213 | 119,915 | - | 119,915 |
| Cook County | 61,389 | - | 61,389 | 82,969 | - | 82,969 |
| U.S. Department of Housing and Urban Dev. | 928,997 | - | 928,997 | 532,754 | - | 532,754 |
| Coronavirus Emergency Supplemental Funding | 12,604 | - | 12,604 | - | - | - |
| Contributions - | | | | | | |
| Foundations and corporations | 157,176 | 19,174 | 176,350 | 168,354 | 106,632 | 274,986 |
| United Way | 30,816 | 93,710 | 124,526 | 46,000 | 50,000 | 96,000 |
| Other | 85,829 | 11,148 | 96,977 | 92,178 | - | 92,178 |
| Special events | 81,530 | - | 81,530 | 38,516 | - | 38,516 |
| Loan forgiveness income | 107,000 | - | 107,000 | - | - | - |
| Program fees | 35,783 | - | 35,783 | 49,360 | - | 49,360 |
| Interest | 30 | - | 30 | 199 | - | 199 |
| Other | 841 | - | 841 | 1,800 | - | 1,800 |
| Net assets released from restrictions | 96,317 | (96,317) | - | 117,842 | (117,842) | - |
| Total support and revenue | <u>2,976,093</u> | <u>27,715</u> | <u>3,003,808</u> | <u>2,457,193</u> | <u>38,790</u> | <u>2,495,983</u> |
| FUNCTIONAL EXPENSES: | | | | | | |
| Program services | 2,370,866 | - | 2,370,866 | 2,001,170 | - | 2,001,170 |
| Supporting services - | | | | | | |
| Management and general | 420,823 | - | 420,823 | 410,535 | - | 410,535 |
| Development and fundraising | 199,930 | - | 199,930 | 146,038 | - | 146,038 |
| Total supporting services | <u>620,753</u> | <u>-</u> | <u>620,753</u> | <u>556,573</u> | <u>-</u> | <u>556,573</u> |
| Total functional expenses | <u>2,991,619</u> | <u>-</u> | <u>2,991,619</u> | <u>2,557,743</u> | <u>-</u> | <u>2,557,743</u> |
| CHANGE IN NET ASSETS | (15,526) | 27,715 | 12,189 | (100,550) | 38,790 | (61,760) |
| NET ASSETS, Beginning of year | <u>1,631,570</u> | <u>45,724</u> | <u>1,677,294</u> | <u>1,732,120</u> | <u>6,934</u> | <u>1,739,054</u> |
| NET ASSETS, End of year | <u>\$ 1,616,044</u> | <u>\$ 73,439</u> | <u>\$ 1,689,483</u> | <u>\$ 1,631,570</u> | <u>\$ 45,724</u> | <u>\$ 1,677,294</u> |

The accompanying notes are an integral part of this statement.

ANEW: BUILDING BEYOND VIOLENCE AND ABUSE
STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

| | <u>2021</u> | <u>2020</u> |
|---|--------------------------|--------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| Change in net assets | \$ 12,189 | \$ (61,760) |
| Adjustments to reconcile change in total net assets to net cash (used in) operating activities - | | |
| Depreciation | 96,221 | 85,712 |
| Forgiveness of note payable | (107,000) | - |
| Change in assets and liabilities - | | |
| (Increase) decrease in grants receivable | 14,391 | (119,683) |
| (Increase) decrease in promises to give | (74,780) | 18,535 |
| (Increase) decrease in prepaid expenses and other assets | 4,002 | (23,026) |
| (Increase) in security deposits | - | (1,075) |
| Increase (decrease) in accounts payable | 5,731 | (6,859) |
| Increase (decrease) in accrued payroll and withholdings | (6,057) | 34,114 |
| Increase (decrease) in accrued compensated absences | (4,160) | 38,612 |
| Increase (decrease) in other accrued expenses | (32,464) | 43,357 |
| (Decrease) in client deposits | - | (500) |
| Increase (decrease) in deferred revenue | (15,255) | 22,080 |
| (Decrease) in grant advances | (11,253) | (33,491) |
| | <u>(130,624)</u> | <u>57,776</u> |
| Total adjustments | | |
| Net cash (used in) operating activities | <u>(118,435)</u> | <u>(3,984)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | |
| Purchase of property and equipment | <u>(49,830)</u> | <u>(133,928)</u> |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Proceeds from note payable | <u>-</u> | <u>107,000</u> |
| NET CHANGE IN CASH AND CASH EQUIVALENTS | (168,265) | (30,912) |
| CASH AND CASH EQUIVALENTS, Beginning of year | <u>667,748</u> | <u>698,660</u> |
| CASH AND CASH EQUIVALENTS, End of year | <u>\$ 499,483</u> | <u>\$ 667,748</u> |
| Unrestricted cash and cash equivalents at end of year | \$ 412,815 | \$ 569,827 |
| Restricted cash and cash equivalents at end of year | <u>86,668</u> | <u>97,921</u> |
| Total cash and cash equivalents at end of year | <u>\$ 499,483</u> | <u>\$ 667,748</u> |

The accompanying notes are an integral part of this statement.

ANEW: BUILDING BEYOND VIOLENCE AND ABUSE
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021

| | Program Services | | | | | | | Total Program Services | Management and General | Development and Fundraising | Total |
|---------------------------|----------------------------|-------------------|-------------------|----------------------------|-------------------------------|---------------------|-------------------|------------------------|------------------------|-----------------------------|---------------------|
| | Domestic Violence Advocacy | Court Advocacy | Counseling | Partner Abuse Intervention | Hotline & Crisis Intervention | Community Education | Housing | | | | |
| Salaries | \$ 154,772 | \$ 170,706 | \$ 354,755 | \$ 83,187 | \$ 96,819 | \$ 194,629 | \$ 235,494 | \$ 1,290,362 | \$ 324,474 | \$ 140,802 | \$ 1,755,638 |
| Fringe benefits and taxes | 14,411 | 42,732 | 61,988 | 16,787 | 9,668 | 48,905 | 53,156 | 247,647 | 45,176 | 26,659 | 319,482 |
| Conf. and transportation | 438 | 138 | 623 | 213 | 138 | 1,201 | 2,392 | 5,143 | 466 | 169 | 5,778 |
| Professional fees | 4,289 | 7,209 | 14,422 | 3,520 | 6,706 | 7,922 | 8,550 | 52,618 | 14,628 | 7,974 | 75,220 |
| Supplies | 2,095 | 2,680 | 3,676 | 781 | 963 | 843 | 4,357 | 15,395 | 2,808 | 606 | 18,809 |
| Postage and printing | 54 | 130 | 225 | 53 | 40 | 266 | 326 | 1,094 | 178 | 4,723 | 5,995 |
| Communications | 679 | 2,471 | 6,245 | 728 | 5,486 | 3,541 | 8,014 | 27,164 | 3,149 | 1,515 | 31,828 |
| Insurance | 1,127 | 1,772 | 3,705 | 805 | 1,772 | 1,933 | 2,255 | 13,369 | 3,213 | 1,105 | 17,687 |
| Rent and utilities | 583 | 83 | 13,634 | 672 | 583 | 8,137 | 20,656 | 44,348 | 4,591 | 1,572 | 50,511 |
| Building maintenance | 1,800 | 380 | 14,648 | 1,307 | 1,800 | 5,339 | 78,289 | 103,563 | 7,138 | 2,520 | 113,221 |
| Dues and subscriptions | - | - | 50 | - | - | - | 796 | 846 | 5,730 | 950 | 7,526 |
| Client expenses | - | - | 15,573 | - | 7,419 | - | 173,852 | 196,844 | - | - | 196,844 |
| Special activities | - | - | - | - | - | - | - | - | - | 7,076 | 7,076 |
| Other | 582 | 139 | 581 | 188 | 269 | 40 | 263 | 2,062 | 723 | 201 | 2,986 |
| Depreciation | 2,632 | 2,200 | 16,635 | 2,416 | 3,361 | 9,483 | 46,887 | 83,614 | 8,549 | 4,058 | 96,221 |
| Grants to subrecipients | - | - | - | - | - | - | 286,797 | 286,797 | - | - | 286,797 |
| Total functional expenses | <u>\$ 183,462</u> | <u>\$ 230,640</u> | <u>\$ 506,760</u> | <u>\$ 110,657</u> | <u>\$ 135,024</u> | <u>\$ 282,239</u> | <u>\$ 922,084</u> | <u>\$ 2,370,866</u> | <u>\$ 420,823</u> | <u>\$ 199,930</u> | <u>\$ 2,991,619</u> |

The accompanying notes are an integral part of this statement.

ANEW: BUILDING BEYOND VIOLENCE AND ABUSE
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020

| | Program Services | | | | | | | Total Program Services | Management and General | Development and Fundraising | Total |
|---------------------------|----------------------------|-------------------|-------------------|----------------------------|-------------------------------|---------------------|-------------------|------------------------|------------------------|-----------------------------|---------------------|
| | Domestic Violence Advocacy | Court Advocacy | Counseling | Partner Abuse Intervention | Hotline & Crisis Intervention | Community Education | Housing | | | | |
| Salaries | \$ 156,815 | \$ 165,104 | \$ 412,468 | \$ 86,468 | \$ 85,580 | \$ 170,504 | \$ 192,674 | \$ 1,269,613 | \$ 309,544 | \$ 99,440 | \$ 1,678,597 |
| Fringe benefits and taxes | 15,764 | 35,618 | 68,870 | 16,667 | 8,521 | 38,381 | 45,571 | 229,392 | 49,786 | 17,195 | 296,373 |
| Conf. and transportation | 1,239 | 389 | 2,404 | 627 | 283 | 2,123 | 1,654 | 8,719 | 4,681 | 919 | 14,319 |
| Professional fees | 5,349 | 4,803 | 12,841 | 4,438 | 4,391 | 6,779 | 9,529 | 48,130 | 11,385 | 5,605 | 65,120 |
| Supplies | 1,533 | 1,030 | 9,383 | 2,217 | 1,625 | 2,886 | 4,777 | 23,451 | 3,011 | 1,799 | 28,261 |
| Postage and printing | 40 | 61 | 749 | 6 | 40 | 1,250 | 174 | 2,320 | 885 | 7,251 | 10,456 |
| Communications | 721 | 2,477 | 6,919 | 711 | 6,438 | 3,595 | 6,672 | 27,533 | 3,379 | 1,553 | 32,465 |
| Insurance | 1,426 | 1,297 | 2,593 | 648 | 1,167 | 1,426 | 2,334 | 10,891 | 2,722 | 948 | 14,561 |
| Rent and utilities | 592 | 85 | 11,799 | 690 | 592 | 6,040 | 21,096 | 40,894 | 4,939 | 1,677 | 47,510 |
| Building maintenance | 1,746 | 1,153 | 14,692 | 1,138 | 1,685 | 5,336 | 48,347 | 74,097 | 6,454 | 2,154 | 82,705 |
| Dues and subscriptions | - | - | 50 | - | - | - | 516 | 566 | 4,490 | 500 | 5,556 |
| Client expenses | - | - | 10,032 | - | 29,020 | - | 26,341 | 65,393 | - | 660 | 66,053 |
| Special activities | - | - | - | - | - | - | - | - | - | 2,728 | 2,728 |
| Other | 286 | 536 | 1,151 | 129 | 510 | 655 | 266 | 3,533 | 1,936 | 149 | 5,618 |
| Depreciation | 2,512 | 1,309 | 14,526 | 1,879 | 2,287 | 7,947 | 44,469 | 74,929 | 7,323 | 3,460 | 85,712 |
| Grants to subrecipients | - | - | - | - | - | - | 121,709 | 121,709 | - | - | 121,709 |
| Total functional expenses | <u>\$ 188,023</u> | <u>\$ 213,862</u> | <u>\$ 568,477</u> | <u>\$ 115,618</u> | <u>\$ 142,139</u> | <u>\$ 246,922</u> | <u>\$ 526,129</u> | <u>\$ 2,001,170</u> | <u>\$ 410,535</u> | <u>\$ 146,038</u> | <u>\$ 2,557,743</u> |

The accompanying notes are an integral part of this statement.

ANEW: BUILDING BEYOND VIOLENCE AND ABUSE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Anew: Building Beyond Violence and Abuse (the "Organization") is a not-for-profit organization that provides counseling and economic support to victims of domestic violence. The Organization's programs are as follows:

- Domestic Violence Advocacy: Provides domestic violence education, survivor empowerment, and community support. Also provides education, assessment and emotional support to patients visiting our healthcare partner locations.
- Court Advocacy: Provides domestic violence victims with information and support as they attempt to obtain relief from violence through the criminal or civil court system.
- Counseling: Provides children and adults who have been abused or have witnessed abuse with the advocacy, support and skills that they need to recover from domestic violence.
- Partner Abuse Intervention: Provides re-learning opportunities for individuals who have done harm in their intimate relationships.
- Hotline & Crisis Intervention: Provides 24-hour hotline and emergency shelter for domestic violence victims who are leaving their homes in fear of immediate physical harm.
- Community Education: Provides education and prevention to engage the community in addressing domestic violence.
- Housing: Assists homeless women with children in making a successful transition from homelessness to permanent housing.

The financial statements were available to be issued on November 24, 2021, with subsequent events being evaluated through this date.

The following is a summary of the significant accounting policies applied by management in the preparation of the accompanying financial statements.

Change of Name -

The Organization changed its name from South Suburban Family Shelter, Inc. to Anew: Building Beyond Violence and Abuse during the year ended June 30, 2021.

Basis of Accounting -

The financial statements of the Organization have been prepared on the accrual basis of accounting which recognizes revenues as they are earned and expenses as they are incurred.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Basis of Presentation -

Financial statement presentation follows the recommendations of the Accounting Standards Codification (ASC), *Financial Statements for Not-for-Profit Organizations*. Under the ASC, the Organization is required to report information regarding two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Without donor restrictions - Net assets that are not subject to donor-imposed stipulations and may be expensed for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of management and the board of directors.

With donor restrictions - Net assets subject to donor-imposed stipulations. Some donor restrictions are temporary in nature; those restrictions will be met either by actions of the Organization and/or the passage of time. Other donor restrictions are perpetual in nature, where the donor has stipulated the funds be maintained in perpetuity.

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 reported amounts and disclosures. Actual results could differ from those estimates.

Cash and Cash Equivalents -

The Organization considers all cash accounts and all highly liquid investments with a maturity of three months or less at acquisition date, including repurchase agreements with financial institutions and money markets, to be cash equivalents.

Receivables -

The Organization carries its grants receivable at the amount of unreimbursed expenses from the grantor less an allowance for doubtful accounts. Receivables are written off against the allowance when management determines that recovery is unlikely, and the Organization ceases its collection efforts. Management estimated that no allowance for doubtful accounts was necessary at June 30, 2021 and 2020.

Promises to Give -

Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated future cash flows. The discounts on those amounts are computed using risk-free interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. Conditional promises to give are not included as support until the conditions are substantially met.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Property and Equipment -

The Organization follows the practice of capitalizing, at cost, all disbursements for fixed assets in excess of \$1,500. Depreciation is computed on the straight-line method over 30 years for buildings, 15-30 years for building improvements and 5-7 years for furniture and equipment. Depreciation expense was \$96,221 and \$85,712 for the years ended June 30, 2021 and 2020, respectively.

Fixed assets acquired by the Organization are considered owned by the Organization. However, federal and state funding sources may maintain equitable interest in the fixed assets purchased with grant monies as well as the right to determine the use of proceeds from the sale of those assets.

The U.S. Department of Housing and Urban Development (HUD) restricts the use of the Organization's apartment building in Matteson, Illinois (used by the Housing program) for use as a homeless shelter. In previous years, HUD provided grant funds for the purchase and improvements of this building, which had a net book value of \$334,609 and \$363,846 at June 30, 2021 and 2020, respectively on the Organization's Statement of Financial Position.

Grant Revenue -

A portion of the Organization's revenue is derived from cost-reimbursable state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as grant advances in the statement of financial position.

Revenue Recognition for Contributions -

The Organization recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give – that is, those with a measurable performance or other barrier and a right of return – are not recognized until the conditions on which they depend have been met. The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the assets, or if they are designated as support for future periods. When a donor restriction expires; that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Donor-imposed contributions whose restrictions are met in the same reporting period are reported as net assets without donor restrictions.

Program Service Fees -

Program service fees revenue is reported at the amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing various counseling and advocacy services to their clients. Revenue is recognized as the performance obligations are satisfied. Performance obligations are determined based on the nature of the services provided by the Organization.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Allocation of Expenses -

The financial statements report certain categories of expenses that are attributable to one or more programs or supporting functions. Those expenses include conferences, professional fees, supplies, postage, communications, insurance, utilities, building maintenance, other and depreciation. Expenses are allocated based on the percentage of applicable full-time equivalents (FTEs) by program or supporting function. Expenses incurred based on location, such as utilities, communications, building maintenance and depreciation, are allocated based on the percentage of FTEs by program or supporting function by each location.

Income Taxes -

The Organization has been determined by the Internal Revenue Service to be exempt from income tax under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income tax has been established.

The Organization files informational tax returns in the U.S. federal jurisdiction and Illinois. With few exceptions, the Organization is no longer subject to U.S. federal, state and local, or non-U.S. income tax examinations by tax authorities for fiscal years before 2018. The Organization does not expect a material net change in unrecognized tax benefits in the next twelve months.

Upcoming Accounting Pronouncement -

In February 2016, the FASB issued ASU 2016-02, *Leases (Topic 842)*, which will require leases to be recorded as an asset on the balance sheet for the right to use the leased asset and a liability for the corresponding lease obligation for leases with terms of more than twelve months. ASU 2016-02 is effective for non-public companies for fiscal years beginning after December 15, 2021, with early adoption permitted. The Organization is evaluating the impact the pronouncement may have on the financial statements.

(2) CONCENTRATIONS ON CREDIT RISK -

Financial instruments which potentially subject the Organization to concentrations of credit risk consist principally of cash. The Organization places its cash and deposits with high-quality financial institutions. Deposits may exceed the federally insured limits of their institution from time to time. The amount of cash in excess of the FDIC limit totaled approximately \$209,000 and \$356,000 at June 30, 2021 and 2020, respectively.

(3) HUD REPLACEMENT RESERVE:

The Organization was holding restricted cash of \$86,668 and \$97,921 at June 30, 2021 and 2020, respectively. Restricted cash includes replacement reserve funds received by the Organization from the U.S. Department of Housing and Urban Development (HUD). These funds are restricted for repairs and improvements at the Sanctuary house, which is a facility owned by the Organization used to assist homeless women with children in making a successful transition from homelessness to permanent housing.

(4) PROMISES TO GIVE:

At June 30, 2021 and 2020, unconditional promises to give consisted of the following:

| | <u>2021</u> | <u>2020</u> |
|------------------------------------|------------------|-------------|
| Promises to give | \$ 74,780 | \$ - |
| Less - Unamortized discounts | <u>-</u> | <u>-</u> |
| Net unconditional promises to give | <u>\$ 74,780</u> | <u>\$ -</u> |
| Amounts due in: | | |
| Less than one year | \$ 74,780 | \$ - |
| One to five years | <u>-</u> | <u>-</u> |
| | <u>\$ 74,780</u> | <u>\$ -</u> |

(5) SUPPORT FROM GOVERNMENTAL AGENCIES:

The Organization receives a major portion of its support from federal and state grants. 73% and 68% of total support and revenue was from the Illinois Coalition Against Domestic Violence (ICADV), Illinois Department of Human Services (DHS) and U.S. Department of Housing and Urban Development (HUD), for the years ended June 30, 2021 and 2020, respectively. In addition, 90% of grants receivable were due from ICADV, DHS, and HUD, at June 30, 2021. 82% of grants receivable were due from ICADV, DHS, and HUD at June 30, 2020. A substantial reduction in the level of this support, if it were to occur, could have a significant effect on the Organization's programs and activities.

Many granting agencies reserve the right to review the Organization's records of program performance and could require return of grant funds based on these reviews. The amount of expenses that may be disallowed by the government agencies cannot be determined at this time, although the Organization expects such amounts, if any, to be immaterial.

(6) LINE OF CREDIT:

The Organization has a \$180,000 line of credit with a local bank. It is collateralized by all assets and is due on demand. The interest rate on this line of credit was 4.25% and no amounts were outstanding at June 30, 2021.

(7) NOTE PAYABLE:

Notes payable consists of the following as of June 30, 2021 and 2020:

| | <u>2021</u> | <u>2020</u> |
|--|-------------|-------------------|
| Payroll Protection Program (PPP) loan payable to a bank as part of the Coronavirus Aid, Relief and Economic Security (CARES) Act, interest at 1% with the amount to be repaid in equal installments of principal and interest, beginning at the earlier of the date the SBA remits the loan forgiveness amount or 10 months after the end of the forgivable period, with the final payment due May 2022. The Organization has adopted ASC 470 to account for the PPP loan and recorded a gain from the forgiven portion of the loan during 2021. | \$ - | \$ 107,000 |
| Less - Current portion | <u>-</u> | <u>-</u> |
| Long-term portion | <u>\$ -</u> | <u>\$ 107,000</u> |

(8) LEASE COMMITMENTS:

The Organization has a sub-lease for office space in which the Organization and the Sublessor will provide counseling and therapy services. Monthly rental payments are \$2,150 with a 2% increase each year. The lease may be terminated upon a 180-day notice if applicable funding is no longer received. The lease expires in October 2022.

The future minimum lease payments are as follows:

| <u>Year ending June 30,</u> | <u>Amount</u> |
|---------------------------------|---------------|
| 2022 | \$ 13,334 |
| 2023 | 4,474 |

Rent expense for the years ended June 30, 2021 and 2020, was \$15,036 and \$10,682, respectively.

(9) NET ASSETS WITH DONOR RESTRICTIONS:

At June 30, 2021 and 2020, net assets with donor restrictions consisted of the following:

| | <u>2021</u> | <u>2020</u> |
|--|------------------|------------------|
| Client transportation | \$ 724 | \$ 724 |
| COVID-19 expenses | - | 25,000 |
| Children's counseling | - | 20,000 |
| Stability for Survivors Program | 54,500 | - |
| Housing Program | 3,215 | - |
| Time restricted | <u>15,000</u> | <u>-</u> |
| Total net assets with donor restrictions | <u>\$ 73,439</u> | <u>\$ 45,724</u> |

(10) LIQUIDITY AND AVAILABILITY:

The Organization is substantially supported by restricted government grants and contributions. These grants and contributions require resources to be used in a particular manner or in a future period, so the Organization must maintain sufficient resources to meet those responsibilities to its grantors and donors. Thus, financial assets may not be available for general expenditure within one year. As part of the Organization's liquidity management, the Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. Cash in excess of daily requirements is held in checking, savings and money market accounts and available at all times. In addition, the Organization, as more fully described in Note 6, has a line of credit in the amount of \$180,000.

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year, comprise the following at June 30, 2021 and 2020:

| | <u>2021</u> | <u>2020</u> |
|--|-------------------|-------------------|
| Financial Assets at year end - | | |
| Cash and cash equivalents | \$ 499,483 | \$ 667,748 |
| Grants receivable | 362,289 | 376,680 |
| Promises to give | <u>74,780</u> | <u>-</u> |
| Total financial assets | <u>936,552</u> | <u>1,044,428</u> |
| Less amounts not available to be used within one year - | | |
| Donor restricted funds | 73,439 | 45,724 |
| HUD replacement reserve | <u>86,668</u> | <u>97,921</u> |
| | <u>160,107</u> | <u>143,645</u> |
| Financial assets available to meet cash needs for general expenditures that are without donor or other restrictions limiting their use within one year | <u>\$ 776,445</u> | <u>\$ 900,783</u> |

(11) EMPLOYEE RETIREMENT PLAN

The Organization sponsors a 403(b)-retirement plan covering substantially all full-time employees. For the years ended June 30, 2021 and 2020, there were no employer contributions to the plan.

(12) SUBSEQUENT EVENT:

In October 2021, the Organization signed a second line of credit agreement for \$90,000, bearing interest at the prime rate, and is due in October 2022. The line is secured by all assets of the Organization.

(13) MANAGEMENT RESPONSE TO COVID-19:

In March 2020, the World Health Organization declared the novel strain of coronavirus (COVID-19) a global pandemic and recommended containment and mitigation measures worldwide. As part of these mitigation measures, the Organization has had to make changes in how to operate its programs. The changes have included allowing for remote work in all areas of the agency and investing in technology to provide virtual services to clients. In response to the effects of COVID-19, management is implementing strategies to help mitigate the losses in relation to this pandemic. The Organization continues to be unable to reasonably estimate the length of severity of this pandemic which has now lasted 19 months. The Organization is also unable to reasonably estimate the extent to which the disruption from this pandemic may impact the Organization operations and financial statements.

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
Anew: Building Beyond Violence and Abuse:

We have audited, 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, the financial statements of Anew: Building Beyond Violence and Abuse (the Organization) which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 24, 2021.

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) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, 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. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies (2021-001).

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*

Page two

Compliance and Other Matters

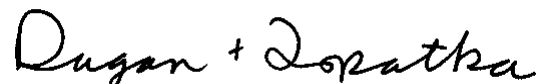
As part of obtaining reasonable assurance about whether the Organization's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

Organization's Response to Findings

The Organization's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected 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 over financial reporting 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.



DUGAN & LOPATKA

Warrenville, Illinois
November 24, 2021

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

To the Board of Directors of
Anew: Building Beyond Violence & Abuse:

Report on Compliance for Each Major Federal Program

We have audited Anew: Building Beyond Violence and Abuse's (the Organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2021. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

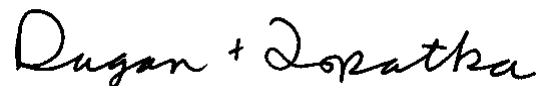
Report on Internal Control over Compliance

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 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 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 over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



DUGAN & LOPATKA

ANEW: BUILDING BEYOND VIOLENCE AND ABUSE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

| Federal Grantor/Program Title | Federal CFDA Number | Pass-Through Grantor | Pass- Through Number | Passed Through to Sub-Recipients | Total Program Expenditures |
|--|---------------------------|---|----------------------------|--|----------------------------------|
| Department of Housing and Urban Development: | | | | | |
| Continuum of Care | 14.267 | | | | \$ 277,904 |
| Continuum of Care | 14.267 | | | | 29,468 |
| Continuum of Care | 14.267 | | | | 541,325 |
| Continuum of Care | 14.267 | Alliance to End Homelessness | IL1646D5T111901 | | 52,090 |
| Continuum of Care | 14.267 | Housing Forward | IL1646D5T111800 | | <u>28,210</u> |
| Total Continuum of Care | | | | <u>\$ 286,797</u> | <u>928,997</u> |
| Emergency Solutions Grants Program | 14.231 | Cook County Department of Planning and Development | E19-15 | | <u>12,719</u> |
| Community Development Block Grant | 14.218 | Cook County Department of Planning and Development | 1904-077 | | 13,061 |
| Community Development Block Grant | 14.218 | Cook County Department of Planning and Development | 2004-044 | | <u>26,415</u> |
| Total Community Development Block Grant/CDBG – Entitlement Grant Cluster | | | | | <u>39,476</u> |
| Total Department of Housing and Urban Development | | | | | <u>981,192</u> |

ANEW: BUILDING BEYOND VIOLENCE AND ABUSE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

| Federal Grantor/Program Title | Federal CFDA Number | Pass-Through Grantor | Pass- Through Number | Passed Through to Sub-Recipients | Total Program Expenditures |
|---|---------------------------|--|----------------------------|--|----------------------------------|
| Department of Health and Human Services: | | | | | |
| Title XX Block Grant | 93.667 | Illinois Department of Human Services | FCSZT01646 | | \$ 255,937 |
| Title XX Block Grant | 93.667 | Illinois Department of Human Services | FCSZT01916 | | <u>40,000</u> |
| Total Title XX Block Grant | | | | | 295,937 |
| Family Violence Prevention | 93.671 | Illinois Department of Human Services | FCSZT01646 | | 15,000 |
| Family Violence Prevention- CARES | 93.671 | Illinois Department of Human Services | FCSZT01646 | | <u>21,773</u> |
| Total Family Violence Prevention | | | | | 36,773 |
| Total Department of Health and Human Services | | | | | <u>332,710</u> |
| Department of Justice | | | | | |
| Crime Victim Assistance | 16.575 | Illinois Coalition Against Domestic Violence | 218001 | | 619,765* |
| Violence Against Women Formula Grants | 16.588 | Illinois Coalition Against Domestic Violence | 619001 | | 29,655 |
| Coronavirus Emergency Supplemental Funding | 16.034 | The Network: Advocating Against Domestic Violence | 02-820010 | | <u>12,604</u> |
| Total Department of Justice | | | | | <u>662,024</u> |
| TOTAL EXPENDITURES OF FEDERAL AWARDS | | | | <u>\$ 286,797</u> | <u>\$ 1,975,926</u> |

* Major Program

ANEW: BUILDING BEYOND VIOLENCE AND ABUSE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

Note A - Basis of Presentation:

The accompanying schedule of expenditures of federal awards includes the federal award activity of Anew: Building Beyond Violence and Abuse (the Organization) under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to, and does not represent, the financial position, changes in net assets, or cash flows of the Organization.

Note B - 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 Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note C - Indirect Cost Rates:

The Organization has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note D - Non-Cash Awards:

The Organization did not have any outstanding federal loans or loan guarantees or insurance at June 30, 2021, and did not receive any federal non-cash awards during the year ended June 30, 2021.

ANEW: BUILDING BEYOND VIOLENCE AND ABUSE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

PART 1: SUMMARY OF AUDIT RESULTS -

1. The auditor's report expresses an unmodified opinion on the financial statements of Anew: Building Beyond Violence and Abuse.
2. There were no material weaknesses disclosed during the audit of the financial statements. There was one significant deficiency disclosed during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of Anew: Building Beyond Violence and Abuse were disclosed during the audit.
4. There were no material weaknesses disclosed during the audit of the major federal award programs. No significant deficiencies related to the audit of the major federal award program are reported.
5. The auditor's report on compliance for the major federal award programs for Anew: Building Beyond Violence and Abuse expresses an unmodified opinion on all major federal programs.
6. There were no audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a).
7. The program tested as major programs included:

| | |
|-------------------------|--------|
| Crime Victim Assistance | 16.575 |
|-------------------------|--------|
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. Anew: Building Beyond Violence and Abuse was determined to be a low-risk auditee.

ANEW: BUILDING BEYOND VIOLENCE AND ABUSE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

PART 2: FINDINGS - FINANCIAL STATEMENTS AUDIT (GAGAS) -

2021-001

Criteria: Under AU-C 265, *Communicating Internal Control Related Matters Identified in an Audit*, a deficiency in internal control exists when the design or operations 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 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. There was one adjustment made by the auditor that is considered a significant deficiency.

Condition: There was one material adjustment made during the audit to materially correct assets at year end. The adjustment increased receivables by approximately \$55,000. The adjustment to the statement of financial position resulted in an increase to the change in net assets of approximately \$55,000.

Cause: The adjustment to receivables was due to the Organization not having a process set up to review contributions and foundation grants at year end to determine if a promise to give should be recorded.

Effect: The financial statements were materially misstated on the accrual basis of accounting before the audit.

Auditor's Recommendation: We recommend that management and the accountant develop a procedure to properly analyze cut-off of receivables at the end of the fiscal year and record promises to give as they are received.

Management response: The Organization acted on prior guidance issued regarding the timing and recording of promises to give. Management agrees with the current recommendation to develop a procedure to analyze cut-off of receivables at the end of the fiscal year and record promises to give as they are received. Management will work with the Board Finance Committee to develop and implement said procedures in the current fiscal year.

ANEW: BUILDING BEYOND VIOLENCE AND ABUSE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

PART 3: FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS
AUDIT -

There are no audit findings or questioned costs.

PART 4: SUMMARY SCHEDULE OF PRIOR FINDINGS -

There were no prior federal audit findings.

ANEW: BUILDING BEYOND VIOLENCE AND ABUSE
ILLINOIS COALITION AGAINST DOMESTIC VIOLENCE
SCHEDULE OF SUPPORT, REVENUE, AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021

| | VOCA 218001 <u>(16,575)</u> | VAWA 619001 <u>(16,588)</u> |
|---------------------------|-----------------------------------|-----------------------------------|
| SUPPORT AND REVENUE: | | |
| ICADV grants | \$ 619,765 | \$ 29,655 |
| Matching funds | <u>154,943</u> | <u>-</u> |
| Total support and revenue | <u>774,708</u> | <u>29,655</u> |
| EXPENDITURES: | | |
| Personnel | 670,422 | 25,427 |
| Other | <u>104,286</u> | <u>4,228</u> |
| Total expenses | <u>774,708</u> | <u>29,655</u> |
| Excess | <u>\$ -</u> | <u>\$ -</u> |

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| | CSFA # | Program Name | \$ State | \$ Federal | \$ Other | \$ Total |
|----------------------|-------------|---|----------------|------------------|----------------|------------------|
| View | 444-80-0652 | Domestic Violence Prevention and Intervention Program | 240,938 | 292,710 | 7,500 | 541,148 |
| View | 444-80-0653 | Partner Abuse Intervention Program | 0 | 40,000 | 0 | 40,000 |
| View | 444-80-0656 | Emergency and Transitional Housing Program | 30,000 | 0 | 7,500 | 37,500 |
| View | 546-00-2116 | Safe From the Start (SFS) | 93,213 | 0 | 0 | 93,213 |
| View | | Other grant programs and activities | | 1,643,216 | 31,500 | 1,674,716 |
| View | | All other costs not allocated | | | 669,520 | 669,520 |
| Totals: | | | 364,151 | 1,975,926 | 716,020 | 3,056,097 |

Please note the following:

- The CYEFR may be per-populated with programs based on existing awards in the GATA system. These programs cannot be removed. If no spending occurred in a program leave the amounts at zero.
- Any grant expenditures not associated with funding received through the State of Illinois are to be entered in "Other grant programs and activities". The expenditures must be identified as federal (direct or pass-through) or other funding.

- All other expenditures not associated with state or federal dollars are to be entered in "All other costs not allocated".
- The grand total must account for all expenditures for the fiscal year and must tie to the audited financials.

Illinois Grant Accountability and Transparency Act Grantee Portal - Audit Consolidated Year-End Financial Report

Grantee Portal / Audit Reviews / Audit / CYEFR / Program

Cancel

Save

| | | | |
|-------------------------|--|---------------------------------------|--|
| Agency | Department Of Human Services (444) | | |
| Program | Domestic Violence Prevention and Intervention Program (444-80-0652) <i>This program as added due to awards found in the CSFA. It cannot be removed.</i> | | |
| Program Limitations | <input type="radio"/> Yes <input checked="" type="radio"/> No Identify Limitations (required if Yes) <div style="border: 1px solid black; height: 30px; width: 100%;"></div> | | |
| Mandatory Match % | <input checked="" type="radio"/> Yes <input type="radio"/> No | Rate (required if Yes): \$7,500.00 | |
| Indirect Cost Rate | 10.00% | | |
| Indirect Cost Rate Base | \$453,458.19 | | |

| Category | State Amount | Federal Amount | Match Amount | Total |
|---|--------------|----------------|--------------|------------|
| Personal Services (Salaries and Wages) | 143257.56 | 161094.44 | 0.00 | 304,352.00 |
| Fringe Benefits | 28095.43 | 31593.57 | 0.00 | 59,689.00 |
| Travel | 0.00 | 0.00 | 0.00 | 0.00 |
| Equipment | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies | 931.51 | 1047.49 | 0.00 | 1,979.00 |
| Contractual Services | 4450.91 | 5005.09 | 0.00 | 9,456.00 |
| Consultant (Professional Services) | 0.00 | 0.00 | 0.00 | 0.00 |
| Construction | 0.00 | 0.00 | 0.00 | 0.00 |
| Occupancy - Rent and Utilities | 12307.78 | 13840.22 | 0.00 | 26,148.00 |

| Category | State Amount | Federal Amount | Match Amount | Total |
|------------------------------|-------------------|-------------------|-----------------|-------------------|
| Research and Development | 0.00 | 0.00 | 0.00 | 0.00 |
| Telecommunications | 2459.86 | 2766.14 | 0.00 | 5,226.00 |
| Training and Education | 0.00 | 0.00 | 0.00 | 0.00 |
| Direct Administrative Costs | 26255.01 | 29523.99 | 7500.00 | 63,279.00 |
| Miscellaneous Costs | 1836.19 | 2064.81 | 0.00 | 3,901.00 |
| Grant Line Exclusive | 0.00 | 21773.00 | 0.00 | 21,773.00 |
| Total Direct Expenses | 219,594.25 | 268,708.75 | 7,500.00 | 495,803.00 |
| Indirect Costs | 21,343.75 | 24,001.25 | 0.00 | 45,345.00 |
| Total Expenses | 240,938.00 | 292,710.00 | 7,500.00 | 541,148.00 |

Illinois Grant Accountability and Transparency Act Grantee Portal - Audit Consolidated Year-End Financial Report

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| | | | |
|-------------------------|--|--|--|
| Agency | Department Of Human Services (444) | | |
| Program | Partner Abuse Intervention Program (444-80-0653) <i>This program as added due to awards found in the CSFA. It cannot be removed.</i> | | |
| Program Limitations | <input type="radio"/> Yes <input checked="" type="radio"/> No Identify Limitations (required if Yes) <input style="width: 100%; height: 20px;" type="text"/> | | |
| Mandatory Match % | <input type="radio"/> Yes <input checked="" type="radio"/> No | Rate (required if Yes): <input style="width: 100%; height: 20px;" type="text"/> | |
| Indirect Cost Rate | <input style="width: 100%; height: 20px;" type="text" value="10.00"/> % | | |
| Indirect Cost Rate Base | <input style="width: 100%; height: 20px;" type="text" value="\$30,433.95"/> | | |

| Category | State Amount | Federal Amount | Match Amount | Total |
|---|--|--|--|-----------|
| Personal Services (Salaries and Wages) | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="25563.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | 25,563.00 |
| Fringe Benefits | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="7425.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | 7,425.00 |
| Travel | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | 0.00 |
| Equipment | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | 0.00 |
| Supplies | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="570.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | 570.00 |
| Contractual Services | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="533.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | 533.00 |
| Consultant (Professional Services) | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | 0.00 |
| Construction | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | 0.00 |
| Occupancy - Rent and Utilities | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="984.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | 984.00 |

| Category | State Amount | Federal Amount | Match Amount | Total |
|------------------------------|--------------|------------------|--------------|------------------|
| Research and Development | 0.00 | 0.00 | 0.00 | 0.00 |
| Telecommunications | 0.00 | 379.00 | 0.00 | 379.00 |
| Training and Education | 0.00 | 0.00 | 0.00 | 0.00 |
| Direct Administrative Costs | 0.00 | 1503.00 | 0.00 | 1,503.00 |
| Miscellaneous Costs | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Direct Expenses | 0.00 | 36,957.00 | 0.00 | 36,957.00 |
| Indirect Costs | 0.00 | 3,043.00 | 0.00 | 3,043.00 |
| Total Expenses | 0.00 | 40,000.00 | 0.00 | 40,000.00 |

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Grantee Portal / Audit Reviews / Audit / CYEFR / Program

| | | | |
|-------------------------|--|--|--|
| Agency | Department Of Human Services (444) | | |
| Program | Emergency and Transitional Housing Program (444-80-0656) <i>This program as added due to awards found in the CSFA. It cannot be removed.</i> | | |
| Program Limitations | <input type="radio"/> Yes <input checked="" type="radio"/> No Identify Limitations (required if Yes) <input style="width: 100%; height: 20px;" type="text"/> | | |
| Mandatory Match % | <input checked="" type="radio"/> Yes <input type="radio"/> No | Rate (required if Yes): <input style="width: 100%; height: 20px;" type="text" value="25%"/> | |
| Indirect Cost Rate | <input style="width: 100%; height: 20px;" type="text" value="10.00"/> % | | |
| Indirect Cost Rate Base | <input style="width: 100%; height: 20px;" type="text" value="N/A"/> | | |

| Category | State Amount | Federal Amount | Match Amount | Total |
|---|--|--|---|-----------|
| Personal Services (Salaries and Wages) | <input style="width: 100%; height: 20px;" type="text" value="22384.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="6859.00"/> | 29,243.00 |
| Fringe Benefits | <input style="width: 100%; height: 20px;" type="text" value="7080.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="641.00"/> | 7,721.00 |
| Travel | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | 0.00 |
| Equipment | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | 0.00 |
| Supplies | <input style="width: 100%; height: 20px;" type="text" value="68.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | 68.00 |
| Contractual Services | <input style="width: 100%; height: 20px;" type="text" value="468.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | 468.00 |
| Consultant (Professional Services) | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | 0.00 |
| Construction | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | 0.00 |
| Occupancy - Rent and Utilities | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | 0.00 |

| Category | State Amount | Federal Amount | Match Amount | Total |
|------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|------------------|
| Research and Development | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> | 0.00 |
| Telecommunications | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> | 0.00 |
| Training and Education | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> | 0.00 |
| Direct Administrative Costs | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> | 0.00 |
| Miscellaneous Costs | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> | 0.00 |
| Client Assistance | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> | 0.00 |
| Total Direct Expenses | 30,000.00 | 0.00 | 7,500.00 | 37,500.00 |
| Indirect Costs | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> | 0.00 |
| Total Expenses | 30,000.00 | 0.00 | 7,500.00 | 37,500.00 |

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|-------------------------|--|--|--|
| Agency | Illinois Criminal Justice Information Authority (546) | | |
| Program | Safe From the Start (SFS) (546-00-2116) <i>This program as added due to awards found in the CSFA. It cannot be removed.</i> | | |
| Program Limitations | <input type="radio"/> Yes <input checked="" type="radio"/> No Identify Limitations (required if Yes) <input style="width: 100%; height: 20px;" type="text"/> | | |
| Mandatory Match % | <input type="radio"/> Yes <input checked="" type="radio"/> No | Rate (required if Yes): <input style="width: 100%; height: 20px;" type="text"/> | |
| Indirect Cost Rate | <input style="width: 100%; height: 20px;" type="text" value="10.00"/> % | | |
| Indirect Cost Rate Base | <input style="width: 100%; height: 20px;" type="text" value="\$110,455"/> | | |

| Category | State Amount | Federal Amount | Match Amount | Total |
|---|--|--|--|-----------|
| Personal Services (Salaries and Wages) | <input style="width: 100%; height: 20px;" type="text" value="68534.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | 68,534.00 |
| Fringe Benefits | <input style="width: 100%; height: 20px;" type="text" value="8866.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | 8,866.00 |
| Travel | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | 0.00 |
| Equipment | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | 0.00 |
| Supplies | <input style="width: 100%; height: 20px;" type="text" value="915.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | 915.00 |
| Contractual Services | <input style="width: 100%; height: 20px;" type="text" value="6424.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | 6,424.00 |
| Consultant (Professional Services) | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | 0.00 |
| Construction | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | 0.00 |
| Occupancy - Rent and Utilities | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | <input style="width: 100%; height: 20px;" type="text" value="0.00"/> | 0.00 |

| Category | State Amount | Federal Amount | Match Amount | Total |
|------------------------------|------------------|----------------|--------------|------------------|
| Research and Development | 0.00 | 0.00 | 0.00 | 0.00 |
| Telecommunications | 0.00 | 0.00 | 0.00 | 0.00 |
| Training and Education | 0.00 | 0.00 | 0.00 | 0.00 |
| Direct Administrative Costs | 0.00 | 0.00 | 0.00 | 0.00 |
| Miscellaneous Costs | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Direct Expenses | 84,739.00 | 0.00 | 0.00 | 84,739.00 |
| Indirect Costs | 8,474.00 | 0.00 | 0.00 | 8,474.00 |
| Total Expenses | 93,213.00 | 0.00 | 0.00 | 93,213.00 |

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| | |
|---------|-------------------------------------|
| Program | Other grant programs and activities |
|---------|-------------------------------------|

| Category | Direct Federal | Other Amount | Total |
|--|--|---------------------------------------|---------------------|
| Personal Services (Salaries and Wages) | <input type="text" value="802719.00"/> | <input type="text" value="24369.00"/> | 827,088.00 |
| Fringe Benefits | <input type="text" value="153323.00"/> | <input type="text" value="7131.00"/> | 160,454.00 |
| Travel | <input type="text" value="1450.00"/> | <input type="text" value="0.00"/> | 1,450.00 |
| Equipment | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> | 0.00 |
| Supplies | <input type="text" value="7719.00"/> | <input type="text" value="0.00"/> | 7,719.00 |
| Contractual Services | <input type="text" value="18170.00"/> | <input type="text" value="0.00"/> | 18,170.00 |
| Consultant (Professional Services) | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> | 0.00 |
| Construction | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> | 0.00 |
| Occupancy - Rent and Utilities | <input type="text" value="111172.00"/> | <input type="text" value="0.00"/> | 111,172.00 |
| Research and Development | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> | 0.00 |
| Telecommunications | <input type="text" value="13389.00"/> | <input type="text" value="0.00"/> | 13,389.00 |
| Training and Education | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> | 0.00 |
| Direct Administrative Costs | <input type="text" value="58792.00"/> | <input type="text" value="0.00"/> | 58,792.00 |
| Miscellaneous Costs | <input type="text" value="476482.00"/> | <input type="text" value="0.00"/> | 476,482.00 |
| Total Direct Expenses | 1,643,216.00 | 31,500.00 | 1,674,716.00 |

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| | |
|---------|-------------------------------|
| Program | All other costs not allocated |
|---------|-------------------------------|

| Category | Other Amount |
|--|-------------------|
| Personal Services (Salaries and Wages) | 348111.00 |
| Fringe Benefits | 53454.00 |
| Travel | 579.00 |
| Equipment | 0.00 |
| Supplies | 8164.00 |
| Contractual Services | 30741.00 |
| Consultant (Professional Services) | 0.00 |
| Construction | 0.00 |
| Occupancy - Rent and Utilities | 34128.00 |
| Research and Development | 0.00 |
| Telecommunications | 7925.00 |
| Training and Education | 2317.00 |
| Direct Administrative Costs | 0.00 |
| Miscellaneous Costs | 184101.00 |
| Total Direct Expenses | 669,520.00 |