

**ANEW: BUILDING BEYOND  
VIOLENCE AND ABUSE**

**FINANCIAL STATEMENTS  
AS OF JUNE 30, 2022 AND 2021**

**TOGETHER WITH AUDITOR'S REPORT**

## INDEPENDENT AUDITOR'S REPORT

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

### ***Opinion***

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, 2022 and 2021, and the related statements of activities, cash flows and functional expenses for the years then ended, and the related notes to the financial statements.

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, 2022 and 2021, 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.

### ***Basis for Opinion***

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, which raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

***Auditor's Responsibility for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, which raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

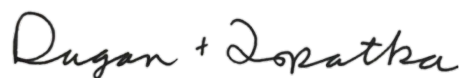
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

***Supplementary Information***

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, 2022, 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 30, 2022, 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.



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ANEW: BUILDING BEYOND VIOLENCE AND ABUSE  
STATEMENTS OF FINANCIAL POSITION  
JUNE 30, 2022 AND 2021

	2022	2021
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 523,002	\$ 412,815
Cash and cash equivalent - restricted deposit	53,168	86,668
Grants receivable	453,091	362,289
Promises to give, current	138,188	74,780
Prepaid expenses and other assets	23,863	24,319
Total current assets	1,191,312	960,871
PROPERTY AND EQUIPMENT:		
Land	65,000	65,000
Buildings and building improvements	2,111,832	1,976,446
Furniture and equipment	240,413	222,693
Less: accumulated depreciation	(1,256,920)	(1,165,972)
Net fixed assets	1,160,325	1,098,167
OTHER ASSETS:		
Security deposits	250	1,325
Total assets	\$ 2,351,887	\$ 2,060,363

The accompanying notes are an integral part of this statement.

	<u>2022</u>	<u>2021</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES:		
Line of credit	\$ 90,000	\$ -
Accounts payable	9,708	18,219
Accrued payroll and withholdings	79,448	129,172
Accrued compensated absences	103,396	96,305
Other accrued expenses	83,145	31,172
Client deposits	2,519	2,519
Deferred revenue	7,000	6,825
Grant advance - HUD Replacement Reserve	53,168	86,668
	<u>428,384</u>	<u>370,880</u>
NET ASSETS:		
Without donor restrictions	1,777,562	1,616,044
With donor restrictions	145,941	73,439
	<u>1,923,503</u>	<u>1,689,483</u>
Total net assets	<u>1,923,503</u>	<u>1,689,483</u>
Total liabilities and net assets	<u>\$ 2,351,887</u>	<u>\$ 2,060,363</u>

ANEW: BUILDING BEYOND VIOLENCE AND ABUSE  
STATEMENTS OF ACTIVITIES  
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	2022			2021		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
<b>SUPPORT AND REVENUE:</b>						
Government Grants -						
Illinois Department of Human Services	\$ 572,550	\$ -	\$ 572,550	\$ 603,648	\$ -	\$ 603,648
IL Attorney General	31,500	-	31,500	31,500	-	31,500
IL Coalition Against Domestic Violence	702,264	-	702,264	649,420	-	649,420
IL Criminal Justice Information Authority	84,171	-	84,171	93,213	-	93,213
Cook County	124,365	-	124,365	61,389	-	61,389
U.S. Department of Housing and Urban Dev.	954,280	-	954,280	928,997	-	928,997
Coronavirus Emergency Supplemental Funding	66,108	-	66,108	12,604	-	12,604
Other	6,555	-	6,555	-	-	-
Contributions -						
Foundations and corporations	217,625	60,000	277,625	157,176	19,174	176,350
United Way	39,401	76,398	115,799	30,816	93,710	124,526
Other	91,591	10,000	101,591	85,829	11,148	96,977
Special events	88,605	-	88,605	81,530	-	81,530
Loan forgiveness income	-	-	-	107,000	-	107,000
Program fees	52,708	-	52,708	35,783	-	35,783
Interest	20	-	20	30	-	30
Other	1,963	-	1,963	841	-	841
Net assets released from restrictions	73,896	(73,896)	-	96,317	(96,317)	-
<b>Total support and revenue</b>	<b>3,107,602</b>	<b>72,502</b>	<b>3,180,104</b>	<b>2,976,093</b>	<b>27,715</b>	<b>3,003,808</b>
<b>FUNCTIONAL EXPENSES:</b>						
Program services	2,316,252	-	2,316,252	2,370,866	-	2,370,866
Management and general	455,318	-	455,318	420,823	-	420,823
Development and fundraising	174,514	-	174,514	199,930	-	199,930
<b>Total functional expenses</b>	<b>2,946,084</b>	<b>-</b>	<b>2,946,084</b>	<b>2,991,619</b>	<b>-</b>	<b>2,991,619</b>
<b>CHANGE IN NET ASSETS</b>	<b>161,518</b>	<b>72,502</b>	<b>234,020</b>	<b>(15,526)</b>	<b>27,715</b>	<b>12,189</b>
<b>NET ASSETS, Beginning of year</b>	<b>1,616,044</b>	<b>73,439</b>	<b>1,689,483</b>	<b>1,631,570</b>	<b>45,724</b>	<b>1,677,294</b>
<b>NET ASSETS, End of year</b>	<b>\$ 1,777,562</b>	<b>\$ 145,941</b>	<b>\$ 1,923,503</b>	<b>\$ 1,616,044</b>	<b>\$ 73,439</b>	<b>\$ 1,689,483</b>

The accompanying notes are an integral part of this statement.

ANEW: BUILDING BEYOND VIOLENCE AND ABUSE  
STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	<u>\$ 234,020</u>	<u>\$ 12,189</u>
Adjustments to reconcile change in total net assets to net cash provided by operating activities -		
Depreciation	99,615	96,221
Forgiveness of note payable	-	(107,000)
Loss on disposal of fixed asset	5,331	-
Change in assets and liabilities -		
(Increase) decrease in grants receivable	(90,802)	14,391
(Increase) in promises to give	(63,408)	(74,780)
Decrease in prepaid expenses and other assets	456	4,002
Decrease in security deposits	1,075	-
Increase (decrease) in accounts payable	(8,511)	5,731
(Decrease) in accrued payroll and withholdings	(49,724)	(6,057)
Increase (decrease) in accrued compensated absences	7,091	(4,160)
Increase (decrease) in other accrued expenses	51,973	(32,464)
Increase (decrease) in deferred revenue	175	(15,255)
(Decrease) in grant advances	<u>(33,500)</u>	<u>(11,253)</u>
Total adjustments	<u>(80,229)</u>	<u>(130,624)</u>
Net cash provided by (used in) operating activities	<u>153,791</u>	<u>(118,435)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property and equipment	<u>(167,104)</u>	<u>(49,830)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Net borrowings from line of credit	<u>90,000</u>	<u>-</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	76,687	(168,265)
CASH AND CASH EQUIVALENTS, Beginning of year	<u>499,483</u>	<u>667,748</u>
CASH AND CASH EQUIVALENTS, End of year	<u>\$ 576,170</u>	<u>\$ 499,483</u>
Unrestricted cash and cash equivalents at end of year	\$ 523,002	\$ 412,815
Restricted cash and cash equivalents at end of year	<u>53,168</u>	<u>86,668</u>
Total cash and cash equivalents at end of year	<u>\$ 576,170</u>	<u>\$ 499,483</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, 2022

	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	\$ 89,414	\$ 172,386	\$ 296,261	\$ 60,460	\$ 77,446	\$ 194,898	\$ 266,139	\$ 1,157,004	\$ 334,974	\$ 107,193	\$ 1,599,171
Fringe benefits and taxes	9,060	45,697	53,218	14,946	8,797	46,273	59,499	237,490	46,987	25,427	309,904
Conf. and transportation	210	387	2,006	194	180	1,309	4,499	8,785	1,331	248	10,364
Professional fees	3,868	6,891	15,674	5,601	10,026	8,714	10,094	60,868	25,064	8,787	94,719
Supplies	2,486	2,168	2,737	428	575	2,228	9,119	19,741	9,950	3,239	32,930
Postage and printing	42	354	174	70	63	236	1,050	1,989	212	15,542	17,743
Communications	454	3,417	4,061	929	6,292	2,607	7,125	24,885	2,715	880	28,480
Insurance	1,133	1,995	3,507	998	3,250	2,651	3,108	16,642	4,178	856	21,676
Rent and utilities	525	194	9,565	1,230	1,586	8,044	25,580	46,724	5,620	1,165	53,509
Building maintenance	1,010	539	9,081	1,616	3,226	4,332	68,387	88,191	5,689	2,289	96,169
Dues and subscriptions	-	-	-	-	-	-	100	100	4,560	500	5,160
Client expenses	-	-	39,706	-	5,366	-	232,979	278,051	-	-	278,051
Special activities	-	-	-	-	-	-	-	-	-	4,302	4,302
Other	405	-	421	25	-	-	-	851	3,564	637	5,052
Depreciation	2,160	2,563	15,057	3,552	7,077	9,960	45,928	86,297	10,037	3,281	99,615
Grants to subrecipients	-	-	-	-	-	-	283,908	283,908	-	-	283,908
Loss on disposal of fixed assets	-	336	1,624	168	571	1,456	571	4,726	437	168	5,331
Total functional expenses	<u>\$ 110,767</u>	<u>\$ 236,927</u>	<u>\$ 453,092</u>	<u>\$ 90,217</u>	<u>\$ 124,455</u>	<u>\$ 282,708</u>	<u>\$ 1,018,086</u>	<u>\$ 2,316,252</u>	<u>\$ 455,318</u>	<u>\$ 174,514</u>	<u>\$ 2,946,084</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  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021

(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. As of February 28, 2022, this program was discontinued. See Note 11.
- 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 30, 2022, 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.

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.

Grants Receivable -

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, 2022 and 2021.

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 \$99,615 and \$96,221 for the years ended June 30, 2022 and 2021, 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 \$335,541 and \$334,609 at June 30, 2022 and 2021, respectively on the Organization's statement of financial position.

Grant Revenue -

A portion of the Organization's revenue is derived from cost-reimbursable federal and 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.

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

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.

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 salaries, professional fees, supplies, postage, communications, insurance, utilities, building maintenance, 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 2019. The Organization does not expect a material net change in unrecognized tax benefits in the next twelve months.

(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 \$296,000 and \$209,000 at June 30, 2022 and 2021, respectively.

(3) HUD REPLACEMENT RESERVE:

The Organization was holding restricted cash of \$53,168 and \$86,668 at June 30, 2022 and 2021, respectively. Restricted cash includes replacement reserve funds received by the Organization from 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, 2022 and 2021, unconditional promises to give consisted of the following:

	<u>2022</u>	<u>2021</u>
Promises to give	\$ 138,188	\$ 74,780
Less - Unamortized discounts	<u>-</u>	<u>-</u>
Net unconditional promises to give	<u>\$ 138,188</u>	<u>\$ 74,780</u>
Amounts due in:		
Less than one year	\$ 138,188	\$ 74,780
One to five years	<u>-</u>	<u>-</u>
	<u>\$ 138,188</u>	<u>\$ 74,780</u>

(5) SUPPORT FROM GOVERNMENTAL AGENCIES:

The Organization receives a major portion of its support from federal and state grants. 70% and 73% 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, 2022 and 2021, respectively. In addition, 66% and 90% of grants receivable were due from ICADV, DHS, and HUD, at June 30, 2022 and 2021, respectively. 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 5.75% and no amounts were outstanding at June 30, 2022.

In October 2021, the Organization signed a second line of credit agreement for \$90,000 that was due October 2022 and was not renewed. The line is secured by all assets. The interest rate on this line of credit was at the prime rate plus 1.71% (effective rate of 6.46% at June 30, 2022). The balance outstanding at June 30, 2022 was \$90,000.

(7) 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 was terminated as of June 30, 2022 with no future lease payments due.

Rent expense for the years ended June 30, 2022 and 2021, was \$11,477 and \$15,036, respectively.

(8) NET ASSETS WITH DONOR RESTRICTIONS:

At June 30, 2022 and 2021, net assets with donor restrictions consisted of the following:

	<u>2022</u>	<u>2021</u>
Client transportation	\$ -	\$ 724
Emergency Shelter	4,000	-
Various programs	3,000	-
Stability for Survivors Program	54,500	54,500
Housing Program	2,543	3,215
Time restricted	<u>81,898</u>	<u>15,000</u>
Total net assets with donor restrictions	<u>\$ 145,941</u>	<u>\$ 73,439</u>

(9) 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 \$180,000 available on a line of credit.



(9) LIQUIDITY AND AVAILABILITY: (Continued)

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, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Financial Assets at year-end -		
Cash and cash equivalents	\$ 576,170	\$ 499,483
Grants receivable	453,091	362,289
Promises to give	<u>138,188</u>	<u>74,780</u>
Total financial assets	<u>1,167,449</u>	<u>936,552</u>
Less amounts not available to be used within one year -		
Donor restricted funds	145,941	73,439
HUD replacement reserve	<u>53,168</u>	<u>86,668</u>
	<u>199,109</u>	<u>160,107</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>\$ 968,340</u>	<u>\$ 776,445</u>

The Organization has received their fiscal year 2023 grants from Illinois Department of Human Services, which includes approximately \$1,200,000 in new funding for the year. The Organization anticipates that the new funding will be ongoing.

(10) EMPLOYEE RETIREMENT PLAN:

The Organization sponsors a 403(b)-retirement plan covering substantially all full-time employees. For the years ended June 30, 2022 and 2021, there were no employer contributions to the plan.

(11) 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. In February 2022, the Organization discontinued the Domestic Violence Advocacy program due to not being able to sustain it under COVID-19 restrictions. The Organization continues to be unable to reasonably estimate the length or severity of this pandemic which has now lasted over 2 ½ years. The Organization is also unable to reasonably estimate the extent to which the disruption from this pandemic may impact the Organization's operations and financial statements in the future.

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, 2022, 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 30, 2022.

***Report on 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. However, material weaknesses or significant deficiencies may exist that were not identified.

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

***Report on 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. 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 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 30, 2022

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 Program**

***Opinion on 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, 2022. 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.

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, 2022.

***Basis for Opinion on Each Major Federal Program***

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

***Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

  
DUGAN & LOPATKA

ANew: BUILDING BEYOND VIOLENCE AND ABUSE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2022

Federal Grantor/Program Title	Assistance Listing Number	Pass-Through Grantor	Pass- Through Number	Passed Through to Sub-Recipients	Total Program Expenditures
<b>Department of Housing and Urban Development:</b>					
Continuum of Care	14.267				\$ 301,773
Continuum of Care	14.267				611,411
Continuum of Care	14.267	Alliance to End Homelessness	IL1646D5T111901		5,030
Continuum of Care	14.267	Alliance to End Homelessness	IL1646D5T112002		<u>36,066</u>
Total Continuum of Care				<u>\$ 283,908</u>	<u>954,280</u>
Community Development Block Grant	14.218	Cook County Department of Planning and Development	2104-035		22,646
Community Development Block Grant	14.218	Cook County Department of Planning and Development	2004-044		8,585
Community Development Block Grant	14.218	Cook County Department of Planning and Development	2008-075		<u>90,000</u>
Total Community Development Block Grant/CDBG – Entitlement Grant Cluster					<u>121,231</u>
Total Department of Housing and Urban Development					<u>1,075,511</u>
<b>Department of Health and Human Services:</b>					
Title XX Block Grant	93.667	Illinois Department of Human Services	FCSAT01646		\$ 276,790
Title XX Block Grant	93.667	Illinois Department of Human Services	FCSAT01916		<u>37,000</u>
Total Title XX Block Grant					<u>313,790*</u>

ANEW: BUILDING BEYOND VIOLENCE AND ABUSE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2022

<u>Federal Grantor/Program Title</u>	<u>Assistance Listing Number</u>	<u>Pass-Through Grantor</u>	<u>Pass-Through Number</u>	<u>Passed Through to Sub-Recipients</u>	<u>Total Program Expenditures</u>
Family Violence Prevention	93.671	Illinois Department of Human Services	FCSAT01646		<u>15,000</u>
Total Department of Health and Human Services					<u>328,790</u>
<b>Department of Justice</b>					
Crime Victim Assistance	16.575	Illinois Coalition Against Domestic Violence	218001		238,642
Crime Victim Assistance	16.575	Illinois Coalition Against Domestic Violence	219001		<u>434,193</u>
Total Crime Victim Assistance					672,835*
Violence Against Women Formula Grants	16.588	Illinois Coalition Against Domestic Violence	620001		29,429
Coronavirus Emergency Supplemental Funding	16.034	The Network: Advocating Against Domestic Violence	02-820010		<u>66,108</u>
Total Department of Justice					<u>768,372</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<u>\$283,908</u>	<u>\$ 2,172,673</u>

\* Major Program



ANEW: BUILDING BEYOND VIOLENCE AND ABUSE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2022

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, 2022. 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, 2022 and did not receive any federal non-cash awards during the year ended June 30, 2022.

A NEW: BUILDING BEYOND VIOLENCE AND ABUSE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2022

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. No significant deficiencies related to the audit of the financial statements are reported.
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
Title XX Block Grant	93.667

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, 2022

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

There are no audit findings

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 -

**2021-001**

***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.

***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.

***Current Status:*** Corrected.

ANEW: BUILDING BEYOND VIOLENCE AND ABUSE  
ILLINOIS COALITION AGAINST DOMESTIC VIOLENCE  
SCHEDULE OF SUPPORT, REVENUE, AND EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2022

	VOCA 219001 <u>(16.575)</u>	VOCA 218001 <u>(16.575)</u>	VAWA 620001 <u>(16.588)</u>
<b>SUPPORT AND REVENUE:</b>			
ICADV grants	\$ 434,193	\$ 238,642	\$ 29,429
Matching funds	<u>-</u>	<u>59,659</u>	<u>-</u>
Total support and revenue	<u>434,193</u>	<u>298,301</u>	<u>29,429</u>
<b>EXPENDITURES:</b>			
Personnel	305,513	163,870	20,789
Other	<u>128,680</u>	<u>134,431</u>	<u>8,640</u>
Total expenses	<u>434,193</u>	<u>298,301</u>	<u>29,429</u>
Excess	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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

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	CSFA #	Program Name	\$ State	\$ Federal	\$ Other	\$ Total
<a href="#">View</a>	444-80-0652	Domestic Violence Prevention and Intervention Program	213,760	291,790	26,636	532,186
<a href="#">View</a>	444-80-0653	Partner Abuse Intervention Program	0	37,000	0	37,000
<a href="#">View</a>	444-80-0656	Emergency and Transitional Housing Program	30,000	0	7,500	37,500
<a href="#">View</a>	546-00-2116	Safe From the Start (SFS)	84,171	0	0	84,171
<a href="#">View</a>		Other grant programs and activities		1,843,883	38,053	1,881,936
<a href="#">View</a>		All other costs not allocated			584,989	584,989
<b>Totals:</b>			<b>327,931</b>	<b>2,172,673</b>	<b>657,178</b>	<b>3,157,782</b>

**Please note the following:**

- The CYEFR may be pre-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 related to grants 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

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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) <input style="width: 100%;" type="text"/>		
Mandatory Match %	<input checked="" type="radio"/> Yes <input type="radio"/> No	Rate (required if Yes): <input style="width: 100%;" type="text" value="5%"/>	
Indirect Cost Rate	<input style="width: 100%;" type="text" value="10.00%"/>		
Indirect Cost Rate Base	<input style="width: 100%;" type="text" value="476,214.54"/>		

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	<input style="width: 100%;" type="text" value="123410.85"/>	<input style="width: 100%;" type="text" value="168460.35"/>	<input style="width: 100%;" type="text" value="0.00"/>	291,871.20
Fringe Benefits	<input style="width: 100%;" type="text" value="23494.98"/>	<input style="width: 100%;" type="text" value="32071.51"/>	<input style="width: 100%;" type="text" value="0.00"/>	55,566.49
Travel	<input style="width: 100%;" type="text" value="230.06"/>	<input style="width: 100%;" type="text" value="314.03"/>	<input style="width: 100%;" type="text" value="0.00"/>	544.09
Equipment	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	0.00
Supplies	<input style="width: 100%;" type="text" value="3342.67"/>	<input style="width: 100%;" type="text" value="4562.87"/>	<input style="width: 100%;" type="text" value="0.00"/>	7,905.54
Contractual Services	<input style="width: 100%;" type="text" value="7310.75"/>	<input style="width: 100%;" type="text" value="9979.45"/>	<input style="width: 100%;" type="text" value="0.00"/>	17,290.20
Consultant (Professional Services)	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	0.00
Construction	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	0.00
Occupancy - Rent and Utilities	<input style="width: 100%;" type="text" value="11482.47"/>	<input style="width: 100%;" type="text" value="15673.99"/>	<input style="width: 100%;" type="text" value="0.00"/>	27,156.46

Category	State Amount	Federal Amount	Match Amount	Total
Research and Development	0.00	0.00	0.00	0.00
Telecommunications	2845.28	3883.92	0.00	6,729.20
Training and Education	0.00	0.00	0.00	0.00
Direct Administrative Costs	20406.47	27855.59	26636.00	74,898.06
Miscellaneous Costs	2180.22	2976.08	0.00	5,156.30
Grant Line Exclusive	0.00	0.00	0.00	0.00
<b>Total Direct Expenses</b>	<b>194,703.75</b>	<b>265,777.79</b>	<b>26,636.00</b>	<b>487,117.54</b>
Indirect Costs	19,056.05	26,012.21	0.00	45,068.26
<b>Total Expenses</b>	<b>213,759.80</b>	<b>291,790.00</b>	<b>26,636.00</b>	<b>532,185.80</b>



## 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%;" type="text"/>		
Mandatory Match %	<input type="radio"/> Yes <input checked="" type="radio"/> No	Rate (required if Yes): <input style="width: 100%;" type="text"/>	
Indirect Cost Rate	<input style="width: 100%;" type="text" value="10.00"/> %		
Indirect Cost Rate Base	<input style="width: 100%;" type="text" value="33,049.88"/>		

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="19744.26"/>	<input style="width: 100%;" type="text" value="0.00"/>	19,744.26
Fringe Benefits	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="5794.93"/>	<input style="width: 100%;" type="text" value="0.00"/>	5,794.93
Travel	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	0.00
Equipment	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	0.00
Supplies	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="9.74"/>	<input style="width: 100%;" type="text" value="0.00"/>	9.74
Contractual Services	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="731.07"/>	<input style="width: 100%;" type="text" value="0.00"/>	731.07
Consultant (Professional Services)	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	0.00
Construction	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	0.00
Occupancy - Rent and Utilities	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="829.33"/>	<input style="width: 100%;" type="text" value="0.00"/>	829.33

Category	State Amount	Federal Amount	Match Amount	Total
Research and Development	0.00	0.00	0.00	0.00
Telecommunications	0.00	210.16	0.00	210.16
Training and Education	0.00	0.00	0.00	0.00
Direct Administrative Costs	0.00	6375.52	0.00	6,375.52
Miscellaneous Costs	0.00	0.00	0.00	0.00
<b>Total Direct Expenses</b>	<b>0.00</b>	<b>33,695.01</b>	<b>0.00</b>	<b>33,695.01</b>
Indirect Costs	0.00	3,304.99	0.00	3,304.99
<b>Total Expenses</b>	<b>0.00</b>	<b>37,000.00</b>	<b>0.00</b>	<b>37,000.00</b>

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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%; text-align: center;" type="text" value="25%"/>	
Indirect Cost Rate	<input style="width: 100%; text-align: center;" type="text" value="10.00"/> %		
Indirect Cost Rate Base	<input style="width: 100%;" type="text" value="N/A"/>		

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	<input style="width: 100%;" type="text" value="22058.30"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="5605.42"/>	27,663.72
Fringe Benefits	<input style="width: 100%;" type="text" value="6824.42"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="1894.58"/>	8,719.00
Travel	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	0.00
Equipment	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	0.00
Supplies	<input style="width: 100%;" type="text" value="259.49"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	259.49
Contractual Services	<input style="width: 100%;" type="text" value="857.79"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	857.79
Consultant (Professional Services)	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	0.00
Construction	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	0.00
Occupancy - Rent and Utilities	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" 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
<b>Total Direct Expenses</b>	<b>30,000.00</b>	<b>0.00</b>	<b>7,500.00</b>	<b>37,500.00</b>
Indirect Costs	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
<b>Total Expenses</b>	<b>30,000.00</b>	<b>0.00</b>	<b>7,500.00</b>	<b>37,500.00</b>

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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) <div style="border: 1px solid black; height: 30px; width: 100%;"></div>		
Mandatory Match %	<input type="radio"/> Yes <input checked="" type="radio"/> No	Rate (required if Yes): <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
Indirect Cost Rate	<div style="border: 1px solid black; padding: 2px;">10.00</div> %		
Indirect Cost Rate Base	<div style="border: 1px solid black; padding: 2px;">110,455.00</div>		

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	<div style="border: 1px solid black; padding: 2px;">56764.93</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	56,764.93
Fringe Benefits	<div style="border: 1px solid black; padding: 2px;">9364.21</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	9,364.21
Travel	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Equipment	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Supplies	<div style="border: 1px solid black; padding: 2px;">217.74</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	217.74
Contractual Services	<div style="border: 1px solid black; padding: 2px;">2402.31</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	2,402.31
Consultant (Professional Services)	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Construction	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Occupancy - Rent and Utilities	<div style="border: 1px solid black; padding: 2px;">2576.16</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	2,576.16

Category	State Amount	Federal Amount	Match Amount	Total
Research and Development	0.00	0.00	0.00	0.00
Telecommunications	2593.82	0.00	0.00	2,593.82
Training and Education	2599.87	0.00	0.00	2,599.87
Direct Administrative Costs	0.00	0.00	0.00	0.00
Miscellaneous Costs	0.00	0.00	0.00	0.00
<b>Total Direct Expenses</b>	<b>76,519.04</b>	<b>0.00</b>	<b>0.00</b>	<b>76,519.04</b>
Indirect Costs	7,651.90	0.00	0.00	7,651.90
<b>Total Expenses</b>	<b>84,170.94</b>	<b>0.00</b>	<b>0.00</b>	<b>84,170.94</b>

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Program

Other grant programs and activities

Category	Direct Federal	Other Amount	Total
Personal Services (Salaries and Wages)	788636.54	24366.49	813,003.03
Fringe Benefits	167739.34	7131.51	174,870.85
Travel	3935.18	0.00	3,935.18
Equipment	7100.00	0.00	7,100.00
Supplies	28399.96	6554.96	34,954.92
Contractual Services	23640.96	0.00	23,640.96
Consultant (Professional Services)	0.00	0.00	0.00
Construction	0.00	0.00	0.00
Occupancy - Rent and Utilities	228669.84	0.00	228,669.84
Research and Development	0.00	0.00	0.00
Telecommunications	15969.21	0.00	15,969.21
Training and Education	0.00	0.00	0.00
Direct Administrative Costs	34392.12	0.00	34,392.12
Miscellaneous Costs	545400.27	0.00	545,400.27
<b>Total Direct Expenses</b>	<b>1,843,883.42</b>	<b>38,052.96</b>	<b>1,881,936.38</b>

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Program All other costs not allocated

Category	Other Amount
Personal Services (Salaries and Wages)	258050.38
Fringe Benefits	44190.79
Travel	587.53
Equipment	0.00
Supplies	6456.40
Contractual Services	33629.32
Consultant (Professional Services)	0.00
Construction	0.00
Occupancy - Rent and Utilities	18540.27
Research and Development	0.00
Telecommunications	2777.61
Training and Education	2040.67
Direct Administrative Costs	0.00
Miscellaneous Costs	218715.98
<b>Total Direct Expenses</b>	<b>584,988.95</b>