

**SOUTH SUBURBAN FAMILY SHELTER, INC.**

**FINANCIAL STATEMENTS  
AS OF JUNE 30, 2020 AND 2019**

**TOGETHER WITH AUDITOR'S REPORT**

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
South Suburban Family Shelter, Inc.:

### *Report on the Financial Statements*

We have audited the accompanying financial statements of South Suburban Family Shelter, Inc. (the Organization) which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the financial statements.

### *Management's Responsibility for the Financial Statements*

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

### *Auditor's Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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.

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### ***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, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Prior Period Financial Statements***

The financial statements for the year ended June 30, 2019 were audited by other auditors, and they expressed an unmodified opinion on them in their report dated December 19, 2019.

### ***Emphasis of Matter***

As discussed in Note 1 to the financial statements, the Organization adopted Accounting Standards Update (ASU) 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. Our opinion is not modified with respect to this matter.

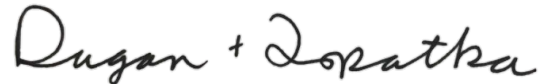
### ***Other Matters***

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, 2020, 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.

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

In accordance with *Government Auditing Standards*, we have also issued a report dated November 25, 2020, 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.

A handwritten signature in black ink that reads "Dugan + Lopatka". The signature is written in a cursive, flowing style.

DUGAN & LOPATKA

Warrenville, Illinois  
November 25, 2020

SOUTH SUBURBAN FAMILY SHELTER, INC.  
STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 569,827	\$ 567,248
Cash and cash equivalent - restricted deposit	97,921	131,412
Grants receivable	376,680	256,997
Other receivables	-	18,535
Prepaid expenses and other assets	28,321	5,295
Total current assets	1,072,749	979,487
PROPERTY AND EQUIPMENT:		
Land	65,000	65,000
Buildings and building improvements	1,958,476	1,873,064
Furniture and equipment	196,591	148,074
Less: accumulated depreciation	(1,075,509)	(989,796)
Net fixed assets	1,144,558	1,096,342
OTHER ASSETS:		
Security deposits	1,325	250
Total assets	\$ 2,218,632	\$ 2,076,079

The accompanying notes are an integral part of this statement.

SOUTH SUBURBAN FAMILY SHELTER, INC.  
STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2020 AND 2019

	2020	2019
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES:		
Accounts payable	\$ 12,488	\$ 19,347
Accrued payroll and withholdings	135,229	101,115
Accrued compensated absences	100,465	61,853
Other accrued expenses	63,636	20,279
Client deposits	2,519	3,019
Deferred revenue	22,080	-
Grant advance - HUD Replacement Reserve	97,921	131,412
	434,338	337,025
LONG-TERM LIABILITIES:		
Notes payable, long-term maturity	107,000	-
	541,338	337,025
COMMITMENTS		
NET ASSETS:		
Without donor restrictions	1,631,570	1,732,120
With donor restrictions	45,724	6,934
	1,677,294	1,739,054
Total net assets	1,677,294	1,739,054
Total liabilities and net assets	\$ 2,218,632	\$ 2,076,079

SOUTH SUBURBAN FAMILY SHELTER, INC.  
STATEMENT OF ACTIVITIES  
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	2020			2019		
	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	\$ 563,876	\$ -	\$ 563,876	\$ 465,998	\$ -	\$ 465,998
IL Attorney General	31,500	-	31,500	31,500	-	31,500
IL Coalition Against Domestic Violence	611,930	-	611,930	540,812	-	540,812
IL Criminal Justice Information Authority	119,915	-	119,915	115,262	-	115,262
Cook County	82,969	-	82,969	108,164	-	108,164
U.S. Department of Housing and Urban Dev.	532,754	-	532,754	265,838	-	265,838
Contributions -						
Foundations and corporations	168,354	106,632	274,986	134,204	40,000	174,204
United Way	46,000	50,000	96,000	60,525	-	60,525
Other	92,178	-	92,178	42,561	-	42,561
Special events	38,516	-	38,516	89,400	-	89,400
Program fees	49,360	-	49,360	64,300	-	64,300
Interest	199	-	199	429	-	429
Other	1,800	-	1,800	1,819	-	1,819
Net assets released from restrictions	117,842	(117,842)	-	85,967	(85,967)	-
Total support and revenue	<u>2,457,193</u>	<u>38,790</u>	<u>2,495,983</u>	<u>2,006,779</u>	<u>(45,967)</u>	<u>1,960,812</u>
<b>FUNCTIONAL EXPENSES:</b>						
Program services	2,001,170	-	2,001,170	1,629,445	-	1,629,445
Supporting services -						
Management and general	410,535	-	410,535	373,711	-	373,711
Development and fundraising	146,038	-	146,038	164,699	-	164,699
Total supporting services	<u>556,573</u>	<u>-</u>	<u>556,573</u>	<u>538,410</u>	<u>-</u>	<u>538,410</u>
Loss on disposal of equipment	-	-	-	34,687	-	34,687
Total functional expenses	<u>2,557,743</u>	<u>-</u>	<u>2,557,743</u>	<u>2,202,542</u>	<u>-</u>	<u>2,202,542</u>
CHANGE IN NET ASSETS	(100,550)	38,790	(61,760)	(195,763)	(45,967)	(241,730)
NET ASSETS, Beginning of year	1,732,120	6,934	1,739,054	1,927,883	52,901	1,980,784
NET ASSETS, End 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>

The accompanying notes are an integral part of this statement.

SOUTH SUBURBAN FAMILY SHELTER, INC.  
STATEMENT OF CASH FLOWS  
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	<u>\$ (61,760)</u>	<u>(241,730)</u>
Adjustments to reconcile change in total net assets to net cash (used in) operating activities:		
Depreciation	85,712	79,018
Loss on disposal of fixed asset	-	34,687
Change in current assets and liabilities		
(Increase) decrease in grants receivable	(119,683)	91,237
(Increase) decrease in other receivables	18,535	(18,535)
(Increase) decrease in prepaid expenses and other assets	(23,026)	3,126
(Increase) in security deposits	(1,075)	-
Increase (decrease) in accounts payable	(6,859)	8,647
Increase (decrease) in accrued payroll and withholdings	34,114	(6,968)
Increase in accrued compensated absences	38,612	10,074
Increase (decrease) in other accrued expenses	43,357	(3,631)
Increase (decrease) in client deposits	(500)	500
Increase in deferred revenue	22,080	-
Increase (decrease) in grant advances	<u>(33,491)</u>	<u>3,410</u>
Total adjustments	<u>57,776</u>	<u>201,565</u>
Net cash (used in) operating activities	<u>(3,984)</u>	<u>(40,165)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property and equipment	<u>(133,928)</u>	<u>(109,427)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from note payable	<u>107,000</u>	<u>-</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	(30,912)	(149,592)
CASH AND CASH EQUIVALENTS, Beginning of year	<u>698,660</u>	<u>848,252</u>
CASH AND CASH EQUIVALENTS, End of year	<u>\$ 667,748</u>	<u>\$ 698,660</u>
Unrestricted cash and cash equivalents at end of year	\$ 569,827	\$ 567,248
Restricted cash and cash equivalents at end of year	<u>97,921</u>	<u>131,412</u>
Total cash and cash equivalents at end of year	<u>\$ 667,748</u>	<u>\$ 698,660</u>

The accompanying notes are an integral part of this statement.



SOUTH SUBURBAN FAMILY SHELTER, INC  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2020

	Program Services							Total Program Services	Management and General	Development and Fundraising	Total
	Medical Advocacy	Court Advocacy	Counseling	Abuser 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	3,457	3,083	9,401	3,578	2,843	4,887	6,433	33,682	9,493	4,745	47,920
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
Audit and accounting	1,892	1,720	3,440	860	1,548	1,892	3,096	14,448	1,892	860	17,200
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.

SOUTH SUBURBAN FAMILY SHELTER, INC  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2019

	Program Services							Total Program Services	Management and General	Development and Fundraising		Total
	Medical Advocacy	Court Advocacy	Counseling	Abuser Intervention	Hotline & Crisis Intervention	Community Education	Housing					
Salaries	\$ 152,698	\$ 157,185	\$ 344,392	\$ 98,807	\$ 65,185	\$ 123,904	\$ 167,056	\$ 1,109,227	\$ 286,715	\$ 92,587	\$ 1,488,529	
Fringe benefits and taxes	14,284	31,944	63,733	17,365	6,921	23,239	47,792	205,278	36,088	17,903	259,269	
Conf. and transportation	1,721	317	1,365	733	412	3,046	580	8,174	5,388	1,236	14,798	
Professional fees	2,933	2,444	12,516	1,711	3,177	2,982	2,778	28,541	7,262	4,794	40,597	
Supplies	1,085	1,387	3,556	775	874	1,984	9,570	19,231	2,201	1,601	23,033	
Postage and printing	418	174	264	84	156	1,674	267	3,037	3,780	15,591	22,408	
Communications	930	2,345	6,823	859	5,738	2,772	5,617	25,084	3,494	1,449	30,027	
Insurance	1,299	1,082	2,381	758	1,407	974	1,191	9,092	2,478	841	12,411	
Rent and utilities	917	102	6,725	970	102	3,184	24,993	36,993	4,756	2,414	44,163	
Building maintenance	1,733	193	12,705	1,425	193	3,711	45,513	65,473	5,734	1,854	73,061	
Dues and subscriptions	-	-	50	-	-	-	-	50	4,785	786	5,621	
Audit and accounting	1,956	1,630	3,586	1,141	2,119	1,467	1,793	13,692	1,793	815	16,300	
Client expenses	-	-	14,923	-	8,315	-	10,233	33,471	-	-	33,471	
Special activities	-	-	-	-	-	-	-	-	-	18,835	18,835	
Other	410	309	994	333	465	582	354	3,447	2,064	803	6,314	
Depreciation	2,714	1,134	13,560	2,260	1,423	6,048	41,516	68,655	7,173	3,190	79,018	
Grants to subrecipients	-	-	-	-	-	-	-	-	-	-	-	
Total functional expenses	<u>\$ 183,098</u>	<u>\$ 200,246</u>	<u>\$ 487,573</u>	<u>\$ 127,221</u>	<u>\$ 96,487</u>	<u>\$ 175,567</u>	<u>\$ 359,253</u>	<u>\$ 1,629,445</u>	<u>\$ 373,711</u>	<u>\$ 164,699</u>	<u>\$ 2,167,855</u>	

The accompanying notes are an integral part of this statement.

SOUTH SUBURBAN FAMILY SHELTER, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020 AND 2019

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

South Suburban Family Shelter, Inc. (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:

- Medical Advocacy: Provides identification, support and referral to victims of domestic violence who come into the emergency rooms and medical clinics.
- 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.
- Abuser 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 25, 2020, 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.

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.

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

Basis of Presentation - (Continued)

*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, 2020 and 2019.

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.

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, audit and accounting, 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.

(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 \$85,712 and \$79,018 for the years ended June 30, 2020 and 2019, 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 \$363,846 and \$349,775 at June 30, 2020 and 2019, respectively on the Organization's 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.

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 2017. The Organization does not expect a material net change in unrecognized tax benefits in the next twelve months.

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

New Accounting Pronouncement -

Effective July 1, 2019, the Organization adopted Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers* (Topic 606), and all subsequently issued clarifying ASU's which replaced most existing revenue recognition guidance in generally accepted accounting principles in the United States of America (GAAP). The new guidance requires the Organization to recognize revenue to depict the transfer of goods or services to customers in an amount that reflects the consideration to which the Organization expects to be entitled in exchange for those goods or services. The new guidance also requires expanded disclosures related to the nature, amount, timing, and uncertainty of revenue and cashflows arising from contracts with customers. The adoption of this new guidance was done using the full retrospective method. The Organization applied the new guidance using the practical expedient provided in Topic 606 that allows the guidance to be applied only to contracts that were not complete as of July 1, 2019.

Also, effective July 1, 2019, The Organization adopted ASU 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. This update provided guidance to assist in evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) or as exchange (reciprocal transactions) and determining whether a contribution is conditional. The ASU has been retroactively applied to all periods presented.

The adoption of this standard resulted in a \$86,598 increase to grant advances and a corresponding decrease to change in net assets as of July 1, 2018. Adoption of the new revenue standard has no impact to cash from or used in operating, financing or investing on the statements of cash flows.

(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 \$356,000 and \$202,000 at June 30, 2020 and 2019, respectively.

(3) HUD REPLACEMENT RESERVE:

The Organization was holding restricted cash of \$97,921 and \$131,412 at June 30, 2020 and 2019, 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) SUPPORT FROM GOVERNMENTAL AGENCIES:

The Organization receives a major portion of its support from federal and state grants. 68% and 65% 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, 2020 and 2019, respectively. In addition, 82% of grants receivable were due from ICADV, DHS, and HUD, at June 30, 2020. 81% of grants receivable were due from ICADV, DHS, and the Illinois Criminal Justice Information Authority, at June 30, 2019. 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.

(5) LINE OF CREDIT:

The Organization has a \$180,000 line of credit with a local bank. It is collateralized by all assets and expires on February 15, 2021. The interest rate on this line of credit was 4.25% and no amounts were outstanding at June 30, 2020.

(6) NOTE PAYABLE:

Notes payable consists of the following as of June 30, 2020 and 2019:

	<u>2020</u>	<u>2019</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. As part of the loan agreement, the entire loan or a portion can be forgiven. The Organization intends to maximize the forgivable portion of this loan. The Organization has adopted ASC 470 to account for the PPP loan and will record a gain from the forgiven portion of the loan when it is forgiven.	\$ 107,000	\$ -
Less - Current portion	<u>-</u>	<u>-</u>
Long-term portion	<u>\$ 107,000</u>	<u>\$ -</u>

(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 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>
2021	\$ 13,072
2022	13,334
2023	4,474

Rent expense for the years ended June 30, 2020 and 2019, was \$10,682 and \$1,849, respectively.

(8) NET ASSETS WITH DONOR RESTRICTIONS:

At June 30, 2020 and 2019, net assets with donor restrictions consisted of the following:

	<u>2020</u>	<u>2019</u>
Client transportation	\$ 724	\$ -
COVID-19 expenses	25,000	-
Children's counseling	20,000	-
Medical advocacy program	<u>-</u>	<u>6,934</u>
Total net assets with donor restrictions	<u>\$ 45,724</u>	<u>\$ 6,934</u>

(9) EMPLOYEE RETIREMENT PLAN

The Organization sponsors a 403(b)-retirement plan covering substantially all full-time employees.

(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 5, has a line of credit in the amount of \$180,000.



(10) 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, 2020 and 2019:

	<u>2020</u>	<u>2019</u>
Financial Assets at year end -		
Cash and cash equivalents	\$ 667,748	\$ 698,660
Grants receivable	376,680	256,997
Other receivables	<u>-</u>	<u>18,535</u>
Total financial assets	<u>1,044,428</u>	<u>974,192</u>
Less amounts not available to be used within one year -		
Donor restricted funds	45,724	6,924
HUD replacement reserve	<u>97,921</u>	<u>131,412</u>
	<u>143,645</u>	<u>138,336</u>
Financial assets available to meet cash needs for general expenditures that is without donor or other restrictions limiting their use within one year	<u>\$ 900,783</u>	<u>\$ 835,856</u>

(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. The Organization cannot reasonably estimate the length or severity of this pandemic, or 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  
South Suburban Family Shelter, Inc.:

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 South Suburban Family Shelter, Inc. (the Organization) which comprise the statement of financial position as of June 30, 2020, 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 25, 2020.

***Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

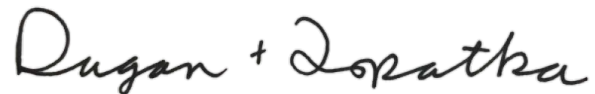
Independent Auditor's Report on Internal Control over  
Financial Reporting and on Compliance and Other  
Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing  
Standards*  
Page two

***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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control 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 25, 2020

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  
South Suburban Family Shelter, Inc.:

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

We have audited South Suburban Family Shelter, Inc.'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, 2020. 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, 2020.

***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 the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

  
DUGAN & LOPATKA

SOUTH SUBURBAN FAMILY SHELTER, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

Federal Grantor/Program Title	Federal CFDA 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				\$ 281,503
Continuum of Care	14.267				207,177
Continuum of Care	14.267	Housing Forward	IL1646D5T111800		<u>10,583</u>
Total Continuum of Care				\$ 121,709	<u>499,263*</u>
Emergency Solutions Grants Program	14.231	Cook County Department of Planning and Development	E19-15		19,739
Emergency Solutions Grants Program	14.231	Cook County Department of Planning and Development	E18-13		<u>9,800</u>
Total Emergency Shelter Grants Program					<u>29,539</u>
Community Development Block Grant	14.218	Cook County Department of Planning and Development	1904-077		21,939
Community Development Block Grant	14.218	Cook County Department of Planning and Development	1804-072		<u>8,258</u>
Total Community Development Block Grant					<u>30,197</u>
Total Department of Housing and Urban Development					<u>558,999</u>

SOUTH SUBURBAN FAMILY SHELTER, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

Federal Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor	Pass- Through Number	Passed Through to Sub-Recipients	Total Program Expenditures
<b>Department of Health and Human Services:</b>					
Title XX Block Grant	93.667	Illinois Department of Human Services	FCSYT01646		\$ 215,683
Title XX Block Grant	93.667	Illinois Department of Human Services	FCSYT01916		<u>40,000</u>
Total Title XX Block Grant					<u>255,683</u>
Family Violence Prevention	93.671	Illinois Department of Human Services	FCSYT01646		<u>10,000</u>
Total Department of Health and Human Services					<u>265,683</u>
<b>Department of Justice</b>					
VOCA Adult	16.575	Illinois Coalition Against Domestic Violence	217001		574,903
VOCA Adult	16.575	Illinois Coalition Against Domestic Violence	216001		7,372
VAWA - Stop	16.588	Illinois Coalition Against Domestic Violence	618001		<u>29,655</u>
Total Department of Justice					<u>611,930</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<u>\$ 121,709</u>	<u>\$ 1,436,612</u>

\* Major Program

SOUTH SUBURBAN FAMILY SHELTER, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2020

Note A - Basis of Presentation:

The accompanying schedule of expenditures of federal awards includes the federal award activity of South Suburban Family Shelter, Inc. (the Organization) under programs of the federal government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of 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, 2020 and did not receive any federal non-cash awards during the year ended June 30, 2020.



SOUTH SUBURBAN FAMILY SHELTER, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2020

PART 1: SUMMARY OF AUDIT RESULTS -

1. The auditor's report expresses an unmodified opinion on the financial statements of South Suburban Family Shelter, Inc.
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 South Suburban Family Shelter, Inc. 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 South Suburban Family Shelter, Inc. 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:

Continuum of Care	14.267
-------------------	--------
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. South Suburban Family Shelter, Inc. was determined to be a low-risk auditee.

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 -

There were no prior federal audit findings.

SOUTH SUBURBAN FAMILY SHELTER, INC.  
ILLINOIS COALITION AGAINST DOMESTIC VIOLENCE  
SCHEDULE OF SUPPORT, REVENUE, AND EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2020

	VOCA 217001 <u>(16,575)</u>	VOCA 216001 <u>(16,575)</u>	VAWA 618001 <u>(16,588)</u>
SUPPORT AND REVENUE:			
ICADV grants	\$ 574,903	\$ 7,372	\$ 29,655
Matching funds	<u>143,726</u>	<u>1,843</u>	<u>-</u>
Total support and revenue	<u>718,629</u>	<u>9,215</u>	<u>29,655</u>
EXPENDITURES:			
Personnel	510,672	-	26,284
Other	<u>207,957</u>	<u>9,215</u>	<u>3,371</u>
Total expenses	<u>718,629</u>	<u>9,215</u>	<u>29,655</u>
Excess	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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[Certify & Submit](#)

	CSFA #	Program Name	\$ State	\$ Federal	\$ Other	\$ Total
<a href="#">View</a>	444-80-0652	Domestic Violence Prevention and Intervention Program	266,693	225,683	6,250	498,625
<a href="#">View</a>	444-80-0653	Partner Abuse Intervention Program	0	40,000	0	40,000
<a href="#">View</a>	444-80-0656	Emergency and Transitional Housing Program	31,500	0	7,500	39,000
<a href="#">View</a>	546-00-2116	Safe From the Start (SFS)	119,915	0	0	119,915
<a href="#">View</a>		Other grant programs and activities		1,170,930	127,004	1,297,933
<a href="#">View</a>		All other costs not allocated			656,898	656,898
Totals:			418,108	1,436,612	797,652	2,652,372

### 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

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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) <div style="border: 1px solid gray; height: 30px; width: 100%;"></div>		
Mandatory Match %	<input checked="" type="radio"/> Yes <input type="radio"/> No	Rate (required if Yes): 1.221	
Indirect Cost Rate	10.00 %		
Indirect Cost Rate Base	466166.91		

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	154464.02	130711.68	0.00	285,175.70
Fringe Benefits	27593.48	23350.36	0.00	50,943.84
Travel	1700.17	1438.73	0.00	3,138.90
Equipment	0.00	0.00	0.00	0.00
Supplies	10460.69	8852.12	1306.82	20,619.63
Contractual Services	1705.34	1443.11	0.00	3,148.45
Consultant (Professional Services)	2875.78	2433.56	0.00	5,309.34
Construction	0.00	0.00	0.00	0.00
Occupancy - Rent and Utilities	14866.84	12580.72	0.00	27,447.56

Category	State Amount	Federal Amount	Match Amount	Total
Research and Development	0.00	0.00	0.00	0.00
Telecommunications	2482.75	2100.98	0.00	4,583.73
Training and Education	1029.87	871.51	0.00	1,901.38
Direct Administrative Costs	22706.79	19215.11	4375.00	46,296.90
Miscellaneous Costs	3066.60	2595.04	0.00	5,661.64
<b>Total Direct Expenses</b>	<b>242,952.33</b>	<b>205,592.92</b>	<b>5,681.82</b>	<b>454,227.07</b>
Indirect Costs	23,740.17	20,089.58	568.18	44,397.93
<b>Total Expenses</b>	<b>266,692.50</b>	<b>225,682.50</b>	<b>6,250.00</b>	<b>498,625.00</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%; 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="N/A"/>		

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="29708.08"/>	<input style="width: 100%; height: 20px;" type="text" value="0.00"/>	29,708.08
Fringe Benefits	<input style="width: 100%; height: 20px;" type="text" value="0.00"/>	<input style="width: 100%; height: 20px;" type="text" value="9655.12"/>	<input style="width: 100%; height: 20px;" type="text" value="0.00"/>	9,655.12
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="0.00"/>	<input style="width: 100%; height: 20px;" type="text" value="0.00"/>	0.00
Contractual 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
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="217.23"/>	<input style="width: 100%; height: 20px;" type="text" value="0.00"/>	217.23

Category	State Amount	Federal Amount	Match Amount	Total
Research and Development	0.00	0.00	0.00	0.00
Telecommunications	0.00	419.57	0.00	419.57
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
<b>Total Direct Expenses</b>	<b>0.00</b>	<b>40,000.00</b>	<b>0.00</b>	<b>40,000.00</b>
Indirect Costs	0.00	0.00	0.00	0.00
<b>Total Expenses</b>	<b>0.00</b>	<b>40,000.00</b>	<b>0.00</b>	<b>40,000.00</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	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="23.81"/>	
Indirect Cost Rate	<input style="width: 100%; text-align: center;" type="text" value="10.00"/> %		
Indirect Cost Rate Base	<input style="width: 100%; text-align: center;" type="text" value="28636.36"/>		

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	<input style="width: 100%;" type="text" value="23968.91"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="6204.90"/>	30,173.81
Fringe Benefits	<input style="width: 100%;" type="text" value="6417.72"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="642.21"/>	7,059.93
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="0.00"/>	<input style="width: 100%;" type="text" value="653.04"/>	653.04
Contractual 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
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	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
Client Assistance	0.00	0.00	0.00	0.00
<b>Total Direct Expenses</b>	<b>30,386.63</b>	<b>0.00</b>	<b>7,500.15</b>	<b>37,886.78</b>
Indirect Costs	1,113.37	0.00	0.00	1,113.37
<b>Total Expenses</b>	<b>31,500.00</b>	<b>0.00</b>	<b>7,500.15</b>	<b>39,000.15</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) <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%; text-align: center;" type="text" value="10.00"/> %		
Indirect Cost Rate Base	<input style="width: 100%; text-align: center;" type="text" value="110454.56"/>		

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	<input style="width: 100%; text-align: right;" type="text" value="91243.15"/>	<input style="width: 100%; text-align: right;" type="text" value="0.00"/>	<input style="width: 100%; text-align: right;" type="text" value="0.00"/>	91,243.15
Fringe Benefits	<input style="width: 100%; text-align: right;" type="text" value="12965.67"/>	<input style="width: 100%; text-align: right;" type="text" value="0.00"/>	<input style="width: 100%; text-align: right;" type="text" value="0.00"/>	12,965.67
Travel	<input style="width: 100%; text-align: right;" type="text" value="0.00"/>	<input style="width: 100%; text-align: right;" type="text" value="0.00"/>	<input style="width: 100%; text-align: right;" type="text" value="0.00"/>	0.00
Equipment	<input style="width: 100%; text-align: right;" type="text" value="0.00"/>	<input style="width: 100%; text-align: right;" type="text" value="0.00"/>	<input style="width: 100%; text-align: right;" type="text" value="0.00"/>	0.00
Supplies	<input style="width: 100%; text-align: right;" type="text" value="4432.95"/>	<input style="width: 100%; text-align: right;" type="text" value="0.00"/>	<input style="width: 100%; text-align: right;" type="text" value="0.00"/>	4,432.95
Contractual Services	<input style="width: 100%; text-align: right;" type="text" value="372.00"/>	<input style="width: 100%; text-align: right;" type="text" value="0.00"/>	<input style="width: 100%; text-align: right;" type="text" value="0.00"/>	372.00
Consultant (Professional Services)	<input style="width: 100%; text-align: right;" type="text" value="0.00"/>	<input style="width: 100%; text-align: right;" type="text" value="0.00"/>	<input style="width: 100%; text-align: right;" type="text" value="0.00"/>	0.00
Construction	<input style="width: 100%; text-align: right;" type="text" value="0.00"/>	<input style="width: 100%; text-align: right;" type="text" value="0.00"/>	<input style="width: 100%; text-align: right;" type="text" value="0.00"/>	0.00
Occupancy - Rent and Utilities	<input style="width: 100%; text-align: right;" type="text" value="0.00"/>	<input style="width: 100%; text-align: right;" type="text" value="0.00"/>	<input style="width: 100%; text-align: right;" 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
<b>Total Direct Expenses</b>	<b>109,013.77</b>	<b>0.00</b>	<b>0.00</b>	<b>109,013.77</b>
Indirect Costs	10,901.38	0.00	0.00	10,901.38
<b>Total Expenses</b>	<b>119,915.15</b>	<b>0.00</b>	<b>0.00</b>	<b>119,915.15</b>



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Program

Other grant programs and activities

Category	Direct Federal	Other Amount	Total
Personal Services (Salaries and Wages)	663031.14	97108.46	760,139.60
Fringe Benefits	112551.42	7162.54	119,713.96
Travel	0.00	0.00	0.00
Equipment	7372.47	0.00	7,372.47
Supplies	1530.63	862.00	2,392.63
Contractual Services	4397.53	2411.20	6,808.73
Consultant (Professional Services)	0.00	0.00	0.00
Construction	0.00	0.00	0.00
Occupancy - Rent and Utilities	92657.62	0.00	92,657.62
Research and Development	0.00	0.00	0.00
Telecommunications	11842.54	0.00	11,842.54
Training and Education	0.00	0.00	0.00
Direct Administrative Costs	56047.19	0.00	56,047.19
Miscellaneous Costs	221499.13	19459.37	240,958.50
<b>Total Direct Expenses</b>	<b>1,170,929.67</b>	<b>127,003.57</b>	<b>1,297,933.24</b>

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Program

All other costs not allocated

Category	Other Amount
Personal Services (Salaries and Wages)	326440.76
Fringe Benefits	73402.30
Travel	4228.54
Equipment	0.00
Supplies	16481.34
Contractual Services	50314.26
Consultant (Professional Services)	0.00
Construction	0.00
Occupancy - Rent and Utilities	48145.12
Research and Development	0.00
Telecommunications	9096.70
Training and Education	4944.98
Direct Administrative Costs	0.00
Miscellaneous Costs	123844.17
<b>Total Direct Expenses</b>	<b>656,898.17</b>