

**ANEW: BUILDING BEYOND
VIOLENCE AND ABUSE**

**FINANCIAL STATEMENTS
AS OF JUNE 30, 2023 AND 2022**

TOGETHER WITH AUDITOR'S REPORT

TABLE OF CONTENTS

	Page
Independent Auditor’s Report.....	2
Statement of Financial Position	5
Statement of Activities.....	7
Statement of Cash Flows	8
Statement of Functional Expenses	9
Notes to Financial Statements.....	11
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 <i>Government Auditing Standards</i>	21
Independent Auditor’s Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance	23
Schedule of Expenditures of Federal Awards.....	26
Schedule of Findings and Questioned Costs.....	29
Illinois Coalition Against Domestic Violence Schedule of Support, Revenue, and Expenses for the Year Ended June 30, 2023	30
Consolidated Year End Financial Report.....	31

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

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, 2023 and 2022, 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, 2023 and 2022, 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.

Independent Auditor's Report
To the Board of Directors of
Anew: Building Beyond Violence and Abuse

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.

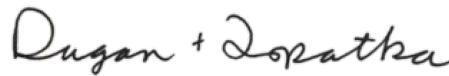
Independent Auditor's Report
To the Board of Directors of
Anew: Building Beyond Violence and Abuse

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, 2023, 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, 2023, on our consideration of the Organization's internal control over financial reporting and our tests on its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.



DUGAN & LOPATKA

Warrenville, Illinois
November 30, 2023

ANEW: BUILDING BEYOND VIOLENCE AND ABUSE
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2023 AND 2022

	2023	2022
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 605,473	\$ 523,002
Cash and cash equivalent - restricted deposit	39,471	53,168
Receivables - Grants	622,603	453,091
- Other	6,339	1,790
Promises to give, current	32,500	136,398
Prepaid expenses and other assets	65,282	23,863
Total current assets	1,371,668	1,191,312
PROPERTY AND EQUIPMENT:		
Land	65,000	65,000
Buildings and building improvements	2,154,161	2,111,832
Furniture and equipment	116,442	240,413
Less: accumulated depreciation	(1,210,158)	(1,256,920)
Net property and equipment	1,125,445	1,160,325
OTHER ASSETS:		
Operating lease right-of-use asset	39,885	-
Security deposits	-	250
Total other assets	39,885	250
Total assets	\$ 2,536,998	\$ 2,351,887

	<u>2023</u>	<u>2022</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES:		
Line of credit	\$ 135,000	\$ 90,000
Accounts payable	9,708	9,708
Accrued payroll and withholdings	90,406	79,448
Accrued compensated absences	149,606	103,396
Other accrued expenses	96,322	83,145
Client deposits	2,519	2,519
Deferred revenue	26,750	7,000
Operating lease liability, current	14,070	-
Grant advance - HUD Replacement Reserve	39,471	53,168
	<u>563,852</u>	<u>428,384</u>
LONG-TERM LIABILITIES:		
Operating lease liability, net of current	<u>25,972</u>	<u>-</u>
	<u>589,824</u>	<u>428,384</u>
NET ASSETS:		
Without donor restrictions	1,832,634	1,777,562
With donor restrictions	<u>114,540</u>	<u>145,941</u>
	<u>1,947,174</u>	<u>1,923,503</u>
Total liabilities and net assets	<u>\$ 2,536,998</u>	<u>\$ 2,351,887</u>

ANEW: BUILDING BEYOND VIOLENCE AND ABUSE
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

	2023			2022		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE:						
Government Grants -						
Illinois Department of Human Services	\$ 1,065,738	\$ -	\$ 1,065,738	\$ 572,550	\$ -	\$ 572,550
IL Attorney General	41,500	-	41,500	31,500	-	31,500
IL Coalition Against Domestic Violence	553,022	-	553,022	702,264	-	702,264
IL Criminal Justice Information Authority	74,472	-	74,472	84,171	-	84,171
Cook County	48,869	-	48,869	124,365	-	124,365
U.S. Department of Housing and Urban Dev.	955,107	-	955,107	954,280	-	954,280
Coronavirus Emergency Supplemental Funding	51,277	-	51,277	66,108	-	66,108
Other	-	-	-	6,555	-	6,555
Contributions -						
Foundations and corporations	275,976	115,000	390,976	217,625	60,000	277,625
United Way	23,000	17,500	40,500	39,401	76,398	115,799
Other	77,854	8,000	85,854	91,591	10,000	101,591
In-kind contributions	23,815	-	23,815	-	-	-
Special events	117,613	-	117,613	88,605	-	88,605
Program fees	41,477	-	41,477	52,708	-	52,708
Interest	9	-	9	20	-	20
Other	6,939	-	6,939	1,963	-	1,963
Net assets released from restrictions	171,901	(171,901)	-	73,896	(73,896)	-
Total support and revenue	3,528,569	(31,401)	3,497,168	3,107,602	72,502	3,180,104
FUNCTIONAL EXPENSES:						
Program services	2,590,760	-	2,590,760	2,316,252	-	2,316,252
Management and general	628,860	-	628,860	455,318	-	455,318
Development and fundraising	253,877	-	253,877	174,514	-	174,514
Total functional expenses	3,473,497	-	3,473,497	2,946,084	-	2,946,084
CHANGE IN NET ASSETS	55,072	(31,401)	23,671	161,518	72,502	234,020
NET ASSETS, Beginning of year	1,777,562	145,941	1,923,503	1,616,044	73,439	1,689,483
NET ASSETS, End of year	\$ 1,832,634	\$ 114,540	\$ 1,947,174	\$ 1,777,562	\$ 145,941	\$ 1,923,503

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, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 23,671	\$ 234,020
Adjustments to reconcile change in total net assets to net cash provided by operating activities -		
Depreciation	104,851	99,615
Loss on disposal of property and equipment	56,958	5,331
Donated property and equipment	(7,500)	-
Non-cash portion of lease expense for operating leases	4,826	-
Change in assets and liabilities -		
(Increase) in receivables	(174,061)	(87,312)
(Increase) decrease in promises to give	103,898	(66,898)
(Increase) decrease in prepaid expenses and other assets	(41,419)	456
Decrease in security deposits	250	1,075
(Decrease) in accounts payable	-	(8,511)
Increase (decrease) in accrued payroll and withholdings	10,958	(49,724)
Increase in accrued compensated absences	46,210	7,091
Increase in other accrued expenses	13,177	51,973
(Decrease) in operating lease liabilities	(4,669)	-
Increase in deferred revenue	19,750	175
(Decrease) in grant advances	(13,697)	(33,500)
Total adjustments	<u>119,532</u>	<u>(80,229)</u>
Net cash provided by operating activities	<u>143,203</u>	<u>153,791</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property and equipment	<u>(119,429)</u>	<u>(167,104)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Net borrowings from line of credit	<u>45,000</u>	<u>90,000</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	68,774	76,687
CASH AND CASH EQUIVALENTS, Beginning of year	<u>576,170</u>	<u>499,483</u>
CASH AND CASH EQUIVALENTS, End of year	<u>\$ 644,944</u>	<u>\$ 576,170</u>
Unrestricted cash and cash equivalents at end of year	\$ 605,473	\$ 523,002
Restricted cash and cash equivalents at end of year	<u>39,471</u>	<u>53,168</u>
Total cash and cash equivalents at end of year	<u>\$ 644,944</u>	<u>\$ 576,170</u>
NON-CASH TRANSACTIONS:		
Right of use assets acquired through operating lease	<u>\$ 44,711</u>	<u>\$ -</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, 2023

	Program Services						Total Program Services	Management and General	Development and Fundraising	Total
	Court Advocacy	Counseling	Partner Abuse Intervention	Hotline & Crisis Intervention	Community Education	Housing				
Salaries and benefits	\$ 255,935	\$ 430,682	\$ 114,810	\$ 127,682	\$ 105,730	\$ 418,488	\$ 1,453,327	\$ 520,253	\$ 175,692	\$ 2,149,272
Staff expenses	3,424	7,876	2,112	258	1,584	11,151	26,405	6,901	1,224	34,530
Professional fees	9,503	19,464	20,489	8,118	12,293	13,892	83,759	40,336	14,068	138,163
Supplies	10,334	26,784	16,144	12,106	8,508	11,445	85,321	7,083	19,606	112,010
Postage and printing	432	1,934	555	195	1,154	1,305	5,575	466	17,584	23,625
Communications	3,816	3,921	1,227	5,863	2,356	8,785	25,968	2,565	668	29,201
Insurance	2,442	3,406	1,315	2,419	2,601	3,464	15,647	4,336	752	20,735
Rent and utilities	286	4,544	6,515	1,287	2,875	23,550	39,057	5,796	821	45,674
Building maintenance	353	6,553	5,316	1,834	3,955	137,016	155,027	4,361	1,816	161,204
Dues and subscriptions	-	-	120	-	-	100	220	6,990	750	7,960
Client expenses	-	41,514	-	5,943	-	242,585	290,042	-	-	290,042
Special events	-	-	-	-	-	-	-	-	14,654	14,654
Other	-	-	-	-	-	-	-	2,262	149	2,411
Depreciation	1,809	17,171	4,398	4,113	10,543	48,475	86,509	14,874	3,468	104,851
Grants to subrecipients	-	-	-	-	-	282,207	282,207	-	-	282,207
Loss on disposal of fixed assets	1,637	5,092	2,650	750	5,850	25,717	41,696	12,637	2,625	56,958
Total functional expenses	\$ 289,971	\$ 568,941	\$ 175,651	\$ 170,568	\$ 157,449	\$ 1,228,180	\$ 2,590,760	\$ 628,860	\$ 253,877	\$ 3,473,497

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 and benefits	\$ 98,474	\$ 218,083	\$ 349,479	\$ 75,406	\$ 86,243	\$ 241,171	\$ 325,638	\$ 1,394,494	\$ 381,961	\$ 132,620	\$ 1,909,075
Staff expenses	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 events	-	-	-	-	-	-	-	-	-	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	\$ 110,767	\$ 236,927	\$ 453,092	\$ 90,217	\$ 124,455	\$ 282,708	\$ 1,018,086	\$ 2,316,252	\$ 455,318	\$ 174,514	\$ 2,946,084

The accompanying notes are an integral part of this statement.

ANEW: BUILDING BEYOND VIOLENCE AND ABUSE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

(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.
- 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, 2023, 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, 2023 and 2022.

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 \$104,851 and \$99,615 for the years ended June 30, 2023 and 2022, 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 \$294,313 and \$335,541 at June 30, 2023 and 2022, respectively on the Organization's statement of financial position.

Leases -

The Organization determines if an arrangement is a lease or contains a lease at inception of the contract. The Organization's operating leases are presented in operating lease right-of-use assets, current portion of operating lease liabilities, and long-term portion of operating lease liabilities in the accompanying statement of financial position as of June 30, 2023.

Operating lease right-of-use assets and lease liabilities are measured based on the present value of future lease payments over the lease term at each lease's commencement date. As most of the Organization's leases do not specify their implicit rate, the Organization has elected a practical expedient to use the nominal yield, at lease inception, applicable to U.S. Treasury instruments with a maturity of similar length of the lease term.

Operating lease right-of-use assets include all fixed contractual lease payments and initial direct costs incurred by the Organization, less any lease incentives the Organization receives from the lessor. The Organization has elected a practical expedient to account for lease and non-lease components together as a single lease component. The terms of the Organization's leases generally contain lease payments and reimbursements to the lessor of the Organization's proportionate share of common area maintenance (CAM), real estate taxes and other pass-through charges. Only the fixed lease components are included in the right-of-use assets and lease liabilities. Additionally, the Organization has elected not to apply these lease accounting policies to leases with a term of one year or less at the commencement date.

Operating lease expense for lease payments is recognized on a straight-line basis over the terms of each lease. Variable lease components include CAM, real estate taxes and other charges and are recorded as lease expense as incurred.

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

Leases - (Continued)

The Organization's leases can contain options granting the right to renew or extend the term of the lease for specified option periods. The decision as to whether the Organization will exercise the renewal options is generally at the Organization's sole discretion. The Organization includes lease extensions in the lease term when it is reasonably certain that the Organization will exercise the extension.

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.

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.

In-Kind Contributions -

The Organization receives contributed nonfinancial assets that include donated equipment, supplies, and services. Gifts in-kind revenue is recorded at the respective fair values of the goods or services received at the time of the donation.

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

Allocation of Expenses -

The financial statements report certain categories of expenses that are attributable to one or more programs or supporting functions. Those expenses include salaries and benefits, professional fees, supplies, postage, communications, insurance, utilities, building maintenance, loss on disposal of fixed assets, 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 2020. The Organization does not expect a material net change in unrecognized tax benefits in the next twelve months.

New Accounting Pronouncement -

Effective July 1, 2022, the Organization adopted ASU 2016-02, *Leases* (Topic 842) and subsequent amendments. Under ASU 2016-02, all of the Organization's real estate and equipment leases that have lease terms exceeding twelve months will now be required to be recognized on the statement of financial position as amortizable right-of-use assets accompanied by liabilities for the present value of the lease payments that the Organization is obligated to make in order to obtain control of the leased assets for the duration of each lease term.

Lease expense, under these amendments, will be recognized in different patterns depending on whether the underlying lease is an operating lease or a finance lease. Lease expense for operating leases will be recognized as a single expense using the straight-line method over the term of the lease, which includes options to renew the lease that the Organization is reasonably expected to exercise. Finance lease expense will consist of two components, interest expense on the lease obligation payable and straight-line amortization of the right-of-use asset.

Implementation of these amendments is reflected using the modified retrospective method as of July 1, 2022. Consequently, the 2022 financial statements and disclosures do not reflect the effects of implementing the new lease standard. Upon implementation, the Organization elected an available package of practical expedients permitted under the transition guidance included in ASU 2018-11, *Leases* (Topic 842) – *Targeted Improvements* that permits the Organization to carry forward the historical lease identification, classification and initial direct costs associated with the Organization's pre-existing leases. The Organization did not have any operating leases as of July 1, 2022 and the implementation of the amendments did not materially impact the Organization's net income or cash flows.

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

Reclassification -

Certain reclassifications have been made to the prior year financial statements in order for them to be in conformity with the current year presentation.

(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 \$263,000 and \$296,000 at June 30, 2023 and 2022, respectively.

(3) HUD REPLACEMENT RESERVE:

The Organization was holding restricted cash of \$39,471 and \$53,168 at June 30, 2023 and 2022, 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, 2023 and 2022, unconditional promises to give consisted of the following:

	<u>2023</u>	<u>2022</u>
Promises to give	\$ 32,500	\$ 136,398
Less - Unamortized discounts	<u>-</u>	<u>-</u>
Net unconditional promises to give	<u>\$ 32,500</u>	<u>\$ 136,398</u>
Amounts due in:		
Less than one year	\$ 32,500	\$ 136,398
One to five years	<u>-</u>	<u>-</u>
	<u>\$ 32,500</u>	<u>\$ 136,398</u>

(5) LINE OF CREDIT:

The Organization has a line of credit agreement for \$400,000 that is due in May, 2024. The line is secured by the Sanctuary property. The interest rate on this line of credit is at the prime rate (effective rate of 8.25% at June 30, 2023). The balance outstanding at June 30, 2023 and 2022 was \$135,000 and \$0-, respectively.

(5) LINE OF CREDIT: (Continued)

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

(6) LEASES:

Starting in March 2023, the Organization leased office space under an operating lease with a non-related party expiring in February 2026. The Organization is also responsible for a portion of real estate taxes and certain operating expenses for the building.

The components of lease expense for the year ending June 30, 2023 are as follows:

Operating lease cost	<u>\$ 5,313</u>
----------------------	-----------------

Future minimum lease payments under noncancelable leases as of June 30, 2023 are as follows:

2024	\$ 15,624
2025	16,096
2026	<u>10,943</u>
Total future minimum lease payments	42,663
Less imputed interest included	<u>(2,621)</u>
Present value of net minimum lease payments	<u>\$ 40,042</u>

The following provides additional information related to the Organization's leases as of and for the year ended June 30, 2023:

Current portion of lease liabilities	\$ 14,070
Long-term portion of lease liabilities	<u>25,972</u>
Total lease liabilities	<u>\$ 40,042</u>
Weighted average lease term	2.66 years
Weighted average discount rate	4.61%

Cash paid for amounts included in the measurements of the Organization's leases for the year ended June 30, 2023 is as follows:

Operating cash from operating leases	\$ 5,156
--------------------------------------	----------

In 2022, the Organization had a sub-lease for office space that terminated as of June 30, 2022 in which the Organization and the Sublessor provided counseling and therapy services. Rent expense for the year ended June 30, 2022 was \$11,477.

(7) NET ASSETS WITH DONOR RESTRICTIONS:

At June 30, 2023 and 2022, net assets with donor restrictions consisted of the following:

	<u>2023</u>	<u>2022</u>
Emergency Shelter	\$ -	\$ 4,000
Partner Abuse Intervention	72,370	-
Stability for Survivors Program	-	54,500
Housing Program	5,443	2,543
Other various programs	4,227	3,000
Time restricted	<u>32,500</u>	<u>81,898</u>
Total net assets with donor restrictions	<u>\$ 114,540</u>	<u>\$ 145,941</u>

(8) SUPPORT FROM GOVERNMENTAL AGENCIES:

The Organization receives a major portion of its support from federal and state grants. 74% and 70% 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, 2023 and 2022, respectively. In addition, 90% and 66% of grants receivable were due from ICADV, DHS, and HUD, at June 30, 2023 and 2022, respectively. The Organization has been notified by ICADV that VOCA funding for the year ended June 30, 2024 will be cut by approximately 40%. A substantial reduction in the level of this support 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.

(9) LIQUIDITY AND AVAILABILITY:

The Organization is substantially supported by 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 up to \$400,000 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, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Financial Assets at year-end -		
Cash and cash equivalents	\$ 644,944	\$ 576,170
Receivables	628,942	454,881
Promises to give	<u>32,500</u>	<u>136,398</u>
Total financial assets	<u>1,306,386</u>	<u>1,167,449</u>
Less amounts not available to be used within one year -		
Donor restricted funds	114,540	145,941
HUD replacement reserve	<u>39,471</u>	<u>53,168</u>
	<u>154,011</u>	<u>199,109</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>\$ 1,152,375</u>	<u>\$ 968,340</u>

(10) IN KIND CONTRIBUTIONS:

The Organization received in-kind contributions for the years ended June 30, 2023 and 2022 as follows:

	<u>2023</u>	<u>2022</u>
Professional services	\$ 16,315	\$ -
Website	<u>7,500</u>	<u>-</u>
Total in-kind:	<u>\$ 23,815</u>	<u>\$ -</u>

Fair value of in-kind contributions is determined as follows:

Professional services: The Organization received executive coaching for the Chief Executive Officer and printing services for two fundraising events. These items are valued at fair value based on the cost of similar services.

Website: The Organization received services to rebuild their website. The fair value of the website rebuild was determined by the cost of the services performed if the Organization had to purchase them. The Organization capitalized the website as of June 30, 2023.

(11) EMPLOYEE RETIREMENT PLAN:

The Organization sponsors a 403(b)-retirement plan covering substantially all employees. As of January 1, 2023, the Organization matches all contributions up to 3% of the participants salary. For the years ended June 30, 2023 and 2022, employer contributions were \$16,703 and \$-0-, respectively.

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, 2023, 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, 2023.

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.

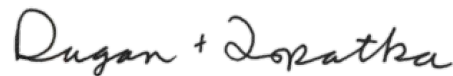
Independent Auditor's Report on
Internal Control over Financial Reporting and on
Compliance and Other Matters Based on an
Audit of Financial Statements
Performed in Accordance with
Government Auditing Standards
To the Board of Directors of
Anew: Building Beyond Violence and Abuse

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, 2023

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, 2023. 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, 2023.

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.

Independent Auditor's Report on
Compliance for each Major Federal Program and on
Internal Control Over Compliance Required by
Uniform Guidance
To the Board of Directors of
Anew: Building Beyond Violence and Abuse

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.

Independent Auditor's Report on
Compliance for each Major Federal Program and on
Internal Control Over Compliance Required by
Uniform Guidance
To the Board of Directors of
Anew: Building Beyond Violence and Abuse

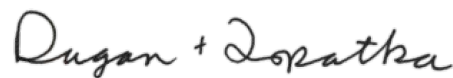
Report on Internal Control over Compliance

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

Warrenville, Illinois
November 30, 2023

ANew: BUILDING BEYOND VIOLENCE AND ABUSE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

<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>
Department of Housing and Urban Development:					
Continuum of Care	14.267				\$ 282,821
Continuum of Care	14.267				631,456
Continuum of Care	14.267	Alliance to End Homelessness	IL1646D5T112103		21,896
Continuum of Care	14.267	Alliance to End Homelessness	IL1646D5T112002		<u>18,934</u>
Total Continuum of Care				\$ <u>282,207</u>	<u>955,107*</u>
Community Development Block Grant	14.218	Cook County Department of Planning and Development	2104-035		12,354
Community Development Block Grant	14.218	Cook County Department of Planning and Development	2204-024		<u>31,035</u>
Total Community Development Block Grant/CDBG – Entitlement Grant Cluster					<u>43,389</u>
Total Department of Housing and Urban Development					<u>998,496</u>
Department of Health and Human Services:					
Title XX Block Grant	93.667	Illinois Department of Human Services	FCSBT01646		276,790
Title XX Block Grant	93.667	Illinois Department of Human Services	FCSBT01916		<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, 2023

<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	FCSBT01646		<u>19,241</u>
Total Department of Health and Human Services					<u>333,031</u>
Department of Justice					
Crime Victim Assistance	16.575	Illinois Coalition Against Domestic Violence	220001		<u>523,593</u>
Violence Against Women Formula Grants	16.588	Illinois Coalition Against Domestic Violence	620002		<u>29,429</u>
Coronavirus Emergency Supplemental Funding	16.034	The Network: Advocating Against Domestic Violence	02-820010		<u>51,277</u>
Total Department of Justice					<u>604,299</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 282,207</u>	<u>\$ 1,935,826</u>

* Major Program

ANEW: BUILDING BEYOND VIOLENCE AND ABUSE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

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, 2023. 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, 2023 and did not receive any federal non-cash awards during the year ended June 30, 2023.

ANEW: BUILDING BEYOND VIOLENCE AND ABUSE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

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:

Continuum of Care	14.267
-------------------	--------
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.

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 are no prior audit findings.

ANEW: BUILDING BEYOND VIOLENCE AND ABUSE
ILLINOIS COALITION AGAINST DOMESTIC VIOLENCE
SCHEDULE OF SUPPORT, REVENUE, AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

	VOCA 220001 <u>(16.575)</u>	VOCA 220001 <u>(16.575)</u>	VAWA 620002 <u>(16.588)</u>
SUPPORT AND REVENUE:			
ICADV grants	\$ 475,881	\$ 47,712	\$ 29,429
Matching funds	<u>-</u>	<u>-</u>	<u>-</u>
Total support and revenue	<u>475,881</u>	<u>47,712</u>	<u>29,429</u>
EXPENDITURES:			
Personnel	330,011	34,048	21,226
Other	<u>145,870</u>	<u>13,664</u>	<u>8,203</u>
Total expenses	<u>475,881</u>	<u>47,712</u>	<u>29,429</u>
Excess	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

[Grantee Portal](#) / [Audit Reviews](#) / [Audit](#) / [CYEFR](#)

[Add a Program](#)

[Certify & Submit](#)

	CSFA #	Program Name	\$ State	\$ Federal	\$ Other	\$ Total
View	444-24-0562	Supported Living Arrangement Program	0	0	0	0
View	444-80-0652	Domestic Violence Prevention and Intervention Program	596,645	296,031	9,810	902,486
View	444-80-0653	Partner Abuse Intervention Program	103,062	37,000	0	140,062
View	444-80-0656	Emergency and Transitional Housing Program	33,000	0	0	33,000
View	546-00-2116	Safe From the Start (SFS)	74,472	0	0	74,472
View		Other grant programs and activities		1,602,795	41,500	1,644,295
View		All other costs not allocated			805,756	805,756
Totals:			807,179	1,935,826	857,066	3,600,071

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".

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

[Grantee Portal](#) / [Audit Reviews](#) / [Audit](#) / [CYEFR](#) / [Program](#)

Cancel

Save

Agency	Department Of Human Services (444)		
Program	Domestic Violence Prevention and Intervention Program (444-80-0652) <i>This program as added due to awards found in the CSFA. It cannot be removed.</i>		
Program Limitations	<input type="radio"/> Yes <input checked="" type="radio"/> No Identify Limitations (required if Yes) <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		
Mandatory Match %	<input checked="" type="radio"/> Yes <input type="radio"/> No	Rate (required if Yes): \$9,810.00	
Indirect Cost Rate	10.00%		
Indirect Cost Rate Base	\$1,275,016.36		

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	238710.53	118438.46	0.00	357,148.99
Fringe Benefits	48174.98	23902.47	0.00	72,077.45
Travel	1954.03	969.51	0.00	2,923.54
Equipment	0.00	0.00	0.00	0.00
Supplies	63913.50	31711.28	0.00	95,624.78
Contractual Services	38075.81	18891.67	0.00	56,967.48
Consultant (Professional Services)	0.00	0.00	0.00	0.00
Construction	0.00	0.00	0.00	0.00
Occupancy - Rent and Utilities	55458.08	27516.05	0.00	82,974.13

Category	State Amount	Federal Amount	Match Amount	Total
Research and Development	0.00	0.00	0.00	0.00
Telecommunications	6670.55	3309.65	0.00	9,980.20
Training and Education	5805.44	2880.42	0.00	8,685.86
Direct Administrative Costs	79879.17	39632.79	9810.00	129,321.96
Miscellaneous Costs	3775.24	1873.12	0.00	5,648.36
Grant Line Exclusive	0.00	0.00	0.00	0.00
Total Direct Expenses	542,417.33	269,125.42	9,810.00	821,352.75
Indirect Costs	54,227.71	26,905.58	0.00	81,133.29
Total Expenses	596,645.04	296,031.00	9,810.00	902,486.04

Cancel

Save

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

[Grantee Portal](#) / [Audit Reviews](#) / [Audit](#) / [CYEFR](#) / Program

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%; text-align: center;" type="text" value="10.00"/> %		
Indirect Cost Rate Base	<input style="width: 100%;" type="text" value="\$197,272.73"/>		

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	<input style="width: 100%;" type="text" value="43045.19"/>	<input style="width: 100%;" type="text" value="15453.61"/>	<input style="width: 100%;" type="text" value="0.00"/>	58,498.80
Fringe Benefits	<input style="width: 100%;" type="text" value="9214.10"/>	<input style="width: 100%;" type="text" value="3307.94"/>	<input style="width: 100%;" type="text" value="0.00"/>	12,522.04
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="11621.13"/>	<input style="width: 100%;" type="text" value="4172.08"/>	<input style="width: 100%;" type="text" value="0.00"/>	15,793.21
Contractual Services	<input style="width: 100%;" type="text" value="13979.53"/>	<input style="width: 100%;" type="text" value="5018.77"/>	<input style="width: 100%;" type="text" value="0.00"/>	18,998.30
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="8959.12"/>	<input style="width: 100%;" type="text" value="3216.40"/>	<input style="width: 100%;" type="text" value="0.00"/>	12,175.52

Category	State Amount	Federal Amount	Match Amount	Total
Research and Development	0.00	0.00	0.00	0.00
Telecommunications	634.77	227.89	0.00	862.66
Training and Education	1139.07	408.93	0.00	1,548.00
Direct Administrative Costs	5444.36	1954.57	0.00	7,398.93
Miscellaneous Costs	0.00	0.00	0.00	0.00
Total Direct Expenses	94,037.27	33,760.19	0.00	127,797.46
Indirect Costs	9,024.32	3,239.81	0.00	12,264.13
Total Expenses	103,061.59	37,000.00	0.00	140,061.59

Cancel Save

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

[Grantee Portal](#) / [Audit Reviews](#) / [Audit](#) / [CYEFR](#) / Program

Agency	Department Of Human Services (444)		
Program	Emergency and Transitional Housing Program (444-80-0656) <i>This program as added due to awards found in the CSFA. It cannot be removed.</i>		
Program Limitations	<input type="radio"/> Yes <input checked="" type="radio"/> No Identify Limitations (required if Yes) <input style="width: 100%; height: 20px;" type="text"/>		
Mandatory Match %	<input 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: 80%; border: 1px solid black;" type="text" value="10.00"/> %		
Indirect Cost Rate Base	<input style="width: 100%; border: 1px solid black;" type="text" value="N/A"/>		

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	<input style="width: 80%; border: 1px solid black;" type="text" value="24542.44"/>	<input style="width: 80%; border: 1px solid black;" type="text" value="0.00"/>	<input style="width: 80%; border: 1px solid black;" type="text" value="0.00"/>	24,542.44
Fringe Benefits	<input style="width: 80%; border: 1px solid black;" type="text" value="7632.43"/>	<input style="width: 80%; border: 1px solid black;" type="text" value="0.00"/>	<input style="width: 80%; border: 1px solid black;" type="text" value="0.00"/>	7,632.43
Travel	<input style="width: 80%; border: 1px solid black;" type="text" value="0.00"/>	<input style="width: 80%; border: 1px solid black;" type="text" value="0.00"/>	<input style="width: 80%; border: 1px solid black;" type="text" value="0.00"/>	0.00
Equipment	<input style="width: 80%; border: 1px solid black;" type="text" value="0.00"/>	<input style="width: 80%; border: 1px solid black;" type="text" value="0.00"/>	<input style="width: 80%; border: 1px solid black;" type="text" value="0.00"/>	0.00
Supplies	<input style="width: 80%; border: 1px solid black;" type="text" value="101.12"/>	<input style="width: 80%; border: 1px solid black;" type="text" value="0.00"/>	<input style="width: 80%; border: 1px solid black;" type="text" value="0.00"/>	101.12
Contractual Services	<input style="width: 80%; border: 1px solid black;" type="text" value="724.01"/>	<input style="width: 80%; border: 1px solid black;" type="text" value="0.00"/>	<input style="width: 80%; border: 1px solid black;" type="text" value="0.00"/>	724.01
Consultant (Professional Services)	<input style="width: 80%; border: 1px solid black;" type="text" value="0.00"/>	<input style="width: 80%; border: 1px solid black;" type="text" value="0.00"/>	<input style="width: 80%; border: 1px solid black;" type="text" value="0.00"/>	0.00
Construction	<input style="width: 80%; border: 1px solid black;" type="text" value="0.00"/>	<input style="width: 80%; border: 1px solid black;" type="text" value="0.00"/>	<input style="width: 80%; border: 1px solid black;" type="text" value="0.00"/>	0.00
Occupancy - Rent and Utilities	<input style="width: 80%; border: 1px solid black;" type="text" value="0.00"/>	<input style="width: 80%; border: 1px solid black;" type="text" value="0.00"/>	<input style="width: 80%; border: 1px solid black;" 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
Total Direct Expenses	33,000.00	0.00	0.00	33,000.00
Indirect Costs	0.00	0.00	0.00	0.00
Total Expenses	33,000.00	0.00	0.00	33,000.00

Cancel

Save

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

[Grantee Portal](#) / [Audit Reviews](#) / [Audit](#) / [CYEFR](#) / Program

Agency	Illinois Criminal Justice Information Authority (546)		
Program	Safe From the Start (SFS) (546-00-2116) <i>This program as added due to awards found in the CSFA. It cannot be removed.</i>		
Program Limitations	<input type="radio"/> Yes <input checked="" type="radio"/> No Identify Limitations (required if Yes) <input style="width: 100%; height: 20px;" type="text"/>		
Mandatory Match %	<input type="radio"/> Yes <input checked="" type="radio"/> No	Rate (required if Yes): <input style="width: 100%; height: 20px;" type="text"/>	
Indirect Cost Rate	<input style="width: 100%; height: 20px;" type="text" value="10.00"/> %		
Indirect Cost Rate Base	<input style="width: 100%; height: 20px;" type="text" value="\$110,455.00"/>		

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	<input style="width: 80%; height: 20px;" type="text" value="47933.60"/>	<input style="width: 80%; height: 20px;" type="text" value="0.00"/>	<input style="width: 80%; height: 20px;" type="text" value="0.00"/>	47,933.60
Fringe Benefits	<input style="width: 80%; height: 20px;" type="text" value="12582.54"/>	<input style="width: 80%; height: 20px;" type="text" value="0.00"/>	<input style="width: 80%; height: 20px;" type="text" value="0.00"/>	12,582.54
Travel	<input style="width: 80%; height: 20px;" type="text" value="0.00"/>	<input style="width: 80%; height: 20px;" type="text" value="0.00"/>	<input style="width: 80%; height: 20px;" type="text" value="0.00"/>	0.00
Equipment	<input style="width: 80%; height: 20px;" type="text" value="0.00"/>	<input style="width: 80%; height: 20px;" type="text" value="0.00"/>	<input style="width: 80%; height: 20px;" type="text" value="0.00"/>	0.00
Supplies	<input style="width: 80%; height: 20px;" type="text" value="93.40"/>	<input style="width: 80%; height: 20px;" type="text" value="0.00"/>	<input style="width: 80%; height: 20px;" type="text" value="0.00"/>	93.40
Contractual Services	<input style="width: 80%; height: 20px;" type="text" value="4506.95"/>	<input style="width: 80%; height: 20px;" type="text" value="0.00"/>	<input style="width: 80%; height: 20px;" type="text" value="0.00"/>	4,506.95
Consultant (Professional Services)	<input style="width: 80%; height: 20px;" type="text" value="0.00"/>	<input style="width: 80%; height: 20px;" type="text" value="0.00"/>	<input style="width: 80%; height: 20px;" type="text" value="0.00"/>	0.00
Construction	<input style="width: 80%; height: 20px;" type="text" value="0.00"/>	<input style="width: 80%; height: 20px;" type="text" value="0.00"/>	<input style="width: 80%; height: 20px;" type="text" value="0.00"/>	0.00
Occupancy - Rent and Utilities	<input style="width: 80%; height: 20px;" type="text" value="707.18"/>	<input style="width: 80%; height: 20px;" type="text" value="0.00"/>	<input style="width: 80%; height: 20px;" type="text" value="0.00"/>	707.18

Category	State Amount	Federal Amount	Match Amount	Total
Research and Development	0.00	0.00	0.00	0.00
Telecommunications	568.27	0.00	0.00	568.27
Training and Education	1309.91	0.00	0.00	1,309.91
Direct Administrative Costs	0.00	0.00	0.00	0.00
Miscellaneous Costs	0.00	0.00	0.00	0.00
Total Direct Expenses	67,701.85	0.00	0.00	67,701.85
Indirect Costs	6,770.16	0.00	0.00	6,770.16
Total Expenses	74,472.01	0.00	0.00	74,472.01

Cancel Save

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

[Grantee Portal](#) / [Audit Reviews](#) / [Audit](#) / [CYEFR](#) / Program

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

Category	Direct Federal	Other Amount	Total
Personal Services (Salaries and Wages)	636966.82	24482.00	661,448.82
Fringe Benefits	135415.54	7018.00	142,433.54
Travel	3160.59	0.00	3,160.59
Equipment	0.00	0.00	0.00
Supplies	38898.88	10000.00	48,898.88
Contractual Services	17388.95	0.00	17,388.95
Consultant (Professional Services)	0.00	0.00	0.00
Construction	0.00	0.00	0.00
Occupancy - Rent and Utilities	144678.30	0.00	144,678.30
Research and Development	0.00	0.00	0.00
Telecommunications	12870.57	0.00	12,870.57
Training and Education	0.00	0.00	0.00
Direct Administrative Costs	0.00	0.00	0.00
Miscellaneous Costs	613415.10	0.00	613,415.10
Total Direct Expenses	1,602,794.75	41,500.00	1,644,294.75

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

[Grantee Portal](#) / [Audit Reviews](#) / [Audit](#) / [CYEFR](#) / Program

Program All other costs not allocated

Category	Other Amount
Personal Services (Salaries and Wages)	352839.21
Fringe Benefits	68927.59
Travel	1221.79
Equipment	0.00
Supplies	11756.21
Contractual Services	43290.52
Consultant (Professional Services)	0.00
Construction	0.00
Occupancy - Rent and Utilities	19559.94
Research and Development	0.00
Telecommunications	3451.30
Training and Education	1590.92
Direct Administrative Costs	0.00
Miscellaneous Costs	303118.87
Total Direct Expenses	805,756.35

Cancel Save

**ANEW: BUILDING BEYOND VIOLENCE AND ABUSE
CONSOLIDATED YEAR END FINANCIAL REPORT
RECONCILIATION TO STATEMENT OF FUNCTIONAL EXPENSES
FY23**

TOTAL EXPENSES PER THE CONSOLIDATED YEAR END FINANCIAL REPORT	3,600,071
GRANT FUNDED PROGRAM EXPENDITURES CAPITALIZED ON BALANCE SHEET	(126,574)
<hr/> TOTAL EXPENSES PER THE STATEMENT OF FUNCTIONAL EXPENSES <hr/>	<hr/> 3,473,497 <hr/>