

CRISIS CENTER FOR SOUTH SUBURBIA

FINANCIAL STATEMENTS

JUNE 30, 2023

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Crisis Center for South Suburbia

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Crisis Center for South Suburbia, which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expense, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Crisis Center for South Suburbia as of June 30, 2023, 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.

Basis for Opinion

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. 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 Crisis Center for South Suburbia and to meet our other ethical responsibilities, in accordance with the 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 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, that raise substantial doubt about the Crisis Center for South Suburbia's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities 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 judgment 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 judgment 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 Crisis Center for South Suburbia'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, that raise substantial doubt about the Crisis Center for South Suburbia's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, located on pages 22-23 as required by Title 2 U.S. Code of Federal Regulations 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 accompanying Illinois CYFER GATA schedules located on pages 24-33 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 8, 2024 on our consideration of the Crisis Center for South Suburbia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Crisis Center for South Suburbia's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Crisis Center for South Suburbia's internal control over financial reporting and compliance.

Emphasis of Matters

As described in the notes to the financial statements, the Organization adopted the provisions of Financial Accounting Standards Board Accounting Standards Update (ASU) 2014-09 Revenue from Contracts with Customers (Topic 606) in a previous year, as well as the new lease standard ASC 842 as of January 1, 2023. Our opinion is not modified with respect to these matters.



Northbrook, IL
January 8, 2024

CRISIS CENTER FOR SOUTH SUBURBIA
(An Illinois Not-for-Profit Organization)

STATEMENT OF FINANCIAL POSITION
JUNE 30, 2023

ASSETS

Current assets:

Cash and cash equivalents	\$ 1,795,173
Certificate of deposit	-
Grants receivable	1,163,833
Other current assets	12,924
Right of Use assets - current	<u>100,940</u>
Total current assets	<u>3,072,870</u>

Property and equipment:

Land	68,250
Buildings and improvements	2,519,955
Furniture and equipment	423,689
Vehicles	71,522
Less: accumulated depreciation	<u>(2,461,848)</u>
Net property and equipment	<u>621,568</u>

Other assets:

Investments - Endowment Fund	340,230
Right of Use assets - noncurrent	306,288
Deposits	<u>37,325</u>
Total other assets	<u>683,843</u>

Total assets **\$ 4,378,281**

LIABILITIES AND NET ASSETS

Current liabilities:

Accounts payable and accrued expense	301,114
Deferred revenue - special events	12,548
Deferred rent	20,439
Right of Use liabilities - current	100,940
Notes payable - current portion	<u>16,009</u>
Total current liabilities	<u>451,050</u>

Long-term liabilities:

Right of Use liabilities - noncurrent	306,288
Notes payable - long term	<u>124,445</u>
Total long term liabilities	<u>430,733</u>

Total liabilities **881,783**

Net assets:

Net assets without donor restrictions:

Designated by Board for Endowment Fund	340,230
Undesignated by Board	<u>3,156,268</u>
Total unrestricted net assets	3,496,498

Net assets with donor restrictions

Total net assets **3,496,498**

Total liabilities and net assets **\$ 4,378,281**

See accompanying notes to the financial statements

CRISIS CENTER FOR SOUTH SUBURBIA
(An Illinois Not-for-Profit Organization)

STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023

Support and revenue:	
Government grants and contracts	\$ 3,919,162
Contributions	789,591
Neat Repeats Resale Shop:	
Revenues	1,774,605
Less: expenses	<u>(1,002,791)</u>
Net revenue	<u>771,814</u>
Special events:	
Revenue	467,891
Less: expenses	<u>(198,040)</u>
Net revenue	<u>269,851</u>
Fees - Choices program	39,935
Rental income	1,857
Investment income	20,312
Other	26,530
Total support and revenue	<u>5,839,052</u>
Expenses:	
Program services	<u>4,177,466</u>
Supporting services:	
General and administrative	640,574
Fundraising (less special events)	431,379
Total supporting services	<u>1,071,953</u>
Total expenses	<u>5,249,419</u>
Change in net assets	<u>589,633</u>
Net assets:	
Beginning of year	<u>2,906,865</u>
End of year	<u>\$ 3,496,498</u>

See accompanying notes to the financial statements

CRISIS CENTER FOR SOUTH SUBURBIA
(An Illinois Not-for-Profit Organization)

STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2023

	Programs	General and Admin	Fundraising	TOTAL
Salary and Benefits				
Salaries	\$ 2,170,145	\$ 350,418	\$ 276,915	\$ 2,797,478
Payroll Taxes	146,341	40,288	20,472	207,101
Benefits	275,938	56,165	29,711	361,814
Total Salaries	2,592,424	446,871	327,098	3,366,393
Professional Services				
Contractual services	71,498	37,005	27,794	136,297
Legal & professional services	15,143	3,319	1,548	20,010
Bank/investment service charges	7,932	8,463	636	17,031
Insurance	33,772	9,010	4,549	47,331
Office Expenses				
Supplies	51,892	8,811	6,124	66,827
Printing & Postage	8,865	2,930	18,887	30,682
Advertising & Outreach	150,274	402	949	151,625
Building & Grounds				
Occupancy	210,624	19,586	32,245	262,455
Facility & Equipment				
Maintenance and repairs	122,916	10,340	912	134,168
Equipment	194,714	7,225	1,747	203,686
Depreciation	56,175	23,266	-	79,441
Direct Client Support				
Direct Client Support	580,184	8	-	580,192
Staff Training & Travel				
Staff Training & Travel	72,942	41,570	5,709	120,221
Miscellaneous				
Miscellaneous	8,111	21,768	3,181	33,060
Total Expenses	\$ 4,177,466	\$ 640,574	\$ 431,379	\$ 5,249,419

See accompanying notes to the financial statements

CRISIS CENTER FOR SOUTH SUBURBIA
(An Illinois Not-for-Profit Organization)

STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2023

Cash flows from operating activities:	
Change in net assets	\$ 589,633
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	107,268
Unrealized (gain)/loss on investments	(8,389)
Realized (gain)/loss on investments	(517)
Changes in current assets and liabilities:	
Receivables	(580,767)
Prepaid expenses	48,793
Deposits	(2,371)
Accounts payable and accrued expense	23,091
Deferred revenue - special events	5,553
Deferred rent	<u>(14,473)</u>
Net cash provided by operating activities	<u>167,821</u>
Cash flows from investing activities:	
Proceeds from certificates of deposits	131,373
Purchase of investments	(752,862)
Proceeds from sale of investments	531,698
Net cash used in investing activities	<u>(89,791)</u>
Cash flows from financing activities:	
Principal payments on notes payable	<u>(15,125)</u>
Net cash provided by (used in) financing activities	<u>(15,125)</u>
Net change in cash and cash equivalents	62,905
Cash and cash equivalents, beginning	<u>1,732,266</u>
Cash and cash equivalents, ending	<u>\$ 1,795,171</u>
Supplemental cash flow information:	
Interest paid	<u>\$ 5,731</u>
Income taxes paid	<u>\$ -</u>

CRISIS CENTER FOR SOUTH SUBURBIA
(An Illinois Not-for-Profit Organization)

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Mission and Nature of Activities

CRISIS CENTER FOR SOUTH SUBURBIA (the "Organization") is a non-profit community organization that provides emergency shelter and other essential services to individuals and families victimized by domestic violence and addresses the societal issues that contribute to domestic violence. Crisis Center for South Suburbia is committed to ending domestic violence through the provision of inclusive prevention and intervention services primarily in South Suburban Cook County. The organization's victim services are provided free of charge. The Organization's programs are as follows:

- **Residential Shelter:** Individuals and families who are experiencing domestic violence receive emergency, short-term shelter at the Organization's expanded 54 bed facility.
- **Community Counseling:** The Counseling Program provides both individual and group counseling services, free of charge to individuals and children victimized by domestic violence.
- **Court Advocacy:** Legal advocacy services are provided to victims of domestic violence to help them through the filing of legal paperwork after an abuse incident in the Markham and Bridgeview courthouse districts. Court advocates also provide legal advocacy services to residential clients of the Organization.
- **Live Safe:** This program works with hospitals providing domestic violence screening and identification services, as well as information, referrals and crisis services to patients in a medical setting. Staff also train hospital staff on the dynamics of domestic violence and how to respond to victims in a medical setting.
- **Social Enterprise:** This program is a collaboration between our programs and our Neat Repeats stores to provide formal workforce development training and on the job retail service training in the form of an internship in our stores. The goal of this program is to be able to connect clients with a job placement opportunity.
- **Volunteer Services:** The Organization offers temporary and permanent volunteer opportunities. Volunteers provide the following services: answer crisis hotline calls; clerical and administrative support; gardening, and maintenance services; technical assistance; sales support at resale shops; assistance with special events and projects.
- **PAIP (Choices) Services:** The Partner Abuse Intervention Program (PAIP) or Choices Program is designed to assist batterers in ending abusive behavior in their intimate relationships through a 26 psychoeducational weekly curriculum.
- **Transitional Housing:** The Transitional Housing Program bridges the gap between emergency shelter and permanent housing for victims of domestic violence. This program provides the opportunity for clients to learn and practice the skills needed to stay safe and independent. A primary focus is on helping families achieve financial independence.

CRISIS CENTER FOR SOUTH SUBURBIA
(An Illinois Not-for-Profit Organization)

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Mission and Nature of Activities (continued)

- **Community Education Services:** The Organization provides educational presentations to the community through various modalities. The program focuses on educating the public on the complex issues of domestic violence and how to help victims find services.
- **Rapid Rehousing:** The Rapid Rehousing program provides financial support and case management support for families to live in a community-based apartment.
- **Emergency Services:** The Organization provides limited resources for financial assistance to help individuals and families flee from violence and move towards self-sufficiency. These services are based on need. Emergency Assistance is intended to give relief to individuals and families during times of crisis, not to provide for ongoing basic needs. Rent, utility, clothing, basic and household needs, food, transportation, relocation, prescription assistance and more can be provided using both financial and in-kind resources of the Organization.

Basis of Accounting

The Organization uses the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Consequently, revenues and gains are recognized when earned, and expenses and losses are recognized when incurred.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Update (ASU) No. 2016-14 *Presentation of Financial Statements of Not-for-Profit Entities*. Under ASU No. 2016-14, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions, if applicable.

Cash and Cash Equivalents

The Organization considers all highly liquid short-term investment instruments purchased with a maturity of three months or less at acquisition date to be cash equivalents.

Investments

Investments are carried at the quoted market value of the securities. Realized gains and losses are based on specific identification of the security sold.

CRISIS CENTER FOR SOUTH SUBURBLA
(An Illinois Not-for-Profit Organization)

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Grants and Other Receivables

Grants and other receivables arise in the normal course of business. Payment terms for grants and other receivables vary and are based on the underlying agreements. The Organization carries its grants and other receivables at cost less an allowance for doubtful accounts, which is estimated based on collection history. Grants and other receivables are written off against the allowance when management determines that recovery is unlikely, and the Organization ceases its collection efforts. Based on historical data trends, as well as current year operations, management determined that an allowance for doubtful accounts was not necessary at June 30, 2023.

Property and Equipment

Property and equipment are recorded at cost if purchased, or fair value if contributed, using a capitalization threshold of \$5,000. Depreciation is computed on the straight-line method over 7-40 years for buildings and improvements, 3-7 years for furniture and equipment, 5-30 years for leasehold improvements and 5 years for vehicles. Total depreciation expense was \$107,268, including \$27,827 recorded as part of the expenses for Neat Repeat reflected in the Statement of Activities during the year ended June 30, 2023.

Revenue Recognition

Contributions

Contributions are recognized as revenue in the period the promise is received, if determined collectible. Contributions of assets other than cash are recorded at their estimated fair value on the date contributed. All contributions are considered available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as net assets with donor restrictions. Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported on the Statement of Activities as net assets released from restrictions. Contributions received with donor-imposed restrictions that are met in the same year in which the contributions are received are classified as unrestricted contributions. If the Organization receives a conditional contribution and does not meet the conditions, the contribution is returned based on the agreement. Contributions receivable that are expected to be collected within one year are recorded at net realizable value. Contributions receivable that are expected to be collected over future years are recorded at the present value of their estimated future cash flows. The discounts on these amounts are computed using interest rates applicable to the years in which the promises are received.

Revenue from government grants and program services

The Organization recognizes government grant revenue either on a pro-rata basis over the service period for the grants or to the extent of expenses. Revenue from program services is recognized as the services are performed. The Organization enters into contracts with certain governmental and private agencies. Revenue under these contracts is recognized when earned. The activities of the Organization relating to certain contracts are subject to review or audit by the responsible governmental agency to determine compliance with award documents and may be subject to possible adjustments based on negotiations with the funding agencies. The Organization has not provided allowances in the financial statements for potential adjustments since such amounts, if any, are not expected to be significant.

CRISIS CENTER FOR SOUTH SUBURBLA
(An Illinois Not-for-Profit Organization)

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue Recognition for Contracts with Customers

The Organization's revenue streams under contracts with customers are composed of program service fees and resale store sales. The program service fees relate to fees to be recognized at point in time. For the resale store sales, the Organizations have performance obligations directly related to a point-of-sale transactions. The revenue is recognized at a point in time when the sale occurs.

The transaction price is calculated as the amount of consideration to which the Organizations expect to be entitled based on merchant price. The Organizations record a contract liability for any payment they receive prior to completion of performance obligations on the statement of financial position. There were no contract assets or contract liabilities from these revenue streams as of June 30, 2023.

Adoption Accounting Principle - Revenue

As of July 1, 2021, the Organizations adopted Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*, which supersedes the revenue recognition requirements in Topic 605, *Revenue Recognition*. The ASU is based on the principle that revenue is recognized to depict the transfer of goods or service to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The ASU also requires additional disclosure about the nature, amount, timing, and uncertainty of revenue and cash flows arising from customer contracts, including significant judgments and changes in judgments and assets recognized from costs incurred to obtain or fulfill a contract. The Organizations adopted the ASU using the modified retrospective method. The adoption of the ASU did not result in a restatement of the 2021 financial information, as there was no change in the timing of revenue recognition.

Functional 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 general and administrative expenses necessary to support the Organization's mission. Wherever possible, expenses are charged directly to the program or supporting service that is generating the expense. Certain expenses are allocated to programs and supporting services using varying methods which estimate actual usage. Examples include building and grounds maintenance costs, which are allocated by square footage used, and contractual services, which are allocated by full-time equivalent employees.

Income Taxes

The Organization has been determined to be exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code ("IRC") and therefore no provision for federal income taxes has been made on the accompanying financial statements. In addition, the Organization has been classified as an organization other than a private foundation under IRC Section 509(a)(1). As a result, donations or gifts to the Organization qualify for the charitable contribution deduction under IRC Section 170(b)(1)(A).

CRISIS CENTER FOR SOUTH SUBURBLA
(An Illinois Not-for-Profit Organization)

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Income Taxes (continued)

The Organization has adopted accounting principles related to uncertain tax positions and has evaluated its tax positions taken for all open tax years. Currently, the 2021, 2022 and 2023 tax years are open and subject to examination by the Internal Revenue Service, the Illinois Attorney General, and Illinois Department of Revenue. However, the Organization is not currently under audit nor has the Organization been contacted by any of these jurisdictions. The Organization has evaluated its tax positions taken for all open tax years. Based on the evaluation of the Organization's tax positions, management believes all positions taken would be upheld under an examination. Therefore, no liability for the effects of uncertain tax positions was recorded at June 30, 2023. Any interest and penalties recognized and associated with a tax position would be classified as miscellaneous expenses on the Organization's financial statements. No such amounts were recognized in the year ended June 30, 2023. The Organization is not required to file a form 990T for net income derived from their resale shops.

Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

A functional allocation of expenses is used. The costs of providing the various programs and other activities have been summarized on a functional basis on the Statement of Activities. Accordingly, certain costs have been allocated to the programs and supporting services based on various methods.

Contributed non-financial items

The Organization received unrestricted non-financial donations of goods for sale in their Thrift Shops. The Organization does not utilize these items in their programs, and monetizes these items for re-sale. The Organization has a policy of not valuing these items because the majority of these donated items are unfit for resale.

Adoption of New Accounting Principle – Leases

In February 2016, the FASB issued ASU No. 2016-02, *Leases*, which will supersede the current lease requirements in ASC 840. The ASU requires lessees to recognize a right-of-use asset and related lease liability for all leases, with a limited exception for short-term leases. Leases will be classified as either finance or operating, with the classification affecting the pattern of expense recognition in the statement of operations. Currently, leases are classified as either capital or operating, with only capital leases recognized on the balance sheet. The reporting of lease-related expenses in the statements of activities and cash flows will be generally consistent with the current guidance. The new lease guidance is effective for the Organization's year ending June 30, 2023. The new lease standard is not expected to have a significant effect on the Organization's financial statements as a result of the leases for retail store locations classified as operating leases. The Organization adopted the standard on January 1, 2023 and recognizes a lease liability and corresponding right-of-use asset based on the present value of the minimum lease payments. The effects on the results of operations are not expected to be significant, as recognition and measurement of expenses and cash flows for leases will be substantially the same under the new standard.

CRISIS CENTER FOR SOUTH SUBURBIA
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NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

CONCENTRATION OF CREDIT RISK

The Organization maintains its cash and certificates of deposit at several financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000.

In June 2022, the Organization's Money Market Account with Old Plank was changed to a MaxSafe Money Market Account. The funds in this account are fully covered via FDIC coverage up to \$3.75 million. Balances in accounts exceeding \$250,000 are transferred to the MaxSafe Money Market Account to ensure full coverage of cash and equivalents.

INVESTMENTS – BOARD DESIGNATED ENDOWMENT

The Board of Directors designated \$75,000 of unrestricted cash/net assets as a general endowment fund to support the mission of the Organization in the year ended June 30, 2015. The Organization invested this \$75,000 of designated cash in various investments (see below for details). Since this endowment resulted from an internal designation and is not donor-restricted, it is classified and reported as unrestricted net assets.

The Organization's Endowment Policies and Procedures states the following:

- The overall objectives of endowment investments are:
 - Generation of a consistent and stable flow of income for ongoing operating and special programming purposes.
 - Appreciation and growth for the long-term benefit of the Organization as well as to protect endowment principal from erosion through inflation.
- No more than 10% of the total market value of endowment principal will be spent in any single fiscal year, in order to balance the effects of inflation as well as continue to build endowment principal.
- The original principal balance will not be invaded as well as subsequent basis donations to the endowment.
- Management of endowment principal and income will take into consideration the near and long-term financial needs of the Organization and will not be solely or primarily dictated by the Organization's short-term spending needs.
- Composition of and changes in the endowment's investments were as follows for the year ended June 30, 2023:

	<u>FY23</u>
Board-designated endowment net assets, beginning	110,160
Interest, dividend and capital gain income	223,296
Investment fees	(2,131)
Realized loss	517
Unrealized gain / (loss)	8,389
Purchases	-
Board-designated endowment net assets, ending	<u>\$ 340,230</u>

CRISIS CENTER FOR SOUTH SUBURBIA
(An Illinois Not-for-Profit Organization)

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

INVESTMENTS – BOARD DESIGNATED ENDOWMENT (continued)

VALUATION OF INVESTMENTS – FASB ASC 820, *Fair Value Measurements and Disclosures*, establishes a framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.

Level 2 – Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; and inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability’s fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There has been no change in the methodology used since June 30, 2019.

Fixed income and equity securities: Valued at the closing price as reported on the active market on which the securities are traded (level 1 inputs).

The endowment consisted of the following investments at June 30, 2023:

	<u>Market Value</u>	<u>Cost</u>	<u>Unrealized Gain / Loss</u>
Fixed Income Securities	\$ 200,008	\$ 198,516	\$ 1,492
Equity Securities	140,222	130,540	9,682
	<u>\$ 340,230</u>	<u>\$ 329,056</u>	<u>\$ 11,174</u>

CRISIS CENTER FOR SOUTH SUBURBIA
(An Illinois Not-for-Profit Organization)

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

LAND DONATION

The Village of Tinley Park (the "Village") donated land to the Organization in 2004. The Organization constructed a building on this land, which is used for administration and a majority of the Organization's programs. The agreement with the Village states that should the property ever not be used by the Organization for public purposes, title shall revert back to the Village. The Organization has recorded \$1,837,882 of property and equipment for building and improvements (\$385,446 net of accumulated depreciation) on this property as of June 30, 2023.

NOTE PAYABLE

The Organization has a mortgage payable with monthly principal and interest payments of \$1,821. The final payment is due in November 2030. The interest rate was 4.00% for the first five years of the mortgage (October 2015 to September 2020) and then the rate is adjusted to the five-year Treasury index plus 2.50% every five years with a minimum rate of 4.00%. The mortgage is collateralized by an apartment building. The net book value of the apartment building and improvements and land was \$140,453 at June 30, 2023. The outstanding balance of the mortgage was \$140,453 at June 30, 2023.

Future maturities of the note payable subsequent to June 30, 2023 are as follows, assuming an interest rate of 4.00% throughout the life of the mortgage payable:

2024	\$	16,009
2025		16,472
2026		17,143
2027		17,841
2028		18,555
Thereafter		<u>54,434</u>
Total	\$	<u>140,454</u>

CONTRIBUTED SERVICES

Volunteers contributed 39,782 hours of program services to the Organization, and 37,769 hours of administrative and fundraising services to the Organization in the year ended June 30, 2023. The value of these contributed services received is not included in the financial statements, since they do not meet requirements to be recorded under U.S. generally accepted accounting principles. However, the estimated value of these contributed services totals \$733,978.

LEASE COMMITMENTS

The Organization leases certain office space, thrift shop facilities, and other property and equipment. The Organization assesses whether an arrangement qualifies as a lease (i.e., conveys the right to control the use of an identified asset for a period of time in exchange for consideration) at inception and only reassesses its determination if the terms and conditions of the arrangement are changed. Leases with an initial term of 12 months or less are not recorded on the balance sheet. Lease expense is recognized for these leases on a straight-line basis over the lease term. The Company adopted ASU 2016-02, Leases (Topic 842) on January 1, 2022. For the Right of Use computation, the Company utilized the Line of Credit imputed interest rate of 2.88% per annum.

CRISIS CENTER FOR SOUTH SUBURBIA
(An Illinois Not-for-Profit Organization)

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

LEASE COMMITMENTS (continued)

The Organization leases the Worth resale shop facility under an operating lease, which expires in August 2028. Monthly rent under the lease ranges from \$2,874 to \$3,332 plus increases in real estate taxes.

The Organization leases its Orland Park resale shop facility under an operating lease, which expires in August 2026. The lease includes two options to extend the lease for an additional five years. Monthly rent under the lease ranges from \$5,465 to \$5,915 plus common area maintenance charges and real estate taxes.

The Organization leases a facility in Tinley Park under an operating lease, which expires in August 2023. Monthly rent under the lease is \$7,391 plus charges for operating costs and real estate taxes.

The Organization leases two copiers. One is set to expire in January 2027 and has a monthly rent of \$38. The other is set to expire in December 2026 and has a monthly rent of \$240.

Total rent expense for all leases was \$235,559 in the year ended June 30, 2023.

Future minimum rental payments required in the years ending June 30th are shown in the following table. Amounts do not include common area maintenance expenses for the Orland Park resale shop facility, charges for operating costs for the Tinley Park facility and real estate taxes for the Worth and Orland Park resale shop facilities and Tinley Park facility, since those amounts are unknown.

Amortization of the Right of Use assets over the subsequent periods to June 30, 2023 are as follows:

Year ending June 30:

2024	\$	100,941
2025		106,334
2026		111,939
2027		46,093
2028		38,593
Thereafter		<u>3,328</u>
Total	\$	<u>407,228</u>

CRISIS CENTER FOR SOUTH SUBURBIA
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NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

CONCENTRATIONS

The Organization received 40% and 14% of its total support and revenue from the Illinois Department of Human Services (DHS) and Illinois Coalition Against Domestic Violence (ICADV) in the year ended June 30, 2023, respectively. In addition, grants receivable from DHS and ICADV were 63% and 12% of total grants receivable at June 30, 2023, respectively.

DHS and other granting agencies reserve the right to review the Organization's records of 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 insignificant.

RETIREMENT PLAN

The Organization has a 403(b) retirement plan covering all eligible employees. The plan provides for contributions by the Organization as annually determined by its Board of Directors. The Organization contributed \$30,888 in the year ended June 30, 2023.

LIQUIDITY

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 invested in various short-term investments with maturities designed to meet obligations as they come due. The following table reports financial assets available to meet general expenditures within one year at June 30, 2023:

Financial Assets	\$ 3,299,236
Financial assets not available to be used within one year	<u>(340,230)</u>
Financial Assets available to meet general expenditures within one year	<u>\$ 2,959,006</u>

EMPLOYEE RETENTION TAX CREDIT (ERTC)

On February 2, 2023 the Organization engaged Synergi Partners to identify and determine eligibility for any ERTC under the CARES Act or any other COVID-19 related legislation. The Organization was charged a 15% contingency fee based on the amounts of credits calculated. These fees are subject to refund pursuant to provisions within the agreement for any disallowed credits. The organization made two payments to Synergi of \$20,206 each on May 26 and July 19, 2023, and have informed Synergi Partners that they are withholding future payments until the credit is received. The Organization filed forms 941X to record the calculated credit due of \$1,035,448. Subsequent to filing, the IRS has paused ERTC processing to allow for increased scrutiny of ERTC amended returns on a nationwide basis, and put in effect Announcement 2024-3 on December 21, 2023 to provide guidance should the Organization receive funds. To date, the Organization has not received funds from the IRS pursuant to these filings. The Organization has not accrued this anticipated refund in the financial statements due to IRS scrutiny, and will record as a prior period adjustment if, and when, any credits are received.

CRISIS CENTER FOR SOUTH SUBURBIA
(An Illinois Not-for-Profit Organization)

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

MANAGEMENT REVIEW OF SUBSEQUENT EVENTS

The Organization has evaluated events subsequent to June 30, 2023 for possible adjustment or disclosure to the accompanying financial statements. This evaluation was done through the date of the Independent Auditor's Report of January 8, 2024, which is the date the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

CRISIS CENTER FOR SOUTH SUBURBIA
(An Illinois Not-for-Profit Organization)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2023

Federal Grantor/Program Title	Federal ALN Number	Grantor's/Contract Number	Disbursements/ Expenditures
U.S. Department of Housing and Urban Development (HUD)			
Pass-through from Cook County Department of Planning and Development:			
Emergency Shelter Grants Program	14.231	D22-07, D21-09	\$ 55,229
Community Development Block Grant	14.218	2204-033;2104-015	\$ 53,276
Pass-through from Anew: Building Beyond Violence and Abuse:			
HUD - Rapid Re-Housing	14.267	IL1643D5T112103	282,207
Pass-through from Housing Forward:			
HUD - Coordinated Entry	14.267	IL1646D5T7112103	55,014
		Total ALN 14.267	\$ 337,221
U.S. Department of Health and Human Services (HHS):			
Pass-through from Illinois Dept. of Human Services			
Social Services Block Grant	93.667	FCSBT01494	\$ 306,672
Family Violence Prevention and Services	93.671	FCSBT01494	\$ 125,000
Department of Homeland Security (DHS):			
Emergency Food and Shelter Program	97.024	2374-00-020	\$ 24,000
Emergency Food and Shelter Program	97.024	2580-00-023	9,000
		Total ALN 97.024	\$ 33,000
U.S. Department of Justice (DOJ):			
Direct Award:			
OVW Expanded Transitional Housing Services for Chicago Southland	16.736	15JOVW-11-GG-03204-TRAN 2019-WH-A-X-0024	\$ 171,723
Pass-through from Illinois Coalition Against Domestic Violence			
VOCA - Domestic Violence	16.575	220001	\$ 497,491
Pass-through from Illinois Criminal Justice Information Authority:			
VOCA - Transitional Housing	16.575	219179,219079	301,525
Total pass-through from ICJIA		Total ALN 16.575	\$ 799,016
U.S. Department of Agriculture			
Passed through Illinois State Board of Education:			
Child and Adult Care Food Program	10.558	07-016-083P-00	\$ 13,303
Total Federal Expenditures			\$ 1,894,440

The accompanying notes are an integral part of this schedule.

NOTES ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS:

Basis of Presentation:

This schedule includes the federal award activity of Crisis Center for South Suburbia, Inc. under programs of the Federal Government for the year ended June 30, 2023. The information in this schedule is presented in accordance with Title 2 US 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 entity, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the entity.

Significant Accounting Policies for the Schedule of Expenditures of Federal Awards:

1. Expenditures reported on this schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
2. The Organization has elected the 10% de-minimis indirect cost rate.
3. There were no other audits performed under the Uniform Guidance for the year ended June 30, 2023.
4. There were no subrecipients for this Organization during the year ended June 30, 2023
5. There were no non-cash awards received during the year ended June 30, 2023.
6. There were no federal loan or loan guarantees at June 30, 2023.
7. There was no federal insurance in effect in the year ended June 30, 2023.
8. Programs tested as major programs were ALN 16.575 (VOCA); and ALN 93.667 (Social Services Block Grant)

CRISIS CENTER FOR SOUTH SUBURBIA
(An Illinois Not-for-Profit Organization)

ILLINOIS CYFER GATA SCHEDULES

YEAR ENDED JUNE 30, 2023

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

CSFA #	Program Name	\$ State	\$ Federal	\$ Other	\$ Total
420-00-1771	Construction and/or Renovation to Buildings, Additions, or Structures	22,385	0	0	22,385
444-80-0652	Domestic Violence Prevention and Intervention Program	1,809,577	394,672	32,990	2,237,239
444-80-0653	Partner Abuse Intervention Program	113,000	37,000	0	150,000
546-00-1564	Victims of Crime Act (VOCA)	0	301,525	53,227	354,752
546-00-1745	Victims of Crime Act (VOCA)	0	497,491	0	497,491
546-00-2179	Violence Prevention and Street Intervention Programs (VP-SIP)	30,000	0	0	30,000
586-18-0409	Child and Adult Care Food Program	0	13,303	0	13,303
	Other grant programs and activities	0	650,449	270,285	920,734
	All other costs not allocated	0	0	1,023,515	1,023,515
Totals:		1,974,962	1,894,440	1,380,017	5,249,419

CRISIS CENTER FOR SOUTH SUBURBIA
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ILLINOIS CYFER GATA SCHEDULES

YEAR ENDED JUNE 30, 2023

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

Agency: Department of Commerce And Economic Opportunity (420)
 Program: Construction and/or Renovation to Buildings, Additions, or Structures (420-00-1771)
 Program Limitations: No
 Mandatory Match %: No
 Indirect Cost Rate: 10%
 Indirect Cost Rate Base: DI Minimis

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	0	0	0	0
Fringe Benefits	0	0	0	0
Travel	0	0	0	0
Equipment	0	0	0	0
Supplies	0	0	0	0
Contractual Services	22,385	0	0	22,385
Consultant (Professional Services)	0	0	0	0
Construction	0	0	0	0
Occupancy - Rent and Utilities	0	0	0	0
Research and Development	0	0	0	0
Telecommunications	0	0	0	0
Training and Education	0	0	0	0
Direct Administrative Costs	0	0	0	0
Miscellaneous Costs	0	0	0	0
Commodities	0	0	0	0
Total Direct Expenses	22,385	0	0	22,385
Indirect Costs	0	0	0	0
Total Expenses	22,385	0	0	22,385

CRISIS CENTER FOR SOUTH SUBURBIA
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ILLINOIS CYFER GATA SCHEDULES

YEAR ENDED JUNE 30, 2023

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

Agency: Department of Human Services (444)
 Program: Domestic Violence Prevention and Intervention Program (444-80-0652)
 Program Limitations: No
 Mandatory Match %: No
 Indirect Cost Rate: 10%
 Indirect Cost Rate Base:

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	763,255	128,992	0	892,247
Fringe Benefits	146,750	32,213	25,189	204,152
Travel	16,456	3,612	2,922	22,990
Equipment	0	0	0	0
Supplies	157,598	34,595	0	192,193
Contractual Services	233,261	51,204	0	284,464
Consultant (Professional Services)	0	0	0	0
Construction	0	0	0	0
Occupancy - Rent and Utilities	71,368	15,666	0	87,034
Research and Development	0	0	0	0
Telecommunications	15,333	3,366	2,438	21,137
Training and Education	25,846	5,673	0	31,519
Direct Administrative Costs	129,116	28,343	2,441	159,900
Miscellaneous Costs	94,438	20,730	0	115,169
Grant Line Exclusive	0	36,000	0	36,000
Total Direct Expenses	1,653,421	360,394	32,990	2,046,805
Indirect Costs	156,156	34,278	0	190,434
Total Expenses	1,809,577	394,672	32,990	2,237,239

CRISIS CENTER FOR SOUTH SUBURBIA
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ILLINOIS CYFER GATA SCHEDULES

YEAR ENDED JUNE 30, 2023

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

Agency: Department of Human Services (444)
 Program: Partner Abuse Intervention Program (444-80-0653)
 Program Limitations: No
 Mandatory Match %: No
 Indirect Cost Rate: 10%
 Indirect Cost Rate Base: De Minimis

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	67,856.00	37,000.00	0.00	104,856.00
Fringe Benefits	21,992.00	0.00	0.00	21,992.00
Travel	2,063.00	0.00	0.00	2,063.00
Equipment	0.00	0.00	0.00	0.00
Supplies	4,540.00	0.00	0.00	4,540.00
Contractual Services	11,651.00	0.00	0.00	11,651.00
Consultant (Professional Services)	465.00	0.00	0.00	465.00
Construction	0.00	0.00	0.00	0.00
Occupancy - Rent and Utilities	2,170.00	0.00	0.00	2,170.00
Research and Development	0.00	0.00	0.00	0.00
Telecommunications	1,746.00	0.00	0.00	1,746.00
Training and Education	519.00	0.00	0.00	519.00
Direct Administrative Costs	0.00	0.00	0.00	0.00
Miscellaneous Costs	0.00	0.00	0.00	0.00
Commodities	0.00	0.00	0.00	0.00
Total Direct Expenses	113,000.00	37,000.00	0.00	150,000.00
Indirect Costs	0.00	0.00	0.00	0.00
Total Expenses	113,000.00	37,000.00	0.00	150,000.00

CRISIS CENTER FOR SOUTH SUBURBIA
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ILLINOIS CYFER GATA SCHEDULES

YEAR ENDED JUNE 30, 2023

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

Agency: Illinois Criminal Justice Information Authority (546)
 Program: Victims of Crime Act (VOCA) FFY17 (546-00-1564)
 Program Limitations: No
 Mandatory Match %: 0
 Indirect Cost Rate: 10%
 Indirect Cost Rate Base:

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	0	136,066	3,560	139,626
Fringe Benefits	0	35,655	948	36,603
Travel	0	0	0	0
Equipment	0	0	0	0
Supplies	0	0	16,719	16,719
Contractual Services	0	120,109	32,000	152,109
Consultant (Professional Services)	0	0	0	0
Construction	0	0	0	0
Occupancy - Rent and Utilities	0	0	0	0
Research and Development	0	0	0	0
Telecommunications	0	0	0	0
Training and Education	0	0	0	0
Direct Administrative Costs	0	0	0	0
Miscellaneous Costs	0	0	0	0
Commodities	0	0	0	0
Total Direct Expenses	0	291,830	53,227	345,057
Indirect Costs	0	2,695	0	2,695
Total Expenses	0	294,525	53,227	347,752

CRISIS CENTER FOR SOUTH SUBURBIA
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ILLINOIS CYFER GATA SCHEDULES

YEAR ENDED JUNE 30, 2023

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

Agency: Illinois Criminal Justice Informaiton Authority (546)
Program: Victims of Crime Act (VOCA) (546-00-1745)
Program Limitations: No
Mandatory Match %: No
Indirect Cost Rate: 10%
Indirect Cost Rate Base:

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	0	404,958	0	404,958
Fringe Benefits	0	92,533	0	92,533
Travel	0	0	0	0
Equipment	0	0	0	0
Supplies	0	0	0	0
Contractual Services	0	0	0	0
Consultant (Professional Services)	0	0	0	0
Construction	0	0	0	0
Occupancy - Rent and Utilities	0	0	0	0
Research and Development	0	0	0	0
Telecommunications	0	0	0	0
Training and Education	0	0	0	0
Direct Administrative Costs	0	0	0	0
Miscellaneous Costs	0	0	0	0
Total Direct Expenses	\$ -	\$ 497,491	\$ -	\$ 497,491
Indirect Costs	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ -	\$ 497,491	\$ -	\$ 497,491

CRISIS CENTER FOR SOUTH SUBURBIA
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ILLINOIS CYFER GATA SCHEDULES

YEAR ENDED JUNE 30, 2023

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

Agency: Illinois Criminal Justice Information Authority (546)
 Program: Violence Prevention and Street Intervention Programs (VP-SIP) (546-00-2179)
 Program Limitations: No
 Mandatory Match %: No
 Indirect Cost Rate: 10%
 Indirect Cost Rate Base: Di Minimis

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	0	0	0	0
Fringe Benefits	0	0	0	0
Travel	0	0	0	0
Equipment	0	0	0	0
Supplies	0	0	0	0
Contractual Services	0	0	0	0
Consultant (Professional Services)	0	0	0	0
Construction	0	0	0	0
Occupancy - Rent and Utilities	30,000	0	0	30,000
Research and Development	0	0	0	0
Telecommunications	0	0	0	0
Training and Education	0	0	0	0
Direct Administrative Costs	0	0	0	0
Miscellaneous Costs	0	0	0	0
Commodities	0	0	0	0
Total Direct Expenses	30,000	0	0	30,000
Indirect Costs	0	0	0	0
Total Expenses	30,000	0	0	30,000

CRISIS CENTER FOR SOUTH SUBURBIA
(An Illinois Not-for-Profit Organization)

ILLINOIS CYFER GATA SCHEDULES

YEAR ENDED JUNE 30, 2023

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

Agency: State Board of Education (586)
 Program: Child and Adult Care Food Program (586-18-0409)
 Program Limitations: No
 Mandatory Match %: No
 Indirect Cost Rate: 10%
 Indirect Cost Rate Base:

Category	State Amount	Federal Amount	Match Amount	Total
Revenues-Grant Projects during the Audit Period	0	0	0	0
Prior Year project revenues in CY	0	0	0	0
Food costs and supplies	0	13,303	0	13,303
Total Direct Expenses	0	13,303	0	13,303
Indirect Costs	0	0	0	0
Total Expenses	0	13,303	0	13,303

CRISIS CENTER FOR SOUTH SUBURBIA
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ILLINOIS CYFER GATA SCHEDULES

YEAR ENDED JUNE 30, 2023

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

Program: Other Grant programs and activities

Category	State Amount	Direct Federal	Other Amount	Total
Personal Services (Salaries and Wages)	0	287,999	154,914	442,913
Fringe Benefits	0	28,426	3,981	32,407
Travel	0	2,572	643	3,215
Equipment	0	0	0	0
Supplies	0	6,841	5,667	12,508
Contractual Services	0	0	0	0
Consultant (Professional Services)	0	0	0	0
Construction	0	0	0	0
Occupancy - Rent and Utilities	0	18,390	19,564	37,954
Research and Development	0	0	0	0
Telecommunications	0	0	0	0
Training and Education	0	0	24,760	24,760
Direct Administrative Costs	0	0	0	0
Miscellaneous Costs	0	306,221	60,755	366,976
Commodities	0	0	0	0
Total Direct Expenses	0	650,449	270,284	920,733
Indirect Costs	0	0	0	0
Total Expenses	0	650,449	270,284	920,733

CRISIS CENTER FOR SOUTH SUBURBIA
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ILLINOIS CYFER GATA SCHEDULES

YEAR ENDED JUNE 30, 2023

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

Program: All other costs not allocated

Category	State Amount	Direct Federal	Other Amount	Total
Personal Services (Salaries and Wages)	0	0	334,161	334,161
Fringe Benefits	0	0	47,302	47,302
Travel	0	0	29,890	29,890
Equipment	0	0	0	0
Supplies	0	0	5,000	5,000
Contractual Services	0	0	118,216	118,216
Consultant (Professional Services)	0	0	17,785	17,785
Construction	0	0	0	0
Occupancy - Rent and Utilities	0	0	32,921	32,921
Research and Development	0	0	0	0
Telecommunications	0	0	45,554	45,554
Training and Education	0	0	15,324	15,324
Direct Administrative Costs	0	0	272,082	272,082
Miscellaneous Costs	0	0	105,280	105,280
Commodities	0	0	0	0
Total Direct Expenses	0	0	1,023,515	1,023,515
Indirect Costs	0	0	0	0
Total Expenses	0	0	1,023,515	1,023,515

*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*

Independent Auditor's Report

To the Board of Directors
Crisis Center for South Suburbia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of Crisis Center for South Suburbia, which comprise the statement of financial position as of June 30, 2023, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon January 8, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Crisis Center for South Suburbia'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 Crisis Center for South Suburbia's internal control. Accordingly, we do not express an opinion on the effectiveness of Crisis Center for South Suburbia'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 the 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.

*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*

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Crisis Center for South Suburbia's financial statements are free from 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Arthur S. Gunn, Ltd.
January 8, 2024

*Independent Auditor's Report On Compliance for Each Major Program
And on Internal Control Over Compliance Required by the Uniform Guidance*

Independent Auditor's Report

To the Board of Directors
Crisis Center for South Suburbia

Report on Compliance for Each Major Federal Program

We have audited Crisis Center for South Suburbia's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Crisis Center for South Suburbia's major federal programs for the year ended June 30, 2023. Crisis Center for South Suburbia'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, Crisis Center for South Suburbia complied, in all material respects, with the 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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 Crisis Center for South Suburbia 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 Crisis Center for South Suburbia'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 Crisis Center for South Suburbia's federal programs.

*Independent Auditor's Report On Compliance for Each Major Program
And on Internal Control Over Compliance Required by the Uniform Guidance*

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 Crisis Center for South Suburbia'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 Crisis Center for South Suburbia's compliance with the requirements of each major federal program as a whole. In performing an audit in accordance with GAAS, *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 Crisis Center for South Suburbia'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 Crisis Center for South Suburbia'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 Crisis Center for South Suburbia'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 Program
And on Internal Control Over Compliance Required by the Uniform Guidance*

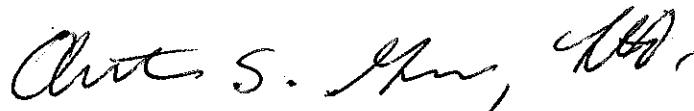
Report on Internal Control over Compliance

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.



Arthur S. Gunn, Ltd.
January 8, 2024

CRISIS CENTER FOR SOUTH SUBURBIA
(An Illinois Not-for-Profit Organization)

SUMMARY OF AUDIT RESULTS, SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2023

1. The auditor's report expresses an unmodified opinion on the financial statements of Crisis Center for South Suburbia.
2. There are no findings relating to the audit of the federal awards as reported in the Independent Auditors' Report on Compliance and on Internal Control and Financial Reporting required by Government Auditing Standards
3. There were no instances of noncompliance material to the Organization's financial statements disclosed for the current year under audit.
4. There are no findings and no questioned costs that are required to be reported under Uniform Guidance.
5. The Auditor's report on compliance for the major Federal award programs for the Organization expresses an unmodified opinion on the major Federal programs.
6. There are no findings relative to the major Federal award programs for the Organization reported on this Schedule.
7. The programs tested as a major programs were VOCA (ALN 16.575), and DHS Social Services Block Grant (ALN 93.667)
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. The auditee was determined to be a high risk auditee.

Findings and Questioned Costs – Financial statement audit

NONE

Findings and Questioned Costs – Federal Awards

NONE

Findings and Questioned Costs – Prior Year

NONE