

CRISIS CENTER FOR SOUTH SUBURBIA

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

CRISIS CENTER FOR SOUTH SUBURBIA

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
CRISIS CENTER FOR SOUTH SUBURBIA

Report on the Financial Statements

We have audited the accompanying financial statements of **CRISIS CENTER FOR SOUTH SUBURBIA** (the "Organization"), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2019, 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.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Support and Revenue and Expenses—Illinois Coalition Against Domestic Violence (ICADV) and Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 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 our report dated November 7, 2019 on our consideration of the Organization'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 Organization'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 Organization's internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have previously audited the Organization's 2018 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated September 28, 2018. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2018, is consistent, in all material respects, with the audited financial statements from which it has been derived.



O'NEILL & GASPARDO, LLC
Mokena, Illinois
November 7, 2019

CRISIS CENTER FOR SOUTH SUBURBIA

STATEMENT OF FINANCIAL POSITION

June 30, 2019 with Comparative Amounts for June 30, 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 1,127,991	\$ 1,025,520
Certificate of deposit	128,129	-
Grants receivable	235,701	295,600
Other receivables	20,275	10,006
Inventory - resale shops	116,320	151,059
Prepaid expenses	<u>22,962</u>	<u>12,706</u>
Total current assets	1,651,378	1,494,891
Fixed assets:		
Land	68,250	68,250
Buildings and improvements	2,260,783	2,238,340
Furniture and equipment	262,538	263,138
Leasehold improvements	165,499	162,123
Vehicles	71,522	90,567
Less: accumulated depreciation	<u>(1,925,175)</u>	<u>(1,794,802)</u>
Net fixed assets	903,417	1,027,616
Other assets:		
Certificate of deposit	-	126,830
Investments - Endowment Fund	93,082	88,974
Deposits	<u>14,179</u>	<u>13,079</u>
Total other assets	107,261	228,883
Total assets	<u>\$ 2,662,056</u>	<u>\$ 2,751,390</u>
LIABILITIES AND NET ASSETS		
Current liabilities:		
Accounts payable	\$ 45,716	\$ 41,048
Accrued expenses	107,860	120,357
Deferred revenue - grants	-	5,558
Deferred revenue - special events	2,100	27,010
Deferred rent	30,574	25,252
Current portion of mortgage payable	<u>14,040</u>	<u>13,491</u>
Total current liabilities	200,290	232,716
Long term liabilities:		
Mortgages payable, net of current portion	<u>185,367</u>	<u>199,384</u>
Total long term liabilities	185,367	199,384
Total liabilities	385,657	432,100
Net assets:		
Net assets without donor restrictions:		
Designated by Board for Endowment Fund	93,082	88,974
Undesignated by Board	<u>2,163,277</u>	<u>2,230,316</u>
Total unrestricted net assets	2,256,359	2,319,290
Net assets with donor restrictions	<u>20,040</u>	<u>-</u>
Total net assets	<u>2,276,399</u>	<u>2,319,290</u>
Total liabilities and net assets	<u>\$ 2,662,056</u>	<u>\$ 2,751,390</u>

CRISIS CENTER FOR SOUTH SUBURBIA

STATEMENT OF ACTIVITIES

Year Ended June 30, 2019 with Comparative Amounts for the Year Ended June 30, 2018

	2019			2018
	Net Assets without Donor Restrictions	Net Assets with Donor Restrictions	Total	Total
Support and revenue:				
Government grants and contracts	\$ 1,375,287	\$ -	\$ 1,375,287	\$ 1,336,545
Contributions	596,878	20,040	616,918	543,982
Neat Repeats Resale Shop:				
Revenues	1,199,953	-	1,199,953	1,141,579
Less: expenses	(601,201)	-	(601,201)	(551,755)
Net revenue	598,752	-	598,752	589,824
Special events:				
Revenue	383,219	-	383,219	402,594
Less: expenses	(106,393)	-	(106,393)	(113,931)
Net revenue	276,826	-	276,826	288,663
Fees - Choices program	46,693	-	46,693	44,574
Rental income	10,791	-	10,791	17,528
Investment income	10,374	-	10,374	7,074
Other	25,793	-	25,793	16,206
Total support and revenue	2,941,394	20,040	2,961,434	2,844,396
Expenses:				
Program services	2,024,748	-	2,024,748	1,918,193
Supporting services:				
General and administrative	488,092	-	488,092	396,591
Fundraising	491,485	-	491,485	410,088
Total supporting services	979,577	-	979,577	806,679
Total expenses	3,004,325	-	3,004,325	2,724,872
Change in net assets	(62,931)	20,040	(42,891)	119,524
Net assets:				
Beginning of year	2,319,290	-	2,319,290	2,199,766
End of year	\$ 2,256,359	\$ 20,040	\$ 2,276,399	\$ 2,319,290

CRISIS CENTER FOR SOUTH SUBURBIA

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended June 30, 2019 with Comparative Amounts for the Year Ended June 30, 2018

	Program Services				
	Residential Shelter	Community Counseling	Court Advocacy	Medical Advocacy	Volunteer Services
Payroll:					
Salaries	\$ 404,188	\$ 219,667	\$ 313,481	\$ 45,757	\$ 43,571
Employee health insurance	14,387	24,175	8,837	-	9,233
Payroll taxes	30,984	14,663	23,234	3,538	3,333
Workers' compensation insurance	9,163	4,692	5,094	596	-
State unemployment insurance	-	-	932	-	-
Retirement plan contribution	326	-	1,861	-	190
Total payroll	<u>459,048</u>	<u>263,197</u>	<u>353,439</u>	<u>49,891</u>	<u>56,327</u>
Advertising	890	-	75	-	-
Bank/investment service charges	453	-	-	-	-
Client assistance - direct	22,925	-	-	-	-
Client travel - direct	23,948	-	-	-	-
Community education	-	-	63	-	-
Contractual services	10,096	2,605	4,755	1,238	651
Depreciation	86,390	15,156	3,031	-	-
Dues and subscriptions	3,477	-	-	-	-
Food	44,861	-	-	-	-
Housekeeping supplies	16,321	-	-	-	-
Insurance	15,708	2,753	551	-	-
Interest and investment expense	440	-	-	-	-
Maintenance and repairs	26,211	1,310	262	-	-
Meetings, conferences, seminars	7,736	3,007	2,606	741	-
Miscellaneous	-	-	-	-	-
Occupancy	-	-	-	-	-
Office supplies	3,820	1,191	2,230	527	207
Postage	1,180	80	68	-	-
Printing	232	161	45	147	-
Professional Services	2,646	873	866	839	-
Program supplies	13,843	211	-	24	-
Real estate taxes	-	-	-	-	-
Refuse, exterminating	3,286	510	102	-	-
Small equipment purchases	3,724	260	-	612	-
Staff travel	814	-	4,253	240	-
Telephone	4,917	1,578	5,116	298	-
Utilities	18,271	3,012	602	-	-
Vehicle maintenance	2,711	-	-	-	-
Volunteer / donor recognition	1,112	577	624	70	-
Totals - 2019	<u>\$ 775,060</u>	<u>\$ 296,481</u>	<u>\$ 378,688</u>	<u>\$ 54,627</u>	<u>\$ 57,185</u>
Totals - 2018	<u>\$ 680,936</u>	<u>\$ 333,311</u>	<u>\$ 396,512</u>	<u>\$ 52,121</u>	<u>\$ 51,340</u>

CRISIS CENTER FOR SOUTH SUBURBIA

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended June 30, 2019 with Comparative Amounts for the Year Ended June 30, 2018

	Program Services			Total Program Services
	PAIP (Choices) Services	Transitional Housing	Community Education Services	
Payroll:				
Salaries	\$ 47,632	\$ 83,237	\$ 66,130	\$ 1,223,663
Employee health insurance	58	17,139	2,793	76,622
Payroll taxes	3,851	6,367	5,127	91,097
Workers' compensation insurance	596	831	1,059	22,031
State unemployment insurance	-	-	-	932
Retirement plan contribution	785	150	-	3,312
Total payroll	52,922	107,724	75,109	1,417,657
Advertising	-	-	-	965
Bank/investment service charges	146	-	-	599
Client assistance - direct	-	500	-	23,425
Client travel - direct	-	1,668	-	25,616
Community education	-	-	5,638	5,701
Contractual services	847	12,862	2,308	35,362
Depreciation	-	-	4,547	109,124
Dues and subscriptions	-	-	1,383	4,860
Food	-	-	-	44,861
Housekeeping supplies	-	-	-	16,321
Insurance	-	1,652	826	21,490
Interest and investment expense	-	8,387	-	8,827
Maintenance and repairs	-	7,403	393	35,579
Meetings, conferences, seminars	496	356	452	15,394
Miscellaneous	-	-	-	-
Occupancy	-	114,521	-	114,521
Office supplies	484	450	693	9,602
Postage	-	5	36	1,369
Printing	-	-	785	1,370
Professional Services	839	1,795	842	8,700
Program supplies	829	7,691	3,486	26,084
Real estate taxes	-	4,195	-	4,195
Refuse, exterminating	-	4,290	153	8,341
Small equipment purchases	-	350	6,158	11,104
Staff travel	1,745	3,319	1,751	12,122
Telephone	511	2,426	1,035	15,881
Utilities	-	16,615	904	39,404
Vehicle maintenance	-	-	-	2,711
Volunteer / donor recognition	70	98	1,012	3,563
Totals - 2019	<u>\$ 58,889</u>	<u>\$ 296,307</u>	<u>\$ 107,511</u>	<u>\$ 2,024,748</u>
Totals - 2018	<u>\$ 59,462</u>	<u>\$ 261,856</u>	<u>\$ 82,655</u>	<u>\$ 1,918,193</u>

CRISIS CENTER FOR SOUTH SUBURBIA

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended June 30, 2019 with Comparative Amounts for the Year Ended June 30, 2018

	General and Admin. Expenses	Fundraising	Totals		Net Repeats & Special Events
			2019	2018	
Payroll:					
Salaries	\$ 304,661	\$ 337,879	\$ 1,866,203	\$ 1,715,831	\$ 297,739
Employee health insurance	21,942	34,849	133,413	116,685	14,115
Payroll taxes	21,399	25,275	137,771	124,436	22,671
Workers' compensation insurance	724	2,432	25,187	24,806	3,476
State unemployment insurance	-	12,287	13,219	5,449	-
Retirement plan contribution	2,672	2,037	8,021	10,191	1,063
Total payroll	<u>351,398</u>	<u>414,759</u>	<u>2,183,814</u>	<u>1,997,398</u>	<u>339,064</u>
Advertising	240	430	1,635	1,845	7,211
Bank/investment service charges	2,656	316	3,571	2,030	31,182
Client assistance - direct	-	-	23,425	16,200	-
Client travel - direct	-	-	25,616	8,342	-
Community education	22	45	5,768	3,866	2,568
Contractual services	7,676	10,085	53,123	59,390	84,140
Depreciation	23,622	16,672	149,418	134,840	-
Dues and subscriptions	264	1,022	6,146	4,372	284
Food	-	-	44,861	46,216	-
Housekeeping supplies	-	-	16,321	14,598	1,776
Insurance	4,346	3,028	28,864	34,628	1,652
Interest and investment expense	662	-	9,489	9,834	140
Maintenance and repairs	2,347	1,441	39,367	38,287	2,783
Meetings, conferences, seminars	5,365	1,969	22,728	26,261	1,750
Miscellaneous	-	-	-	1,147	-
Occupancy	1,190	-	115,711	110,409	124,431
Office supplies	1,492	2,592	13,686	16,764	2,161
Postage	3,414	4,062	8,845	10,972	515
Printing	955	9,499	11,824	22,089	5,848
Professional Services	66,834	1,687	77,221	17,227	2,515
Program supplies	194	3,046	29,324	24,184	33,183
Real estate taxes	-	-	4,195	5,596	35,770
Refuse, exterminating	868	561	9,770	8,654	6,830
Small equipment purchases	3,367	12,875	27,346	24,678	-
Staff travel	991	57	13,170	10,738	21
Telephone	4,461	2,918	23,260	14,727	6,429
Utilities	5,380	3,518	48,302	53,560	15,027
Vehicle maintenance	89	-	2,800	3,658	-
Volunteer / donor recognition	259	903	4,725	2,362	2,314
Totals - 2019	<u>\$ 488,092</u>	<u>\$ 491,485</u>	<u>\$ 3,004,325</u>		<u>\$ 707,594</u>
Totals - 2018	<u>\$ 396,591</u>	<u>\$ 410,088</u>		<u>\$ 2,724,872</u>	

CRISIS CENTER FOR SOUTH SUBURBIA

STATEMENT OF CASH FLOWS

Year Ended June 30, 2019 with Comparative Amounts for the Year Ended June 30, 2018

	<u>2019</u>	<u>2018</u>
Cash flows from operating activities:		
Change in net assets	\$ (42,891)	\$ 119,524
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	149,418	134,840
Unrealized gain on investments	(2,429)	(1,480)
Realized gain on investments	(248)	(28)
Gain on sale of fixed assets	(1,500)	-
Changes in current assets and liabilities:		
Grants receivable	59,899	243,474
Other receivables	(10,269)	14,502
Inventory - resale shops	34,739	(1,816)
Prepaid expenses	(10,256)	41,590
Deposits	(1,100)	(1,300)
Accounts payable	4,668	6,841
Accrued expenses	(12,497)	17,379
Deferred revenue - grants	(5,558)	805
Deferred revenue - special events	(24,910)	14,720
Deferred rent	5,322	25,252
Net cash provided by operating activities	<u>142,388</u>	<u>614,303</u>
Cash flows from investing activities:		
Purchases of certificates of deposit	(1,299)	(1,499)
Purchase of investments	(27,149)	(55,256)
Proceeds from sale of investments	25,717	52,558
Purchases of fixed assets	(25,218)	(182,403)
Proceeds from sale of fixed assets	1,500	-
Net cash used in investing activities	<u>(26,449)</u>	<u>(186,600)</u>
Cash flows from financing activities:		
Repayment of mortgages payable	(13,468)	(12,934)
Net cash used in financing activities	<u>(13,468)</u>	<u>(12,934)</u>
Net increase in cash and cash equivalents	102,471	414,769
Cash and cash equivalents at beginning of year	<u>1,025,520</u>	<u>610,751</u>
Cash and cash equivalents at end of year	<u>\$ 1,127,991</u>	<u>\$ 1,025,520</u>
Supplemental cash flow information:		
Interest paid	<u>\$ 8,387</u>	<u>\$ 8,919</u>
Income taxes paid	<u>\$ -</u>	<u>\$ -</u>

CRISIS CENTER FOR SOUTH SUBURBIA

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Nature of Activities

CRISIS CENTER FOR SOUTH SUBURBIA (the "Organization") is a voluntary welfare service organization which provides temporary shelter for victims of domestic violence. Additionally, the Organization provides comprehensive social services to all victims of domestic violence. Services are provided in the south suburbs of Chicago, Illinois so the Organization's financial condition is impacted by the economic and political status of this area and the State of Illinois. 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 35 bed facility.
- **Community Counseling:** The Counseling Program provides both individual and group counseling services, free of charge to individuals and families victimized by domestic violence.
- **Court Advocacy:** Legal advocacy services to victims of domestic violence or dating violence are offered in the Markham and Bridgeview courthouses. Court advocates also provide legal advocacy services for residential clients of the Organization.
- **Medical Advocacy:** This program works with hospitals providing domestic violence services and trains hospital staff on domestic violence in a medical setting. In addition, the program will train local firefighters, emergency medical technicians, and medical students on the dynamics of domestic violence and how to deal with domestic violence issues when responding to emergency calls.
- **Volunteer Services:** The Organization offers temporary and permanent volunteer opportunities. Volunteers provide the following services: answer crisis hotline calls; childcare; court and hospital advocacy support; clerical, 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.
- **Transitional Housing:** The Transitional Housing Program bridges the gap between emergency shelter and permanent housing for victims of domestic violence. This provides the opportunity for clients to learn and practice the skills needed to escape from violence and move towards safety and independence.

CRISIS CENTER FOR SOUTH SUBURBIA

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

- **Community Education Services:** The Organization provides presentations to community and corporate groups, which focus on the complex issues of domestic violence. They are offered at no charge.

B. 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.

C. Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Update (ASU) No. 2016-14. 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.

D. 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.

E. 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.

F. Grants and Other Receivables

Grants and other receivables arise in the normal course of business. 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.

Management determined that an allowance for doubtful accounts was not necessary at June 30, 2019.

CRISIS CENTER FOR SOUTH SUBURBIA

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

G. Inventory

The Organization maintains two resale shops, which sell donated clothing and other items. Inventory consists of these items and is valued at estimated realizable sale value.

H. Fixed Assets

Fixed assets are recorded at cost if purchased, or fair value if contributed, using a capitalization threshold of \$1,000. 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. Depreciation expense was \$149,418 in the year ended June 30, 2019.

I. Contributions

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.

J. 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 when earned.

K. 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.

CRISIS CENTER FOR SOUTH SUBURBIA

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

L. 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).

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 2015, 2016 and 2017 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, 2019. 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, 2019.

M. 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.

N. Comparative Data

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2018, which includes the detail and from which the summarized information was derived.

NOTE 2. 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. The Organization had \$405,463 in uninsured cash balances at June 30, 2019.

CRISIS CENTER FOR SOUTH SUBURBIA

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

NOTE 3. 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, 2019:

Board-designated endowment net assets, beginning of year	\$	88,974
Interest, dividend and capital gain income		2,310
Investment fees		(879)
Realized gain		248
Unrealized gain		2,429
Value of donated shares		-
Board-designated endowment net assets, end of year	\$	<u>93,082</u>

CRISIS CENTER FOR SOUTH SUBURBIA

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

NOTE 3. 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 have been no changes in the methodologies used since June 30, 2018.

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, 2019:

	Market Value	Cost	Unrealized Gain
Fixed income securities	\$ 55,640	\$ 54,519	\$ 1,121
Equity securities	37,442	35,207	2,235
	<u>\$ 93,082</u>	<u>\$ 89,726</u>	<u>\$ 3,356</u>

CRISIS CENTER FOR SOUTH SUBURBIA

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

NOTE 4. 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 fixed assets for building and improvements (\$450,247 net of accumulated depreciation) on this property as of June 30, 2019.

NOTE 5. MORTGAGE 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 is 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 \$266,704 at June 30, 2019. The outstanding balance of the mortgage was \$199,407 at June 30, 2019.

Future maturities of the mortgage payable in the years ending June 30th are as follows, assuming an interest rate of 4.00% throughout the life of the mortgage:

2020	\$	14,040
2021		14,612
2022		15,208
2023		15,827
2024		16,472
Thereafter		<u>123,248</u>
Total	\$	<u>199,407</u>

NOTE 6. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions at June 30, 2019 of \$20,040 consisted of contributions received in the year ended June 30, 2019 that were restricted by the donors for use in the fiscal year ending June 30, 2020.

CRISIS CENTER FOR SOUTH SUBURBIA

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

NOTE 7. CONTRIBUTED SERVICES

The Organization recognized \$20,760 of revenue for in-kind services provided under the Organization's community counseling program.

In addition to these services, volunteers contributed 6,885 hours of program services to the Organization, and 39,595 hours of administrative and fundraising services to the Organization in the year ended June 30, 2019. 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.

NOTE 8. LEASE COMMITMENTS

The Organization leases the Worth resale shop facility under an operating lease, which expires in March 2023. Monthly rent under the lease ranges from \$3,000 to \$6,788 plus increases in real estate taxes.

The Organization leases its Orland Park resale shop facility under an operating lease, which expires in May 2021. The lease includes one option to extend the lease for an additional five years. Monthly rent under the lease ranges from \$4,334 to \$4,784 plus common area maintenance charges and real estate taxes.

The Organization leases copiers under an operating lease, which expires in August 2022. Monthly rent under this lease is \$1,157.

The Organization leases various apartments under one year leases.

Total rent expense for all leases was \$258,227 in the year ended June 30, 2019.

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 and real estate taxes for the Worth and Orland Park resale shop facilities, since those amounts are unknown.

2020	\$	145,896
2021		143,575
2022		92,874
2023		61,756
Total	\$	<u>444,101</u>

CRISIS CENTER FOR SOUTH SUBURBIA

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

NOTE 9. CONCENTRATIONS

The Organization received 20% and 17% 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, 2019, respectively. In addition, grants receivable from DHS and ICADV was 27% and 44% of total grants receivable at June 30, 2019, 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.

The Organization operates two resale shops. Net revenue at the resale shops comprised 20% of total support and revenue in the year ended June 30, 2019.

NOTE 10. 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 \$9,082 in the year ended June 30, 2019.

NOTE 11. OWNERSHIP OF FIXED ASSETS

Many of the fixed assets included in the financial statements have been acquired with government funds. The grants under which the funds were received require the return of these assets to the grantor governmental agency upon the termination of the grants or the termination of services for which the assets are used. Management considers the probability of this occurring to be remote. Therefore, these assets are included in the accompanying financial statements and no provision has been made for potential losses or possible reversions.

CRISIS CENTER FOR SOUTH SUBURBIA

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

NOTE 12. 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, 2019:

Cash and cash equivalents	\$ 1,127,991	
Certificate of deposit	128,129	
Grants receivables	235,701	
Other receivables	20,275	
Assets limited to use:		
Investments - Endowment Fund	<u>93,082</u>	
Total financial assets		\$ 1,605,178
Less amounts not available to be used within one year:		
Designated by Board for endowment fund		
for long term investing	(93,082)	
Temporarily restricted net assets		
(restricted by donors with time restrictions)	<u>(20,040)</u>	
Financial assets not available to be used within one year		<u>(113,122)</u>
Financial assets available to meet general expenditures within one year		<u>\$ 1,492,056</u>

NOTE 13. RECENT ACCOUNTING PRONOUNCEMENTS

New standards have been issued by the Financial Accounting Standards Board (FASB) that will require significant changes in the method and timing of recognition of certain contract revenue and related incremental expenses, and in the accounting for operating leases. The revenue standard will be adopted by the Organization beginning in the year ending June 30, 2020 and the lease standard will be adopted by the Organization beginning in the year ending June 30, 2022. Upon adoption, both standards could entail certain retrospective adjustments. The effects of these changes on the Organization's financial statements have not yet been determined.

CRISIS CENTER FOR SOUTH SUBURBIA

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

NOTE 14. SUBSEQUENT EVENTS

The Organization has evaluated events subsequent to June 30, 2019 for possible adjustment or disclosure to the accompanying financial statements. This evaluation was done through the date of the Independent Auditor's Report, which is the date the financial statements were available to be issued.

The Organization entered into a three year building lease on September 1, 2019 with monthly lease payments ranging from \$1,399 to \$4,070. In addition, the Organization also pays for its proportionate share of the building's operating costs and real estate taxes. The Organization is using this building as a donation collection center for its re-sale shops and for administrative offices.

SUPPLEMENTAL INFORMATION

CRISIS CENTER FOR SOUTH SUBURBIA

**SCHEDULE OF SUPPORT AND REVENUE AND EXPENSES -
ILLINOIS COALITION AGAINST DOMESTIC VIOLENCE (ICADV)**

Year Ended June 30, 2019

	VOCA
	Domestic
	Violence
	Services:
	216001
	<u>(16,575)</u>
Support and revenue:	
ICADV grants	\$ 403,147
Matching funds	<u>100,787</u>
Total support and revenue	503,934
Expenses:	
Personnel	495,886
Other	<u>8,048</u>
Total expenses	<u>503,934</u>
Excess of support and revenue over expenses	<u>\$ -</u>

CRISIS CENTER FOR SOUTH SUBURBIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA 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	E18-06	\$ 42,789
Emergency Shelter Grants Program	14.231	E17-06	<u>18,068</u>
Total Emergency Shelter Grants Program			\$ 60,857
Community Development Block Grant	14.218	1804-042	17,170
Community Development Block Grant	14.218	1704-040	<u>3,315</u>
Total Community Development Block Grant			<u>20,485</u>
Total U.S. Department of Housing and Urban Development (HUD)			81,342
U.S. Department of Health and Human Services (HHS):			
Pass-through from Illinois Dept. of Human Services:			
		FCSXT04025 &	
Title XX Block Grant	93.667	FCSXT01494	292,922
Family Violence Prevention and Services	93.671	FCSXT01494	<u>83,110</u>
Total U.S. Department of Health and Human Services (HHS)			376,032
Department of Homeland Security (DHS):			
Emergency Food and Shelter Program	97.024	2374-00 020	10,453
Emergency Food and Shelter Program	97.024	2580-00 023	<u>5,323</u>
Total Emergency Food and Shelter Program			15,776
Total Department of Homeland Security (DHS)			<u>15,776</u>

CRISIS CENTER FOR SOUTH SUBURBIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Grantor's/Contract Number	Disbursements/ Expenditures
U.S. Department of Justice (DOJ):			
Direct Award:			
OVW Expanded Transitional Housing Services for Chicago Southland	16.736	2016-WH-AX-0024	123,364
Pass-through from Illinois Coalition Against Domestic Violence:			
VOCA - Domestic Violence	(M) 16.575	216001	403,147
Pass-through from Illinois Criminal Justice Information Authority:			
VOCA - Transitional Housing	(M) 16.575	217179	<u>110,268</u>
			<u>513,415</u>
Total U.S. Department of Justice (DOJ)			636,779
U.S. Department of Agriculture:			
Passed through Illinois State Board of Education:			
Child and Adult Care Food Program	10.558	07-016-083P-00	<u>30,507</u>
Total U.S. Department of Agriculture			<u>30,507</u>
Total federal expenditures			<u>\$ 1,140,436</u>

(M) Major Programs

CRISIS CENTER FOR SOUTH SUBURBIA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2019

NOTE 1. BASIS OF PRESENTATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **CRISIS CENTER FOR SOUTH SUBURBIA** and is presented on the accrual basis of accounting. The information presented in this schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. Pass-through entity identifying numbers are presented when available.

NOTE 2. NON-CASH ASSISTANCE

None of the federal awards were expended in the form of non-cash assistance in the year ended June 30, 2019.

NOTE 3. LOANS AND LOAN GUARANTEES

There were no loans or loan guarantees made with any federal award money received in the year ended June 30, 2019.

NOTE 4. INSURANCE IN EFFECT

There was no federal insurance in effect in the year ended June 30, 2019.

NOTE 5. SUBRECIPIENTS

No amounts of the federal awards were provided to subrecipients in the year ended June 30, 2019.

NOTE 6. DE MINIMIS COST RATE

The Organization has elected the 10% de minimis cost rate for indirect costs.

**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
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** (the "Organization"), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 7, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization'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 Organization'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 Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



O'NEILL & GASPARDO, LLC
Mokena, Illinois
November 7, 2019

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

To the Board of Directors of
CRISIS CENTER FOR SOUTH SUBURBIA

Report on Compliance for Each Major Federal Program

We have audited **CRISIS CENTER FOR SOUTH SUBURBIA'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, 2019. The Organization's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2019.

Report on Internal Control Over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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



O'NEILL & GASPARDO, LLC
Mokena, Illinois
November 7, 2019

CRISIS CENTER FOR SOUTH SUBURBIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

June 30, 2019

A. Summary of Auditor's Results:

1. The auditor's report expresses an unmodified opinion on the financial statements of **CRISIS CENTER FOR SOUTH SUBURBIA** (the "Organization").
2. No material weaknesses or significant deficiencies in internal controls were disclosed during the financial statement audit of the Organization.
3. No instances of noncompliance material to the financial statements of the Organization, which would be required to be reported in accordance with *Government Auditing Standards* were disclosed during the audit.
4. No material weaknesses or significant deficiencies related to internal controls over major programs were identified during the audit of the Organization.
5. The auditor's report on compliance for the major federal award program for the Organization expresses an unmodified opinion on the major federal award program.
6. There were no audit findings that are required to be reported in accordance with 2 CFR 200.516(a) in this schedule.
7. The program tested as major program:

Crime Victim Assistance	16.575
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8. The threshold for distinguishing Types A and B programs was \$750,000.
9. The Organization was determined to not be a low-risk auditee.

B. Findings – Financial Statement Audit:

None noted

C. Findings – Major Federal Award Programs Audit:

None noted

CRISIS CENTER FOR SOUTH SUBURBIA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

June 30, 2019

There were no findings reported for the year ended June 30, 2018.