

**CRISIS CENTER FOR SOUTH SUBURBIA**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION  
(Including Reports Required by  
OMB's Uniform Guidance)**

**For the Year Ended  
June 30, 2024**

# CRISIS CENTER FOR SOUTH SUBURBIA

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# Desmond & Ahern, Ltd.

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

## **Independent Auditor's Report**

To the Board of Directors of  
Crisis Center for South Suburbia  
Tinley Park, IL

### ***Opinion***

We have audited the accompanying financial statements of Crisis Center for South Suburbia (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Crisis Center for South Suburbia as of June 30, 2024, 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 opinions.

### ***Responsibilities of Management 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.

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 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 Responsibility for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the 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 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 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, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. 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 February 4, 2025, on our consideration of 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 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 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 Crisis Center for South Suburbia's internal control over financial reporting and compliance.



February 4, 2025  
Chicago, IL

**CRISIS CENTER FOR SOUTH SUBURBIA**  
**STATEMENT OF FINANCIAL POSITION**  
**As of June 30, 2024**

**Assets**

Current Assets	
Cash and cash equivalents	\$ 2,825,968
Investments	375,656
Accounts receivable	15,444
Government grants receivable	947,095
Prepaid expenses	15,476
Total current assets	<u>4,179,639</u>
Property and equipment	
Land	68,250
Building and improvements	2,543,863
Furniture and equipment	423,689
Vehicles	71,522
Less: accumulated depreciation	<u>(2,546,242)</u>
Net property and equipment	<u>561,082</u>
Other assets	
Operating lease- right of use assets	779,816
Security deposits	63,133
Total other assets	<u>842,949</u>
<b>Total Assets</b>	<b><u>\$ 5,583,670</u></b>

**Liabilities and Net Assets**

Current Liabilities	
Note payable, current portion	\$ 17,206
Accounts payable and accrued expenses	60,539
Accrued payroll and related costs	382,835
Deferred revenue	43,216
Operating lease liability, current	433,746
Total current liabilities	<u>937,542</u>
Note payable, net of current portion	106,802
Operating lease liability, net of current	406,156
Total liabilities	<u>1,450,500</u>
Net Assets Without Donor Restrictions	
Undesignated	3,757,514
Board designated	375,656
Total net assets	<u>4,133,170</u>
<b>Total Liabilities and Net Assets</b>	<b><u>\$ 5,583,670</u></b>

See independent auditor's report and notes to financial statements.

**CRISIS CENTER FOR SOUTH SUBURBIA  
STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2024**

**Public Support and Revenue**

Government grants and contracts	\$ 3,867,248
Contributions	748,010
Neat repeats resale shop sales	1,730,243
Special events, net of direct expenses of \$102,326	387,191
Fees- choices program	36,285
Rental income	6,755
Investment income, net	38,790
Employee retention credit	761,603
Miscellaneous	45,168
Total Public Support and Revenue	7,621,293

**Expenses**

Program services	4,589,066
Management and general	824,260
Fundraising	614,351
Total Expenses Before Resale Store Expenses	6,027,677

**Resale Stores**

Neat repeats Worth	456,923
Neat repeats Orland	500,021
Total Expenses	6,984,621

<b>Change in net assets without donor restrictions</b>	636,672
<b>Net assets without donor restrictions, beginning of year</b>	3,496,498
<b>Net assets without donor restrictions, end of year</b>	\$ 4,133,170

See independent auditor's report and notes to financial statements.

**CRISIS CENTER FOR SOUTH SUBURBIA  
STATEMENT OF FUNCTIONAL EXPENSES  
For the Year Ended June 30, 2024**

	Program Services	Management and General	Fundraising	Total Before Resale Expenses	Resale Stores		Total Expenses
					Neat Repeats Worth	Neat Repeats Orland	
Salaries and benefits							
Salaries and wages	\$ 2,759,773	\$ 415,185	\$ 391,252	\$ 3,566,210	\$ 240,716	\$ 261,735	\$ 4,068,661
Payroll taxes	219,557	31,771	48,737	300,065	18,741	20,310	339,116
Employee benefits	261,308	82,281	33,994	377,583	18,913	25,725	422,221
	<u>3,240,638</u>	<u>529,237</u>	<u>473,983</u>	<u>4,243,858</u>	<u>278,370</u>	<u>307,770</u>	<u>4,829,998</u>
Professional Services							
Contractual services	81,152	140,105	25,416	246,673	6,947	9,331	262,951
Legal and professional services	12,096	2,972	1,517	16,585	1,130	1,130	18,845
Bank service charges	1,204	5,942	9,431	16,577	21,372	26,816	64,765
Interest	5,408	-	-	5,408	-	-	5,408
Insurance	44,707	8,167	5,450	58,324	3,930	3,920	66,174
Office Expense							
Supplies	22,377	7,894	18,926	49,197	3,372	4,351	56,920
Printing and postage	5,187	2,424	17,669	25,280	122	134	25,536
Advertising and outreach	6,559	1,235	701	8,495	2,006	1,727	12,228
Buiding and Grounds							
Occupancy	258,274	39,343	42,550	340,167	114,669	129,834	584,670
Facility and equipment							
Maintenance and repairs	23,918	5,045	616	29,579	13,581	1,603	44,763
Equipment	31,998	29,025	9,404	70,427	5,026	1,163	76,616
Depreciation	49,088	23,266	-	72,354	2,686	9,355	84,395
Direct client support							
Direct client support	752,456	-	-	752,456	10	-	752,466
Other							
Staff Training and Travel	42,819	13,419	4,205	60,443	2,777	1,639	64,859
Miscellaneous	11,185	11,242	4,483	26,910	925	1,248	29,083
Bad debt	-	4,944	-	4,944	-	-	4,944
<b>Total Expenses</b>	<u>\$ 4,589,066</u>	<u>\$ 824,260</u>	<u>\$ 614,351</u>	<u>\$ 6,027,677</u>	<u>\$ 456,923</u>	<u>\$ 500,021</u>	<u>\$ 6,984,621</u>

See independent auditor's report and notes to financial statements.



**CRISIS CENTER FOR SOUTH SUBURBIA**  
**STATEMENT OF CASH FLOWS**  
**For the Year Ended June 30, 2024**

**Cash Flows from Operating Activities**

Change in net assets	\$ 636,672
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation and amortization	84,395
Amortization of right-of-use assets	261,464
Noncash lease expense	22,221
Net unrealized and realized (gain) on investments	(28,268)
Net bad debt expense	4,944
Decrease (increase) in operating assets	
Accounts and grant receivables	210,369
Prepaid expenses	3,883
Security deposit	(31,108)
Increase (decrease) in operating liabilities	
Accounts payable and accrued expenses	32,342
Accrued payroll and related costs	94,963
Refundable advances	(200)
Deferred revenue	30,668
Operating lease liability	(244,039)
Cash provided by operating activities	<u>1,078,306</u>

**Cash Flows from Investing Activities**

Acquisition of property and equipment	(23,909)
Purchases of investments	(80,971)
Sales of investments	73,814
Cash used in investing activities	<u>(31,066)</u>

**Cash Flows from Financing Activities**

Repayment on notes payable	(16,445)
Cash used in financing activities	<u>(16,445)</u>

<b>Increase in cash and cash equivalents</b>	1,030,795
<b>Cash and cash equivalents, beginning of year</b>	<u>1,795,173</u>
<b>Cash and cash equivalents, end of year</b>	<u>\$ 2,825,968</u>

**Supplemental disclosure of cash flow information:**

Cash paid for interest	<u>\$ 5,408</u>
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**Supplemental disclosure of noncash information:**

Lease liabilities resulting from obtaining right-of-use operating lease assets	<u>\$ 654,491</u>
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See independent auditor's report and notes to financial statements.

**CRISIS CENTER FOR SOUTH SUBURBIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2024**

**Note 1 – Nature of Operations and Summary of Significant Accounting Policies**

Crisis Center for South Suburbia (the "Organization") is a 501(c)(3) 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  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2024**

**Note 1 – Nature of Operations and Summary of Significant Accounting Policies (cont.)**

*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

*Lifeline:* This program provides on-site healthcare resources to reduce emergency room visits for clients, provides psychiatrist or psychiatric consultations to staff, and addresses substance abuse issues.

*Health Services:* This program provides on-site healthcare resources to reduce emergency room visits for clients, provides psychiatrist or psychiatric consultations to staff, and addresses substance abuse issues.

**Basis of Accounting**

The accounts and financial statements are maintained on the accrual basis of accounting and accordingly, reflect all significant accounts receivable, payable, and other liabilities in conformity with accounting principles generally accepted in the U.S. and applicable to non-profit organizations.

**Basis of Presentation**

The Organization reports information regarding its financial position and activities based on the existence or absence of donor-imposed restrictions, as required by Generally Accepted Accounting Principles (“GAAP”). Accordingly, net assets and changes therein are classified and reported as follows:

**Without Donor Restrictions** – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. Items that affect this net asset category principally consist of gifts without restrictions, including those designated by the Board, fees for service and related expenses associated with the core activities of the Organization.

**With Donor Restrictions** – Net assets subject to donor-imposed restrictions that will be met either by actions of the Organization or the passage of time. Items that affect this net asset category are gifts for which donor-imposed restrictions have not been met, endowment gifts, pledges, and investment returns on endowment funds. Expirations of restrictions on net assets with donor restrictions, including reclassification of restricted gifts and grants for buildings and equipment

**CRISIS CENTER FOR SOUTH SUBURBIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2024**

**Note 1 – Nature of Operations and Summary of Significant Accounting Policies (cont.)**

when the associated long-lived asset is placed in service, are reported as net assets released from restrictions. As of June 30, 2024 there were no net assets with donor restrictions.

Income Tax Status

Crisis Center for South Suburbia maintains an exemption from federal income taxes with the Internal Revenue Service pursuant to the provisions of Internal Revenue Code Section 501(c)(3). The Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A)(vi) and has been classified as an organization that is not a private foundation under Section 509(a)(1). The tax-exempt purpose of the Organization and the nature in which it operates is described above. The Organization continues to operate in compliance with its tax-exempt purpose.

The Organization's annual information and income tax returns filed with the federal and state governments are subject to examination by the IRS, generally for three years after they have been filed.

The Organization has adopted the requirements for accounting for uncertain tax positions and management has determined that the Organization was not required to record a liability related to uncertain tax positions as of June 30, 2024. The Organization is not required to file a form 990T for net income derived from their resale shops.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of the revenues, expenses, gains, losses and other changes in net assets during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents consist primarily of bank deposits in federally insured accounts. At times, the balances may be in excess of the Federal Deposit Insurance Corporation (FDIC) insurance limit. For purposes of the Statement of Cash Flows, the Organization considers all highly liquid debt instruments, if any, purchased with an original maturity of three months or less to be cash equivalents. No cash was paid for taxes for the years ending June 30, 2024.

Investments

The Organization carries its investments in marketable equity securities with readily determinable fair values and investments in debt securities at their fair values in the Statement of Financial Position. Dividends, interest, realized and unrealized gains and losses are included in the change in net assets in the Statement of Activities.

Grants and Accounts Receivables

Grants and accounts 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

**CRISIS CENTER FOR SOUTH SUBURBIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2024**

**Note 1 – Nature of Operations and Summary of Significant Accounting Policies (cont.)**

Grants and Accounts Receivables (cont.)

grants 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, 2024.

Amounts due from governmental agencies are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met. Conditional promises to give – that is, those with a measurable performance or other barrier and a right of return – are not recognized until the conditions on which they depend have been met and recorded as services performed on the statement of financial position.

Management has reviewed all outstanding receivables based on historical loss information of its relationship with their clients and has determined expected credit losses for trade receivables including resale store sales and program service fees held at June 30, 2024. The composition of the receivables at that date is consistent with that used in developing the historical credit-loss percentages (i.e., the similar risk characteristics of its clients and payment term practices have not changed significantly over time). However, management has determined that the current and reasonable and supportable forecasted economic conditions have improved as compared with the economic conditions included in the historical information and does not believe an allowance for credit losses deemed necessary. Accounts receivable are written off only after all collection attempts have failed and are based on individual credit evaluation and the specific circumstances of the client.

Property and Equipment

Property and equipment are stated at cost. Acquisitions of property and equipment in excess of \$5,000 and those significant maintenance items which substantially increase the useful lives of existing assets are capitalized. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets, which are:

Furniture and equipment	5 - 7 years
Building and improvements	5 - 40 years
Vehicles	5 years

Support and Revenue

The Organization recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give – that is, those with a measurable performance or other barrier and a right of return, are not recognized until the conditions on which they depend have been met. The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from

**CRISIS CENTER FOR SOUTH SUBURBIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2024**

**Note 1 – Nature of Operations and Summary of Significant Accounting Policies (cont.)**

Support and Revenue (cont.)

restrictions. It is the Organization's policy to immediately liquidate donations of common stock.

The Organization reports gifts of land, buildings, and equipment as without donor restriction support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations regarding how long those long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service. During the year ending June 30, 2024, there was no donated gifts of land, buildings, or equipment.

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.

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 Organization record a contract liability for any payment they receive prior to completion of performance obligations on the statement of financial position. There were \$15,444 of contract assets as of June 30, 2024 and no contract liabilities from these revenue streams as of June 30, 2024.

Contributed Services and In-Kind Donations

Contributed services are required to be recognized if the services received (a) create or enhance non-financial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. For the year ending June 30, 2024, the Organization did not receive donated services meeting the above criteria

The Organization also records, when received, amounts in the financial statements for in-kind contributions which are recorded at their fair values at the date of receipt. The Organization receives unrestricted non-financial donations of goods for sale in their Thrift Shops. The Organization does

**CRISIS CENTER FOR SOUTH SUBURBIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2024**

**Note 1 – Nature of Operations and Summary of Significant Accounting Policies (cont.)**

Contributed Services and In-Kind Donations (cont.)

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.

Leases

The Organization determines if an arrangement is a lease at inception. Operating leases are included in right-of-use (“ROU”) assets – operating leases and operating lease liability in the statement of financial positions. ROU assets represent the Organization’s right to use an underlying asset for the lease term and lease liabilities represent the Organization’s obligation to make lease payments arising from the lease. ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. Lease terms may include options to extend or terminate the lease when it is reasonably certain that the Organization will exercise that option.

Lease expense for operating lease payments are recognized on a straight-line basis over the lease term. The Organization has elected to recognize payments for short-term leases with a lease term of 12 months or less as an expense as incurred and these leases are not included as lease liabilities or right of use assets on the statement of financial position. The Organization also used the practical expedient to not separately allocate lease and non-lease components.

When individual lease contracts do not provide information about the discount rate implicit in the lease, the Organization has elected to use a risk-free discount rate determined using a period comparable with that of the lease term for computing the present value of lease liabilities. The lease liability includes free rent and future lease incentives from the landlord. The value of a lease is reflected in the valuation if it is reasonably certain management will exercise an option to extend or terminate a lease.

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.

Subsequent Events

Accounting principles generally accepted in the United States of America establish general standards of accounting for, and disclosure of, events that occur after the balance sheet date but before financial statements are issued or are available to be issued. The Organization has evaluated subsequent events through February 4, 2025, which is the date the statements were available to be issued. No subsequent events have been identified that are required to be disclosed as of that date.

**CRISIS CENTER FOR SOUTH SUBURBIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2024**

**Note 1 – Nature of Operations and Summary of Significant Accounting Policies (cont.)**

Adoption of New Accounting Standard

On July 1, 2023, the Organization adopted FASB Accounting Standards Update 2016-13 *Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, which replaced the incurred loss methodology with an expected loss methodology that is referred to as the current expected credit loss (CECL) methodology. The measurement of expected credit losses under the CECL methodology is applicable to financial assets measured at amortized cost, including accounts receivable. There was no material impact on the Organization’s results of operations or financial condition upon adoption of the new standard.

**Note 2 – Financial Assets and Liquidity Resources**

The Organization provides program services from which it receives government, individual, corporation and foundation donations; and considers contributions with donor restrictions for programs which are ongoing, major, and central to its annual operations to be available to meet cash needs for general operating purposes. The organization manages its liquidity and reserves following three guiding principles: 1) operating within a prudent range of financial soundness and stability; 2) maintaining adequate liquid assets to fund near-term operating needs; and 3) maintaining sufficient reserves to provide reasonable assurance that programming is continued, and obligations will be adequately discharged in the future. The level of liquidity and reserves was managed within the policy requirements during the year ended June 30, 2024.

As of June 30, 2024, financial assets and liquidity resources available within one year for general expenditure, such as operating expenses, were as follows:

Financial assets, at year-end:	
Cash and cash equivalents	\$ 2,825,968
Investments	\$ 375,656
Accounts receivable	15,444
Government grants receivable	947,095
Total financial assets, at year-end	<u>4,164,163</u>
Less amounts not available to be used within one year:	
Restricted for board designation	<u>(375,656)</u>
Financial assets available to meet cash need for general expenditures within one year	<u>\$ 3,788,507</u>



**CRISIS CENTER FOR SOUTH SUBURBIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2024**

**Note 3 – Investments- Board Designated Endowment**

The Board of Directors designated \$75,000 of unrestricted cash and 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.

Investments consist of the following at June 30, 2024:

Money market funds	\$ 7,744
Equity funds	150,333
Bond funds	217,579
	<u>\$ 375,656</u>

A summary of investment income for the year ended June 30, 2024 follows:

Interest and dividends	\$ 12,733
Realized and unrealized gain on investments	28,268
Investment fees	(2,211)
Net investment income	<u>\$ 38,790</u>

**Note 4 – Fair Value Measurements**

Generally Accepted Accounting Principles define fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at a measurement date. In determining fair value, the Organization uses various valuation methods including the market, income, and cost approaches. The assumptions used in the application of these

**CRISIS CENTER FOR SOUTH SUBURBIA  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2024**

**Note 4 – Fair Value Measurements (cont.)**

valuation methods are developed from the perspective of market participants pricing the asset or liability. Inputs used in the valuation methods can be readily observable, market corroborated, or generally unobservable inputs. Whenever possible, the Organization attempts to utilize valuation methods that maximize the use of observable inputs and minimizes the use of unobservable inputs.

Based on the inputs used in the valuation methods, the Organization is required to provide the following information according to the fair value hierarchy. The fair value ranks the quality and reliability of the information used to determine fair values. Assets and liabilities measured, reported and/or disclosed at fair value are classified and disclosed in one of the following categories;

Level 1 – Quoted market prices in active markets for identical assets or liabilities

Level 2 – Observable market-based inputs or unobservable inputs that are corroborated by market data

Level 3 – Unobservable inputs that are not corroborated by market data.

The following is a description of the valuation methodologies used for the Organization’s financial instruments measured at fair value. There have been no changes in the methodologies used at June 30, 2024.

*Money Market Funds:* Money market funds are valued at the net asset value (NAV) provided by the fund, which is typically \$1 per share. They are actively traded and have readily determinable fair values based on daily observable market inputs. Money market funds held by the Organization are open-end funds that transact at NAV and are registered with the Securities and Exchange Commission.

*Bond and Equity Mutual Funds:* Valued at the daily closing price as reported by the fund. Mutual funds held by the Organization are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Organization are deemed to be actively traded, ensuring the availability of observable market data for valuation purposes.

**Assets and Liabilities Measured on a Recurring Basis**

	Fair Value Measurements at June 30, 2024		
	Level 1	Level 2	Level 3
Money market funds	\$ 7,744	\$ -	\$ -
Equity funds	150,333	-	-
Bond funds	217,579		
Total Investments	<u>\$ 375,656</u>	<u>\$ -</u>	<u>\$ -</u>

**CRISIS CENTER FOR SOUTH SUBURBIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2024**

**Note 5 – 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 \$1,870,631 of property and equipment for building and improvements (\$339,019 net of accumulated depreciation) on this property as of June 30, 2024.

**Note 6 – 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 land and building and improvements was \$523,295 at June 30, 2024. The outstanding balance of the mortgage was \$124,008 at June 30, 2024.

Future maturities of the note payable subsequent to June 30, 2024 are as follows, assuming an interest rate of 4.00% throughout the life of the mortgage payable:

2025	\$	17,206
2026		17,907
2027		18,634
2028		19,396
2029		20,186
Thereafter		30,679
Total	\$	<u>124,008</u>

**Note 7 – 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 \$50,946 in the year ended June 30, 2024.

**Note 8 – Operating Lease and Commitments**

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.

**CRISIS CENTER FOR SOUTH SUBURBIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2024**

**Note 8 – Operating Lease and Commitments (cont.)**

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 also 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 \$342,230 in the year ended June 30, 2024.

Future minimum rental payments required in the years ending June 30 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.

Summary of lease-related assets and liabilities at June 30, 2024 are as follows:

Operating lease right-of-use assets	\$ 1,084,880
Accumulated amortization	<u>(305,064)</u>
Net operating right of use assets	<u><u>\$ 779,816</u></u>
Current operating lease liabilities	\$ 433,746
Noncurrent operating lease liabilities	<u>406,156</u>
Total operating lease liabilities	<u><u>\$ 839,902</u></u>

The components of lease costs as of June 30, 2024 are as follows:

Operating lease cost	\$ 259,512
Short-term lease cost	14,781
Variable lease costs	<u>67,937</u>
Total lease cost	<u><u>\$ 342,230</u></u>

Lease term remaining and discount rate:

Weighted-average remaining lease term (years)	
Operating leases	2.1
Weighted-average discount rate	
Operating leases	4.21%

**CRISIS CENTER FOR SOUTH SUBURBIA  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2024**

**Note 8 – Operating Lease and Commitments (cont.)**

The maturity of operating lease liabilities are as follows:

2025	\$	458,736
2026		338,400
2027		47,710
2028		29,111
Total future undiscounted lease payments		<u>873,957</u>
Less: interest		<u>(34,055)</u>
Present value of lease liabilities	\$	<u>839,902</u>

**Note 9 – Employee Retention Tax Credit (ERTC)**

On February 2, 2023 the Organization engaged a consultant 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 the consultant of \$20,206 each on May 26 and July 19, 2023, and informed the consultant that they were withholding future payments until the credit was 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. During 2024, the Organization has received \$761,603 from the IRS pursuant to these filings. A final payment of \$64,564 was also paid to the consultant.

**REPORTS REQUIRED BY  
OMB'S UNIFORM GUIDANCE**

**CRISIS CENTER FOR SOUTH SUBURBIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended June 30, 2024**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through To Subrecipients	Total Federal Expenditures
<b>U.S. Department of Housing and Urban Development</b>				
Passed through Cook County Department of Planning and Development Emergency Solutions Grant Program	14.231	D22-07, D21-09	-	\$ 61,498
Community Development Block Grants/Entitlement Grants	14.218	2304-038, 2204-033	-	56,715
Passed through South Suburban Family Shelter Continuum of Care Program	14.267	IL4976D8T112204	-	288,137
Passed through Housing Forward Continuum of Care Program	14.267	IL1646D5T7112103, IL1646D5T112204	-	64,165
Total Continuum of Care Program			-	352,302
<b>Total U.S. Department of Housing and Urban Development</b>			-	<b>470,515</b>
<b>U.S. Department of Justice</b>				
Transitional Housing Assistance for Victims of Domestic Violence, Dating Violence, Stalking or Sexual Assault	16.736	N/A	-	162,569
Passed through Illinois Coalition Against Domestic Violence Crime Victim Assistance	16.575	220001	-	270,748
Passed through Illinois Criminal Justice Information Authority Crime Victim Assistance	16.575	219179	-	454,554
Total Crime Victim Assistance			-	725,302
<b>Total U.S. Department of Justice</b>			-	<b>887,871</b>
<b>U.S. Department of Health and Human Services</b>				
Passed through Illinois Department of Human Services Social Services Block Grant	93.667	FCSBT01494	-	42,957
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	FCSBT01494, FCSDT07621	-	162,723
<b>Total U.S. Department of Health and Human Services</b>			-	<b>205,680</b>
<b>U.S. Department of Homeland Security</b>				
Emergency Food and Shelter National Board Program	97.024	2374-00-020	-	44,068
Emergency Food and Shelter National Board Program	97.024	2580-00-023	-	9,000
<b>Total U.S. Department of Homeland Security</b>			-	<b>53,068</b>
<b>U.S. Department of the Treasury</b>				
Passed through Cook County Office of the Justice Advisory Council Coronavirus State and Local Fiscal Recovery Funds	21.027	NT514	-	230,070
<b>Total U.S. Department of the Treasury</b>			-	<b>230,070</b>
<b>Total Expenditures of Federal Awards</b>			\$ -	<b>\$ 1,847,204</b>

(1) Major Program

See independent auditor's report and notes to financial statements.

**CRISIS CENTER FOR SOUTH SUBURBIA**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2024**

**Note 1 – Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the “SEFA”) includes the Federal grant activity of Crisis Center for South Suburbia, under programs of the federal government for the year June 30, 2024. The information 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*. Because this schedule presents only a selected portion of the operations of Crisis Center for South Suburbia it is not intended to and does not present the financial position, changes in net assets or cash flows of Crisis Center for South Suburbia.

**Note 2 – Summary of Significant Accounting Policies**

Expenditures reported on the SEFA are reported on the accrual basis on 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. Negative amounts shown on the SEFA represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

The Organization has elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**Note 3 – Sub-Recipients**

The Organization did not provide any federal awards to sub-recipients during the year ended June 30, 2024.

**Note 4 – Other Matters**

Amount of insurance	None
Amount of loans	None
Amount of loan guarantees	None
Amount of non-cash assistance	None





Desmond & Ahern, Ltd.

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

**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  
Tinley Park, IL

We have audited in accordance with auditing standards 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, 2024, 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 February 4, 2025.

***Report on Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) 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.

### ***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Organization's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, 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 the Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result 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.



February 4, 2025  
Chicago, IL



# Desmond & Ahern, Ltd.

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

**Independent Auditor's Report on Compliance for Each  
Major Federal Program and Report on Internal Control  
Over Compliance Required by Uniform Guidance**

To the Board of Directors  
Crisis Center for South Suburbia  
Tinley Park, IL

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

### ***Opinion on 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, 2024. 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 types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of 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.

### ***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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding 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.

### **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.

*Desmond & Ahern, Ltd*

February 4, 2025  
Chicago, IL

**CRISIS CENTER FOR SOUTH SUBURBIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2024**

**Section I – Summary of Auditor’s Results**

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?  yes  no
- Significant deficiencies identified that are not considered to be material weaknesses?  yes  no
- Noncompliance material to financial statements noted?  yes  no

**Federal Awards**

Internal control over major programs:

- Material weakness(es) identified?  yes  no
- Significant deficiencies identified that are not considered to be weakness(es)?  yes  no

Type of auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance under 2 CFR section 200.516 (a)?  yes  no

**Certification of Major Programs**

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
16.575	Crime Victim Assistance

Dollar threshold used to distinguish between type A and type B Programs: \$750,000

Auditee qualified as low-risk auditee?  yes  No

**CRISIS CENTER FOR SOUTH SUBURBIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2024**

**Section II – Financial Statement Findings**

None

**Section III – Federal Award Findings and Questioned Costs**

None

**Section IV – Financial Statement Findings – Prior Year**

None

**Section V – Federal Award Findings and Questioned Costs – Prior Year**

None