

**Connections for Abused Women and Their Children
Financial Statements and
Independent Auditor's Report
June 30, 2023 and 2022**

Connections for Abused Women and Their Children
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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Connections for Abused Women and Their Children
Chicago, Illinois

Opinion

We have audited the accompanying financial statements of Connections for Abused Women and Their Children (a nonprofit organization), which comprise the statements of financial position as of June 30, 2023, 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 Connections for Abused Women and Their Children as of June 30, 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

The 2022 financial statements, with an original report date of May 27, 2024, have been restated as discussed in Note 13, to reduce grant and contract receivables and net assets in the amount of \$84,238 as of July 1, 2021.

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 Connections for Abused Women and Their Children and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Connections for Abused Women and Their Children's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Governmental 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 Connections for Abused Women and Their Children'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 Connections for Abused Women and Their Children'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* 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 27, 2024, on our consideration of Connections for Abused Women and Their Children'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 Connections for Abused Women and Their Children'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 Connections for Abused Women and Their Children's internal control over financial reporting and compliance.



Evolve Financial I

Lombard, Illinois

May 27, 2024

**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**

Board of Directors
Connections for Abused Women and Their Children
Chicago, Illinois

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 Connections for Abused Women and Their Children (a nonprofit organization), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities and changes in net assets, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated May 27, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Connections for Abused Women and Their Children's internal control over financial reporting (internal control) as a basis for designing 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 Connections for Abused Women and Their Children's internal control. Accordingly, we do not express an opinion on the effectiveness of Connections for Abused Women and Their Children'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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Connections for Abused Women and Their Children'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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audits, 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.

A handwritten signature in blue ink that reads "Evolve Financial I". The signature is stylized with a large, looped "E" and a prominent "I" at the end.

Evolve Financial I

Lombard, Illinois
May 27, 2024

Connections for Abused Women and Their Children
Statements of Financial Position
June 30, 2023 and 2022

ASSETS

	2023	(Restated) 2022
Current Assets:		
Cash and cash equivalents, unrestricted	\$ 1,268,933	\$ 736,729
Cash and cash equivalents, restricted	685,041	1,817,371
Grant and contract receivables - 2022 restated (Note 6)	989,034	970,831
Capital campaign pledges receivable	227,458	-
Prepaid expenses	46,756	124,723
Total Current Assets	<u>3,217,222</u>	<u>3,649,654</u>
Property and Equipment:		
Furniture and equipment	225,083	225,083
Building and building improvements	644,532	644,532
Less: Accumulated depreciation	(757,709)	(738,947)
Property and Equipment, Net	<u>111,906</u>	<u>130,668</u>
Land	<u>8,000</u>	<u>8,000</u>
Total Fixed Assets	<u>119,906</u>	<u>138,668</u>
Other Assets:		
Construction in progress (Note 8)	1,498,152	15,000
Investments, Board designated (Note 7)	1,129,502	1,267,850
Investments, restricted	30,606	26,900
Security deposit	4,716	4,715
Total Other Assets	<u>2,662,976</u>	<u>1,314,465</u>
Total Assets	<u><u>\$ 6,000,104</u></u>	<u><u>\$ 5,102,787</u></u>

LIABILITIES AND NET ASSETS

Current Liabilities:		
Accounts payable	\$ 22,602	\$ 158,889
Accrued expenses	219,282	43,753
Total Current Liabilities	<u>241,884</u>	<u>202,642</u>
Net Assets:		
Net assets without donor restrictions	4,042,573	2,055,874
Board designated (Note 9)	1,000,000	1,000,000
Net assets with donor restrictions (Note 10)	715,647	1,844,271
Total Net Assets	<u>5,758,220</u>	<u>4,900,145</u>
Total Liabilities and Net Assets	<u><u>\$ 6,000,104</u></u>	<u><u>\$ 5,102,787</u></u>

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

Connections for Abused Women and Their Children
Statements of Activities and Changes in Net Assets
For the Years Ended June 30, 2023 and 2022

	2023			2022		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue:						
Support:						
Government grants and contracts	\$ 3,207,927	\$ -	\$ 3,207,927	2,282,310	\$ -	\$ 2,282,310
Contributions	2,335,764	353,322	2,689,086	900,604	797,750	1,698,354
United way of chicago	25,002	-	25,002	24,999	-	24,999
Special events, net of direct expenses						
2023 - \$143,743 and 2022 - \$126,315	64,015	-	64,015	92,173	-	92,173
Net assets released from restrictions	1,485,652	(1,485,652)	-	69,124	(69,124)	-
Total Support	7,118,360	(1,132,330)	5,986,030	3,369,210	728,626	4,097,836
Revenue:						
Interest/dividend income	45,447	-	45,447	37,664	-	37,664
Realized/unrealized on investment	65,870	3,706	69,576	4,061	6,871	10,932
In-kind contributions	24,653	-	24,653	29,827	-	29,827
Miscellaneous revenue	18,033	-	18,033	6,215	-	6,215
Total Revenue	154,003	3,706	157,709	77,767	6,871	84,638
Total Support and Revenue	7,272,363	(1,128,624)	6,143,739	3,446,977	735,497	4,182,474
Expenses:						
Program Services:						
Greenhouse shelter	3,014,455	-	3,014,455	2,246,236	-	2,246,236
Hospital crises intervention project	247,837	-	247,837	188,796	-	188,796
Domestic violence services at haymarket	198,420	-	198,420	233,902	-	233,902
Humboldt park outreach program	369,593	-	369,593	362,416	-	362,416
Total Program Services	3,830,305	-	3,830,305	3,031,350	-	3,031,350
Supporting Services:						
Management and general	1,030,933	-	1,030,933	518,986	-	518,986
Fundraising	288,062	-	288,062	284,849	-	284,849
Capital Campaign	136,364	-	136,364	-	-	-
Total Supporting Services	1,455,359	-	1,455,359	803,835	-	803,835
Total Expenses	5,285,664	-	5,285,664	3,835,185	-	3,835,185
Increase (Decrease) in net assets	1,986,699	(1,128,624)	858,075	(388,208)	735,497	347,289
Net assets, beginning of year, as previously stated	3,055,874	1,844,271	4,900,145	3,528,320	1,108,774	4,637,094
Prior period adjustment (Note 13)	-	-	-	(84,238)	-	(84,238)
Net assets, beginning of year, as restated	3,055,874	1,844,271	4,900,145	3,444,082	1,108,774	4,552,856
Net assets, end of year	\$ 5,042,573	\$ 715,647	\$ 5,758,220	\$ 3,055,874	\$ 1,844,271	\$ 4,900,145

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

Connections for Abused Women and Their Children
Statements of Functional Expenses
For the Years Ended June 30, 2023 and 2022

	2023					2022				
	Program Services	Management and General	Fundraising	Capital Campaign	Total	Program Services	Management and General	Fundraising	Total	
Salaries and related expenses:										
Salaries and wages	\$ 2,248,611	\$ 537,942	\$ 244,753	\$ 18,287	3,049,593	\$ 1,518,970	\$ 177,594	\$ 198,138	\$ 1,894,702	
Employee benefits	209,116	73,317	22,508	2,931	307,872	202,185	23,648	26,383	252,216	
Payroll taxes	162,482	67,047	20,193	1,509	251,231	150,594	17,614	19,651	187,859	
Total salaries and related expenses	2,620,209	678,306	287,454	22,727	3,608,696	1,871,749	218,856	244,172	2,334,777	
Other Expenses:										
Professional fees	42,005	78,881	-	97,544	218,430	8,585	203,295	1,349	213,229	
Office and program supplies	71,287	48,978	-	-	120,265	127,845	1,109	-	128,954	
Telecommunications	37,309	11,041	-	-	48,350	56,387	6,595	7,358	70,340	
Marketing and advertising	-	65,304	-	-	65,304	-	16,043	-	16,043	
Postage and deliveries	492	1,028	40	-	1,560	-	2,444	815	3,259	
Occupancy	114,623	40,878	-	161	155,662	105,239	12,309	13,733	131,281	
Insurance	-	13,486	-	5,223	18,709	-	4,027	-	4,027	
Printing and stationary	492	2,463	253	345	3,553	852	935	3,658	5,445	
Travel	60,020	1,344	74	46	61,484	52,635	6,156	6,869	65,660	
Conference, meetings and staff development	18,870	10,783	150	942	30,745	3,865	452	504	4,821	
Subscriptions and publications	-	18,073	91	9,376	27,540	1,934	23,241	-	25,175	
Client assistance	821,855	206	-	-	822,061	727,287	-	-	727,287	
Furniture and equipment rentals/maintenance	21,214	23,997	-	-	45,211	37,422	4,377	4,883	46,682	
Procurement	500	-	-	-	500	324	2,225	-	2,549	
Bank charges and credit card processing fees	-	6,715	-	-	6,715	-	9,551	-	9,551	
Miscellaneous	-	7,465	-	-	7,465	-	1,865	-	1,865	
In-kind contributions	21,429	3,224	-	-	24,653	25,672	4,155	-	29,827	
Total Other Expenses	1,210,096	333,866	608	113,637	1,658,207	1,148,047	298,779	39,169	1,485,995	
Depreciation	-	18,761	-	-	18,761	11,554	1,351	1,508	14,413	
Total Expenses	\$ 3,830,305	\$ 1,030,933	\$ 288,062	\$ 136,364	\$ 5,285,664	\$ 3,031,350	\$ 518,986	\$ 284,849	\$ 3,835,185	

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

Connections for Abused Women and Their Children
Statement of Cash Flows
For the Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Cash flows from operating activities:		
Increase in net assets	\$ 858,075	\$ 347,289
Adjustments to reconcile increase in net assets to net cash provided by (used in) operating activities:		
Depreciation	18,761	14,413
Unrealized (gain)/loss on investments	(80,654)	52,073
Changes in operating assets and liabilities:		
Grants and contracts receivable	(18,203)	(590,981)
Capital campaign pledges receivable	(227,458)	598
Prepaid expenses and deposits	77,967	(50,761)
Accounts payable	(136,287)	144,706
Accrued expenses	175,529	(12,912)
Net cash provided by (used in) operating activities	<u>667,730</u>	<u>(95,575)</u>
Cash flows from investing activities:		
Acquisitions of property and equipment	-	(90,248)
Construction in progress - new shelter	(1,483,152)	(15,000)
Sale of investments	227,713	-
Purchase of investments	<u>(12,417)</u>	<u>(103,404)</u>
Net cash used in investing activities	<u>(1,267,856)</u>	<u>(208,652)</u>
Net decrease in cash and cash equivalents and security deposit	(600,126)	(304,227)
Cash and cash equivalents and security deposit, beginning of year	<u>2,558,816</u>	<u>2,863,043</u>
Cash and cash equivalents and security deposit, end of year	<u>\$ 1,958,690</u>	<u>\$ 2,558,816</u>

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

Connections for Abused Women and Their Children
Notes to Financial Statements
June 30, 2023 and 2022

1. Nature of Organization

Connections for Abused Women and their Children (the Organization) formerly Chicago Abused Women Coalition, Inc. is a nonprofit social services Organization that is exempt from income taxes under Sections 501(C)(3) of the Internal Revenue Code and applicable state law. On March 18, 2008, by the affirmative vote of the majority, the board of directors approved changing the Organization's name as above, and filed an Articles of Amendments with the State of Illinois Officer of the Secretary of State in the accordance with Sections 110.15.

The Organization is committed to ending violence against individuals. The Organization strives to empower individuals so they can live free of domestic violence, by providing victims of Domestic Violence with the support services including safe and emergency shelter, counseling, advocacy and a 24-hour hotline. The Organization strives to be leaders and to create programs that serve as models to the community, and to work for social change through awareness, education, service collaboration, and legislative advocacy.

Summaries of the Organization's service sites are as follows:

Greenhouse Shelter 1

Opened in 1979 as Chicago's first safe house for battered women and their children, Greenhouse provides emergency shelter and support services to approximately 350 in person adults and children, and counsels more than 3,450 hotline callers each year. Services include a 24-hour hotline, TDD hotline; crisis intervention; food and clothing; counseling; support groups; Illinois Domestic Violence ACT (IDVA) and non-legal advocacy; information and referral; family trauma therapy; substance abuse counseling; transportation and housing assistance.

Hospital Crisis Intervention Project (HCIP)

HCIP opened in 1992 and is located on-site at John H. Stroger Hospital of Cook County and in 2014 expanded to Northwestern Memorial Hospital. HCIP staff provides on-going training for Hospital personnel on the appropriate identification, assessment and referral of patients who are victims of abuse; advocacy, information, and referrals for the extended services; and on-site crisis intervention and counseling services to victims of domestic violence referred by the medical staff. Each year the HCIP services approximately 150 individuals and provides training to more than 1,750 health providers.

Humboldt Park Outreach Program (HPOP)

In 2000, CAWC initiated a new service site at 1116 N Kedzie. HPOP provides individual and group counseling, family trauma therapy and advocacy services. HPOP collaborates with other agencies for mental health services, substance abuse treatment and employment training. HPOP services approximately 400 adults and children each year.

Connections for Abused Women and Their Children
Notes to Financial Statements (Continued)
June 30, 2023 and 2022

1. Nature of Organization (Continued)

Domestic Violence Services at Haymarket Center

CAWC is collaborating with Haymarket Center, Illinois' 3rd largest organization for alcohol and substance addictions treatment, in providing comprehensive domestic violence services to individuals who are identified as victims of domestic abuse. Opened in 1998, the project is staffed by a full-time CAWC "Program Services Coordinator" who provides counseling and support services to approximately 160 adults on-site at Haymarket Center each year.

2. Significant Accounting Policies

Significant accounting practice and policies followed in the preparation of the accompanying financial statements are set forth below.

Standards of Reporting

The accompanying financial statements have been prepared in accordance with standards of accounting and financial reporting established by the Financial Accounting Standard Board (FASB) to ensure consistent reporting of financial condition, results of activities and cash flows. Reference to Generally Accepted Accounting Principles (GAAP) in these footnotes are to the FASB Accounting Standards Codification, sometimes referred to as the Codification or ASC.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America and, accordingly, reflect all significant receivables, payable and other liabilities.

Net assets of the Organization are classified based on the presence or absence of donor-imposed restrictions.

Net assets are comprised of two groups as follows:

Net Assets Without Donor Restrictions:

Amounts that are not subject to usage restrictions based on donor-imposed requirements. This class also includes assets previously restricted where restrictions have expired or been met.

Net Assets With Donor Restrictions:

Assets subject to usage limitations based on donor-imposed or grantor restrictions. These restrictions may be temporary or may be based on a particular use. Restrictions may be met by the passage of time or by actions of the Organization. Certain restrictions may need to be maintained in perpetuity.

Connections for Abused Women and Their Children
Notes to Financial Statements (Continued)
June 30, 2023 and 2022

2. Significant Accounting Policies (Continued)

Basis of Accounting (Continued)

Earnings related to restricted net assets will be included in net assets without donor-restrictions unless otherwise specifically required to be included in donor-restricted net assets by the donor or by applicable state law. The Organization does not interpret the guidance in the standard to include amounts restricted by federally funded contracts as donor-restricted. The Organization believes that these amounts do not meet the spirit of the standard for such a classification nor is there any industry standard indicating that others will treat these assets as donor-restricted.

Cash and Cash Equivalents

The Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents, excluding those cash equivalent amounts contained in investment portfolios.

Contracts Receivable and Bad Debt Expense

Management considers receivables to be fully collectible, accordingly, no allowance for doubtful accounts has been provided. If an amount becomes uncollectible, it is charged to operations in the period in which that determination is made. Accounting principles generally accepted in the United States of America require that the allowance method be used to recognize bad debts; however, the effect of using the direct write-off method is not materially different from the results that would have been obtained under the allowance method.

Property and Equipment

Fixed assets are recorded at historical cost, if purchased, or at the approximate fair value at the date of donation, if donated, less accumulated depreciation. The Organization capitalizes fixed asset additions over \$2,500. Depreciation is computed using the straight-line method for all fixed assets, building, and building improvements.

The estimated useful lives in computing depreciation of property and equipment are as follows:

<u>Description</u>	<u>Years</u>
Furniture and Equipment	3 - 5
Building Improvements	10

Maintenance and repairs, which neither materially add to the value of property nor appreciably prolong the lives, are charged to expense as incurred. Gains or losses on dispositions of property and equipment are included in the statements of activities and changes in net assets.

Land, building and equipment are reviewed annually when a significant change in the asset's use or another indicator of possible impairment is present. No impairment losses were recognized in the financial statements in the current period.

Connections for Abused Women and Their Children
Notes to Financial Statements (Continued)
June 30, 2023 and 2022

2. Significant Accounting Policies (Continued)

Fair Value Measurements

Under GAAP, *fair value* is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (exit price). The Organization utilizes market data or assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and the risks inherent in the inputs to the valuation technique.

The Organization's assessment of the significance of a particular input to the fair value measurements requires judgment and may affect the valuation of fair value of assets and liabilities and their placement within the fair value hierarchy levels.

GAAP establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value, maximizes the use of observable inputs, and minimizes the use of unobservable inputs by requiring that the observable inputs be used when available. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level I measurements) and the lowest priority to measurements involving significant unobservable inputs (Level III measurements). The three levels of fair value hierarchy are as follows:

Level I - Valuation based on quoted prices in active markets for identical assets or liabilities that a reporting entity has the ability to access at the measurement date, and where transactions occur with sufficient frequency and volume to provide pricing information on an ongoing basis.

Level II - Valuation based on inputs other than quoted prices included within Level I that are observable for the asset or liability, either directly or indirectly. Inputs include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets, or liabilities in markets that are not active, that is, markets in which there are few transactions, prices are not current, or prices vary substantially over time.

Level III - Valuation based on inputs that are unobservable for an asset or liability and should be used to measure fair value to the extent that observable inputs are not available, thereby allowing for situations in which there is little, if any, market activity for the asset or liability at the measurement date. This input, therefore, reflects the Organization's assumptions about what market participants would use in pricing the asset or liability based on the best information available in the circumstances.

The carrying amounts for cash and cash equivalents, receivables, accounts payable and accrued expenses approximate fair value due to the short period of time to maturity.

Connections for Abused Women and Their Children
Notes to Financial Statements (Continued)
June 30, 2023 and 2022

2. Significant Accounting Policies (Continued)

Revenue Recognition: Contributions, Grants/Contracts

Contracts and grants are recognized as revenue in the periods in which the contracts or grants are received, at the face amounts stated therein; however, they may be subject to adjustment in subsequent periods. All revenues from contracts or grants are considered to be available for unrestricted use unless specifically restricted as to time or purpose by the respective grantors or contracting agencies. Amounts received that are designated for future periods or are restricted for specific purposes are reported as support with restrictions that increases net assets with donor restrictions. Contract and grant revenues for which time or purpose restrictions expire in the period received are considered revenues without donor restrictions.

A restriction expires when a stipulated time restriction ends, when an unconditional promise with an implied time restriction is collected or when a purpose restriction is accomplished. Upon expiration, net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported in the statements of activities and changes in net assets as net assets released from restrictions.

Donations are recognized as revenue upon receipt of a donor's commitments. Unconditional promises to give, which do not state a due date or use restriction, are presumed to be unrestricted net assets.

Revenue Recognition: Donations and Contributed Goods and Services

The Organization benefits from personal services provided by substantial numbers of volunteers. Those volunteers have donated significant amounts time and services in the Organization's program operations and in its fund- raising campaigns. However, the majority of the contributed services do not meet the criteria for recognition in the financial statements. GAAP allow recognition of contributed services only if (a) the services create or enhance nonfinancial assets or (b) the services would have been purchased if not provided by the contribution, require specialized skills, and are provided by individuals possessing those skills.

The Organization receives in-kind contributions of materials, supplies, and interest from various donors. It is the policy of the Organization to record the estimated fair value of certain in-kind donations as an expense in its financial statements, and similarly in contribution revenue by that same amount. If the Organization receives a contribution of land, buildings, or equipment, the contributed asset is recognized as an asset at its estimated fair value at the date of gift, provided that the value of the asset and its estimated useful life meets the Organization's capitalization policy. Donated use of facilities is reported as contributions and as expenses at the estimated fair value of similar space for the rent under similar conditions. If the use of the space is promised unconditionally for a period greater than one year, the contribution is reported as a contribution and an unconditional promise to give at the date of gift, and the expense is reported over the term of the use. Donated supplies are recorded as contribution at the date of gift and as expenses when the donated items are placed into service or distributed.

Connections for Abused Women and Their Children
Notes to Financial Statements (Continued)
June 30, 2023 and 2022

2. Significant Accounting Policies (Continued)

Revenue Recognition: Donations and Contributed Goods and Services (Continued)

The Organization produces and distributes television and radio public services announcements for its services. These announcements are aired without charge. The Organization recognizes contributed airtime as contribution at its estimated fair value, which it determines based upon the day, time, and market in which the public service announcements are broadcast.

For the fiscal years ended June 30, 2023 and 2022, \$24,653 and \$29,827, respectively, was received in in-kind goods and services.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities and changes in net assets. Expenses that are easily and directly associated with a particular program or supporting service are allocated directly to that functional category. Certain costs have been allocated among the programs and supporting services benefited based on time devoted to the functional areas and other appropriate methods.

Income Taxes

The Organization is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and is not considered to be a private foundation. It is also required to recognize or derecognize in its financial statements positions taken or expected to be taken in a tax return on a "more likely than not" threshold. Management does not believe its financial statements include any uncertain tax positions. The Organization's income tax filings for the years 2019 and thereafter remain subject to examination by the Internal Revenue Service.

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, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the relevant period. Actual results could differ from those estimates.

Reclassifications

Certain items in the financial statements as of June 30, 2022, and for the fiscal year then ended, have been reclassified to conform to the 2023 fiscal year-end presentation.

3. Financial Instruments and Concentrations of Credit Risk

The Organization manages deposit concentration risk by placing cash and cash equivalents with financial institutions believed by us to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, the Organization has not experienced losses in any of these accounts.

Connections for Abused Women and Their Children
Notes to Financial Statements (Continued)
June 30, 2023 and 2022

4. Liquidity

At June 30, 2023 and 2022, the Organization has \$2,476,694 and \$1,053,220, respectively, of unrestricted current assets and investments to meet the needs for general expenditures, less current liabilities, which are available to meet the cash needs of the Organization. None of these financial assets are subject to donor or other contractual restrictions.

The Organization manages its liquidity by developing and adopting annual operating budgets that provide sufficient funds for the general expenditures in meeting its liabilities and other obligations as they become due.

5. Concentrations in Support and Revenues

The Organization receives a significant amount of its support from state and local government agencies. The Organization's revenues derived from government grants amount to \$3,207,927 and \$2,282,310 for the fiscal years ended June 30, 2023 and 2022, respectively. A substantial reduction in the level of this support, if it were to occur, could have a significant adverse effect on the Organization's level of programs and activities it is able to provide.

6. Grants, Contracts and Contributions Receivable

Grants, contracts, and Capital Campaign pledges receivable consist of the following at June 30th:

	2023	(Restated) 2022
Chicago Department of Family and Support Services- Homeless	\$ 214,360	\$ 733,106
Chicago Department of Family and Support Services- CDBG	21,875	18,229
Chicago Department of Family and Support Services- Corporate	42,740	146
Chicago Department of Family and Support Services- Care's Act	-	20,442
Chicago Department of Family and Support Services- Multidisciplinary	22,300	22,300
Cook County After Hours Court Program	125,000	-
Illinois Criminal Justice Information Authority-VAWA STOP	4,132	8,783
Illinois Criminal Justice Information Authority-VOCA	17,262	21,611
Illinois Department of Human Services-Domestic Violence Prevention	508,930	116,543
Illinois Attorney General-Violent Client Victim Assistance Program	15,000	-
Other	17,435	29,672
Total grants and government contracts receivable	989,034	970,831
Plus: Capital Campaign pledges receivable	227,458	-
	<u>\$ 1,216,492</u>	<u>\$ 970,831</u>

Connections for Abused Women and Their Children
Notes to Financial Statements (Continued)
June 30, 2023 and 2022

7. Investments

At the June 30, 2023 and 2022, the Organization's investment portfolio consists of the following:

	2023		2022	
	Cost	Fair Value	Cost	Fair Value
With Donor Restrictions:				
Fidelity- Taylor Education fund	\$ 24,438	30,606	\$ 22,382	\$ 26,900
Board Designated Fund:				
Schwab - Quasi Endowment Fund	1,090,277	1,129,502	1,317,990	1,267,850
Total Investments	<u>\$ 1,114,715</u>	<u>\$ 1,160,108</u>	<u>\$ 1,340,372</u>	<u>\$ 1,294,750</u>

The following schedule summarizes the investment return and the classification in the statement of activities for the fiscal year ended June 30, 2023:

	With Donor Restrictions	Without Donor Restrictions	Board Designated	Total
Interest and dividends	\$ 413	\$ 12,787	\$ 32,247	\$ 45,447
Unrealized Gain/(Loss)	1,651	-	79,003	80,654
Realized Gain/(Loss)	1,642	-	(12,720)	(11,078)
Less: fees and charges	-	-	(9,166)	(9,166)
Total Investment Return	<u>\$ 3,706</u>	<u>\$ 12,787</u>	<u>\$ 89,364</u>	<u>\$ 105,857</u>

The following schedule summarizes the investment return and the classification in the statement of activities for the fiscal year ended June 30, 2022:

	With Donor Restrictions	Without Donor Restrictions	Board Designated	Total
Interest and dividends	\$ 311	\$ 3,877	\$ 33,476	\$ 37,664
Unrealized Gain/(Loss)	(6,871)	-	(45,202)	(52,073)
Realized Gain/(Loss)	2,651	-	60,354	63,005
Less: fees and charges	-	-	(10,745)	(10,745)
Total Investment Return	<u>\$ (3,909)</u>	<u>\$ 3,877</u>	<u>\$ 37,883</u>	<u>\$ 37,851</u>

8. Construction in Progress

On June 12, 2023, the Organization purchased a building located at 3311 W Carroll, Chicago, IL, in the amount of \$1,425,000 to be used as a future shelter for its clients. The building was not placed into service as of June 30, 2023, as the Organization was performing renovations to the property. The purchase of the property and related improvement costs, totaling \$1,498,152, have been classified as construction in progress in the accompanying Statement of Financial Position at June 30, 2023.

Connections for Abused Women and Their Children
Notes to Financial Statements (Continued)
June 30, 2023 and 2022

9. Board Designated- Quasi Endowment Fund

In fiscal year 2006, the organization received Domestic Violence Endowment Funds in the amount of \$1,000,000 from a foundation for the benefit of long-term support to operations of CAWC. The grantor stipulated that the funds would be used for the Organization's mission and will support the ongoing operation of Greenhouse Shelter, the Hospital Crisis Intervention Project, the Humboldt Park Outreach Program, and Domestic Violence Services at Haymarket Center. According to the by-laws of CAWC funds donated for Domestic Violence Endowment may be maintained in the form of endowments, Quasi-Endowment, charitable trust or other forms as deemed appropriate. The CAWC Domestic Violence Endowment investment policy will necessitate distributing a significant portion of total assets each year and may occasionally require distributing capital. Currently, the funds are invested in mutual funds and cash, and as of June 30, 2023 and 2022, the market value of investment portfolio amounts to \$1,129,502 and \$1,267,850, respectively. The entire amount was classified as Board Designated Quasi-Endowment Fund. During the fiscal year 2015, the Organization reclassified its Endowment Fund from permanently restricted net assets to Board designated Quasi-Endowment Fund per donor's stipulation. During the fiscal years ended June 30, 2023 and 2022, the Organization recognized net realized and unrealized gains of \$69,576 and \$10,932, respectively, from its mutual funds investment account.

10. Net Assets With Donor Restrictions

Net assets with donor restrictions consist of the following at June 30th:

	2023	2022
Capital Campaign	\$ 685,041	\$ 1,814,871
Taylor Education Fund	30,606	26,900
NCADV - Pet Owners	-	2,500
	<u>\$ 715,647</u>	<u>\$ 1,844,271</u>

11. Grants/Contracts from Government Agencies

Grants and contracts from governmental agencies for the fiscal year ended June 30, 2023, consist of the following:

	Federal	State/Local	Total
Illinois Department of Human Services	\$ 349,300	\$ 1,284,212	\$ 1,633,512
Chicago Department Family and Supportive Services	729,850	395,926	1,125,776
Illinois Coalition Against Domestic Violence	226,979	-	226,979
Cook County After Hours Court Program	-	125,000	125,000
Attorney General's Office	-	60,000	60,000
Coronavirus Emergency Supplemental Funding (CESF)	16,660	-	16,660
Other	-	20,000	20,000
	<u>\$ 1,322,789</u>	<u>\$ 1,885,138</u>	<u>\$ 3,207,927</u>

Connections for Abused Women and Their Children
Notes to Financial Statements (Continued)
June 30, 2023 and 2022

11. Grants/Contracts from Government Agencies (Continued)

Grants and contracts from governmental agencies for the fiscal year ended June 30, 2022, consist of the following:

	Federal	State/Local	Total
Chicago Department Family and Supportive Services	\$ 1,135,226	\$ 247,160	\$ 1,382,386
Illinois Department of Human Services	381,473	194,110	575,583
Illinois Coalition Against Domestic Violence	222,274	-	222,274
Attorney General's Office	-	50,000	50,000
Coronavirus Emergency Supplemental Funding (CESF)	41,204	-	41,204
Other	-	10,863	10,863
	<u>\$ 1,780,177</u>	<u>\$ 502,133</u>	<u>\$ 2,282,310</u>

12. Lease Obligations

The Organization leases office space located in Chicago, Illinois, under a lease agreement with monthly base rent of \$5,987, which expires on June 30, 2024.

Future minimum lease obligations under the lease amount to \$71,840 for the fiscal year ending June 30, 2024.

13. Prior Period Adjustment

As a result of management's assessment of the Organization's grant and contract receivables, it was determined that \$84,238 of receivables recorded in fiscal years prior to June 30, 2022, were either incorrectly duplicated or receipt of payments were not properly applied to the outstanding receivables balances. This prior period adjustment decreases beginning net assets as of July 1, 2021.

14. Subsequent Events

Subsequent events have been evaluated through May 27, 2024, which is the date the financial statements were available to be issued; there are no subsequent events requiring recognition and/or additional disclosure in the financial statements.

Supplemental Information

Connections for Abused Women and Their Children
Schedule of Expenses by Program
For the Year Ended June 30, 2023

	Greenhouse Shelter	Hospital Crisis Intervention Project	Domestic Violence Service at Haymarket	Humboldt Park Outreach Program	Total Program Services
Salaries and related expenses					
Salaries and wages	\$ 1,679,757	\$ 174,330	\$ 163,973	\$ 230,551	\$ 2,248,611
Employee benefits	154,394	15,801	13,127	25,794	209,116
Payroll taxes	115,667	15,677	14,719	16,419	162,482
Total salaries and related expenses	<u>1,949,818</u>	<u>205,808</u>	<u>191,819</u>	<u>272,764</u>	<u>2,620,209</u>
Other Expenses					
Professional fees	39,725	570	285	1,425	42,005
Office and program supplies	49,511	8,028	2,455	11,293	71,287
Telecommunications	23,348	5,006	-	8,955	37,309
Postage and deliveries	309	79	23	81	492
Occupancy	70,007	-	-	44,616	114,623
Printing and stationary	314	74	18	86	492
Travel	50,634	1,960	314	7,112	60,020
Conference, meetings and staff development	13,091	1,513	385	3,881	18,870
Client assistance	794,981	11,400	-	15,474	821,855
Furniture and equipment rentals/maintenance	15,188	1,639	481	3,906	21,214
Procurement	500	-	-	-	500
In-kind contributions	7,029	11,760	2,640	-	21,429
Total Other Expenses	<u>1,064,637</u>	<u>42,029</u>	<u>6,601</u>	<u>96,829</u>	<u>1,210,096</u>
Depreciation	-	-	-	-	-
Total Expenses	<u>\$ 3,014,455</u>	<u>\$ 247,837</u>	<u>\$ 198,420</u>	<u>\$ 369,593</u>	<u>\$ 3,830,305</u>

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

Connections for Abused Women and Their Children
Schedule of Expenses by Program
For the Year Ended June 30, 2022

	Greenhouse Shelter	Hospital Crisis Intervention Project	Domestic Violence Service at Haymarket	Humboldt Park Outreach Program	Total Program Services
Salaries and related expenses					
Salaries and wages	\$ 980,943	\$ 123,302	\$ 163,715	\$ 251,010	\$ 1,518,970
Employee benefits	130,543	16,418	21,800	33,424	202,185
Payroll taxes	97,233	12,229	16,237	24,895	150,594
Total salaries and related expenses	<u>1,208,719</u>	<u>151,949</u>	<u>201,752</u>	<u>309,329</u>	<u>1,871,749</u>
Other Expenses					
Professional fees	5,627	1,224	306	1,428	8,585
Office supplies and expenses	122,444	1,915	297	3,189	127,845
Telephones	36,407	4,579	6,080	9,321	56,387
Occupancy	67,949	8,546	11,347	17,397	105,239
Printing and stationary	543	128	32	149	852
Travel	33,985	4,274	5,675	8,701	52,635
Conference, meetings and staff development	2,495	314	417	639	3,865
Subscriptions and publications	1,859	-	75	-	1,934
Client assistance	727,287	-	-	-	727,287
Furniture and equipment rentals/maintenance	24,162	3,039	4,035	6,186	37,422
Procurement	-	130	-	194	324
In-kind contributions	7,299	11,760	2,640	3,973	25,672
Total Other Expenses	<u>1,030,057</u>	<u>35,909</u>	<u>30,904</u>	<u>51,177</u>	<u>1,148,047</u>
Depreciation	<u>7,460</u>	<u>938</u>	<u>1,246</u>	<u>1,910</u>	<u>11,554</u>
Total Expenses	<u>\$ 2,246,236</u>	<u>\$ 188,796</u>	<u>\$ 233,902</u>	<u>\$ 362,416</u>	<u>\$ 3,031,350</u>

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

**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
Connections for Abused Women and Their Children
Chicago, Illinois

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Connections for Abused Women and Their Children'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 Connections for Abused Women and Their Children's major federal programs for the year ended June 30, 2023. Connections for Abused Women and Their Children'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, Connections for Abused Women and Their Children complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Connections for Abused Women and Their Children 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 Connections for Abused Women and Their Children'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 Connections for Abused Women and Their Children'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 Connections for Abused Women and Their Children'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 Connections for Abused Women and Their Children'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 Connections for Abused Women and Their Children'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 Connections for Abused Women and Their Children'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 Connections for Abused Women and Their Children'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.



Evolve Financial I

Arlington Heights, Illinois
May 27, 2024

Connections for Abused Women and Their Children
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Contract Number</u>	<u>Contract Period</u>	<u>Expenditures</u>
U.S. Department of Health and Human Services:				
Pass-Through Illinois Department of Human Services		FCSAT01493		
Social Services Block Grant	93.667	0001.44480.4900	7/1/2022-6/30/2023	\$ 147,024
Social Services Block Grant	93.667	0001.44480.4900	7/1/2022-6/30/2023	63,010
Social Services Block Grant	93.667	0001.44480.4900	7/1/2022-6/30/2023	20,619
Social Services Block Grant	93.667	0001.44480.4900	7/1/2022-6/30/2023	20,190
Social Services Block Grant	93.667	0001.44480.4900	7/1/2022-6/30/2023	2,148
Total 93.667				<u>252,991</u> M
Family Violence and Prevention Svcs	93.671	0408.44480.4900	7/1/2022-6/30/2023	26,700
Family Violence and Prevention Svcs	93.671	0408.44480.4900	7/1/2022-6/30/2023	62,300
Family Violence and Prevention Svcs	93.671	0408.44480.4900	7/1/2022-6/30/2023	7,310
Total 93.671				<u>96,310</u> M
Total U.S. Department of Human Services				<u>349,301</u>
U.S. Department of Justice:				
Pass-Through Illinois Coalition Against Domestic Violence				
Violence Against Women Formula Grants				
VAWA (Underserved Substance Use)	16.588		7/1/2022-6/30/2023	16,119
VOCA (Underserved Substance Use)	16.588		7/1/2022-6/30/2023	34,026
Total 16.588				<u>50,145</u>
Victims of Crime Act Grants (VOCA)				
VOCA (General)	16.575		7/1/2022-6/30/2023	176,834
Total U.S. Department of Justice				<u>226,979</u>
U.S. Department of Housing & Urban Development				
Pass-Through the City of Chicago Department of Family and Support Services				
Family Violence Initiative	14.218	PO 177781 (183282)	1/1/2022-12/31/2022	21,875
Family Violence Initiative	14.218	PO 177781 (224369)	1/1/2023-12/31/2023	21,875
CDBG Cares: Emergency Hotel Program	14.218	PO 184010 (191440)	2/14/2022-8/31/2023	641,500
Multi-Disciplinary	14.218	PO 175656 (224367)	1/1/2022-12/31/2023	22,300
Multi-Disciplinary	14.218	PO 175656 (224367)	1/1/2022-12/31/2023	22,300
Total U.S. Department of Housing & Urban Development				<u>729,850</u>
TOTAL FEDERAL GRANTS				<u>\$ 1,306,130</u>

M - Denotes Major Program

See Independent Auditor's Report on Compliance for Each Major Program and on
Internal Control Over Compliance Required by the Uniform Guidance.

Connections for Abused Women and Their Children
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Note A – Basis of Presentation

The accompanying schedule of expenditures of federal awards includes federal grant activity of Connections for Abused Women and Their Children and is presented on an accrual basis of accounting. The information in this schedule is presented in accordance with requirements of the Uniform Guidance, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used for preparation of, the basic financial statements.

Note B – Insurance and Non-Cash Assistance

None.

Note C – Indirect Cost Rate

Connections for Abused Women and Their Children has State approval to utilize the 10% de minimis indirect cost rate. For the fiscal year ended June 30, 2023, the Organization elected to use the 10% de minimis rate.

Note D – Amounts Provided to Sub-Recipients

None.

See Independent Auditor's Report on Compliance for Each Major Program and on
Internal Control Over Compliance Required by the Uniform Guidance.

**Connections for Abused Women and Their Children
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023**

Section 1 – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued:	Unmodified		
• Material Weakness identified	_____ Yes	<u> X </u> No	
• Reportable conditions identified that are not considered to be material weaknesses?	_____ Yes	<u> X </u> No	
• Noncompliance material to financial statements noted?	_____ Yes	<u> X </u> No	

Federal Awards

Internal control over major programs:			
• Material weaknesses identified?	_____ Yes	<u> X </u> No	
• Reportable conditions identified that are not considered to be material weaknesses?	_____ Yes	<u> X </u> No	

Type of auditor’s report issued on compliance for major programs:	Unmodified		
Are audit findings disclosed that are required to be reported in accordance with section 200.516(a) of the Uniform Guidance?	_____ Yes	<u> X </u> No	

See Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.

**Connections for Abused Women and Their Children
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023**

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
93.667	Social Services Block Grant
93.671	Family Violence and Prevention Services

Dollar threshold used to distinguish
Between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee: _____ Yes X No

Section 2 – Financial Statement Findings

None.

Section 3 – Federal Award Findings and Questioned Costs

None.

Section 4 – Prior Year Audit Findings

Not applicable.

See Independent Auditor's Report on Compliance for Each Major Program and on
Internal Control Over Compliance Required by the Uniform Guidance.