Resilience
Independent Auditor's Report
And Financial Statements
For the Years Ended
June 30, 2021 and 2020

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RINGOLD

*CERTIFIED PUBLIC ACCOUNTANTS*
*& CONSULTANTS*

***Auditing, Accounting, Tax Services, Advisory Services, Program & Project Management, Supplier Diversity & Compliance, Training***

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors of
Resilience

**Report on the Financial Statements**

We have audited the accompanying financial statements of Resilience (a nonprofit organization), which comprise the statements of financial position as of June 30, 2021 and 2019, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

***Management's Responsibility for the Financial Statements***

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

***Auditor's Responsibility***

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

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

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

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Resilience as of June 30, 2021 and 2020, 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.

***Other Matters***

*Report on Supplementary Information*

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedules of Functional Revenue and Expenditures – ICASA Programs are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 12, 2021, on our consideration of Resilience'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 Resilience'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 Resilience's internal control over financial reporting and compliance.

Ringold Financial
Management Serv. Inc

Ringold Financial Management Services, Inc.
Chicago, IL
November 12, 2021

**RESILIENCE**
**STATEMENTS OF FINANCIAL POSITION**
**JUNE 30, 2021 AND 2020**

| | 2021 | 2020 |
|---|---|---|
| **ASSETS** | | |
| **Current Assets** | | |
| Cash and Cash Equivalents | $ 1,384,891 | $ 1,196,576 |
| Investments | 398,248 | 308,180 |
| Grants and Contributions Receivables | 577,245 | 395,009 |
| Service Fee Receivables | 118,889 | 359,737 |
| **Total Current Assets** | 2,479,273 | 2,259,502 |
| **Fixed Assets** | | |
| Furniture and Equipment | 35,477 | 35,477 |
| Leasehold Improvements | 42,937 | 42,937 |
| Less: Accumulated Depreciation | (75,545) | (65,746) |
| **Total Fixed Assets** | 2,869 | 12,668 |
| **Other Assets** | | |
| Rental Deposit | 14,034 | 14,034 |
| Prepaid and Other Assets | 57,687 | 84,327 |
| **Total Other Assets** | 71,721 | 98,361 |
| **Total Assets** | $ 2,553,863 | $ 2,370,531 |
| **LIABILITIES AND NET ASSETS** | | |
| **Current Liabilities** | | |
| Accounts Payable | $ 20,756 | $ 10,640 |
| Accrued Expenses | 106,633 | 82,181 |
| Deferred Lease | - | 17,101 |
| Deferred Revenue | 70,677 | 179,849 |
| **Total Current Liabilities** | 198,066 | 289,771 |
| **Long Term Liabilities** | | |
| Paycheck Protection Program Loan Payable | - | 381,675 |
| **Total Long Term Liabilities** | - | 381,675 |
| **Total Liabilities** | $ 198,066 | $ 671,446 |
| **Net Assets** | | |
| Without Donor Restrictions | 2,010,797 | 1,649,085 |
| With Donor Restrictions: | | |
| Time Restricted | 345,000 | 50,000 |
| Total With Donor Restrictions | 345,000 | 50,000 |
| **Total Net Assets** | 2,355,797 | 1,699,085 |
| **Total Liabilities and Net Assets** | $ 2,553,863 | $ 2,370,531 |

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

**RESILIENCE**
**STATEMENTS OF ACTIVITIES**
**FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

| | 2021 | | | 2020 | | |
|---|---|---|---|---|---|---|
| | **Without Donor Restrictions** | **With Donor Restrictions** | **Total** | **Without Donor Restrictions** | **With Donor Restrictions** | **Total** |
| **Support and Revenue** | | | | | | |
| Government Grants | $ 2,137,743 | $ - | 2,137,743 | $ 1,750,114 | $ - | $ 1,750,114 |
| Foundation Grants | 156,500 | 370,000 | 526,500 | 177,422 | 75,000 | 252,422 |
| Individual Contributions | 180,716 | | 180,716 | 187,465 | - | 187,465 |
| Service Fees | 317,727 | | 317,727 | 436,243 | - | 436,243 |
| Special Events, net | 109,990 | | 109,990 | 8,977 | - | 8,977 |
| Interest and Miscellaneous Income | 10,439 | | 10,439 | 14,611 | - | 14,611 |
| Net Assets Released From Restrictions: | | | | | | |
| Satisfaction of Program Restrictions | - | - | - | - | - | - |
| Expiration of Time Restrictions | 75,000 | (75,000) | - | 125,000 | (125,000) | - |
| | 75,000 | (75,000) | - | 125,000 | (125,000) | - |
| **Total Support and Revenue** | 2,988,115 | 295,000 | 3,283,115 | 2,699,832 | (50,000) | 2,649,832 |
| **Expenses** | | | | | | |
| Program Services | 1,971,475 | - | 1,971,475 | 1,994,680 | - | 1,994,680 |
| Management and General | 370,710 | - | 370,710 | 390,946 | - | 390,946 |
| Fundraising | 349,345 | - | 349,345 | 365,247 | - | 365,247 |
| **Total Expenses** | 2,691,530 | - | 2,691,530 | 2,750,873 | - | 2,750,873 |
| Unrealized Gains (Losses) on Investments | 65,127 | - | 65,127 | (3,401) | - | (3,401) |
| **Change in Net Assets** | 361,712 | 295,000 | 656,712 | (54,442) | (50,000) | (104,442) |
| **NET ASSETS, beginning of year** | 1,649,085 | 50,000 | 1,699,085 | 1,703,527 | 100,000 | 1,803,527 |
| **NET ASSETS, end of year** | $ 2,010,797 | $ 345,000 | $ 2,355,797 | $ 1,649,085 | $ 50,000 | $ 1,699,085 |

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

## RESILIENCE
## STATEMENT OF FUNCTIONAL EXPENSES
## FOR THE YEAR ENDED JUNE 30, 2021

| | Program Services | | | | Supporting Services | | | |
|---|---|---|---|---|---|---|---|---|
| | Advocacy | Counseling | Education and Training | Total Program Services | Management and General | Fundraising | Total Supporting Services | Total |
| **Expenses** | | | | | | | | |
| Salaries and Wages | $ 671,932 | $ 470,861 | $ 203,299 | $ 1,346,092 | $ 253,045 | $ 250,253 | $ 503,298 | $ 1,849,390 |
| Employee Benefits | 70,460 | 45,871 | 20,426 | 136,757 | 18,713 | 18,478 | 37,191 | 173,948 |
| Payroll Tax | 51,830 | 35,432 | 15,580 | 102,842 | 18,442 | 18,851 | 37,293 | 140,135 |
| Contractual Services | 13,397 | 5,595 | 4,445 | 23,437 | 12,596 | 14,959 | 27,555 | 50,992 |
| Financial Services | - | - | 7 | 7 | 30,935 | 4,869 | 35,804 | 35,811 |
| Insurance | 5,458 | 4,139 | 1,760 | 11,357 | 5,593 | 1,319 | 6,912 | 18,269 |
| Supplies | 13,486 | 3,447 | 277 | 17,210 | 383 | 716 | 1,099 | 18,309 |
| Technology | 8,983 | 690 | 855 | 10,528 | 2,873 | 6,753 | 9,626 | 20,154 |
| Travel and Meetings | 7,755 | 651 | 44 | 8,450 | 268 | 219 | 487 | 8,937 |
| Occupancy | 98,885 | 96,495 | 41,863 | 237,243 | 19,738 | 19,738 | 39,476 | 276,719 |
| Equipment Rent and Maintenance | 5,196 | 7,957 | 2,236 | 15,389 | 259 | 2,468 | 2,727 | 18,116 |
| Telephone | 21,726 | 11,141 | 5,626 | 38,493 | 3,313 | 3,352 | 6,665 | 45,158 |
| Printing and Postage | 383 | 235 | 102 | 720 | 745 | 3,811 | 4,556 | 5,276 |
| Staff Development | 824 | 752 | 281 | 1,857 | 600 | 295 | 895 | 2,752 |
| Dues and Subscriptions | 958 | 714 | 309 | 1,981 | 273 | 763 | 1,036 | 3,017 |
| Other Operating Expense | 6,672 | 2,752 | 1,234 | 10,658 | 2,140 | 1,426 | 3,566 | 14,224 |
| Advertising and Marketing | 24 | 19 | 8 | 51 | 6 | 11 | 17 | 68 |
| External Appreciation | - | - | - | - | 90 | 366 | 456 | 456 |
| Depreciation | 4,114 | 2,752 | 1,537 | 8,403 | 698 | 698 | 1,396 | 9,799 |
| **Total Expenses** | $ 982,083 | $ 689,503 | $ 299,889 | $ 1,971,475 | $ 370,710 | $ 349,345 | $ 720,055 | $ 2,691,530 |

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

**RESILIENCE**
**STATEMENT OF FUNCTIONAL EXPENSES**
**FOR THE YEAR ENDED JUNE 30, 2020**

| | Program Services | | | | Supporting Services | | | |
|---|---|---|---|---|---|---|---|---|
| | Advocacy | Counseling | Education and Training | Total Program Services | Management and General | Fundraising | Total Supporting Services | Total |
| **Expenses** | | | | | | | | |
| Salaries and Wages | $ 651,936 | $ 469,090 | $ 222,723 | $ 1,343,749 | $ 260,445 | $ 260,587 | $ 521,032 | $ 1,864,781 |
| Employee Benefits | 60,092 | 44,489 | 20,481 | 125,062 | 17,726 | 18,597 | 36,323 | 161,385 |
| Payroll Tax | 49,475 | 35,541 | 16,941 | 101,957 | 17,326 | 19,506 | 36,832 | 138,789 |
| Contractual Services | 7,198 | 5,286 | 3,212 | 15,696 | 8,171 | 16,801 | 24,972 | 40,668 |
| Financial Services | 8 | - | - | 8 | 36,698 | 3,745 | 40,443 | 40,451 |
| Insurance | 4,100 | 3,049 | 1,262 | 8,411 | 5,544 | 1,051 | 6,595 | 15,006 |
| Supplies | 20,792 | 8,454 | 5,321 | 34,567 | 7,713 | 2,641 | 10,354 | 44,921 |
| Technology | 3,928 | 606 | 1,153 | 5,687 | 1,187 | 5,752 | 6,939 | 12,626 |
| Travel and Meetings | 21,420 | 1,299 | 4,362 | 27,081 | 4,316 | 779 | 5,095 | 32,176 |
| Occupancy | 96,201 | 88,972 | 36,849 | 222,022 | 20,300 | 20,484 | 40,784 | 262,806 |
| Equipment Rent and Maintenance | 10,254 | 13,636 | 5,317 | 29,207 | 2,722 | 515 | 3,237 | 32,444 |
| Telephone | 17,826 | 9,187 | 4,395 | 31,408 | 2,977 | 2,777 | 5,754 | 37,162 |
| Printing and Postage | 6,774 | 978 | 361 | 8,113 | 813 | 6,944 | 7,757 | 15,870 |
| Staff Development | 2,013 | 8,929 | - | 10,942 | 1,055 | 398 | 1,453 | 12,395 |
| Dues and Subscriptions | 993 | 623 | 245 | 1,861 | 1,000 | 1,302 | 2,302 | 4,163 |
| Other Operating Expense | 12,822 | 3,435 | 1,346 | 17,603 | 1,973 | 2,145 | 4,118 | 21,721 |
| Advertising and Marketing | 312 | 232 | 967 | 1,511 | 89 | 332 | 421 | 1,932 |
| Depreciation | 4,840 | 3,268 | 1,687 | 9,795 | 891 | 891 | 1,782 | 11,577 |
| **Total Expenses** | $ 970,984 | $ 697,074 | $ 326,622 | $ 1,994,680 | $ 390,946 | $ 365,247 | $ 756,193 | $ 2,750,873 |

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

**RESILIENCE**
**STATEMENTS OF CASH FLOWS**
**FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

| | 2021 | 2020 |
|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | |
| Change in net assets | $ 656,712 | $ (104,442) |
| Adjustments to reconcile change in net assets to net cash provided by operating activities: | | |
| Depreciation expense | 9,799 | 11,577 |
| Net depreciation (appreciation) of investments | (90,068) | 7,153 |
| Gain on extinguishment of debt | (381,675) | - |
| Change in: | | |
| Grants and contributions receivables | (182,236) | 105,381 |
| Service fee receivables | 240,848 | (117,946) |
| Prepaid expenses | 26,640 | (36,385) |
| Accounts payable | 10,116 | (37,415) |
| Accrued expense | 24,452 | (14,769) |
| Deferred lease costs | (17,101) | (12,856) |
| Deferred revenue | (109,172) | 94,035 |
| **Cash provided (used) by operating activities:** | 188,315 | (105,667) |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | |
| Fixed asset purchases | - | (4,503) |
| **Cash used by investing activities:** | - | (4,503) |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | |
| Paycheck Protection Program loan proceeds | - | 381,675 |
| **Cash provided by financing activities:** | - | 381,675 |
| **Net increase (decrease) in cash and cash equivalents** | 188,315 | 271,505 |
| **CASH AT BEGINNING OF YEAR** | 1,196,576 | 925,071 |
| **CASH AT END OF YEAR** | $ 1,384,891 | $ 1,196,576 |
| **SUPPLEMENTARY DISCLOSURES:** | | |
| Interest paid | $ - | $ - |
| Taxes paid | $ - | $ - |

## NOTE A. Description of Delegate Agency and Program Activity

Resilience, the "Organization", is a not-for-profit 501(c)(3) organization whose mission is to provide support and assistance to victims of sexual assault, educate the general public on the issue of rape, provide training for individuals and groups and provide counseling services in the Chicago metropolitan area.

## NOTE B. Summary of Significant Accounting Policies

### Basis of Presentation

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. The Organization maintains its accounts in accordance with the principles and practices of fund accounting. Fund accounting is the procedure by which resources for various purposes are classified for accounting purposes into funds established in accordance with their nature and purpose.

These financial statements have been prepared to focus on the Organization as a whole and to present balances and transactions according to the existence or absence of donor-imposed restrictions. This has been accomplished by classification of fund balances and transactions into two classes of net assets – without donor restrictions and with donor restrictions.

Accordingly, net assets and changes therein are classified as follows:

Net assets without donor restrictions: Net assets not subject to donor-imposed restrictions. This class can also include net assets designated by the Board of Directors to be reserved for future use.

Net assets with donor restrictions: Net assets subject to donor-imposed stipulations that may or will be met by actions of the Organization and/or passage of time. This class can also include net assets with restrictions that are perpetual in nature. The Organization maintained net assets with donor restrictions as of June 30, 2021 and 2020.

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets with donor restrictions. Gains and losses on investments and other liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law.

### Contributions and Promises to Give

Unconditional promises to give are recorded and recognized as income when notice of award or a pledge is received. Conditional promises to give are recognized when the conditions upon which they depend are substantially met. Contributions are considered to be available for use unless otherwise specifically restricted by donors. Contributions are recorded as revenue in net assets with donor restrictions if limited by donor-imposed restrictions that can be fulfilled and removed by incurring expenditures satisfying the restriction or if such contributions are received for use in future periods. Contributions that are non-expendable are also recorded in net assets with donor restrictions. When donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are classified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions. Donor restricted contributions whose restrictions are met in the same reporting period are treated as net assets without donor restrictions.

## NOTE B. Summary of Significant Accounting Policies (Continued)

### Service Fee Revenue

The Organization has fee for service agreements with hospitals and universities. Under these agreements, the Organization provides comprehensive advocacy services to survivors of sexual assault and abuse. The value received is commensurate with the annual fee paid to the Organization. As such, these are considered exchange transactions. The performance obligations are satisfied as services are provided and revenue is recognized as services are provided. Payment is due upon execution of the service agreement. Fees received in advance for advocacy services are recorded as deferred revenue until all performance obligations have been satisfied.

### Use of Estimates

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

### Cash and Cash Equivalents

The Organization considers cash on deposit at bank(s) and highly liquid investments with original maturities of three months or less at the date of purchase to be cash and cash equivalents. Money market mutual funds within the investment account are treated as investments rather than cash equivalents. The Organization maintains its cash in bank accounts which, at times, may exceed federally insured limits. The Organization has not experienced any losses in such accounts.

### Concentration of Credit Risk

The Organization maintains its cash and cash equivalents at a financial institution in Chicago, Illinois. The Organization's banking arrangement with Wintrust Bank has mitigated significant credit risk on their cash balances. Under this banking arrangement, the Organization's balances are insured up to $3.75 million by the Federal Deposit Insurance Corporation (FDIC).

### Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year-end. Based on management's assessment of the credit history with customers having outstanding balances and current relationships with them, the Organization considers accounts receivable to be fully collectible; accordingly, no allowances for doubtful accounts have been established. Individual accounts are written off when collection appears doubtful. At June 30, 2021 and 2020 management believes all accounts receivable are fully collectible.

### Investments

Investments are reflected at fair value and changes in fair value are recorded as unrealized gains or losses. Gains and losses on investments are reported as increases or decreases in net assets without donor restrictions in the statement of activities unless their use is restricted by explicit donor stipulation or by law.

The Organization's investments are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with such investments and the level of uncertainty related to changes in the value of such investments, it is at least reasonably possible that changes in risks in the near term would materially affect investment balances and the amounts reported in the financial statements.

## NOTE B. Summary of Significant Accounting Policies (Continued)

### Income Taxes

The Organization is recognized as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes on related income. The Organization had no unrelated business income during fiscal years 2021 and 2020 and, therefore, no provision for federal or state income taxes has been made in the accompanying financial statements.

The accounting standard on accounting for uncertainty in income taxes addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. This requires the evaluation of tax positions taken or expected to be taken in the course of preparing the Organization's tax returns to determine whether the tax positions are "more likely than not" of being sustained when challenged or when examined by the applicable tax authority. For the years ended June 30, 2021 and 2020, management has determined that there were no material uncertain tax positions.

### Fixed Assets

Fixed assets are stated at cost when purchased or estimated fair market value at time of donation. Depreciation is computed under the straight-line method. Fixed assets are depreciated based on an estimated useful life of two to fifteen years. Additions and improvements to existing assets during the year are capitalized, while general maintenance and repairs are charged to expense. Property and equipment purchases with a cost in excess of $5,000 are capitalized. Depreciation expense was $9,799 and $11,577 for the years ended June 30, 2021 and 2020, respectively.

### Liquidity and Availability of Resources

The Organization monitors its liquidity to be able to meet its operating needs and other contractual commitments while maximizing the investment of its excess operating cash. Financial assets available for general expenditure, excluding amounts restricted by donors, within one year of the statement of financial position date are comprised of the following:

| | 2021 | 2020 |
|---|---|---|
| Cash and Cash Equivalents | $ 1,384,891 | $ 1,196,576 |
| Investments | 398,248 | 308,180 |
| Grants and Contributions Receivables | 577,245 | 395,009 |
| Service Fee Receivables | 118,889 | 359,737 |
| Total Financial Assets | 2,479,273 | 2,259,502 |
| Less: Donor Restricted – Time | (65,000) | - |
| Financial assets available to meet general expenditures within one year | $ 2,414,273 | $ 2,259,502 |

The Organization has a goal to maintain financial assets, which consist of cash, grant and accounts receivables, and short-term investments on hand to meet 90 days of normal operating expenses. This figure was approximately $673,000 and $688,000 for the years ended June 30, 2021 and 2020, respectively. The Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, as part of its liquidity management, the Organization invests cash in excess of daily requirements in various short-term investments, including mutual funds and exchange-traded products.

## NOTE B. Summary of Significant Accounting Policies (Continued)

### 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. Accordingly, certain costs have been allocated to specific program services based on direct benefit obtained. Certain expenses are attributable to more than one program or supporting function. Depreciation, salaries, benefits, professional services, office expenses, information technology, and insurance are allocated based on estimates of time and effort.

### Changes in Accounting Policy

In June 2018, the FASB issued ASU No. 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The amendments in this update will assist entities in evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) or as exchange (reciprocal) transactions and determining whether a transaction is conditional. The amendments in this update are effective for annual financial statements issued for fiscal years beginning after December 15, 2018, for transactions in which the entity serves as a resource recipient, and for fiscal years beginning after December 31, 2019, for transactions in which the entity serves as a resource provider. Early adoption of the amendments in this update is permitted.

The Organization adopted ASU No. 2018-08 for the year ended June 30, 2020. Management believes the standard improves the usefulness and understandability of the Organization's financial reporting. The adoption of this ASU did not have a material impact on the financial statements and did not result in a material change to the accounting of any of the Organization's revenue streams; as such, no cumulative effect adjustment was recorded.

In May 2014, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2014-09, *Revenue from Contracts with Customers* (ASC 606), which provides a five-step analysis of contracts to determine when and how revenue is recognized and replaces most existing revenue recognition guidance in U.S. generally accepted accounting principles. The core principle of the new guidance is that an entity should recognize revenue to reflect the transfer of goods or services to customers in an amount equal to the consideration the entity receives or expects to receive. In June 2020, FASB issued ASU 2020-05, *Revenue from Contracts with Customers (ASC 606) and Leases (ASC 842): Effective Dates for Certain Entities* which delayed the effective date by one year. ASC 606 is effective for annual reporting periods beginning after December 15, 2019, and interim periods within fiscal years beginning after December 15, 2020. The Organization adopted ASC 606 with a date of the initial application of July 1, 2020.

In accordance with ASC 606, the modified retrospective method was applied to those contracts which were not completed as of July 1, 2020. Under the modified retrospective method, the cumulative effect of applying the standard is recognized at the date of initial application. Results for reporting periods beginning after December 15, 2019, are presented under Topic 606.

In implementing ASC 606, the Organization was required to recalculate the revenue earned on any unfulfilled contracts at the implementation date and to restate the revenue and cost of services as if ASC 606 had been followed from the inception of the contract. In calculating costs and revenue under ASC 606 guidelines, no material difference was identified in the account balances. Since a material difference was not found, no retrospective analysis of account balance changes was required.

## NOTE B. Summary of Significant Accounting Policies (Continued)

### Changes in Accounting Policy (Continued)

*Practical Expedients and Exemptions*

Upon adoption of ASC 606, the Organization utilized certain practical expedients and exemptions as follows:

> Applied the modified-retrospective method upon adoption of ASC 606 which allowed the new accounting standard to be applied only to contracts that were not considered substantially complete as of July 1, 2020.

See preceding sections of Note B – Summary of Significant Accounting Policies for further discussion of the effects of the adoption of ASC 606 on our significant accounting policies.

## NOTE C. Lease Commitments

The Organization occupies its office under an operating lease which was amended on July 17, 2019, to incorporate expanded space. The lease expiration date is August 31, 2024. The lease provides for base rental, 3% annual increases and payment of increases above a base for operating expenses and real estate taxes. Lease agreement includes an abatement clause, which was being amortized on a straight-line basis over the life of original lease term. Deferred rent under this agreement is $- and $17,101 as of June 30, 2021 and 2020, respectively.

The Organization has a lease for a satellite office in Chicago which expires May 31, 2022. The lease terms call for a base rent, annual increases and payment of increases above base for real estate taxes.

The Organization has a lease for another satellite office in Chicago which expires July 31, 2023. The lease terms call for a base rent and annual increases.

The minimum future rental commitments for leases with remaining lease terms in excess of one year at June 30, 2021 are as follows:

| | |
|---|---|
| 2022 | $ 269,681 |
| 2023 | 263,970 |
| 2024 | 232,098 |
| 2025 | 39,046 |
| Total | $ 804,795 |

Total occupancy expenses amounted to $276,719 and $262,806 for the years ended June 30, 2021 and 2020, respectively.

## NOTE D. Employee Benefit Plans

The Organization maintains tax deferred compensation plan for the benefit of its eligible employees. Participation by employees is voluntary, and no matching contributions are provided by the Organization.

## NOTE E. Fair Value Measurements

The Fair Value Measurements and Disclosures topic of the FASB Codification establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

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

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

The tables below present the balances of assets and liabilities measured at fair value:

| | June 30, 2021 | | | |
|---|---|---|---|---|
| | Total | Level 1 | Level 2 | Level 3 |
| Money Market Mutual Fund | $ 24,941 | $ 24,491 | $ - | $ - |
| Mutual Funds | 199,413 | 199,413 | - | - |
| Exchange-Traded Products | 173,894 | 173,894 | - | - |
| Total | $ 398,248 | $ 398,248 | $ - | $ - |

| | June 30, 2020 | | | |
|---|---|---|---|---|
| | Total | Level 1 | Level 2 | Level 3 |
| Mutual Funds | $ 170,774 | $ 170,774 | $ - | $ - |
| Exchange-Traded Products | 137,406 | 137,406 | - | - |
| Total | $ 308,180 | $ 308,180 | $ - | $ - |

The investments are stated at fair value based on quoted market prices. As of June 30, 2021 and 2020, the costs and fair values are as follows:

| | 2021 | | 2020 | |
|---|---|---|---|---|
| | Cost | Fair Value | Cost | Fair Value |
| Money Market Mutual Fund | $ 24,941 | $ 24,941 | $ - | $ - |
| Mutual Funds | 170,170 | 199,413 | 170,170 | 170,774 |
| Exchange-Traded Products | 127,318 | 173,894 | 127,347 | 137,406 |
| Total | $ 322,429 | $ 398,248 | $ 297,517 | $ 308,180 |

## NOTE F. Net Assets with Donor Restrictions

Net assets with donor restrictions (restricted for the purpose indicated) are as follows:

| | June 30, 2021 | June 30, 2020 |
|---|---|---|
| Time Restricted: | | |
| Polk Bros Foundation | $ 25,000 | $ 25,000 |
| Chicago Foundation for Women | 25,000 | 25,000 |
| Arie and Ida Crown Memorial | 195,000 | - |
| Impact Grants Chicago | 100,000 | - |
| Total Time Restricted | 345,000 | 50,000 |
| Total Net Assets with Donor Restrictions | $ 345,000 | $ 50,000 |

## NOTE G. Paycheck Protection Program Loan

During fiscal year 2020, the Organization received loan proceeds of $381,675 under the Paycheck Protection Program (PPP). The PPP, established as part of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), provides loans to qualifying businesses for amounts up to 2.5 times of the average monthly payroll expenses of the qualifying business. The loans and accrued interest were forgivable after eight weeks (if funded before June 5, 2020, the borrower can choose to use an eight-week or twenty-four-week covered period) if the borrower uses the loan proceeds for eligible purposes, including payroll and benefits (65%), rent and utilities (35%), and maintains its payroll levels. The amount of loan forgiveness would be reduced if the borrower terminates employees or reduces salaries during the eight-week or twenty-four-week period. The unforgiven portion of the PPP loan was payable over two years at an interest rate of one percent, with a deferral of payments for the first six months.

The Organization has used the proceeds for purposes consistent with the PPP. The full amount of the PPP loan was forgiven by the Small Business Administration (SBA). The loan forgiveness included the principal amount of $381,675 and the accrued interest to date.

## NOTE H. Subsequent Events and Uncertainties

Management has evaluated subsequent events through November 12, 2021, the date which the financial statements were available for issue. The COVID-19 outbreak in the United States has caused business disruption through mandatory closures of certain businesses. While the disruption is temporary, there is uncertainty around the duration of these closings and its effect on the Organization’s business. The Organization is considered an “essential business” and has been able to carry out operations during this time. See Note G for information related to the loan proceeds from the Paycheck Protection Program.

# SUPPLEMENTARY INFORMATION

**RESILIENCE**
**SCHEDULE OF FUNCTIONAL REVENUES AND EXPENDITURES - ICASA PROGRAMS**
**FOR THE YEAR ENDED JUNE 30, 2021**

| | General Revenue | VAWA Prevention | VAWA Prevention - COVID | IDPH - Block Grant | VOCA Advocacy/ Counseling | VOCA - RISE | ICJIA - CESF | Total |
|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | |
| Government Grants | $ 260,887 | $ 61,594 | $ 5,731 | $ 8,817 | $ 1,019,271 | $ 46,496 | $ 68,574 | $ 1,471,370 |
| **Total Revenues** | 260,887 | 61,594 | 5,731 | 8,817 | 1,019,271 | 46,496 | 68,574 | 1,471,370 |
| **Expenses** | | | | | | | | |
| Personnel: | | | | | | | | |
| Salaries | 193,180 | 40,654 | 5,110 | 7,860 | 675,900 | 35,810 | 23,459 | 981,973 |
| Fringes | 35,166 | 8,182 | 621 | 957 | 119,566 | 7,800 | 3,221 | 175,513 |
| Personnel Total | 228,346 | 48,836 | 5,731 | 8,817 | 795,466 | 43,610 | 26,680 | 1,157,486 |
| Contractual: | | | | | | | | |
| Contractual Services | - | - | - | - | - | - | - | - |
| Consultant | - | - | - | - | - | - | - | - |
| Occupancy | 27,694 | 6,909 | - | - | 100,747 | - | 19,345 | 154,695 |
| Telecommunications | 2,563 | 812 | - | - | 10,149 | - | 7,468 | 20,992 |
| Trainings and Education | - | - | - | - | - | - | - | - |
| Miscellaneous and Other Program | - | - | - | - | 2,757 | - | - | 2,757 |
| Contractual Total | 30,257 | 7,721 | - | - | 113,653 | - | 26,813 | 178,444 |
| | | | | | | | | - |
| Travel | 165 | 44 | - | - | 7,360 | 56 | - | 7,625 |
| Supplies | 2,119 | 135 | - | - | 10,138 | - | 8,848 | 21,240 |
| Equipment | - | - | - | - | - | - | - | - |
| Indirect Costs | - | 4,858 | - | - | 92,654 | 2,830 | 6,233 | 106,575 |
| **Total Expenses** | 260,887 | 61,594 | 5,731 | 8,817 | 1,019,271 | 46,496 | 68,574 | 1,471,370 |
| **Revenue Over (Under) Expenditures** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |

**RESILIENCE**
**SCHEDULE OF FUNCTIONAL REVENUES AND EXPENDITURES - ICASA PROGRAMS**
**FOR THE YEAR ENDED JUNE 30, 2020**

| | Advocacy and Counseling | General Services | Prevention | RISE | VOCA One-Time | General Revenue Member Travel | VOCA Training Member Travel | Total |
|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | |
| Government Grants | $ 1,030,259 | $ 292,968 | $ 63,813 | $ 46,496 | $ 3,452 | $ 2,391 | $ 154 | $ 1,439,533 |
| **Total Revenues** | 1,030,259 | 292,968 | 63,813 | 46,496 | 3,452 | 2,391 | 154 | 1,439,533 |
| **Expenses** | | | | | | | | |
| Salaries and Wages | 706,637 | 155,228 | 41,685 | 37,353 | - | - | - | 940,903 |
| Payroll Tax and Employee Benefits | 122,052 | 27,277 | 8,106 | 6,673 | - | - | - | 164,108 |
| Contractual | 174,654 | 88,113 | 10,996 | 1,884 | - | - | - | 275,647 |
| Office Supplies | 8,855 | 9,045 | 810 | 109 | 611 | - | - | 19,430 |
| Local Transportation and Travel | 8,669 | 7,381 | 2,216 | 477 | - | 2,391 | 154 | 21,288 |
| Equipment Purchase | 9,392 | 5,924 | - | - | 2,841 | - | - | 18,157 |
| **Total Expenses** | 1,030,259 | 292,968 | 63,813 | 46,496 | 3,452 | 2,391 | 154 | 1,439,533 |
| **Revenue Over (Under) Expenditures** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |

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

Resilience
Independent Auditor's
Single Audit Report
For the Year Ended
June 30, 2021

**Table of Contents**

RINGOLD

*CERTIFIED PUBLIC ACCOUNTANTS*
*& CONSULTANTS*

***Auditing, Accounting, Tax Services, Advisory Services, Program & Project Management, Supplier Diversity & Compliance, Training***

**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
Resilience

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 Resilience (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 12, 2021.

**Internal Control over Financial Reporting**

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

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

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Resilience'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 audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Ringold Financial Management Services, Inc.
Chicago, IL
November 12, 2021

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RINGOLD

*CERTIFIED PUBLIC ACCOUNTANTS*
*& CONSULTANTS*

***Auditing, Accounting, Tax Services, Advisory Services, Program & Project Management, Supplier Diversity & Compliance, Training***

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

To the Board of Directors of
Resilience

## Report on Compliance for Each Major Federal Program

We have audited Resilience's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Resilience's major federal programs for the year ended June 30, 2021. Resilience's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### *Management's Responsibility*

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

### *Auditor's Responsibility*

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

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

***Opinion on Each Major Federal Program***

In our opinion, Resilience 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, 2021.

**Report on Internal Control over Compliance**

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

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

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

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

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of Resilience as of and for the year ended June 30, 2021, and have issued our report thereon dated November 12, 2021, which contained an unmodified opinion on those financial statements. 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 is presented for purposes of additional analysis as required by the Uniform Guidance 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.

Ringold Financial Management Services, Inc.
Chicago, IL
November 12, 2021

**Resilience**
**Schedule of Expenditures of Federal Awards**
**For the Year Ended June 30, 2021**

| Federal Grantor/ Pass-Through Grantor/ Program Title | Federal CFDA Number | Pass-Through Grantor's Number | Total Federal Expenditure |
|---|---|---|---|
| **U.S. Department of Justice** | | | |
| *Passed through Illinois Coalition Against Sexual Assault* | | | |
| Crime Victim Assistance | 16.575 | 2017-VA-GX-048 | $ 1,065,767 |
| Coronavirus Emergency Supplemental Funding Progran | 16.034 | 2020-VD-BX-011 | 68,574 |
| *Passed through The Network* | | | |
| Coronavirus Emergency Supplemental Funding Progran | 16.034 | 2020-VD-BX-011 | 16,000 |
| Total CFDA 16.034 | | | 84,574 |
| *Passed through Illinois Criminal Justice Information Authority* | | | |
| Violence Against Women Formula Grant | 16.588 | 2019-WF-AZ-0002 | 127,687 |
| Violence Against Women Formula Grant | 16.588 | 2018-WF-AZ-0002 | 111,012 |
| Total CFDA 16.588 | | | 238,699 |
| **Total U.S. Department of Justice** | | | **1,389,040** |
| **U.S. Department of Health and Human Services** | | | |
| *Passed through Illinois Coalition Against Sexual Assault* | | | |
| Injury Prevention & Control Research | 93.136 | 482-00-1468 | 61,594 |
| Injury Prevention & Control Research (COVID-19) | 93.136 | 482-00-1468 | 5,731 |
| Total CFDA 93.136 | | | 67,325 |
| Preventative Health and Health Services Block Grant | 93.991 | | 8,817 |
| **Total U.S. Department of Health and Human Services** | | | **76,142** |
| **Total Federal Awards Expended** | | | **$ 1,465,182** |

### Note A – Basis of Presentation

The Schedule of Expenditures of Federal Awards (SEFA) includes the federal activity of Resilience. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards. Resilience has elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

### Note B– Summary of Significant Accounting Policies

Expenditures reported in the SEFA are reported on an accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

### Note C – Subrecipients

There were no awards passed through to subrecipients for the year ended June 30, 2021.

### Note D – Other

Resilience did not have any outstanding federal loans or loan guarantees at June 30, 2021, and did not receive any federal noncash awards or insurance assistance for reimbursement losses during the year ended June 30, 2021.

## Section I – Summary of Auditor's Results

***Financial Statements***

Type of auditor's report issued on financial statements: **Unmodified**

Internal control over financial reporting:

- Material weaknesses(es) identified? _____ Yes __X__ No
- Significant deficiency(ies) identified not considered to be material weaknesses? _____ Yes __X__ None reported

Noncompliance material to the financial statements? _____ Yes __X__ No

***Federal Awards***

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

Internal control over major programs:

- Material weaknesses(es) identified? _____ Yes __X__ No
- Significant deficiency(ies) identified not considered to be material weaknesses? _____ Yes __X__ None reported

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance, Section 200.516? _____ Yes __X__ No

Identification of major program:

| CFDA Number | Name of Federal Program |
|---|---|
| 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? __X__ Yes _____No

## Section II – Financial Statement Findings

There were no reportable findings for the fiscal year ended June 30, 2021.

## Section III – Federal Award Findings and Questioned Costs

There were no reportable findings for the fiscal year ended June 30, 2021.

## Section IV – Prior Year Federal Award Findings and Questioned Costs

There were no prior year federal award findings or questioned costs.