

**BILINGUAL INTERNATIONAL
ASSISTANT SERVICES**

Financial Statements

JUNE 30, 2021 AND 2020



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Independent Auditor's Report

To the Board of Directors of
Bilingual International Assistant Services

We have audited the accompanying financial statements of the Bilingual International Assistant Services (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards application 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 of 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 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 Bilingual International Assistant Services as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 5, 2022, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Prior Period Financial Statements

The financial statements as of June 30, 2020, were audited by Brown Smith Wallace, LLP, whose practice became part of Armanino^{LLP} as of August 1, 2021, and whose report dated February 23, 2021, expressed an unmodified opinion on those statements.



Armanino^{LLP}
St. Louis, Missouri

January 5, 2022

BILINGUAL INTERNATIONAL ASSISTANT SERVICES

Statements of Financial Position

June 30, 2021 and 2020

	2021	2020
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 751,801	\$ 705,805
Accounts receivable	7,611	9,694
Grants receivable	154,923	191,569
TOTAL ASSETS	\$ 914,335	\$ 907,068
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts payable	\$ 35,085	\$ 38,909
Accrued expenses	84,151	83,573
Current maturities of long-term debt	-	147,809
Total Current Liabilities	119,236	270,291
Long-Term Debt, less current maturities	-	42,824
Total Liabilities	119,236	313,115
Net Assets		
Without donor restrictions		
Undesignated	665,766	423,178
Board designated	100,000	100,000
With donor restrictions	29,333	70,775
Total Net Assets	795,099	593,953
TOTAL LIABILITIES AND NET ASSETS	\$ 914,335	\$ 907,068

The accompanying notes are an integral part of these financial statements.

BILINGUAL INTERNATIONAL ASSISTANT SERVICES

Statement of Activities

For the Year Ended June 30, 2021

	2021		
	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and Support			
Program service revenue	\$ 233,700	\$ -	\$ 233,700
Contributions	52,662	-	52,662
Grants	1,772,100	76,000	1,848,100
Other income	21,381	-	21,381
Revenues and Support	2,079,843	76,000	2,155,843
Net assets released from restrictions	117,442	(117,442)	-
Total Revenues and Support	2,197,285	(41,442)	2,155,843
Expenses			
Program services			
Mental health	839,134	-	839,134
Emergency Services	547,904	-	547,904
Social services	234,742	-	234,742
Citizenship	172,523	-	172,523
Education and outreach	470	-	470
Language services	59,868	-	59,868
Management and general	284,575	-	284,575
Fundraising	6,114	-	6,114
Total Expenses	2,145,330	-	2,145,330
CHANGE IN NET ASSETS BEFORE FORGIVENESS OF PPP LOAN	51,955	(41,442)	10,513
Forgiveness of PPP Loan	190,633	-	190,633
CHANGE IN NET ASSETS	242,588	(41,442)	201,146
Net Assets, beginning of year	523,178	70,775	593,953
Net Assets, end of year	\$ 765,766	\$ 29,333	\$ 795,099

The accompanying notes are an integral part of these financial statements.

BILINGUAL INTERNATIONAL ASSISTANT SERVICES

Statement of Activities

For the Year Ended June 30, 2020

	2020		
	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and Support			
Program service revenue	\$ 292,265	\$ -	\$ 292,265
Contributions	101,443	-	101,443
Grants	1,177,463	157,000	1,334,463
Special events	7,299	-	7,299
Other income	2,213	-	2,213
Revenues and Support	1,580,683	157,000	1,737,683
Net assets released from restrictions	149,058	(149,058)	-
Total Revenues and Support	1,729,741	7,942	1,737,683
Expenses			
Program services			
Mental health	858,812	-	858,812
Social services	339,038	-	339,038
Citizenship	187,137	-	187,137
Education and outreach	1,866	-	1,866
Language services	54,375	-	54,375
Management and general	221,036	-	221,036
Fundraising	10,511	-	10,511
Total Expenses	1,672,775	-	1,672,775
CHANGE IN NET ASSETS	56,966	7,942	64,908
Net Assets, beginning of year	466,212	62,833	529,045
Net Assets, end of year	\$ 523,178	\$ 70,775	\$ 593,953

The accompanying notes are an integral part of these financial statements.

BILINGUAL INTERNATIONAL ASSISTANT SERVICES

Statement of Functional Expense

For the Year Ended June 30, 2021

	Program Services							Supporting Activities		
	Mental Health	Emergency Services	Social Services	Citizenship	Education and Outreach	Language Services	Total Program	Management and General	Fundraising	Total Expenses
Salaries and payroll taxes	\$ 638,813	\$ 99,190	\$ 151,031	\$ 109,393	\$ 75	\$ 9,719	\$ 1,008,221	\$ 160,353	\$ 1,494	\$ 1,170,068
Contract labor	69,338	2,134	18,338	40,255	-	28,270	158,335	11,029	-	169,364
Employee benefits	44,977	274	1,490	2,109	-	-	48,850	9,215	-	58,065
Advertising	183	-	-	-	-	2,150	2,333	500	700	3,533
Travel and conferences	2,366	157	1,602	654	-	8	4,787	14	-	4,801
Supplies and equipment	7,002	435,833	14,705	6,083	-	-	463,623	7,354	-	470,977
Miscellaneous	20,003	2,809	5,964	3,572	-	2,292	34,640	4,429	2,484	41,553
Insurance	11,878	5,401	2,048	1,971	-	500	21,798	1,587	50	23,435
Occupancy	18,146	768	35,145	4,390	120	5,480	64,049	54,564	1,352	119,965
Printing and postage	1,506	488	264	802	275	2	3,337	252	-	3,589
Professional development	3,517	-	308	645	-	-	4,470	237	-	4,707
Professional fees	12,534	299	1,494	1,549	-	11,143	27,019	32,749	34	59,802
Program events	-	-	-	-	-	-	-	24	-	24
Telephone	8,871	551	2,353	1,100	-	304	13,179	2,268	-	15,447
Total Expenses	\$ 839,134	\$ 547,904	\$ 234,742	\$ 172,523	\$ 470	\$ 59,868	\$ 1,854,641	\$ 284,575	\$ 6,114	\$ 2,145,330

The accompanying notes are an integral part of these financial statements.

BILINGUAL INTERNATIONAL ASSISTANT SERVICES

Statement of Functional Expense

For the Year Ended June 30, 2020

	Program Services						Supporting Activities		
	Mental Health	Social Services	Citizenship	Education and Outreach	Language Services	Total Program	Management and General	Fundraising	Total Expenses
Salaries and payroll taxes	\$ 637,236	\$ 214,989	\$ 113,334	\$ 798	\$ 19,198	\$ 985,555	\$ 96,687	\$ 2,329	\$ 1,084,571
Contract labor	77,224	28,813	33,381	-	26,445	165,863	10,291	-	176,154
Employee benefits	42,365	3,662	4,298	-	169	50,494	7,669	-	58,163
Advertising	262	1,098	1,400	-	25	2,785	1,181	3,595	7,561
Travel and conferences	15,196	14,413	3,754	5	245	33,613	1,800	8	35,421
Supplies and equipment	20,848	23,791	4,004	-	500	49,143	28,336	2,154	79,633
Miscellaneous	1,266	1,331	17,114	-	218	19,929	1,721	-	21,650
Insurance	13,515	4,501	1,572	7	1,783	21,378	529	122	22,029
Occupancy	26,234	42,115	5,219	1,056	4,690	79,314	40,633	2,068	122,015
Printing and postage	1,248	238	629	-	-	2,115	782	-	2,897
Professional development	4,730	256	495	-	-	5,481	-	-	5,481
Professional fees	10,124	1,704	919	-	756	13,503	30,851	100	44,454
Program events	270	-	-	-	-	270	20	135	425
Telephone	8,294	2,127	1,018	-	346	11,785	536	-	12,321
Total Expenses	\$ 858,812	\$ 339,038	\$ 187,137	\$ 1,866	\$ 54,375	\$1,441,228	\$ 221,036	\$ 10,511	\$ 1,672,775

The accompanying notes are an integral part of these financial statements.

BILINGUAL INTERNATIONAL ASSISTANT SERVICES

Statements of Cash Flows

For the Years Ended June 30, 2021 and 2020

	2021	2020
Cash flows from operating activities:		
Change in net assets	\$ 201,146	\$ 64,908
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Forgiveness of PPP loan	(190,633)	-
(Increase) decrease in operating assets:		
Accounts receivable	2,083	49,167
Grants receivable	36,646	(91,185)
Other assets	-	548
Increase (decrease) in liabilities:		
Accounts payable	(3,824)	9,099
Accrued expenses	578	18,527
Net cash provided by operating activities	45,996	51,064
Cash flows from financing activities:		
Proceeds form long-term debt	-	190,633
Net cash provided by financing activities	-	190,633
CHANGE IN CASH AND CASH EQUIVALENTS	45,996	241,697
Cash and equivalents, beginning of year	705,805	464,108
Cash and equivalents, end of year	\$ 751,801	\$ 705,805

The accompanying notes are an integral part of these financial statements.

BILINGUAL INTERNATIONAL ASSISTANT SERVICES

Notes to Financial Statements

June 30, 2021

Note A – Nature of Operations

Nature of Operations

Bilingual International Assistant Services (the "Organization"), a Missouri not-for-profit corporation, was founded in 2002 by former refugees. The Organization offers services to elderly and disabled Americans, as well as foreign-born children and adults, in a culturally and linguistically accessible manner. The Organization provides services with a deep understanding and appreciation for consumers' cultural backgrounds and individual life experiences. The Organization's mission is to ensure equal access to healthcare, mental health, and social services for all, regardless of national origin or language ability, through advocacy, education, and direct multilingual services. The Organization prides itself in making home-based services available, with dedicated professional staff traveling to consumers' homes to offer mental health services, case management, and social services. The Organization's primary source of revenue is program specific grants.

Note B – Summary of Significant Accounting Policies

Basis of Accounting

These financial statements have been prepared on the accrual basis of accounting. Revenues and expenses are recognized in the period in which they are earned or incurred.

Net Asset Classifications

Net assets, revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified into two categories of net assets, as applicable, and reported as follows:

Net assets without donor restrictions are those resources over which the Board of Directors has discretionary control for use in general operations. Designated amounts represent those resources that the Board has set aside for a particular purpose.

Net assets with donor restrictions are those resources over which donors have placed limitation on their use. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. When stipulated time restrictions expire or purpose restrictions are met, these net assets are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that the resources are maintained in perpetuity with use of income for general operations or donor-restricted purposes. The Organization does not have any net asset restrictions that are perpetual in nature as of June 30, 2021 and 2020.

BILINGUAL INTERNATIONAL ASSISTANT SERVICES

Notes to Financial Statements - Continued

June 30, 2021

Note B – Summary of Significant Accounting Policies (Continued)

Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

Cash and Cash Equivalents

The Organization considers all short-term investments with an original maturity of three months or less at the time of purchase to be cash equivalents.

Accounts Receivable

Accounts receivable are uncollateralized amounts from various consumers and third-party payers due under normal trade terms generally requiring payment within 30 days of the invoice date.

The Organization provides an allowance for doubtful accounts equal to the estimated losses that will be incurred in the collection of accounts receivable, if any. When necessary, this estimate is based on historical experience coupled with a review of the current status of existing receivables. The allowance and associated accounts receivable are reduced when the receivables are determined to be uncollectible. The Organization considers accounts receivable to be fully collectible as of June 30, 2021 and 2020.

Grants Receivable

Grants receivables include amounts due from various funding sources under binding contracts with the Organization for services rendered prior to year-end. The evaluation of uncollectible amounts is handled in the same manner as noted in accounts receivable. There was no allowance charged against grants receivable as of June 30, 2021 and 2020.

Property and Equipment

Property and equipment acquisitions with a cost in excess of \$1,000 are capitalized and recorded at cost, while maintenance and repairs are expensed as incurred. Donated assets are recorded at fair value at the date of donation. Such donations are reported as increases in net assets without donor restrictions unless the donor has restricted the donated asset to a specific purpose or period of time.

Depreciation is computed using the straight-line method over the estimated useful lives of the assets.

The estimated lives for computing depreciation on property and equipment are:

<u>Classification</u>	<u>Years</u>
Vehicles	1 - 4
Furniture and office equipment	5 - 7
Computers and software	5

BILINGUAL INTERNATIONAL ASSISTANT SERVICES

Notes to Financial Statements - Continued

June 30, 2021

Note B – Summary of Significant Accounting Policies (Continued)

Revenues and Support

Contributions, including unconditional promises to give, are recorded when the promise is made. All contributions are available for use in operations unless specifically restricted by the donor. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

Donor restricted contributions in which the restrictions are met within the same year as received are reported as contributions without donor restriction in the accompanying financial statements.

Program service revenue is reported at the estimated net realizable amounts from consumers, third-party payers and others for services rendered.

The Organization receives funding on a unit-based reimbursement basis under various agreements, which require the fulfillment of certain conditions and performance of services. Failure to fulfill the conditions could result in the return of the funds or no release of the funds. No amounts have been reflected in these financial statements for the conditional promises to give until conditions are satisfied.

Donated Materials, Rent and Services (In Kind)

Donated noncash assets are recorded as contributions at their fair values at the date of donation. In kind revenue recorded related to noncash assets received totaled \$0 and \$25,500, for the years ended June 30, 2021 and 2020, respectively. Donated rent totaled \$35,101 for each of the years ended June 30, 2021 and 2020.

Donated services are recognized as contributions if the services create or enhance nonfinancial assets or require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. Volunteers provided tutoring services throughout the year that are recognized as contributions in the financial statements since the recognition criteria were met. In kind revenue recorded related to services totaled \$6,083 and \$16,296 for the years ended June 30, 2021 and 2020, respectively.

Functional Expense Allocation

The Organization allocates expenses on a functional basis among various programs and supporting services. Expenses that can be identified with a specific program and supporting service, such as advertising, supplies and equipment, and professional fees, are allocated directly according to their natural expenditure classifications. Other expenses represent costs associated with multiple activities and require allocation, such as insurance and occupancy, on a reasonable basis that is consistently applied, among the program and supporting services benefited. Except for expenses that can be directly attributed to a program or supporting service, operating expenses, such as salaries, payroll taxes, and contract labor, are allocated on the basis of time and effort to the various programs, administrative and fundraising.

BILINGUAL INTERNATIONAL ASSISTANT SERVICES

Notes to Financial Statements - Continued

June 30, 2021

Note B – Summary of Significant Accounting Policies (Continued)

Income Taxes

The Organization is exempt from federal income taxes under Section 501 (c)(3) of the Internal Revenue Code (the "Code"), except on net income derived from unrelated business activities as defined in the Code. Accordingly, the Organization files as a tax-exempt organization.

The Organization has evaluated its tax positions, expiring statutes of limitations, audits, proposed settlements, changes in tax law and new authoritative rulings, and believes that no provision for income taxes is necessary to cover any uncertain tax positions.

Paycheck Protection Program Loan and Forgiveness of Loan

During 2020, the Organization applied and was awarded a loan under the Paycheck Protection Program ("PPP"). The Organization elected to account for the loan using the debt-model under FASB ASC 470. The debt-model requires initial recording of the proceeds received as a financing activity and the loan as a liability until the Organization is legally released from the obligation to repay the loan. As of June 30, 2021, the Organization was released from all requirements to pay back the loan and has recorded the forgiveness of PPP loan in the statement of activities.

Change in Accounting Policy

The Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2014-09, "Revenue from Contracts with Customers (Topic 606)". The ASU and all subsequently issued clarifying ASUs replaced most existing revenue recognition guidance in U.S. GAAP. The ASU also required expanded disclosures relating to the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. The Organization adopted the new standard effective July 1, 2020, the first day of the Organization's fiscal year, using the modified retrospective approach. Adoption of Topic 606 did not have a significant impact on the Organization and resulted in no change to the amounts recognized in the Organization's financial statements.

Subsequent Events

The Organization has evaluated subsequent events through January 5, 2022, the date the financial statements were available to be issued.

BILINGUAL INTERNATIONAL ASSISTANT SERVICES

Notes to Financial Statements - Continued

June 30, 2021

Note C – Grants

Grants receivable on June 30, 2021 and 2020, are as follows:

	<u>2021</u>	<u>2020</u>
St. Louis County Children's Service Fund	\$ 40,940	\$ 63,107
St. Louis Area Agency on Aging	51,773	58,720
US Department of Health and Human Services	26,059	39,106
Mental Health Board	20,857	18,849
MO Department of Health and Senior Services	<u>15,294</u>	<u>11,787</u>
	<u>\$ 154,923</u>	<u>\$ 191,569</u>

Note D – Property and Equipment

Property and equipment on June 30, 2021 and 2020, is as follows:

Furniture and office equipment	\$ 18,408
Computers and software	22,543
Vehicles	<u>17,474</u>
	58,425
Less accumulated depreciation	<u>58,425</u>
	<u>\$ -</u>

Depreciation expense for the years ended June 30, 2021 and 2020 totaled \$0.

Note E – Paycheck Protection Program Loan

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act") was signed into law. The legislation included provisions for expansion of the U.S. Small Business Administration's 7(a) Loan Program to support the new PPP. The Organization applied and was awarded the first loan in the amount of \$190,633 under the PPP. The first loan bore interest at 1% with any accrued interest to be forgiven along with the principal balance. As of June 30, 2021, the full amount of the first loan and all accrued interest was forgiven and legal release was received, therefore the Organization reduced the liability by the amounts forgiven and recorded a forgiveness of PPP loan of \$190,633 in the statement of activities.

Note F – Line of Credit

The Organization has a line of credit agreement (the "Agreement") of \$25,000 that is scheduled to expire on August 27, 2022. Borrowings are charged interest at the prime rate (3.25 percent on June 30, 2021) plus 1%. On June 30, 2021 and 2020, there were no borrowings outstanding.

BILINGUAL INTERNATIONAL ASSISTANT SERVICES

Notes to Financial Statements - Continued

June 30, 2021

Note G – Net Assets

The Board of Directors has designated a portion of the proceeds from the sale of a building towards the establishment of an operating reserve. Balances in board designated net assets as of June 30, 2021 and 2020, were \$100,000, respectively.

Net assets with donor restrictions on June 30, 2021 and 2020, for services to be rendered in the next fiscal year are restricted for the following:

Purpose restrictions:	<u>2021</u>	<u>2020</u>
Grant specified programming	\$ 29,333	\$ 70,775

Net assets with donor restrictions of \$117,442 and \$149,058 were released from restriction in 2021 and 2020, respectively when the funds were used for their donor restricted purpose.

Note H – Risks and Uncertainties

Concentrations

Contracts with two grantors represented approximately 33% and contracts with one grantor represented approximately 40% of the Organization's revenue and support for the years ended June 30, 2021 and 2020, respectively. Accounts and grants receivable from these grantors were approximately 29% and 28% of the Organization's accounts and grants receivable at June 30, 2021 and 2020, respectively.

Concentration of Credit Risk

Financial instruments, which potentially subject the Organization to concentrations of credit risk, consist principally of cash and cash equivalents, accounts receivable, and grants receivable. The Organization maintains its cash primarily with two financial institutions. Deposits at these banks are insured by the Federal Deposit Insurance Corporation up to \$250,000. The Organization performs ongoing credit evaluations of its consumers and funders and maintains allowances, as needed, for potential credit losses. Although the Organization is directly affected by the financial stability of its consumers and funders, management does not believe significant credit risk exists as of June 30, 2021.

Note I – Commitments and Contingencies

Rent expense related to operating leases for the years ended June 30, 2021 and 2020, totaled \$119,965 and \$122,015, which includes in kind portion of \$35,101, for the years ended June 30, 2021 and 2020.

BILINGUAL INTERNATIONAL ASSISTANT SERVICES

Notes to Financial Statements - Continued

June 30, 2021

Note J – Liquidity and Availability of Resources

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 751,801	\$ 705,805
Accounts receivable	7,611	9,694
Grants receivable	154,923	191,569
Less: program restrictions	(29,333)	(70,775)
Less: board designated	<u>(100,000)</u>	<u>(100,000)</u>
	<u>\$ 785,002</u>	<u>\$ 736,293</u>

The Organization has board-designated funds of \$100,000 for various purposes described in Note G. These funds can be made available upon board approval, if necessary.

The Organization also has a line of credit totaling \$25,000 of which \$0 has been drawn down as of June 30, 2021 and 2020.

Note K – Disaggregation of Revenue

The following tables present revenue disaggregated by revenue source and pattern of revenue recognition:

	<u>Year Ended June 30, 2021</u>		
	<u>Point in Time</u>	<u>Over-Time</u>	<u>Total</u>
Program services	\$ -	\$ 233,700	\$ 233,700
Special events	-	-	-
Total	<u>\$ -</u>	<u>\$ 233,700</u>	<u>\$ 233,700</u>

	<u>Year Ended June 30, 2020</u>		
	<u>Point in Time</u>	<u>Over-Time</u>	<u>Total</u>
Program services	\$ -	\$ 292,265	\$ 292,265
Special events	-	7,299	7,299
Total	<u>\$ -</u>	<u>\$ 299,564</u>	<u>\$ 299,564</u>

Supplementary Schedules

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
Bilingual International Assistant Services

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 Bilingual International Assistant Services (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 5, 2022.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Bilingual International Assistant Services' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion of 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.


Armanino^{LLP}
St. Louis, Missouri

January 5, 2022

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

Board of Directors
Bilingual International Assistant Services

Report on Compliance for Each Major Federal Program

We have audited Bilingual International Assistant Services' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Bilingual International Assistant Services' major federal programs for the year ended June 30, 2021. Bilingual International Assistant Services' 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 Bilingual International Assistant Services' 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 Bilingual International Assistant Services' 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 Bilingual International Assistant Services' compliance.

Opinion on Each Major Federal Program

In our opinion, Bilingual International Assistant Services 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 Bilingual International Assistant Services 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 Bilingual International Assistant Services' 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 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 Bilingual International Assistant Services' 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 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.


Armanino^{LLP}
St. Louis, Missouri

January 5, 2022

BILINGUAL INTERNATIONAL ASSISTANT SERVICES

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2021

Federal Grantor/Pass-through Grantor/ Program Titles	Assistance Listing Number	Pass-through Entity Identifying Number	Federal Expenditures
CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY ACT			
Pass Through From:			
CITY OF ST. LOUIS			
CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY ACT	21.019	2 CFR 200.330	569,190
Total CITY OF ST. LOUIS			569,190
DEPARTMENT OF HEALTH AND HUMAN SERVICES, DEPARTMENT OF REFUGEE RESETTLEMENT			
Direct programs:			
Assistance to Torture Victims	93.604	1562376877A1	251,748
Total Department of Health and Human Services, Department of Refugee Resettlement			251,748
FEDERAL			
<i>Department of Health and Human Services</i>			
Pass Through St. Louis Area Agency on Aging			
Special Programs for the Aging	93.044	DUNS #620-680223	55,403
National Family Caregiver Support	93.052	DUNS #620-680223	2,533
Navigator Svcs authorized by the PPACA	93.332	DUNS #620-680223	27,922
Total Pass Through St. Louis Area Agency on Aging			85,858
Total Expenditures of Federal Awards			\$ 906,796

BILINGUAL INTERNATIONAL ASSISTANT SERVICES

Notes to Schedule of Expenditures of Federal Awards

June 30, 2021

Note A - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Bilingual International Assistant Services under programs of the Federal government for the year ended June 30, 2021. The information in this Schedule 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* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Bilingual International Assistant Services, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Bilingual International Assistant Services.

Note B - Summary of Significant Accounting Principles

Expenditures reported on the Schedule are reported on the accrual basis of accounting.

Note C - Indirect Cost Rate

Bilingual International Assistant Services has elected not to exceed the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

BILINGUAL INTERNATIONAL ASSISTANT SERVICES

Schedule of Findings and Questioned Costs

June 30, 2021

Summary of Audit Results

1. Financial statements

a. The auditor's report expresses an unmodified opinion on whether the financial statements of Bilingual International Assistant Services were prepared in accordance with GAAP.

b. Internal control over financial reporting:

- | | |
|--|---------------|
| i. Material weakness identified? | No |
| ii. Significant deficiencies identified? | None reported |

c. Noncompliance material to financial statements noted? No

2. Federal Awards:

a. Internal control over major programs:

- | | |
|--|---------------|
| i. Material weakness identified? | No |
| ii. Significant deficiencies identified? | None reported |

b. Noncompliance material to financial statements noted No

c. The auditor's report on compliance for the major federal award programs for the Organization expresses an unmodified opinion on all major federal programs.

d. There were no audit findings relative to the major federal award programs for Bilingual International Assistant Services noted that are required to be reported in accordance with 2 CFR section 200.516(a).

e. The program tested as a major program is:

<u>AL Number</u>	<u>Name of Federal Program</u>
21.019	Coronavirus Relief Fund

f. The threshold for distinguishing Types A and B programs was \$750,000.

g. Bilingual International Assistant Services was not determined to be a low-risk auditee.

BILINGUAL INTERNATIONAL ASSISTANT SERVICES

Schedule of Findings and Questioned Costs - Continued June 30, 2021

Findings and Questioned Costs – Financial Statement Audit

None

Findings and Questioned Costs – Major Federal Award Programs Audit

None