

**Apna Ghar, Inc.
Financial Statements and
Independent Auditor's Report
June 30, 2021 and 2020**

Apna Ghar, Inc.
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June 30, 2021 and 2020

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Apna Ghar, Inc.
Chicago, Illinois

Report on Financial Statements

We have audited the accompanying financial statements of Apna Ghar, Inc. (an Illinois not-for-profit corporation), which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statement of activities and changes in net assets, functional expenses 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 audits. 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*. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Apna Ghar, Inc., as of June 30, 2021 and 2020, and the results of its activities and changes in net assets, functional expenses and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Supplemental Information

The schedule of expenses by program is presented for purposes of additional analysis of the financial statements for the years ended June 30, 2021 and 2020, and is not a required part of the basic financial statements. Such information for the fiscal years ended June 30, 2021 and 2020, have been subjected to the auditing procedures applied in the audits of the financial statements, and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Matters

Other Information

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* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated February 11, 2022, on our consideration of the Organization's internal control and on our tests of its compliance with terms, covenants, provisions or conditions of regulatory and management agreements insofar as they relate to accounting 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 the internal control over financial reporting and compliance. That report is an integral part of the audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of the audit.



Evolve Financial I

Arlington Heights, Illinois
February 11, 2022

Apna Ghar, Inc.
Statements of Financial Position
June 30, 2021 and 2020

ASSETS

	2021	2020
Current Assets:		
Cash and cash equivalents	\$ 1,759,043	\$ 1,369,340
Grants and contracts receivable	541,103	215,416
Prepaid expenses and deposits	8,465	7,688
Total Current Assets	2,308,611	1,592,444
Property and Equipment:		
Building and improvements	1,625,477	1,625,477
Furniture and equipment	224,990	209,540
Less: Accumulated depreciation	(634,970)	(456,153)
	1,215,497	1,378,864
Land	188,080	188,080
Property and Equipment, Net	1,403,577	1,566,944
Other Assets:		
Capital campaign and Board designated fund (Note 10)	821,895	633,469
Total Assets	\$ 4,534,083	\$ 3,792,857

LIABILITIES AND NET ASSETS

	2021	2020
Current Liabilities:		
Accounts payable and accrued expenses	\$ 155,964	\$ 88,672
Long-Term Liability		
Payroll Protection Program note payable (Note 8)	-	173,805
Total Liabilities	155,964	262,477
Net Assets:		
Net assets without donor restrictions	3,556,224	2,896,912
Board designated assets (Note 10)	799,341	610,914
Net assets with donor restrictions (Note 10)	22,554	22,554
Total Net Assets	4,378,119	3,530,380
Total Liabilities and Net Assets	\$ 4,534,083	\$ 3,792,857

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

Apna Ghar, Inc.
Statements of Activities and Changes in Net Assets
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	\$ 1,809,260	\$ -	\$ 1,809,260	\$ 1,551,735	\$ -	\$ 1,551,735
Contributions	1,045,197	-	1,045,197	629,814	-	629,814
United Way	85,140	-	85,140	56,090	-	56,090
Special events (net of expenses: 2021 - \$9,538 and 2020 - \$34,959)	142,390	-	142,390	118,670	-	118,670
Contributed goods and services	3,200	-	3,200	12,954	-	12,954
Interest income	5,982	-	5,982	1,266	-	1,266
Loss on sale of fixed assets (Note 7)	-	-	-	(42,733)	-	(42,733)
Other income	27,661	-	27,661	28,890	-	28,890
Other income - Payroll Protection Program Loan forgiveness	173,805	-	173,805	-	-	-
Total Support and Revenue	3,292,635	-	3,292,635	2,356,686	-	2,356,686
Expenses:						
Program Services:						
24-Hour Crisis Line	208,411	-	208,411	150,169	-	150,169
Emergency Shelter	439,810	-	439,810	316,907	-	316,907
Transitional Housing	109,668	-	109,668	297,348	-	297,348
Counseling	226,018	-	226,018	162,857	-	162,857
Case Management	351,931	-	351,931	253,583	-	253,583
Legal Advocacy	251,156	-	251,156	180,970	-	180,970
Supervised Visitation and Safe Exchange	235,273	-	235,273	169,526	-	169,526
Education and Outreach	207,892	-	207,892	149,796	-	149,796
Total Program Services	2,030,159	-	2,030,159	1,681,156	-	1,681,156
Management and General	226,006	-	226,006	191,334	-	191,334
Fundraising	188,731	-	188,731	162,603	-	162,603
Total Expenses	2,444,896	-	2,444,896	2,035,093	-	2,035,093
Increase in Net Assets	847,739	-	847,739	321,593	-	321,593
Net Assets, Beginning of Year	3,507,826	22,554	3,530,380	3,186,233	22,554	3,208,787
Net Assets, End of Year	\$ 4,355,565	\$ 22,554	\$ 4,378,119	\$ 3,507,826	\$ 22,554	\$ 3,530,380

See Independent Auditor's Report.

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

Apna Ghar, Inc.
Statements of Functional Expenses
Years Ended June 30, 2021 and 2020

	2021				2020			
	Program Services	Management and General	Fundraising	Total	Program Services	Management and General	Fundraising	Total
Salaries	\$ 901,464	\$ 100,680	\$ 105,197	1,107,341	\$ 908,978	\$ 98,786	\$ 103,654	\$ 1,111,418
Payroll taxes and employee benefits	246,814	27,458	28,791	303,063	225,421	25,077	26,295	276,793
Total salaries and related expenses	<u>1,148,278</u>	<u>128,138</u>	<u>133,988</u>	<u>1,410,404</u>	<u>1,134,399</u>	<u>123,863</u>	<u>129,949</u>	<u>1,388,211</u>
Other expenses:								
Occupancy	57,512	47	50	57,609	65,989	7,341	7,698	81,028
Contractual services	244,766	27,230	28,552	300,548	49,257	5,480	5,746	60,483
Advertising	635	71	74	780	-	12	-	12
Bank service charges	1,147	127	134	1,408	-	2,496	-	2,496
Client assistance	303,662	-	-	303,662	218,327	-	-	218,327
Conferences and meetings	646	166	61	873	7,776	1,996	736	10,508
Dues and subscriptions	14,516	3,727	1,373	19,616	9,277	2,382	877	12,536
Furniture and equipment rentals	4,754	1,220	450	6,424	5,711	183	67	5,961
In-kind contributions	2,368	608	224	3,200	9,586	2,461	907	12,954
Insurance	17,324	4,448	1,639	23,411	13,784	3,539	1,304	18,627
Miscellaneous	-	-	-	-	341	88	32	461
Printing and publications	9,454	2,428	894	12,776	10,038	2,577	950	13,565
Postage and deliveries	1,302	334	123	1,759	1,201	308	114	1,623
Repairs and maintenance	27,093	6,957	2,563	36,613	37,190	9,549	3,518	50,257
Staff development	5,577	1,432	527	7,536	3,655	939	346	4,940
Supplies	34,666	8,901	3,279	46,846	25,857	6,639	2,446	34,942
Telecommunications	23,366	5,999	2,210	31,575	14,700	2,802	1,032	18,534
Transportation	769	197	73	1,039	13,724	3,185	1,173	18,082
Total Other expenses	<u>749,557</u>	<u>63,892</u>	<u>42,226</u>	<u>855,675</u>	<u>486,413</u>	<u>51,977</u>	<u>26,946</u>	<u>565,336</u>
Depreciation	<u>132,324</u>	<u>33,976</u>	<u>12,517</u>	<u>178,817</u>	<u>60,344</u>	<u>15,494</u>	<u>5,708</u>	<u>81,546</u>
Total Expenses	<u>\$ 2,030,159</u>	<u>\$ 226,006</u>	<u>\$ 188,731</u>	<u>\$ 2,444,896</u>	<u>\$ 1,681,156</u>	<u>\$ 191,334</u>	<u>\$ 162,603</u>	<u>\$ 2,035,093</u>

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

Apna Ghar, Inc.
Statements of Cash Flows
Year Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities:		
Increase in net assets	\$ 847,739	\$ 321,593
Adjustments to reconcile increase in net assets to net cash provided by operating activities		
Forgiveness of Payroll Protection Program Loan	(173,805)	-
Depreciation	178,817	81,546
Loss on sale of property	-	42,733
Changes in assets and liabilities		
Grants and contracts receivable	(325,687)	(55,455)
Prepaid expenses and deposits	(777)	11,917
Accounts payable and accrued expenses	<u>67,292</u>	<u>31,239</u>
Net cash provided by operating activities	<u>593,579</u>	<u>433,573</u>
Cash flows from investing activities:		
Proceeds from property held for sale	-	610,914
Purchase of property and equipment	<u>(15,450)</u>	<u>(52,464)</u>
Net cash provided by (used in) investing activities	<u>(15,450)</u>	<u>558,450</u>
Cash flows from financing activities:		
Payroll Protection Plan funds received	<u>-</u>	<u>173,805</u>
Net cash provided by (used in) financing activities	<u>-</u>	<u>173,805</u>
Net increase in cash, cash equivalents and restricted cash	578,129	1,165,828
Cash, cash equivalents and restricted cash, Beginning of Year	<u>2,002,809</u>	<u>836,981</u>
Cash, cash equivalents and restricted cash, End of Year	<u>\$ 2,580,938</u>	<u>\$ 2,002,809</u>

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

Apna Ghar, Inc.
Notes to Financial Statements
June 30, 2021 and 2020

1. Nature of Organization

Apna Ghar, Inc. (the “Organization”), incorporated in Illinois on January 3, 1990, provides holistic services and conducts outreach and advocacy across immigrant communities to end gender violence. The Organization aims to help survivors of gender violence achieve safety, stability and self-sufficiency, and to provide community education and advocacy in an effort to positively impact systems and improve overall conditions for the survivors it serves. The Organization developed its own model of holistic service delivery in collaboration with Loyola University’s Center for Urban Research and Learning based on an ecological framework that takes individual, family, community, as well as systemic and societal barriers into account.

Since 1990, Apna Ghar, Inc. has grown in size and in scope, and has developed responsive and innovative programming to address the needs of Chicago’s growing immigrant and nonimmigrant populations, providing multilingual, culturally appropriate programs and services for survivors of gender violence from over 50 different countries. The Organization’s services include a 24-hour crisis line, emergency shelter or safe home, transitional housing, case management, individual and group counseling, legal advocacy, a supervised visitation and safe exchange program that includes a court liaison, community education, outreach and training, as well as institutional and policy advocacy.

The core services provided to support immigrant and refugee survivors of gender violence include:

24-Hour Crisis Line

The crisis line addresses the immediate safety needs of callers. The Organization provides crisis counseling, safety planning, information and referrals to programs and services within the agency and externally.

Emergency Shelter

The Organization’s safe home/emergency shelter provides survivors who are fleeing violence and trauma a “home-like” atmosphere where they can begin their journeys of healing, empowerment, and start rebuilding and reclaiming their lives.

Transitional Housing

The Organization provides second-stage housing in the City of Chicago and northwest suburbs through ten scattered site independent apartments for survivors of gender violence and their families.

Counseling

Counselors provide individual and group services, including psycho-social education, narrative therapy, support groupings, creative art therapy, and conflict management to help adult and child survivors process and heal from the trauma of abuse.

Apna Ghar, Inc.
Notes to Financial Statements (Continued)
June 30, 2021 and 2020

1. Nature of Organization (Continued)

Case Management

Staff works with program participants to develop action plans for safety, stability, and self-sufficiency. Staff identifies and connects participants to community resources for health care, education, employment, housing, and other critical needs to ensure long-term stability.

Legal Advocacy

Legal advocates guide survivors through the legal system, help them understand their options and help them access available remedies, including obtaining civil orders of protection, pressing criminal charges, obtaining crime victims' compensation, filing for divorce, custody and support, as well as immigration benefits through protective statutes, such as the *Violence Against Women Act*. Advocates help clients obtain legal representation through an in-house family law legal clinic and partnerships with legal aid agencies and volunteer attorneys.

Supervised Visitation and Safe Exchange

The program provides a safe place where children can interact with visiting parents and create safe and healthy relationships. The program also offers a safe location for parents to pick up and drop off their children through safe exchanges.

Education and Outreach

The program raises community awareness about gender violence and provides information and training on available resources to combat this type of violence. The Organization also provides the State required 40-hour training for new volunteers and staff as well as training and technical assistance to partner organizations. Institutional and Policy Advocacy allows the Organization to work on improving the overall conditions of the survivors it serves.

2. Significant Accounting Policies

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

Standards of Reporting

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

Apna Ghar, Inc.
Notes to Financial Statements (Continued)
June 30, 2021 and 2020

2. Significant Accounting Policies (Continued)

Basis of Accounting

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

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

Net assets are comprised of two groups as follows:

Net Assets Without Donor Restrictions:

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

Net Assets With Donor Restrictions:

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

Earnings related to restricted net assets will be included in net assets without donor-restrictions unless otherwise specifically required to be included in donor-restricted net assets by the donor or by applicable state law. The Organization does not interpret the guidance in the standard to include amounts restricted by federally funded contracts as donor-restricted. The Organization believes that these amounts do not meet the spirit of the standard for such a classification or is there any industry standard indicating that others will treat these assets as donor-restricted.

Cash and Cash Equivalents

The Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Contracts Receivable and Bad Debt Expense

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

Apna Ghar, Inc.
Notes to Financial Statements (Continued)
June 30, 2021 and 2020

2. Significant Accounting Policies (Continued)

Fair Value Measurements

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

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

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

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

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

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

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

Property and Equipment

Fixed assets are recorded at historical cost, if purchased, or at the approximate fair value at the date of donation, if donated, less accumulated depreciation. The Organization capitalizes fixed asset additions over \$1,000. Depreciation is computed using the straight-line method for all fixed assets, building, and building improvements.

Apna Ghar, Inc.
Notes to Financial Statements (Continued)
June 30, 2021 and 2020

2. Significant Accounting Policies (Continued)

Property and Equipment (Continued)

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

Description	Years
Building and Improvements	5 - 27.5
Furniture and Equipment	5

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

Revenue Recognition: Contributions, Grants/Contracts

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

Revenue Recognition: Contributions, Grants/Contracts

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

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

Revenue Recognition: Donations and Contributed Goods and Services

Contributed professional services are recognized if the services received create or enhance long-lived assets or require specialized skills, are provided by individuals possessing those skills, and would typically be purchased if not provided by donation.

The Organization receives in-kind contributions of materials, supplies, and interest from various donors. It is the policy of the Organization to record the estimated fair value of certain in-kind donations as an expense in its financial statements, and similarly in contribution revenue by that same amount. For the years ended June 30, 2021 and 2020, \$3,200 and 12,954, respectively, was received in in-kind contributions.

Apna Ghar, Inc.
Notes to Financial Statements (Continued)
June 30, 2021 and 2020

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

Income Taxes

The Organization is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and is not considered to be a private foundation. It is also required to recognize or derecognize in its financial statements positions taken or expected to be taken in a tax return on a “more likely than not” threshold. Management does not believe its financial statements include any uncertain tax positions. The Organization’s income tax filings for the years 2017 and thereafter remain subject to examination by the Internal Revenue Service.

Use of Estimates

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

Reclassifications

Certain items in the financial statements for the fiscal year ended June 30, 2020, have been reclassified to conform to the 2021 presentation.

Adoption of New Accounting Pronouncements

In November 2016, the Financial Accounting Standards Board issued ASU No. 2016-18 (Topic 230) *Statement of Cash Flows on Restricted Cash*. The Organization adopted this guidance as of July 1, 2019, as required by the standard. The amendments in the update require that amounts generally described as restricted cash and restricted cash equivalents be included with cash and cash equivalents when reconciling the beginning-of-period and end-of-period total amounts on the statement of cash flows. The ASU did not provide a definition of restricted cash. Management has identified restricted cash to include cash raised from capital campaigns and Board designated cash. The amendments are designed to reduce the diversity in practice that exist when these amounts are presented in the statement of cash flows.

Apna Ghar, Inc.
Notes to Financial Statements (Continued)
June 30, 2021 and 2020

2. Significant Accounting Policies (Continued)

Adoption of New Accounting Pronouncements (Continued)

In May 2014, 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, using the full retrospective method.

The majority of the Organization’s revenue is recognized at a point in time based on the performance of services. Revenue recognized over time primarily consists of performance of services that are satisfied within one year or less. In addition, the majority of the Organization’s contracts do not contain variable consideration and contract modifications are generally minimal.

The adoption of this ASU did not have a significant impact on the Organization’s financial statements. The majority of the Organization’s revenue arrangements generally consist of a performance obligation to transfer promised services. Based on the Organization’s evaluation process and review of its agreements and other contracts with its customers and participating insurance companies, the timing and amount of revenue recognized previously is consistent with how revenue is recognized under the new standard. No changes were required to previously reported revenues and/or net assets as a result of the adoption.

3. Concentrations of Credit Risk

Certain financial instruments, potentially subject the entity to concentrations of credit risk. These financial instruments consist primarily of cash and cash equivalents and receivables.

The Organization maintains its cash in various bank deposit accounts, which, at times, may exceed federally insured limits. The Organization has not experienced any losses in such accounts.

Concentrations of credit risk with respect to receivables are generally diversified due to the large number of entities and individuals composing the Organization’s program and donor base. Management performs ongoing credit evaluations and writes off uncollectible accounts as they become known.

4. Liquidity

At June 30, 2021 and 2020, the Organization has \$1,759,043 and \$1,369,340 of cash and cash equivalents available, respectively, to meet needs for general expenditures. None of these financial assets are subject to donor or other contractual restrictions. Accordingly, all such funds are available to meet the cash needs of the Organization in the next 12 months.

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

Apna Ghar, Inc.
Notes to Financial Statements (Continued)
June 30, 2021 and 2020

5. Concentrations in Support and Revenues

The Organization receives a significant amount of its support from state and local government agencies. A substantial reduction in the level of this support, if it were to occur, could have a significant effect on the Organization's programs and activities.

During the years ended June 30, 2021 and 2020, the Organization received the following funding in government grants:

	<u>2021</u>	<u>2020</u>
Illinois Department of Human Services	\$ 524,930	\$ 509,244
City of Chicago	416,455	189,356
Illinois Coalition Against Domestic Violence	328,931	409,426
Illinois Criminal Justice Information Authority	131,533	157,130
Office of Victims of Crime	104,180	162,971
Emergency Food and Shelter Program	91,759	36,267
Office on Violence Against Women	92,998	-
U.S. Department of Housing and Urban Development	72,491	-
Illinois Attorney General's Office	27,733	59,950
Other miscellaneous government grants	<u>18,250</u>	<u>27,391</u>
	<u>\$ 1,809,260</u>	<u>\$ 1,551,735</u>

Approximately 70% and 71% of government grants were generated from the top three grantors and service providers during the fiscal years ended June 30, 2021, and 2020, respectively.

6. Grants, Contracts and Contributions Receivable

Grants, contracts, and contributions receivable are deemed to be fully collectible by management and consist of the following at June 30th:

	<u>2021</u>	<u>2020</u>
Illinois Department of Human Services	\$ 197,318	\$ 28,245
City of Chicago	165,399	13,244
U.S. Department of Housing and Urban Development	28,228	-
U.S. Department of Justice	26,403	78,667
Illinois Criminal Justice Information Authority	21,866	60,492
Office of Victims Crime	-	20,245
Other government grant receivables	<u>10,389</u>	<u>14,523</u>
Total Government Grants and Contracts Receivable	449,603	215,416
Plus: Private Contributions Receivable	<u>91,500</u>	<u>-</u>
	<u>\$ 541,103</u>	<u>\$ 215,416</u>

Apna Ghar, Inc.
Notes to Financial Statements (Continued)
June 30, 2021 and 2020

7. Property Held for Sale

During fiscal year 2018, the Organization started the process of selling one of its properties located in Chicago. The property was listed for sale in October of 2017, and was sold for \$650,000 on January 14, 2020. The net book value of the property at the time of sale was \$653,682. Net cash received after closing costs and realtor commissions amounted to \$610,949, and a loss on sale of fixed assets in the amount of \$42,733 was incurred during the fiscal year ended June 30, 2020.

8. Payroll Protection Program

In May 2020, the Organization was granted a forgivable loan (“Loan”) from the Small Business Association (“SBA”) in the amount of \$173,805, pursuant to the Payroll Protection Program (“PPP”) under Division A, Title I of the CARES Act, which was enacted on March 27, 2020.

The SBA has set certain guidelines regarding the uses of the funds provided in order for the Loan to be forgiven. The funds may only be used for payroll costs, costs used to continue group health care benefits, mortgage payments, rent, utilities, and interest on other debt obligations that existed prior to February 15, 2020. The SBA originally set an 8-week period for the funds to be used, until it announced an alternate 24-week period for borrowers to spend the funds provided.

The Loan, which was in the form of a note payable dated May 1, 2020, was forgiven in its entirety by the SBA on April 20, 2021. The forgiveness of the Loan has been recognized as other income in the accompanying statement of activities and changes in net assets during the year ended June 30, 2021.

9. Operating Leases

Non-cancellable operating leases relate primarily to transitional housing services and expire over various periods through September 2022. These leases generally renew annually until either party terminates the agreement. Rent expense for the fiscal years ended June 30, 2021 and 2020, was \$255,108 and \$201,313, respectively.

Future minimum lease obligations under operating leases for the years ending June 30th are as follows:

2022	\$ 269,499
2023	<u>11,791</u>
	<u>\$ 281,290</u>

10. Net Assets With Donor Restrictions and Board Designations

Net assets with donor restrictions relate to funds received during a previous capital campaign conducted by the Organization. Funds required to be used for capital expenditures and improvements amounted to \$22,554 at June 30 2021 and 2020.

As discussed in Note 7, the Organization’s net proceeds from the sale of its property held for sale, was \$610,914. The Organization’s Board of Directors have designated these funds for future capital expenditures and improvements.

Apna Ghar, Inc.
Notes to Financial Statements (Continued)
June 30, 2021 and 2020

10. Net Assets With Donor Restrictions and Board Designations (Continued)

Both the funds with donor restrictions and those with Board designations are maintained in a segregated bank account, and there are no other net assets considered to have donor restrictions or Board designations at June 30, 2021 and 2020. Capital campaign and Board designated capital improvement funds amounted to \$821,895 and \$633,469, at June 30, 2021 and 2020, respectively.

11. COVID-19 Risks and Uncertainties

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (the “COVID-19 Outbreak”), and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 Outbreak as a pandemic, based on the rapid increase in exposure globally.

The impact of the COVID-19 Outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Organization’s financial condition, liquidity, and future results of operations. Management continues to actively monitor the global situation on its financial condition, liquidity, operations, and workforce.

12. Subsequent Events

Subsequent events have been evaluated through February 11, 2022, which is the date the financial statements were available to be issued; there are no subsequent events requiring recognition and/or additional disclosure in the financial statements.

Supplemental Information

Apna Ghar, Inc.
Schedule of Expenses by Program
For the Year Ended June 30, 2021

	24-Hour Crisis Line	Emergency Shelter	Transitional Housing	Counseling	Case Management	Legal Advocacy	Supervised Visitation and Safe Exchange	Education and Outreach	Total Program Services
Salaries	\$ 92,542	\$ 195,292	\$ 48,696	\$ 100,360	\$ 156,270	\$ 111,522	\$ 104,470	\$ 92,312	\$ 901,464
Payroll taxes and employee benefits	25,337	53,469	13,333	27,478	42,786	30,534	28,603	25,274	246,814
Total salaries and related expenses	<u>117,879</u>	<u>248,761</u>	<u>62,029</u>	<u>127,838</u>	<u>199,056</u>	<u>142,056</u>	<u>133,073</u>	<u>117,586</u>	<u>1,148,278</u>
Other Expenses:									
Occupancy	5,904	12,459	3,107	6,403	9,970	7,115	6,665	5,889	57,512
Contractual services	25,127	53,026	13,222	27,250	42,430	30,280	28,366	25,065	244,766
Advertising	65	138	34	71	110	78	74	65	635
Bank service charges	118	248	62	128	199	142	133	117	1,147
Client assistance	31,173	65,785	16,403	33,807	52,640	37,567	35,191	31,096	303,662
Conferences and meetings	66	140	35	72	112	80	75	66	646
Dues and subscriptions	1,490	3,145	784	1,616	2,516	1,796	1,682	1,487	14,516
Furniture and equipment rentals	488	1,030	257	529	824	588	551	487	4,754
In-kind contributions	243	513	128	264	411	293	274	242	2,368
Insurance	1,778	3,753	936	1,929	3,003	2,143	2,008	1,774	17,324
Printing and publications	971	2,048	511	1,052	1,639	1,170	1,095	968	9,454
Postage and deliveries	134	282	70	145	226	161	151	133	1,302
Repairs and maintenance	2,781	5,869	1,464	3,016	4,697	3,352	3,140	2,774	27,093
Staff development	573	1,208	301	621	967	690	646	571	5,577
Supplies	3,559	7,510	1,873	3,859	6,009	4,289	4,017	3,550	34,666
Telecommunications	2,399	5,062	1,262	2,601	4,050	2,891	2,708	2,393	23,366
Transportation	79	167	42	85	133	95	89	79	769
Total Other expenses	<u>76,948</u>	<u>162,383</u>	<u>40,491</u>	<u>83,448</u>	<u>129,936</u>	<u>92,730</u>	<u>86,865</u>	<u>76,756</u>	<u>749,557</u>
Depreciation	13,584	28,666	7,148	14,732	22,939	16,370	15,335	13,550	132,324
Total Expenses	<u>\$ 208,411</u>	<u>\$ 439,810</u>	<u>\$ 109,668</u>	<u>\$ 226,018</u>	<u>\$ 351,931</u>	<u>\$ 251,156</u>	<u>\$ 235,273</u>	<u>\$ 207,892</u>	<u>\$ 2,030,159</u>

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

Apna Ghar, Inc.
Schedule of Expenses by Program
For the Year Ended June 30, 2020

	24-Hour Crisis Line	Emergency Shelter	Transitional Housing	Counseling	Case Management	Legal Advocacy	Supervised Visitation and Safe Exchange	Education and Outreach	Total Program Services
Salaries	\$ 93,314	\$ 196,919	\$ 49,102	\$ 101,197	\$ 157,573	\$ 112,452	\$ 105,340	\$ 93,081	\$ 908,978
Payroll taxes and employee benefits	23,141	48,835	12,177	25,096	39,077	27,887	26,124	23,084	225,421
Total salaries and related expenses	<u>116,455</u>	<u>245,754</u>	<u>61,279</u>	<u>126,293</u>	<u>196,650</u>	<u>140,339</u>	<u>131,464</u>	<u>116,165</u>	<u>1,134,399</u>
Other Expenses:									
Occupancy	6,774	14,296	3,565	7,347	11,439	8,164	7,647	6,757	65,989
Contractual services	5,057	10,671	2,661	5,483	8,539	6,094	5,708	5,044	49,257
Client assistance	-	-	218,327	-	-	-	-	-	218,327
Conferences and meetings	798	1,685	420	866	1,348	962	901	796	7,776
Dues and subscriptions	952	2,010	501	1,033	1,608	1,148	1,075	950	9,277
Furniture and equipment rentals	586	1,237	309	635	990	707	662	585	5,711
In-kind contributions	984	2,077	518	1,066	1,662	1,186	1,111	982	9,586
Insurance	1,415	2,986	745	1,535	2,389	1,705	1,597	1,412	13,784
Miscellaneous	35	74	18	38	59	42	40	35	341
Printing and publications	1,030	2,175	542	1,118	1,740	1,242	1,163	1,028	10,038
Postage and deliveries	123	260	65	134	208	149	139	123	1,201
Repairs and maintenance	3,818	8,057	2,009	4,140	6,447	4,601	4,310	3,808	37,190
Staff development	375	792	197	407	634	452	424	374	3,655
Supplies	2,654	5,602	1,397	2,879	4,482	3,198	2,997	2,648	25,857
Telecommunications	1,509	3,185	794	1,637	2,548	1,818	1,704	1,505	14,700
Transportation	1,409	2,973	741	1,528	2,379	1,698	1,591	1,405	13,724
Total Other expenses	<u>27,519</u>	<u>58,080</u>	<u>232,809</u>	<u>29,846</u>	<u>46,472</u>	<u>33,166</u>	<u>31,069</u>	<u>27,452</u>	<u>486,413</u>
Depreciation	6,195	13,073	3,260	6,718	10,461	7,465	6,993	6,179	60,344
Total Expenses	<u>\$ 150,169</u>	<u>\$ 316,907</u>	<u>\$ 297,348</u>	<u>\$ 162,857</u>	<u>\$ 253,583</u>	<u>\$ 180,970</u>	<u>\$ 169,526</u>	<u>\$ 149,796</u>	<u>\$ 1,681,156</u>

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

**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
Apna Ghar, Inc.
Chicago, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Apna Ghar, Inc.'s, which comprise the statements of financial positions as of June 30, 2021 and 2020, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated February 11, 2022.

Internal Control Over Financial Reporting

In planning and performing our audits of the financial statements, we considered Apna Ghar, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Apna Ghar, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Apna Ghar, Inc.'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 Apna Ghar, Inc.'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 in charge 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audits we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2021-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Apna Ghar, Inc.'s financial statements are free from material misstatement, we performed tests of 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 audits, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Apna Ghar, Inc.'s Response to Findings

Apna Ghar, Inc.'s response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Apna Ghar, Inc.'s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 Apna Ghar, Inc.'s internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Apna Ghar, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Evolve Financial I

Arlington Heights, Illinois
February 11, 2022

Apna Ghar, Inc.
Schedule of Findings and Questioned Costs
June 30, 2021

Statement of Condition No. 2021-001

There were ten transactions noted during our subsequent disbursement and payroll accrual testing procedures performed, which indicated that there was a lack in the monitoring of proper cut-off and the review of year-end accrual calculations. The errors noted resulted in approximately \$115,000 of additional expenses being accrued at June 30, 2021.

Criteria:

The Organization is required to design, implement, and maintain internal control relevant to the monthly and year-end closing process related to the proper recording of accrued expenses to ensure that the financial statements are in accordance with the accounting principles generally accepted in the United States of America.

Effect:

Expenses are not accrued in the proper period or for the proper amount, creating a significant deficiency in the recording of accounts payable and accrued expenses at year-end.

Recommendation:

The Organization establish better controls for the monitoring and review of year-end accrual calculations and cut-off procedures.

Management's Response and Corrective Action Plan:

Upon becoming aware of this internal control deficiency, management terminated the accountant responsible for the miscalculation and improper recording of year-end accrued expenses, and hired a new outsourced accounting group that management believes will be much more competent in performing the monitoring and review processes necessary to have proper cut-off related to the financial reporting year-end close.

See 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.

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

Board of Directors
Apna Ghar, Inc.
Chicago, Illinois

Report on Compliance for Each Major Federal Program

We have audited Apna Ghar, Inc.'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 Apna Ghar, Inc.'s major federal programs for the year ended June 30, 2021. Apna Ghar, Inc.'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 Apna Ghar, Inc.'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 Apna Ghar, Inc.'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 Apna Ghar, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Apna Ghar, Inc. 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 Apna Ghar, Inc. 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 Apna Ghar, Inc.'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 Apna Ghar, Inc.'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.



Evolve Financial I

Arlington Heights, Illinois
February 11, 2022

Apna Ghar, Inc.
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	Grant Period	Expenditures Incurred 07/01/2020 to 6/30/2021
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through the City of Chicago Department of Family and Support Services				
City of Chicago CDBG CFDA (SVSE)	14.218	85521/154749	1/1/20-12/31/20 and 1/1/21-12/31/21	\$ 106,958
City of Chicago CDBG CFDA (Legal)	14.218	85504/154751	1/1/20-12/31/20 and 1/1/21-12/31/21	38,253
City of Chicago CDBG CFDA (Cares)	14.218	155797/162575	4/1/21-12/31/21	1,829
Total Community Development Block Grants				<u>147,040</u>
Passed through United Way of Metropolitan Chicago - Expedited Housing Initiative (All Chicago)	14.231	134986	1/1/21-9/30/22	28,856
Housing and Urban Development Continuum of Care (HUD)	14.267	IL1693D5T101900	11/1/20-10/31/21	99,464
Total U.S. Department of Housing and Urban Development				<u>275,360</u>
U.S. DEPARTMENT OF JUSTICE				
Passed through Illinois Criminal Justice Information Authority (ICJIA)				
Crime Victim Assistance Grant Program (Illinois Coalition Against Domestic Violence - VOCA)	16.575	218001	10/1/20-6/30/21	201,879
Crime Victim Assistance Grant Program (Illinois Coalition Against Domestic Violence - VOCA LEP)	16.575	218001		65,991
Pass through - Wings Program and ICJIA - VOCA	16.575	217180 & 218080	3/1/20-8/31/21	131,558
Pass through - LifeSpan and ICJIA - VOCA Comprehensive Legal Assistance	16.575	217386	7/1/20-9/30/21	10,000
Total Crime Victim Assistance				<u>M 409,427</u>
Passed through Swedish Covenant Hospital				
Crime Victim Assistance/Discretionary Grants (OVC)	16.582	2018-V3-GX-K034	10/1/18-6/30/21	65,000
Crime Victim Assistance/Discretionary Grants (OVC)	16.582	2018-V3-GX-K057	10/1/18-9/30/21	78,913
Total Crime Victim Assistance/Discretionary Grants				<u>143,913</u>
Passed through Illinois Criminal Justice Information Authority (ICJIA)				
Violence Against Women Formula Grants (Illinois Coalition Against Domestic Violence - VAWA)	16.588	618011	10/1/2020-9/30/2021	47,916
Violence Against Women (Culturally Specific Services Program)	16.588	619001	7/1/20-6/30/21	30,295
Total Violence Against Women Formula Grants				<u>78,211</u>
Violence Against Women (Culturally Specific Services Program)	16.016	2019-UW-AX-0011	10/1/19-9/30/21	98,082
Pass through - Northeastern Illinois University (Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus)	16.525		10/1/18-9/30/21	350
Passed through United Way of Metropolitan Chicago - Coronavirus Emergency (ICJIA-CESF)	16.034	546-00-2413	2/1/21-11/30/21	18,704
Total U.S. Department of Justice				<u>748,687</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through Illinois Department of Human Services (IDHS)				
Social Services Block Grant	93.667	FCSYT01430	7/1/20-6/30/21	410,386
Family Violence Prevention Services	93.671	FCSYT01430	7/1/20-6/30/21	115,596
Total U.S. Department of Health and Human Services				<u>525,982</u>
U.S. DEPARTMENT OF HOMELAND SECURITY'S FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA)				
Passed through United Way of Metropolitan Chicago - Emergency Food and Shelter Program	97.024	237800-123		60,625
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 1,610,654</u>

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

Apna Ghar, Inc.
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Note A – Basis of Presentation

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

Note B – Insurance and Non-Cash Assistance

None.

Note C – Indirect Cost Rate

Apna Ghar, Inc. has State approval to utilize the 10% de minimis indirect cost rate. For the fiscal year ended June 30, 2021, the Organization elected to use the 10% de minimis rate.

Note D – Amounts Provided to Sub-Recipients

None.

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

Apna Ghar, Inc.
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

Section 1 – Summary of Auditor’s Results

Financial Statements

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

Federal Awards

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

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

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

Apna Ghar, Inc.
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2021

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
16.575	Crime Victim Assistance

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

Auditee qualified as low-risk auditee: X Yes No

Section 2 – Financial Statement Findings

None.

Section 3 – Federal Award Findings and Questioned Costs

None

Section 4 – Prior Year Audit Findings

Not applicable.

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

**INDEPENDENT AUDITOR'S REPORT ON
DHS CONSOLIDATED YEAR-END FINANCIAL REPORT**

Board of Directors
Apna Ghar, Inc.
Chicago, Illinois

We have audited the financial statements of Apna Ghar, Inc. as of and for the year ended June 30, 2021, and have issued our report thereon dated February 11, 2022, which contain an unqualified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying DHS Consolidated Year End Financial Report, for the year ended June 30, 2021, is presented for purposes of additional analysis, as required by the State of Illinois Department of Human Services, and is not a required part of the basic 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 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 taken as a whole.



Evolve Financial I

Arlington Heights, Illinois
February 11, 2022

Apna Ghar, Inc.
DHS Consolidated Year End Financial Report
(All Programs)
For the Year Ended June 30, 2021

Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report

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02/02/22

Grantee Name	Apna Ghar, Inc.
ID Numbers	AUDIT:28467 Grantee:675262 DUNS:798559993 FEIN:363698770
Audit Period	7/1/2020 - 6/30/2021
Submitted	02/02/2022; Regina Beamon; Finance Manager; rbeamon@apnaghar.org; 224-398-4736
Accepted	
Program Count	2

All Programs Total				
Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	94,366.08	628,192.47	318,615.01	1,041,173.56
Fringe Benefits	15,523.63	197,304.23	79,972.99	292,800.85
Travel	28.03	741.07	270.23	1,039.33
Equipment	0.00	0.00	0.00	0.00
Supplies	6,091.80	22,829.73	17,925.13	46,846.66
Contractual Services	0.00	53,889.67	100,868.83	154,758.50
Consultant (Professional Services)	7,836.46	95,854.57	42,098.15	145,789.18
Construction	0.00	0.00	0.00	0.00
Occupancy - Rent and Utilities	20,566.01	36,946.22	96.86	57,609.09
Research and Development	0.00	0.00	0.00	0.00
Telecommunications	1,961.59	21,403.84	8,209.47	31,574.90
Training and Education	0.00	4,951.85	2,584.43	7,536.28
Direct Administrative Costs	27,534.37	48,895.64	0.00	76,430.01
Miscellaneous Costs	4,389.26	479,771.00	74,113.58	558,273.84
All Grant Specific Categories	11,190.76	19,873.24	0.00	31,064.00
TOTAL DIRECT EXPENDITURES	189,487.99	1,610,653.53	644,754.68	2,444,896.20
Indirect Costs	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	189,487.99	1,610,653.53	644,754.68	2,444,896.20

See Independent Auditor's Report on DHS Consolidated Year-End Financial Report.

Apna Ghar, Inc.
DHS Consolidated Year End Financial Report
(Domestic Violence Prevention and Intervention Program)
For the Year Ended June 30, 2021

Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report

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02/02/22

State Agency	Department Of Human Services (444)
Program Name	Domestic Violence Prevention and Intervention Program (444-80-0652)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	94,366.08	167,575.64	0.00	261,941.72
Fringe Benefits	15,523.63	27,566.93	0.00	43,090.56
Travel	28.03	49.78	0.00	77.81
Supplies	6,091.80	10,817.85	0.00	16,909.65
Consultant (Professional Services)	7,836.46	13,916.02	0.00	21,752.48
Occupancy - Rent and Utilities	20,566.01	36,521.20	0.00	57,087.21
Telecommunications	1,961.59	3,483.41	0.00	5,445.00
Direct Administrative Costs	27,534.37	48,895.64	0.00	76,430.01
Miscellaneous Costs	4,389.26	7,794.46	0.00	12,183.72
Grant Line Exclusive	11,190.76	19,873.24	0.00	31,064.00
TOTAL DIRECT EXPENDITURES	189,487.99	336,494.17	0.00	525,982.16

See Independent Auditor's Report on DHS Consolidated Year-End Financial Report.

Apna Ghar, Inc.
DHS Consolidated Year End Financial Report
(Violence Against Women Act (VAWA))
For the Year Ended June 30, 2021

Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report

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02/02/22

State Agency	Illinois Criminal Justice Information Authority (546)
Program Name	Violence Against Women Act (VAWA) (546-00-1744)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
	0.00	0.00	0.00	0.00
TOTAL DIRECT EXPENDITURES	0.00	0.00	0.00	0.00

See Independent Auditor's Report on DHS Consolidated Year-End Financial Report.

Apna Ghar, Inc.
DHS Consolidated Year End Financial Report
(Other Grant Programs and Activities)
For the Year Ended June 30, 2021

Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report

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02/02/22

Program Name	Other grant programs and activities			
Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	0.00	460,616.83	112,737.48	573,354.31
Fringe Benefits	0.00	169,737.30	23,724.59	193,461.89
Travel	0.00	691.29	0.00	691.29
Supplies	0.00	12,011.88	5,745.00	17,756.88
Contractual Services	0.00	53,889.67	72,145.65	126,035.32
Consultant (Professional Services)	0.00	81,938.55	15,039.68	96,978.23
Occupancy - Rent and Utilities	0.00	425.02	0.00	425.02
Telecommunications	0.00	17,920.43	0.00	17,920.43
Training and Education	0.00	4,951.85	625.00	5,576.85
Miscellaneous Costs	0.00	471,976.54	0.00	471,976.54
TOTAL DIRECT EXPENDITURES	0.00	1,274,159.36	230,017.40	1,504,176.76

See Independent Auditor's Report on DHS Consolidated Year-End Financial Report.

Apna Ghar, Inc.
DHS Consolidated Year End Financial Report
(All Other Costs Not Allocated)
For the Year Ended June 30, 2021

Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report

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02/02/22

Program Name	All other costs not allocated			
Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	0.00	0.00	205,877.53	205,877.53
Fringe Benefits	0.00	0.00	56,248.40	56,248.40
Travel	0.00	0.00	270.23	270.23
Supplies	0.00	0.00	12,180.13	12,180.13
Contractual Services	0.00	0.00	28,723.18	28,723.18
Consultant (Professional Services)	0.00	0.00	27,058.47	27,058.47
Occupancy - Rent and Utilities	0.00	0.00	96.86	96.86
Telecommunications	0.00	0.00	8,209.47	8,209.47
Training and Education	0.00	0.00	1,959.43	1,959.43
Miscellaneous Costs	0.00	0.00	74,113.58	74,113.58
TOTAL DIRECT EXPENDITURES	0.00	0.00	414,737.28	414,737.28

See Independent Auditor's Report on DHS Consolidated Year-End Financial Report.