

BETWEEN FRIENDS
FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
YEARS ENDED JUNE 30, 2022 AND 2021

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Between Friends

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Between Friends, which comprise the statement of financial position as of June 30, 2022 and 2021, and the related statements of activities, functional expense, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Between Friends as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Between Friends and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Between Friends' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Between Friends' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our 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 for the year ended June 30, 2022, located on pages 20-21 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. The accompanying Illinois CYEFR GATA Schedules for the year ended June 30, 2022 located on pages 22-26 are presented for purposes of additional analysis and are not a required part of the financial statements. Such accompanying information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards and the Illinois CYFER GATA Schedules are 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 March 23, 2023 on our consideration of the Between Friends' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Between Friends' 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 Between Friends' internal control over financial reporting and compliance.

Emphasis of Matters

As described in the notes to the financial statements, the Organization adopted the provisions of Financial Accounting Standards Board Accounting Standards Update (ASU) 2014-09 Revenue from Contracts with Customers (Topic 606). Our opinion is not modified with respect to this matter.



Northbrook, IL
March 23, 2023

BETWEEN FRIENDS
(An Illinois Not-for-Profit Organization)

STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2022 AND 2021

	2022	2021
ASSETS		
CURRENT ASSETS		
Cash and Cash Equivalents	\$ 661,480	\$ 723,019
Government Grants and Contracts Receivable	621,659	719,810
Prepaid Expenses	7,303	5,549
Unemployment Reserve	21,378	19,830
Total Current Assets	1,311,820	1,468,208
PROPERTY AND EQUIPMENT		
Net of Accumulated Depreciation	143,104	157,577
TOTAL ASSETS	\$ 1,454,924	\$ 1,625,785
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts Payable	\$ 75,324	\$ 26,736
Accrued Salaries and Payroll Taxes	145,026	143,764
	220,350	170,500
NET ASSETS		
Without Donor Restriction	420,441	864,532
With Donor Restriction - Time and Purpose	814,133	590,753
Total Net Assets	1,234,574	1,455,285
TOTAL LIABILITIES AND NET ASSETS	\$ 1,454,924	\$ 1,625,785

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

BETWEEN FRIENDS
(An Illinois Not-for-Profit Organization)

STATEMENTS OF ACTIVITIES AND CHANGE IN NET ASSETS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	2022		2021		Total
	Without Donor Restriction	With Donor Restriction	Without Donor Restriction	With Donor Restriction	
SUPPORT AND REVENUE:					
Public Support					
Contributions	\$ 333,028	\$ 448,545	\$ 781,573	\$ 656,500	\$ 1,064,898
Grants from Government Agencies	1,010,594	-	1,010,594	-	997,336
Donated Services and Materials	48,460	-	48,460	-	65,736
Special Events					
Gross Event Revenue	30,331	-	30,331	-	20,354
Less: Direct Expenses	(24,853)	-	(24,853)	-	(3,967)
	5,478	-	5,478	-	16,387
Total Public Support	1,397,559	448,545	1,846,104	656,500	2,144,357
Other Revenues					
Miscellaneous Income	100	-	100	-	1,880
Investment Income, net	244	-	244	-	361
	344	-	344	-	2,242
Net Assets Released from Restrictions	225,164	(225,164)	-	(162,828)	-
Total Revenues	1,623,067	223,381	1,846,448	493,672	2,146,599
EXPENSES:					
Program Services					
Counseling/Advocacy	981,491	-	981,491	-	826,169
Youth Education	254,481	-	254,481	-	264,501
Education/Outreach	67,043	-	67,043	-	45,485
Total Program Expenses	1,303,015	-	1,303,015	-	1,136,155
Supporting Services					
Management and General Fundraising	536,171	-	536,171	-	561,449
Total expenses	227,973	-	227,973	-	217,166
	2,067,159	-	2,067,159	-	1,914,770
CHANGE IN NET ASSETS	(444,092)	223,381	(220,711)	493,672	231,829
Net assets - Beginning	864,533	590,752	1,455,285	97,080	1,223,456
NET ASSETS - ENDING	\$ 420,441	\$ 814,133	\$ 1,234,574	\$ 864,533	\$ 1,455,285

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

BETWEEN FRIENDS
(An Illinois Not-for-Profit Organization)

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022

For the Year Ended June 30, 2022

	Program Services					Management and General	Fundraising	TOTAL
	Counseling/ Advocacy	Youth Education	Education/ Outreach	Program Services	Total			
Salaries	\$ 583,175	\$ 168,209	\$ 53,110	\$ 804,494	\$ 313,411	\$ 162,952	\$ 1,280,856	
Payroll Taxes	43,910	12,682	3,987	60,580	23,144	12,012	95,735	
Employee Benefits	60,643	27,236	2,670	90,549	24,675	14,167	129,392	
Depreciation Expense	8,581	4,234	1,041	13,855	4,248	2,469	20,573	
Direct Client Assistance	137,034	11,423	-	148,457	-	-	148,457	
Dues and Subscriptions	1,188	153	11	1,352	9,639	2,551	13,542	
Equipment Rentals	4,191	2,068	508	6,767	4,100	1,206	12,073	
Insurance	4,814	2,387	584	7,785	2,498	1,385	11,668	
Maintenance and Equipment	7,339	5,664	408	13,411	9,077	969	23,456	
Miscellaneous	964	3	1	968	556	1,186	2,710	
Newsletters / Outreach	-	-	1,197	1,197	-	436	1,633	
Occupancy	5,266	2,049	504	7,818	2,213	1,195	11,226	
Office Expense and Supplies	17,823	9,807	481	28,111	6,120	1,050	35,281	
Professional Fees	58,344	2,236	550	61,130	123,018	1,599	185,747	
Program Supplies / Trips	3,529	1,669	5	5,203	524	7,190	12,917	
Staff Meeting and Development	35,211	3,039	1,606	39,855	10,970	16,650	67,475	
Telephone	5,037	1,611	381	7,029	1,604	932	9,566	
Travel	4,442	11	-	4,453	373	25	4,852	
Total Expenses	\$ 981,491	\$ 254,481	\$ 67,043	\$ 1,303,015	\$ 536,171	\$ 227,973	\$ 2,067,159	

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

BETWEEN FRIENDS
(An Illinois Not-for-Profit Organization)

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

For the Year Ended June 30, 2021

	Program Services				Total
	Counseling/ Advocacy	Youth Education	Education/ Outreach	Program Services	
Salaries	\$ 566,336	\$ 211,043	\$ 36,894	\$ 814,273	\$ 1,287,119
Payroll Taxes	42,511	15,986	2,822	61,320	96,346
Employee Benefits	56,274	19,897	694	76,865	108,851
Depreciation Expense	7,291	2,834	460	10,585	16,079
Direct Client Assistance	40,488	-	-	40,488	40,488
Dues and Subscriptions	587	116	682	1,385	11,774
Equipment Rentals	3,780	1,469	239	5,488	8,456
Insurance	5,077	1,973	320	7,371	11,197
Maintenance and Equipment	2,532	984	160	3,676	23,829
Miscellaneous	-	-	-	-	5,096
Newsletters / Outreach	-	-	1,334	1,334	1,334
Occupancy	3,770	1,465	238	5,473	8,316
Office Expense and Supplies	7,465	2,242	357	10,064	15,782
Professional Fees	71,831	1,915	311	74,057	246,579
Program Supplies / Trips	1,291	278	120	1,688	1,688
Staff Meeting and Development	11,397	2,900	600	14,897	21,894
Telephone	5,333	1,398	227	6,959	9,670
Travel	207	-	25	232	271
				Fundraising	
				Management and General	
				TOTAL	
Total Expenses	\$ 826,169	\$ 264,501	\$ 45,485	\$ 1,136,155	\$ 1,914,770
				\$ 217,166	\$ 561,449

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

BETWEEN FRIENDS
(An Illinois Not-for-Profit Organization)

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	<u>\$ (220,711)</u>	<u>\$ 231,829</u>
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	20,573	16,079
Change in Operating Assets and Liabilities		
Government Grants and Contracts Receivable	98,151	(371,088)
Prepaid Expenses	(1,754)	(2,527)
Unemployment Reserve	(1,548)	(3,439)
Accounts Payable	48,590	(14,040)
Accrued Salaries and Payroll Taxes	1,260	58,568
Refundable Advance - IL Attorney General		(10,546)
Refundable Advance - PPP Loan		<u>(76,165)</u>
Total Adjustments	165,272	(403,157)
Net Cash Provided By (Used In) Operating Activities	<u>(55,439)</u>	<u>(171,329)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of Property and Equipment	<u>(6,100)</u>	<u>(37,468)</u>
NET INCREASE (DECREASE) IN CASH	(61,539)	(208,797)
CASH - BEGINNING OF THE YEAR	<u>723,019</u>	<u>931,816</u>
CASH - END OF THE YEAR	<u><u>\$ 661,480</u></u>	<u><u>\$ 723,019</u></u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash Paid During the Year for Interest	<u>\$ -</u>	<u>\$ 2,712</u>

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

BETWEEN FRIENDS
(An Illinois Not-for-Profit Organization)

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

ORGANIZATION ACTIVITIES

Between Friends (the Organization) is an Illinois not-for-profit agency dedicated to breaking the cycle of domestic violence and abuse by providing education, support, counseling and advocacy services. The Organization works with individuals, families, and communities to create awareness about domestic violence and abuse and to reduce its prevalence and impact. The programs of the Organization are:

Counseling and Advocacy:

Crisis Line - 24-hour access, toll free domestic violence hotline (1-800-603-HELP) is a primary point of access for individuals seeking help. Trained volunteers and employees provide callers with safety planning, connections to the Organization's services and other community resources, and emotional support.

Counseling and Support Services - A clinical team of Masters-level counselors provide evidence-based counseling and trauma-informed support services, Child-Parent Psychotherapy (CPP), economic empowerment education, engagement in prosocial activities and childcare.

Court Advocacy - English and Spanish-speaking advocates serve victims in the Chicago and Rolling Meadows courthouses, explaining legal rights under the Illinois Domestic Violence Act, court accompaniment, assisting in seeking Orders of Protection, as well as providing emotional support, resources, and safety planning.

Youth Education – Relationship Education: A Choice for Hope (REACH) program engages middle and high-school aged students and the adults in their lives (teachers, caregivers, school administrators and social service providers) to promote healthy relationships and the eradication of abusive ones. The evidence-informed approach includes teen dating violence prevention educational and interactive workshops and discussions for youth and adults, youth peer leadership opportunities and capacity building for schools and community organizations.

Community Education - Staff members conduct domestic violence presentations and trainings, including the 40-Hour Domestic Violence Training that is required to become an Illinois Certified Domestic Violence Professional, with area health and human service providers, law enforcement and criminal justice officials, clergy, educators, businesspeople, and other members of the community. This includes the Healthcare Education program designed to improve the healthcare system's response to survivors of domestic violence.

BETWEEN FRIENDS
(An Illinois Not-for-Profit Organization)

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies is presented to assist in understanding the Organization's financial statements which have been prepared on the accrual basis of accounting. The financial statements and notes are representations of management who is responsible for their integrity and objectivity. These accounting policies conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to nonprofit organizations and have been consistently applied in the preparation of the financial statements.

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with GAAP. Net assets and revenues, 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 and reported as follows:

Net Assets Without Donor Restriction – Net assets that are not subject to donor-imposed stipulations. Net assets without donor restriction may be designated for specific purposes by action of the Board of Directors (the Board). Contributions received with donor-imposed restrictions that are met in the same year in which the contributions are received are classified as contributions without donor restriction.

Net Assets With Donor Restriction – Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time. When a restriction expires, net assets with donor restriction are reclassified to net assets without donor restriction and reported in the statements of activities as net assets released from restrictions.

Additionally, certain net assets represent funds subject to the restrictions of gift instruments requiring the principal to be maintained permanently intact while the investment earnings are classified as restricted until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by the Uniform Prudent Management of Institutional Funds Act (UPMIFA). The Organization had no net assets restricted in perpetuity at June 30, 2022 or 2021.

Property and Equipment

Property and equipment acquisitions of \$1,000 or more are capitalized and recorded at cost, less accumulated depreciation. Donated fixed assets are capitalized at the estimated fair value on the date of donation. Depreciation is calculated on the straight-line basis over the estimated useful lives of the assets: 27.5 years for building and improvements, 5 years for furniture and equipment and computer hardware, and 3 years for computer software.

BETWEEN FRIENDS
(An Illinois Not-for-Profit Organization)

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Contributions and Grants Receivable

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

Unconditional promises to give are included in the financial statements as contributions receivable and revenue of the appropriate net asset category. All contributions receivable are expected to be collected in one year or less and are recorded at net realizable value because that amount, although not equivalent to the present value of estimated future cash flows, results in a reasonable estimate of fair value. Contributions receivable are determined by management to be fully collectible therefore no allowance was considered necessary.

In-Kind Donations and Contributed Services

Donated materials and equipment are recognized at fair value at the date of receipt. Donated personal services are recognized only if they either (a) create or enhance non-financial assets (such as property and equipment), or (b) they require specialized skills which would be purchased if they were not donated. Donated services that do not meet either requirement are not recorded in the accompanying financial statements.

The financial statements reflect amounts for in-kind contributions for which an objective basis is available to measure their value. Revenues are reflected in contributions, and expenses are recorded in the corresponding functional expense category in the accompanying statements of activities. The Organization recognized donated professional services in the amount of \$48,460 for the year ended June 30, 2022. The Organization recognized donated professional services in the amount of \$65,735 for the year ended June 30, 2021.

The Organization also receives a significant amount of donated services from unpaid volunteers and Board members who assist in its programs in the furtherance of its purposes. No amounts have been recognized in the statement of activities related to these services because the criteria for recognition under the Financial Accounting Standards Board (FASB) Codification topic related to contributions made and received have not been satisfied.

BETWEEN FRIENDS
(An Illinois Not-for-Profit Organization)

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

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

Income Taxes

The Organization is a not-for-profit corporation exempt from federal income tax under Section 501(c)(3) of the U.S. Internal Revenue Code and applicable state law. The Organization has also been classified as an entity that is not a private foundation within the meaning of Section 509(a) and qualifies for deductible contributions as provided in Section 170(b)(1)(A)(vi). To the extent unrelated business income exists, the Organization would be subject to unrelated business income tax. The Organization did not have unrelated business income for the years ended June 30, 2022 and June 30, 2021.

The Organization may recognize the tax benefit from a tax position only if it is "more likely than not" that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. Tax positions include the tax-exempt status of the Organization. The Organization has analyzed its tax positions taken for filings with the Internal Revenue Service and the State of Illinois. The Organization believes that its income tax filing positions will be sustained upon examination.

Functional Allocation of Expenses

The costs of providing the program and supporting services have been reported on a functional basis in the statements of activities. Expenses are charged directly to programs, management and general, or fundraising categories based upon specific identification where possible. Accordingly, certain costs have been allocated among the programs and supporting services benefited, based on direct charges or appropriate methods determined by management. These allocation methods include allocation of personnel and any other costs deemed to be related to time and efforts expended by employees on the different functional categories and allocation of occupancy and related costs using space utilization percentages occupied by the various functions.

BETWEEN FRIENDS
(An Illinois Not-for-Profit Organization)

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounting Pronouncements

In May 2014, the FASB issued ASU No. 2014-09 (*Topic 606*): *Revenue from Contracts with Customers*, which superseded the revenue recognition requirements in *Topic 605, Revenue Recognition*. The Organization adopted the ASU commencing July 1, 2020 and has determined that the standard does not have a significant impact on the financial statements.

In February 2016, the FASB issued ASU No. 2016-02, *Leases*, which will supersede the current lease requirements in ASC 840. The ASU requires lessees to recognize a right-of-use asset and related lease liability for all leases, with a limited exception for short-term leases. The new lease guidance will be effective for the Organization's year ending June 30, 2023 and will be applied using a modified retrospective transition method to the beginning of the earliest period presented. The lease standard is not expected to have a significant effect on the financial statements.

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, are comprised of the following at June 30:

	<u>2022</u>	<u>2021</u>
Cash	\$ 661,480	\$ 723,019
Grants and Contributions Receivable	621,659	719,810
Less: Net Assets with Donor Restrictions	<u>(814,133)</u>	<u>(590,753)</u>
	<u>\$ 469,006</u>	<u>\$ 852,076</u>

As part of its liquidity management plan, the Organization attempts to maintain sufficient cash to meet current operating needs. As indicated in the above table, assuming revenue is consistent in subsequent years, the Organization has sufficient liquid assets to meet at least one year of expenses.

BETWEEN FRIENDS
(An Illinois Not-for-Profit Organization)

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

CONCENTRATIONS

Credit Risk

The Organization holds its cash and deposits with high credit quality financial institutions, however, deposits may exceed the federally-insured limits at times throughout the year. The Organization has not experienced any losses in such accounts. Management believes that the Organization is not exposed to any significant credit risk on cash.

Credit risk associated with contribution and government grants and contracts receivable is considered to be limited due to high historical collection rates and because a significant portion of the outstanding amounts are due from governmental agencies and foundations supportive of the Organization's mission.

Funding Sources

During 2022, the Organization received 37% of its total revenues from 2 funders. At June 30, 2022, 68% of contribution and grants receivable were from 4 funders.

During 2021, the Organization received 44% of its total revenues from 2 funders. At June 30, 2021, 87% of contribution and grants receivable were from 4 funders.

CONTINUING EFFECTS OF THE COVID-19 PANDEMIC

In December 2019, a novel strain of Coronavirus (COVID-19) emerged and, while mitigation of the virus severity has occurred, continues to the present time. The spread of COVID-19 and its various strains throughout the United States and around the world has caused significant volatility in U.S. and international markets. There is significant uncertainty around the breadth and duration of business interruptions related to any potential new strains of COVID-19, as well as the impact on U.S. and international economies.

BETWEEN FRIENDS
(An Illinois Not-for-Profit Organization)

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

PROPERTY AND EQUIPMENT

At June 30, property and equipment consisted of the following:

	<u>2022</u>	<u>2021</u>
Land	\$ 45,000	\$ 45,000
Furniture and Equipment	58,954	58,954
Computer Hardware and Software	178,080	171,981
Building and Improvements	<u>225,105</u>	<u>225,105</u>
Net property and equipment at cost	507,140	501,040
Less: accumulated depreciation	<u>364,036</u>	<u>343,463</u>
Net property and equipment	<u>\$ 143,104</u>	<u>\$ 157,577</u>

Depreciation expense was \$20,573 for the year ended June 30, 2022 and \$16,079 for the year ended June 30, 2021.

REFUNDABLE ADVANCE - PPP LOAN

The Organization applied for and received a forgivable Payroll Protection Program (PPP) loan of \$100,000 as provided under the federal CARES Act, and the loan was funded on May 13, 2020 by BankFinancial. Under the terms of the loan, the balance is forgivable to the extent that the proceeds are used for certain qualified costs for an eight-week period and that certain employment levels are maintained. Subsequent guidance permitted an extension of the expenditure period to 24 weeks. The Organization selected this option and notified the lender.

The loan, which was in the form of a note dated May 13, 2020, matured on May 13, 2021. Loan payments are deferred until the Small Business Administration remits the loan forgiveness amount to the lender. The loan bears interest at a rate of 1% per annum. During the June 30, 2021, fiscal year, the Organization used \$76,165 of the proceeds on qualified costs, and such amount has been reported as grants from government agencies. The loan was forgiven in September 2021.

BETWEEN FRIENDS
(An Illinois Not-for-Profit Organization)

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NET ASSETS WITH DONOR RESTRICTION

Net assets with donor restrictions at June 30 are available for the following purposes:

	<u>2022</u>	<u>2021</u>
Prevention and Education Expenses	\$ 395,820	\$ 2,883
Counseling/Advocacy	55,255	82,870
Time Restricted	<u>363,058</u>	<u>505,000</u>
	<u>\$ 814,133</u>	<u>\$ 590,753</u>

Net assets are released from donor restrictions by incurring expenses satisfying the restricted purposes, by the occurrence of other events specified by the donors, or through the passage of time.

DATE OF MANAGEMENT REVIEW OF SUBSEQUENT EVENTS

Management has evaluated subsequent events through March 23, 2023, the date which the financial statements were available to be issued.

There were no subsequent events which require disclosure.

SUPPLEMENTAL INFORMATION

BETWEEN FRIENDS
(An Illinois Not-for-Profit Organization)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

Federal Grantor/Program Title	Pass-Through Grantor	Pass-Through Grantor Contract Number	Assistance Listing Number (ALN)	Federal Expenditures
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through City of Chicago:				
CDBG - Entitlement Grants Cluster				
Community Development Block Grant/Entitlement Grants	Chicago Department of Family and Support Services	1059405D/ 149525	14.218	\$ 89,265
Community Development Block Grant/CARES Grants	Chicago Department of Family and Support Services	1059405D/16401	14.218	42,178
Total CDBG - Entitlement Grants Cluster ALN 14.218				<u>131,443</u>
U.S. DEPARTMENT OF JUSTICE				
Passed through Illinois Coalition Against Domestic Violence:				
Crime Victim Assistance	Illinois Coalition Against Domestic Violence	218001	16.575	363,519
Crime Victim Assistance - Underserved	Illinois Coalition Against Domestic Violence	219001	16.575	35,395
Total Victims of Crime Grant 16.575				<u>398,914</u>
Violence Against Women Formula Grants	Illinois Coalition Against Domestic Violence	619001	16.588	<u>22,952</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through Illinois Department of Human Services:				
Title XX Block Grant (Social Services Block Grant)	Illinois Department of Human Services	FCSYT01489	93.667	<u>171,233</u>
Family Violence Prevention and Services / Domestic Violence Shelter and Supportive Services	Illinois Department of Human Services	FCSYT01489	93.671	<u>42,500</u>
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY				
CESF - Illinois Criminal Justice Information Authority				
CESF - Coronavirus Emergency Supplemental Funding	Illinois Criminal Justice Information Authority	23-820010	16.034	<u>35,989</u>
Edward Byrne Justice Assistance Grant (JAG)	Illinois Criminal Justice Information Authority	419062	16.738	<u>14,437</u>

The accompanying notes located on the following page are an integral part of this schedule

BETWEEN FRIENDS
(An Illinois Not-for-Profit Organization)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022

NOTES ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS:

Basis of Presentation:

This schedule includes the federal award activity of Between Friends under programs of the Federal Government for the year ended June 30, 2022. The information in this schedule is presented in accordance with Title 2 US 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 entity, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the entity.

Significant Accounting Policies for the Schedule of Expenditures of Federal Awards:

1. Expenditures reported on this schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
2. The Organization has elected the 10% de-minimis indirect cost rate.
3. There were no other audits performed under the Uniform Guidance for the year ended June 30, 2022.
4. There were no subrecipients for this Organization during the year ended June 30, 2022
5. There were no non-cash awards received during the year ended June 30, 2022.
6. There were no federal loan or loan guarantees at June 30, 2022.
7. There was no federal insurance in effect in the year ended June 30, 2022.
8. Programs tested as major programs were: ALN 16.575 (VOCA-Victims of Crime); and ALN 14.218 (CDBG-Community Development Block Grant)

BETWEEN FRIENDS
(An Illinois Not-for-Profit Organization)

ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT
AUDIT CONSOLIDATED YEAR-END FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2022

Illinois Grant Accountability and Transparency Act
 Audit Consolidated Year-End Financial Report

CSFA #	Program Name	State	Federal	Other	Total
444-80-0652	Domestic Violence and Intervention Program	0	213,733	0	213,733
546-00-2717	Community Based Violence and Prevention (CB-VI)	71,712	0	0	71,712
	Other Grant Programs and Activities Equipment	0	603,735	413,831	1,017,566
	All other Costs Not Allocated	0	0	764,148	764,148
	Totals:	71,712	817,468	1,177,979	2,067,159

BETWEEN FRIENDS
(An Illinois Not-for-Profit Organization)

ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT
AUDIT CONSOLIDATED YEAR-END FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2022

Agency Department of Human Services (444)
 Program Domestic Violence Prevention and Intervention Program (444-80-0652)
This program is added due to awards found in the CSEA. It cannot be removed.
 Program Limitations: Yes No
 Mandatory Match % Yes No Rate (required if Yes): 0
 Indirect Cost Rate %

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (salaries and wages)	0.00	107,595.34	0.00	107,595.34
Fringe Benefits	0.00	16,688.29	0.00	16,688.29
Travel	0.00	102.00	0.00	102.00
Equipment	0.00	0.00	0.00	0.00
Supplies	0.00	1,148.46	0.00	1,148.46
Contractual Services	0.00	1,748.49	0.00	1,748.49
Consultant (Professional Service)	0.00	3,700.00	0.00	3,700.00
Construction	0.00	0.00	0.00	0.00
Occupancy - Rent and Utilities	0.00	0.00	0.00	0.00
Research and Development	0.00	0.00	0.00	0.00
Telecommunications	0.00	2,417.70	0.00	2,417.70
Training and Education	0.00	12,349.00	0.00	12,349.00
Direct Administrative Costs	0.00	20,714.11	0.00	20,714.11
Miscellaneous Costs	0.00	6,118.93	0.00	6,118.93
Grant Line Exclusive	0.00	27,500.00	0.00	27,500.00
Total Direct Expenses	0.00	200,082.32	0.00	200,082.32
Indirect Costs	0.00	13,651.14	0.00	13,651.14
Total Expenses	0.00	213,733.46	0.00	213,733.46

BETWEEN FRIENDS
(An Illinois Not-for-Profit Organization)

ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT
AUDIT CONSOLIDATED YEAR-END FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2022

Agency Illinois Criminal Justice Information Authority (546)
 Program Community-Based Violence Intervention and Prevention (546-00-2117)
 Program Limitations Yes No
 Mandatory Match % Yes No Rate (required if Yes): 0
 Indirect Cost Rate %

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (salaries and wages)	37,214.79	0.00	0.00	37,214.79
Fringe Benefits	5,311.76	0.00	0.00	5,311.76
Travel	0.00	0.00	0.00	0.00
Equipment	4,022.30	0.00	0.00	4,022.30
Supplies	8,583.25	0.00	0.00	8,583.25
Contractual Services	12,802.44	0.00	0.00	12,802.44
Consultant (Professional Service)	295.50	0.00	0.00	295.50
Construction	0.00	0.00	0.00	0.00
Occupancy - Rent and Utilities	1,460.22	0.00	0.00	1,460.22
Research and Development	0.00	0.00	0.00	0.00
Telecommunications	0.00	0.00	0.00	0.00
Training and Education	0.00	0.00	0.00	0.00
Direct Administrative Costs	0.00	0.00	0.00	0.00
Miscellaneous Costs	2,021.55	0.00	0.00	2,021.55
Grant Line Exclusive	0.00	0.00	0.00	0.00
Total Direct Expenses	71,711.81	0.00	0.00	71,711.81
Indirect Costs	0.00	0.00	0.00	0.00
Total Expenses	71,711.81	0.00	0.00	71,711.81

BETWEEN FRIENDS
(An Illinois Not-for-Profit Organization)

ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT
AUDIT CONSOLIDATED YEAR-END FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2022

Illinois Grant Accountability and Transparency Act
Audit Consolidated Year-End Financial Report

Program	Other grant programs and activities		
Category	Direct Federal	Other Amount	Total
Personal Services (salaries and wages)	439,336.65	669,209.38	1,108,546.03
Fringe Benefits	78,435.38	124,691.41	203,126.79
Travel	0.00	4,749.85	4,749.85
Equipment	2,500.00	29,006.93	31,506.93
Supplies	158.48	26,539.27	26,697.75
Contractual Services	23,476.65	0.00	23,476.65
Consultant (Professional Services)	45,613.87	110,912.07	156,525.94
Construction	0.00	0.00	0.00
Occupancy - Rent and Utilities	4,111.17	5,654.94	9,766.11
Research and Development	0.00	0.00	0.00
Telecommunicaitons	4,994.02	2,154.15	7,148.17
Traning and Education	550.00	54,576.43	55,126.43
Direct Administrative Costs	3,218.48	0.00	3,218.48
Miscellaneous Costs	1,339.34	150,484.82	151,824.16
Total Direct Expenses	603,734.04	1,177,979.25	1,781,713.29

BETWEEN FRIENDS
(An Illinois Not-for-Profit Organization)

ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT
AUDIT CONSOLIDATED YEAR-END FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2022

Illinois Grant Accountability and Transparency Act
 Grantee Portal - Audit Consolidated Year-End Financial Report
 Program All other costs not allocated

Category	Other Amount
Personal Services (salaries and wages)	476,363.00
Fringe Benefits	73,998.00
Travel	398.00
Equipment	15,352.00
Supplies	7,170.00
Contractual Services	0.00
Consultant (Professional Services)	124,617.00
Construction	0.00
Occupancy - Rent and Utilites	3,408.00
Research and Development	0.00
Telecommunicaitons	2,536.00
Traning and Education	27,620.00
Direct Administrative Costs	0.00
Miscellaneous Costs	32,686.00
Total Direct Expenses	764,148.00

***INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS***

To the Board of Directors
Between Friends

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 Between Friends (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 23, 2023.

Internal Control over Financial Reporting

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

**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
(continued)**

Purpose of this Report

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

Arthur S. Gunn, Ltd.

Northbrook, IL
March 23, 2022

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

To the Board of Directors
Between Friends

Report on Compliance for Each Major Federal Program

We have audited Between Friends' compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Between Friends' major federal programs for the year ended June 30, 2022. Between Friends' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Between Friends complied, in all material respects, with the 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, 2022.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Between Friends and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. I believe that the audit evidence We have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Between Friends' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Between Friends' federal programs.

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

(Continued)

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Between Friends' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Between Friends' compliance with the requirements of each major federal program as a whole. In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and Design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Between Friends' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Between Friends' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Between Friends' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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

(Continued)

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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



Arthur S. Gunn, Ltd.
March 23, 2023

BETWEEN FRIENDS
(An Illinois Not-for-Profit Organization)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS – SUMMARY OF AUDIT RESULTS

JUNE 30, 2022

1. The auditor's report expresses an unmodified opinion on the financial statements of Between Friends (the "Organization").
2. There are no findings relating to the audit of the federal awards as reported in the Independent Auditors' Report on Compliance and on Internal Control and Financial Reporting required by Government Auditing Standards
3. There were no instances of noncompliance material to the Organization's financial statements disclosed for the current year under audit.
4. There are no findings and no questioned costs that are required to be reported under Uniform Guidance.
5. The Auditor's report on compliance for the major Federal award programs for the Organization expresses an unmodified opinion on the major Federal programs.
6. There are no findings relative to the major Federal award programs for the Organization reported on in this Schedule.
7. The programs tested as major programs were ALN 16.575 (VOCA-Victims of Crime); and ALN 14.218 (CDBG-Community Development Block Grant)
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. The auditee was not considered to be a low risk auditee.

Findings and Questioned Costs – Financial statement audit

NONE.

Findings and Questioned Costs – Federal Awards

NONE.

Findings and Questioned Costs – Prior Year

NONE.