



**Guardian Angel
Community Services**

Financial Statements
June 30, 2021

Sassetti



CERTIFIED PUBLIC ACCOUNTANTS

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To The Board of Directors
Guardian Angel Community Services
Joliet, Illinois

INDEPENDENT AUDITORS' REPORT

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Guardian Angel Community Services as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited Guardian Angel Community Services' 2019 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated January 15, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 26, 2022 on our consideration of Guardian Angel Community Services' 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 this 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 or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Sassetti LLC

May 26, 2022
Oak Brook, Illinois

GUARDIAN ANGEL COMMUNITY SERVICES
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2021 AND 2020

	2021	2020
ASSETS		
Cash and cash equivalents	\$ 705,729	\$ 945,564
Investments, at fair value	3,587,199	2,866,591
Beneficial interests	40,515	37,228
Accounts receivable	1,174,834	780,637
Promises to give	1,050	10,249
Prepaid expenses	4,485	29,414
Property and equipment, net	313,375	323,362
Total Assets	\$ 5,827,187	\$ 4,993,045
LIABILITIES		
Accounts payable	\$ 113,796	\$ 68,181
Accrued payroll liabilities	413,715	335,020
Deferred revenue	7,094	4,737
Other liabilities	50,818	57,105
Total Liabilities	585,423	465,043
NET ASSETS		
Without donor restriction	5,195,232	4,484,431
With donor restriction	46,532	43,571
Total Net Assets	5,241,764	4,528,002
Total Liabilities and Net Assets	\$ 5,827,187	\$ 4,993,045

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

GUARDIAN ANGEL COMMUNITY SERVICES

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2021, WITH COMPARATIVE TOTALS FOR JUNE 30, 2020

	Without Donor Restriction	With Donor Restriction	Totals	
			2021	2020
REVENUES AND OTHER SUPPORT				
Program service fees	\$ 1,752,213	\$ -	\$ 1,752,213	\$ 1,790,212
Governmental grants	4,177,765	-	4,177,765	2,742,820
Contributions	541,605	20,400	562,005	723,809
Investment return, net	780,654	-	780,654	50,218
Other income	4,424	-	4,424	1,500
Net assets released from restrictions	17,439	(17,439)	-	-
Total Revenues and Other Support	7,274,100	2,961	7,277,061	5,308,559
EXPENSES				
Program services	5,689,714	-	5,689,714	4,507,536
Administrative and general	671,482	-	671,482	724,585
Fundraising	202,103	-	202,103	234,459
Total Expenses	6,563,299	-	6,563,299	5,466,580
CHANGE IN NET ASSETS	710,801	2,961	713,762	(158,021)
NET ASSETS				
Beginning of year	4,484,431	43,571	4,528,002	4,686,023
End of year	\$ 5,195,232	\$ 46,532	\$ 5,241,764	\$ 4,528,002

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

GUARDIAN ANGEL COMMUNITY SERVICES
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2021, WITH COMPARATIVE TOTALS FOR JUNE 30, 2020

	Program Services							Support Services				Totals	
	Sexual Assault Service Center	Groundwork	Foster Care	Adult Protective Services	Suzy's Caring Place	PAIP	Exchange	Other	Total Program Services	General and Administrative	Fundraising		2021
Salaries And Benefits:	\$ 743,453	\$ 777,483	\$ 467,955	\$ 239,477	\$ 204,316	\$ 58,214	\$ 61,637	\$ 28,072	\$ 2,580,607	\$ 525,659	\$ 38,410	\$ 3,144,676	\$ 2,911,980
Salaries and wages	67,285	62,813	38,386	19,372	16,061	4,895	4,581	1,483	214,876	8,185	3,165	226,226	209,463
Payroll taxes	66,854	80,674	64,429	33,861	22,104	6,154	4,318	-	278,394	24,149	5,598	308,141	302,528
Employee benefits	9,335	11,504	7,735	3,890	2,706	1,176	561	-	36,907	25,389	574	62,870	55,246
Workers compensation insurance													
Total Salaries and Benefits:	886,927	932,474	578,505	296,600	245,187	70,439	71,097	29,555	3,110,784	583,382	47,747	3,741,913	3,479,217
Supplies Expense:													
Food	369	2,786	332	1,675	78	-	-	-	5,240	-	-	5,240	8,226
Office supplies and expenses	16,155	13,368	19,356	6,880	4,149	1,503	1,228	14	62,653	4,367	768	67,788	62,662
Program support supplies	23,375	10,312	1,752	4,124	2,054	108	412	-	42,137	-	58,194	100,331	140,201
Total Supplies Expense	39,899	26,466	21,440	12,679	6,281	1,611	1,640	14	110,030	4,367	58,962	173,359	211,089
Occupancy Expense:													
Contracted services	20,184	3,643	-	1,669	1,114	857	21	-	27,488	428	685	28,601	31,145
Utilities	4,184	13,735	3,012	1,653	1,093	826	894	-	24,503	893	686	26,182	42,308
Property and casualty insurance	9,669	10,913	8,279	3,394	3,104	1,005	894	-	37,258	2,897	533	40,688	26,378
Building rent	45,466	167,171	33,845	18,520	12,531	17,878	-	-	295,411	11,221	7,684	314,316	313,930
Equipment and building repairs	5,967	3,899	357	1,355	1,200	384	219	-	13,381	1,265	198	14,844	16,291
Total Occupancy Expense:	85,470	199,361	45,493	26,591	19,042	20,950	1,134	-	398,041	16,804	9,786	424,631	430,052
Transportation Expense	3,125	167	46,427	10,046	1,648	6	13	3,189	64,621	9	229	64,859	125,719
Vehicle and Equipment Leases	3,888	4,380	4,000	2,388	421	158	113	-	15,348	413	479	16,240	16,048
Specific Assistance to Individuals:													
Foster family payments	-	-	356,512	-	-	-	-	-	356,512	-	-	356,512	338,152
Utilities	1,831	-	-	-	4,797	-	-	-	6,628	-	-	6,628	5,540
Transportation	491	102	3,010	-	-	-	-	-	3,603	-	-	3,603	2,358
Client rent expense	20,039	-	-	-	905,004	-	-	5,500	930,543	-	-	930,543	357,468
Donated gift certificates	-	2,050	3,300	-	-	-	-	-	5,350	-	37,358	42,708	34,319
Total Specific Assistance to Individuals	22,361	2,152	362,822	-	909,801	-	-	5,500	1,302,636	-	37,358	1,339,994	737,837
Miscellaneous Expense													
Professional fees	11,891	3,524	7,853	10,987	3,805	420	137	-	38,617	59,881	4,167	102,665	106,301
Telephone	7,318	4,266	(982)	3,636	2,241	1,786	276	-	18,541	-	1,088	19,629	22,454
Conference and education	1,438	3,077	4,621	573	684	1,042	85	-	11,520	(24)	36	11,532	26,639
Recruiting costs	42	47	32	10	11	5	5	-	152	-	2	154	662
Memberships	2,306	4,201	380	249	138	52	163	-	7,489	176	226	7,891	5,308
Liability insurance	-	-	16	-	-	-	-	-	16	2	-	18	7,176
Postage	1,046	1,065	852	325	276	95	82	-	3,761	411	415	4,587	5,703
Donated services	13,321	39,854	5,152	5,950	-	20,809	3,239	-	88,325	-	31,003	119,328	158,086
Non-capital equipment purchases	51,820	1,488	2,871	1,830	-	-	-	-	58,009	-	1,500	59,509	-
COVID related housing costs	1,700	123,552	-	-	-	-	-	271,234	396,486	-	-	396,486	-
Miscellaneous	6,408	12,447	974	557	299	200	101	10,999	31,985	2,678	8,664	43,327	96,458
Total Miscellaneous Expense	97,290	193,541	21,769	24,117	7,454	24,409	4,088	282,233	654,901	63,124	47,101	765,126	428,787
Total Expenses Before Depreciation	1,138,960	1,358,541	1,080,456	372,421	1,189,834	117,573	78,085	320,491	5,656,361	668,099	201,662	6,526,122	5,428,749
Depreciation and amortization	7,237	9,026	6,568	2,780	6,278	827	637	-	33,353	3,383	441	37,177	37,831
Total expenses	\$ 1,146,197	\$ 1,367,567	\$ 1,087,024	\$ 375,201	\$ 1,196,112	\$ 118,400	\$ 78,722	\$ 320,491	\$ 5,689,714	\$ 671,482	\$ 202,103	\$ 6,563,299	\$ 5,466,580

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

GUARDIAN ANGEL COMMUNITY SERVICES
STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2021 AND 2020

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 713,762	\$ (158,021)
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Depreciation and amortization	37,177	37,831
Net realized and unrealized (gains) losses on investments	(729,398)	29,882
(Increase) decrease in operating assets:		
Accounts receivable	(394,197)	(82,060)
Promises to give	9,199	210
Prepaid expenses	24,929	22,002
Increase (decrease) in operating liabilities:		
Accounts payable	45,615	10,159
Accrued payroll liabilities	78,695	108,093
Deferred revenue	2,357	(66,303)
Other liabilities	(6,287)	(4,746)
Net Cash Used in Operating Activities	(218,148)	(102,953)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property and equipment	(27,190)	(44,292)
Purchases and reinvested dividends of investments	(51,256)	(80,100)
Sales of investments	56,759	903,022
Net Cash (Used in) Provided by Investing Activities	(21,687)	778,630
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(239,835)	675,677
CASH AND CASH EQUIVALENTS:		
Beginning of year	945,564	269,887
End of year	\$ 705,729	\$ 945,564
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash paid for interest	\$ -	\$ -
Cash paid for income taxes	\$ -	\$ -

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

GUARDIAN ANGEL COMMUNITY SERVICES

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021, WITH COMPARATIVE TOTALS FOR JUNE 30, 2020

Note 1 - Summary of Significant Accounting Policies

Nature of Organization - Guardian Angel Community Services (GACS) is an Illinois nonprofit organization whose mission is to help empower people to improve the quality of their lives. The Organization mainly operates within Will and Grundy counties and has several programs through which it fulfills its mission: Foster Care; the Sexual Assault Service Center; Groundwork, which includes an emergency shelter for victims and families of domestic abuse, counseling and legal advocacy; Suzy's Caring Place, a transitional housing program for victims of domestic violence; Adult Protective Services, which provides counseling and legal advocacy services for elderly and disabled adults who have been victims of abuse; as well as other training and counseling programs. The Organization is funded by federal, state, and local government contracts, program service fees, private corporations, foundations, and individual donors.

Basis of Presentation - These financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

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

Classification of Net Assets - Under generally accepted accounting principles, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restriction and net assets with donor restriction. The net assets of the Organization are reported in the two self-balancing groups as follows:

Net Assets without Donor Restriction: Net assets without donor restriction are for use at the discretion of the Board of Directors (the Board) and/or management for general operating purposes. The Board may designate a portion of these net assets for specific purposes which make them unavailable for use at management's discretion.

Net Assets with Donor Restriction: Net assets with donor restriction consist of assets whose use is limited by donor-imposed time and/or purpose restrictions. The Organization reports gifts of cash and other assets as revenue with donor restriction if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, the net assets are reclassified as net assets without donor restriction and reported in the statements of activities as net assets released from restrictions.

GUARDIAN ANGEL COMMUNITY SERVICES

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021, WITH COMPARATIVE TOTALS FOR JUNE 30, 2020

Recently Adopted Accounting Pronouncements - During fiscal year-end June 30, 2021, The Organization adopted Financial Accounting Standards Board's Accounting Standard Update (ASU) 2014-09, Revenue from Contracts with Customers (Topic 606). Topic 606 supersedes the revenue recognition requirements in Topic 605, Revenue Recognition, and requires the reporting entity to recognize revenues when control of promised goods or services is transferred to customers and at an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services.

This standard was adopted by the Organization effective July 1, 2020 using the modified retrospective method and elected to apply the standard only to contracts that were not completed as of that date. There were no material changes in the timing of recognition of revenue and therefore there was no adjustment to the opening balance of net assets without donor restrictions.

Cash and Cash Equivalents - For the purpose of the statement of cash flows, the Organization considers all short-term investments with maturities of three months or less when purchased to be cash equivalents.

Investments - Investments are stated at fair market value in the accompanying financial statements. The market value of investments is generally determined based on quoted market price or estimated fair value. Realized and unrealized investment gains, losses, and income, net of expenses are reported in the statement of activities as investment return.

Accounts Receivable - Accounts receivable consist of government and state grants or program services fees that are carried at original invoice or voucher amount. Management monitors the collection of grant receivables on a monthly basis and amounts are written off when deemed uncollectible. Recoveries of receivables previously written off are recorded when received. Management does not believe that an allowance for doubtful accounts is necessary as of June 30, 2021.

Promises to Give - Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in public support revenue. Conditional promises to give are not included as support until the conditions are substantially met.

Fair Value Measurements – The Organization measures fair value in accordance with generally accepted accounting principles, which establish a definition of fair value and a hierarchy prioritizing the inputs to valuation techniques, giving the highest priority to quoted prices in active markets for identical assets and liabilities and lowest priority to

GUARDIAN ANGEL COMMUNITY SERVICES

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021, WITH COMPARATIVE TOTALS FOR JUNE 30, 2020

unobservable value inputs. Significant financial instruments include cash, accounts receivable and debt. For these financial instruments, carrying values approximate fair value.

Property and Equipment - Property and equipment are recorded at cost when purchased or at fair value at the date of donation and are being depreciated on a straight-line basis over their estimated useful lives. Amortization of the cost of leasehold improvements is computed on a straight-line basis over the term of the estimated service life, depending on circumstances.

Property and equipment purchases and leasehold improvements in excess of \$1,000 per item are capitalized. Assets are depreciated over their useful lives of 3 to 15 years. The building is depreciated over a life of 27.5 years. Costs of maintenance and repairs are charged to expense when incurred.

Functional Expenses - Indirect functional expenses have been allocated between applicable program services based on an analysis of personnel time or square footage of space utilized for the related activities, or ratio of program direct salaries to total direct salaries. Expenses directly attributable to a specific program or functional area are reported as expenses of those functional areas. Expenses allocated include occupancy, repairs, insurance, utilities, and supplies.

Donated Services - The Organization records contributions of donated services that create or enhance nonfinancial assets or that require specialized skills that are provided by individuals possessing those skills and that would typically need to be purchased if not provided by donation. When such contributions are received, they are recorded at their fair values in the period received.

The majority of the donated services related to specially trained volunteers who respond to crisis phone calls and provide other program related shelter services. These amounts are included as public support revenue for the corresponding program. Amounts were determined by using comparable wage rates for the applicable service based on rates prevailing in the area and are summarized as follows:

	2021	2020
Sexual Assault Service Center	\$ 13,321	\$ 17,035
Groundwork	45,804	75,568
Other	29,201	28,908
	<u>\$ 88,326</u>	<u>\$ 121,511</u>

In addition to the above, the organization received \$31,002 and \$36,575 in donated legal services related to development of an affirmative action plan for the years ended June 30, 2021 and 2020, respectively.

GUARDIAN ANGEL COMMUNITY SERVICES

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021, WITH COMPARATIVE TOTALS FOR JUNE 30, 2020

Donated Assets - Donated marketable securities and other noncash donations are recorded as contributions at their estimated fair values at the date of donation. During the year ended June 30, 2021 and 2020 the Organization received \$42,708 and \$34,319, respectively in donated gift cards for clients and donated gift cards and other items for the annual gala.

Federal Income Taxes - The Organization is exempt from income tax under provisions of Internal Revenue Code Section 501(c)(3). Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Organization and recognize a tax liability if the Organization has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS or other applicable taxing authorities. Management has analyzed the tax positions taken by the Organization and has concluded that as of June 30, 2021, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Organization's Form 990, Return of Organization Exempt from Income Tax, is subject to examination by the IRS generally for three years after it is filed.

Revenue Recognition - The Organization has the following types of revenues and support:

Contributions - Contributions received, including private grants and unconditional promises to give in the future, are reported as revenue when received, measured at fair value. Donor promises to give in the future are recorded at the present value of estimated future cash flows. Donor-restricted contributions and promises are reported as an increase in without donor restriction net assets if the restriction expires in the reporting period in which the contribution is recognized. All other donor-restricted contributions are reported as an increase in with donor restrictions net assets. When a restriction expires, the with donor restrictions net assets are reclassified to without donor restrictions net assets and reported in the statement of activities and changes in net assets as net assets released from restriction. Conditional contributions are not recognized as revenue until they become unconditional. A conditional contribution is one that has both a barrier that must be overcome and an agreement requiring advance payment to be returned or future payment not to be obligated if the barrier is not overcome.

Governmental grants - Government grants revenue is recorded when eligible expenditures, as defined in each grant, contract or other allowable cost manual are made. Any cash received in advance of eligible expenditures being incurred is included as deferred revenue. Amounts due to the Organization for costs incurred under the grant and not yet paid are included in grants and contracts receivable. Expenditures under government contracts are subject to review by the granting authority. To the extent, if any, that such review reduces expenditures allowable under these grants or

GUARDIAN ANGEL COMMUNITY SERVICES

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021, WITH COMPARATIVE TOTALS FOR JUNE 30, 2020

contracts, the Organization records the disallowance at the time the final assessment is made.

Special events - Special event revenue for tickets are recorded as deferred revenue when received and recognized as earned when the underlying event occurs. Sponsorship revenue is recorded as a contribution when promised or donated.

Program service fees – Program service fees are considered exchange transactions and are received from the following sources:

Foster care: The Organization receives revenue under fee-for-service contracts with the State of Illinois Department of Children and Family Services (DCFS). Revenue is recognized over time as the services are performed. Purchased services by DCFS are billed monthly based on the previous month's services and the number of children and days that they are under the Organization's care. Rates are set by DCFS. The Organization also provides administrative and case management services for the program, the reimbursement rates for these services are also set by DCFS and dependent on the number of children served and the days served during the month. Foster care payments received in excess of amounts spent are subject to review and carryforward approval by DCFS.

PAIP Programs: The Organization provides classes as part of the Partner Abuse Intervention Program (PAIP) and charges participants per class. Revenue is recorded as classes are provided.

Adult Protective Services: The Organization receives revenue under a fee-for-service contract with the State of Illinois Department on Aging to provide case management services for individuals that are subject to elder abuse or neglect. Amounts are reimbursed by the State based on a fixed rate and the type of service provided. Case management services are billed over time, monthly as the case is open, up to twelve months.

No contracts have a significant financing component. There were no amounts received in advance of service related to program service fees.

Comparative Financial Information – The financial information shown for fiscal year 2020 in the accompanying financial statements is included to provide a basis for comparison with 2021. The comparative information is summarized by totals only, and such information does not include sufficient detail to constitute a presentation in conformity to generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2020, from which the summarized information was derived.

Reclassification – Certain amounts from the prior year financial statements have been reclassified to conform to current year presentation.

GUARDIAN ANGEL COMMUNITY SERVICES

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021, WITH COMPARATIVE TOTALS FOR JUNE 30, 2020

Subsequent Events - Management of the Organization have evaluated subsequent events through May 26, 2022, which is the date the financial statements were available to be issued.

Note 2 – Retirement Plan

The Organization sponsors a defined contribution plan under Internal Revenue Code Section 401(k) that covers all employees that work more than 20 hours. Individuals employed over one year are eligible for an employer contribution of 3%. Benefit plan contributions totaled \$53,356 and \$62,722 for the years ended June 30, 2021 and 2020.

Note 3 – Concentrations

The Organization maintains its cash accounts at one financial institution. The balances may, at times, exceed federally insured limits.

During the years ended June 30, 2021 and 2020, respectively, the organization received approximately 80% and 85% of total revenues from various federal, state, and local governmental agencies. Substantially all of the organization's accounts receivable balances were made up of amounts due from governmental agencies.

Note 4 – Property and Equipment

Property and equipment are summarized as follows:

	<u>2021</u>	<u>2020</u>
Equipment	\$ 209,398	\$ 209,398
Building	119,853	119,853
Land	79,754	79,754
Leasehold improvements	114,538	87,345
Less accumulated depreciation	<u>(210,168)</u>	<u>(172,988)</u>
	<u>\$ 313,375</u>	<u>\$ 323,362</u>

Note 5 – Investments

The Organization follows generally accepted accounting principles for fair value measurement. Generally accepted accounting principles define fair value as the price that would be received from selling an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. When determining the fair value measurements for assets and liabilities required to be recorded at fair value, the Organization considers the principal or most advantageous market in which it would transact and considers assumptions that market participants would use when pricing the asset or liability, such as inherent risk, transfer restrictions, and risk of nonperformance.

GUARDIAN ANGEL COMMUNITY SERVICES

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021, WITH COMPARATIVE TOTALS FOR JUNE 30, 2020

Generally accepted accounting principles related to fair value disclosure also establish a fair value hierarchy that requires the Organization to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. A financial instrument's categorization within the fair value hierarchy is based upon the lowest level of input that is significant to the fair value measurement. The three levels of inputs that may be used to measure fair value are as follows:

Level 1 - quoted prices in active markets for identical assets or liabilities;

Level 2 - inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices in active markets for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities; or

Level 3 - unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

Fair values of investments at June 30, 2021:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$ 3,375,830	\$ -	\$ -	\$ 3,375,830
Corporate bonds	-	132,915	-	132,915
U.S. treasuries	<u>76,719</u>	<u>-</u>	<u>-</u>	<u>76,719</u>
Total investments held	<u>\$ 3,452,549</u>	<u>\$ 132,915</u>	<u>\$ -</u>	<u>\$ 3,585,464</u>
Beneficial interest				
Pooled investments*				40,515
Accrued interest				
receivable				<u>1,735</u>
				<u>\$ 3,627,714</u>

GUARDIAN ANGEL COMMUNITY SERVICES

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021, WITH COMPARATIVE TOTALS FOR JUNE 30, 2020

Fair values of investments at June 30, 2020:

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 2,648,502	\$ -	\$ -	\$ 2,648,502
Corporate bonds	-	135,768	-	135,768
U.S. treasuries	78,380	-	-	78,380
Total investments held	\$ 2,726,882	\$ 135,768	\$ -	\$ 2,862,650
Beneficial interest				
Pooled investments*				37,228
Accrued interest				
receivable				3,941
				\$ 2,903,819

* In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to line items presented in the statements of net assets available for benefits.

Investment return consisted of the following for the years ended June 30:

	2021	2020
Interest and dividend income	\$ 51,256	\$ 80,100
Net realized and unrealized gains	731,323	(27,945)
Investment fees	(1,925)	(1,937)
	\$ 780,654	\$ 50,218

Certain corporate bonds are valued at quoted market prices in nonactive markets and have been assigned to level two on the fair value hierarchy. Mutual funds and U.S. treasuries are valued at quoted market prices in active markets, and accordingly have been assigned to level one on the fair value hierarchy.

The Organization's valuation methodology used to measure the fair values of mutual funds were derived from quoted market prices as all of these instruments have active markets. The fair value of the beneficial interest in pooled investments is valued at the net asset value ("NAV") of the units of the respective custodian. The NAV, as provided by the custodian of the account, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities and fees.

Investment securities are exposed to various risks including interest rate, market, and credit risk. Due to the level of risk associated with certain investment securities, it is at

GUARDIAN ANGEL COMMUNITY SERVICES

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021, WITH COMPARATIVE TOTALS FOR JUNE 30, 2020

least reasonably possible that changes in the value of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the Statement of Financial Position.

Note 6 – Beneficial Interests

The Organization has a beneficial interest in the Will County Community Foundation. Funds are disbursed to GACS upon request to the Foundation. The beneficial interest is invested in pooled investment funds and had a fair market value of \$40,515 and \$37,228 at June 30, 2021 and 2020, respectively.

Note 7 – Conditional Grants

Conditional grants are grants that include a specific condition in order to earn the revenue. Conditional grants are not recorded in revenue until the condition of the grant is met (generally, when the service is provided). The Organization has conditional grants of approximately \$1.5 million to provide counseling and housing services that are available to be used during fiscal year 2022 on qualifying expenses.

Note 8 - Contingency

The Organization has received significant revenues from federal and state agencies. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and may be subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability.

Note 9 – Lease Commitments

The Organization's central office in Joliet is rented pursuant to a lease expiring in July 2029, with options for two additional five-year periods. In addition, the Organization leases a satellite office in Morris that goes through June 2021. Rent expense, recognized on a straight-line basis, was \$295,292 and \$296,833 for the years ended June 30, 2021 and 2020, respectively.

The following is a schedule by year of future minimum rent payments required under the operating leases as of June 30:

2021	\$	308,720
2022		301,580
2023		301,580
2024		301,580
2025		301,580
Thereafter		<u>1,231,452</u>
Total	\$	<u>2,746,492</u>

GUARDIAN ANGEL COMMUNITY SERVICES

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021, WITH COMPARATIVE TOTALS FOR JUNE 30, 2020

Note 10 – Net Assets

Net assets with donor restriction were restricted for the following purposes at June 30:

	2021	2020
Groundwork	\$ 36,432	\$ 33,446
Fund for pets of domestic violence survivors	10,000	10,000
Sexual assault services center	100	125
	<u>\$ 46,532</u>	<u>\$ 43,571</u>

Note 11 – Disaggregation of Revenue

Revenue from contracts with customers disaggregated by category for the years ended June 30, 2021 and 2020 is as follows:

	2021	2020
Revenue recognized over time		
Foster care fees	1,281,857	1,253,709
Adult Protective Services fees	390,807	461,164
Revenue recognized at a point in time		
PAIP class fees	79,549	75,339
Tota revenue from exchange transactions	<u>\$1,752,213</u>	<u>\$1,790,212</u>

Note 12 – Liquidity and Availability of Resources

The Organization typically operates on a consistent annual cycle, with known recurring expenditures that include payroll, fringe benefits, supplies, rent, and travel, as a result of fulfilling the Organization's mission. Due to the general predictability of its annual operations, the Organization is able to structure its financial assets to be available as general expenditures, liabilities and other obligations come due. To help manage unanticipated liquidity needs, the Organization may liquidate investment positions with board approval.

For purposes of analyzing resources available to meet general expenditures over the next 12-month period, the Organization considers all expenditures related to its ongoing activities as well as the conduct of services undertaken to support those activities to be general expenditures. The Organization's financial assets available for general expenditure within one year of the statement of financial position date of June 30, 2021 and 2020, are as follows:

GUARDIAN ANGEL COMMUNITY SERVICES

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021, WITH COMPARATIVE TOTALS FOR JUNE 30, 2020

	2021	2020
Cash and cash equivalents	\$ 705,729	\$ 945,564
Investments	3,587,199	2,866,591
Beneficial interests	40,515	37,228
Accounts receivable	1,174,834	780,637
Promises to give	1,050	10,249
Total financial assets available	\$ 5,509,327	\$ 4,640,269
Less: Amounts unavailable for general expenditure within one year due to:		
Donor restricted contributions	(46,547)	(43,571)
Endowment fund requirements	(40,515)	(37,228)
Total financial assets available to management for general expenditure within one year	\$ 5,422,265	\$ 4,559,470

If the Organization incurs expenditures related to the donor restricted purposes designated during 2022, it is possible that a portion or all of the donor restricted net assets could be released from restriction.

Note 13 – Uncertainties and COVID-19

On March 10, 2020, the World Health Organization declared the COVID-19 outbreak a pandemic, and on March 13, 2020, the President of the United States declared the COVID-19 pandemic a national emergency, invoking powers under the Stafford Act, the Legislation that directs federal emergency disaster response. The Organization cannot predict how legal and regulatory responses to concerns about COVID-19 or other major public health issues will impact the Organization. The Organization still was not providing congregate housing as of June 30, 2021. The total ongoing magnitude, timing, and duration of the financial impacts of the pandemic cannot be reasonably estimated at this time.

Note 14 – Recent Accounting Pronouncements

The FASB has issued ASU 2020-07, Not-for-Profit Entities (Topic 958), which clarified the current standard and requires a not-for-profit to present contributed nonfinancial assets (in-kind contributions) as a separate line item in the statement of activities, apart from contributions of cash or other financial assets. The standard also requires a not-for-profit to disclose contributed nonfinancial assets recognized within the statement of activities, disaggregated by category that depicts the type of nonfinancial assets. The standard also requires additional disclosures. The standard is effective for the fiscal year ending June 30, 2022.

GUARDIAN ANGEL COMMUNITY SERVICES

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021, WITH COMPARATIVE TOTALS FOR JUNE 30, 2020

In February 2016, the FASB issued ASU No. 2016-02, Leases (Topic 842), which will supersede the current lease recording requirements in Topic 842. The ASU looks to increase transparency and comparability by conforming US GAAP with International Accounting Standards as it relates to leases. The new standard will require that all leases, including operating leases, be included on the balance sheet as a "right of use" asset with an offsetting liability for the payments remaining on the lease. The new guidance will be effective for the Organization's year ending June 30, 2023, with early application permitted.

The Organization is currently evaluating the impact of the adoption of the above standards on its financial statements.

GUARDIAN ANGEL COMMUNITY SERVICES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CDFA Number</u>	<u>Pass Through Number</u>	<u>Federal Expenditures</u>
U.S. Department of Justice			
Passed through Illinois Criminal Justice Information Authority Crime Victim Assistance *	16.575	218075	\$ 534,702
Passed through Illinois Coalition Against Domestic Violence Crime Victim Assistance *	16.575	218001 / 218001 - LEP	592,376
Passed through Illinois Coalition Against Sexual Assault Crime Victim Assistance *	16.575	VOCA - Advocacy	<u>572,656</u>
Total - Crime Victim Assistance			<u>1,699,734</u>
Passed through Illinois Coalition Against Sexual Assault COVID 19 - Coronavirus Emergency Supplemental Funding Program	16.034	N/A	11,973
Passed through Illinois Coalition Against Sexual Assault Violence Against Women Formula Grants	16.588	N/A	53,981
Passed through Illinois Coalition Against Domestic Violence Violence Against Women Formula Grants	16.588	619001	<u>30,396</u>
Total - Violence Against Women Formula Grants			<u>84,377</u>
Total U.S. Department of Justice			<u>1,796,084</u>
U.S. Department of Housing and Urban Development			
Passed through Illinois Department of Human Services COVID19 - Emergency Solutions Grant Program	14.231	80592490E	353,264
Emergency Solutions Grant Program	14.231	80592490E	101,069
Passed through Will County Land Use Department COVID 19 - Emergency Solutions Grant Program	14.231	N/A	<u>54,625</u>
Total - Emergency Solutions Grant Program			<u>508,958</u>
Direct Program: Continuum of Care	14.267	N/A	<u>598,368</u>
Total U.S. Department of Housing and Urban Development			<u>1,107,326</u>

<Continued>

See Notes to Schedule of Expenditures of Federal Awards

GUARDIAN ANGEL COMMUNITY SERVICES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Federal CDFA Number	Pass Through Number	Federal Expenditures
U.S. Department of Homeland Security:			
Passed through United Way of Will County Emergency Food and Shelter National Board Program	97.024	N/A	27,661
Total U.S. Department of Homeland Security			27,661
U.S. Department of Health and Human Services			
Passed through Illinois Coalition Against Sexual Assault Injury Prevention and Control Research and State and Community Based Programs	93.136	N/A	29,049
Passed through Illinois Department of Human Services Social Services Block Grant	93.667	807624900	45,735
Social Services Block Grant	93.667	82001490A	234,110
Total - Social Services Block Grant			279,845
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	824084900	107,262
Total U.S. Department of Health and Human Services			416,156
U.S. Department of Treasury			
Passed through County of Will COVID 19 - Coronavirus Relief Fund	21.019	N/A	329,595
Total U.S. Department of Treasury			329,595
Total Expenditures of Federal Awards			\$3,676,822

* Audited as a major program

See Notes to Schedule of Expenditures of Federal Awards

GUARDIAN ANGEL COMMUNITY SERVICES

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2021

Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Guardian Angel Community Services under programs of the federal government for the year ended June 30, 2021. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this Schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

Because the Schedule presents only a selected portion of the operations of Guardian Angel Community Services, it is not intended to, and does not, present the financial position, changes in net assets, or cash flows. Pass-through entity identifying numbers are presented where available.

The Organization elected not to use the option of the 10% de minimis indirect cost rate.

Basis of Accounting

The accompanying schedule of expenditures of Federal awards is presented on the accrual basis of accounting. Such expenditures are recognized following, the cost principles in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Payments to Subrecipients

Guardian Angel Community Services provided no Federal awards to sub-recipients during the year ended June 30, 2021.

Non - Cash Assistance

Guardian Angel Community Services neither received nor disbursed Federal awards in the form of non-monetary assistance during the year ended June 30, 2021.

Insurance, Loans, and Loan Guarantees

During the year ended June 30, 2021, Guardian Angel Community Services received no insurance, loans, loan guarantees or other Federal assistance for the purpose of administering Federal programs.

Report Submission

Pursuant to the March 19, 2021 memo M-21-20, "Promoting Public Trust in the Federal Government through Effective Implementation of the American Rescue Plan Act and Stewardship of the Taxpayer Resources" and due to the impact of COVID and additional federal funding received by the Organization, the Organization has utilized the allowed six-month extension for filing.



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
Guardian Angel Community Services
Joliet, 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 Guardian Angel Community Services (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated May 26, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Guardian Angel Community Services' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Guardian Angel Community Services' internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Guardian Angel Community Services' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance

with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Sassetti LLC

May 26, 2022
Oak Brook, Illinois

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

Board of Directors
Guardian Angel Community Services
Joliet, Illinois

Report on Compliance for Each Major Federal Program

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

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Guardian Angel Community Services complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of Guardian Angel Community Services is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Guardian Angel Community Services' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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 Guardian Angel Community Services' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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.

Sassetti LLC

May 26, 2022

Oak Brook, Illinois

GUARDIAN ANGEL COMMUNITY SERVICES
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED JUNE 30, 2021

PART I - SUMMARY OF AUDITOR'S RESULTS

Financial Statement Section

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness (es) identified? Yes X No

Significant deficiency (ies) identified? Yes X No

Noncompliance material to financial statements noted? Yes X No

Federal Awards Section

Dollar threshold used to determine Type A programs: \$750,000

Auditee qualified as low-risk auditee? X Yes No

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

Internal control over major programs:

Material weakness (es) identified? Yes X No

Significant deficiency (ies) identified? Yes X No

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? Yes X No

Identification of major programs:

CFDA Numbers	Name of Federal Program or Cluster
16.575	Crime Victim Assistance

GUARDIAN ANGEL COMMUNITY SERVICES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021

PART II - FINANCIAL STATEMENT AUDIT FINDINGS

NONE

PART III - FEDERAL PROGRAM AUDIT FINDINGS

NONE

PART IV - SUMMARY OF PRIOR AUDIT FINDINGS

NONE