

**CARITAS FAMILY SOLUTIONS  
AND AFFILIATES**

CONSOLIDATED FINANCIAL STATEMENTS  
WITH  
INDEPENDENT AUDITOR'S REPORT

**JUNE 30, 2019 AND 2018**

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## Independent Auditor's Report

To the Board of Directors of  
Caritas Family Solutions

### Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of Caritas Family Solutions, a not for profit organization, and Affiliates (collectively, the "Organization") which comprise the consolidated statements of financial position as of June 30, 2019 and 2018, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

### Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated 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 consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement.

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

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

## Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

## Other Matters

### *Supplemental Information*

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The supplemental information on pages 31-34 are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. The accompanying State of Illinois Consolidated Financial Report – 2019 and the Illinois Grant Accountability and Transparency Act Consolidated Year End Financial Report - 2019, as required by the State of Illinois are also presented for purposes of additional analysis and are not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audits of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 consolidated financial statements a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 6, 2019 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

*Brown Smith Wallace, LLP*

St. Louis, Missouri  
November 6, 2019

# CARITAS FAMILY SOLUTIONS AND AFFILIATES

## Consolidated Statements of Financial Position

June 30, 2019 and 2018

	2019	2018
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and cash equivalents	\$ 1,116,865	\$ 420,146
Accounts receivable, net	2,724,220	2,140,589
Pledges receivable	5,000	15,000
Certificate of deposit	123,762	120,841
Investments, at fair value	833,951	732,704
Prepaid expenses	276,951	255,889
Note receivable	50,000	-
<b>Total Current Assets</b>	<b>5,130,749</b>	<b>3,685,169</b>
<b>Reserves and Client Deposits</b>	<b>145,640</b>	<b>153,100</b>
<b>Property and Equipment, net</b>	<b>8,672,741</b>	<b>7,233,353</b>
<b>TOTAL ASSETS</b>	<b>\$ 13,949,130</b>	<b>\$ 11,071,622</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current Liabilities</b>		
Current maturities of notes payable	\$ 1,152,754	\$ 1,012,822
Current maturities of capital leases	72,636	-
Accounts payable	640,696	670,892
Accrued salaries and related expenses	1,902,358	1,288,788
Other accrued liabilities	177,825	110,576
<b>Total Current Liabilities</b>	<b>3,946,269</b>	<b>3,083,078</b>
<b>Long-Term Liabilities</b>		
Notes payable, less current maturities	4,663,468	4,108,817
Capital leases, less current maturities	269,008	-
<b>Total Long-Term Liabilities</b>	<b>4,932,476</b>	<b>4,108,817</b>
<b>Total Liabilities</b>	<b>8,878,745</b>	<b>7,191,895</b>
<b>Net Assets</b>		
Without restrictions		
Undesignated	5,012,217	3,819,531
With restrictions	58,168	60,196
<b>Total Net Assets</b>	<b>5,070,385</b>	<b>3,879,727</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 13,949,130</b>	<b>\$ 11,071,622</b>

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

# CARITAS FAMILY SOLUTIONS AND AFFILIATES

## Consolidated Statements of Activities

Years ended June 30, 2019 and 2018

	2019	2018
<b>CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS</b>		
<b>Support and Revenue:</b>		
Grant and contract revenue	\$ 23,800,594	\$ 19,982,697
Program service fees	870,413	922,681
Contributions	980,131	673,467
Special event revenue, net of \$46,238 and \$36,267 expense, respectively	107,006	97,744
Rental income	368,949	257,262
Management fee income	-	8,064
Miscellaneous income	15,194	997
Investment income	82,208	76,066
Gain on sale of property and equipment	38,267	3,070
Net assets released from restrictions	55,196	142,893
<b>Total Support and Revenue</b>	<b>26,317,958</b>	<b>22,164,941</b>
<b>Expenses:</b>		
<b>Operating expenses</b>		
Program services		
Foster care	15,572,302	12,761,667
SJBCC Residential	3,684,007	3,296,636
CILA	1,002,439	985,132
Senior employment	1,042,654	956,691
Intact Family	54,560	-
Adoption, counseling and other	499,887	401,495
Fox River	681,803	557,364
Management and general	2,741,272	2,372,007
Fundraising	396,861	180,581
<b>Total operating expenses</b>	<b>25,675,785</b>	<b>21,511,573</b>
<b>Non-operating expenses</b>		
Rental expense	113,061	117,767
<b>Total Expenses</b>	<b>25,788,846</b>	<b>21,629,340</b>
<b>Excess assets over liabilities and consideration paid at acquisition</b>	<b>663,574</b>	<b>1,061,862</b>
<b>Change in Net Assets Without Donor Restrictions</b>	<b>1,192,686</b>	<b>1,597,463</b>
<b>CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS</b>		
Contributions	53,168	105,392
Net assets released from restrictions	(55,196)	(142,893)
<b>Change in Net Assets With Donor Restrictions</b>	<b>(2,028)</b>	<b>(37,501)</b>
<b>CHANGE IN NET ASSETS</b>	<b>1,190,658</b>	<b>1,559,962</b>
<b>Net Assets, Beginning of Year</b>	<b>3,879,727</b>	<b>2,319,765</b>
<b>Net Assets, End of Year</b>	<b>\$ 5,070,385</b>	<b>\$ 3,879,727</b>

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

## CARITAS FAMILY SOLUTIONS AND AFFILIATES

### Consolidated Statement of Functional Expenses

For the Year Ended June 30, 2019

	Program Services							Supporting Services			
	Foster Care	SJBCC Residential	CILA	Senior Employment	Intact Family	Adoption, Counseling and Other	Fox River	Total Program Expenses	Management and General	Fundraising	Total Expenses
Salaries	\$ 7,317,349	\$ 2,438,266	\$ 629,051	\$ 660,123	\$ 45,709	\$ 297,953	\$ 273,660	\$ 11,662,111	\$ 1,615,841	\$ 238,405	\$ 13,516,357
Fringe benefits and payroll taxes	1,440,062	472,580	85,841	81,925	3,649	44,117	35,069	2,163,243	347,843	33,141	2,544,227
Total salaries and related expenses	8,757,411	2,910,846	714,892	742,048	49,358	342,070	308,729	13,825,354	1,963,684	271,546	16,060,584
Program service payments	4,370,126	92,522	4,600	-	373	6,954	216	4,474,791	-	-	4,474,791
Education and training	69,679	9,304	6,675	4,595	-	1,685	1,266	93,204	34,583	4,544	132,331
Awards and recognition	-	-	-	1,472	-	-	-	1,472	118	-	1,590
Occupancy	351,591	102,399	64,382	1,364	371	15,760	123,950	659,817	156,843	2,750	819,410
Professional fees	265,007	26,665	11,154	1,189	362	48,846	3,505	356,728	127,034	2,124	485,886
Bad debt	-	-	4,037	-	-	6,000	-	10,037	-	-	10,037
Travel and transportation	527,319	37,975	11,599	13,976	1,231	8,914	1,773	602,787	17,827	3,784	624,398
Office supplies	82,960	172,106	49,741	958	321	2,823	78,366	387,275	38,595	1,994	427,864
Miscellaneous	85,901	6,960	39,450	258,208	10	13,093	304	403,926	48,772	78,795	531,493
Small equipment	222,147	46,238	5,981	1,310	286	5,259	2,449	283,670	76,827	8,088	368,585
Communications	147,082	11,736	7,619	1,254	634	8,443	5,231	181,999	30,168	2,613	214,780
Conference and seminars	-	-	-	8,340	1,216	238	-	9,794	-	-	9,794
Printing and publications	14,311	179	66	1,690	59	2,233	601	19,139	21,392	11,519	52,050
Equipment rental and maintenance	67,287	22,601	4,640	2,134	290	6,439	19,468	122,859	79,486	1,909	204,254
Postage and shipping	14,513	466	20	-	-	340	338	15,677	15,315	4,296	35,288
Insurance	161,906	28,787	18,966	2,144	49	7,618	19,314	238,784	23,019	-	261,803
Membership dues and subscriptions	8,321	531	51	1	-	39	514	9,457	10,419	455	20,331
Interest	81,957	44,508	19,184	998	-	3,273	12,853	162,773	65,555	822	229,150
Special events	-	-	-	-	-	-	-	-	-	46,238	46,238
Depreciation	344,784	170,184	39,382	973	-	19,860	102,926	678,109	144,696	1,622	824,427
<b>Subtotal</b>	<b>15,572,302</b>	<b>3,684,007</b>	<b>1,002,439</b>	<b>1,042,654</b>	<b>54,560</b>	<b>499,887</b>	<b>681,803</b>	<b>22,537,652</b>	<b>2,854,333</b>	<b>443,099</b>	<b>25,835,084</b>
Rental expense	-	-	-	-	-	-	-	-	(113,061)	-	(113,061)
Less special events direct benefit to donors	-	-	-	-	-	-	-	-	-	(46,238)	(46,238)
<b>Total Expenses</b>	<b>\$ 15,572,302</b>	<b>\$ 3,684,007</b>	<b>\$ 1,002,439</b>	<b>\$ 1,042,654</b>	<b>\$ 54,560</b>	<b>\$ 499,887</b>	<b>\$ 681,803</b>	<b>\$ 22,537,652</b>	<b>\$ 2,741,272</b>	<b>\$ 396,861</b>	<b>\$ 25,675,785</b>

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

## CARITAS FAMILY SOLUTIONS AND AFFILIATES

### Consolidated Statement of Functional Expenses

For the Year Ended June 30, 2018

	Program Services						Supporting Services			
	Foster Care	SJBCC Residential	CILA	Senior Employment	Adoption, Counseling and Other	Fox River	Total Program Expenses	Management and General	Fundraising	Total Expenses
Salaries	\$ 5,630,449	\$ 2,219,128	\$ 634,828	\$ 628,759	\$ 237,107	\$ 263,616	\$ 9,613,887	\$ 1,446,318	\$ 75,179	\$ 11,135,384
Fringe benefits and payroll taxes	1,173,428	402,916	117,767	70,598	45,751	42,396	1,852,856	280,810	16,174	2,149,840
Total salaries and related expenses	6,803,877	2,622,044	752,595	699,357	282,858	306,012	11,466,743	1,727,128	91,353	13,285,224
Program service payments	4,302,254	47,532	4,900	-	8,549	97	4,363,332	-	-	4,363,332
Education and training	24,507	14,607	2,101	5,672	5,214	1,459	53,560	19,926	3,489	76,975
Awards and recognition	5,690	725	244	929	73	-	7,661	5,513	124	13,298
Occupancy	268,106	110,980	53,407	1,260	9,279	75,128	518,160	162,700	3,989	684,849
Professional fees	214,952	26,838	14,207	351	52,887	11,349	320,584	96,674	3,888	421,146
Bad debt	-	-	-	-	-	-	-	-	-	-
Travel and transportation	363,087	24,250	16,587	12,115	6,837	1,456	424,332	14,447	2,501	441,280
Office supplies	54,764	141,223	49,484	1,665	1,922	71,429	320,487	22,664	2,359	345,510
Miscellaneous	29,602	8,530	13,150	227,879	1,257	3,606	284,024	34,817	50,575	369,416
Small equipment	70,116	38,479	3,145	1,197	213	1,755	114,905	63,851	6,072	184,828
Communications	96,743	10,823	6,775	675	5,924	3,754	124,694	33,577	2,037	160,308
Conference and seminars	39,027	7,056	110	331	5,343	-	51,867	3,327	1,065	56,259
Printing and publications	4,675	303	50	124	902	182	6,236	7,906	6,914	21,056
Equipment rental and maintenance	23,729	6,267	930	748	1,246	11,180	44,100	15,718	209	60,027
Postage and shipping	14,047	-	-	28	298	445	14,818	16,736	2,056	33,610
Insurance	147,697	26,488	13,219	2,460	4,470	12,708	207,042	20,576	-	227,618
Membership dues and subscriptions	6,551	490	44	-	-	270	7,355	10,225	925	18,505
Interest	34,794	46,428	17,967	983	4,299	7,228	111,699	68,381	1,285	181,365
Special events	-	-	-	-	-	-	-	-	36,267	36,267
Depreciation	257,449	163,573	36,217	917	9,924	49,306	517,386	165,608	1,740	684,734
<b>Subtotal</b>	12,761,667	3,296,636	985,132	956,691	401,495	557,364	18,958,985	2,489,774	216,848	21,665,607
Rental expense	-	-	-	-	-	-	-	(117,767)	-	(117,767)
Less special events direct benefit to donors	-	-	-	-	-	-	-	-	(36,267)	(36,267)
<b>Total Expenses</b>	\$ 12,761,667	\$ 3,296,636	\$ 985,132	\$ 956,691	\$ 401,495	\$ 557,364	\$ 18,958,985	\$ 2,372,007	\$ 180,581	\$ 21,511,573

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



# CARITAS FAMILY SOLUTIONS AND AFFILIATES

## Consolidated Statements of Cash Flows

Years ended June 30, 2019 and 2018

	2019	2018
<b>Cash Flows from Operating Activities:</b>		
Changes in net assets	\$ 1,190,658	\$ 1,559,962
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Noncash excess assets acquired over liabilities and consideration paid	(663,574)	(1,061,862)
Acquisition of SIRO noncontrolling interest in Fox River, LP	-	805
Depreciation	824,427	684,734
Unrealized gain on investments	(52,268)	(62,111)
Gain on sale of property and equipment	(38,267)	(3,070)
Change in assets and liabilities		
Accounts receivable	(349,825)	(215,618)
Allowance for doubtful accounts	(233,806)	(76,171)
Pledges receivable	10,000	2,000
Prepaid expenses	(21,062)	(23,336)
Accounts payable	(30,196)	125,291
Accrued salaries and related expenses	613,570	206,697
Other accrued liabilities	67,249	(27,737)
<b>Net Cash Provided by Operating Activities</b>	<b>1,316,906</b>	<b>1,109,584</b>
<b>Cash Flows from Investing Activities:</b>		
Purchases of investments	(48,979)	(1,993)
Purchase of certificates of deposit	-	(45,000)
Reinvested interest	(2,921)	(607)
Proceeds from sale of property and equipment	5,816	-
Payments received on notes receivable	50,000	-
Cash paid for acquisition of Fox River, LP	-	(105,000)
Cash received in acquisition	49,753	32,155
Deposits to reserves and client deposits	(24,299)	(25,108)
Withdrawals from reserves and client deposits	31,759	23,434
Purchases of property and equipment	(521,275)	(268,369)
<b>Net Cash Used in Investing Activities</b>	<b>(460,146)</b>	<b>(390,488)</b>
<b>Cash Flows from Financing Activities:</b>		
Payments on line of credit	-	(125,000)
Proceeds from notes payable	327,832	-
Payments on notes payable	(463,120)	(411,543)
Payments on capital lease	(24,753)	-
<b>Net Cash Used in Financing activities</b>	<b>(160,041)</b>	<b>(536,543)</b>
<b>Net Increase in Cash and Cash Equivalents</b>	<b>696,719</b>	<b>182,553</b>
<b>Cash - Beginning of Year</b>	<b>420,146</b>	<b>237,593</b>
<b>Cash - End of Year</b>	<b>\$ 1,116,865</b>	<b>\$ 420,146</b>

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

# CARITAS FAMILY SOLUTIONS AND AFFILIATES

## Consolidated Statements of Cash Flows

Years ended June 30, 2019 and 2018

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### Supplemental Disclosure of Cash Flow Information

#### Non-cash investing and financing activities:

Cost of property and equipment acquired under:

Notes payable agreements	\$ 829,871	\$ 338,095
Capital leases	\$ 340,524	\$ -

Non-cash activities related to business acquisitions:

Property and equipment	\$ 513,821	\$ 1,788,277
Notes receivable	\$ 100,000	\$ -
Reserve and client deposits	\$ -	\$ 151,426
Accounts receivable	\$ -	\$ 1,042
Other assets	\$ -	\$ 8,781
Mortgage payable	\$ -	\$ 761,523
Accounts payable	\$ -	\$ 5,653
Accrued expenses	\$ -	\$ 47,643

<b>Cash paid for interest</b>	<b>\$ 229,150</b>	<b>\$ 181,365</b>
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The accompanying notes are an integral part of these consolidated financial statements.

# CARITAS FAMILY SOLUTIONS AND AFFILIATES

## Notes to Consolidated Financial Statements

June 30, 2019

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### Note A – Nature of Activities

#### Organization

Caritas Family Solutions, formerly known as Christian Social Services of Illinois (“Caritas” or “Organization”), is a not-for-profit, licensed by the State of Illinois, child welfare and family service agency located in Belleville, Illinois. The Organization provides services to nurture the growth of children, strengthen family life, and improve community life.

#### Concentration

Caritas’ major programs are dependent upon funds received from the Illinois Department of Children & Family Services (“DCFS”). The DCFS accounted for approximately 83% and 82% of the Organization’s total support and revenue for the years ended June 30, 2019 and 2018, respectively. A significant reduction in these funds would have a material effect on the Organization’s financial position. The DCFS made up approximately 81% and 70% of the Organization’s gross accounts receivable as of June 30, 2019 and 2018, respectively.

During 2019 and 2018, the Organization had less than \$750,000 of expenditures of federal awards (including both direct and indirect sources) under its grants and contracts from federal and state agencies. Funds received from DCFS are considered vendor payments and do not meet the criteria for the definition of sub-recipient of federal dollars.

### Note B – Acquisitions

On July 1, 2018, Caritas and Fontabella Maternity Home NFP (Fontabella) entered into an Affiliation Agreement to combine their common missions. Subsequent to the transaction, the separate existence of Fontabella ceased, and all of Fontabella’s assets and liabilities were transferred to Caritas, the surviving organization. No consideration was transferred by Caritas to Fontabella as part of this transaction

Under FASB ASC 958-805, this transaction qualifies as an acquisition of one not-for-profit (Fontabella) by another (Caritas). The assets acquired and liabilities assumed by Caritas from Fontabella are recorded at fair value. An inherent contribution is recognized for the excess of assets acquired over liabilities assumed and consideration paid on the consolidated statement of activities.

**CARITAS FAMILY SOLUTIONS AND AFFILIATES**

**Notes to Consolidated Financial Statements - Continued**

June 30, 2019

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**Note B – Acquisitions (Continued)**

The value of the Fontabella assets acquired and liabilities assumed as of July 1, 2018, are listed below:

<b>Assets Acquired:</b>	
Cash	\$ 49,753
Note receivable	100,000
Property and equipment	<u>513,821</u>
<b>Excess Fontabella assets over liabilities and consideration paid at acquisition</b>	<u><u>\$ 663,574</u></u>

In January 2018, Caritas purchased a 99.995% interest in Fox River, L.P (Fox River), an Illinois limited partnership. Fox River Apartments (the Project) is a 30 unit assisted living facility in Olney, Illinois and Fox River L.P.’s sole income-producing asset. Southeast Illinois Residential Organization (SIRO), a not-for-profit organization and the general partner of Fox River, owns the remaining .005% partnership interest. SIRO’s board of directors consists of several members of Caritas management.

This acquisition meets the requirements of Topics 805 and 958, Business Combinations to be recorded as an asset acquisition, and as such, the Caritas investment has been recorded at cost. Caritas will recognize the excess of the assets acquired over liabilities assumed in excess of consideration paid as an inherent contribution.

The value of the Fox River assets acquired and liabilities assumed as of January 12, 2018, are listed below:

## CARITAS FAMILY SOLUTIONS AND AFFILIATES

### Notes to Consolidated Financial Statements - Continued

June 30, 2019

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#### Note B – Acquisitions (Continued)

##### Assets Acquired:

Cash	\$ 32,155
Reserves and Client deposits	151,426
Accounts receivable	1,042
Prepaid expenses	7,976
Property and equipment	1,788,277

##### Liabilities Assumed:

Mortgage payable	(761,523)
Accounts payable	(5,653)
Accrued expenses	(47,643)

Consideration Paid (105,000)

SIRO Noncontrolling interest 805

Excess Fox River LP assets over liabilities  
and consideration paid at acquisition \$ 1,061,862

#### Note C – Summary of Significant Accounting Policies

##### Basis of Accounting and Presentation

These consolidated financial statements included the accounts of Caritas Family Solutions and its affiliates, Fox River, L.P. (from January 12, 2018, date of acquisition) and Southeast Illinois Residential Organization. All significant intercompany investments, transactions and account balances have been eliminated in the consolidation.

The accompanying consolidated financial statements have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities. Revenues and expenses are recognized in the period in which they are earned or incurred.

# CARITAS FAMILY SOLUTIONS AND AFFILIATES

## Notes to Consolidated Financial Statements - Continued

June 30, 2019

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### Note C – Summary of Significant Accounting Policies (Continued)

#### Net Asset Classifications

The consolidated financial statements are prepared to focus on the Organization as a whole and to present balances and transactions according to the existence or absence of donor-imposed restrictions. This is accomplished by classifying beginning net assets and current year transactions into two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

*Net Assets Without Donor Restrictions* – Those resources over which the Board of Directors has discretionary control. Designated amounts represent those resources the Board has set aside for a particular purpose.

*Net Assets With Donor Restrictions* – Net assets received with donor stipulations that limit the use of the donated assets. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. When stipulated time restrictions expire or purpose restrictions are met, these net assets are reclassified to net assets without donor restrictions and reported in the consolidated statement of activities as net assets released from restrictions. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that the resources be maintained in perpetuity with use of income for general operations or donor-restricted purposes.

#### Change in Accounting Standards

On August 18, 2016, FASB issued Accounting Standards Update (ASU) 2016-14, Not-for-Profit Entities – Presentation of Financial Statements for Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization implemented ASU 2016-14 and has adjusted the presentation in these consolidated financial statements accordingly.

#### Reclassifications

Certain amounts on the 2018 consolidated financial statements have been reclassified, where appropriate, to conform to the presentation used in the 2019 consolidated financial statements. Total change in net assets is unchanged due to these reclassifications.

# CARITAS FAMILY SOLUTIONS AND AFFILIATES

## Notes to Consolidated Financial Statements - Continued

June 30, 2019

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### Note C – Summary of Significant Accounting Policies (Continued)

#### **Use of Estimates**

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

#### **Cash and Cash Equivalents**

The Organization considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents. The Organization's cash is on deposit at several major domestic financial institutions. At times, bank deposits may be in excess of federally insured limits; however, management believes the Organization is not exposed to significant risk at their banking institutions.

#### **Certificates of Deposit**

The Organization holds certificates of deposits at financial institutions which are recorded at cost which approximates their fair value.

#### **Accounts Receivable**

Accounts receivable are uncollateralized amounts from various consumers and third-party payers due under normal trade terms generally requiring payment within 30 days of the invoice date. Management provides for probable uncollectible amounts through a charge to earnings and a credit to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The Organization has recorded an allowance for uncollectible accounts of \$0 and \$233,806 as of June 30, 2019 and 2018, respectively.

#### **Pledges Receivable**

Unconditional promises to give are recognized as revenue in the period the pledges are made. Conditional pledges, which depend upon specified future and uncertain events, are recognized as revenues when the conditions upon which they depend are substantially met. Unconditional promises are reported at the amount management expects to collect on balances outstanding at year end. Management is of the opinion that no allowance for uncollectible promises to give was necessary at June 30, 2019 or 2018. All promises to give are expected to be collected within one year.

# CARITAS FAMILY SOLUTIONS AND AFFILIATES

## Notes to Consolidated Financial Statements - Continued

June 30, 2019

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### Note C – Summary of Significant Accounting Policies (Continued)

#### Investments

The Organization carries investments in cash equivalents, mutual funds, and pooled separate accounts with readily determinable fair values in the consolidated statements of financial position. Unrealized gains and losses are included in the change in net assets in the consolidated statements of activities. Investment income and gains restricted by a donor are reported as increases in net assets without donor restrictions if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

#### Property and Equipment

Property and equipment purchased by the Organization are valued at cost. Donated items are recorded at fair market value at the date of donation. Depreciation is computed using straight-line method over the estimated useful lives of the assets. The estimated lives for computing depreciation on property and equipment are:

<u>Classification</u>	<u>Years</u>
Land improvements	5-10
Buildings	20-30
Fixed equipment	10-20
Leasehold improvements	3-15
Furniture and equipment	3-10
Software and systems	3-5
Vehicles	4

All acquisitions of property and equipment in excess of \$2,500 are capitalized. Expenditures for repairs, maintenance and renewals are expensed when incurred.

#### Impairment of Long-Lived Assets

The Organization evaluates whether events and circumstances have occurred that indicated the remaining estimated useful life of long-lived assets may warrant revision or that the remaining balance of an asset may not be recoverable. The measurement of possible impairment is based on the ability to recover the balance of assets from expected future operating cash flows on an undiscounted basis. In the opinion of management, no such impairment existed for the years ended June 30, 2019 and 2018.



# CARITAS FAMILY SOLUTIONS AND AFFILIATES

## Notes to Consolidated Financial Statements - Continued

June 30, 2019

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### Note C – Summary of Significant Accounting Policies (Continued)

#### **Restricted and Unrestricted Support and Revenue**

Contributions received are recorded as net assets with or without donor restrictions, depending on the existence and/or nature of any donor restrictions. The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. The Organization reports contributions with donor restrictions as support without donor restrictions in the current year when the Organization meets the donor restrictions in the same period.

The Organization recognizes contribution revenue for certain services received at the fair value of those services. Donated services recognized included supervision of Senior Employment employees. This revenue is reported as contributions in the consolidated statements of activities and totaled \$257,421 and \$227,747 in 2019 and 2018, respectively. The corresponding expense is reported in miscellaneous expenses on the consolidated statements of functional expenses.

#### **Excess Revenue Contingency – DCFS**

Contract and program revenue billed to DCFS is subject to excess revenue determination. Excess revenue is defined as the amount of service fees and governmental grant funding in excess of total allowable and allocable program costs. Each fiscal year, provider agencies, such as Caritas, may retain an amount of program excess revenue subject to certain contractual limits as defined by DCFS. All identified program excess revenue amounts retained by providers must be invested in direct service activities in programs funded by DCFS. Provider agencies unable to demonstrate that retained program excess revenue amounts have been invested appropriately will be subject to forfeiture of the retained funds. In 2018, DCFS completed a review of the financial statements of Caritas for the years ending June 30, 2012 through 2017. The review identified that DCFS funding exceeded allowable costs in those periods. Caritas was required to design a spending plan for \$455,585 of excess revenue to be reinvested in direct service (non-administrative) activities in programs funded by DCFS in order not to be subject to forfeiture of retained funds. The retained funds were reinvested within 12 months of DCFS acceptance of the spending plan. Management's plans complied with the spending plan requirement, and management does not expect to be subject to forfeiture of funds, therefore no liability has been recorded as of June 30, 2019 and 2018.

# CARITAS FAMILY SOLUTIONS AND AFFILIATES

## Notes to Consolidated Financial Statements - Continued

June 30, 2019

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### Note C – Summary of Significant Accounting Policies (Continued)

#### Description of Program Services and Supporting Activities

The following program services and supporting activities are included in the accompanying consolidated financial statements:

#### *Program Services*

**Foster Care** – The program provides two types of out-of-home care, including traditional foster care and specialized foster care for children with special emotional, behavioral, or medical needs.

**St. John Bosco Children’s Center (“SJBC”)** – This program provides residential treatment services to children ages 5-13. Children are placed at SJBC when they have been the victims of serious abuse and/or neglect or when they have an emotional condition that is too severe for them to succeed at home. At the SJBC, the children receive individual, group and family therapy, as needed, so that they can become part of a loving family.

**Community Integrated Living Arrangements (“CILA”)** – The Organization provides a living arrangement for adults (age 18 or older) in a group home, family home, or apartment where 4 or fewer unrelated adults with developmental disabilities live under the supervision of the community developmental services agency.

**Senior Community Service Employment Program (SCSEP)** – The Senior Employment Program provides low-income persons, age 55 and over, the opportunity to prepare for and return to the labor force. Qualified seniors receive employment preparation, job search assistance, and a paid public service assignment that provides on-the-job training.

**Intact Family** – Ensuring the safety and well-being of children in their own home helps to prevent them from entering foster care and keeps the family intact. Families referred by the Illinois Department of Child and Family Services are provided with assistance to assess their strengths and needs, set goals, identify resources, learn new skills and change behaviors that put their children at risk.

**Counseling** – Professional counselors provide confidential counseling services to individuals, couples, families and groups.

**Adoption** – The Organization promotes open adoption and works to match waiting families with birthparents who choose to make an adoption plan for their child.

**Fontabella** – Fontabella Maternity Home empowers homeless young women facing an unplanned pregnancy by providing them a safe place to live and the resources and support to become independent women and great moms.

# CARITAS FAMILY SOLUTIONS AND AFFILIATES

## Notes to Consolidated Financial Statements - Continued

June 30, 2019

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### Note C – Summary of Significant Accounting Policies (Continued)

#### **Description of Program Services and Supporting Activities (Continued)**

##### *Program Services (Continued)*

**Fox River** – This 30-unit apartment community provides meals, housekeeping, social services and other daily assistance to the elderly 60 years of age and older. Low to moderate-income people within this community receive this assistance through a contract with the Illinois Department of Aging.

**Management and General** – Includes the functions necessary to maintain an equitable employment program; ensure an adequate working environment; provide coordination and articulation of the Organization’s program strategy; secure proper administrative functioning of the Board; and manage the financial and budgetary responsibilities of the Organization.

**Fundraising** – Provides the structure necessary to encourage and secure private financial support from the individuals, corporations, and foundations in the form of gifts, as well as through fundraising events.

#### **Functional Expense Allocation**

The Organization allocates expenses on a functional basis among various programs and supporting services. Expenses that can be identified with a specific program and supporting service are allocated directly according to their natural expenditure classifications. Other expenses that are attributable to several functions: therefore, expenses require allocation on a reasonable basis that is consistently applied.

The expenses that are allocated on the basis of estimates of time and effort for specific programs and locations include salaries, fringe benefits, and payroll taxes. Other expenses are allocated on a square footage basis or by headcount for specific programs and locations.

**CARITAS FAMILY SOLUTIONS AND AFFILIATES**

**Notes to Consolidated Financial Statements - Continued**

June 30, 2019

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**Note C – Summary of Significant Accounting Policies (Continued)**

**Income Taxes**

Caritas Family Solutions and SIRO are not-for-profit organizations and are exempt from Federal and State of Illinois income taxes under Section 501(a) of the Internal Revenue Code as an organization described under Section 501(c)(3), except on net income derived from unrelated business activities as defined in the Code. Fox River, L.P. is an Illinois limited partnership and files a partnership tax return.

Management believes they have appropriate support for any tax positions taken, and as such do not have any uncertain tax positions that are material to the consolidated financial statements.

**Subsequent Events**

The Organization has evaluated subsequent events through November 6, 2019, the date the consolidated financial statements were available to be issued.

**Note D – Investments and Fair Value Measurement**

Investments consist of money market funds, mutual funds and pooled separate accounts. Investment income consisted of the following:

	<u>2019</u>	<u>2018</u>
Unrealized gains	\$ <b>52,268</b>	\$ 62,111
Interest and dividends	<u>29,940</u>	<u>13,955</u>
	<u>\$ <b>82,208</b></u>	<u>\$ 76,066</u>

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants at the measurement date. The Organization determines the fair value of its financial instruments based on a fair value hierarchy, which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value.

# CARITAS FAMILY SOLUTIONS AND AFFILIATES

## Notes to Consolidated Financial Statements - Continued

June 30, 2019

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### Note D – Investments and Fair Value Measurement (Continued)

The standard describes three levels of inputs that may be used to measure fair value:

**Level 1:** Quoted prices in active markets for identical assets or liabilities that the Organization has the ability to access.

**Level 2:** Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in active 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.

**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, such as third-party valuations and management's estimate.

Following is a description of the valuation methodologies used for instruments measured at fair value on a recurring basis and recognized in the accompanying consolidated statements of financial position, as well as the general classification of such instruments pursuant to the valuation hierarchy.

*Mutual Funds:* Valued at the daily closing price as reported by the fund. Mutual funds held by the Organization are open-ended mutual funds that are registered with the Securities Exchange Commission ("SEC"). These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Organization are deemed to be actively traded.

*Pooled Separate Accounts:* Valued at the NAV of units of a trust company pooled separate account. The NAV, as provided by the trustee, 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. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV.

Management determines the fair value measurement valuation policies and procedures, which are subject to Board assessment and approval. At least annually, management determines if the current valuation techniques used in fair value measurements are still appropriate. During the year, there have been no changes in the methodologies used to derive the fair value of the Organization's assets and liabilities.

# CARITAS FAMILY SOLUTIONS AND AFFILIATES

## Notes to Consolidated Financial Statements - Continued

June 30, 2019

### Note D – Investments and Fair Value Measurement (Continued)

The following table presents the fair value measurements of investments recognized in the accompanying consolidated statement of financial position measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall as of June 30, 2019 and 2018:

	<b>Fair Value Measurements at June 30, 2019</b>			
	<b>Total</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>
Money market funds	\$ 50,693	\$ 50,693	\$ -	\$ -
Pooled separate account (a)	76,131	-	-	-
Mutual funds	707,127	707,127	-	-
<b>Total Investments</b>	<b>\$ 833,951</b>	<b>\$ 757,820</b>	<b>\$ -</b>	<b>\$ -</b>

  

	<b>Fair Value Measurements at June 30, 2018</b>			
	<b>Total</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>
Money market funds	\$ 317	\$ 317	\$ -	\$ -
Pooled separate account (a)	67,308	-	-	-
Mutual funds	665,079	665,079	-	-
<b>Total Investments</b>	<b>\$ 732,704</b>	<b>\$ 665,396</b>	<b>\$ -</b>	<b>\$ -</b>

(a) In accordance with ASU 2015-07, certain collective trust investments and pooled separate account investments that are measured at fair value using the net asset value per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. See below regarding investments measured at fair value using net asset value per share.

	<b>2019</b>			
	<b>Fair Value</b>	<b>Unfunded Commitments</b>	<b>Redemption Frequency</b>	<b>Redemption Notice Period</b>
Pooled separate accounts	\$ 76,131	-	Monthly	5 days

  

	<b>2018</b>			
	<b>Fair Value</b>	<b>Unfunded Commitments</b>	<b>Redemption Frequency</b>	<b>Redemption Notice Period</b>
Pooled separate accounts	\$ 67,308	-	Monthly	5 days

# CARITAS FAMILY SOLUTIONS AND AFFILIATES

## Notes to Consolidated Financial Statements - Continued

June 30, 2019

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### Note E – Note Receivable

The Organization has a note receivable due from a church obtained through the Fontabella acquisition (See Note B). The balance outstanding as of June 30, 2019 was \$50,000. The note requires annual principal payments of \$50,000 plus interest at 0.67%. The note is due March 2020. Management is of the opinion that no allowance for uncollectible was necessary at June 30, 2019.

### Note F – Reserves and Client Deposits

Mortgage escrow deposits, replacement reserves and operating deficit reserves remain under the control of the Fox River mortgage note holder (IHDA) for the benefit of the Project and are generally deposited in interest-bearing accounts with a federally insured financial institution.

The mortgage agreement requires the Project to fund an escrow account for payments of real estate taxes, assessments, and insurance on the property. The balance in this escrow totaled \$30,425 and \$41,232 at June 30, 2019 and 2018, respectively.

The regulatory agreement requires the Project to deposit \$625 monthly into a restricted escrow account and maintain a minimum balance of \$45,000 for the replacement of property and other capital expenditures approved by IHDA. As of June 30, 2019 and 2018, the balance in the replacement reserve equaled \$57,811 and \$56,666, respectively. The regulatory agreement also requires the Partnership to escrow specific amounts for the funding of operating deficits of the Project. As of June 30, 2019 and 2018, the operating reserve account held a balance of \$52,889 and \$51,793, respectively.

The Project maintains refundable tenant security deposits, in a separate bank account, in accordance with lease covenants. The balance in the security deposit account as of June 30, 2019 and 2018, totaled \$4,515 and \$3,409, respectively.

## CARITAS FAMILY SOLUTIONS AND AFFILIATES

### Notes to Consolidated Financial Statements - Continued

June 30, 2019

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#### Note G – Property and Equipment

Property and equipment consist of the following at June 30, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Land	\$ 866,188	\$ 429,036
Land Improvements	342,486	284,128
Buildings	6,348,481	5,671,050
Fixed equipment	3,157,288	2,518,484
Leasehold improvements	170,318	252,531
Furniture and equipment	575,466	593,398
Software and systems	106,682	115,503
Vehicles	1,332,129	1,234,192
Construction in progress	4,429	74,709
	<u>12,903,467</u>	<u>11,173,031</u>
Less accumulated depreciation	<u>(4,230,726)</u>	<u>(3,939,678)</u>
	<u>\$ 8,672,741</u>	<u>\$ 7,233,353</u>

Depreciation expense amounted to \$824,427 and \$684,734 for the fiscal years ended June 30, 2019 and 2018, respectively.

The Organization owns property in various locations including Belleville, Mt. Vernon and Carterville, Illinois. As of June 30, 2019 and 2018, construction in progress related to improvements on these properties totaled \$4,429 and \$74,709, respectively. These improvements will be completed in 2019.



# CARITAS FAMILY SOLUTIONS AND AFFILIATES

## Notes to Consolidated Financial Statements - Continued

June 30, 2019

### Note H – Notes Payable

Long-term debt consists of the following vehicle and building loans at June 30, 2019 and 2018:

<b>Bank / Collateral</b>	<b>Interest Rate</b>	<b>Monthly Payment</b>	<b>Maturity Date</b>	<b>2019</b>	<b>2018</b>
<b><u>Vehicle Loans</u></b>					
Bank of Edwardsville	1.99%	382	9/5/2019	\$ 756	\$ 5,286
Bank of Edwardsville	1.99%	387	12/8/2019	1,918	5,315
Bank of Edwardsville	1.99%	383	10/5/2019	1,250	6,039
Bank of Edwardsville	1.99%	426	10/5/2019	3,336	6,309
Bank of Edwardsville	1.99%	418	10/5/2019	357	5,192
Bank of Edwardsville	2.49%	421	3/5/2020	2,714	8,243
Bank of Edwardsville	1.99%	359	8/5/2019	5,955	4,609
Bank of Edwardsville	2.49%	343	3/5/2020	-	6,705
Bank of Edwardsville	1.99%	466	4/30/2019	-	4,613
Bank of Edwardsville	2.49%	428	1/6/2020	-	7,553
Bank of Edwardsville	1.99%	444	1/23/2019	-	3,091
Bank of Edwardsville	1.99%	436	1/5/2019	-	2,602
Bank of Edwardsville	2.49%	469	9/16/2020	-	13,103
First County Bank	1.99%	434	12/30/2019	2,589	7,689
First County Bank	2.10%	412	5/28/2020	4,482	9,271
First County Bank	1.99%	369	12/30/2019	2,200	6,534
First County Bank	1.99%	369	12/30/2019	4,684	6,534
First County Bank	2.10%	407	6/24/2020	2,200	9,553
First County Bank	2.10%	395	6/24/2020	4,828	9,267
First County Bank	2.10%	402	6/24/2020	4,769	9,439
First County Bank	2.10%	339	4/19/2020	3,358	7,311
First County Bank	2.10%	467	6/24/2020	5,539	12,007
First County Bank	2.10%	340	4/19/2020	3,362	7,322
First County Bank	2.20%	438	12/9/2020	7,744	12,764
First County Bank	2.20%	442	8/11/2020	6,102	12,208
First County Bank	2.20%	487	1/31/2021	9,079	14,647
First County Bank	2.20%	474	9/23/2020	7,006	13,475
First County Bank	2.20%	474	9/23/2020	7,006	13,475
First County Bank	2.20%	460	12/9/2020	8,134	14,407
First County Bank	2.20%	403	1/31/2021	7,513	12,122
First County Bank	2.20%	486	4/14/2021	10,459	15,982

## CARITAS FAMILY SOLUTIONS AND AFFILIATES

### Notes to Consolidated Financial Statements - Continued

June 30, 2019

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#### Note H – Notes Payable (Continued)

<b>Bank / Collateral</b>	<b>Interest Rate</b>	<b>Monthly Payment</b>	<b>Maturity Date</b>	<b>2019</b>	<b>2018</b>
First County Bank	2.20%	422	6/22/2021	<b>9,898</b>	14,687
First County Bank	2.20%	431	3/28/2021	<b>8,867</b>	13,784
First County Bank	2.20%	333	8/2/2021	<b>8,912</b>	11,893
First County Bank	2.50%	422	1/9/2022	<b>12,647</b>	17,325
First County Bank	2.70%	439	5/24/2022	<b>14,739</b>	19,523
First County Bank	2.20%	345	8/2/2021	<b>8,747</b>	12,323
First County Bank	2.50%	444	1/9/2022	<b>13,306</b>	18,316
First County Bank	2.50%	433	1/9/2022	<b>12,976</b>	17,775
First County Bank	2.50%	477	11/1/2021	<b>13,419</b>	18,302
First County Bank	2.50%	433	1/9/2022	<b>12,976</b>	17,775
First County Bank	2.70%	366	4/3/2022	<b>11,960</b>	15,636
First County Bank	2.70%	342	4/3/2022	<b>11,170</b>	14,601
First County Bank	2.20%	270	8/2/2021	<b>6,842</b>	9,638
First County Bank	2.70%	357	4/3/2022	<b>11,671</b>	15,259
First County Bank	2.70%	353	4/3/2022	<b>11,529</b>	15,070
First County Bank	2.20%	393	8/2/2021	<b>9,962</b>	14,033
First County Bank	2.50%	334	10/3/2021	<b>9,074</b>	12,497
First County Bank	2.20%	425	8/2/2021	<b>10,776</b>	15,182
First County Bank	2.50%	427	10/3/2021	<b>11,596</b>	15,970
First County Bank	2.50%	477	1/9/2022	<b>14,293</b>	19,577
First County Bank	2.70%	342	4/3/2022	<b>11,170</b>	14,514
Hyundai Finance	1.90%	417	12/22/2017	-	775

# CARITAS FAMILY SOLUTIONS AND AFFILIATES

## Notes to Consolidated Financial Statements - Continued

June 30, 2019

### Note H – Notes Payable (Continued)

<b>Bank / Collateral</b>	<b>Interest Rate</b>	<b>Monthly Payment</b>	<b>Maturity Date</b>	<b>2019</b>	<b>2018</b>
<b><u>Mortgage Loans</u></b>					
First County Bank / mortgage on CILA 1	3.45%	1,352	8/15/2019	<b>191,308</b>	200,752
First County Bank / mortgage on CILA 2	3.45%	1,351	12/17/2019	<b>194,431</b>	203,763
First County Bank / mortgage on CILA 3	3.45%	676	6/15/2020	<b>99,621</b>	104,210
First County Bank / mortgage on CILA 5	4.30%	748	10/22/2024	<b>118,090</b>	-
Bank of Belleville / mortgage on St. Johns Bosco CC	3.74%	12,500	10/17/2034	<b>1,739,578</b>	1,821,903
Bank of Belleville / mortgage on St. Johns Bosco CC	4.15%	2,672	8/28/2036	<b>390,391</b>	405,687
Bank of Belleville / mortgage on Mt. Vernon	4.95%	4,091	12/21/2023	<b>699,492</b>	-
Bank of Belleville / mortgage on Belleville and Carterville properties	4.95%	2,672	10/2/2023	<b>891,915</b>	-
IFF / mortgage on St. Johns Bosco CC	6.00%	3,761	11/1/2019	<b>451,778</b>	469,234
Commerce Bank / mortgage on Belleville and Carterville properties	4.15%	4,320	9/30/2018	-	582,168
IHDA - mortgage Fox River	1.00%	2,577	8/1/2041	<b>612,488</b>	637,152
First National Bank - second mortgage on Fox River	7.50%	2,748	11/1/2021	<b>73,260</b>	99,648
				<b>5,816,222</b>	5,121,639
		Less: Current Maturities		<b>1,152,754</b>	1,012,822
				<b>\$ 4,663,468</b>	\$ 4,108,817

**CARITAS FAMILY SOLUTIONS AND AFFILIATES**

**Notes to Consolidated Financial Statements - Continued**

June 30, 2019

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**Note H – Notes Payable (Continued)**

Maturities of notes payable are as follows:

<u>Year</u>	<u>Amount</u>
2020	\$ 1,152,754
2021	357,753
2022	250,997
2023	212,182
2024	1,536,344
Thereafter	<u>2,306,192</u>
	<u>\$ 5,816,222</u>

The Organization has a \$1,500,000 line of credit agreement with a bank, of which \$0 had been drawn at June 30, 2019 and 2018, respectively. The line of credit carries interest at the prime rate with a minimum of 3.25% (5.5% at June 30, 2019) and is collateralized by the assets of the Organization. This agreement expires March 23, 2020.

Total interest expense under the loan agreements and the line of credit was \$229,150 and \$181,365 for 2019 and 2018, respectively.

**Note I – Capital Leases**

During 2019, Caritas entered into various capital lease agreements for the purchase of vehicles. The cost of the equipment under capital lease is included in the balance sheet as property and equipment. As of June 30, 2019, the cost of capital lease equipment was \$366,847. Accumulated amortization of the leased vehicles at June 30, 2019 was \$33,140. Amortization of assets under capital leases is included in depreciation expense.

**CARITAS FAMILY SOLUTIONS AND AFFILIATES**

**Notes to Consolidated Financial Statements - Continued**

June 30, 2019

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**Note I – Capital Leases (Continued)**

Future minimum lease payments required under these leases are as follows:

<u>Year</u>	<u>Amount</u>
2020	\$ 85,148
2021	85,148
2022	85,148
2023	<u>131,915</u>
Total minimum lease payments	387,359
Less: amounts representing interest	<u>45,715</u>
Present value of net minimum lease payments	341,644
Less: current maturities	<u>72,636</u>
Long-term capital lease obligations	<u>\$ 269,008</u>

**Note J – Commitments**

Agreements between Fox River and IHDA governing operation of the Project provide for regulation of rental charges, restrictions on disposition of the property, restrictions on renting to individuals with certain income limits, and the limitation of annual cash distributions to the partners based upon available surplus cash as stated in the Fox River partnership agreement.

The Project’s low-income housing credits are contingent on its ability to maintain compliance with applicable provisions of Section 42 of the Internal Revenue Code. Failure to maintain compliance with eligibility, and/or unit gross rent or to correct noncompliance within a specified time period could result in recapture of previously taken tax credits plus interest. In addition, under Section 42, rent increases remained prohibited without approval from IHDA.

**CARITAS FAMILY SOLUTIONS AND AFFILIATES**

**Notes to Consolidated Financial Statements - Continued**

June 30, 2019

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**Note K – Operating Leases**

**Lessor**

The Organization leases space to outside entities under non-cancelable operating leases with terms of five to six years with options to extend.

Future minimum rentals under the leases at June 30, 2019, are as follows:

<u>Year</u>	<u>Amount</u>
2020	\$ 133,403
2021	128,981
2022	63,909
2023	27,645
2024	<u>12,665</u>
	<u>\$ 366,603</u>

**Lessee**

Operating leases include the rent of offices in other area locations and the building that houses the senior living community. These leases have varying expiration dates up to June 30, 2021, with various options to extend the terms.

Future minimum lease payments at June 30, 2019, related to these leases are as follows:

<u>Year</u>	<u>Amount</u>
2020	\$ 24,620
2021	<u>13,200</u>
	<u>\$ 37,820</u>

Rent expense was \$181,554 and \$203,194 for the years ended June 20, 2019 and 2018, respectively.

## CARITAS FAMILY SOLUTIONS AND AFFILIATES

### Notes to Consolidated Financial Statements - Continued

June 30, 2019

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#### Note L – Employee Benefit Plan

The Organization has a defined contribution retirement plan covering substantially all of its employees. The Organization currently makes contributions to the plan equal to 2.5% (decreased from 5% on March 26, 2018) of eligible employee compensation. Retirement expense for the year ended June 30, 2019 and 2018, was \$147,862 and \$254,569 respectively.

#### Note M – Net Assets with Donor Restrictions

Net assets with donor restrictions represent unconditional promises to give as well as donations that are restricted as to use. Net assets with donor restrictions at the end of June 30, 2019 and 2018, are as follows:

	<u>2019</u>	<u>2018</u>
Pledges receivable	\$ 5,000	\$ 15,000
Fontabella	8,136	-
United Way allocation	<u>45,032</u>	<u>45,196</u>
	<u>\$ 58,168</u>	<u>\$ 60,196</u>

Net assets were released from net assets with donor restrictions due to the receipt of unconditional promises to give. Releases were as follows during the fiscal years ended June 30, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Time restrictions	\$ 55,196	\$ 112,393
Purpose restrictions – capital improvement	<u>-</u>	<u>30,500</u>
	<u>\$ 55,196</u>	<u>\$ 142,893</u>

## CARITAS FAMILY SOLUTIONS AND AFFILIATES

### Notes to Consolidated Financial Statements - Continued

June 30, 2019

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#### Note N – Liquidity and Availability of Resources

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

Cash and cash equivalents	\$ 1,116,865
Accounts and grants receivable	2,724,220
Pledges receivable	5,000
Certificate of deposit	123,762
Investments, at fair value	833,951
Note receivable	50,000
	<hr/>
	4,853,798
Less: Net assets restricted for purpose	8,136
	<hr/>
	<u>\$ 4,845,662</u>

Caritas has a line of credit totaling \$1,500,000 of which \$0 has been drawn down as of June 30, 2019.

As part of their liquidity management plan, Caritas invests cash in excess of daily requirements in short-term investments, CD's and money market funds.



## **Supplemental Information**

## CARITAS FAMILY SOLUTIONS AND AFFILIATES

### Consolidating Statement of Financial Position

June 30, 2019

	Caritas	Fox River	SIRO	Eliminating	Total
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and cash equivalents	\$ 1,080,868	\$ 19,787	\$ 16,210	\$ -	\$ 1,116,865
Accounts receivable, net	2,724,220	-	-	-	2,724,220
Pledges receivable	5,000	-	-	-	5,000
Certificate of deposit	123,762	-	-	-	123,762
Investments, at fair value	833,951	-	-	-	833,951
Investment in Fox River	1,110,279	-	(804)	(1,109,475)	-
Prepaid expenses	275,659	1,292	-	-	276,951
Note receivable	50,000	-	-	-	50,000
<b>Total Current Assets</b>	<b>6,203,739</b>	<b>21,079</b>	<b>15,406</b>	<b>(1,109,475)</b>	<b>5,130,749</b>
<b>Reserves and Client Deposits</b>	<b>-</b>	<b>145,640</b>	<b>-</b>	<b>-</b>	<b>145,640</b>
<b>Property and Equipment, net</b>	<b>7,017,932</b>	<b>1,654,809</b>	<b>-</b>	<b>-</b>	<b>8,672,741</b>
<b>TOTAL ASSETS</b>	<b>\$ 13,221,671</b>	<b>\$ 1,821,528</b>	<b>\$ 15,406</b>	<b>\$ (1,109,475)</b>	<b>\$ 13,949,130</b>
<b>LIABILITIES AND NET ASSETS / PARTNERS' CAPITAL</b>					
<b>Current Liabilities</b>					
Current maturities of notes payable	\$ 1,099,418	\$ 53,336	\$ -	\$ -	\$ 1,152,754
Current maturities of capital leases	72,636	-	-	-	72,636
Accounts payable	630,362	10,334	-	-	640,696
Accrued salaries and related expenses	1,902,358	-	-	-	1,902,358
Other accrued liabilities	161,854	15,971	-	-	177,825
<b>Total Current Liabilities</b>	<b>3,866,628</b>	<b>79,641</b>	<b>-</b>	<b>-</b>	<b>3,946,269</b>
<b>Long-Term Liabilities</b>					
Notes payable, less current maturities	4,031,056	632,412	-	-	4,663,468
Capital leases, less current maturities	269,008	-	-	-	269,008
<b>Total Long-Term Liabilities</b>	<b>4,300,064</b>	<b>632,412</b>	<b>-</b>	<b>-</b>	<b>4,932,476</b>
<b>Total Liabilities</b>	<b>8,166,692</b>	<b>712,053</b>	<b>-</b>	<b>-</b>	<b>8,878,745</b>
<b>Net Assets / Partners' Capital</b>					
Partners' Capital	-	1,109,475	-	(1,109,475)	-
Net assets without restrictions	4,996,811	-	15,406	-	5,012,217
Net assets with restrictions	58,168	-	-	-	58,168
<b>Total Net Assets / Partners' Capital</b>	<b>5,054,979</b>	<b>1,109,475</b>	<b>15,406</b>	<b>(1,109,475)</b>	<b>5,070,385</b>
<b>TOTAL LIABILITIES AND NET ASSETS / PARTNERS' CAPITAL</b>	<b>\$ 13,221,671</b>	<b>\$ 1,821,528</b>	<b>\$ 15,406</b>	<b>\$ (1,109,475)</b>	<b>\$ 13,949,130</b>

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

## CARITAS FAMILY SOLUTIONS AND AFFILIATES

### Consolidating Statement of Activities

Year ended June 30, 2019

	Caritas	Fox River	SIRO	Eliminating	Total
<b>CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS</b>					
<b>Support and Revenue:</b>					
Grant and contract revenue	\$ 23,800,594	\$ -	\$ -	\$ -	\$ 23,800,594
Program service fees	870,413	-	-	-	870,413
Contributions	980,131	-	-	-	980,131
Special event revenue, net of \$46,238 expense	107,006	-	-	-	107,006
Rental income	141,816	245,133	-	(18,000)	368,949
Management fee income	14,522	-	-	(14,522)	-
Miscellaneous income	12,727	16,989	-	(14,522)	15,194
Investment income	79,433	2,760	15	-	82,208
Earnings (loss) on Fox River LP	(45,524)	-	-	45,524	-
Gain on sale of property and equipment	38,267	-	-	-	38,267
Net assets released from restrictions	55,196	-	-	-	55,196
<b>Total Support and Revenue</b>	<b>26,054,581</b>	<b>264,882</b>	<b>15</b>	<b>(1,520)</b>	<b>26,317,958</b>
<b>Expenses:</b>					
<b>Operating expenses</b>					
Program services					
Foster care	15,572,302	-	-	-	15,572,302
SJBCC Residential	3,684,007	-	-	-	3,684,007
CILA	1,002,439	-	-	-	1,002,439
Senior employment	1,042,654	-	-	-	1,042,654
Adoption, counseling and other	499,887	-	-	-	499,887
Intact Family	54,560	-	-	-	54,560
Fox River	442,932	271,391	-	(32,520)	681,803
Management and general	2,715,915	39,010	869	(14,522)	2,741,272
Fundraising	396,861	-	-	-	396,861
<b>Total operating expenses</b>	<b>25,411,557</b>	<b>310,401</b>	<b>869</b>	<b>(47,042)</b>	<b>25,675,785</b>
<b>Non-operating expenses</b>					
Rental expense	113,061	-	-	-	113,061
<b>Total Expenses</b>	<b>25,524,618</b>	<b>310,401</b>	<b>869</b>	<b>(47,042)</b>	<b>25,788,846</b>
<b>Excess assets over liabilities and consideration paid at acquisition</b>					
	663,574	-	-	-	663,574
<b>Change in Net Assets Without Donor Restrictions</b>	<b>1,193,537</b>	<b>(45,519)</b>	<b>(854)</b>	<b>45,522</b>	<b>1,192,686</b>
<b>CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS</b>					
Contributions	53,168	-	-	-	53,168
Net assets released from restrictions	(55,196)	-	-	-	(55,196)
<b>Change in Net Assets With Donor Restrictions</b>	<b>(2,028)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,028)</b>
<b>CHANGE IN NET ASSETS</b>	<b>1,191,509</b>	<b>(45,519)</b>	<b>(854)</b>	<b>45,522</b>	<b>1,190,658</b>
<b>Net Assets, Beginning of Year</b>	<b>3,863,470</b>	<b>1,154,994</b>	<b>16,260</b>	<b>(1,154,997)</b>	<b>3,879,727</b>
<b>Net Assets, End of Year</b>	<b>\$ 5,054,979</b>	<b>\$ 1,109,475</b>	<b>\$ 15,406</b>	<b>\$ (1,109,475)</b>	<b>\$ 5,070,385</b>

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

## CARITAS FAMILY SOLUTIONS

### Schedule of Functional Expenses (Unconsolidated)

For the Year Ended June 30, 2019

	Program Services							Supporting Services			
	Foster Care	SJBCC Residential	CILA	Senior Employment	Intact Family	Adoption, Counseling and Other	Fox River	Total Program Expenses	Management and General	Fundraising	Total Expenses
Salaries	\$ 7,317,349	\$ 2,438,266	\$ 629,051	\$ 660,123	\$ 45,709	\$ 297,953	\$ 273,660	\$ 11,662,111	\$ 1,615,841	\$ 238,405	\$ 13,516,357
Fringe benefits and payroll taxes	1,440,062	472,580	85,841	81,925	3,649	44,117	35,069	2,163,243	347,843	33,141	2,544,227
Total salaries and related expenses	8,757,411	2,910,846	714,892	742,048	49,358	342,070	308,729	13,825,354	1,963,684	271,546	16,060,584
Program service payments	4,370,126	92,522	4,600	-	373	6,954	216	4,474,791	-	-	4,474,791
Education and training	69,679	9,304	6,675	4,595	-	1,685	1,266	93,204	34,583	4,544	132,331
Awards and recognition	-	-	-	1,472	-	-	-	1,472	118	-	1,590
Occupancy	351,591	102,399	64,382	1,364	371	15,760	18,000	553,867	156,843	2,750	713,460
Professional fees	265,007	26,665	11,154	1,189	362	48,846	3,505	356,728	109,968	2,124	468,820
Bad debt	-	-	4,037	-	-	6,000	14,522	24,559	-	-	24,559
Travel and transportation	527,319	37,975	11,599	13,976	1,231	8,914	1,773	602,787	17,827	3,784	624,398
Office supplies	82,960	172,106	49,741	958	321	2,823	78,366	387,275	38,160	1,994	427,429
Miscellaneous	85,901	6,960	39,450	258,208	10	13,093	300	403,922	45,489	78,795	528,206
Small equipment	222,147	46,238	5,981	1,310	286	5,259	2,449	283,670	76,827	8,088	368,585
Communications	147,082	11,736	7,619	1,254	634	8,443	920	177,688	30,168	2,613	210,469
Conference and seminars	-	-	-	8,340	1,216	238	-	9,794	-	-	9,794
Printing and publications	14,311	179	66	1,690	59	2,233	601	19,139	18,802	11,519	49,460
Equipment rental and maintenance	67,287	22,601	4,640	2,134	290	6,439	1,320	104,711	79,486	1,909	186,106
Postage and shipping	14,513	466	20	-	-	340	338	15,677	15,315	4,296	35,288
Insurance	161,906	28,787	18,966	2,144	49	7,618	5,890	225,360	22,269	-	247,629
Membership dues and subscriptions	8,321	531	51	1	-	39	516	9,459	9,186	455	19,100
Interest	81,957	44,508	19,184	998	-	3,273	-	149,920	65,555	822	216,297
Special events	-	-	-	-	-	-	-	-	-	46,238	46,238
Depreciation	344,784	170,184	39,382	973	-	19,860	4,221	579,404	144,696	1,622	725,722
<b>Subtotal</b>	15,572,302	3,684,007	1,002,439	1,042,654	54,560	499,887	442,932	22,298,781	2,828,976	443,099	25,570,856
Rental expense	-	-	-	-	-	-	-	-	(113,061)	-	(113,061)
Less special events direct benefit to donors	-	-	-	-	-	-	-	-	-	(46,238)	(46,238)
<b>Total Expenses</b>	\$ 15,572,302	\$ 3,684,007	\$ 1,002,439	\$ 1,042,654	\$ 54,560	\$ 499,887	\$ 442,932	\$ 22,298,781	\$ 2,715,915	\$ 396,861	\$ 25,411,557

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

## CARITAS FAMILY SOLUTIONS

### Schedule of Change in Net Assets by Functional Category (Unconsolidated)

For the Year Ended June 30, 2019

	Program Services								Supporting Services		
	Foster Care	SJBCC Residential	CILA	Senior Employment	Intact Family	Adoption, Counseling and Other	Fox River	Total Program	Management and General	Fundraising	Total
<b>PROGRAM INCOME (LOSS)</b>											
Grant and contract revenue	\$ 17,761,462	\$ 4,214,267	\$ 1,062,834	\$ 749,980	\$ 12,051	\$ -	\$ -	\$ 23,800,594	\$ -	\$ -	\$ 23,800,594
Program service fees	-	91,538	-	-	-	315,480	463,395	870,413	-	-	870,413
Program expenses	(15,572,302)	(3,684,007)	(1,002,439)	(1,042,654)	(54,560)	(499,887)	(442,932)	(22,298,781)	(2,715,915)	(396,861)	(25,411,557)
<b>Total Program Income (Loss)</b>	2,189,160	621,798	60,395	(292,674)	(42,509)	(184,407)	20,463	2,372,226	(2,715,915)	(396,861)	(740,550)
<b>CONTRIBUTION INCOME</b>											
Contributions (without restrictions)	102,424	31,742	30,445	257,421	-	204,730	118	626,880	-	353,251	980,131
Contributions (with restrictions)	-	-	-	-	-	-	-	-	-	53,168	53,168
<b>Total Contributions</b>	102,424	31,742	30,445	257,421	-	204,730	118	626,880	-	406,419	1,033,299
<b>NON-PROGRAM INCOME</b>											
Excess Fontabella assets over liabilities	-	-	-	-	-	-	663,574	663,574	-	-	663,574
Earnings (loss) on Fox River LP	-	-	-	-	-	-	(45,524)	(45,524)	-	-	(45,524)
Special events	-	-	-	-	-	-	-	-	-	107,006	107,006
Investment income	-	-	-	-	-	-	-	-	79,433	-	79,433
Gain on sale of equipment	27,701	-	946	-	-	-	-	28,647	9,620	-	38,267
Net rental income	-	-	-	-	-	-	-	-	28,755	-	28,755
Management fee income	-	-	-	-	-	-	14,522	14,522	-	-	14,522
Miscellaneous income	66	-	-	-	-	498	869	1,433	11,294	-	12,727
<b>Total Non-Program Income</b>	27,767	-	946	-	-	498	633,441	662,652	129,102	107,006	898,760
<b>Allocation of Management and General Expenses</b>	1,887,426	558,763	141,237	4,162	186	46,748	67,769	2,706,291	(2,706,291)	-	-
<b>CHANGE IN NET ASSETS</b>	\$ 431,925	\$ 94,777	\$ (49,451)	\$ (39,415)	\$ (42,695)	\$ (25,927)	\$ 586,253	\$ 955,467	\$ 119,478	\$ 116,564	\$ 1,191,509

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

# Consolidated Financial Report

## Schedule of Agency Information

Name of Agency: CHRISTIAN SOCIAL SERVICES OF ILLINOIS (

County: St. Clair

### Mailing Address

Street: 8601 West Main Street, Suite 201

City: Belleville

State: IL

Zip Code: 62223

Federal Employer Identification Number (FEIN): \*\*-\*\*\*1500

Name of Person Completing Report: Melinda A. Dall

Job Title: CFO

Telephone Number: 618-213-8742

Email Address: melinda.dall@caritasfamily.org

Begin Date of Report: 7/1/2018

End Date of Report: 6/30/2019

Number of Programs Reported: 6

Actual / Budgeted Costs: Actual

Quarters Reported: 4

Type of Ownership: Not-for-profit

Basis of Maintaining Accounting Records: Accrual

Agency Accreditation Completed By: Council on Accreditation

## Schedule of Programs

CHRISTIAN SOCIAL SERVICES OF ILLINOIS (   
 \*\*\_\*\*\*1500

Program Number	Program Name		Contract Numbers or Program Codes				Healthcare & Family
	Description 1	Description 2	DCFS	DHS	ISBE	Aging	
1	PCD FC	Down State Perf	0039767059				
2	SPEC FC	Specialized FC	0039767119				
3	DBCC	TX Center	1800257049				
4	DHS	CILA		60D			
5	DHS	CILA-TEMP STAFF		53R			
6	Intact	Intact	0039768019				

## Schedule of Program Costs

**CHRISTIAN SOCIAL SERVICES OF ILLINOIS (**  
**\*\*\_\*\*\*1500**

	Agency Amount	All Other Not Allocated	PCD FC Down State Perf	SPEC FC Specialized FC	
<b>Program Expenses</b>					
1	Program Staff Salaries	11,442,926	1,459,973	5,966,920	938,875
2	Program Clerical Staff Salaries	457,590	10,171	335,037	76,516
3	Program Payroll Taxes and Fringe Benefits	2,197,773	194,250	1,270,463	170,992
4	Program Consultants	166,688	155	150,110	16,398
5	Consumer Wages and Fringe Benefits	0	0	0	0
6	Medicine and Drugs	2,477	195	69	18
7	All Other Program Equipment and Supplies	211,514	88,075	66,047	15,635
8	Staff Transportation	676,370	56,597	486,082	69,551
9	Client Transportation	0	0	0	0
10	Transportation To/From School	0	0	0	0
11	Direct Service Staff Conferences & Conventions	186,245	100,767	63,865	4,419
12	Program Insurance	25,545	18,982	0	0
13	Direct Client Specific Assistance	473,875	15,317	339,522	21,618
14	Telecommunication Costs Assigned to Program	210,466	43,396	125,568	21,514
15	Foster Care Payments	4,008,970	0	3,177,255	831,715
16	Other (Specify)	4,196	3,332	714	0
17	<b>Total Program Expenses</b>	<b>20,064,635</b>	<b>1,991,210</b>	<b>11,981,652</b>	<b>2,167,251</b>
<b>Support Expenses</b>					
18	Support Salaries	0	0	0	0
19	Support Payroll Taxes and Fringe Benefits	0	0	0	0
20	Dietary Supplies	223,386	64,501	4,959	1,141
21	Housekeeping and Laundry Supplies	46,785	9,156	9,271	2,220
22	Other (Specify)	0	0	0	0
23	<b>Total Support Expenses</b>	<b>270,171</b>	<b>73,657</b>	<b>14,230</b>	<b>3,361</b>
<b>Occupancy Expenses</b>					
24	Occupancy Salaries	111,169	4,874	68,423	9,109
25	Occupancy Payroll Taxes and Fringe Benefits	14,619	641	8,998	1,198
26	Building & Equipment Operations and Maintenance	689,634	206,025	254,639	45,225
27	Vehicle Depreciation	271,880	19,518	203,531	27,406
28	All Other Depreciation & Amortization	453,845	151,852	98,015	15,837
29	Vehicle Rent	73,944	5,590	52,900	8,018
30	All Other Lease/Rent/Taxes	209,616	16,173	147,590	26,766
31	Equipment Under \$500	368,309	93,735	191,152	30,993
32	Mortgage & Installment Interest	216,294	70,645	69,594	12,363
33	Operating Interest	0	0	0	0
34	Other (Specify)	0	0	0	0
35	<b>Total Occupancy Expenses</b>	<b>2,409,310</b>	<b>569,053</b>	<b>1,094,842</b>	<b>176,915</b>
<b>Administrative and Office Expenses</b>					
36	Administrative Salaries	1,504,671	65,733	928,301	122,821
37	Administrative Payroll Taxes and Fringe Benefits	333,225	14,538	205,737	27,167
38	Administrative Consultants	399,207	232,789	103,762	12,105
39	Telecommunication Costs Not Assigned to Program	0	0	0	0
40	Office Supplies and Equipment	0	0	0	0
41	Allocation of Management and General (G & A)	0	-719,333	463,837	61,453
42	Other (Specify)	589,637	432,718	102,215	3,733
43	<b>Total Administrative Expenses</b>	<b>2,826,740</b>	<b>26,445</b>	<b>1,803,852</b>	<b>227,279</b>
44	<b>Total Expenses</b>	<b>25,570,856</b>	<b>2,660,365</b>	<b>14,894,576</b>	<b>2,574,806</b>
<b>Non-reimbursable Expenses</b>					
45	Depreciation on DMHDD Funded Capital Assets Included Above	0	0	0	0
46	Cost of Production and Workshop Client Wages Included Above	0	0	0	0
47	Other (Specify)	95,115	0	36,834	5,827
48	<b>Total Non-Reimbursable Expenses</b>	<b>95,115</b>	<b>0</b>	<b>36,834</b>	<b>5,827</b>
49	<b>Net Expenses</b>	<b>25,475,741</b>	<b>2,660,365</b>	<b>14,857,742</b>	<b>2,568,979</b>



## Schedule of Program Costs

**CHRISTIAN SOCIAL SERVICES OF ILLINOIS (**  
**\*\*\_\*\*\*1500**

	DBCC TX Center	DHS CILA	DHS CILA-TEMP STAFF	Intact Intact	
<b>Program Expenses</b>					
1	Program Staff Salaries	2,409,624	580,474	41,351	45,709
2	Program Clerical Staff Salaries	28,641	6,745	480	0
3	Program Payroll Taxes and Fringe Benefits	472,579	80,131	5,708	3,650
4	Program Consultants	25	0	0	0
5	Consumer Wages and Fringe Benefits	0	0	0	0
6	Medicine and Drugs	2,121	69	5	0
7	All Other Program Equipment and Supplies	31,402	9,359	667	329
8	Staff Transportation	39,018	22,302	1,589	1,231
9	Client Transportation	0	0	0	0
10	Transportation To/From School	0	0	0	0
11	Direct Service Staff Conferences & Conventions	9,304	6,230	444	1,216
12	Program Insurance	0	6,127	436	0
13	Direct Client Specific Assistance	92,522	4,223	301	372
14	Telecommunication Costs Assigned to Program	11,736	7,111	507	634
15	Foster Care Payments	0	0	0	0
16	Other (Specify)	150	0	0	0
17	<b>Total Program Expenses</b>	<b>3,097,122</b>	<b>722,771</b>	<b>51,488</b>	<b>53,141</b>
<b>Support Expenses</b>					
18	Support Salaries	0	0	0	0
19	Support Payroll Taxes and Fringe Benefits	0	0	0	0
20	Dietary Supplies	119,542	31,016	2,209	18
21	Housekeeping and Laundry Supplies	19,536	6,140	437	25
22	Other (Specify)	0	0	0	0
23	<b>Total Support Expenses</b>	<b>139,078</b>	<b>37,156</b>	<b>2,646</b>	<b>43</b>
<b>Occupancy Expenses</b>					
24	Occupancy Salaries	22,953	5,416	386	8
25	Occupancy Payroll Taxes and Fringe Benefits	3,018	712	51	1
26	Building & Equipment Operations and Maintenance	130,828	48,821	3,478	618
27	Vehicle Depreciation	21,425	0	0	0
28	All Other Depreciation & Amortization	148,759	36,763	2,619	0
29	Vehicle Rent	7,436	0	0	0
30	All Other Lease/Rent/Taxes	5,810	12,322	878	77
31	Equipment Under \$500	46,238	5,583	398	210
32	Mortgage & Installment Interest	44,508	17,908	1,276	0
33	Operating Interest	0	0	0	0
34	Other (Specify)	0	0	0	0
35	<b>Total Occupancy Expenses</b>	<b>430,975</b>	<b>127,525</b>	<b>9,086</b>	<b>914</b>
<b>Administrative and Office Expenses</b>					
36	Administrative Salaries	309,486	73,025	5,202	103
37	Administrative Payroll Taxes and Fringe Benefits	68,456	16,153	1,151	23
38	Administrative Consultants	35,309	13,805	983	454
39	Telecommunication Costs Not Assigned to Program	0	0	0	0
40	Office Supplies and Equipment	0	0	0	0
41	Allocation of Management and General (G & A)	154,851	36,538	2,603	51
42	Other (Specify)	7,417	40,641	2,895	18
43	<b>Total Administrative Expenses</b>	<b>575,519</b>	<b>180,162</b>	<b>12,834</b>	<b>649</b>
44	<b>Total Expenses</b>	<b>4,242,694</b>	<b>1,067,614</b>	<b>76,054</b>	<b>54,747</b>
<b>Non-reimbursable Expenses</b>					
45	Depreciation on DMHDD Funded Capital Assets Included Above	0	0	0	0
46	Cost of Production and Workshop Client Wages Included Above	0	0	0	0
47	Other (Specify)	7,415	42,025	2,994	20
48	<b>Total Non-Reimbursable Expenses</b>	<b>7,415</b>	<b>42,025</b>	<b>2,994</b>	<b>20</b>
49	<b>Net Expenses</b>	<b>4,235,279</b>	<b>1,025,589</b>	<b>73,060</b>	<b>54,727</b>

**Schedule of Program Costs**  
**Other Specify Detail**

<b>Program 1</b>	<b>PCD FC</b>		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	16	Employment Advertising	714
	42	Advertising Marketing	9,784
	42	Membership Dues	6,984
	42	Bank Service Charge	850
	42	Sales Tax	976
	42	In-Kind Contributions	80,791
	42	Other Misc. Expense	2,366
	42	Property Tax	464
	47	Advertising Marketing	9,784
	47	Membership Dues	6,984
	47	Bank Service Charge	850
	47	Sales Tax	976
	47	Property Tax	464
	47	Indirect Charges(Ads,Dues,Fees,Tax)	17,776
<b>Program 2</b>	<b>SPEC FC</b>		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	42	Advertising Marketing	1,943
	42	Membership Dues	1,338
	42	Bank Service Charge	64
	42	Sales Tax	41
	42	In-Kind Contributions	39
	42	Other Misc. Expense	220
	42	Property Tax	88
	47	Advertising Marketing	1,943
	47	Membership Dues	1,338
	47	Bank Service Charge	64
	47	Sales Tax	41
	47	Property Tax	88
	47	Indirect Charges(Ads,Dues,Fees,Tax)	2,353
<b>Program 3</b>	<b>DBCC</b>		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	16	Employment Advertising	150
	42	Membership Dues	531
	42	Sales Tax	955
	42	In-Kind Contributions	5,819
	42	Other Misc. Expense	112
	47	Membership Dues	531
	47	Sales Tax	955
	47	Indirect Charges (Ads,Dues,Fees,Tax)	5,929
<b>Program 4</b>	<b>DHS</b>		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	42	Membership Dues	47
	42	Late Fees	3
	42	Bad Debt Expense	10,793
	42	Sales Tax	294
	42	In-Kind Contributions	29,489
	42	Other Misc. Expense	15
	47	Membership Dues	47
	47	Late Fees	3
	47	Bad Debt Expense	10,793
	47	Sales Tax	294
	47	In-Kind Contributions	29,489
	47	Indirect Charges (Ads,Dues,Fees,Tax)	1,399

**Program 5 DHS**

<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
42	Membership Dues	3
42	Bad Debt Expense	769
42	Sales Tax	21
42	In-Kind Contributions	2,101
42	Other Misc. Expense	1
47	Membership Dues	3
47	Bad Debt Expense	769
47	Sales Tax	21
47	In-Kind Contributions	2,101
47	Indirect Charges (Ads,Dues,Fees,Tax)	100

**Program 6 Intact**

<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
42	Advertising Marketing	8
42	Sales Tax	10
47	Advertising Marketing	8
47	Sales Tax	10
47	Indirect Costs (Ads,Dues,Fees,Tax)	2

## Schedule of Program Revenue

**CHRISTIAN SOCIAL SERVICES OF ILLINOIS (**

**\*\*\_\*\*\*1500**

	Agency Amount	All Other Not Allocated	PCD FC Down State Perf	SPEC FC Specialized FC	
<b>Fees &amp; Purchase of Service</b>					
1	Department of Aging	374,631	374,631	0	0
2	Department of Children and Family Services	21,464,210	0	15,401,539	2,359,923
3	Department of Corrections	0	0	0	0
4	Medicaid Rehab Option (MRO) Payments	0	0	0	0
5	Department of Human Services	1,062,834	0	0	0
6	Department of Public Aid	523,569	0	0	0
7	Department of Public Health	0	0	0	0
8	Local Education Agency/School District	0	0	0	0
9	Local Government	194,608	194,608	0	0
10	Federal Government	749,980	749,980	0	0
11	Other Government Agencies	91,538	0	0	0
12	Client/Family Program Fees (incl. SSI, SSA, pensions, etc)	209,637	209,637	0	0
13	Special Service Fees for Individual Clients	0	0	0	0
14	Diagnostic Service Fees	0	0	0	0
15	Other (Specify)	0	0	0	0
16	<b>Total Fees &amp; Purchase of Services</b>	<b>24,671,007</b>	<b>1,528,856</b>	<b>15,401,539</b>	<b>2,359,923</b>
<b>Grant Revenues</b>					
17	Department of Aging	0	0	0	0
18	Department of Children and Family Services	0	0	0	0
19	Department of Corrections	0	0	0	0
20	Donated/Certified Funds Initiative (DFI/CFI)	0	0	0	0
21	Department of Human Services	0	0	0	0
22	Department of Public Aid	0	0	0	0
23	Department of Public Health	0	0	0	0
24	Local Education Agency/School District	0	0	0	0
25	Local Government Awards	0	0	0	0
26	Federal Government Awards	0	0	0	0
27	Other Government Awards	0	0	0	0
28	JTPA/CETA	0	0	0	0
29	Other (Specify)	100,620	75,328	7,792	0
30	<b>Total Grant Revenues</b>	<b>100,620</b>	<b>75,328</b>	<b>7,792</b>	<b>0</b>
<b>Contributions &amp; Other</b>					
31	Restricted to Operations	416,420	277,101	94,632	0
32	Restricted to Capital	0	0	0	0
33	Unrestricted	516,259	516,259	0	0
34	Contributions - Goods and Services	153,243	153,243	0	0
35	Child & Adult Food Programs (school meals, commodities)	0	0	0	0
36	School Transportation Payments (to/from school)	0	0	0	0
37	Sales of Goods and Services	0	0	0	0
38	Rent Income	156,338	156,338	0	0
39	Gain on Sale of Assets	38,267	9,620	27,701	0
40	Cafeteria and Vending Machine	0	0	0	0
41	Other (Specify)	630,778	630,712	66	0
42	<b>Total Contributions and Other</b>	<b>1,911,305</b>	<b>1,743,273</b>	<b>122,399</b>	<b>0</b>
<b>Investment Income</b>					
43	Income on Restricted Assets/Investments	0	0	0	0
44	Income on Unrestricted Assets/Investments	79,433	79,433	0	0
45	<b>Total Investment Income</b>	<b>79,433</b>	<b>79,433</b>	<b>0</b>	<b>0</b>
46	<b>Total Revenues</b>	<b>26,762,365</b>	<b>3,426,890</b>	<b>15,531,730</b>	<b>2,359,923</b>

FY: 2019

Create Date: 10/7/2019

Version: 1

## Schedule of Program Revenue

**CHRISTIAN SOCIAL SERVICES OF ILLINOIS (**  
**\*\*\_\*\*\*1500**

	DBCC TX Center	DHS CILA	DHS CILA-TEMP STAFF	Intact Intact
<b>Fees &amp; Purchase of Service</b>				
1	Department of Aging	0	0	0
2	Department of Children and Family Services	3,690,697	0	12,051
3	Department of Corrections	0	0	0
4	Medicaid Rehab Option (MRO) Payments	0	0	0
5	Department of Human Services	0	992,141	70,693
6	Department of Public Aid	523,569	0	0
7	Department of Public Health	0	0	0
8	Local Education Agency/School District	0	0	0
9	Local Government	0	0	0
10	Federal Government	0	0	0
11	Other Government Agencies	91,538	0	0
12	Client/Family Program Fees (incl. SSI, SSA, pensions, etc)	0	0	0
13	Special Service Fees for Individual Clients	0	0	0
14	Diagnostic Service Fees	0	0	0
15	Other (Specify)	0	0	0
16	<b>Total Fees &amp; Purchase of Services</b>	<b>4,305,804</b>	<b>992,141</b>	<b>70,693</b>
<b>Grant Revenues</b>				
17	Department of Aging	0	0	0
18	Department of Children and Family Services	0	0	0
19	Department of Corrections	0	0	0
20	Donated/Certified Funds Initiative (DFI/CFI)	0	0	0
21	Department of Human Services	0	0	0
22	Department of Public Aid	0	0	0
23	Department of Public Health	0	0	0
24	Local Education Agency/School District	0	0	0
25	Local Government Awards	0	0	0
26	Federal Government Awards	0	0	0
27	Other Government Awards	0	0	0
28	JTPA/CETA	0	0	0
29	Other (Specify)	17,500	0	0
30	<b>Total Grant Revenues</b>	<b>17,500</b>	<b>0</b>	<b>0</b>
<b>Contributions &amp; Other</b>				
31	Restricted to Operations	14,242	30,445	0
32	Restricted to Capital	0	0	0
33	Unrestricted	0	0	0
34	Contributions - Goods and Services	0	0	0
35	Child & Adult Food Programs (school meals, commodities)	0	0	0
36	School Transportation Payments (to/from school)	0	0	0
37	Sales of Goods and Services	0	0	0
38	Rent Income	0	0	0
39	Gain on Sale of Assets	0	946	0
40	Cafeteria and Vending Machine	0	0	0
41	Other (Specify)	0	0	0
42	<b>Total Contributions and Other</b>	<b>14,242</b>	<b>31,391</b>	<b>0</b>
<b>Investment Income</b>				
43	Income on Restricted Assets/Investments	0	0	0
44	Income on Unrestricted Assets/Investments	0	0	0
45	<b>Total Investment Income</b>	<b>0</b>	<b>0</b>	<b>0</b>
46	<b>Total Revenues</b>	<b>4,337,546</b>	<b>1,023,532</b>	<b>70,693</b>

FY: 2019

Create Date: 10/7/2019

Version: 1

**Schedule of Program Revenue**  
**Other Specify Detail**

<b>Program 1</b>	<b>PCD FC</b>		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	29	Other grant	7,792
	41	Other	66
<b>Program 3</b>	<b>DBCC</b>		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	29	Other grant	17,500

## Schedule of Service Units

CHRISTIAN SOCIAL SERVICES OF ILLINOIS (

\*\*-\*\*\*1500

	<b>Program Description</b>		<b>Service Unit Type</b>	<b>Client Units of Enrollment</b>	<b>Client Units Delivered/ Provided</b>	<b>Days Program Operated</b>	<b>Beginning License Capacity</b>	<b>Ending License Capacity</b>	<b>Date of Change</b>
1	PCD FC	Down State Perf	Days	0	406,459	365	0	0	
2	SPEC FC	Specialized FC	Days	0	21,627	365	0	0	
3	DBCC	TX Center	Days	0	10,905	365	7,950	7,950	7/1/2018
4	DHS	CILA	Days	0	5,548	365	0	0	7/1/2018
5	DHS	CILA-TEMP STAFF		0	0	365	0	0	7/1/2018
6	Intact	Intact	Days	0	300	182	0	0	

**Schedule of Program Personnel**

**CHRISTIAN SOCIAL SERVICES OF ILLINOIS (**

**\*\*\_\*\*\*1500**

Number of Hours (excluding overtime) in a standard work

35.0

Program Staff Positions	TOTAL AGENCY				PCD FC Down State Perf			SPEC FC Specialized FC		
	Total Hours	Amount Paid	Headcount	Amount Not Allocated	% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount
1 Audiologist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
2 Behavior Therapist	38,604.00	501,847	25.00	103,172	34.79	174,607	12.00	2.37	11,869	12.00
3 Dietary Technician	4,984.00	59,803	3.00	31,158	0.00	0	0.00	0.00	0	0.00
4 Dietician	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
5 Habilitation Aide/Child Care Aide	291,640.00	3,208,039	156.00	219,756	22.16	710,884	49.00	4.27	136,837	49.00
6 Habilitation Professional or Supervisory Staff	65,535.00	1,441,771	30.00	67,051	60.21	868,110	20.00	10.68	153,940	20.00
7 LPN	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
8 Occupational Therapist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
9 Physical Therapist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
10 Physician	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
11 Principal	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
12 Program Director	24,168.00	889,154	14.00	280,089	43.19	384,034	7.00	8.11	72,117	7.00
13 Program Clerical Staff	29,122.00	464,784	20.00	9,583	72.36	336,295	18.00	14.20	65,991	18.00
14 Psychiatrist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
15 Psychologist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
16 Recreation Staff	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
17 Registered Nurse	5,493.00	122,668	4.00	0	0.00	0	0.00	0.26	315	1.00
18 Social Worker	252,611.00	4,294,382	131.00	65,161	85.15	3,656,755	128.00	12.37	531,014	128.00
19 Speech Therapist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
20 Substance Abuse Counselor/Professional	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
21 Substance Abuse Paraprofessional	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
22 Teacher	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
23 Teacher Aide	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
24 Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
25 Other Academic Instruction	1,836.00	47,744	1.00	1	81.35	38,841	1.00	18.65	8,902	1.00
26 Other Medical Care	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
27 Other Habilitation/Rehabilitation	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
28 Other Substance Abuse	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
29 All Other Program Staff	105,494.00	870,324	79.00	694,173	15.22	132,431	4.00	3.95	34,406	4.00
30 <b>Total All Positions</b>	<b>819,487.00</b>	<b>11,900,516</b>	<b>463.00</b>	<b>1,470,144</b>	<b>52.96</b>	<b>6,301,957</b>	<b>239.00</b>	<b>8.53</b>	<b>1,015,391</b>	<b>240.00</b>
31 Mental Health Professional (MHP)	231,895.00	5,328,466	143.00	373,474	72.81	3,879,847	128.00	9.93	529,057	128.00
32 Qualified Mental Health Professional (QMHP)	156,352.00	1,969,100	64.00	142,000	63.10	1,242,500	41.00	12.65	249,100	41.00
33 Qualified Mental Retardation Professional (QMRP)	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
34 Rehabilitative Services Associate (RSA)	291,640.00	3,208,039	156.00	219,756	22.16	710,884	49.00	4.27	136,837	49.00
35 SEP Job Coach - For DHS Reporting Only	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00



## Schedule of Program Personnel

CHRISTIAN SOCIAL SERVICES OF ILLINOIS (

\*\*\_\*\*\*1500

	DBCC TX Center			DHS CILA			DHS CILA-TEMP STAFF		
	% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount
1 Audiologist	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
2 Behavior Therapist	42.28	212,199	9.00	0.00	0	0.00	0.00	0	0.00
3 Dietary Technician	47.90	28,645	1.00	0.00	0	0.00	0.00	0	0.00
4 Dietician	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
5 Habilitation Aide/Child Care Aide	53.52	1,716,994	66.00	12.33	395,401	30.00	0.88	28,167	30.00
6 Habilitation Professional or Supervisory Staff	14.81	213,488	5.00	7.41	106,870	3.00	0.53	7,613	3.00
7 LPN	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
8 Occupational Therapist	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
9 Physical Therapist	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
10 Physician	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
11 Principal	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
12 Program Director	10.58	94,074	1.00	6.01	53,473	1.00	0.43	3,809	1.00
13 Program Clerical Staff	11.38	52,915	2.00	0.00	0	0.00	0.00	0	0.00
14 Psychiatrist	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
15 Psychologist	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
16 Recreation Staff	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
17 Registered Nurse	78.15	95,860	2.00	20.16	24,731	1.00	1.44	1,762	1.00
18 Social Worker	0.51	22,000	1.00	0.00	0	0.00	0.00	0	0.00
19 Speech Therapist	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
20 Substance Abuse Counselor/Professional	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
21 Substance Abuse Paraprofessional	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
22 Teacher	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
23 Teacher Aide	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
24 Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
25 Other Academic Instruction	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
26 Other Medical Care	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
27 Other Habilitation/Rehabilitation	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
28 Other Substance Abuse	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
29 All Other Program Staff	0.24	2,090	1.00	0.77	6,744	1.00	0.06	480	1.00
30 Total All Positions	20.49	2,438,265	88.00	4.93	587,219	36.00	0.35	41,831	36.00
31 Mental Health Professional (MHP)	5.97	318,121	9.00	3.47	185,074	4.00	0.25	13,184	4.00
32 Qualified Mental Health Professional (QMHP)	16.23	319,500	10.00	0.00	0	0.00	0.00	0	0.00
33 Qualified Mental Retardation Professional (QMRP)	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
34 Rehabilitative Services Associate (RSA)	53.52	1,716,994	66.00	12.33	395,401	30.00	0.88	28,167	30.00
35 SEP Job Coach - For DHS Reporting Only	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00

## Schedule of Program Personnel

CHRISTIAN SOCIAL SERVICES OF ILLINOIS (   
 \*\*\_\*\*\*1500

	Program Staff Positions	Intact			Intact					
		% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount
1	Audiologist	0.00	0	0.00						
2	Behavior Therapist	0.00	0	0.00						
3	Dietary Technician	0.00	0	0.00						
4	Dietician	0.00	0	0.00						
5	Habilitation Aide/Child Care Aide	0.00	0	0.00						
6	Habilitation Professional or Supervisory Staff	1.71	24,699	1.00						
7	LPN	0.00	0	0.00						
8	Occupational Therapist	0.00	0	0.00						
9	Physical Therapist	0.00	0	0.00						
10	Physician	0.00	0	0.00						
11	Principal	0.00	0	0.00						
12	Program Director	0.18	1,558	1.00						
13	Program Clerical Staff	0.00	0	0.00						
14	Psychiatrist	0.00	0	0.00						
15	Psychologist	0.00	0	0.00						
16	Recreation Staff	0.00	0	0.00						
17	Registered Nurse	0.00	0	0.00						
18	Social Worker	0.45	19,452	1.00						
19	Speech Therapist	0.00	0	0.00						
20	Substance Abuse Counselor/Professional	0.00	0	0.00						
21	Substance Abuse Paraprofessional	0.00	0	0.00						
22	Teacher	0.00	0	0.00						
23	Teacher Aide	0.00	0	0.00						
24	Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0	0.00						
25	Other Academic Instruction	0.00	0	0.00						
26	Other Medical Care	0.00	0	0.00						
27	Other Habilitation/Rehabilitation	0.00	0	0.00						
28	Other Substance Abuse	0.00	0	0.00						
29	All Other Program Staff	0.00	0	0.00						
30	Total All Positions	0.38	45,709	3.00						
31	Mental Health Professional (MHP)	0.56	29,709	2.00						
32	Qualified Mental Health Professional (QMHP)	0.81	16,000	1.00						
33	Qualified Mental Retardation Professional (QMRP)	0.00	0	0.00						
34	Rehabilitative Services Associate (RSA)	0.00	0	0.00						
35	SEP Job Coach - For DHS Reporting Only	0.00	0	0.00						

## Schedule of Program Personnel

### Other Specify Detail

<b>Program 1</b>	<b>PCD FC</b>			
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>	<u>Headcount</u>
	29	Administrative	132,431	4.00
<b>Program 2</b>	<b>SPEC FC</b>			
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>	<u>Headcount</u>
	29	Administrative	34,406	4.00
<b>Program 3</b>	<b>DBCC</b>			
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>	<u>Headcount</u>
	29	Administrative	2,090	1.00
<b>Program 4</b>	<b>DHS</b>			
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>	<u>Headcount</u>
	29	Administrative	6,744	1.00
<b>Program 5</b>	<b>DHS</b>			
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>	<u>Headcount</u>
	29	Administrative	480	1.00

## Schedule of Program Consultant and Contractual

CHRISTIAN SOCIAL SERVICES OF ILLINOIS (   
 \*\*\_\*\*\*1500

Program Staff Positions	TOTAL AGENCY			PCD FC Down State Perf		SPEC FC Specialized FC	
	Total Hours	Amount Paid	Amount Not Allocated	% Allocated	Amount Paid	% Allocated	Amount Paid
1 Audiologist	0.00	0	0	0.00	0	0.00	0
2 Behavior Therapist	2,222.00	166,688	155	90.05	150,110	9.84	16,398
3 Dietary Technician	0.00	0	0	0.00	0	0.00	0
4 Dietician	0.00	0	0	0.00	0	0.00	0
5 Habilitation Aide/Child Care Aide	0.00	0	0	0.00	0	0.00	0
6 Habilitation Professional or Supervisory Staff	0.00	0	0	0.00	0	0.00	0
7 LPN	0.00	0	0	0.00	0	0.00	0
8 Occupational Therapist	0.00	0	0	0.00	0	0.00	0
9 Physical Therapist	0.00	0	0	0.00	0	0.00	0
10 Physician	0.00	0	0	0.00	0	0.00	0
11 Principal	0.00	0	0	0.00	0	0.00	0
12 Program Director	0.00	0	0	0.00	0	0.00	0
13 Program Clerical Staff	0.00	0	0	0.00	0	0.00	0
14 Psychiatrist	0.00	0	0	0.00	0	0.00	0
15 Psychologist	0.00	0	0	0.00	0	0.00	0
16 Recreation Staff	0.00	0	0	0.00	0	0.00	0
17 Registered Nurse	0.00	0	0	0.00	0	0.00	0
18 Social Worker	0.00	0	0	0.00	0	0.00	0
19 Speech Therapist	0.00	0	0	0.00	0	0.00	0
20 Substance Abuse Counselor/Professional	0.00	0	0	0.00	0	0.00	0
21 Substance Abuse Paraprofessional	0.00	0	0	0.00	0	0.00	0
22 Teacher	0.00	0	0	0.00	0	0.00	0
23 Teacher Aide	0.00	0	0	0.00	0	0.00	0
24 Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0	0	0.00	0	0.00	0
25 Other Academic Instruction	0.00	0	0	0.00	0	0.00	0
26 Other Medical Care	0.00	0	0	0.00	0	0.00	0
27 Other Habilitation/Rehabilitation	0.00	0	0	0.00	0	0.00	0
28 Other Substance Abuse	0.00	0	0	0.00	0	0.00	0
29 All Other Program Staff	0.00	0	0	0.00	0	0.00	0
30 <b>Total All Positions</b>	2,222.00	166,688	155	90.05	150,110	9.84	16,398
31 Mental Health Professional (MHP)	2,222.00	166,688	155	90.05	150,110	9.84	16,398
32 Qualified Mental Health Professional (QMHP)	0.00	0	0	0.00	0	0.00	0
33 Qualified Mental Retardation Professional (QMRP)	0.00	0	0	0.00	0	0.00	0
34 Rehabilitative Services Associate (RSA)	0.00	0	0	0.00	0	0.00	0
35 SEP Job Coach - For DHS Reporting Only	0.00	0	0	0.00	0	0.00	0

## Schedule of Program Consultant and Contractual

CHRISTIAN SOCIAL SERVICES OF ILLINOIS (   
 \*\*\_\*\*\*1500

		DBCC TX Center		DHS CILA		DHS CILA-TEMP STAFF	
Program Staff Positions		% Allocated	Amount Paid	% Allocated	Amount Paid	% Allocated	Amount Paid
1	Audiologist	0.00	0	0.00		0.00	
2	Behavior Therapist	0.01	25	0.00		0.00	
3	Dietary Technician	0.00	0	0.00		0.00	
4	Dietician	0.00	0	0.00		0.00	
5	Habilitation Aide/Child Care Aide	0.00	0	0.00		0.00	
6	Habilitation Professional or Supervisory Staff	0.00	0	0.00		0.00	
7	LPN	0.00	0	0.00		0.00	
8	Occupational Therapist	0.00	0	0.00		0.00	
9	Physical Therapist	0.00	0	0.00		0.00	
10	Physician	0.00	0	0.00		0.00	
11	Principal	0.00	0	0.00		0.00	
12	Program Director	0.00	0	0.00		0.00	
13	Program Clerical Staff	0.00	0	0.00		0.00	
14	Psychiatrist	0.00	0	0.00		0.00	
15	Psychologist	0.00	0	0.00		0.00	
16	Recreation Staff	0.00	0	0.00		0.00	
17	Registered Nurse	0.00	0	0.00		0.00	
18	Social Worker	0.00	0	0.00		0.00	
19	Speech Therapist	0.00	0	0.00		0.00	
20	Substance Abuse Counselor/Professional	0.00	0	0.00		0.00	
21	Substance Abuse Paraprofessional	0.00	0	0.00		0.00	
22	Teacher	0.00	0	0.00		0.00	
23	Teacher Aide	0.00	0	0.00		0.00	
24	Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0	0.00		0.00	
25	Other Academic Instruction	0.00	0	0.00		0.00	
26	Other Medical Care	0.00	0	0.00		0.00	
27	Other Habilitation/Rehabilitation	0.00	0	0.00		0.00	
28	Other Substance Abuse	0.00	0	0.00		0.00	
29	All Other Program Staff	0.00	0	0.00		0.00	
30	<b>Total All Positions</b>	0.01	25	0.00	0	0.00	0.00
31	Mental Health Professional (MHP)	0.01	25	0.00		0.00	
32	Qualified Mental Health Professional (QMHP)	0.00	0	0.00		0.00	
33	Qualified Mental Retardation Professional (QMRP)	0.00	0	0.00		0.00	
34	Rehabilitative Services Associate (RSA)	0.00	0	0.00		0.00	
35	SEP Job Coach - For DHS Reporting Only	0.00	0	0.00		0.00	

## Schedule of Program Consultant and Contractual

**CHRISTIAN SOCIAL SERVICES OF ILLINOIS (**  
**\*\*\_\*\*\*1500**

		Intact Intact			
Program Staff Positions		%	Amount	%	Amount
		Allocated	Paid	Allocated	Paid
1	Audiologist	0.00			
2	Behavior Therapist	0.00			
3	Dietary Technician	0.00			
4	Dietician	0.00			
5	Habilitation Aide/Child Care Aide	0.00			
6	Habilitation Professional or Supervisory Staff	0.00			
7	LPN	0.00			
8	Occupational Therapist	0.00			
9	Physical Therapist	0.00			
10	Physician	0.00			
11	Principal	0.00			
12	Program Director	0.00			
13	Program Clerical Staff	0.00			
14	Psychiatrist	0.00			
15	Psychologist	0.00			
16	Recreation Staff	0.00			
17	Registered Nurse	0.00			
18	Social Worker	0.00			
19	Speech Therapist	0.00			
20	Substance Abuse Counselor/Professional	0.00			
21	Substance Abuse Paraprofessional	0.00			
22	Teacher	0.00			
23	Teacher Aide	0.00			
24	Vocational Staff (incl. Job Coach, workshop, etc.)	0.00			
25	Other Academic Instruction	0.00			
26	Other Medical Care	0.00			
27	Other Habilitation/Rehabilitation	0.00			
28	Other Substance Abuse	0.00			
29	All Other Program Staff	0.00			
30	<b>Total All Positions</b>	0.00	0		
31	Mental Health Professional (MHP)	0.00			
32	Qualified Mental Health Professional (QMHP)	0.00			
33	Qualified Mental Retardation Professional (QMRP)	0.00			
34	Rehabilitative Services Associate (RSA)	0.00			
35	SEP Job Coach - For DHS Reporting Only	0.00			

## Schedule of Program Consultant and Contractual

### Other Specify Detail

Program

Line Nbr   Description

Amount

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

[Grantee Portal](#) / [Audit Reviews](#) / [Audit](#) / CYEFR

Add a Program

Certify & Submit

	CSFA #	Program Name	\$ State	\$ Federal	\$ Other	\$ Total
<a href="#">View</a>	402-00-1452	Community Care Program	510,700	0	0	510,700
<a href="#">View</a>		Other grant programs and activities		749,980	23,754,020	24,504,000
<a href="#">View</a>		All other costs not allocated			556,156	556,156
Totals:			510,700	749,980	24,310,176	25,570,856

### Please note the following:

- The CYEFR may be per-populated with programs based on existing awards in the GATA system. These programs cannot be removed. If no spending occurred in a program leave the amounts at zero.
- Any grant expenditures not associated with funding received through the State of Illinois are to be entered in "Other grant programs and activities". The expenditures must be identified as federal (direct or pass-through) or other funding.
- All other expenditures not associated with state or federal dollars are to be entered in "All other costs not allocated".
- The grand total must account for all expenditures for the fiscal year and must tie to the audited financials.



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

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Agency	Department On Aging (402)		
Program	Community Care Program (402-00-1452) <i>This program as added due to awards found in the CSFA. It cannot be removed.</i>		
Program Limitations	<input type="radio"/> Yes <input checked="" type="radio"/> No Identify Limitations (required if Yes) <input style="width: 100%;" type="text"/>		
Mandatory Match %	<input type="radio"/> Yes <input checked="" type="radio"/> No Rate (required if Yes): <input style="width: 100%;" type="text"/>		
Indirect Cost Rate	<input style="width: 100%;" type="text" value="0.00"/> %		
Indirect Cost Rate Base	<input style="width: 100%;" type="text"/>		

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	<input style="width: 100%;" type="text" value="273661.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	273,661.00
Fringe Benefits	<input style="width: 100%;" type="text" value="35068.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	35,068.00
Travel	<input style="width: 100%;" type="text" value="1773.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	1,773.00
Equipment	<input style="width: 100%;" type="text" value="3769.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	3,769.00
Supplies	<input style="width: 100%;" type="text" value="78426.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	78,426.00
Contractual Services	<input style="width: 100%;" type="text" value="5890.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	5,890.00
Consultant (Professional Services)	<input style="width: 100%;" type="text" value="3505.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	3,505.00
Construction	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	0.00
Occupancy - Rent and Utilities	<input style="width: 100%;" type="text" value="18000.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	18,000.00
Research and Development	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	0.00
Telecommunications	<input style="width: 100%;" type="text" value="920.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	920.00
Training and Education	<input style="width: 100%;" type="text" value="1266.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	1,266.00
Direct Administrative Costs	<input style="width: 100%;" type="text" value="5139.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	5,139.00
Miscellaneous Costs	<input style="width: 100%;" type="text" value="15516.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	15,516.00
Community Care Program	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	0.00
<b>Total Direct Expenses</b>	<b>442,933.00</b>	<b>0.00</b>	<b>0.00</b>	<b>442,933.00</b>
Indirect Costs	<input style="width: 100%;" type="text" value="67,767.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	67,767.00
<b>Total Expenses</b>	<b>510,700.00</b>	<b>0.00</b>	<b>0.00</b>	<b>510,700.00</b>

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

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Program

Other grant programs and activities

Category	Direct Federal	Other Amount	Total
Personal Services (Salaries and Wages)	645022.00	12359268.00	13,004,290.00
Fringe Benefits	75171.00	2402236.00	2,477,407.00
Travel	11890.00	620231.00	632,121.00
Equipment	3432.00	519562.00	522,994.00
Supplies	958.00	346261.00	347,219.00
Contractual Services	2143.00	239660.00	241,803.00
Consultant (Professional Services)	1189.00	457730.00	458,919.00
Construction	0.00	0.00	0.00
Occupancy - Rent and Utilities	1364.00	663330.00	664,694.00
Research and Development	0.00	0.00	0.00
Telecommunications	1254.00	204993.00	206,247.00
Training and Education	1010.00	127129.00	128,139.00
Direct Administrative Costs	4847.00	5336951.00	5,341,798.00
Miscellaneous Costs	1700.00	476669.00	478,369.00
<b>Total Direct Expenses</b>	<b>749,980.00</b>	<b>23,754,020.00</b>	<b>24,504,000.00</b>



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## **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  
Caritas Family Solutions

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 consolidated financial statements of Caritas Family Solutions (a nonprofit organization), which comprise the consolidated statement of financial position as of June 30, 2019, and the related consolidated statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated November 6, 2019.

### **Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Caritas Family Solutions' 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 Caritas Family Solutions' 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 Organization'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 Caritas Family Solutions' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

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

*Brown Smith Wallace, LLP*

St. Louis, Missouri  
November 6, 2019