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**CHRISTIAN SOCIAL SERVICES OF ILLINOIS  
FINANCIAL STATEMENTS AND  
SUPPLEMENTAL SCHEDULES  
JUNE 30, 2013 AND 2012**

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## **Independent Auditors' Report**

To the Board of Directors  
Christian Social Services of Illinois  
Belleville, Illinois

### **Report on the Financial Statements**

We have audited the accompanying financial statements of *Christian Social Services of Illinois* (the "Organization"), a not-for-profit organization, which comprise the statement of financial position as of June 30, 2013, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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

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

### ***Auditors' Responsibility***

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

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

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

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## ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of *Christian Social Services of Illinois* as of June 30, 2013, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedules of Net Change in Net Assets by Functional Category are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying State of Illinois Consolidated Financial Report – 2013, as required by the State of Illinois Department of Children and Family Services, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 30, 2014, on our consideration of *Christian Social Services of Illinois'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 *Christian Social Services of Illinois's* internal control over financial reporting and compliance.

### ***Prior Period Financial Statements***

The financial statements of *Christian Social Services of Illinois* as of June 30, 2012, were audited by other auditors whose report dated December 21, 2012, expressed an unmodified opinion on those statements.

January 30, 2014  
St. Louis, MO

*Park & Associates, P.C.*

Certified Public Accountants

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**CHRISTIAN SOCIAL SERVICES OF ILLINOIS**

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**STATEMENTS OF FINANCIAL POSITION****June 30, 2013 and 2012**

	<u>2013</u>	<u>2012</u>
<b>Assets</b>		
<b>Current Assets</b>		
Cash	\$ 648,866	\$ 953,433
Certificate of deposit	-	100,000
Accounts receivable, net of allowance for doubtful accounts	797,760	617,034
Prepaid expenses	283,083	191,702
<b>Total Current Assets</b>	<u>1,729,709</u>	<u>1,862,169</u>
<b>Property and Equipment, Net</b>	<u>988,172</u>	<u>731,275</u>
<b>Total Assets</b>	\$ <u>2,717,881</u>	\$ <u>2,593,444</u>
<b>Liabilities And Net Assets</b>		
<b>Current Liabilities</b>		
Current maturities of notes payable	\$ 103,998	\$ 60,758
Accounts payable	496,004	432,243
Accrued compensation and vacation	364,331	332,499
Accrued property taxes	11,857	-
Other accrued liabilities	84,860	178,280
Reimbursable excess revenue - DCFS	45,664	58,046
<b>Total Current Liabilities</b>	<u>1,106,714</u>	<u>1,061,826</u>
<b>Long-Term Liabilities</b>		
Notes payable, less current maturities	<u>219,058</u>	<u>191,500</u>
<b>Total Long-Term Liabilities</b>	<u>219,058</u>	<u>191,500</u>
<b>Total Liabilities</b>	<u>1,325,772</u>	<u>1,253,326</u>
<b>Net Assets</b>		
Unrestricted	1,336,332	1,320,650
Temporarily restricted	<u>55,777</u>	<u>19,468</u>
<b>Total Net Assets</b>	<u>1,392,109</u>	<u>1,340,118</u>
<b>Total Liabilities and Net Assets</b>	\$ <u>2,717,881</u>	\$ <u>2,593,444</u>

**CHRISTIAN SOCIAL SERVICES OF ILLINOIS**  
**STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS**  
**For The Years Ended June 30, 2013 and 2012**

	<u>2013</u>	<u>2012</u>
<b>UNRESTRICTED NET ASSETS</b>		
<b>Support and Revenue:</b>		
Grants and contracts - federal and state agencies	\$ 12,607,865	\$ 11,646,277
Program service fees	977,344	993,163
Contributions	313,961	468,529
Fundraising	124,181	89,296
Investment income	3,238	16,071
Miscellaneous income	6,030	6,591
Gain (loss) on disposal of fixed assets	2,142	(835)
Rental income, net of expenses	11,118	-
Net assets released from restrictions	<u>19,468</u>	<u>336</u>
<b>Total Support and Revenue</b>	<u>14,065,347</u>	<u>13,219,428</u>
<b>Expenses:</b>		
Program services:		
Foster care	9,687,842	8,625,604
Emergency shelter	1,557,273	1,617,210
Counseling	210,182	220,966
Senior employment	485,531	628,083
Adoption	145,462	144,607
Advocacy and referral	1,854	4,548
Fox River	404,483	394,179
St. John's Daycare	<u>313,172</u>	<u>330,404</u>
<b>Total Program Services</b>	<u>12,805,799</u>	<u>11,965,601</u>
Supporting activities:		
Management and general	1,107,152	1,079,890
Fundraising	<u>136,714</u>	<u>56,601</u>
<b>Total Supporting Activities</b>	<u>1,243,866</u>	<u>1,136,491</u>
<b>Total Expenses</b>	<u>14,049,665</u>	<u>13,102,092</u>
<b>Change in Unrestricted Net Assets</b>	15,682	117,336
<b>TEMPORARILY RESTRICTED NET ASSETS</b>		
Contributions - temporarily restricted	55,777	5,050
Net assets released from restrictions	<u>(19,468)</u>	<u>(336)</u>
<b>Change in Temporarily Restricted Net Assets</b>	<u>36,309</u>	<u>4,714</u>
<b>Change in Net Assets</b>	51,991	122,050
<b>Net Assets, Beginning of Year</b>	<u>1,340,118</u>	<u>1,218,068</u>
<b>Net Assets, End of Year</b>	<u>\$ 1,392,109</u>	<u>\$ 1,340,118</u>

# CHRISTIAN SOCIAL SERVICES OF ILLINOIS

## STATEMENT OF FUNCTIONAL EXPENSES

For The Year Ended June 30, 2013

	Program Services									Supporting Activities		Total
	Foster Care	Emergency Shelter	Counseling	Senior Employment	Adoption	Advocacy and Referral	Fox River	St. John's Daycare	Total Program Expenses	Management and General	Fundraising	
Salaries	\$ 3,930,230	\$ 953,161	\$ 137,554	\$ 344,137	\$ 77,094	\$ -	\$ 219,481	\$ 177,774	\$ 5,839,431	\$ 676,957	\$ 54,071	\$ 6,570,459
Fringe benefits and payroll taxes	1,061,331	241,020	31,235	53,260	23,645	-	72,379	47,911	1,530,781	200,315	12,394	1,743,490
Total salaries and related expenses	4,991,561	1,194,181	168,789	397,397	100,739	-	291,860	225,685	7,370,212	877,272	66,465	8,313,949
Program service payments	3,364,879	27,728	15	-	7,668	1,777	7	8,742	3,410,816	-	16,973	3,427,789
Occupancy	327,267	123,392	13,870	3,732	3,853	77	40,157	24,647	536,995	69,555	3,100	609,650
Professional and contract service fees	88,706	44,711	4,327	319	3,970	-	743	1,022	143,798	45,000	1,025	189,823
Travel and auto	395,909	21,453	1,608	3,516	2,716	-	549	733	426,484	9,033	547	436,064
Office supplies	53,304	67,697	1,412	934	900	-	58,558	30,182	212,987	10,570	2,276	225,833
Miscellaneous	7,243	624	1,027	70,642	515	-	153	1,717	81,921	4,323	1,088	87,332
Small equipment	13,393	2,455	1,133	-	571	-	371	-	17,923	19,809	529	38,261
Telephone	79,770	7,461	1,912	3,813	1,112	-	1,070	1,613	96,751	17,378	1,244	115,373
Conference and conventions	26,109	4,722	541	14	285	-	142	847	32,660	10,059	20,776	63,495
Printing and publications	11,474	2,993	2,155	44	3,853	-	234	2,417	23,170	4,319	16,178	43,667
Equipment rental and maintenance	13,196	4,249	143	725	128	-	-	981	19,422	5,545	24	24,991
Leases	18,477	433	1	-	394	-	-	-	19,305	608	304	20,217
Postage and shipping	31,331	80	684	339	1,470	-	336	105	34,345	2,495	3,699	40,539
Insurance	89,322	12,691	1,056	1,375	792	-	9,733	6,682	121,651	8,106	257	130,014
Bad debts	-	-	11,000	-	15,199	-	-	-	26,199	-	-	26,199
Membership dues	567	64	19	-	1,015	-	175	89	1,929	13,280	5	15,214
Interest	7,820	1,078	-	-	-	-	-	-	8,898	-	-	8,898
Total expenses before depreciation	9,520,328	1,516,012	209,692	482,850	145,180	1,854	404,088	305,462	12,585,466	1,097,352	134,490	13,817,308
Depreciation	167,514	41,261	490	2,681	282	-	395	7,710	220,333	9,800	2,224	232,357
Total Expenses	\$ 9,687,842	\$ 1,557,273	\$ 210,182	\$ 485,531	\$ 145,462	\$ 1,854	\$ 404,483	\$ 313,172	\$ 12,805,799	\$ 1,107,152	\$ 136,714	\$ 14,049,665

**CHRISTIAN SOCIAL SERVICES OF ILLINOIS**

**STATEMENT OF FUNCTIONAL EXPENSES**

**For The Year Ended June 30, 2012**

	Program Services								Supporting Activities		Total	
	Foster Care	Emergency Shelter	Counseling	Senior Employment	Adoption	Advocacy and Referral	Fox River	St. John's Daycare	Total Program Expenses	Management and General		Fundraising
Salaries	\$ 3,469,662	\$ 808,016	\$ 153,052	\$ 425,261	\$ 78,920	\$ -	\$ 216,107	\$ 184,148	\$ 5,335,166	\$ 635,837	\$ 11,682	\$ 5,982,685
Fringe benefits and payroll taxes	912,285	215,012	27,386	57,856	30,134	-	72,129	49,912	1,364,714	193,698	2,759	1,561,171
Total salaries and related expenses	4,381,947	1,023,028	180,438	483,117	109,054	-	288,236	234,060	6,699,880	829,535	14,441	7,543,856
Medicaid audit	-	143,510	-	-	-	-	-	-	143,510	-	-	143,510
Program service payments	2,994,716	32,519	1	-	4,854	4,092	-	6,302	3,042,484	34	22,709	3,065,227
Occupancy	295,024	102,940	12,421	3,647	6,636	-	40,167	27,669	488,504	79,509	2,682	570,695
Professional and contract service fees	96,843	55,088	12,295	528	(3,933)	-	1,277	2,088	164,186	45,993	221	210,400
Travel and auto	416,468	20,632	1,871	3,115	6,780	-	227	1,944	451,037	9,306	304	460,647
Office supplies	54,971	69,413	1,818	554	1,700	-	55,638	29,287	213,381	15,501	1,020	229,902
Miscellaneous	5,582	801	678	124,880	538	6	152	3,869	136,506	9,158	1,498	147,162
Small equipment	44,086	2,987	256	32	64	-	381	30	47,836	17,862	-	65,698
Telephone	55,203	8,207	1,571	3,735	1,453	450	1,891	1,545	74,055	17,622	366	92,043
Conference and conventions	24,325	1,314	498	1,034	788	-	141	2,028	30,128	7,500	11,705	49,333
Printing and publications	16,418	4,169	6,230	484	10,126	-	375	3,462	41,264	16,697	1,855	59,816
Equipment rental and maintenance	24,825	3,674	731	1,462	499	-	-	3,956	35,147	5,332	96	40,575
Leases	41,508	1,867	63	-	1,704	-	-	1,764	46,906	(1,040)	(613)	45,253
Postage and shipping	20,009	2,789	744	457	2,503	-	1,637	82	28,221	6,270	121	34,612
Insurance	43,019	6,223	410	1,300	403	-	3,119	5,237	59,711	3,515	114	63,340
Bad debts	-	104,445	-	-	-	-	-	-	104,445	-	-	104,445
Membership dues	927	69	22	-	926	-	175	77	2,196	5,169	12	7,377
Interest	3,610	234	3	1	2	-	7	(280)	3,577	1,232	-	4,809
Total expenses before depreciation	8,519,481	1,583,909	220,050	624,346	144,097	4,548	393,423	323,120	11,812,974	1,069,195	56,531	12,938,700
Depreciation	106,123	33,301	916	3,737	510	-	756	7,284	152,627	10,695	70	163,392
Total Expenses	\$ 8,625,604	\$ 1,617,210	\$ 220,966	\$ 628,083	\$ 144,607	\$ 4,548	\$ 394,179	\$ 330,404	\$ 11,965,601	\$ 1,079,890	\$ 56,601	\$ 13,102,092



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**CHRISTIAN SOCIAL SERVICES OF ILLINOIS**

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**STATEMENTS OF CASH FLOWS****For The Year Ended June 30, 2013 and 2012**

	<u>2013</u>	<u>2012</u>
<b>Cash Flows From Operating Activities:</b>		
Change in Net Assets	\$ 51,991	\$ 122,050
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities		
Depreciation and amortization	232,357	163,388
(Gain) loss on sale of fixed assets	(2,142)	835
Change in assets & liabilities:		
Accounts receivable	(180,726)	130,262
Prepaid expenses	(91,381)	(119,722)
Accounts payable	63,761	45,142
Accrued compensation and vacation	31,832	(47,805)
Accrued property taxes	11,857	-
Other accrued liabilities	(93,420)	149,288
Reimbursable excess revenue - DCFS	<u>(12,382)</u>	<u>(54,654)</u>
<b>Net Cash Provided by Operating Activities</b>	<u>11,747</u>	<u>388,784</u>
<b>Cash Flows from Investing Activities:</b>		
Sale (purchase) of certificate of deposit	100,000	(100,000)
Proceeds from sale of fixed assets	5,132	-
Proceeds from sale of investments	-	234,379
Purchase of fixed assets	<u>(331,215)</u>	<u>(212,188)</u>
<b>Net Cash Used in Investing Activities</b>	<u>(226,083)</u>	<u>(77,809)</u>
<b>Cash Flows from Financing Activities:</b>		
Payments on notes payable obligations	<u>(90,231)</u>	<u>(43,564)</u>
<b>Net Cash Used in Financing Activities</b>	<u>(90,231)</u>	<u>(43,564)</u>
<b>Net Increase (Decrease) in Cash</b>	(304,567)	267,411
<b>Cash - Beginning of Year</b>	<u>953,433</u>	<u>686,022</u>
<b>Cash - End of Year</b>	\$ <u>648,866</u>	\$ <u>953,433</u>
<b>Supplemental Disclosure of Cash Flow Information:</b>		
Non-cash investing and financing activities:		
Cost of vehicles acquired under notes payable agreements	\$ 161,029	\$ 295,822
Cash paid for:		
Interest paid	\$ 8,898	\$ 3,658

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# CHRISTIAN SOCIAL SERVICES OF ILLINOIS

## NOTES TO FINANCIAL STATEMENTS

June 30, 2013 and 2012

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### **Organization**

Christian Social Services of Illinois (the "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.

The Organization's major programs are dependent upon funds being received from the Illinois Department of Children and Family Services ("DCFS"). The DCFS accounted for approximately 87% and 84% of the Organization's total public support and revenue for the years ended June 30, 2013 and 2012. A significant reduction in these funds would have a material effect on the Organization's financial position. The DCFS made up approximately 58% and 49% of the Organization's gross accounts receivable as of June 30, 2013 and 2012, respectively.

During 2013, the Organization had less than \$500,000 of expenditures of federal awards (including both direct and indirect sources) under its grants and contracts from federal and state agencies.

#### **Basis of Presentation**

The accompanying financial statements of the Organization have been prepared on the accrual basis of accounting.

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board ("FASB") ASC 958-205 (formerly SFAS No. 117, *Financial Statements of Not-for-Profit Organizations*). Under FASB ASC 958-205, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets.

Unrestricted net assets represent those net assets that are not subject to donor-imposed stipulations. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor.

Temporarily restricted net assets represent those net assets whose use has been limited by donor-imposed stipulations that either can be fulfilled or removed by actions of the Organization pursuant to those stipulations or expire by the passage of time.

Permanently restricted net assets represent those net assets whose use has been limited by donor-imposed stipulations that must be maintained permanently by the Organization. The Organization has no permanently restricted net assets.

#### **Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts and disclosures. Actual results could differ from those estimates.

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**CHRISTIAN SOCIAL SERVICES OF ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

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**Concentration of Credit Risk**

The Organization considers all checking and savings accounts, which are available for the Organization's operating needs, to be cash equivalents. The Organization maintains cash deposits in various financial institutions. The account balances were insured by the Federal Deposit Insurance Corporation ("FDIC") up to \$250,000 per financial institution. At various times throughout the year ended June 30, 2013, balances may have exceeded these insured limits. Christian Social Services of Illinois has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash.

**Cash and Cash Equivalents**

For the purposes of the statements of cash flows, the Organization considers all investments with an original maturity of three months or less to be cash equivalents.

**Accounts Receivable**

Accounts receivable is recorded net of an allowance for expected losses. The allowance is estimated from historical performance and projections of trends. The allowance was \$309,977 and \$283,778 at June 30, 2013 and 2012, respectively.

**Property and Equipment**

Property and equipment purchased by the Organization are valued at cost. Donated assets are recorded at fair market value at the date of the donation. Depreciation is computed using declining balance and straight-line methods over the estimated useful lives of the assets. The estimated useful lives are as follows:

Land improvements	5-10 years
Buildings	20-30 years
Fixed equipment	10-20 years
Leasehold improvements	3-15 years
Furniture and equipment	3-10 years
Software and systems	3-5 years
Vehicles	4 years

All expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized.

**Deferred Revenue and Reimbursable Excess Revenue**

Deferred revenue and reimbursable excess revenue consists of fees received for services that have not yet been provided or represents excess revenue to be repaid to the Illinois Department of Children and Family Services ("DCFS"), respectively. Amounts will be recognized as revenue over the following year or repaid to DCFS.

**Restricted and Unrestricted Support and Revenue**

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, 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. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities and changes in net

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**CHRISTIAN SOCIAL SERVICES OF ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

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assets as net assets released from restrictions. As permitted under FASB ASC 958-205, the Organization reports temporarily restricted contributions as unrestricted support 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. In 2013, donated services recognized included training of Senior Employment employees. This revenue is reported as contributions in the statements of activities and changes in net assets and totaled \$70,642 and \$124,759 in 2013 and 2012, respectively. The corresponding expense is reported in miscellaneous expenses on the statements of functional expenses.

**Description of Program Services and Supporting Activities**

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

**Program** – Includes those expenditures that enable the Organization to operate its programs:

**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.

**Emergency Shelter** – St. John Bosco Children’s Center provides residential treatment services to children ages 5-13. Children are placed at the Center 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 Center, the children receive individual therapy, group therapy and family therapy, as needed, so that they can become a part of a loving family.

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

**Senior Employment** – The Senior Aides 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.

**Fox River** – This 30 unit apartment community provides meals, housekeeping, social services and other daily assistance to the frail 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 on Aging.

**St. John’s Daycare** – The organization provides a welcoming, nurturing environment that encourages individual creativity and growth.

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

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**CHRISTIAN SOCIAL SERVICES OF ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

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**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 individuals, corporations, and foundations in the form of gifts, as well as through fundraising events.

**Functional Expense Allocation**

Expenses are charged to program services and supporting activities on the basis of periodic time and expense studies. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

**Income Taxes**

The Organization is an Illinois not-for-profit organization and is 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). Therefore, it is exempt from federal income taxes. Management believes there are no uncertain tax positions as of June 30, 2013. The Organization's Forms 990 are subject to examination by the respective taxing authorities, generally for three years after they were filed.

**Reclassifications**

Certain prior year amounts have been reclassified to conform to the current year presentation.

**Subsequent Events**

Management has evaluated the impact on the financial statements, if any, of subsequent events through January 30, 2014, the date the financial statements were available to be issued.

**2. PROPERTY AND EQUIPMENT**

Property and equipment consist of the following at June 30, 2013 and 2012:

	<b><u>2013</u></b>	<b><u>2012</u></b>
Land	\$ 40,127	\$ 7,500
Land improvement	10,876	-
Buildings	167,033	30,000
Fixed equipment	98,905	5,000
Leasehold improvements	337,551	311,190
Furniture and equipment	369,269	364,032
Software and systems	59,714	54,258
Vehicles	737,759	641,850
Work in process	<u>21,112</u>	<u>-</u>
Property and equipment	1,842,346	1,413,830
Less: Accumulated depreciation	<u>(854,174)</u>	<u>(682,555)</u>
Property and equipment, net	\$ <u>988,172</u>	\$ <u>731,275</u>

**CHRISTIAN SOCIAL SERVICES OF ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Depreciation charged against revenues amounted to \$232,357 and \$163,392 for the fiscal years ended June 30, 2013 and 2012, respectively.

**3. LONG-TERM DEBT**

Long-term debt consisted of the following vehicle loans at June 30:

<u>Interest Rate</u>	<u>Monthly Payment</u>	<u>Maturity Date</u>	<u>2013</u>	<u>2012</u>
2.90%	341.19	May 31, 2017	\$ 15,142	\$ -
1.91%	443.01	April 1, 2016	14,231	19,222
2.96%	416.68	December 26, 2015	12,035	16,605
2.96%	416.68	December 26, 2015	12,035	16,605
2.96%	416.68	December 26, 2015	12,035	16,605
2.96%	416.68	December 26, 2015	12,035	16,605
2.96%	416.68	December 26, 2015	12,035	16,605
2.96%	416.68	December 26, 2015	12,035	16,605
2.90%	386.19	January 31, 2017	15,754	-
1.90%	407.49	May 31, 2017	18,442	-
5.66%	415.74	December 29, 2015	11,604	15,808
4.33%	405.02	January 26, 2016	11,860	16,106
2.24%	441.00	September 4, 2016	16,152	-
2.24%	414.00	September 4, 2016	15,112	-
2.24%	409.00	December 5, 2016	16,085	-
2.24%	419.01	October 5, 2016	15,734	-
2.24%	464.00	December 5, 2016	18,254	-
4.09%	403.01	January 26, 2017	16,394	20,149
3.31%	502.53	January 31, 2016	15,209	20,351
3.31%	502.53	January 31, 2016	15,212	20,351
2.95%	402.16	July 4, 2017	17,830	20,320
2.95%	402.16	July 4, 2017	17,831	20,321
			<u>323,056</u>	<u>252,258</u>
	Less Current Maturities		<u>103,998</u>	<u>60,758</u>
			<u>\$ 219,058</u>	<u>\$ 191,500</u>

Maturities of long-term debt over the next four years are as follows:

2014	\$	103,998
2015		106,184
2016		83,333
2017		<u>29,541</u>
	\$	<u><u>323,056</u></u>

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**CHRISTIAN SOCIAL SERVICES OF ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

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**4. OPERATING LEASES**

**Lessor**

The Organization leases office space of the building that was purchased in March 2013, to tenants under non-cancelable operating leases with terms remaining of one year or less. These leases were in place at the time of the purchase of the building. Depreciation expense related to the office space amounted to \$1,014 for the fiscal year ending June 30, 2013. Future minimum rentals under the leases at June 30, 2013 total \$43,364 for fiscal year 2014. Subsequent to year end, a five year lease was signed with one of the three tenants.

**Lessee**

Until April 2013, the Organization leased office space for its Belleville headquarters under operating lease arrangements. The lease was cancelled when the Organization purchased the property on March 28, 2013. Other operating leases include the rent of offices in other area locations as well as the day care center and the buildings that house the specialized foster care children and the senior living community. These leases have varying expiration dates up to July 31, 2017, with various options to extend the terms.

Future minimum lease payments at June 30, 2013 related to these leases are as follows:

<u>Year</u>	<u>Amount</u>
2014	\$ 240,240
2015	195,750
2016	161,100
2017	124,800
2018	7,375
	<u>\$ 729,265</u>

Rent expense was \$480,211 and \$487,605 for the years ended June 30, 2013 and 2012, respectively.

**5. EMPLOYEE BENEFIT PLAN**

The Organization has a defined contribution retirement plan covering substantially all of its employees. The Organization makes contributions to the plan equal to 5% of eligible employee compensation. Pension expense for the years ended June 30, 2013 and 2012 was \$299,161 and \$267,047, respectively.

**6. LINE-OF-CREDIT**

During 2009, the Organization secured a \$750,000 line-of-credit, of which \$0 had been drawn at June 30, 2013 and June 30, 2012. The line-of-credit carried interest at the prime rate plus .50%.

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**CHRISTIAN SOCIAL SERVICES OF ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

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**7. RELATED PARTY TRANSACTIONS**

Effective February 1, 2012, the Organization separated from the Roman Catholic Diocese of Belleville, Illinois (“the Diocese”). The Organization no longer holds deposits, receives contributions or uses the Diocese’s insurance programs. The Organization’s lease with the Diocese also ended on March 28, 2013, when the Organization purchased the building from the Diocese.

The Organization received various contributions from the Diocese totaling \$0 and \$46,190 during the years ended June 30, 2013 and 2012, respectively.

The Organization accessed insurance coverage through the Diocese for workers’ compensation, employee health, unemployment and property and casualty. The Organization’s reimbursement to the Diocese for this coverage was \$0 and \$808,695 for the years ended June 30, 2013 and 2012, respectively.

The Organization rented office space from the Diocese for a portion of the fiscal year ending June 30, 2013, and all of fiscal year 2012. The lease was cancelled when the Organization purchased the building from the Diocese on March 28, 2013. Rent expense paid to the Diocese totaled \$92,400 and \$163,200 for the years ended June 30, 2013 and 2012, respectively.

**8. TEMPORARILY RESTRICTED NET ASSETS**

At June 30, 2013, temporarily restricted net assets consisted of the remaining \$55,777 balance of an unconditional promise to give, which was received in full subsequent to year end. The corresponding receivable of \$55,777 is included in accounts receivable as of June 30, 2013.

During 2013, temporarily restricted net assets of \$19,468 were released to unrestricted net assets as the purposes for these restrictions were satisfied as of June 30, 2013.

**9. SUBSEQUENT EVENT**

As approved by the Board of Directors subsequent to year end, the Organization formally changed its name to *Caritas Family Solutions* effective January 1, 2014. The name change has not significantly impacted the Organization’s operations or services provided.



**SUPPLEMENTARY INFORMATION**

**CHRISTIAN SOCIAL SERVICES OF ILLINOIS**  
**SCHEDULE OF NET CHANGE IN NET ASSETS BY FUNCTIONAL CATEGORY**  
**For The Year Ended June 30, 2013**

	Program Services							Supporting Activities		Total	
	Foster Care	Emergency Shelter	Counseling	Senior Employment	Fox River	St. John's Daycare	Adoption and Other	Total Program Expenses	Management and General		Fundraising
<b>Grants and Contracts</b>											
Dept. of Children and Family Services	\$ 10,559,838	\$ 1,631,553	\$ -	\$ -	\$ -	\$ -	\$ (1,260)	\$ 12,190,131	\$ -	\$ -	\$ 12,190,131
Senior Service America, Inc.	-	-	-	417,734	-	-	-	417,734	-	-	417,734
<b>Total Grants and Contracts</b>	10,559,838	1,631,553	-	417,734	-	-	(1,260)	12,607,865	-	-	12,607,865
<b>Program Services Fees</b>	-	19,567	129,838	-	400,348	318,106	109,485	977,344	-	-	977,344
<b>Program Expenses</b>	9,687,842	1,557,273	210,182	485,531	404,483	313,172	147,316	12,805,799	1,107,152	136,714	14,049,665
<b>Total Program Income (Loss)</b>	871,996	93,847	(80,344)	(67,797)	(4,135)	4,934	(39,091)	779,410	(1,107,152)	(136,714)	(464,456)
<b>Contributions (Unrestricted)</b>											
United Way of Greater St. Louis	-	-	121,231	-	-	-	-	121,231	-	-	121,231
United Way of Carbondale	-	-	860	-	-	-	-	860	-	-	860
United Way of Greater Marion	-	-	900	-	-	-	112	1,012	-	-	1,012
United Way - other	-	-	5,192	-	-	-	195	5,387	102	-	5,489
General public	5,040	2,440	2,415	70,642	-	150	2,267	82,954	57,791	44,624	185,369
<b>Total Contributions (Unrestricted)</b>	5,040	2,440	130,598	70,642	-	150	2,574	211,444	57,893	44,624	313,961
<b>Contributions (Temporarily Restricted)</b>	-	-	55,777	-	-	-	-	55,777	-	-	55,777
<b>Non-Program Revenue</b>											
Fundraising	-	-	-	-	-	-	-	-	125	124,056	124,181
Investment income	-	-	-	-	-	-	-	-	3,238	-	3,238
Gain on sale of fixed assets	-	-	-	-	-	-	-	-	2,142	-	2,142
Net rental income	-	-	-	-	-	-	-	-	11,118	-	11,118
Miscellaneous income	114	600	82	-	1,799	3,415	-	6,010	20	-	6,030
<b>Total Non-Program Revenue</b>	114	600	82	-	1,799	3,415	-	6,010	16,643	124,056	146,709
<b>Allocation of Management and General Expenses</b>	821,196	173,338	20,659	7,401	39,809	33,124	11,624	1,107,151	(1,107,151)	-	-
<b>Net Change in Net Assets</b>	\$ 55,954	\$ (76,451)	\$ 85,454	\$ (4,556)	\$ (42,145)	\$ (24,625)	\$ (48,141)	\$ (54,510)	\$ 74,535	\$ 31,966	\$ 51,991

**CHRISTIAN SOCIAL SERVICES OF ILLINOIS**  
**SCHEDULE OF NET CHANGE IN NET ASSETS BY FUNCTIONAL CATEGORY**  
**For The Year Ended June 30, 2012**

	Program Services							Supporting Activities			
	Foster Care	Emergency Shelter	Counseling	Senior Employment	Fox River	St. John's Daycare	Adoption and Other	Total Program Expenses	Management and General	Fundraising	Total
<b>Grants and Contracts</b>											
Dept. of Children and Family Services	\$ 9,353,979	\$ 1,738,038	\$ -	\$ -	\$ -	\$ -	\$ 51,216	\$ 11,143,233	\$ -	\$ -	\$ 11,143,233
Senior Service America, Inc.	-	-	-	501,735	-	-	-	501,735	-	-	501,735
Other grants and contracts	-	-	1,109	-	-	-	200	1,309	-	-	1,309
<b>Total Grants and Contracts</b>	<b>9,353,979</b>	<b>1,738,038</b>	<b>1,109</b>	<b>501,735</b>	<b>-</b>	<b>-</b>	<b>51,416</b>	<b>11,646,277</b>	<b>-</b>	<b>-</b>	<b>11,646,277</b>
<b>Program Services Fees</b>	<b>-</b>	<b>-</b>	<b>157,702</b>	<b>-</b>	<b>361,764</b>	<b>381,702</b>	<b>91,995</b>	<b>993,163</b>	<b>-</b>	<b>-</b>	<b>993,163</b>
<b>Program Expenses</b>	<b>8,625,331</b>	<b>1,617,560</b>	<b>220,955</b>	<b>628,083</b>	<b>394,178</b>	<b>330,401</b>	<b>149,155</b>	<b>11,965,663</b>	<b>1,079,798</b>	<b>56,602</b>	<b>13,102,063</b>
<b>Total Program Income (Loss)</b>	<b>728,648</b>	<b>120,478</b>	<b>(62,144)</b>	<b>(126,348)</b>	<b>(32,414)</b>	<b>51,301</b>	<b>(5,744)</b>	<b>673,777</b>	<b>(1,079,798)</b>	<b>(56,602)</b>	<b>(462,623)</b>
<b>Contributions (Unrestricted)</b>											
Catholic Diocese of Belleville											
Annual Bishop's Appeal	-	-	14,715	6,983	-	-	-	21,698	3,242	-	24,940
Children's Fund	-	-	-	-	-	-	16,250	16,250	-	-	16,250
Christmas Fund	-	-	-	-	-	-	5,000	5,000	-	-	5,000
United Way of Greater St. Louis	-	-	108,670	-	-	-	-	108,670	-	-	108,670
United Way of Jefferson County	-	-	145	-	-	-	-	145	-	-	145
United Way of Carbondale	-	-	1,233	-	-	-	31	1,264	-	-	1,264
United Way of Greater Marion	-	-	1,755	-	-	-	-	1,755	-	-	1,755
United Way of Greater Franklin	-	-	-	-	-	-	220	220	-	-	220
United Way - other	-	-	5,359	-	-	-	530	5,889	493	-	6,382
General public	27,515	8,742	3,387	167,259	-	124	6,065	213,092	55,740	35,071	303,903
<b>Total Contributions (Unrestricted)</b>	<b>27,515</b>	<b>8,742</b>	<b>135,264</b>	<b>174,242</b>	<b>-</b>	<b>124</b>	<b>28,096</b>	<b>373,983</b>	<b>59,475</b>	<b>35,071</b>	<b>468,529</b>
<b>Contributions (Temporarily Restricted)</b>	<b>-</b>	<b>-</b>	<b>5,050</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,050</b>	<b>-</b>	<b>-</b>	<b>5,050</b>
<b>Non-Program Revenue</b>											
Fundraising	-	-	-	-	-	1,556	-	1,556	347	87,393	89,296
Investment Income	-	-	-	-	-	-	-	-	16,071	-	16,071
Gain on Sale of Fixed Assets	-	-	-	-	-	-	-	-	(835)	-	(835)
Miscellaneous Income	25	11	(670)	-	1,668	5,472	-	6,506	56	-	6,562
<b>Total Non-Program Revenue</b>	<b>25</b>	<b>11</b>	<b>(670)</b>	<b>-</b>	<b>1,668</b>	<b>7,028</b>	<b>-</b>	<b>8,062</b>	<b>15,639</b>	<b>87,393</b>	<b>111,094</b>
<b>Allocation of Management and General Expenses</b>	<b>775,666</b>	<b>187,942</b>	<b>14,479</b>	<b>9,259</b>	<b>37,446</b>	<b>40,882</b>	<b>16,578</b>	<b>1,082,252</b>	<b>(1,082,252)</b>	<b>-</b>	<b>-</b>
<b>Net Change in Net Assets</b>	<b>\$ (19,478)</b>	<b>\$ (58,711)</b>	<b>\$ 63,021</b>	<b>\$ 38,635</b>	<b>\$ (68,192)</b>	<b>\$ 17,571</b>	<b>\$ 5,774</b>	<b>\$ (21,380)</b>	<b>\$ 77,568</b>	<b>\$ 65,862</b>	<b>\$ 122,050</b>

# 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: Dennis G. Herzig

Job Title: Chief Financial Officer

Telephone Number: 618-688-1127

Email Address: dennis.herzig@caritasfamily.org

Begin Date of Report: 7/1/2012

End Date of Report: 6/30/2013

Number of Programs Reported: 3

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	0039767053				
2	SPEC FC	Specialized FC	0039767113				
3	DBCC	TX Center	1800257043				

## 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	4,992,804	395,157	2,877,590	784,714
2	Program Clerical Staff Salaries	348,998	63,263	222,607	45,314
3	Program Payroll Taxes and Fringe Benefits	1,491,370	221,846	811,337	225,952
4	Program Consultants	72,652	1,221	47,501	16,228
5	Consumer Wages and Fringe Benefits	0	0	0	0
6	Medicine and Drugs	4,177	1	874	2,316
7	All Other Program Equipment and Supplies	130,130	39,863	62,858	16,703
8	Staff Transportation	461,646	25,540	325,054	90,377
9	Client Transportation	1,249	0	1,133	116
10	Transportation To/From School	0	0	0	0
11	Direct Service Staff Conferences & Conventions	55,073	26,206	16,048	4,073
12	Program Insurance	0	0	0	0
13	Direct Client Specific Assistance	238,791	34,984	165,620	11,445
14	Telecommunication Costs Assigned to Program	115,372	28,141	61,830	17,940
15	Foster Care Payments	3,184,822	199	2,171,947	1,012,676
16	Other (Specify)	5,760	693	2,284	180
17	<b>Total Program Expenses</b>	<b>11,102,844</b>	<b>837,114</b>	<b>6,766,683</b>	<b>2,228,034</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	141,571	83,953	4,614	1,377
21	Housekeeping and Laundry Supplies	19,145	8,329	3,532	1,598
22	Other (Specify)	0	0	0	0
23	<b>Total Support Expenses</b>	<b>160,716</b>	<b>92,282</b>	<b>8,146</b>	<b>2,975</b>
<b>Occupancy Expenses</b>					
24	Occupancy Salaries	0	0	0	0
25	Occupancy Payroll Taxes and Fringe Benefits	0	0	0	0
26	Building & Equipment Operations and Maintenance	257,331	83,409	97,505	28,357
27	Vehicle Depreciation	151,438	1,073	107,432	27,426
28	All Other Depreciation & Amortization	81,935	23,524	26,154	6,503
29	Vehicle Rent	20,217	1,308	14,963	3,513
30	All Other Lease/Rent/Taxes	480,211	114,365	217,071	59,750
31	Equipment Under \$500	38,264	22,415	12,509	885
32	Mortgage & Installment Interest	8,897	0	7,748	71
33	Operating Interest	0	0	0	0
34	Other (Specify)	5,221	5,221	0	0
35	<b>Total Occupancy Expenses</b>	<b>1,043,514</b>	<b>251,315</b>	<b>483,382</b>	<b>126,505</b>
<b>Administrative and Office Expenses</b>					
36	Administrative Salaries	1,228,647	657,538	373,344	98,269
37	Administrative Payroll Taxes and Fringe Benefits	206,934	31,807	114,456	30,126
38	Administrative Consultants	177,448	69,661	50,389	11,604
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	-248,300	162,287	42,716
42	Other (Specify)	138,387	129,574	6,688	1,290
43	<b>Total Administrative Expenses</b>	<b>1,751,416</b>	<b>640,280</b>	<b>707,164</b>	<b>184,005</b>
44	<b>Total Expenses</b>	<b>14,058,490</b>	<b>1,820,991</b>	<b>7,965,375</b>	<b>2,541,519</b>
<b>Non-reimbursable Expenses</b>					
45	Depreciation on DMHDD Funded Capital Assets Included Above	16,061	1	0	0
46	Cost of Production and Workshop Client Wages Included Above	0	0	0	0
47	Other (Specify)	117,446	109,899	5,702	1,020
48	<b>Total Non-Reimbursable Expenses</b>	<b>133,507</b>	<b>109,900</b>	<b>5,702</b>	<b>1,020</b>
49	<b>Net Expenses</b>	<b>13,924,983</b>	<b>1,711,091</b>	<b>7,959,673</b>	<b>2,540,499</b>

## Schedule of Program Costs

CHRISTIAN SOCIAL SERVICES OF ILLINOIS

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

	DBCC TX Center			
<b>Program Expenses</b>				
1	Program Staff Salaries	935,343		
2	Program Clerical Staff Salaries	17,814		
3	Program Payroll Taxes and Fringe Benefits	232,235		
4	Program Consultants	7,702		
5	Consumer Wages and Fringe Benefits	0		
6	Medicine and Drugs	986		
7	All Other Program Equipment and Supplies	10,706		
8	Staff Transportation	20,675		
9	Client Transportation	0		
10	Transportation To/From School	0		
11	Direct Service Staff Conferences & Conventions	8,746		
12	Program Insurance	0		
13	Direct Client Specific Assistance	26,742		
14	Telecommunication Costs Assigned to Program	7,461		
15	Foster Care Payments	0		
16	Other (Specify)	2,603		
17	<b>Total Program Expenses</b>	<b>1,271,013</b>		
<b>Support Expenses</b>				
18	Support Salaries	0		
19	Support Payroll Taxes and Fringe Benefits	0		
20	Dietary Supplies	51,627		
21	Housekeeping and Laundry Supplies	5,686		
22	Other (Specify)	0		
23	<b>Total Support Expenses</b>	<b>57,313</b>		
<b>Occupancy Expenses</b>				
24	Occupancy Salaries	0		
25	Occupancy Payroll Taxes and Fringe Benefits	0		
26	Building & Equipment Operations and Maintenance	48,060		
27	Vehicle Depreciation	15,507		
28	All Other Depreciation & Amortization	25,754		
29	Vehicle Rent	433		
30	All Other Lease/Rent/Taxes	89,025		
31	Equipment Under \$500	2,455		
32	Mortgage & Installment Interest	1,078		
33	Operating Interest	0		
34	Other (Specify)	0		
35	<b>Total Occupancy Expenses</b>	<b>182,312</b>		
<b>Administrative and Office Expenses</b>				
36	Administrative Salaries	99,496		
37	Administrative Payroll Taxes and Fringe Benefits	30,545		
38	Administrative Consultants	45,794		
39	Telecommunication Costs Not Assigned to Program	0		
40	Office Supplies and Equipment	0		
41	Allocation of Management and General (G & A)	43,297		
42	Other (Specify)	835		
43	<b>Total Administrative Expenses</b>	<b>219,967</b>		
44	<b>Total Expenses</b>	<b>1,730,605</b>		
<b>Non-reimbursable Expenses</b>				
45	Depreciation on DMHDD Funded Capital Assets Included Above	16,060		
46	Cost of Production and Workshop Client Wages Included Above	0		
47	Other (Specify)	825		
48	<b>Total Non-Reimbursable Expenses</b>	<b>16,885</b>		
49	<b>Net Expenses</b>	<b>1,713,720</b>		

FY: 2013

Create Date: 1/25/2014

Version: 1

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

<b>Program 1</b>	<b>PCD FC</b>		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	16	Employment Advertising	2,284
	42	Yellow Pages	111
	42	Marketing	2,136
	42	Membership Dues	203
	42	Awards/Recognition	31
	42	Bank Service Charge	287
	42	Gain/Loss on Disposition of Assets	-2,142
	42	Sales Tax	312
	42	In-Kind Contributions	2,000
	42	Other Misc Expenses	3,507
	42	Dues to National	243
	47	Marketing	3,237
	47	Sales Tax	226
	47	In-Kind Contributions	2,000
	47	Dues to National	239
<b>Program 2</b>	<b>SPEC FC</b>		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	16	Employment Advertising	180
	42	Yellow Pages	34
	42	Marketing	683
	42	Membership Dues	54
	42	Awards/Recognition	3
	42	Bank Service Charge	0
	42	Gain/Loss on Disposition of Assets	0
	42	Sales Tax	4
	42	In-Kind Contributions	0
	42	Other Misc Expenses	445
	42	Dues to National	67
	47	Marketing	974
	47	Sales Tax	-19
	47	Dues to National	65
<b>Program 3</b>	<b>DBCC</b>		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	16	Advertising Employment	2,603
	42	Marketing	147
	42	Membership Dues	0
	42	Sales Tax	104
	42	In Kind Contributions	240
	42	Misc. Expenses	280
	42	Dues to National	64
	47	Marketing	441
	47	Sales Tax	81
	47	In-Kind Contributions	240
	47	Dues to National	63



## 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	400,348	400,348	0	0
2	Department of Children and Family Services	12,179,009	-12,381	7,982,549	2,577,288
3	Department of Corrections	0	0	0	0
4	Medicaid Rehab Option (MRO) Payments	0	0	0	0
5	Department of Human Services	0	0	0	0
6	Department of Public Aid	0	-19,567	0	0
7	Department of Public Health	0	0	0	0
8	Local Education Agency/School District	0	0	0	0
9	Local Government	0	0	0	0
10	Federal Government	430,351	430,351	0	0
11	Other Government Agencies	0	0	0	0
12	Client/Family Program Fees (incl. SSI, SSA, pensions, etc)	0	0	0	0
13	Special Service Fees for Individual Clients	575,501	575,501	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>13,585,209</b>	<b>1,374,252</b>	<b>7,982,549</b>	<b>2,577,288</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)	0	0	0	0
30	<b>Total Grant Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Contributions &amp; Other</b>					
31	Restricted to Operations	57,960	57,960	0	0
32	Restricted to Capital	0	0	0	0
33	Unrestricted	354,261	349,021	2,461	579
34	Contributions - Goods and Services	81,701	79,461	2,000	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	22,095	22,095	0	0
39	Gain on Sale of Assets	0	0	0	0
40	Cafeteria and Vending Machine	0	0	0	0
41	Other (Specify)	6,021	5,307	0	114
42	<b>Total Contributions and Other</b>	<b>522,038</b>	<b>513,844</b>	<b>4,461</b>	<b>693</b>
<b>Investment Income</b>					
43	Income on Restricted Assets/Investments	0	0	0	0
44	Income on Unrestricted Assets/Investments	3,238	3,238	0	0
45	<b>Total Investment Income</b>	<b>3,238</b>	<b>3,238</b>	<b>0</b>	<b>0</b>
46	<b>Total Revenues</b>	<b>14,110,485</b>	<b>1,891,334</b>	<b>7,987,010</b>	<b>2,577,981</b>

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## Schedule of Program Revenue

**CHRISTIAN SOCIAL SERVICES OF ILLINOIS**

\*\*\_\*1500

	DBCC TX Center			
<b>Fees &amp; Purchase of Service</b>				
1	Department of Aging	0		
2	Department of Children and Family Services	1,631,553		
3	Department of Corrections	0		
4	Medicaid Rehab Option (MRO) Payments	0		
5	Department of Human Services	0		
6	Department of Public Aid	19,567		
7	Department of Public Health	0		
8	Local Education Agency/School District	0		
9	Local Government	0		
10	Federal Government	0		
11	Other Government Agencies	0		
12	Client/Family Program Fees (incl. SSI, SSA, pensions, etc)	0		
13	Special Service Fees for Individual Clients	0		
14	Diagnostic Service Fees	0		
15	Other (Specify)	0		
16	<b>Total Fees &amp; Purchase of Services</b>	<b>1,651,120</b>		
<b>Grant Revenues</b>				
17	Department of Aging	0		
18	Department of Children and Family Services	0		
19	Department of Corrections	0		
20	Donated/Certified Funds Initiative (DFI/CFI)	0		
21	Department of Human Services	0		
22	Department of Public Aid	0		
23	Department of Public Health	0		
24	Local Education Agency/School District	0		
25	Local Government Awards	0		
26	Federal Government Awards	0		
27	Other Government Awards	0		
28	JTPA/CETA	0		
29	Other (Specify)	0		
30	<b>Total Grant Revenues</b>	<b>0</b>		
<b>Contributions &amp; Other</b>				
31	Restricted to Operations	0		
32	Restricted to Capital	0		
33	Unrestricted	2,200		
34	Contributions - Goods and Services	240		
35	Child & Adult Food Programs (school meals, commodities)	0		
36	School Transportation Payments (to/from school)	0		
37	Sales of Goods and Services	0		
38	Rent Income	0		
39	Gain on Sale of Assets	0		
40	Cafeteria and Vending Machine	0		
41	Other (Specify)	600		
42	<b>Total Contributions and Other</b>	<b>3,040</b>		
<b>Investment Income</b>				
43	Income on Restricted Assets/Investments	0		
44	Income on Unrestricted Assets/Investments	0		
45	<b>Total Investment Income</b>	<b>0</b>		
46	<b>Total Revenues</b>	<b>1,654,160</b>		

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

<b>Program 2</b>	<b>SPEC FC</b>		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	41	Misc.	114
<b>Program 3</b>	<b>DBCC</b>		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	41	Misc.	600

**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	215,509	365	0	0	
2	SPEC FC Specialized FC	Days	0	26,268	365	0	0	
3	DBCC TX Center	Days	0	5,840	365	8,030	8,030	

CHRISTIAN SOCIAL SERVICES OF ILLINOIS

Schedule of Program Personnel

\*\*\*1500

Program Staff Positions	TOTAL AGENCY		TOTAL AGENCY			PCD FC			SPECIALIZED FC		
	Total Hours	Amount Paid	Headcount	Amount Not Allocated	% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount	Specialized FC
Audiologist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0
Behavior Therapist	333.07	366,883	28.00	100,641	53.30	195,554	21.00	5.67	20,816	21.00	21.00
Dietary Technician	329.31	192,699	15.00	168,045	0.00	0	0.00	0.00	0	0.00	0
Dietician	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0
Habilitation Aide/Child Care Aide	836.93	649,569	41.00	569	0.00	0	0.00	0.00	0	0.00	0
Habilitation Professional or Supervisory Staff	143.26	130,823	6.00	123	0.00	0	0.00	0.00	0	0.00	0
LPN	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0
Occupational Therapist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0
Physical Therapist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0
Physician	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0
Principal	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0
Program Director	269.54	413,671	8.00	84,788	47.11	194,862	6.00	12.79	52,904	6.00	6.00
Program Clerical Staff	537.74	348,998	20.00	63,263	63.78	222,607	17.00	12.98	45,314	17.00	17.00
Psychiatrist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0
Psychologist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0
Recreation Staff	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0
Registered Nurse	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0
Social Worker	2,927.65	2,564,723	96.00	-61,885	79.86	2,048,085	96.00	22.56	578,523	96.00	96.00
Speech Therapist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0
Substance Abuse Counselor/Professional	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0
Substance Abuse Paraprofessional	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0
Teacher	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0
Teacher Aide	228.82	119,522	8.00	119,522	0.00	0	0.00	0.00	0	0.00	0
Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0
Other Academic Instruction	39.77	40,580	1.00	-1,223	78.96	32,042	1.00	24.05	9,761	1.00	1.00
Other Medical Care	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0
Other Habilitation/Rehabilitation	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0
Other Substance Abuse	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0
All Other Program Staff	932.27	514,334	33.00	-15,423	79.14	407,047	33.00	23.86	122,710	33.00	33.00
<b>Total All Positions</b>	<b>6,578.36</b>	<b>5,341,802</b>	<b>256.00</b>	<b>458,420</b>	<b>58.04</b>	<b>3,100,197</b>	<b>174.00</b>	<b>15.54</b>	<b>830,028</b>	<b>174.00</b>	<b>174.00</b>
Mental Health Professional (MHP)	3,780.50	3,229,871	137.00	3,229,871	0.00	0	0.00	0.00	0	0.00	0
Qualified Mental Health Professional (QMHP)	508.06	644,100	33.00	644,100	0.00	0	0.00	0.00	0	0.00	0
Qualified Mental Retardation Professional (QMRP)	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0
Rehabilitative Services Associate (RSA)	932.27	51,434	33.00	51,434	0.00	0	0.00	0.00	0	0.00	0
SEP Job Coach - For DHS Reporting Only	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0

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Schedule of Program Personnel

CHRISTIAN SOCIAL SERVICES OF ILLINOIS  
 \*\*-\*\*\*1500

	Program Staff Positions	DBCC TX Center						Headcount	Amount Paid	% Allocated	Headcount	Amount Paid	% Allocated	Headcount	Amount Paid
		% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount								
1	Audiologist	0.00	0	0.00											
2	Behavior Therapist	13.59	49,872	2.00											
3	Dietary Technician	12.79	24,654	1.00											
4	Dietician	0.00	0	0.00											
5	Habilitation Aide/Child Care Aide	99.91	649,000	41.00											
6	Habilitation Professional or Supervisory Staff	99.91	130,700	6.00											
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	19.61	81,117	3.00											
13	Program Clerical Staff	5.10	17,814	1.00											
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	0.00	0	0.00											
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	17.84	953,157	54.00											
31	Mental Health Professional (MHP)	0.00	0	0.00											
32	Qualified Mental Health Professional (QMHP)	0.00	0	0.00											
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											

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**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	Caseworker Assistants	407,047	33.00	
<b>Program 2</b>	<b>SPEC FC</b>				
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>	<u>Headcount</u>	
	29	Caseworker Assistants	122,710	33.00	

**Schedule of Program Consultant and Contractual**

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

Program Staff Positions	TOTAL AGENCY			PCD FC		SPEC 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	806.72	64,950	1,221	73.13	47,501	24.99	16,228
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	103.67	7,702	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>	910.39	72,652	1,221	65.38	47,501	22.34	16,228
31 Mental Health Professional (MHP)	0.00	0	0	0.00	0	0.00	0
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

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Create Date: 1/25/2014

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Schedule of Program Consultant and Contractual

CHRISTIAN SOCIAL SERVICES OF ILLINOIS  
 \*\*-\*1500

Program Staff Positions	DBCC TX Center		Amount Paid	% Allocated	Amount Paid	% Allocated	Amount Paid	% Allocated
	% Allocated	Amount Paid						
1 Audiologist	0.00	0						
2 Behavior Therapist	0.00	0						
3 Dietary Technician	0.00	0						
4 Dietician	0.00	0						
5 Habilitation Aide/Child Care Aide	0.00	0						
6 Habilitation Professional or Supervisory Staff	0.00	0						
7 LPN	0.00	0						
8 Occupational Therapist	0.00	0						
9 Physical Therapist	0.00	0						
10 Physician	0.00	0						
11 Principal	0.00	0						
12 Program Director	0.00	0						
13 Program Clerical Staff	0.00	0						
14 Psychiatrist	100.00	7,702						
15 Psychologist	0.00	0						
16 Recreation Staff	0.00	0						
17 Registered Nurse	0.00	0						
18 Social Worker	0.00	0						
19 Speech Therapist	0.00	0						
20 Substance Abuse Counselor/Professional	0.00	0						
21 Substance Abuse Paraprofessional	0.00	0						
22 Teacher	0.00	0						
23 Teacher Aide	0.00	0						
24 Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0						
25 Other Academic Instruction	0.00	0						
26 Other Medical Care	0.00	0						
27 Other Habilitation/Rehabilitation	0.00	0						
28 Other Substance Abuse	0.00	0						
29 All Other Program Staff	0.00	0						
30 <b>Total All Positions</b>	10.60	7,702						
31 Mental Health Professional (MHP)	0.00	0						
32 Qualified Mental Health Professional (QMHP)	0.00	0						
33 Qualified Mental Retardation Professional (QMRP)	0.00	0						
34 Rehabilitative Services Associate (RSA)	0.00	0						
35 SEP Job Coach - For DHS Reporting Only	0.00	0						

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**Schedule of Program Consultant and Contractual**

**Other Specify Detail**

<b>Program</b>	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
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**Independent Auditors' Report on Internal Control  
over Financial Reporting and on Compliance and  
Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards***

To the Board of Directors  
Christian Social Services of Illinois  
Belleville, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of *Christian Social Services of Illinois* (the "Organization"), a not-for-profit organization, which comprise the statement of financial position as of June 30, 2013, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 30, 2014.

***Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered *Christian Social Services of Illinois'* 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 *Christian Social Services of Illinois'* 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.

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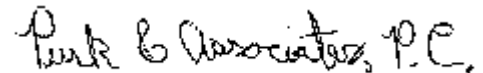
### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether *Christian Social Services of Illinois*' 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 on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

January 30, 2014  
St. Louis, MO



Certified Public Accountants