

**CARITAS FAMILY SOLUTIONS
AND AFFILIATES**

CONSOLIDATED FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2018 AND 2017

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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, 2018 and 2017, 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. 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 entity'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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the 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, 2018 and 2017, 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 27-30 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 – 2018 and the Illinois Grant Accountability and Transparency Act Consolidated Year End Financial Report - 2018, 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 20, 2018 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 20, 2018

CARITAS FAMILY SOLUTIONS AND AFFILIATES

Consolidated Statements of Financial Position

June 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 420,146	\$ 237,593
Accounts receivable, net	2,140,589	1,847,758
Pledges receivable	15,000	17,000
Certificate of deposit	120,841	75,234
Investments, at fair value	732,704	668,600
Prepaid expenses	255,889	224,577
Total Current Assets	3,685,169	3,070,762
Reserves and Client Deposits	153,100	-
Property and Equipment, net	7,233,353	5,520,276
TOTAL ASSETS	\$ 11,071,622	\$ 8,591,038
LIABILITIES AND NET ASSETS		
Current Liabilities		
Current maturities of notes payable	\$ 1,012,822	\$ 346,145
Line of credit	-	125,000
Accounts payable	670,892	539,948
Accrued salaries and related expenses	1,288,788	1,082,091
Other accrued liabilities	110,576	90,670
Total Current Liabilities	3,083,078	2,183,854
Long-Term Liabilities		
Notes payable, less current maturities	4,108,817	4,087,419
Total Liabilities	7,191,895	6,271,273
Net Assets		
Unrestricted	3,819,531	2,222,068
Temporarily restricted	60,196	97,697
Total Net Assets	3,879,727	2,319,765
TOTAL LIABILITIES AND NET ASSETS	\$ 11,071,622	\$ 8,591,038

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, 2018 and 2017

	2018	2017
UNRESTRICTED NET ASSETS		
Support and Revenue:		
Grant and contract revenue	\$ 19,982,697	\$ 17,557,568
Program service fees	922,681	977,431
Contributions	673,467	472,464
Special event revenue , net of \$36,267 and \$43,023 expense, respectively	97,744	138,798
Rental income	257,262	122,258
Management fee income	8,064	114,853
Miscellaneous income	997	880
Investment income	76,066	88,185
Gain (loss) on sale of property and equipment	3,070	(757)
Net assets released from restrictions	142,893	292,644
Total Support and Revenue	22,164,941	19,764,324
Expenses:		
Operating expenses		
Program services		
Foster care	12,761,667	11,843,925
SJBCC Residential	3,296,636	2,628,267
CILA	985,132	955,912
Senior employment	956,691	633,729
Adoption, counseling and other	401,495	382,257
Fox River	557,364	535,466
Management and general	2,372,007	1,887,611
Fundraising	180,581	272,188
Total operating expenses	21,511,573	19,139,355
Non-operating expenses		
Rental expense	117,767	97,486
Total Expenses	21,629,340	19,236,841
Excess Fox River LP assets over liabilities and consideration paid at acquisition	1,061,862	-
Change in Unrestricted Net Assets	1,597,463	527,483
TEMPORARILY RESTRICTED NET ASSETS		
Contributions	105,392	130,894
Net assets released from restrictions	(142,893)	(292,644)
Change in Temporarily Restricted Net Assets	(37,501)	(161,750)
CHANGE IN NET ASSETS	1,559,962	365,733
Net Assets, Beginning of Year	2,319,765	1,954,032
Net Assets, End of Year	\$ 3,879,727	\$ 2,319,765

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	129,508	3,989	651,657
Professional fees	214,952	26,838	14,207	351	52,887	11,349	320,584	96,674	3,888	421,146
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	22,624	2,359	345,470
Miscellaneous	29,602	8,530	13,150	227,879	1,257	3,606	284,024	14,213	50,575	348,812
Small equipment	70,116	38,479	3,145	1,197	213	1,755	114,905	59,120	6,072	180,097
Communications	96,743	10,823	6,775	675	5,924	3,754	124,694	33,020	2,037	159,751
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	10,484	209	54,793
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	54,706	1,285	167,690
Subtotal	12,504,218	3,133,063	948,915	955,774	391,571	508,058	18,441,599	2,246,133	178,841	20,866,573
Depreciation	257,449	163,573	36,217	917	9,924	49,306	517,386	125,874	1,740	645,000
Total Expenses	\$ 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 Statement of Functional Expenses

For the Year Ended June 30, 2017

	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	\$ 5,103,555	\$ 1,707,261	\$ 639,865	\$ 465,277	\$ 247,390	\$ 242,723	\$ 8,406,071	\$ 1,032,234	\$ 128,361	\$ 9,566,666
Fringe benefits and payroll taxes	1,114,657	341,558	110,463	48,820	32,427	51,631	1,699,556	221,014	23,054	1,943,624
Total salaries and related expenses	6,218,212	2,048,819	750,328	514,097	279,817	294,354	10,105,627	1,253,248	151,415	11,510,290
Program service payments	3,994,655	29,454	8	-	(54)	-	4,024,063	-	-	4,024,063
Education and training	32,813	13,462	691	121	15,307	953	63,347	10,021	56,901	130,269
Awards and recognition	6,975	604	-	94.00	35	25	7,733	1,963	557	10,253
Occupancy	256,841	121,945	46,362	2,847	6,537	40,145	474,677	145,031	5,315	625,023
Professional fees	216,030	34,371	11,027	298	33,021	4,548	299,295	102,524	4,025	405,844
Bad debt	-	-	-	-	-	114,854	114,854	-	-	114,854
Travel and transportation	335,420	19,151	18,485	2,692	11,740	2,445	389,933	8,969	2,942	401,844
Office supplies	54,575	97,098	54,720	613	2,508	68,608	278,122	22,443	4,590	305,155
Miscellaneous	81,439	7,578	1,927	107,941	1,571	385	200,841	8,440	28,280	237,561
Small equipment	43,465	20,932	2,316	1,854.00	1,991	463	71,021	40,863	2,655	114,539
Communications	117,545	16,050	6,633	330	4,915	761	146,234	36,126	2,331	184,691
Conference and seminars	37,434	1,901	-	-	6,224	-	45,559	1,979	125	47,663
Printing and publications	3,028	243	12	159	890	516	4,848	12,148	5,562	22,558
Equipment rental and maintenance	23,031	6,727	815	688	1,231	10	32,502	9,859	232	42,593
Postage and shipping	16,955	67	11.00	49	676	378	18,136	16,121	2,198	36,455
Insurance	144,629	21,424	10,737	755	3,635	5,741	186,921	16,636	-	203,557
Membership dues and subscriptions	510	95	76	1	7	1,162	1,851	28,314	297	30,462
Interest	26,863	41,508	18,712	302.00	3,206	-	90,591	60,612	1,868	153,071
Subtotal	11,610,420	2,481,429	922,860	632,841	373,257	535,348	16,556,155	1,775,297	269,293	18,600,745
Depreciation	233,505	146,838	33,052	888	9,000	118	423,401	112,314	2,895	538,610
Total Expenses	\$ 11,843,925	\$ 2,628,267	\$ 955,912	\$ 633,729	\$ 382,257	\$ 535,466	\$ 16,979,556	\$ 1,887,611	\$ 272,188	\$ 19,139,355

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, 2018 and 2017

	2018	2017
Cash Flows from Operating Activities:		
Changes in net assets	\$ 1,559,962	\$ 365,733
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Noncash excess assets acquired over liabilities and consideration paid	(1,061,862)	-
Acquisition of SIRO noncontrolling interest in Fox River, LP	805	
Depreciation	684,734	574,218
Unrealized (gain) loss on investments	(62,111)	(76,605)
Loss (gain) on sale of property and equipment	(3,070)	757
Change in assets and liabilities		
Accounts receivable	(291,789)	(649,311)
Pledges receivable	2,000	46,000
Prepaid expenses	(23,336)	(8,294)
Accounts payable	125,291	6,841
Accrued salaries and related expenses	206,697	332,157
Other accrued liabilities	(27,737)	(38,261)
Deferred revenue	-	(48,213)
Net Cash Provided by Operating Activities	1,109,584	505,022
Cash Flows from Investing Activities:		
Purchases of investments	(1,993)	(727)
Purchase of certificates of deposit	(45,000)	-
Reinvested interest	(607)	-
Cash paid for acquisition of Fox River, LP	(105,000)	-
Cash received in acquisition of Fox River, LP	32,155	-
Deposits to reserves and client deposits	(25,108)	-
Withdrawals from reserves and client deposits	23,434	-
Purchases of property and equipment	(268,369)	(1,240,712)
Net Cash Used in Investing Activities	(390,488)	(1,241,439)
Cash Flows from Financing Activities:		
Proceeds from line of credit	-	125,000
Payments on line of credit	(125,000)	-
Proceeds from notes payable	-	670,272
Payments on notes payable	(411,543)	(294,524)
Net Cash Provided by (Used in) Financing activities	(536,543)	500,748
Net Increase (Decrease) in Cash and Cash Equivalents	182,553	(235,669)
Cash - Beginning of Year	237,593	473,262
Cash - End of Year	\$ 420,146	\$ 237,593
Supplemental Disclosure of Cash Flow Information		
Non-cash investing and financing activities:		
Cost of property and equipment acquired under notes payable agreements	\$ 338,095	\$ 210,727
Cash paid for interest	\$ 160,462	\$ 153,071

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

CARITAS FAMILY SOLUTIONS AND AFFILIATES

Notes to Consolidated Financial Statements

June 30, 2018

(See Independent Auditor's Report)

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 82% of the Organization's total support and revenue for the years ended June 30, 2018 and 2017, respectively. A significant reduction in these funds would have a material effect on the Organization's financial position. The DCFS made up approximately 70% and 62% of the Organization's gross accounts receivable as of June 30, 2018 and 2017, respectively.

During 2018 and 2017, 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 – Acquisition

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 LP'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.

The 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.

CARITAS FAMILY SOLUTIONS AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

June 30, 2018

(See Independent Auditor's Report)

Note B – Acquisition (Continued)

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

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, LP (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, 2018

(See Independent Auditor's Report)

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 three classes of net assets: unrestricted, temporarily restricted, or permanently restricted.

Unrestricted net assets - Net assets that are not subject to donor-imposed stipulations. The Board of Directors has discretionary control over unrestricted net assets.

Temporarily restricted net assets – Net assets received with donor stipulations that limit the use of the donated assets or have time restrictions. When stipulated time restrictions expire or purpose restrictions are met, these net assets are reclassified to unrestricted net assets and reported in the consolidated statement of activities as net assets released from restrictions.

Permanently restricted net assets – Net assets from contributions subject to donor-imposed stipulations requiring that they be maintained permanently by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the income earned on related investments for specific purposes. The Organization did not have any permanently restricted net assets as of June 30, 2018 or 2017.

Use of Estimates

Management uses estimates and assumptions in preparing 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.

CARITAS FAMILY SOLUTIONS AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

June 30, 2018

(See Independent Auditor's Report)

Note C – Summary of Significant Accounting Policies (Continued)

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 \$233,806 and \$309,977 as of June 30, 2018 and 2017, 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, 2018 or 2017. All promises to give are expected to be collected within one year.

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 unrestricted net assets 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.

CARITAS FAMILY SOLUTIONS AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

June 30, 2018

(See Independent Auditor's Report)

Note C – Summary of Significant Accounting Policies (Continued)

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, 2018 and 2017.

Restricted and Unrestricted Support and Revenue

Contributions received are recorded as unrestricted or temporarily restricted, 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 temporarily restricted contributions as unrestricted support in the current year when the Organization meets the donor restrictions in the same period.

CARITAS FAMILY SOLUTIONS AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

June 30, 2018

(See Independent Auditor's Report)

Note C – Summary of Significant Accounting Policies (Continued)

Restricted and Unrestricted Support and Revenue (Continued)

The Organization recognizes contribution revenue for certain services received at the fair value of those services. Donated services recognized included training of Senior Employment employees. This revenue is reported as contributions in the consolidated statements of activities and totaled \$227,747 and \$107,941 in 2018 and 2017, 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 must 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 are expected to be reinvested within 12 months of DCFS acceptance of the spending plan. Management plans to comply with the spending plan requirement and does not expect to be subject to forfeiture of funds, therefore no liability has been recorded as of June 30, 2018.

CARITAS FAMILY SOLUTIONS AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

June 30, 2018

(See Independent Auditor's Report)

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 ("SJBCC") – This program 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, 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 Employment – The Senior Aids 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.

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.

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.

CARITAS FAMILY SOLUTIONS AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

June 30, 2018

(See Independent Auditor's Report)

Note C – Summary of Significant Accounting Policies (Continued)

Description of Program Services and Supporting Activities (Continued)

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 common to several functions are allocated by various statistical bases.

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, LP 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.

Reclassifications

Certain amounts on the 2017 consolidated financial statements have been reclassified, where appropriate, to conform to the financial statement presentation used in 2018. Changes in net assets are unchanged due to these reclassifications.

CARITAS FAMILY SOLUTIONS AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

June 30, 2018

(See Independent Auditor's Report)

Note C – Summary of Significant Accounting Policies (Continued)

Subsequent Events

The Organization has evaluated subsequent events through November 20, 2018, the date the consolidated financial statements were available to be issued. See Footnote L.

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>2018</u>	<u>2017</u>
Unrealized gains	\$ 62,111	\$ 76,605
Interest and dividends	<u>13,955</u>	<u>11,580</u>
	<u>\$ 76,066</u>	<u>\$ 88,185</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. 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.

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 statements of financial position, as well as the general classification of such instruments pursuant to the valuation hierarchy.

CARITAS FAMILY SOLUTIONS AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

June 30, 2018

(See Independent Auditor's Report)

Note D – Investments and Fair Value Measurement (Continued)

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.

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, 2018 and 2017:

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

	Fair Value Measurements at June 30, 2017			
	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Money market funds	\$ 49,666	\$ 49,666	\$ -	\$ -
Pooled separate account (a)	58,874	-	-	-
Mutual funds	560,060	560,060	-	-
Total Investments	\$ 668,600	\$ 609,726	\$ -	\$ -

CARITAS FAMILY SOLUTIONS AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

June 30, 2018

(See Independent Auditor's Report)

Note D – Investments and Fair Value Measurement (Continued)

- (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.

	2018			
	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Pooled separate accounts	\$ 67,308	-	Monthly	5 days
	2017			
	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Pooled separate accounts	\$ 58,874	-	Monthly	5 days

Note E – 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 \$41,232 at June 30, 2018.

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, 2018, the balance in the replacement reserve equaled \$56,666. The regulatory agreement also requires the Partnership to escrow specific amounts for the funding of operating deficits of the Project. As of June 30, 2018, the operating reserve account held a balance of \$51,793.

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, 2018, totaled \$3,409.

CARITAS FAMILY SOLUTIONS AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

June 30, 2018

(See Independent Auditor's Report)

Note F – Property and Equipment

Property and equipment consist of the following at June 30, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Land	\$ 429,036	\$ 300,286
Land Improvements	284,128	281,358
Buildings	5,671,050	2,594,372
Fixed equipment	2,518,484	2,303,341
Leasehold improvements	252,531	252,531
Furniture and equipment	593,398	401,343
Software and systems	115,503	154,633
Vehicles	1,234,192	1,200,178
Construction in progress	74,709	-
	<u>11,173,031</u>	<u>7,488,042</u>
Less accumulated depreciation	<u>(3,939,678)</u>	<u>(1,967,766)</u>
	<u>\$ 7,233,353</u>	<u>\$ 5,520,276</u>

Depreciation expense amounted to \$684,734 and \$574,218 for the fiscal years ended June 30, 2018 and 2017, respectively of which \$39,734 and \$35,533 is included in rental expense in the consolidated statement of activities for 2018 and 2017, respectively.

The Organization owns property in various locations including Belleville, Mt. Vernon and Carterville, Illinois. As of June 30, 2018 and 2017, construction in progress related to improvements on these properties totaled \$74,709 and \$0, respectively. These improvements will be completed in 2018.

CARITAS FAMILY SOLUTIONS AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

June 30, 2018

(See Independent Auditor's Report)

Note G – Notes Payable

Long-term debt consists of the following vehicle and building loans at June 30, 2018 and 2017:

Bank / Collateral	Interest Rate	Monthly Payment	Maturity Date	2018	2017
<u>Vehicle Loans</u>					
Hyundai Finance	1.90%	417	12/22/2017	\$ 775	\$ 2,491
Hyundai Finance	1.90%	410	7/29/2017	-	409
Hyundai Finance	1.90%	403	9/30/2017	-	1,206
Hyundai Finance	1.90%	403	9/30/2017	-	1,982
Scott Credit Union	2.29%	423	10/14/2017	-	1,689
Scott Credit Union	2.29%	425	10/14/2017	-	1,692
Scott Credit Union	2.29%	477	10/14/2017	-	1,897
Scott Credit Union	2.20%	468	10/14/2017	-	1,863
Bank of Edwardsville	2.25%	1,001	4/5/2018	-	10,157
Bank of Edwardsville	1.99%	482	7/8/2018	-	5,730
Bank of Edwardsville	1.99%	382	9/5/2019	5,286	9,720
Bank of Edwardsville	1.99%	387	12/8/2019	5,315	9,778
Bank of Edwardsville	1.99%	383	10/5/2019	6,039	10,464
Bank of Edwardsville	1.99%	426	10/5/2019	6,309	11,243
Bank of Edwardsville	1.99%	418	10/5/2019	5,192	10,036
Bank of Edwardsville	2.49%	421	3/5/2020	8,243	13,026
Bank of Edwardsville	1.99%	359	8/5/2019	4,609	8,775
Bank of Edwardsville	2.49%	343	3/5/2020	6,705	10,596
Bank of Edwardsville	1.99%	466	4/30/2019	4,613	10,048
Bank of Edwardsville	2.49%	428	1/6/2020	7,553	12,434

CARITAS FAMILY SOLUTIONS AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

June 30, 2018

(See Independent Auditor's Report)

Note G – Notes Payable (Continued)

Bank / Collateral	Interest Rate	Monthly Payment	Maturity Date	2018	2017
Bank of Edwardsville	1.99%	444	1/23/2019	3,091	8,306
Bank of Edwardsville	1.99%	436	1/5/2019	2,602	7,729
Bank of Edwardsville	2.49%	469	9/16/2020	13,103	17,536
First County Bank	1.99%	434	12/30/2019	7,688	12,686
First County Bank	2.10%	412	5/28/2020	9,271	13,956
First County Bank	1.99%	369	12/30/2019	6,534	10,783
First County Bank	1.99%	369	12/30/2019	6,534	10,783
First County Bank	2.10%	407	6/24/2020	9,553	14,178
First County Bank	2.10%	395	6/24/2020	9,267	13,750
First County Bank	2.10%	402	6/24/2020	9,439	14,010
First County Bank	2.10%	339	4/19/2020	7,311	11,182
First County Bank	2.10%	467	6/24/2020	12,007	17,313
First County Bank	2.10%	340	4/19/2020	7,322	11,200
First County Bank	2.20%	438	12/9/2020	12,764	17,671
First County Bank	2.20%	442	8/11/2020	12,208	17,201
First County Bank	2.20%	487	1/31/2021	14,647	20,090
First County Bank	2.20%	474	9/23/2020	13,475	18,825
First County Bank	2.20%	474	9/23/2020	13,475	18,825
First County Bank	2.20%	460	12/9/2020	14,407	19,563
First County Bank	2.20%	403	1/31/2021	12,122	16,627
First County Bank	2.20%	486	4/14/2021	15,982	21,379
First County Bank	2.20%	422	6/22/2021	14,687	19,372
First County Bank	2.20%	431	3/28/2021	13,784	18,593
First County Bank	2.20%	333	8/2/2021	11,893	-
First County Bank	2.50%	422	1/9/2022	17,325	-
First County Bank	2.70%	439	5/24/2022	19,523	-
First County Bank	2.20%	345	8/2/2021	12,323	-
First County Bank	2.50%	444	1/9/2022	18,316	-
First County Bank	2.50%	433	1/9/2022	17,775	-
First County Bank	2.50%	477	11/1/2021	18,302	-
First County Bank	2.50%	433	1/9/2022	17,775	-
First County Bank	2.70%	366	4/3/2022	15,636	-
First County Bank	2.70%	342	4/3/2022	14,601	-

CARITAS FAMILY SOLUTIONS AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

June 30, 2018

(See Independent Auditor's Report)

Note G – Notes Payable (Continued)

Bank / Collateral	Interest Rate	Monthly Payment	Maturity Date	2018	2017
First County Bank	2.20%	270	8/2/2021	9,638	-
First County Bank	2.70%	357	4/3/2022	15,259	-
First County Bank	2.70%	353	4/3/2022	15,070	-
First County Bank	2.20%	393	8/2/2021	14,033	-
First County Bank	2.50%	334	10/3/2021	12,497	-
First County Bank	2.20%	425	8/2/2021	15,182	-
First County Bank	2.50%	427	10/3/2021	15,970	-
First County Bank	2.50%	477	1/9/2022	19,577	-
First County Bank	2.70%	342	4/3/2022	14,514	-
<u>Mortgage Loans</u>					
First County Bank / mortgage on CILA 1	3.45%	1,352	8/15/2019	200,752	209,875
First County Bank / mortgage on CILA 2	3.45%	1,351	12/17/2019	203,763	212,780
First County Bank / mortgage on CILA 3	3.45%	676	6/15/2020	104,210	108,239
Bank of Belleville / mortgage on St. Johns Bosco CC	3.74%	12,500	10/17/2034	1,821,904	1,901,175
Bank of Belleville / mortgage on St. Johns Bosco CC	4.15%	2,672	8/28/2036	405,687	420,131
IFF / mortgage on St. Johns Bosco CC	6.00%	3,761	11/1/2019	469,234	485,676
Commerce Bank / mortgage on Belleville and Carterville properties	4.15%	4,320	9/30/2018	582,168	608,894
IHDA - mortgage Fox River	1.00%	2,577	8/1/2041	637,152	-
First National Bank - second mortgage on Fox River	7.50%	2,748	11/1/2021	99,648	-
				5,121,639	4,433,564
	Less:	Current Maturities		1,012,822	346,145
				\$ 4,108,817	\$ 4,087,419

CARITAS FAMILY SOLUTIONS AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

June 30, 2018

(See Independent Auditor's Report)

Note G – Notes Payable (Continued)

Maturities of notes payable over the next five years are as follows:

<u>Year</u>	<u>Amount</u>
2019	\$ 1,012,822
2020	1,289,926
2021	284,658
2022	194,277
2023	139,539
Thereafter	<u>2,200,417</u>
	<u>\$ 5,121,639</u>

The Organization had a \$750,000 line of credit agreement with a bank, of which \$0 and \$125,000 had been drawn at June 30, 2018 and 2017, respectively. The line of credit carries interest at the prime rate with a minimum of 3.25% (5.0% at June 30, 2018) and is collateralized by the assets of the Organization. This agreement expires March 23, 2019.

Total interest expense under the loan agreements and the line of credit was \$181,365 and \$164,503 for 2018 and 2017, respectively, of which \$13,675 and \$11,432 is included in rental expense in the consolidated statements of activities for 2018 and 2017, respectively.

Note H – 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, 2018

(See Independent Auditor's Report)

Note I – 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, 2018, are as follows:

<u>Year</u>	<u>Amount</u>
2019	\$ 116,897
2020	90,521
2021	85,241
2022	41,822
2023	27,645
Thereafter	<u>12,665</u>
	<u>\$ 374,791</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, 2018 related to these leases are as follows:

<u>Year</u>	<u>Amount</u>
2019	\$ 30,330
2020	24,620
2021	<u>13,200</u>
	<u>\$ 68,150</u>

Rent expense was \$203,194 and \$214,934 for the years ended June 30, 2018 and 2017, respectively.

Note J – 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% (changed to 2.5% on March 26, 2018) of eligible employee compensation. Retirement expense for the year ended June 30, 2018 and 2017, was \$254,569 and \$297,428 respectively.

CARITAS FAMILY SOLUTIONS AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

June 30, 2018

(See Independent Auditor's Report)

Note K – Temporarily Restricted Net Assets

Temporarily restricted net assets represent unconditional promises to give as well as donations that are restricted as to use. Temporarily restricted net assets at the end of June 30, 2018 and 2017, are as follows:

	<u>2018</u>	<u>2017</u>
Pledges receivable	\$ 15,000	\$ 17,000
Ameren – Carterville room improvement	-	12,500
Women Forgiven – Bosco kitchen	-	18,000
United Way allocation	<u>45,196</u>	<u>50,197</u>
	<u>\$ 60,196</u>	<u>\$ 97,697</u>

Net assets were released from temporarily restricted net assets due to the receipt of unconditional promises to give. Releases were as follows during the fiscal years ended June 30, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Time restrictions	\$ 112,393	\$ 146,394
Purpose restrictions – capital improvement	<u>30,500</u>	<u>146,250</u>
	<u>\$ 142,893</u>	<u>\$ 292,644</u>

Note L – Subsequent Events

On July 1, 2018, Caritas and Fontabella Maternity Home NFP (Fontabella) entered into an affiliation agreement to combine their common missions through an acquisition of Fontabella by Caritas. No consideration was paid by Caritas for the acquisition. The fair value of assets acquired and liabilities assumed as of July 1, 2018, are listed below.

Note receivable	\$ 100,000
Land	361,000
Building	74,500
Other fixed assets	<u>78,321</u>
Net Assets Acquired	
Over Liabilities Assumed	<u>\$ 613,821</u>

CARITAS FAMILY SOLUTIONS AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

June 30, 2018

(See Independent Auditor's Report)

Note L – Subsequent Events (Continued)

On July 2, 2018, Caritas purchased a building in Mt. Vernon, Illinois for a purchase price of \$650,000. Caritas borrowed \$710,000 from the bank to finance the purchase plus needed improvements on the building.

On October 1, 2018, Caritas refinanced the Commerce Bank mortgage on the Carterville and Belleville properties with Bank of Belleville. The new mortgage, maturing October 2, 2023, has monthly payments of principal and 4.95% interest due of \$6,018.

Supplemental Information

CARITAS FAMILY SOLUTIONS AND AFFILIATES

Consolidating Statement of Financial Position

June 30, 2018

	Caritas	Fox River	SIRO	Eliminating	Total
ASSETS					
Current Assets					
Cash and cash equivalents	\$ 382,523	\$ 20,557	\$ 17,066	\$ -	\$ 420,146
Accounts receivable, net	2,143,736	(14)	-	(3,133)	2,140,589
Pledges receivable	15,000	-	-	-	15,000
Certificate of deposit	120,841	-	-	-	120,841
Investments, at fair value	732,704	-	-	-	732,704
Investment in Fox River	1,155,803	-	(806)	(1,154,997)	-
Prepaid expenses	254,612	1,277	-	-	255,889
Total Current Assets	4,805,219	21,820	16,260	(1,158,130)	3,685,169
Reserves and Client Deposits	-	153,100	-	-	153,100
Property and Equipment, net	5,486,846	1,746,507	-	-	7,233,353
TOTAL ASSETS	\$ 10,292,065	\$ 1,921,427	\$ 16,260	\$ (1,158,130)	\$ 11,071,622
LIABILITIES AND NET ASSETS / PARTNERS' CAPITAL					
Current Liabilities					
Current maturities of notes payable	\$ 961,771	\$ 51,051	\$ -	\$ -	\$ 1,012,822
Accounts payable	667,988	6,037	-	(3,133)	670,892
Accrued salaries and related expenses	1,288,788	-	-	-	1,288,788
Other accrued liabilities	86,980	23,596	-	-	110,576
Total Current Liabilities	3,005,527	80,684	-	(3,133)	3,083,078
Long-Term Liabilities					
Notes payable, less current maturities	3,423,068	685,749	-	-	4,108,817
Total Liabilities	6,428,595	766,433	-	(3,133)	7,191,895
Net Assets / Partners' Capital					
Partners' Capital	-	1,154,994	-	(1,154,997)	(3.00)
Unrestricted	3,803,274	-	16,260	-	3,819,534
Temporarily restricted	60,196	-	-	-	60,196
Total Net Assets / Partners' Capital	3,863,470	1,154,994	16,260	(1,154,997)	3,879,727
TOTAL LIABILITIES AND NET ASSETS / PARTNERS' CAPITAL	\$ 10,292,065	\$ 1,921,427	\$ 16,260	\$ (1,158,130)	\$ 11,071,622

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, 2018

	Caritas	Fox River	SIRO	Eliminating	Total
UNRESTRICTED NET ASSETS					
Support and Revenue:					
Grant and contract revenue	\$ 19,982,697	\$ -	\$ -	\$ -	\$ 19,982,697
Program service fees	922,681	-	-	-	922,681
Contributions	673,467	-	-	-	673,467
Special event revenue, net of \$36,267 expense	97,744	-	-	-	97,744
Rental income	142,541	118,066	-	(3,345)	257,262
Management fee income	15,148	-	-	(7,084)	8,064
Miscellaneous income	997	15,149	-	(15,149)	997
Investment income	75,063	1,000	3	-	76,066
Earnings (loss) on Fox River LP	(11,059)	-	(1)	11,060	-
Gain (loss) on sale of property and equipment	3,070	-	-	-	3,070
Net assets released from restrictions	142,893	-	-	-	142,893
Total Support and Revenue	22,045,242	134,215	2	(14,518)	22,164,941
Expenses:					
Operating expenses					
Program services					
Foster care	12,761,667	-	-	-	12,761,667
SJBCC Residential	3,296,636	-	-	-	3,296,636
CILA	985,132	-	-	-	985,132
Senior employment	956,691	-	-	-	956,691
Adoption, counseling and other	401,495	-	-	-	401,495
Fox River	449,091	126,767	-	(18,494)	557,364
Management and general	2,359,455	18,511	1,125	(7,084)	2,372,007
Fundraising	180,581	-	-	-	180,581
Total operating expenses	21,390,748	145,278	1,125	(25,578)	21,511,573
Non-operating expenses					
Rental expense	117,767	-	-	-	117,767
Total Expenses	21,508,515	145,278	1,125	(25,578)	21,629,340
Excess Fox River LP assets over liabilities and consideration paid at acquisition					
	1,061,862	-	-	-	1,061,862
Change in Unrestricted Net Assets	1,598,589	(11,063)	(1,123)	11,060	1,597,463
TEMPORARILY RESTRICTED NET ASSETS					
Contributions	105,392	-	-	-	105,392
Net assets released from restrictions	(142,893)	-	-	-	(142,893)
Change in Temporarily Restricted Net Assets	(37,501)	-	-	-	(37,501)
CHANGE IN NET ASSETS	1,561,088	(11,063)	(1,123)	11,060	1,559,962
Net Assets, Beginning of Year	2,302,382	1,166,057	17,383	(1,166,057)	2,319,765
Net Assets, End of Year	\$ 3,863,470	\$ 1,154,994	\$ 16,260	\$ (1,154,997)	\$ 3,879,727

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

CARITAS FAMILY SOLUTIONS

Statement of Functional Expenses (Unconsolidated)

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	32,764	475,796	129,508	3,989	609,293
Professional fees	214,952	26,838	14,207	351	52,887	11,349	320,584	92,078	3,888	416,550
Bad debt	-	-	-	-	-	15,148	15,148	-	-	15,148
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	22,452	2,359	345,298
Miscellaneous	29,602	8,530	13,150	227,879	1,257	204	280,622	8,555	50,575	339,752
Small equipment	70,116	38,479	3,145	1,197	213	1,755	114,905	59,120	6,072	180,097
Communications	96,743	10,823	6,775	675	5,924	670	121,610	33,020	2,037	156,667
Conference and seminars	39,027	7,056	110	331	5,343	0	51,867	3,327	1,065	56,259
Printing and publications	4,675	303	50	124	902	182	6,236	6,905	6,914	20,055
Equipment rental and maintenance	23,729	6,267	930	748	1,246	-	32,920	10,484	209	43,613
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	5,733	200,067	19,826	-	219,893
Membership dues and subscriptions	6,551	490	44	-	-	270	7,355	9,850	925	18,130
Interest	34,794	46,428	17,967	983	4,299	-	104,471	54,706	1,285	160,462
Subtotal	12,504,218	3,133,063	948,915	955,774	391,571	448,973	18,382,514	2,233,581	178,841	20,794,936
Depreciation	257,449	163,573	36,217	917	9,924	118	468,198	125,874	1,740	595,812
Total Expenses	\$ 12,761,667	\$ 3,296,636	\$ 985,132	\$ 956,691	\$ 401,495	\$ 449,091	\$ 18,850,712	\$ 2,359,455	\$ 180,581	\$ 21,390,748

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

CARITAS FAMILY SOLUTIONS

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

For the Year Ended June 30, 2018

	Program Services						Total Program Expenses	Supporting Services		Total Expenses
	Foster Care	SJBCC Residential	CILA	Senior Employment	Adoption, Counseling and Other	Fox River		Management and General	Fundraising	
PROGRAM INCOME (LOSS)										
Grant and contract revenue	\$ 14,408,228	\$ 3,800,691	\$ 1,030,304	\$ 743,474	\$ -	\$ -	\$ 19,982,697	\$ -	\$ -	\$ 19,982,697
Program service fees	-	-	-	-	444,427	478,254	922,681	-	-	922,681
Program expenses	(12,761,667)	(3,296,636)	(985,132)	(956,691)	(401,495)	(449,091)	(18,850,712)	(2,359,455)	(180,581)	(21,390,748)
Total Program Income (Loss)	1,646,561	504,055	45,172	(213,217)	42,932	29,163	2,054,666	(2,359,455)	(180,581)	(485,370)
CONTRIBUTION INCOME										
Contributions (unrestricted)	14,430	65,210	15,329	232,747	14,336	-	342,052	-	331,415	673,467
Contributions (temp. restricted)	-	-	-	-	-	-	-	-	105,392	105,392
Total Contributions	14,430	65,210	15,329	232,747	14,336	-	342,052	-	436,807	778,859
NON-PROGRAM INCOME										
Excess Fox River LP assets over liabilities	-	-	-	-	-	1,061,862	1,061,862	-	-	1,061,862
Earnings (loss) on Fox River LP	-	-	-	-	-	(11,059)	(11,059)	-	-	(11,059)
Special events	-	-	-	-	-	-	-	-	97,744	97,744
Investment income	-	-	-	-	-	-	-	75,063	-	75,063
Gain (loss) on sale of equipment	8,432	-	-	-	-	-	8,432	(5,362)	-	3,070
Net rental income	-	-	-	-	-	-	-	24,774	-	24,774
Management fee income	-	-	-	-	-	15,148	15,148	-	-	15,148
Miscellaneous income	-	32	-	-	329	294	655	342	-	997
Total Non-Program Income	8,432	32	-	-	329	1,066,245	1,075,038	94,817	97,744	1,267,599
Allocation of Management and General Expenses	1,566,340	512,123	126,673	18,264	71,143	70,259	2,364,802	(2,364,802)	-	-
CHANGE IN NET ASSETS	\$ 103,083	\$ 57,174	\$ (66,172)	\$ 1,266	\$ (13,546)	\$ 1,025,149	\$ 1,106,954	\$ 100,164	\$ 353,970	\$ 1,561,088

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: Director Financial Reporting

Telephone Number: 618-213-8742

Email Address: melinda.dall@caritasfamily.org

Begin Date of Report: 7/1/2017

End Date of Report: 6/30/2018

Number of Programs Reported: 5

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 (
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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	0039767058				
2	SPEC FC	Specialized FC	0039767118				
3	DBCC	TX Center	1800257048				
4	DHS	CILA		60D			
5	DHS	CILA-TEMP STAFF		53R			

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	
Program Expenses					
1	Program Staff Salaries	9,168,450	1,117,069	4,411,255	819,954
2	Program Clerical Staff Salaries	445,440	12,415	324,228	75,011
3	Program Payroll Taxes and Fringe Benefits	1,868,719	162,038	1,008,167	175,361
4	Program Consultants	143,021	301	120,266	22,454
5	Consumer Wages and Fringe Benefits	0	0	0	0
6	Medicine and Drugs	4,580	0	2,553	422
7	All Other Program Equipment and Supplies	103,727	16,254	45,400	12,071
8	Staff Transportation	486,647	44,071	336,531	60,844
9	Client Transportation	0	0	0	0
10	Transportation To/From School	0	0	0	0
11	Direct Service Staff Conferences & Conventions	122,006	40,398	52,002	7,206
12	Program Insurance	0	0	0	0
13	Direct Client Specific Assistance	305,328	9,027	228,070	17,402
14	Telecommunication Costs Assigned to Program	121,612	7,272	80,501	16,241
15	Foster Care Payments	4,053,808	0	3,186,157	867,651
16	Other (Specify)	969	182	580	56
17	Total Program Expenses	16,824,307	1,409,027	9,795,710	2,074,673
Support Expenses					
18	Support Salaries	0	0	0	0
19	Support Payroll Taxes and Fringe Benefits	0	0	0	0
20	Dietary Supplies	200,998	55,733	5,318	1,301
21	Housekeeping and Laundry Supplies	32,742	4,187	4,633	1,660
22	Other (Specify)	0	0	0	0
23	Total Support Expenses	233,740	59,920	9,951	2,961
Occupancy Expenses					
24	Occupancy Salaries	56,009	3,781	31,345	5,754
25	Occupancy Payroll Taxes and Fringe Benefits	6,667	450	3,731	685
26	Building & Equipment Operations and Maintenance	569,375	200,795	158,895	28,467
27	Vehicle Depreciation	231,092	13,577	170,210	30,944
28	All Other Depreciation & Amortization	474,433	168,705	93,789	16,663
29	Vehicle Rent	52,740	3,693	34,764	6,795
30	All Other Lease/Rent/Taxes	240,840	46,402	146,772	29,471
31	Equipment Under \$500	114,841	69,106	13,460	2,499
32	Mortgage & Installment Interest	174,132	74,946	29,791	5,002
33	Operating Interest	0	0	0	0
34	Other (Specify)	0	0	0	0
35	Total Occupancy Expenses	1,920,129	581,455	682,757	126,280
Administrative and Office Expenses					
36	Administrative Salaries	1,465,486	169,049	778,060	142,819
37	Administrative Payroll Taxes and Fringe Benefits	298,955	43,321	153,420	28,161
38	Administrative Consultants	273,378	160,102	62,742	9,488
39	Telecommunication Costs Not Assigned to Program	35,615	35,615	0	0
40	Office Supplies and Equipment	58,977	58,977	0	0
41	Allocation of Management and General (G & A)	0	-594,620	356,863	65,505
42	Other (Specify)	431,128	378,727	27,917	2,270
43	Total Administrative Expenses	2,563,539	251,171	1,379,002	248,243
44	Total Expenses	21,541,715	2,301,573	11,867,420	2,452,157
Non-reimbursable Expenses					
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)	33,917	0	10,853	4,082
48	Total Non-Reimbursable Expenses	33,917	0	10,853	4,082
49	Net Expenses	21,507,798	2,301,573	11,856,567	2,448,075

Schedule of Program Costs

CHRISTIAN SOCIAL SERVICES OF ILLINOIS (

_*1500

	DBCC TX Center	DHS CILA	DHS CILA-TEMP STAFF	
Program Expenses				
1	Program Staff Salaries	2,191,582	546,094	82,496
2	Program Clerical Staff Salaries	27,546	5,421	819
3	Program Payroll Taxes and Fringe Benefits	405,141	102,524	15,488
4	Program Consultants	0	0	0
5	Consumer Wages and Fringe Benefits	0	0	0
6	Medicine and Drugs	1,605	0	0
7	All Other Program Equipment and Supplies	18,961	9,592	1,449
8	Staff Transportation	25,428	17,178	2,595
9	Client Transportation	0	0	0
10	Transportation To/From School	0	0	0
11	Direct Service Staff Conferences & Conventions	20,188	1,922	290
12	Program Insurance	0	0	0
13	Direct Client Specific Assistance	45,928	4,258	643
14	Telecommunication Costs Assigned to Program	10,823	5,886	889
15	Foster Care Payments	0	0	0
16	Other (Specify)	151	0	0
17	Total Program Expenses	2,747,353	692,875	104,669
Support Expenses				
18	Support Salaries	0	0	0
19	Support Payroll Taxes and Fringe Benefits	0	0	0
20	Dietary Supplies	104,269	29,865	4,512
21	Housekeeping and Laundry Supplies	18,147	3,575	540
22	Other (Specify)	0	0	0
23	Total Support Expenses	122,416	33,440	5,052
Occupancy Expenses				
24	Occupancy Salaries	12,129	2,606	394
25	Occupancy Payroll Taxes and Fringe Benefits	1,444	310	47
26	Building & Equipment Operations and Maintenance	133,154	41,756	6,308
27	Vehicle Depreciation	16,361	0	0
28	All Other Depreciation & Amoritization	157,698	32,646	4,932
29	Vehicle Rent	4,898	2,250	340
30	All Other Lease/Rent/Taxes	4,480	11,915	1,800
31	Equipment Under \$500	27,993	1,549	234
32	Mortgage & Installment Interest	46,427	15,608	2,358
33	Operating Interest	0	0	0
34	Other (Specify)	0	0	0
35	Total Occupancy Expenses	404,584	108,640	16,413
Administrative and Office Expenses				
36	Administrative Salaries	301,086	64,698	9,774
37	Administrative Payroll Taxes and Fringe Benefits	59,369	12,757	1,927
38	Administrative Consultants	26,838	12,343	1,865
39	Telecommunication Costs Not Assigned to Program	0	0	0
40	Office Supplies and Equipment	0	0	0
41	Allocation of Management and General (G & A)	138,095	29,674	4,483
42	Other (Specify)	9,019	11,463	1,732
43	Total Administrative Expenses	534,407	130,935	19,781
44	Total Expenses	3,808,760	965,890	145,915
Non-reimbursable Expenses				
45	Depreciation on DMHDD Funded Capital Assets Included Above	0	0	0
46	Cost of Production and Workshop Client Wages Included Above	0	0	0
47	Other (Specify)	5,065	12,090	1,827
48	Total Non-Reimbursable Expenses	5,065	12,090	1,827
49	Net Expenses	3,803,695	953,800	144,088

Schedule of Program Costs

Other Specify Detail

Program 1	PCD FC		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	16	Employment Advertising	580
	42	Advertising Marketing	2,364
	42	Membership Dues	4,752
	42	Bank Service Charge	726
	42	Late Fees	11
	42	Gain/Loss on Sale of Assets	-8,432
	42	Sales Tax	412
	42	In-Kind Contributions	7,627
	42	Other Misc. Expenses	20,233
	42	Property Tax	224
	47	Advertising Marketing	2,364
	47	Membership Dues	4,752
	47	Bank Service Charge	726
	47	Late Fees	11
	47	Gain/Loss on Sale of Assets	-8,432
	47	Sales Tax	412
	47	Property Tax	224
	47	Indirect Charges (Ads,Dues,Fees,Tax)	10,796
Program 2	SPEC FC		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	16	Employment Advertising	56
	42	Advertising Marketing	98
	42	Membership Dues	1,802
	42	Bank Service Charge	65
	42	Late Fees	3
	42	Sales Tax	46
	42	Property Tax	86
	42	In-Kind Contributions	25
	42	Other Misc. Expenses	145
	47	Advertising Marketing	98
	47	Membership Dues	1,802
	47	Bank Service Charge	65
	47	Late Fees	3
	47	Sales Tax	46
	47	Property Tax	86
	47	Indirect Charges (Ads,Dues,Fees,Tax)	1,982
Program 3	DBCC		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	16	Employment Advertising	151
	42	Membership Dues	490
	42	Late Fees	14
	42	Sales Tax	383
	42	In-Kind Contributions	7,417
	42	Other Misc Expense	715
	47	Membership Dues	490
	47	Late Fees	14
	47	Sales Tax	383
	47	Indirect Costs (Ads,Fees,Tax,Dues)	4,178

Program 4 DHS

<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
42	Membership Dues	39
42	Late Fees	16
42	Gain/Loss on Sale of Assets	1,282
42	Sales Tax	52
42	In-Kind Contributions	9,804
42	Other Misc Expense	270
47	Membership Dues	39
47	Late Fees	16
47	Gain/Loss on Sale of Assets	1,282
47	Sales Tax	52
47	In-Kind Contributions	9,804
47	Indirect Costs(Ads,Dues,Fees,Tax)	897

Program 5 DHS

<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
42	Membership Dues	6
42	Late Fees	2
42	Gain/Loss on Sale of Assets	194
42	Sales Tax	8
42	In-Kind Contributions	1,481
42	Other Misc Expense	41
47	Membership Dues	6
47	Late Fees	2
47	Gain/Loss on Sale of Assets	194
47	Sales Tax	8
47	In-Kind Contributions	1,481
47	Indirect Costs(Ads,Dues,Fees,Tax)	136

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	
Fees & Purchase of Service					
1	Department of Aging	457,742	457,742	0	0
2	Department of Children and Family Services	17,796,058	0	12,040,156	2,368,072
3	Department of Corrections	0	0	0	0
4	Medicaid Rehab Option (MRO) Payments	0	0	0	0
5	Department of Human Services	1,030,304	0	0	0
6	Department of Public Aid	412,861	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	241,530	241,530	0	0
10	Federal Government	743,474	743,474	0	0
11	Other Government Agencies	0	0	0	0
12	Client/Family Program Fees (incl. SSI, SSA, pensions, etc)	223,409	223,409	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	Total Fees & Purchase of Services	20,905,378	1,666,155	12,040,156	2,368,072
Grant Revenues					
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)	42,302	36,400	3,000	0
30	Total Grant Revenues	42,302	36,400	3,000	0
Contributions & Other					
31	Restricted to Operations	23,388	6,935	4,015	0
32	Restricted to Capital	5,150	0	2,650	0
33	Unrestricted	473,649	473,649	0	0
34	Contributions - Goods and Services	368,381	300,918	4,765	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	157,689	157,689	0	0
39	Gain on Sale of Assets	0	0	0	0
40	Cafeteria and Vending Machine	0	0	0	0
41	Other (Specify)	998	966	0	0
42	Total Contributions and Other	1,029,255	940,157	11,430	0
Investment Income					
43	Income on Restricted Assets/Investments	75,064	75,064	0	0
44	Income on Unrestricted Assets/Investments	0	0	0	0
45	Total Investment Income	75,064	75,064	0	0
46	Total Revenues	22,051,999	2,717,776	12,054,586	2,368,072

Schedule of Program Revenue

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

	DBCC TX Center	DHS CILA	DHS CILA-TEMP STAFF	
Fees & Purchase of Service				
1	Department of Aging	0	0	0
2	Department of Children and Family Services	3,387,830	0	0
3	Department of Corrections	0	0	0
4	Medicaid Rehab Option (MRO) Payments	0	0	0
5	Department of Human Services	0	895,088	135,216
6	Department of Public Aid	412,861	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	0	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	Total Fees & Purchase of Services	3,800,691	895,088	135,216
Grant Revenues				
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)	1,500	1,218	184
30	Total Grant Revenues	1,500	1,218	184
Contributions & Other				
31	Restricted to Operations	8,085	3,782	571
32	Restricted to Capital	2,500	0	0
33	Unrestricted	0	0	0
34	Contributions - Goods and Services	53,125	8,317	1,256
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	0	0
40	Cafeteria and Vending Machine	0	0	0
41	Other (Specify)	32	0	0
42	Total Contributions and Other	63,742	12,099	1,827
Investment Income				
43	Income on Restricted Assets/Investments	0	0	0
44	Income on Unrestricted Assets/Investments	0	0	0
45	Total Investment Income	0	0	0
46	Total Revenues	3,865,933	908,405	137,227

Schedule of Program Revenue
Other Specify Detail

Program 1	PCD FC		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	29	Other	3,000
Program 3	DBCC		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	29	Other	1,500
	41	Other	32
Program 4	DHS		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	29	Other	1,218
Program 5	DHS		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	29	other	184

Schedule of Service Units

CHRISTIAN SOCIAL SERVICES OF ILLINOIS (
 _*1500

	Program Description		Service Unit Type	Client Units of Enrollment	Client Units Delivered/ Provided	Days Program Operated	Beginning License Capacity	Ending License Capacity	Date of Change
1	PCD FC	Down State Perf	Days	0	311,051	365	0	0	
2	SPEC FC	Specialized FC	Days	0	22,235	365	0	0	
3	DBCC	TX Center	Days	0	10,333	365	7,950	7,950	07/01/2017
4	DHS	CILA	Days	0	4,787	365	0	0	07/01/2017
5	DHS	CILA-TEMP STAFF		0	0	365	0	0	07/01/2017

Schedule of Program Personnel

CHRISTIAN SOCIAL SERVICES OF ILLINOIS (

_*1500

Number of Hours (excluding overtime) in a standard work		TOTAL AGENCY				PCD FC Down State Perf			SPEC FC Specialized FC		
35.0		Total Hours	Amount Paid	Headcount	Amount Not Allocated	% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount
Program Staff Positions											
1	Audiologist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
2	Behavior Therapist	34,629.00	503,391	30.00	167,493	37.92	190,880	15.00	1.72	8,640	15.00
3	Dietary Technician	5,866.00	68,558	3.00	42,132	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	165,721.00	2,208,527	146.00	143,453	0.00	0	0.00	0.00	0	0.00
6	Habilitation Professional or Supervisory Staff	58,240.00	1,068,783	37.00	55,547	54.60	583,542	23.00	11.01	117,680	23.00
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	20,901.00	527,101	15.00	84,684	51.86	273,360	7.00	9.15	48,213	7.00
13	Program Clerical Staff	22,494.00	464,975	26.00	12,414	73.21	340,414	20.00	16.85	78,361	20.00
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	3,349.00	123,256	5.00	0	0.00	0	0.00	11.40	14,051	1.00
18	Social Worker	234,441.00	3,121,423	130.00	0	84.64	2,641,972	130.00	15.36	479,451	130.00
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	1,820.00	48,140	1.00	0	82.35	39,644	1.00	17.65	8,496	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	121,942.00	1,479,736	169.00	623,761	44.99	665,671	59.00	9.47	140,073	59.00
30	Total All Positions	669,403.00	9,613,890	562.00	1,129,484	49.26	4,735,483	255.00	9.31	894,965	256.00
31	Mental Health Professional (MHP)	440,663.00	5,773,788	232.00	60,871	54.69	3,157,830	156.00	9.83	567,505	156.00
32	Qualified Mental Health Professional (QMHP)	38,535.00	745,572	21.00	0	71.34	531,923	19.00	13.48	100,529	19.00
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)	44,739.00	804,535	0.00	0	82.61	664,660	57.00	17.39	139,875	57.00
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	27.09	136,378	9.00	0.00	0	0.00	0.00	0	0.00
3 Dietary Technician	38.55	26,426	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	73.25	1,617,838	89.00	17.59	388,541	40.00	2.66	58,695	40.00
6 Habilitation Professional or Supervisory Staff	21.47	229,520	7.00	6.71	71,668	5.00	1.01	10,826	5.00
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	21.46	113,120	3.00	1.27	6,710	2.00	0.19	1,014	2.00
13 Program Clerical Staff	5.92	27,545	4.00	1.17	5,421	1.00	0.18	820	1.00
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	55.41	68,301	3.00	28.83	35,536	1.00	4.36	5,368	1.00
18 Social Worker	0.00	0	0.00	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	0.00	0	0.00	2.95	43,639	4.00	0.45	6,592	4.00
30 Total All Positions	23.08	2,219,128	116.00	5.74	551,515	53.00	0.87	83,315	53.00
31 Mental Health Professional (MHP)	33.58	1,938,954	108.00	0.73	42,246	3.00	0.11	6,382	3.00
32 Qualified Mental Health Professional (QMHP)	15.17	113,120	3.00	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)	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
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

Other Specify Detail

Program	FC	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>	<u>Headcount</u>
Program 1	PCD				
		29	Foster Care Case Assistant	664,660	57.00
		29	Communications Specialist	456	1.00
		29	Maintenance	555	1.00
Program 2	SPEC				
		29	Foster Care Case Assistants	139,875	57.00
		29	Communications Specialist	90	1.00
		29	Maintenance	108	1.00
		29	Case Aide	0	0.00
Program 4	DHS				
		29	Managers	43,639	4.00
Program 5	DHS				
		29	Managers	6,592	4.00

Schedule of Program Consultant and Contractual

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

	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	1,906.00	143,021	301	84.09	120,266	15.70	22,454
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	Total All Positions	1,906.00	143,021	301	84.09	120,266	15.70	22,454
31	Mental Health Professional (MHP)	1,906.00	143,021	301	84.09	120,266	15.70	22,454
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	
	% Allocated	Amount Paid	% Allocated	Amount Paid	% Allocated	Amount Paid
1 Audiologist	0.00		0.00		0.00	0.00
2 Behavior Therapist	0.00		0.00		0.00	0.00
3 Dietary Technician	0.00		0.00		0.00	0.00
4 Dietician	0.00		0.00		0.00	0.00
5 Habilitation Aide/Child Care Aide	0.00		0.00		0.00	0.00
6 Habilitation Professional or Supervisory Staff	0.00		0.00		0.00	0.00
7 LPN	0.00		0.00		0.00	0.00
8 Occupational Therapist	0.00		0.00		0.00	0.00
9 Physical Therapist	0.00		0.00		0.00	0.00
10 Physician	0.00		0.00		0.00	0.00
11 Principal	0.00		0.00		0.00	0.00
12 Program Director	0.00		0.00		0.00	0.00
13 Program Clerical Staff	0.00		0.00		0.00	0.00
14 Psychiatrist	0.00		0.00		0.00	0.00
15 Psychologist	0.00		0.00		0.00	0.00
16 Recreation Staff	0.00		0.00		0.00	0.00
17 Registered Nurse	0.00		0.00		0.00	0.00
18 Social Worker	0.00		0.00		0.00	0.00
19 Speech Therapist	0.00		0.00		0.00	0.00
20 Substance Abuse Counselor/Professional	0.00		0.00		0.00	0.00
21 Substance Abuse Paraprofessional	0.00		0.00		0.00	0.00
22 Teacher	0.00		0.00		0.00	0.00
23 Teacher Aide	0.00		0.00		0.00	0.00
24 Vocational Staff (incl. Job Coach, workshop, etc.)	0.00		0.00		0.00	0.00
25 Other Academic Instruction	0.00		0.00		0.00	0.00
26 Other Medical Care	0.00		0.00		0.00	0.00
27 Other Habilitation/Rehabilitation	0.00		0.00		0.00	0.00
28 Other Substance Abuse	0.00		0.00		0.00	0.00
29 All Other Program Staff	0.00		0.00		0.00	0.00
30 Total All Positions	0.00	0	0.00	0	0.00	0.00
31 Mental Health Professional (MHP)	0.00		0.00		0.00	0.00
32 Qualified Mental Health Professional (QMHP)	0.00		0.00		0.00	0.00
33 Qualified Mental Retardation Professional (QMRP)	0.00		0.00		0.00	0.00
34 Rehabilitative Services Associate (RSA)	0.00		0.00		0.00	0.00
35 SEP Job Coach - For DHS Reporting Only	0.00		0.00		0.00	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

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[Add a Program](#)

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	CSFA #	Program Name	\$ State	\$ Federal	\$ Other	\$ Total
View	402-00-1452	Community Care Program	519,350	0	0	519,350
View	418-00-1316	Foster Care Agency	2,452,157	0	0	2,452,157
View	418-00-1325	Medicaid Institution	3,395,021	0	0	3,395,021
View	418-00-1328	Medicaid Residential	413,738	0	0	413,738
View	418-00-1331	Performance Foster Care	11,867,420	0	0	11,867,420
View	444-22-0638	Community Integrated Living Arrangement (620)	1,111,805	0	0	1,111,805
View		Other grant programs and activities		747,207	700,390	1,447,597
View		All other costs not allocated			334,627	334,627
Totals:			19,759,491	747,207	1,035,017	21,541,715

Please note the following:

- The CYEFR may be pre-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="263616.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	263,616.00
Fringe Benefits	<input style="width: 100%;" type="text" value="42396.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	42,396.00
Travel	<input style="width: 100%;" type="text" value="1456.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	1,456.00
Equipment	<input style="width: 100%;" type="text" value="1755.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	1,755.00
Supplies	<input style="width: 100%;" type="text" value="71429.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	71,429.00
Contractual Services	<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
Consultant (Professional Services)	<input style="width: 100%;" type="text" value="11349.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	11,349.00
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="32764.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	32,764.00
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="670.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	670.00
Training and Education	<input style="width: 100%;" type="text" value="1459.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	1,459.00
Direct Administrative Costs	<input style="width: 100%;" type="text" value="21993.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	21,993.00
Miscellaneous Costs	<input style="width: 100%;" type="text" value="204.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	204.00
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
Total Direct Expenses	449,091.00	0.00	0.00	449,091.00
Indirect Costs	<input style="width: 100%;" type="text" value="70,259.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	70,259.00
Total Expenses	519,350.00	0.00	0.00	519,350.00

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

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Agency	Department Of Children And Family Services (418)		
Program	Foster Care Agency (418-00-1316) <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="894965.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	894,965.00
Fringe Benefits	<input style="width: 100%;" type="text" value="174586.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	174,586.00
Travel	<input style="width: 100%;" type="text" value="55892.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	55,892.00
Equipment	<input style="width: 100%;" type="text" value="11318.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	11,318.00
Supplies	<input style="width: 100%;" type="text" value="12403.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	12,403.00
Contractual Services	<input style="width: 100%;" type="text" value="4287.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	4,287.00
Consultant (Professional Services)	<input style="width: 100%;" type="text" value="31942.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	31,942.00
Occupancy - Rent and Utilities	<input style="width: 100%;" type="text" value="42297.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	42,297.00
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="16241.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	16,241.00
Training and Education	<input style="width: 100%;" type="text" value="7214.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	7,214.00
Direct Administrative Costs	<input style="width: 100%;" type="text" value="957803.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	957,803.00
Miscellaneous Costs	<input style="width: 100%;" type="text" value="285.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	285.00
Total Direct Expenses	2,209,233.00	0.00	0.00	2,209,233.00
Indirect Costs	<input style="width: 100%;" type="text" value="242,924.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	242,924.00
Total Expenses	2,452,157.00	0.00	0.00	2,452,157.00

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Agency	Department Of Children And Family Services (418)		
Program	Medicaid Institution (418-00-1325) <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: 50%;" 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: 80%;" type="text" value="1978069.00"/>	<input style="width: 80%;" type="text" value="0.00"/>	<input style="width: 80%;" type="text" value="0.00"/>	1,978,069.00
Fringe Benefits	<input style="width: 80%;" type="text" value="359148.00"/>	<input style="width: 80%;" type="text" value="0.00"/>	<input style="width: 80%;" type="text" value="0.00"/>	359,148.00
Travel	<input style="width: 80%;" type="text" value="21616.00"/>	<input style="width: 80%;" type="text" value="0.00"/>	<input style="width: 80%;" type="text" value="0.00"/>	21,616.00
Equipment	<input style="width: 80%;" type="text" value="34299.00"/>	<input style="width: 80%;" type="text" value="0.00"/>	<input style="width: 80%;" type="text" value="0.00"/>	34,299.00
Supplies	<input style="width: 80%;" type="text" value="125882.00"/>	<input style="width: 80%;" type="text" value="0.00"/>	<input style="width: 80%;" type="text" value="0.00"/>	125,882.00
Contractual Services	<input style="width: 80%;" type="text" value="5586.00"/>	<input style="width: 80%;" type="text" value="0.00"/>	<input style="width: 80%;" type="text" value="0.00"/>	5,586.00
Consultant (Professional Services)	<input style="width: 80%;" type="text" value="23923.00"/>	<input style="width: 80%;" type="text" value="0.00"/>	<input style="width: 80%;" type="text" value="0.00"/>	23,923.00
Occupancy - Rent and Utilities	<input style="width: 80%;" type="text" value="98924.00"/>	<input style="width: 80%;" type="text" value="0.00"/>	<input style="width: 80%;" type="text" value="0.00"/>	98,924.00
Research and Development	<input style="width: 80%;" type="text" value="0.00"/>	<input style="width: 80%;" type="text" value="0.00"/>	<input style="width: 80%;" type="text" value="0.00"/>	0.00
Telecommunications	<input style="width: 80%;" type="text" value="9647.00"/>	<input style="width: 80%;" type="text" value="0.00"/>	<input style="width: 80%;" type="text" value="0.00"/>	9,647.00
Training and Education	<input style="width: 80%;" type="text" value="19310.00"/>	<input style="width: 80%;" type="text" value="0.00"/>	<input style="width: 80%;" type="text" value="0.00"/>	19,310.00
Direct Administrative Costs	<input style="width: 80%;" type="text" value="254522.00"/>	<input style="width: 80%;" type="text" value="0.00"/>	<input style="width: 80%;" type="text" value="0.00"/>	254,522.00
Miscellaneous Costs	<input style="width: 80%;" type="text" value="7603.00"/>	<input style="width: 80%;" type="text" value="0.00"/>	<input style="width: 80%;" type="text" value="0.00"/>	7,603.00
Total Direct Expenses	2,938,529.00	0.00	0.00	2,938,529.00
Indirect Costs	<input style="width: 80%;" type="text" value="456,492.00"/>	<input style="width: 80%;" type="text" value="0.00"/>	<input style="width: 80%;" type="text" value="0.00"/>	456,492.00
Total Expenses	3,395,021.00	0.00	0.00	3,395,021.00

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Agency	Department Of Children And Family Services (418)		
Program	Medicaid Residential (418-00-1328) <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 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 type="text" value="241059.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	241,059.00
Fringe Benefits	<input type="text" value="43768.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	43,768.00
Travel	<input type="text" value="2634.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	2,634.00
Equipment	<input type="text" value="4180.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	4,180.00
Supplies	<input type="text" value="15341.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	15,341.00
Contractual Services	<input type="text" value="681.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	681.00
Consultant (Professional Services)	<input type="text" value="2915.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	2,915.00
Occupancy - Rent and Utilities	<input type="text" value="12056.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	12,056.00
Research and Development	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Telecommunications	<input type="text" value="1176.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	1,176.00
Training and Education	<input type="text" value="2353.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	2,353.00
Direct Administrative Costs	<input type="text" value="31017.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	31,017.00
Miscellaneous Costs	<input type="text" value="927.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	927.00
Total Direct Expenses	358,107.00	0.00	0.00	358,107.00
Indirect Costs	<input type="text" value="55,631.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	55,631.00
Total Expenses	413,738.00	0.00	0.00	413,738.00

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Agency	Department Of Children And Family Services (418)		
Program	Performance Foster Care (418-00-1331) <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 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 type="text" value="4735484.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	4,735,484.00
Fringe Benefits	<input type="text" value="998842.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	998,842.00
Travel	<input type="text" value="307195.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	307,195.00
Equipment	<input type="text" value="58798.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	58,798.00
Supplies	<input type="text" value="42361.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	42,361.00
Contractual Services	<input type="text" value="19442.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	19,442.00
Consultant (Professional Services)	<input type="text" value="183010.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	183,010.00
Occupancy - Rent and Utilities	<input type="text" value="225809.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	225,809.00
Research and Development	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Telecommunications	<input type="text" value="80502.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	80,502.00
Training and Education	<input type="text" value="56320.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	56,320.00
Direct Administrative Costs	<input type="text" value="3815354.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	3,815,354.00
Miscellaneous Costs	<input type="text" value="20885.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	20,885.00
Total Direct Expenses	10,544,002.00	0.00	0.00	10,544,002.00
Indirect Costs	<input type="text" value="1,323,418.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	1,323,418.00
Total Expenses	11,867,420.00	0.00	0.00	11,867,420.00

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Agency	Department Of Human Services (444)		
Program	Community Integrated Living Arrangement (620) (444-22-0638)		
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="634828.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	634,828.00
Fringe Benefits	<input style="width: 100%;" type="text" value="117767.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	117,767.00
Travel	<input style="width: 100%;" type="text" value="16587.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	16,587.00
Equipment	<input style="width: 100%;" type="text" value="3145.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	3,145.00
Supplies	<input style="width: 100%;" type="text" value="49484.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	49,484.00
Contractual Services	<input style="width: 100%;" type="text" value="930.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	930.00
Consultant (Professional Services)	<input style="width: 100%;" type="text" value="14207.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	14,207.00
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="53407.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	53,407.00
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="6775.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	6,775.00
Training and Education	<input style="width: 100%;" type="text" value="2211.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	2,211.00
Direct Administrative Costs	<input style="width: 100%;" type="text" value="72641.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	72,641.00
Miscellaneous Costs	<input style="width: 100%;" type="text" value="13150.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	13,150.00
Total Direct Expenses	985,132.00	0.00	0.00	985,132.00
Indirect Costs	<input style="width: 100%;" type="text" value="126,673.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="0.00"/>	126,673.00
Total Expenses	1,111,805.00	0.00	0.00	1,111,805.00

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Category	Direct Federal	Other Amount	Total
Personal Services (Salaries and Wages)	628759.00	237107.00	865,866.00
Fringe Benefits	70598.00	45751.00	116,349.00
Travel	12115.00	6837.00	18,952.00
Equipment	1197.00	213.00	1,410.00
Supplies	1665.00	1922.00	3,587.00
Contractual Services	748.00	1246.00	1,994.00
Consultant (Professional Services)	351.00	52887.00	53,238.00
Construction	0.00	0.00	0.00
Occupancy - Rent and Utilities	1260.00	9279.00	10,539.00
Research and Development	0.00	0.00	0.00
Telecommunications	675.00	5924.00	6,599.00
Training and Education	6003.00	10557.00	16,560.00
Direct Administrative Costs	23705.00	99663.00	123,368.00
Miscellaneous Costs	131.00	229004.00	229,135.00
Total Direct Expenses	747,207.00	700,390.00	1,447,597.00

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Category	Other Amount
Personal Services (Salaries and Wages)	<input type="text" value="75179.00"/>
Fringe Benefits	<input type="text" value="16174.00"/>
Travel	<input type="text" value="2501.00"/>
Equipment	<input type="text" value="10801.00"/>
Supplies	<input type="text" value="2400.00"/>
Contractual Services	<input type="text" value="3042.00"/>
Consultant (Professional Services)	<input type="text" value="3888.00"/>
Construction	<input type="text" value="0.00"/>
Occupancy - Rent and Utilities	<input type="text" value="39600.00"/>
Research and Development	<input type="text" value="0.00"/>
Telecommunications	<input type="text" value="2595.00"/>
Training and Education	<input type="text" value="4554.00"/>
Direct Administrative Costs	<input type="text" value="87042.00"/>
Miscellaneous Costs	<input type="text" value="86851.00"/>
Total Direct Expenses	334,627.00

**Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With
*Government Auditing Standards***

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, 2018, 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 20, 2018.

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 entity's financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether 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 20, 2018