

**CARITAS FAMILY SOLUTIONS
AND AFFILIATES**

Consolidated Financial Statements

JUNE 30, 2021 AND 2020



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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 statement of financial position as of June 30, 2021, and the related consolidated statements of activities, functional expenses, and cash flows for the year 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 audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement.

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

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

Opinion

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

Prior Period Financial Statements

The financial statements as of June 30, 2020, were audited by Brown Smith Wallace, LLP, whose practice became part of Armanino^{LLP} as of August 1, 2021, and whose report dated December 7, 2020, expressed an unmodified opinion on those statements.

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, as described in the table of contents, 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 – 2021 and the Illinois Grant Accountability and Transparency Act Consolidated Year End Financial Report - 2021, 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 audit 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 29, 2021, 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.



Armanino^{LLP}
St. Louis, Missouri

November 29, 2021

CARITAS FAMILY SOLUTIONS AND AFFILIATES

Consolidated Statements of Financial Position

June 30, 2021 and 2020

	2021	2020
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 3,731,903	\$ 5,292,405
Accounts receivable	3,115,474	3,399,692
Certificate of deposit	129,006	126,772
Investments, at fair value	1,520,698	1,039,732
Prepaid expenses	423,357	299,398
Total Current Assets	8,920,438	10,157,999
Reserves and Client Deposits	163,336	154,819
Property and Equipment, net	9,988,957	8,925,045
TOTAL ASSETS	\$ 19,072,731	\$ 19,237,863
LIABILITIES AND NET ASSETS		
Current Liabilities		
Current maturities of notes payable	\$ 281,653	\$ 339,677
Current maturities of Paycheck Protection Program loan	-	2,412,781
Current maturities of capital leases	277,599	185,205
Accounts payable	1,212,635	857,030
Accrued salaries and related expenses	2,961,271	2,801,344
Other accrued liabilities	202,759	157,215
Deferred revenue	251,584	251,584
Total Current Liabilities	5,187,501	7,004,836
Long-Term Liabilities		
Notes payable, less current maturities	5,962,052	5,275,580
Paycheck Protection Program loan, less current maturities	-	602,419
Capital leases, less current maturities	546,024	510,322
Total Long-Term Liabilities	6,508,076	6,388,321
Total Liabilities	11,695,577	13,393,157
Net Assets		
Without restrictions		
Undesignated	7,334,693	5,802,245
With restrictions	42,461	42,461
Total Net Assets	7,377,154	5,844,706
TOTAL LIABILITIES AND NET ASSETS	\$ 19,072,731	\$ 19,237,863

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, 2021 and 2020

	2021	2020
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
Support and Revenue:		
Grant and contract revenue	\$ 35,046,213	\$ 29,607,273
Program service fees	778,255	715,025
Contributions	735,355	1,192,292
Special event revenue, net of \$9,356 and \$27,733 expense, respectively	123,349	83,778
Rental income	342,862	360,645
Miscellaneous income	14,956	120,247
Investment income	295,851	59,046
Net assets released from restrictions	67,938	100,629
Total Support and Revenue	37,404,779	32,238,935
Expenses:		
Operating expenses		
Program services		
Foster care	23,818,035	19,580,416
SJBCC Residential	4,672,113	4,500,216
CILA	1,687,497	1,454,619
Senior employment	889,439	901,665
Intact Family	642,134	266,344
Adoption, counseling and other	428,872	382,689
Fox River	768,697	738,060
Management and general	3,734,174	3,068,275
Fundraising	300,410	497,620
Total operating expenses	36,941,371	31,389,904
Non-operating expenses		
Rental expense	88,712	95,568
Total Expenses	37,030,083	31,485,472
Gain on Sale of Assets	130,953	36,565
Gain on Extinguishment of debt	1,026,799	-
Change in Net Assets Without Donor Restrictions	1,532,448	790,028
CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS		
Contributions	67,938	84,922
Net assets released from restrictions	(67,938)	(100,629)
Change in Net Assets With Donor Restrictions	-	(15,707)
CHANGE IN NET ASSETS	1,532,448	774,321
Net Assets, Beginning of Year	5,844,706	5,070,385
Net Assets, End of Year	\$ 7,377,154	\$ 5,844,706

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, 2021

	Program Services							Supporting Services			
	Foster Care	SJBCC Residential	CILA	Senior Employment	Intact Family	Adoption, Counseling and Other	Fox River	Total Program Expenses	Management and General	Fundraising	Total Expenses
Salaries	\$ 10,534,832	\$ 3,025,227	\$ 1,117,974	\$ 661,729	\$ 450,460	\$ 284,808	\$ 356,053	\$ 16,431,083	\$ 2,262,998	\$ 163,754	\$ 18,857,835
Fringe benefits and payroll taxes	2,086,954	610,892	170,686	79,121	97,599	41,649	57,309	3,144,210	439,358	40,725	3,624,293
Total salaries and related expenses	12,621,786	3,636,119	1,288,660	740,850	548,059	326,457	413,362	19,575,293	2,702,356	204,479	22,482,128
Program service payments	8,360,474	90,046	4,448	26,707	14,284	1,354	245	8,497,558	-	-	8,497,558
Education and training	27,319	27,867	1,527	125	727	2,568	1,590	61,723	72,220	(970)	132,973
Occupancy	275,822	135,857	86,828	1,411	16,355	18,720	100,989	635,982	155,349	823	792,154
Professional fees	393,177	58,177	20,591	2,051	2,483	5,274	6,676	488,429	186,077	24,675	699,181
Bad debt	167	7,500	13,582	-	-	10,246	-	31,495	-	-	31,495
Travel and transportation	519,836	20,034	19,924	4,149	21,900	3,463	1,552	590,858	13,416	65	604,339
Office supplies	104,927	249,607	46,825	5,318	3,028	6,835	74,316	490,856	61,305	1,842	554,003
Miscellaneous	130,395	12,619	27,177	100,277	1,842	7,409	5,843	285,562	40,435	55,924	381,921
Small equipment	135,458	81,217	18,196	840	14,378	10,005	3,238	263,332	113,622	2,130	379,084
Communications	204,261	20,035	14,731	1,276	6,997	6,049	1,589	254,938	34,823	2,415	292,176
Printing and publications	13,738	1,453	990	1,574	58	2,476	2,485	22,774	12,706	4,309	39,789
Equipment rental and maintenance	145,869	41,648	10,338	2,251	1,496	5,580	23,046	230,228	126,744	2,528	359,500
Postage and shipping	26,671	1,588	-	404	308	473	484	29,928	16,129	-	46,057
Insurance	249,111	48,715	39,286	475	2,470	5,970	22,783	368,810	41,451	-	410,261
Membership dues and subscriptions	6,506	704	11,460	100	2,112	-	940	21,822	11,570	379	33,771
Interest	116,433	64,644	28,584	860	1,978	2,507	6,460	221,466	83,651	318	305,435
Special events	-	-	-	-	-	-	-	-	-	9,356	9,356
Depreciation	486,085	174,283	54,350	771	3,659	13,486	103,099	835,733	151,032	1,493	988,258
Subtotal	23,818,035	4,672,113	1,687,497	889,439	642,134	428,872	768,697	32,906,787	3,822,886	309,766	37,039,439
Rental expense	-	-	-	-	-	-	-	-	(88,712)	-	(88,712)
Less special events direct benefit to donors	-	-	-	-	-	-	-	-	-	(9,356)	(9,356)
Total Expenses	\$ 23,818,035	\$ 4,672,113	\$ 1,687,497	\$ 889,439	\$ 642,134	\$ 428,872	\$ 768,697	\$ 32,906,787	\$ 3,734,174	\$ 300,410	\$ 36,941,371

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, 2020

	Program Services							Supporting Services			
	Foster Care	SJBCC Residential	CILA	Senior Employment	Intact Family	Adoption, Counseling and Other	Fox River	Total Program Expenses	Management and General	Fundraising	Total Expenses
Salaries	\$ 9,917,615	\$ 2,973,409	\$ 938,235	\$ 610,624	\$ 200,294	\$ 229,351	\$ 308,525	\$ 15,178,053	\$ 1,862,597	\$ 281,711	\$ 17,322,361
Fringe benefits and payroll taxes	1,789,851	525,246	130,627	75,586	28,007	33,779	40,290	2,623,386	355,424	54,807	3,033,617
Total salaries and related expenses	11,707,466	3,498,655	1,068,862	686,210	228,301	263,130	348,815	17,801,439	2,218,021	336,518	20,355,978
Program service payments	5,249,242	116,102	9,001	19,755	14,779	1,606	370	5,410,855	-	-	5,410,855
Education and training	78,301	29,031	7,287	2,865	624	1,613	1,353	121,074	43,181	4,197	168,452
Occupancy	265,972	116,012	77,214	1,787	1,936	13,119	115,823	591,863	131,588	1,900	725,351
Professional fees	336,276	53,838	21,725	5,929	1,140	20,044	17,844	456,796	172,634	19,600	649,030
Bad debt	416	5,000	22,834	-	-	18,348	6,817	53,415	10,387	-	63,802
Travel and transportation	496,973	25,480	13,111	6,153	10,805	7,207	1,643	561,372	14,478	893	576,743
Office supplies	109,381	231,235	61,399	1,950	796	3,289	80,491	488,541	55,092	1,576	545,209
Miscellaneous	90,813	30,247	32,426	170,321	743	13,816	4,335	342,701	29,696	108,366	480,763
Small equipment	210,921	94,498	9,476	574	1,095	4,030	3,637	324,231	80,501	7,544	412,276
Communications	183,371	19,161	14,673	1,181	2,857	5,445	1,602	228,290	37,537	3,174	269,001
Printing and publications	7,468	243	-	9	18	33	468	8,239	8,557	4,850	21,646
Equipment rental and maintenance	97,488	25,286	5,724	2,467	791	10,050	21,261	163,067	73,359	2,648	239,074
Postage and shipping	23,244	293	18	-	2	190	417	24,164	17,233	1,975	43,372
Insurance	180,742	35,402	22,170	619	547	3,949	18,581	262,010	29,127	-	291,137
Membership dues and subscriptions	13,402	701	7,410	-	-	27	905	22,445	11,207	469	34,121
Interest	103,850	47,832	28,341	1,000	-	2,367	10,568	193,958	73,737	1,471	269,166
Special events	-	-	-	-	-	-	-	-	-	27,733	27,733
Depreciation	425,090	171,200	52,948	845	1,910	14,426	103,130	769,549	157,508	2,439	929,496
Subtotal	19,580,416	4,500,216	1,454,619	901,665	266,344	382,689	738,060	27,824,009	3,163,843	525,353	31,513,205
Rental expense	-	-	-	-	-	-	-	-	(95,568)	-	(95,568)
Less special events direct benefit to donors	-	-	-	-	-	-	-	-	-	(27,733)	(27,733)
Total Expenses	\$ 19,580,416	\$ 4,500,216	\$ 1,454,619	\$ 901,665	\$ 266,344	\$ 382,689	\$ 738,060	\$ 27,824,009	\$ 3,068,275	\$ 497,620	\$ 31,389,904

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, 2021 and 2020

	2021	2020
Cash Flows from Operating Activities:		
Changes in net assets	\$ 1,532,448	\$ 774,321
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	988,258	929,496
Unrealized gain on investments	(285,458)	(43,022)
Gain on sale of property and equipment	(130,953)	(36,565)
Gain on extinguishment of debt	(1,026,799)	-
Change in assets and liabilities:		
Accounts receivable	284,218	(675,472)
Pledges receivable	-	5,000
Prepaid expenses	(123,959)	(22,447)
Accounts payable	355,605	216,334
Accrued salaries and related expenses	159,927	898,986
Other accrued liabilities	45,544	(20,610)
Deferred revenue	-	251,584
Net Cash Provided by Operating Activities	1,798,831	2,277,605
Cash Flows from Investing Activities:		
Purchases of investments	(674,132)	(1,153,480)
Reinvested interest	(2,234)	(3,010)
Proceeds from sale of investments	478,624	990,721
Payments received on notes receivable	-	50,000
Deposits to reserves and client deposits	(8,517)	(18,594)
Withdrawals from reserves and client deposits	-	9,415
Purchases of property and equipment	(1,528,412)	(661,837)
Net Cash Used in Investing Activities	(1,734,671)	(786,785)
Cash Flows from Financing Activities:		
Proceeds from notes payable	926,494	613,303
Proceeds from Paycheck Protection Program Loan	-	3,015,200
Payments on Paycheck Protection Program Loan	(1,988,401)	-
Payments on notes payable	(298,046)	(814,268)
Payments on capital lease	(264,709)	(129,515)
Net Cash Provided by (Used in) Financing activities	(1,624,662)	2,684,720
Net Increase (Decrease) in Cash and Cash Equivalents	(1,560,502)	4,175,540
Cash - Beginning of Year	5,292,405	1,116,865
Cash - End of Year	\$ 3,731,903	\$ 5,292,405

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

CARITAS FAMILY SOLUTIONS AND AFFILIATES

Consolidated Statements of Cash Flows - Continued

Years ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Supplemental Disclosure of Cash Flow Information		
Non-cash investing and financing activities:		
Cost of property and equipment acquired under:		
Notes payable agreements	<u>\$ -</u>	<u>\$ 120,000</u>
Capital leases	<u>\$ 386,153</u>	<u>\$ 483,398</u>
Cash paid for interest	<u>\$ 305,435</u>	<u>\$ 269,166</u>

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

CARITAS FAMILY SOLUTIONS AND AFFILIATES

Notes to Consolidated Financial Statements

June 30, 2021

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 91% and 87% of the Organization’s total support and revenue for the years ended June 30, 2021 and 2020, respectively. A significant reduction in these funds would have a material effect on the Organization’s financial position. The DCFS made up approximately 84% and 88% of the Organization’s gross accounts receivable as of June 30, 2021 and 2020, respectively.

During 2021 and 2020, 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 – Summary of Significant Accounting Policies

Basis of Accounting and Presentation

These consolidated financial statements included the accounts of Caritas Family Solutions and its affiliates, Fox River, L.P. 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.

Net Asset Classifications

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

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

CARITAS FAMILY SOLUTIONS AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

June 30, 2021

Note B – Summary of Significant Accounting Policies (Continued)

Net Asset Classifications (continued)

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

Use of Estimates

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

Cash and Cash Equivalents

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

Certificates of Deposit

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

Accounts Receivable

Accounts receivable are uncollateralized amounts from various consumers and third-party payers due under normal trade terms generally requiring payment within 30 days of the invoice date. Management provides for probable uncollectible amounts through a charge to earnings and a credit to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. Management is of the opinion that no allowance for uncollectible accounts receivable was necessary on June 30, 2021 or 2020. As noted in Note A to these consolidated financial statements approximately 84% and 88% of the accounts receivable balance at June 30, 2021 and 2020, respectively, is due from DCFS.

CARITAS FAMILY SOLUTIONS AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

June 30, 2021

Note B – Summary of Significant Accounting Policies (Continued)

Investments

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

Property and Equipment

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

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

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

Impairment of Long-Lived Assets

The Organization evaluates whether events and circumstances have occurred that indicated the remaining estimated useful life of long-lived assets may warrant revision or that the remaining balance of an asset may not be recoverable. The measurement of possible impairment is based on the ability to recover the balance of assets from expected future operating cash flows on an undiscounted basis. In the opinion of management, no such impairment existed for the years ended June 30, 2021 and 2020.

CARITAS FAMILY SOLUTIONS AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

June 30, 2021

Note B – Summary of Significant Accounting Policies (Continued)

Revenue Recognition

The Organization derives approximately 70% of its revenues from traditional and specialized foster care funded by DCFS. Caritas is contracted with DCFS to manage the cases and provide foster care families with the payments provided by DCFS. In addition, the Organization contracts with DCFS to provide residential treatment services and therapy. The Organization receives funding from the Department of Aging for the Senior Employment Program providing low-income persons, age 55 and over, the opportunity to prepare for and return to the labor force. These government agency grants and contracts, are generally conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions.

Caritas provides a wide array of counseling services to children, families, etc, if they are related to another program, the fees can be covered through that funding source as described above. The Organization also provides private counseling services and will bill individuals or Medicaid/insurance companies directly. These insurance/private pay billings are minimal, representing less than 1% of program revenue, and are recognized over time as the service is provided. In addition, Caritas works with birth parents and families to set up adoptions and continues to follow up with adoptive parents and provides counseling services to foster the transition. The majority of these fees are paid through private pay and represent less than 1% of program revenue. These adoption type fees are recognized over time as the services are provided.

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

The Organization recognizes contribution revenue for certain services received at the fair value of those services. Donated services recognized included supervision of Senior Employment employees. This revenue is reported as contributions in the consolidated statements of activities and totaled \$100,114 and \$169,688 in 2021 and 2020, respectively. The corresponding expense is reported in miscellaneous expenses on the consolidated statements of functional expenses.

CARITAS FAMILY SOLUTIONS AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

June 30, 2021

Note B – Summary of Significant Accounting Policies (Continued)

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 ended June 30, 2012 through 2017. The review identified that DCFS funding exceeded allowable costs in those periods. Caritas was required to design a spending plan for \$455,585 of excess revenue to be reinvested in direct service (non-administrative) activities in programs funded by DCFS in order not to be subject to forfeiture of retained funds. The retained funds were reinvested within 12 months of DCFS acceptance of the spending plan. The Organization implemented and executed the spending plan, which was approved and settled by DCFS, as of June 30, 2020 for the \$455,585 of excess revenue for the years ended June 30, 2012 through 2017.

Management has assessed and expects excess revenue amounts of approximately \$1.7M for the fiscal years ended June 30, 2018 through 2021. Management anticipates a spending plan for capital projects to be submitted and approved by DCFS for these excess revenue amounts. On June 30, 2021, DCFS has not provided an estimate of the excess revenue contingency for the fiscal years 2018, 2019, 2020 and 2021. Management does not expect to be subject to forfeiture of funds, therefore no liability has been recorded as of June 30, 2021 and 2020.

Paycheck Protection Program Loan

The Small Business Administration Paycheck Protection Program (“PPP”) loan obtained by the Organization was presented as a liability until forgiven in fiscal year 2021. Since the loan was forgiven and legal release was received, the Organization reduced the liability by the amounts forgiven and recorded a gain on extinguishment in the consolidated statements of activities.

Description of Program Services and Supporting Activities

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

Program Services

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

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

CARITAS FAMILY SOLUTIONS AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

June 30, 2021

Note B – Summary of Significant Accounting Policies (Continued)

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

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

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

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

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

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

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

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

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

CARITAS FAMILY SOLUTIONS AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

June 30, 2021

Note B – Summary of Significant Accounting Policies (Continued)

Functional Expense Allocation

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

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

Income Taxes

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

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

Change in Accounting Principle

In May 2014, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2014-09, Revenue from Contracts with Customers, which provides a five-step analysis of contracts to determine when and how revenue is recognized and replaces most existing revenue recognition guidance in U.S. GAAP. The core principle of the new guidance is that an organization should recognize revenue to reflect the transfer of goods and services to customers in an amount equal to the consideration the entity receives or expects to receive. The Organization adopted ASU 2014-09 with a date of the initial application of July 1, 2020, using the modified retrospective method.

The adoption of ASU 2014-09 did not have a material impact on the Organization's financial position, results of operations, or cash flows. The Organization has evaluated its revenue recognition policies and has determined that there is no material change as a result of the adoption of the standard.

Subsequent Events

The Organization has evaluated subsequent events through November 29, 2021, the date the consolidated financial statements were available to be issued.

CARITAS FAMILY SOLUTIONS AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

June 30, 2021

Note C – Investments and Fair Value Measurement

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

	<u>2021</u>	<u>2020</u>
Unrealized gains	\$ 285,458	\$ 43,022
Interest and dividends	<u>10,393</u>	<u>16,024</u>
	<u>\$ 295,851</u>	<u>\$ 59,046</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 that the Organization has the ability to access.

Level 2: Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in active markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3: Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities, such as third-party valuations and management's estimate.

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

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

Equities: Valued at the closing price reported on the active market on which the individual securities are traded.

CARITAS FAMILY SOLUTIONS AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

June 30, 2021

Note C – Investments and Fair Value Measurement (Continued)

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, 2021 and 2020:

	Fair Value Measurements on June 30, 2021			
	Total	Level 1	Level 2	Level 3
Money market funds	\$ 109,666	\$ 109,666	\$ -	\$ -
Pooled separate account (a)	133,761	-	-	-
Equities	707,617	707,617	-	-
Mutual funds	569,654	569,654	-	-
Total investments	\$ 1,520,698	\$ 1,386,937	\$ -	\$ -

	Fair Value Measurements at June 30, 2020			
	Total	Level 1	Level 2	Level 3
Money market funds	\$ 85,202	\$ 85,202	\$ -	\$ -
Pooled separate account (a)	83,014	-	-	-
Equities	561,027	561,027	-	-
Mutual funds	310,489	310,489	-	-
Total investments	\$ 1,039,732	\$ 956,718	\$ -	\$ -

(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.

CARITAS FAMILY SOLUTIONS AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

June 30, 2021

Note C – Investments and Fair Value Measurement (Continued)

	2021			
	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Pooled separate accounts	\$ 133,761	-	Monthly	5 days

	2020			
	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Pooled separate accounts	\$ 83,014	-	Monthly	5 days

Note D – Certificates of Deposit

The certificates of deposit held at financial institutions, totaling \$129,006 and \$126,772, as of June 30, 2021 and 2020, respectively, are valued at cost which approximates fair value. Certificates of deposit on June 30, 2021 and 2020 consisted of amounts on deposit at financial institutions with interest rates of 2.85% and maturity dates of April 27, 2022 and May 11, 2022.

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 \$31,561 and \$30,905 on June 30, 2021 and 2020, respectively.

The regulatory agreement requires the Project to deposit \$625 monthly into a restricted escrow account and maintain a minimum balance of \$45,000 for the replacement of property and other capital expenditures approved by IHDA. As of June 30, 2021 and 2020, the balance in the replacement reserve equaled \$73,793 and \$65,942, respectively. The regulatory agreement also requires the Partnership to escrow specific amounts for the funding of operating deficits of the Project. As of June 30, 2021 and 2020, the operating reserve account held a balance of \$53,458 and \$53,450, respectively.

The Project maintains refundable tenant security deposits, in a separate bank account, in accordance with lease covenants. The balance in the security deposit account as of June 30, 2021 and 2020, totaled \$4,524 and \$4,522, respectively.

CARITAS FAMILY SOLUTIONS AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

June 30, 2021

Note F – Property and Equipment

Property and equipment consist of the following on June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Land	\$ 880,938	\$ 880,938
Land improvements	446,446	342,486
Buildings	7,673,342	6,527,526
Fixed equipment	3,543,292	3,243,658
Leasehold improvements	103,664	176,292
Furniture and equipment	569,481	583,507
Software and systems	93,437	106,682
Vehicles	1,694,374	1,648,511
Construction in progress	465,618	412,953
	<u>15,470,592</u>	<u>13,922,553</u>
Less accumulated depreciation	<u>(5,481,635)</u>	<u>(4,997,508)</u>
	<u>\$ 9,988,957</u>	<u>\$ 8,925,045</u>

Depreciation expense amounted to \$988,258 and \$929,496 for the fiscal years ended June 30, 2021 and 2020, respectively.

Note G – Paycheck Protection Program (PPP) Loan

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”) was signed into law. The legislation includes provisions for expansion of the U.S. Small Business Administration’s 7(a) Loan Program to support the new PPP. The Organization applied and was awarded a loan in the amount of \$3,015,200 under the PPP on April 23, 2020 with no required collateral, no personal guarantee, and no prepayment penalty.

On August 23, 2020, the Organization paid \$2,000,000 of the PPP loan back to the bank due to other government funding provided to the Organization, leaving \$1,015,200 to be forgiven on June 14, 2021.

The loan, in the amount of \$1,015,200, was accounted for using the debt-model under FASB ASC 470 during the year ended June 30, 2020. The debt-model required initial recording of the proceeds received as financing activities and the loan as a liability until the Organization was legally released from the obligation to repay the loan. As of June 30, 2021, the Organization was released from all requirements to pay back the loan and accrued interest and the Organization has recorded the release of \$1,026,799 as forgiveness on PPP loan on the consolidated statements of activities.

CARITAS FAMILY SOLUTIONS AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

June 30, 2021

Note H – Notes Payable

Long-term debt consists of the following vehicle and building loans on June 30, 2021 and 2020:

<u>Bank/Collateral</u>	<u>Interest Rate</u>	<u>Monthly Payment</u>	<u>Maturity Date</u>	<u>2021</u>	<u>2020</u>
Vehicle Loans					
Bank of Edwardsville	2.49%	469	9/16/2020	\$ -	\$ 416
First County Bank	2.20%	438	12/9/2020	-	2,610
First County Bank	2.20%	487	1/31/2021	-	3,383
First County Bank	2.20%	474	9/23/2020	-	1,416
First County Bank	2.20%	474	9/23/2020	-	1,416
First County Bank	2.20%	460	12/9/2020	99	2,841
First County Bank	2.20%	403	1/31/2021	-	2,798
First County Bank	2.20%	486	4/14/2021	-	4,808
First County Bank	2.20%	422	6/22/2021	-	5,002
First County Bank	2.20%	333	8/2/2021	663	4,596
First County Bank	2.50%	422	1/9/2022	2,928	7,849
First County Bank	2.70%	439	5/24/2022	4,551	9,819
First County Bank	2.20%	345	8/2/2021	-	4,762
First County Bank	2.50%	444	1/9/2022	3,082	8,259
First County Bank	2.50%	433	1/9/2022	3,004	8,053
First County Bank	2.50%	477	11/1/2021	-	7,964
First County Bank	2.50%	433	1/9/2022	3,004	8,053
First County Bank	2.70%	366	4/3/2022	3,614	7,844
First County Bank	2.70%	342	4/3/2022	3,376	7,327
First County Bank	2.20%	270	8/2/2021	-	3,726
First County Bank	2.70%	357	4/3/2022	3,525	7,653
First County Bank	2.70%	353	4/3/2022	3,484	7,562
First County Bank	2.20%	393	8/2/2021	-	5,424

CARITAS FAMILY SOLUTIONS AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

June 30, 2021

Note H – Notes Payable (Continued)

<u>Bank/Collateral</u>	<u>Interest Rate</u>	<u>Monthly Payment</u>	<u>Maturity Date</u>	<u>2021</u>	<u>2020</u>
First County Bank	2.50%	334	10/3/2021	-	3,655
First County Bank	2.20%	425	8/2/2021	-	5,866
First County Bank	2.50%	427	10/3/2021	-	6,708
First County Bank	2.50%	477	1/9/2022	3,310	8,872
First County Bank	2.70%	342	4/3/2022	28	8,872
<u>Mortgage Loans</u>					
First County Bank/ mortgage on CILA 1	3.45%	1,352	8/15/2024	173,495	182,946
First County Bank/ mortgage on CILA 2	3.45%	334	12/17/2024	176,231	185,889
First County Bank/ mortgage on CILA 3	3.45%	425	6/15/2024	85,406	90,322
First County Bank/ mortgage on CILA 4	4.50%	327	8/16/2024	112,933	116,866
First County Bank/ mortgage on CILA 5	4.30%	427	10/22/2024	115,080	119,210
Bank of Belleville/ mortgage on Mt. Vernon	4.95%	4,091	12/21/2023	655,038	677,868
Bank of Belleville/ mortgage on Belleville and Carterville properties	4.95%	2,672	10/2/2023	834,668	864,179
Bank of Belleville	4.60%	14,186	10/30/2024	3,493,770	2,588,011
IHDA/ mortgage Fox River	1.00%	2,577	8/1/2041	562,416	587,577
First National Bank- second mortgage on Fox River	7.50%	2,748	11/1/2021	-	44,835
				6,243,705	5,615,257
			Less Current Maturities	281,653	339,677
				<u>\$ 5,962,052</u>	<u>\$ 5,275,580</u>

CARITAS FAMILY SOLUTIONS AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

June 30, 2021

Note H– Notes Payable (Continued)

Maturities of notes payable are as follows:

<u>Year</u>	<u>Amount</u>
2022	\$ 281,653
2023	248,658
2024	1,649,600
2025	3,510,742
2026	31,373
Thereafter	<u>521,679</u>
	<u>\$ 6,243,705</u>

The Organization had a \$1,500,000 line of credit agreement with a bank, of which \$0 had been drawn for both years ended June 30, 2021 and 2020. This agreement expired on March 23, 2020. The Organization opened a new line of credit agreement with a financial institution during the current year ended June 30, 2021. The line is for \$1,500,000 of which \$0 was drawn during the year ended June 30, 2021. The line of credit carries interest at a rate of 3.25%, is collateralized by assets of the Organization, and matures on March 31, 2022.

Note I – Capital Leases

During 2020 and 2021, Caritas entered into various capital lease agreements for the purchase of vehicles. The cost of the equipment under capital lease is included in the consolidated statement of financial position as property and equipment. As of June 30, 2021, and 2020, the cost of capital lease equipment was \$811,436 and \$850,245, respectively. Accumulated amortization of the leased vehicles on June 30, 2021 and 2020 was \$265,412 and \$191,207, respectively. Amortization of assets under capital leases is included in depreciation expense.

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

<u>Year</u>	<u>Amount</u>
2022	\$ 316,851
2023	363,187
2024	199,606
2025	<u>40,250</u>
Total minimum lease payments	919,894
Less: amounts representing interest	<u>96,271</u>
Present value of net minimum lease payments	823,623
Less: current maturities	<u>277,599</u>
Long-term capital lease obligations	<u>\$ 546,024</u>

CARITAS FAMILY SOLUTIONS AND AFFILIATES

Notes to Consolidated Financial Statements - Continued
June 30, 2021

Note J – Commitments

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

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

Note K – Operating Leases

Lessor

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

Future minimum rentals under the leases at June 30, 2021, are as follows:

<u>Year</u>	<u>Amount</u>
2022	\$ 133,509
2023	<u>27,645</u>
	<u>\$ 161,154</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. As of June 30, 2021, there were no extensions to the lease terms.

Rent expense was \$132,179 and \$114,474 for the years ended June 20, 2021 and 2020, respectively.

Note L – Employee Benefit Plan

The Organization has a defined contribution retirement plan covering substantially all of its employees. The Organization currently makes contributions to the plan equal to 2.5% of eligible employee compensation. Retirement expense for the years ended June 30, 2021 and 2020, was \$223,113 and \$194,799 respectively.

CARITAS FAMILY SOLUTIONS AND AFFILIATES

Notes to Consolidated Financial Statements - Continued

June 30, 2021

Note M – Net Assets with Donor Restrictions

Net assets with donor restrictions represent unconditional promises to give as well as donations that are restricted as to use. Net assets with donor restrictions at the end of June 30, 2021 and 2020, are as follows:

	<u>2021</u>	<u>2020</u>
United Way allocation	\$ 42,461	\$ 42,461

Net assets were released from net assets with donor restrictions due to the receipt of unconditional promises to give. Releases were as follows during the fiscal years ended June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Time restrictions	\$ 67,938	\$ 92,493
Purpose restrictions – other	-	8,136
	<u>\$ 67,938</u>	<u>\$ 100,629</u>

Note N – Liquidity and Availability of Resources

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

	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 3,731,903	\$ 5,292,405
Accounts and grants receivable	3,115,474	3,399,692
Certificate of deposit	129,006	126,772
Investments, at fair value	<u>1,520,698</u>	<u>1,039,732</u>
	<u>\$ 8,497,081</u>	<u>\$ 9,858,601</u>

Caritas has a line of credit totaling \$1,500,000 of which \$0 has been drawn down as of June 30, 2021 and 2020.

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

Supplemental Information

CARITAS FAMILY SOLUTIONS AND AFFILIATES

Consolidating Statement of Financial Position

June 30, 2021

	Caritas	Fox River	SIRO	Eliminating	Total
ASSETS					
Current Assets					
Cash and cash equivalents	\$ 3,671,768	\$ 45,573	\$ 14,562	\$ -	\$ 3,731,903
Accounts receivable, net	3,141,852	8	-	(26,386)	3,115,474
Certificate of deposit	129,006	-	-	-	129,006
Investments, at fair value	1,520,698	-	-	-	1,520,698
Investment in Fox River	1,064,021	-	(801)	(1,063,220)	-
Prepaid expenses	422,096	1,261	-	-	423,357
Total Current Assets	9,949,441	46,842	13,761	(1,089,606)	8,920,438
Reserves and Client Deposits	-	163,336	-	-	163,336
Property and Equipment, net	8,524,193	1,464,764	-	-	9,988,957
TOTAL ASSETS	\$ 18,473,634	\$ 1,674,942	\$ 13,761	\$ (1,089,606)	\$ 19,072,731
LIABILITIES AND NET ASSETS / PARTNERS' CAPITAL					
Current Liabilities					
Current maturities of notes payable	\$ 256,240	\$ 25,413	\$ -	\$ -	\$ 281,653
Current maturities of capital leases	277,599	-	-	-	277,599
Accounts payable	1,210,406	2,229	-	-	1,212,635
Accrued salaries and related expenses	2,961,271	-	-	-	2,961,271
Other accrued liabilities	182,068	20,691	-	-	202,759
Related party payable	-	26,386	-	(26,386)	-
Deferred revenue	251,584	-	-	-	251,584
Total Current Liabilities	5,139,168	74,719	-	(26,386)	5,187,501
Long-Term Liabilities					
Notes payable, less current maturities	5,425,049	537,003	-	-	5,962,052
Capital leases, less current maturities	546,024	-	-	-	546,024
Total Long-Term Liabilities	5,971,073	537,003	-	-	6,508,076
Total Liabilities	11,110,241	611,722	-	(26,386)	11,695,577
Net Assets / Partners' Capital					
Partners' Capital	-	1,063,220	-	(1,063,220)	-
Net assets without restrictions	7,320,932	-	13,761	-	7,334,693
Net assets with restrictions	42,461	-	-	-	42,461
Total Net Assets / Partners' Capital	7,363,393	1,063,220	13,761	(1,063,220)	7,377,154
TOTAL LIABILITIES AND NET ASSETS / PARTNERS' CAPITAL	\$ 18,473,634	\$ 1,674,942	\$ 13,761	\$ (1,089,606)	\$ 19,072,731

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, 2021

	Caritas	Fox River	SIRO	Eliminating	Total
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS					
Support and Revenue:					
Grant and contract revenue	\$ 35,046,213	\$ -	\$ -	\$ -	\$ 35,046,213
Program service fees	778,255	-	-	-	778,255
Contributions	735,355	-	-	-	735,355
Special event revenue, net of \$9,556 expense	123,349	-	-	-	123,349
Rental income	107,566	253,296	-	(18,000)	342,862
Management fee income	15,117	-	-	(15,117)	-
Miscellaneous income	13,977	16,096	-	(15,117)	14,956
Investment income	295,826	11	14	-	295,851
Loss on Fox River LP	(25,385)	-	-	25,385	-
Net assets released from restrictions	67,938	-	-	-	67,938
Total Support and Revenue	37,158,211	269,403	14	(22,849)	37,404,779
Expenses:					
Operating expenses					
Program services					
Foster care	23,818,035	-	-	-	23,818,035
SJBCC Residential	4,672,113	-	-	-	4,672,113
CILA	1,687,497	-	-	-	1,687,497
Senior employment	889,439	-	-	-	889,439
Adoption, counseling and other	428,872	-	-	-	428,872
Intact Family	642,134	-	-	-	642,134
Fox River	555,175	246,639	-	(33,117)	768,697
Management and general	3,700,320	48,149	822	(15,117)	3,734,174
Fundraising	300,410	-	-	-	300,410
Total operating expenses	36,693,995	294,788	822	(48,234)	36,941,371
Non-operating expenses					
Rental expense	88,712	-	-	-	88,712
Total Expenses	36,782,707	294,788	822	(48,234)	37,030,083
Gain on Sale of Assets	130,953	-	-	-	130,953
Gain on Extinguishment of debt	1,026,799	-	-	-	1,026,799
Change in Net Assets Without Donor Restrictions	1,533,256	(25,385)	(808)	25,385	1,532,448
CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS					
Contributions	67,938	-	-	-	67,938
Net assets released from restrictions	(67,938)	-	-	-	(67,938)
Change in Net Assets With Donor Restrictions	-	-	-	-	-
CHANGE IN NET ASSETS	1,533,256	(25,385)	(808)	25,385	1,532,448
Net Assets, Beginning of Year	5,830,137	1,088,605	14,569	(1,088,605)	5,844,706
Net Assets, End of Year	\$ 7,363,393	\$ 1,063,220	\$ 13,761	\$ (1,063,220)	\$ 7,377,154

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

CARITAS FAMILY SOLUTIONS

Schedule of Functional Expenses (Unconsolidated)

For the Year Ended June 30, 2021

	Program Services							Supporting Services			
	Foster Care	SJBCC Residential	CILA	Senior Employment	Intact Family	Adoption, Counseling and Other	Fox River	Total Program Expenses	Management and General	Fundraising	Total Expenses
Salaries	\$ 10,534,832	\$ 3,025,227	\$ 1,117,974	\$ 661,729	\$ 450,460	\$ 284,808	\$ 356,053	\$ 16,431,083	\$ 2,262,998	\$ 163,754	\$ 18,857,835
Fringe benefits and payroll taxes	2,086,954	610,892	170,686	79,121	97,599	41,649	57,309	3,144,210	439,358	40,725	3,624,293
Total salaries and related expenses	12,621,786	3,636,119	1,288,660	740,850	548,059	326,457	413,362	19,575,293	2,702,356	204,479	22,482,128
Program service payments	8,360,474	90,046	4,448	26,707	14,284	1,354	245	8,497,558	-	-	8,497,558
Education and training	27,319	27,867	1,527	125	727	2,568	1,590	61,723	72,220	(970)	132,973
Occupancy	275,822	135,857	86,828	1,411	16,355	18,720	16,770	551,763	155,349	823	707,935
Professional fees	393,177	58,177	20,591	2,051	2,483	5,274	6,676	488,429	169,277	24,675	682,381
Bad debt	167	7,500	13,582	-	-	10,246	15,117	46,612	-	-	46,612
Travel and transportation	519,836	20,034	19,924	4,149	21,900	3,463	1,552	590,858	13,416	65	604,339
Office supplies	104,927	249,607	46,825	5,318	3,028	6,835	74,316	490,856	61,305	1,842	554,003
Miscellaneous	130,395	12,619	27,177	100,277	1,842	7,409	1,050	280,769	24,399	55,924	361,092
Small equipment	135,458	81,217	18,196	840	14,378	10,005	2,278	262,372	113,622	2,130	378,124
Communications	204,261	20,035	14,731	1,276	6,997	6,049	1,589	254,938	34,823	2,415	292,176
Printing and publications	13,738	1,453	990	1,574	58	2,476	2,485	22,774	12,448	4,309	39,531
Equipment rental and maintenance	145,869	41,648	10,338	2,251	1,496	5,580	3,117	210,299	126,744	2,528	339,571
Postage and shipping	26,671	1,588	-	404	308	473	484	29,928	16,129	-	46,057
Insurance	249,111	48,715	39,286	475	2,470	5,970	9,442	355,469	40,701	-	396,170
Membership dues and subscriptions	6,506	704	11,460	100	2,112	-	940	21,822	11,560	379	33,761
Interest	116,433	64,644	28,584	860	1,978	2,507	-	215,006	83,651	318	298,975
Special events	-	-	-	-	-	-	-	-	-	9,356	9,356
Depreciation	486,085	174,283	54,350	771	3,659	13,486	4,162	736,796	151,032	1,493	889,321
Subtotal	23,818,035	4,672,113	1,687,497	889,439	642,134	428,872	555,175	32,693,265	3,789,032	309,766	36,792,063
Rental expense	-	-	-	-	-	-	-	-	(88,712)	-	(88,712)
Less special events direct benefit to donors	-	-	-	-	-	-	-	-	-	(9,356)	(9,356)
Total Expenses	\$ 23,818,035	\$ 4,672,113	\$ 1,687,497	\$ 889,439	\$ 642,134	\$ 428,872	\$ 555,175	\$ 32,693,265	\$ 3,700,320	\$ 300,410	\$ 36,693,995

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

CARITAS FAMILY SOLUTIONS

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

For the Year Ended June 30, 2021

	Program Services							Supporting Services			
	Foster Care	SJBCC Residential	CILA	Senior Employment	Intact Family	Adoption, Counseling and Other	Fox River	Total Program	Management and General	Fundraising	Total
PROGRAM INCOME (LOSS)											
Grant and contract revenue	\$ 26,643,107	\$ 5,169,233	\$ 1,823,431	\$ 745,750	\$ 664,692	\$ -	\$ -	\$ 35,046,213	\$ -	\$ -	\$ 35,046,213
Program service fees	-	-	-	-	-	131,018	647,237	778,255	-	-	778,255
Program expenses	(23,818,035)	(4,672,113)	(1,687,497)	(889,439)	(642,134)	(428,872)	(555,175)	(32,693,265)	(3,700,320)	(300,410)	(36,693,995)
Total Program Income (Loss)	2,825,072	497,120	135,934	(143,689)	22,558	(297,854)	92,062	3,131,203	(3,700,320)	(300,410)	(869,527)
CONTRIBUTION INCOME											
Contributions (without restrictions)	165,246	47,877	47,309	106,464	-	9,900	909	377,705	-	357,650	735,355
Contributions (with restrictions)	-	-	-	-	-	-	-	-	-	67,938	67,938
Total Contributions	165,246	47,877	47,309	106,464	-	9,900	909	377,705	-	425,588	803,293
NON-PROGRAM INCOME											
Loss on Fox River LP	-	-	-	-	-	-	(25,385)	(25,385)	-	-	(25,385)
Gain on PPP loan extinguishment	-	-	-	-	-	-	-	-	1,026,799	-	1,026,799
Special events	-	-	-	-	-	-	-	-	-	123,349	123,349
Investment income	-	-	-	-	-	-	-	-	295,826	-	295,826
Gain on sale of equipment	130,953	-	-	-	-	-	-	130,953	-	-	130,953
Net rental income	-	-	-	-	-	-	-	-	18,854	-	18,854
Management fee income	-	-	-	-	-	-	15,117	15,117	-	-	15,117
Miscellaneous income	40	17	73	-	-	153	-	283	13,694	-	13,977
Total Non-Program Income	130,993	17	73	-	-	153	(10,268)	120,968	1,355,173	123,349	1,599,490
Allocation of Management and General Expenses	2,579,276	705,464	221,211	8,646	77,514	21,747	86,507	3,700,365	(3,700,365)	-	-
CHANGE IN NET ASSETS	\$ 542,035	\$ (160,450)	\$ (37,895)	\$ (45,871)	\$ (54,956)	\$ (309,548)	\$ (3,804)	\$ (70,489)	\$ 1,355,218	\$ 248,527	\$ 1,533,256

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: CFAO

Telephone Number: 618-213-8742

Email Address: melinda.dall@caritasfamily.org

Begin Date of Report: 7/1/2020

End Date of Report: 6/30/2021

Number of Programs Reported: 7

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	Traditional FC	0039767051				
2	SPEC FC	Specialized FC	0039767111				
3	SJBCC	Residential	1800257041				
4	DHS	CILA		60D			
5	DHS	CILA-TEMP STAFF		53R			
6	Intact	Intact	0039768011				
7	EFS	Ext Family Serv	0039768021				

Schedule of Program Costs

CHRISTIAN SOCIAL SERVICES OF ILLINOIS (

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	Agency Amount	All Other Not Allocated	PCD FC Traditional FC	SPEC FC Specialized FC	
Program Expenses					
1	Program Staff Salaries	15,493,584	1,453,001	8,526,479	1,036,395
2	Program Clerical Staff Salaries	1,101,249	13,347	853,045	107,658
3	Program Payroll Taxes and Fringe Benefits	3,184,930	218,802	1,845,915	238,855
4	Program Consultants	241,567	0	208,668	32,304
5	Consumer Wages and Fringe Benefits	0	0	0	0
6	Medicine and Drugs	5,895	876	3,002	602
7	All Other Program Equipment and Supplies	219,920	23,283	95,179	17,827
8	Staff Transportation	833,811	11,042	651,964	85,050
9	Client Transportation	0	0	0	0
10	Transportation To/From School	0	0	0	0
11	Direct Service Staff Conferences & Conventions	70,110	12,670	24,159	3,161
12	Program Insurance	15,000	6,570	0	0
13	Direct Client Specific Assistance	497,601	31,878	333,859	14,868
14	Telecommunication Costs Assigned to Program	257,351	11,327	180,961	23,191
15	Foster Care Payments	8,003,528	0	7,074,543	928,985
16	Other (Specify)	1,050	216	549	9
17	Total Program Expenses	29,925,596	1,783,012	19,798,323	2,488,905
Support Expenses					
18	Support Salaries	0	0	0	0
19	Support Payroll Taxes and Fringe Benefits	0	0	0	0
20	Dietary Supplies	252,638	63,357	4,037	680
21	Housekeeping and Laundry Supplies	59,365	6,275	15,829	3,125
22	Other (Specify)	0	0	0	0
23	Total Support Expenses	312,003	69,632	19,866	3,805
Occupancy Expenses					
24	Occupancy Salaries	158,057	4,994	100,146	9,825
25	Occupancy Payroll Taxes and Fringe Benefits	30,690	969	19,445	1,908
26	Building & Equipment Operations and Maintenance	638,700	60,957	241,033	31,828
27	Vehicle Depreciation	357,066	0	305,085	39,765
28	All Other Depreciation & Amortization	417,098	55,787	124,391	16,845
29	Vehicle Rent	11,347	245	8,715	1,063
30	All Other Lease/Rent/Taxes	190,986	5,861	135,922	16,200
31	Equipment Under \$500	260,293	11,241	120,045	15,413
32	Mortgage & Installment Interest	229,782	18,142	102,688	13,747
33	Operating Interest	0	0	0	0
34	Other (Specify)	0	0	0	0
35	Total Occupancy Expenses	2,294,019	158,196	1,157,470	146,594
Administrative and Office Expenses					
36	Administrative Salaries	2,104,964	66,518	1,333,725	130,842
37	Administrative Payroll Taxes and Fringe Benefits	408,722	12,915	258,970	25,406
38	Administrative Consultants	312,051	48,881	149,618	20,287
39	Telecommunication Costs Not Assigned to Program	0	0	0	0
40	Office Supplies and Equipment	0	0	0	0
41	Allocation of Management and General (G & A)	997,879	31,446	632,322	62,033
42	Other (Specify)	436,829	218,236	138,120	3,401
43	Total Administrative Expenses	4,260,445	377,996	2,512,755	241,969
44	Total Expenses	36,792,063	2,388,836	23,488,414	2,881,273
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)	436,829	358,502	9,652	3,316
48	Total Non-Reimbursable Expenses	436,829	358,502	9,652	3,316
49	Net Expenses	36,355,234	2,030,334	23,478,762	2,877,957

Schedule of Program Costs

CHRISTIAN SOCIAL SERVICES OF ILLINOIS (

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	SJBCC Residential	DHS CILA	DHS CILA-TEMP STAFF	Intact Intact	
Program Expenses					
1	Program Staff Salaries	2,927,964	1,076,331	11,707	450,461
2	Program Clerical Staff Salaries	97,263	29,614	322	0
3	Program Payroll Taxes and Fringe Benefits	610,892	168,849	1,837	97,599
4	Program Consultants	595	0	0	0
5	Consumer Wages and Fringe Benefits	0	0	0	0
6	Medicine and Drugs	717	497	5	196
7	All Other Program Equipment and Supplies	75,158	6,534	71	1,868
8	Staff Transportation	31,026	31,881	347	22,323
9	Client Transportation	0	0	0	0
10	Transportation To/From School	0	0	0	0
11	Direct Service Staff Conferences & Conventions	27,867	1,510	16	727
12	Program Insurance	0	8,339	91	0
13	Direct Client Specific Assistance	90,047	4,399	48	14,284
14	Telecommunication Costs Assigned to Program	20,036	14,570	158	6,998
15	Foster Care Payments	0	0	0	0
16	Other (Specify)	0	270	3	3
17	Total Program Expenses	3,881,565	1,342,794	14,605	594,459
Support Expenses					
18	Support Salaries	0	0	0	0
19	Support Payroll Taxes and Fringe Benefits	0	0	0	0
20	Dietary Supplies	154,553	29,313	319	379
21	Housekeeping and Laundry Supplies	22,220	10,687	116	1,113
22	Other (Specify)	0	0	0	0
23	Total Support Expenses	176,773	40,000	435	1,492
Occupancy Expenses					
24	Occupancy Salaries	30,133	9,347	102	3,311
25	Occupancy Payroll Taxes and Fringe Benefits	5,851	1,815	20	643
26	Building & Equipment Operations and Maintenance	196,150	97,482	1,060	10,147
27	Vehicle Depreciation	12,216	0	0	0
28	All Other Depreciation & Amortization	162,067	53,763	585	3,660
29	Vehicle Rent	1,324	0	0	0
30	All Other Lease/Rent/Taxes	10,382	13,248	144	9,229
31	Equipment Under \$500	81,218	17,999	196	14,181
32	Mortgage & Installment Interest	64,644	28,276	308	1,977
33	Operating Interest	0	0	0	0
34	Other (Specify)	0	0	0	0
35	Total Occupancy Expenses	563,985	221,930	2,415	43,148
Administrative and Office Expenses					
36	Administrative Salaries	401,301	124,481	1,354	44,094
37	Administrative Payroll Taxes and Fringe Benefits	77,921	24,171	263	8,562
38	Administrative Consultants	64,955	24,108	262	3,006
39	Telecommunication Costs Not Assigned to Program	0	0	0	0
40	Office Supplies and Equipment	0	0	0	0
41	Allocation of Management and General (G & A)	190,258	59,017	642	20,905
42	Other (Specify)	20,823	51,656	562	3,987
43	Total Administrative Expenses	755,258	283,433	3,083	80,554
44	Total Expenses	5,377,581	1,888,157	20,538	719,653
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)	9,110	51,656	562	3,987
48	Total Non-Reimbursable Expenses	9,110	51,656	562	3,987
49	Net Expenses	5,368,471	1,836,501	19,976	715,666

Schedule of Program Costs

CHRISTIAN SOCIAL SERVICES OF ILLINOIS (

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	EFS Ext Family Serv			
Program Expenses				
1	Program Staff Salaries	11,246		
2	Program Clerical Staff Salaries	0		
3	Program Payroll Taxes and Fringe Benefits	2,181		
4	Program Consultants	0		
5	Consumer Wages and Fringe Benefits	0		
6	Medicine and Drugs	0		
7	All Other Program Equipment and Supplies	0		
8	Staff Transportation	178		
9	Client Transportation	0		
10	Transportation To/From School	0		
11	Direct Service Staff Conferences & Conventions	0		
12	Program Insurance	0		
13	Direct Client Specific Assistance	8,218		
14	Telecommunication Costs Assigned to Program	110		
15	Foster Care Payments	0		
16	Other (Specify)	0		
17	Total Program Expenses	21,933		
Support Expenses				
18	Support Salaries	0		
19	Support Payroll Taxes and Fringe Benefits	0		
20	Dietary Supplies	0		
21	Housekeeping and Laundry Supplies	0		
22	Other (Specify)	0		
23	Total Support Expenses	0		
Occupancy Expenses				
24	Occupancy Salaries	199		
25	Occupancy Payroll Taxes and Fringe Benefits	39		
26	Building & Equipment Operations and Maintenance	43		
27	Vehicle Depreciation	0		
28	All Other Depreciation & Amoritization	0		
29	Vehicle Rent	0		
30	All Other Lease/Rent/Taxes	0		
31	Equipment Under \$500	0		
32	Mortgage & Installment Interest	0		
33	Operating Interest	0		
34	Other (Specify)	0		
35	Total Occupancy Expenses	281		
Administrative and Office Expenses				
36	Administrative Salaries	2,649		
37	Administrative Payroll Taxes and Fringe Benefits	514		
38	Administrative Consultants	934		
39	Telecommunication Costs Not Assigned to Program	0		
40	Office Supplies and Equipment	0		
41	Allocation of Management and General (G & A)	1,256		
42	Other (Specify)	44		
43	Total Administrative Expenses	5,397		
44	Total Expenses	27,611		
Non-reimbursable Expenses				
45	Depreciation on DMHDD Funded Capital Assets Included Above	0		
46	Cost of Production and Workshop Client Wages Included Above	0		
47	Other (Specify)	44		
48	Total Non-Reimbursable Expenses	44		
49	Net Expenses	27,567		

Schedule of Program Costs
Other Specify Detail

Program 1	PCD FC		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	16	Misc.	549
	42	Advertising	4,251
	42	Membership Dues	3,669
	42	Bank Service Charge	231
	42	Late Fees	40
	42	Bad Debt Expense	143
	42	Sales Tax	752
	42	In-Kind Contributions	125,817
	42	Misc.	2,651
	42	Property Tax	566
	47	Advertising	4,251
	47	Membership Dues	3,669
	47	Bank Service Charge	231
	47	Late Fees	40
	47	Bad Debt Expense	143
	47	Sales Tax	752
	47	Property Tax	566
Program 2	SPEC FC		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	16	Misc.	9
	42	Advertising	246
	42	Membership Dues	2,815
	42	Bank Service Charge	69
	42	Late Fees	9
	42	Bad Debt Expense	24
	42	Sales Tax	51
	42	Misc.	85
	42	Property Tax	102
	47	Advertising	246
	47	Membership Dues	2,815
	47	Bank Service Charge	69
	47	Late Fees	9
	47	Bad Debt Expense	24
	47	Sales Tax	51
	47	Property Tax	102
Program 3	SJBCC		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	42	Membership Dues	704
	42	Bank Service Charges	77
	42	Bad Debt Expense	7,500
	42	Sales Tax	829
	42	In-Kind Contributions	11,683
	42	Misc.	30
	47	Membership Dues	704
	47	Bank Service Charges	77
	47	Bad Debt Expense	7,500
	47	Sales Tax	829

Program 4 DHS

<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
16	Misc.	270
42	Membership Dues	11,336
42	Bank Service Charges	232
42	Late Fees	21
42	Bad Debt Expense	13,436
42	Sales Tax	72
42	In-Kind Contributions	26,559
47	Membership Dues	11,336
47	Bank Service Charges	232
47	Late Fees	21
47	Bad Debt Expense	13,436
47	Sales Tax	72
47	In-Kind Contributions	26,559

Program 5 DHS

<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
16	Misc.	3
42	Membership Dues	123
42	Bank Service Charges	3
42	Bad Debt Expense	146
42	Sales Tax	1
42	In-Kind Contributions	289
47	Membership Dues	123
47	Bank Service Charges	3
47	Bad Debt Expense	146
47	Sales Tax	1
47	In-Kind Contributions	289

Program 6 Intact

<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
16	Misc.	3
42	Advertising	33
42	Membership Dues	2,112
42	Sales Tax	1,842
47	Advertising	33
47	Membership Dues	2,112
47	Sales Tax	1,842

Program 7 EFS

<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
42	Membership Dues	20
42	Sales Tax	24
47	Membership Dues	20
47	Sales Tax	24

Schedule of Program Revenue

CHRISTIAN SOCIAL SERVICES OF ILLINOIS (

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	Agency Amount	All Other Not Allocated	PCD FC Traditional FC	SPEC FC Specialized FC
Fees & Purchase of Service				
1	Department of Aging	619,299	619,299	0
2	Department of Children and Family Services	32,023,537	0	24,054,195
3	Department of Corrections	0	0	0
4	Medicaid Rehab Option (MRO) Payments	445,984	0	0
5	Department of Human Services	1,823,433	0	0
6	Department of Public Aid	0	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	745,750	745,750	0
11	Other Government Agencies	0	0	0
12	Client/Family Program Fees (incl. SSI, SSA, pensions, etc)	166,466	166,466	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	35,824,469	1,531,515	24,054,195
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)	1,169,150	190,865	19,106
30	Total Grant Revenues	1,169,150	190,865	19,106
Contributions & Other				
31	Restricted to Operations	265,452	71,361	146,141
32	Restricted to Capital	3,500	3,500	0
33	Unrestricted	524,698	524,698	0
34	Contributions - Goods and Services	0	0	0
35	Child & Adult Food Programs (school meals, commodities)	0	0	0
36	School Transportation Payments (to/from school)	0	0	0
37	Sales of Goods and Services	0	0	0
38	Rent Income	107,566	107,566	0
39	Gain on Sale of Assets	130,954	0	130,954
40	Cafeteria and Vending Machine	0	0	0
41	Other (Specify)	14,071	10,530	3,451
42	Total Contributions and Other	1,046,241	717,655	280,546
Investment Income				
43	Income on Restricted Assets/Investments	0	0	0
44	Income on Unrestricted Assets/Investments	285,458	285,458	0
45	Total Investment Income	285,458	285,458	0
46	Total Revenues	38,325,318	2,725,493	24,353,847

Schedule of Program Revenue

CHRISTIAN SOCIAL SERVICES OF ILLINOIS (

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	SJBCC Residential	DHS CILA	DHS CILA-TEMP STAFF	Intact Intact
Fees & Purchase of Service				
1	Department of Aging	0	0	0
2	Department of Children and Family Services	4,715,738	0	664,693
3	Department of Corrections	0	0	0
4	Medicaid Rehab Option (MRO) Payments	445,984	0	0
5	Department of Human Services	0	1,803,821	19,612
6	Department of Public Aid	0	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	5,161,722	1,803,821	19,612
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)	939,179	20,000	0
30	Total Grant Revenues	939,179	20,000	0
Contributions & Other				
31	Restricted to Operations	20,638	27,312	0
32	Restricted to Capital	0	0	0
33	Unrestricted	0	0	0
34	Contributions - Goods and Services	0	0	0
35	Child & Adult Food Programs (school meals, commodities)	0	0	0
36	School Transportation Payments (to/from school)	0	0	0
37	Sales of Goods and Services	0	0	0
38	Rent Income	0	0	0
39	Gain on Sale of Assets	0	0	0
40	Cafeteria and Vending Machine	0	0	0
41	Other (Specify)	17	73	0
42	Total Contributions and Other	20,655	27,385	0
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	6,121,556	1,851,206	19,612

Schedule of Program Revenue

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

	EFS Ext Family Serv			
Fees & Purchase of Service				
1	Department of Aging	0		
2	Department of Children and Family Services	25,311		
3	Department of Corrections	0		
4	Medicaid Rehab Option (MRO) Payments	0		
5	Department of Human Services	0		
6	Department of Public Aid	0		
7	Department of Public Health	0		
8	Local Education Agency/School District	0		
9	Local Government	0		
10	Federal Government	0		
11	Other Government Agencies	0		
12	Client/Family Program Fees (incl. SSI, SSA, pensions, etc)	0		
13	Special Service Fees for Individual Clients	0		
14	Diagnostic Service Fees	0		
15	Other (Specify)	0		
16	Total Fees & Purchase of Services	25,311		
Grant Revenues				
17	Department of Aging	0		
18	Department of Children and Family Services	0		
19	Department of Corrections	0		
20	Donated/Certified Funds Initiative (DFI/CFI)	0		
21	Department of Human Services	0		
22	Department of Public Aid	0		
23	Department of Public Health	0		
24	Local Education Agency/School District	0		
25	Local Government Awards	0		
26	Federal Government Awards	0		
27	Other Government Awards	0		
28	JTPA/CETA	0		
29	Other (Specify)	0		
30	Total Grant Revenues	0		
Contributions & Other				
31	Restricted to Operations	0		
32	Restricted to Capital	0		
33	Unrestricted	0		
34	Contributions - Goods and Services	0		
35	Child & Adult Food Programs (school meals, commodities)	0		
36	School Transportation Payments (to/from school)	0		
37	Sales of Goods and Services	0		
38	Rent Income	0		
39	Gain on Sale of Assets	0		
40	Cafeteria and Vending Machine	0		
41	Other (Specify)	0		
42	Total Contributions and Other	0		
Investment Income				
43	Income on Restricted Assets/Investments	0		
44	Income on Unrestricted Assets/Investments	0		
45	Total Investment Income	0		
46	Total Revenues	25,311		

Schedule of Program Revenue
Other Specify Detail

Program 1	PCD FC		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	29	Misc. Grants	19,106
	41	Misc.	3,451
Program 3	SJBCC		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	29	Misc. Grants	27,240
	29	PPP Loan Debt Extinguishment	911,939
	41	Misc.	17
Program 4	DHS		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	29	Misc. Grants	20,000
	41	Misc.	73

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	Traditional FC	Days	0	505,284	365	0	0	
2	SPEC FC	Specialized FC	Days	0	22,272	365	0	0	
3	SJBCC	Residential	Days	0	12,229	365	13,140	13,140	07/01/2020
4	DHS	CILA	Days	0	6,903	365	0	0	07/01/2020
5	DHS	CILA-TEMP STAFF		0	0	365	0	0	07/01/2020
6	Intact	Intact	Days	0	15,088	365	0	0	
7	EFS	Ext Family Serv		0	0	365	0	0	

Schedule of Program Personnel

CHRISTIAN SOCIAL SERVICES OF ILLINOIS (

_*1500

Number of Hours (excluding overtime) in a standard work week: 40.0

	TOTAL AGENCY				PCD FC Traditional FC			SPEC FC Specialized FC			
	Total Hours	Amount Paid	Headcount	Amount Not Allocated	% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount	
1	Audiologist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
2	Behavior Therapist	25,561.00	536,777	12.00	70,147	27.69	148,628	4.00	4.54	24,349	4.00
3	Dietary Technician	4,026.00	52,340	2.00	14,915	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	319,769.00	4,156,996	154.00	302,539	25.86	1,074,795	45.00	3.30	137,298	45.00
6	Habilitation Professional or Supervisory Staff	86,458.00	2,420,824	42.00	82,157	64.34	1,557,589	30.00	8.04	194,569	30.00
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	39,819.00	1,234,390	19.00	302,616	49.07	605,668	10.00	5.62	69,385	10.00
13	Program Clerical Staff	74,971.00	1,255,765	36.00	13,349	78.79	989,371	32.00	9.98	125,373	32.00
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	7,935.00	202,345	4.00	0	0.00	0	0.00	0.00	0	0.00
18	Social Worker	334,105.00	6,097,421	150.00	81,705	81.48	4,967,889	137.00	9.67	589,608	137.00
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	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
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	57,998.00	637,975	58.00	598,920	5.58	35,584	3.00	0.54	3,471	3.00
30	Total All Positions	950,642.00	16,594,833	477.00	1,466,348	56.52	9,379,524	261.00	6.89	1,144,053	261.00
31	Mental Health Professional (MHP)	97,760.00	1,655,881	47.00	0	0.00	0	0.00	0.00	0	0.00
32	Qualified Mental Health Professional (QMHP)	18,720.00	418,994	9.00	0	47.20	197,750	5.00	0.00	0	0.00
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)	29,120.00	374,026	15.00	0	0.00	0	0.00	0.00	0	0.00
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

Program Staff Positions	SJBCCL Residential			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	54.71	293,653	7.00	0.00	0	0.00	0.00	0	0.00
3 Dietary Technician	71.50	37,425	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	43.99	1,828,571	68.00	18.61	773,782	29.00	0.20	8,416	29.00
6 Habilitation Professional or Supervisory Staff	13.60	329,246	6.00	4.49	108,664	2.00	0.05	1,182	2.00
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	14.21	175,447	3.00	5.92	73,101	1.00	0.06	795	1.00
13 Program Clerical Staff	7.78	97,736	3.00	2.36	29,614	1.00	0.03	322	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	62.39	126,247	2.00	37.20	75,279	1.00	0.40	819	1.00
18 Social Worker	2.25	136,902	3.00	0.75	45,505	1.00	0.01	495	1.00
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	0.00	0	0.00	0.00	0	0.00
30 Total All Positions	18.23	3,025,227	93.00	6.66	1,105,945	35.00	0.07	12,029	35.00
31 Mental Health Professional (MHP)	100.00	1,655,881	47.00	0.00	0	0.00	0.00	0	0.00
32 Qualified Mental Health Professional (QMHP)	52.80	221,244	4.00	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)	100.00	374,026	15.00	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

CHRISTIAN SOCIAL SERVICES OF ILLINOIS (

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	Intact			EFS					
	%	Amount	Headcount	%	Amount	Headcount	%	Amount	Headcount
Program Staff Positions	Allocated	Paid		Allocated	Paid		Allocated	Paid	
1 Audiologist	0.00	0	0.00	0.00	0	0.00			
2 Behavior Therapist	0.00	0	0.00	0.00	0	0.00			
3 Dietary Technician	0.00	0	0.00	0.00	0	0.00			
4 Dietician	0.00	0	0.00	0.00	0	0.00			
5 Habilitation Aide/Child Care Aide	0.76	31,595	1.00	0.00	0	0.00			
6 Habilitation Professional or Supervisory Staff	5.70	137,892	2.00	0.39	9,525	1.00			
7 LPN	0.00	0	0.00	0.00	0	0.00			
8 Occupational Therapist	0.00	0	0.00	0.00	0	0.00			
9 Physical Therapist	0.00	0	0.00	0.00	0	0.00			
10 Physician	0.00	0	0.00	0.00	0	0.00			
11 Principal	0.00	0	0.00	0.00	0	0.00			
12 Program Director	0.60	7,378	1.00	0.00	0	0.00			
13 Program Clerical Staff	0.00	0	0.00	0.00	0	0.00			
14 Psychiatrist	0.00	0	0.00	0.00	0	0.00			
15 Psychologist	0.00	0	0.00	0.00	0	0.00			
16 Recreation Staff	0.00	0	0.00	0.00	0	0.00			
17 Registered Nurse	0.00	0	0.00	0.00	0	0.00			
18 Social Worker	4.49	273,596	6.00	0.03	1,721	1.00			
19 Speech Therapist	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			
21 Substance Abuse Paraprofessional	0.00	0	0.00	0.00	0	0.00			
22 Teacher	0.00	0	0.00	0.00	0	0.00			
23 Teacher Aide	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			
25 Other Academic Instruction	0.00	0	0.00	0.00	0	0.00			
26 Other Medical Care	0.00	0	0.00	0.00	0	0.00			
27 Other Habilitation/Rehabilitation	0.00	0	0.00	0.00	0	0.00			
28 Other Substance Abuse	0.00	0	0.00	0.00	0	0.00			
29 All Other Program Staff	0.00	0	0.00	0.00	0	0.00			
30 Total All Positions	2.71	450,461	10.00	0.07	11,246	2.00			
31 Mental Health Professional (MHP)	0.00	0	0.00	0.00	0	0.00			
32 Qualified Mental Health Professional (QMHP)	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			
34 Rehabilitative Services Associate (RSA)	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			

Schedule of Program Personnel

Other Specify Detail

Program 1	PCD FC			
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>	<u>Headcount</u>
	29	Misc.	35,584	3.00
Program 2	SPEC FC			
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>	<u>Headcount</u>
	29	Misc.	3,471	3.00

Schedule of Program Consultant and Contractual

CHRISTIAN SOCIAL SERVICES OF ILLINOIS (
 _*1500

Program Staff Positions	TOTAL AGENCY			PCD FC Traditional FC		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	3,221.00	241,567	0	86.38	208,668	13.37	32,304
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	3,221.00	241,567	0	86.38	208,668	13.37	32,304
31 Mental Health Professional (MHP)	0.00	0	0	0.00	0	0.00	0
32 Qualified Mental Health Professional (QMHP)	0.00	0	0	0.00	0	0.00	0
33 Qualified Mental Retardation Professional (QMRP)	0.00	0	0	0.00	0	0.00	0
34 Rehabilitative Services Associate (RSA)	0.00	0	0	0.00	0	0.00	0
35 SEP Job Coach - For DHS Reporting Only	0.00	0	0	0.00	0	0.00	0

Schedule of Program Consultant and Contractual

CHRISTIAN SOCIAL SERVICES OF ILLINOIS (
 _*1500

	SJBCB Residential		DHS CILA		DHS CILA-TEMP STAFF	
	% Allocated	Amount Paid	% Allocated	Amount Paid	% Allocated	Amount Paid
1 Audiologist	0.00	0	0.00		0.00	
2 Behavior Therapist	0.25	595	0.00		0.00	
3 Dietary Technician	0.00	0	0.00		0.00	
4 Dietician	0.00	0	0.00		0.00	
5 Habilitation Aide/Child Care Aide	0.00	0	0.00		0.00	
6 Habilitation Professional or Supervisory Staff	0.00	0	0.00		0.00	
7 LPN	0.00	0	0.00		0.00	
8 Occupational Therapist	0.00	0	0.00		0.00	
9 Physical Therapist	0.00	0	0.00		0.00	
10 Physician	0.00	0	0.00		0.00	
11 Principal	0.00	0	0.00		0.00	
12 Program Director	0.00	0	0.00		0.00	
13 Program Clerical Staff	0.00	0	0.00		0.00	
14 Psychiatrist	0.00	0	0.00		0.00	
15 Psychologist	0.00	0	0.00		0.00	
16 Recreation Staff	0.00	0	0.00		0.00	
17 Registered Nurse	0.00	0	0.00		0.00	
18 Social Worker	0.00	0	0.00		0.00	
19 Speech Therapist	0.00	0	0.00		0.00	
20 Substance Abuse Counselor/Professional	0.00	0	0.00		0.00	
21 Substance Abuse Paraprofessional	0.00	0	0.00		0.00	
22 Teacher	0.00	0	0.00		0.00	
23 Teacher Aide	0.00	0	0.00		0.00	
24 Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0	0.00		0.00	
25 Other Academic Instruction	0.00	0	0.00		0.00	
26 Other Medical Care	0.00	0	0.00		0.00	
27 Other Habilitation/Rehabilitation	0.00	0	0.00		0.00	
28 Other Substance Abuse	0.00	0	0.00		0.00	
29 All Other Program Staff	0.00	0	0.00		0.00	
30 Total All Positions	0.25	595	0.00	0	0.00	0.00
31 Mental Health Professional (MHP)	0.00	0	0.00		0.00	
32 Qualified Mental Health Professional (QMHP)	0.00	0	0.00		0.00	
33 Qualified Mental Retardation Professional (QMRP)	0.00	0	0.00		0.00	
34 Rehabilitative Services Associate (RSA)	0.00	0	0.00		0.00	
35 SEP Job Coach - For DHS Reporting Only	0.00	0	0.00		0.00	

Schedule of Program Consultant and Contractual

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

Schedule of Program Consultant and Contractual

Other Specify Detail

Program

Line Nbr Description

Amount

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Add a Program

Certify & Submit

	CSFA #	Program Name	\$ State	\$ Federal	\$ Other	\$ Total
View	402-04-1452	Community Care Program	641,683	0	0	641,683
View		Other grant programs and activities		745,750	35,006,150	35,751,900
View		All other costs not allocated			398,480	398,480
Totals:			641,683	745,750	35,404,630	36,792,063

Please note the following:

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

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Agency	Department On Aging (402)		
Program	Community Care Program (402-04-1452) <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) <div style="border: 1px solid #ccc; height: 20px; width: 100%;"></div>		
Mandatory Match %	<input type="radio"/> Yes <input checked="" type="radio"/> No Rate (required if Yes): <input style="width: 100px;" type="text"/>		
Indirect Cost Rate	<input style="width: 100px;" type="text" value="0.00"/> %		
Indirect Cost Rate Base	<input style="width: 100%; height: 20px;" type="text"/>		

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	<input style="width: 80px;" type="text" value="356055.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	356,055.00
Fringe Benefits	<input style="width: 80px;" type="text" value="57309.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	57,309.00
Travel	<input style="width: 80px;" type="text" value="1552.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	1,552.00
Equipment	<input style="width: 80px;" type="text" value="2278.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	2,278.00
Supplies	<input style="width: 80px;" type="text" value="74316.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	74,316.00
Contractual Services	<input style="width: 80px;" type="text" value="4057.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	4,057.00
Consultant (Professional Services)	<input style="width: 80px;" type="text" value="6676.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	6,676.00
Construction	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Occupancy - Rent and Utilities	<input style="width: 80px;" type="text" value="16770.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	16,770.00
Research and Development	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Telecommunications	<input style="width: 80px;" type="text" value="1589.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	1,589.00
Training and Education	<input style="width: 80px;" type="text" value="1590.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	1,590.00
Direct Administrative Costs	<input style="width: 80px;" type="text" value="16817.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	16,817.00
Miscellaneous Costs	<input style="width: 80px;" type="text" value="16167.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	16,167.00
Community Care Program	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Total Direct Expenses	555,176.00	0.00	0.00	555,176.00
Indirect Costs	<input style="width: 80px;" type="text" value="86,507.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	86,507.00
Total Expenses	641,683.00	0.00	0.00	641,683.00

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Category	Direct Federal	Other Amount	Total
Personal Services (Salaries and Wages)	644319.00	17693703.00	18,338,022.00
Fringe Benefits	74899.00	3451403.00	3,526,302.00
Travel	4089.00	680637.00	684,726.00
Equipment	840.00	368386.00	369,226.00
Supplies	1140.00	477267.00	478,407.00
Contractual Services	2351.00	279022.00	281,373.00
Consultant (Professional Services)	2051.00	631475.00	633,526.00
Construction	0.00	0.00	0.00
Occupancy - Rent and Utilities	1412.00	675726.00	677,138.00
Research and Development	0.00	0.00	0.00
Telecommunications	1275.00	286894.00	288,169.00
Training and Education	125.00	132230.00	132,355.00
Direct Administrative Costs	13086.00	9999076.00	10,012,162.00
Miscellaneous Costs	163.00	330331.00	330,494.00
Total Direct Expenses	745,750.00	35,006,150.00	35,751,900.00

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Program

Category	Other Amount
Personal Services (Salaries and Wages)	163755.00
Fringe Benefits	40726.00
Travel	65.00
Equipment	2270.00
Supplies	2110.00
Contractual Services	5885.00
Consultant (Professional Services)	27064.00
Construction	0.00
Occupancy - Rent and Utilities	14020.00
Research and Development	0.00
Telecommunications	2415.00
Training and Education	8385.00
Direct Administrative Costs	75858.00
Miscellaneous Costs	55927.00
Total Direct Expenses	398,480.00

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, 2021, 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 TBD.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Caritas Family Solutions' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Caritas Family Solutions' internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

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



Armanino^{LLP}
St. Louis, Missouri

November 29, 2021