

## **Caritas Family Solutions and Affiliates**

Consolidated Financial Statements  
and Supplementary Information  
and Single Audit Reports and Schedules

June 30, 2023 and 2022



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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
Caritas Family Solutions and Affiliates  
Belleville, Illinois

### **Opinion**

We have audited the accompanying consolidated financial statements of Caritas Family Solutions and Affiliates (collectively, the "Organization"), which comprise the consolidated statements of financial position as of June 30, 2023 and 2022, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Caritas Family Solutions and Affiliates as of June 30, 2023 and 2022, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Caritas Family Solutions and Affiliates and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Change in Accounting Principle**

As described in Note 2 to the consolidated financial statements, the Organization has adopted Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic 842, *Leases*. Our opinion is not modified with respect to that matter.

### **Responsibilities of Management for the 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, and for 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.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Caritas Family Solutions and Affiliates's ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Caritas Family Solutions and Affiliates internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Caritas Family Solutions and Affiliates ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.



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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 2023, 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 the effectiveness of the Organization's 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.

A handwritten signature in black ink that reads "Armanino LLP". The signature is written in a cursive, flowing style.

Armanino<sup>LLP</sup>  
St. Louis, Missouri

December 6, 2023

Caritas Family Solutions and Affiliates  
Consolidated Statements of Financial Position  
June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
ASSETS		
Current assets		
Cash and cash equivalents	\$ 2,665,692	\$ 3,510,865
Accounts receivable	3,655,862	2,733,494
Certificate of deposit	632,375	129,911
Investments, at fair value	2,807,979	2,186,909
Prepaid expenses	<u>501,076</u>	<u>566,133</u>
Total current assets	<u>10,262,984</u>	<u>9,127,312</u>
Long-term assets		
Reserves and client deposits	175,377	160,349
Right of use asset	827,024	-
Property and equipment, net	<u>10,470,316</u>	<u>9,666,695</u>
Total long-term assets	<u>11,472,717</u>	<u>9,827,044</u>
Total assets	<u><u>\$ 21,735,701</u></u>	<u><u>\$ 18,954,356</u></u>
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable	\$ 991,065	\$ 1,023,321
Accrued salaries and related expenses	2,712,042	2,437,176
Other accrued liabilities	237,050	182,632
Current maturities of operating leases	191,179	-
Current maturities of finance leases	334,825	345,927
Current maturities of notes payable	1,638,430	248,658
Due to DCFS	-	85,805
Deferred revenue	<u>251,584</u>	<u>251,584</u>
Total current liabilities	<u>6,356,175</u>	<u>4,575,103</u>
Long-term liabilities		
Operating leases, less current maturities	647,656	-
Finance leases, less current maturities	315,332	326,559
Note payable, less current maturities	4,073,687	5,713,393
Contingent liabilities	<u>1,050,747</u>	<u>825,747</u>
Total long-term liabilities	<u>6,087,422</u>	<u>6,865,699</u>
Total liabilities	<u>12,443,597</u>	<u>11,440,802</u>
Net assets		
Without donor restrictions		
Undesignated	9,064,643	7,286,093
Board-designated net assets	<u>185,000</u>	<u>185,000</u>
Total without donor restrictions	<u>9,249,643</u>	<u>7,471,093</u>
With donor restrictions	<u>42,461</u>	<u>42,461</u>
Total net assets	<u>9,292,104</u>	<u>7,513,554</u>
Total liabilities and net assets	<u><u>\$ 21,735,701</u></u>	<u><u>\$ 18,954,356</u></u>

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

Caritas Family Solutions and Affiliates  
Consolidated Statement of Activities  
For the Year Ended June 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
Support, revenue, and gains (losses)			
Grant and contract revenue	\$ 42,530,047	\$ -	\$ 42,530,047
Program service fees	121,974	-	121,974
Contributions	536,251	71,504	607,755
In-kind contributions	452,294	-	452,294
Special event revenue, net	258,848	-	258,848
Rental income	290,239	-	290,239
Miscellaneous income	36,376	-	36,376
Insurance proceeds - rent	84,735	-	84,735
Investment income (loss), net of fees	372,831	-	372,831
Net assets released from restriction	71,504	(71,504)	-
Total support, revenue, and gains (losses)	<u>44,755,099</u>	<u>-</u>	<u>44,755,099</u>
Functional expenses			
Program services			
Foster Care	26,454,628	-	26,454,628
DCFS Fontebella	342,350	-	342,350
SJBCC Residential	4,891,759	-	4,891,759
Department of Aging - Senior Employment	139,884	-	139,884
CILA	2,374,012	-	2,374,012
Emergency Shelter	247,381	-	247,381
Center for Workforce Inclusion - Senior Employment	1,079,324	-	1,079,324
Intact Family	1,113,510	-	1,113,510
Adoption, Counseling, and Other	212,725	-	212,725
Fox River	1,144,751	-	1,144,751
Total program services	38,000,324	-	38,000,324
Management and general	5,401,620	-	5,401,620
Fundraising	542,527	-	542,527
Total functional expenses	<u>43,944,471</u>	<u>-</u>	<u>43,944,471</u>
Change in net assets from operations	<u>810,628</u>	<u>-</u>	<u>810,628</u>
Non-operating income (expense)			
Rental expense	(24,390)	-	(24,390)
Gain on sale of assets	23,834	-	23,834
Contingent loss on excess revenue	(225,000)	-	(225,000)
Insurance proceeds - flood damage	1,193,478	-	1,193,478
Total non-operating income (expense)	<u>967,922</u>	<u>-</u>	<u>967,922</u>
Change in net assets	1,778,550	-	1,778,550
Net assets, beginning of year	<u>7,471,093</u>	<u>42,461</u>	<u>7,513,554</u>
Net assets, end of year	<u>\$ 9,249,643</u>	<u>\$ 42,461</u>	<u>\$ 9,292,104</u>

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

Caritas Family Solutions and Affiliates  
Consolidated Statement of Activities  
For the Year Ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Support, revenue, and gains (losses)			
Grant and contract revenue	\$ 38,319,240	\$ -	\$ 38,319,240
Program service fees	119,970	-	119,970
Contributions	474,921	69,693	544,614
In-kind contributions	358,322	-	358,322
Special event revenue, net	156,413	-	156,413
Rental income	338,423	-	338,423
Miscellaneous income	4,044	-	4,044
Investment income (loss), net of fees	(344,187)	-	(344,187)
Net assets released from restriction	<u>69,693</u>	<u>(69,693)</u>	<u>-</u>
Total support, revenue, and gains (losses)	<u>39,496,839</u>	<u>-</u>	<u>39,496,839</u>
Functional expenses			
Program services			
Foster Care	24,184,397	-	24,184,397
DCFS Fontebella	52,499	-	52,499
SJBCC Residential	4,445,198	-	4,445,198
CILA	1,976,940	-	1,976,940
Center for Workforce Inclusion - Senior Employment	932,071	-	932,071
Intact Family	858,292	-	858,292
Adoption, Counseling, and Other	252,364	-	252,364
Fox River	<u>893,975</u>	<u>-</u>	<u>893,975</u>
Total program services	33,595,736	-	33,595,736
Management and general	4,522,265	-	4,522,265
Fundraising	<u>383,053</u>	<u>-</u>	<u>383,053</u>
Total functional expenses	<u>38,501,054</u>	<u>-</u>	<u>38,501,054</u>
Change in net assets from operations	<u>995,785</u>	<u>-</u>	<u>995,785</u>
Non-operating income (expense)			
Rental expense	(70,682)	-	(70,682)
Gain on sale of assets	122,849	-	122,849
Excess revenue repayment	(85,805)	-	(85,805)
Contingent loss on excess revenue	<u>(825,747)</u>	<u>-</u>	<u>(825,747)</u>
Total non-operating income (expense)	<u>(859,385)</u>	<u>-</u>	<u>(859,385)</u>
Change in net assets	136,400	-	136,400
Net assets, beginning of year	<u>7,334,693</u>	<u>42,461</u>	<u>7,377,154</u>
Net assets, end of year	<u>\$ 7,471,093</u>	<u>\$ 42,461</u>	<u>\$ 7,513,554</u>

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, 2023

	Foster Care	DCFS Fontebella	SJBCC Residential	Department of Aging - Senior Employment	CILA	Emergency Shelter	Center for Workforce Inclusion - Senior Employment	Intact Family	Adoption, Counseling, and Other	Fox River	Total Program Services	Management and General	Fundraising	Total
Salaries and related expenses														
Salaries	\$ 11,675,328	\$ 222,749	\$ 3,225,249	\$ 116,435	\$ 1,588,712	\$ 177,381	\$ 752,500	\$ 825,728	\$ 132,972	\$ 486,325	\$ 19,203,379	\$ 3,005,494	\$ 192,561	\$ 22,401,434
Fringe benefits and payroll taxes	<u>2,598,469</u>	<u>26,803</u>	<u>565,168</u>	<u>11,135</u>	<u>270,949</u>	<u>13,045</u>	<u>91,268</u>	<u>170,287</u>	<u>19,685</u>	<u>89,850</u>	<u>3,856,659</u>	<u>687,547</u>	<u>56,483</u>	<u>4,592,241</u>
Total salaries and related expenses	14,273,797	249,552	3,790,417	127,570	1,859,661	190,426	843,768	996,015	152,657	576,175	23,060,038	3,693,041	249,044	26,993,675
Program service payments	8,711,884	3,792	73,983	-	3,666	24,002	39,059	5,643	4,809	111	8,866,949	-	650	8,867,599
Education and training	105,042	540	32,873	-	4,066	1,419	228	4,235	882	817	150,102	102,544	3,680	256,326
Occupancy	476,723	13,270	136,294	-	101,955	4,597	1,589	15,811	12,438	249,708	1,012,385	194,536	623	1,215,992
Professional fees	299,333	2,528	89,145	-	28,688	612	6,438	5,931	3,135	8,270	444,080	285,597	97,851	827,528
Bad debt	1,134	-	-	-	-	-	-	-	3,300	-	4,434	-	5,404	11,629
Travel and transportation	812,832	2,625	15,860	-	49,730	3,481	8,827	45,954	4,077	1,103	944,489	36,635	856	981,980
Office supplies	144,526	11,225	242,903	-	82,277	3,443	1,144	4,148	4,033	73,671	567,370	89,465	3,479	660,314
Miscellaneous	150,261	107	12,653	11,810	29,650	97	145,413	(15)	1,137	14,755	365,868	33,644	115,430	514,942
Small equipment	126,852	16,449	58,763	-	27,426	9,262	20,255	3,911	7,914	2,807	273,639	177,569	4,373	446,637
Communications	211,384	2,650	18,234	139	24,925	45	1,533	9,065	3,066	41,664	312,705	55,502	3,254	371,461
Printing and publications	13,025	-	1,643	-	595	779	57	6	-	1,233	17,338	25,889	17,014	60,241
Equipment rental and maintenance	191,398	4,152	58,560	-	16,759	318	2,458	2,415	2,810	17,667	296,537	338,921	2,394	641,725
Postage and shipping	24,272	-	426	-	-	-	5	438	-	675	25,816	14,380	31,852	72,048
Insurance	328,791	4,433	57,000	365	46,127	4,191	5,966	6,976	3,698	30,440	487,987	94,911	803	586,981
Membership dues and subscriptions	7,696	841	1,173	-	4,856	-	-	3,184	-	1,479	19,229	9,779	1,979	30,987
Interest	120,382	4,931	68,503	-	26,141	2,754	922	2,395	865	5,253	232,146	65,022	295	297,463
Special events	-	-	-	-	-	-	-	-	-	-	-	-	68,786	68,786
Depreciation and amortization	<u>455,296</u>	<u>25,255</u>	<u>233,329</u>	<u>-</u>	<u>67,490</u>	<u>1,955</u>	<u>1,662</u>	<u>7,398</u>	<u>7,904</u>	<u>118,923</u>	<u>919,212</u>	<u>208,575</u>	<u>3,546</u>	<u>1,131,333</u>
Total	<u>26,454,628</u>	<u>342,350</u>	<u>4,891,759</u>	<u>139,884</u>	<u>2,374,012</u>	<u>247,381</u>	<u>1,079,324</u>	<u>1,113,510</u>	<u>212,725</u>	<u>1,144,751</u>	<u>38,000,324</u>	<u>5,426,010</u>	<u>611,313</u>	<u>44,037,647</u>
Rental expense	-	-	-	-	-	-	-	-	-	-	-	(24,390)	-	(24,390)
Special events, direct benefit to donors	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(68,786)</u>	<u>(68,786)</u>
	<u>\$ 26,454,628</u>	<u>\$ 342,350</u>	<u>\$ 4,891,759</u>	<u>\$ 139,884</u>	<u>\$ 2,374,012</u>	<u>\$ 247,381</u>	<u>\$ 1,079,324</u>	<u>\$ 1,113,510</u>	<u>\$ 212,725</u>	<u>\$ 1,144,751</u>	<u>\$ 38,000,324</u>	<u>\$ 5,401,620</u>	<u>\$ 542,527</u>	<u>\$ 43,944,471</u>
Percentage of total	<u>60.2 %</u>	<u>0.8 %</u>	<u>11.1 %</u>	<u>0.3 %</u>	<u>5.4 %</u>	<u>0.6 %</u>	<u>2.5 %</u>	<u>2.5 %</u>	<u>0.5 %</u>	<u>2.6 %</u>	<u>86.5 %</u>	<u>12.3 %</u>	<u>1.2 %</u>	<u>100.0 %</u>

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, 2022

	Foster Care	DCFS Fontebella	SJBCC Residential	CILA	Center for Workforce Inclusion - Senior Employment	Intact Family	Adoption, Counseling, and Other	Fox River	Total Program Services	Management and General	Fundraising	Total
Salaries and related expenses												
Salaries	\$ 10,641,971	\$ 46,412	\$ 2,749,274	\$ 1,362,449	\$ 652,439	\$ 606,675	\$ 156,318	\$ 412,188	\$ 16,627,726	\$ 2,645,840	\$ 206,439	\$ 19,480,005
Fringe benefits and payroll taxes	2,208,367	997	510,130	221,933	79,113	135,733	21,388	76,364	3,254,025	511,375	45,005	3,810,405
Total salaries and related expenses	12,850,338	47,409	3,259,404	1,584,382	731,552	742,408	177,706	488,552	19,881,751	3,157,215	251,444	23,290,410
Program service payments	8,278,471	951	95,986	2,476	9,407	12,023	7,216	327	8,406,857	-	-	8,406,857
Education and training	50,185	-	38,296	1,860	2,177	524	294	979	94,315	86,733	675	181,723
Occupancy	408,061	308	170,430	94,136	1,424	29,876	12,988	111,594	828,817	193,331	1,070	1,023,218
Professional fees	308,579	269	70,947	19,732	5,907	5,970	3,556	7,835	422,795	170,095	19,951	612,841
Bad debt	1,964	-	65,722	3,274	-	-	-	1,528	72,488	-	-	72,488
Travel and transportation	645,829	-	21,086	24,135	6,454	27,685	7,159	1,141	733,489	24,245	412	758,146
Office supplies	109,474	1,675	211,667	50,175	2,333	5,691	7,353	75,282	463,650	70,676	2,845	537,171
Miscellaneous	68,417	10	13,187	26,899	162,170	(1,636)	2,522	14,346	285,915	41,771	76,387	404,073
Small equipment	131,626	210	67,120	15,299	1,418	3,108	1,861	7,246	227,888	172,073	10,723	410,684
Communications	205,808	167	14,529	20,783	1,346	9,529	4,860	24,415	281,437	43,673	2,319	327,429
Printing and publications	32,062	-	1,474	301	67	19	555	1,848	36,326	23,399	6,364	66,089
Equipment rental and maintenance	166,531	269	71,130	9,453	4,234	4,954	4,579	22,163	283,313	269,298	2,543	555,154
Postage and shipping	21,386	-	631	578	-	544	193	718	24,050	17,645	6,000	47,695
Insurance	292,227	210	51,793	36,877	962	5,795	4,799	26,952	419,615	57,871	-	477,486
Membership dues and subscriptions	6,560	-	686	5,058	-	1,962	40	1,139	15,445	11,017	350	26,812
Interest	121,604	-	74,638	27,269	973	3,076	1,347	4,375	233,282	66,135	307	299,724
Special events	-	-	-	-	-	-	-	-	-	-	15,583	15,583
Depreciation and amortization	485,275	1,021	216,472	54,253	1,647	6,764	15,336	103,535	884,303	187,770	1,663	1,073,736
Total	24,184,397	52,499	4,445,198	1,976,940	932,071	858,292	252,364	893,975	33,595,736	4,592,947	398,636	38,587,319
Rental expense	-	-	-	-	-	-	-	-	-	(70,682)	-	(70,682)
Special events, direct benefit to donors	-	-	-	-	-	-	-	-	-	-	(15,583)	(15,583)
	<u>\$ 24,184,397</u>	<u>\$ 52,499</u>	<u>\$ 4,445,198</u>	<u>\$ 1,976,940</u>	<u>\$ 932,071</u>	<u>\$ 858,292</u>	<u>\$ 252,364</u>	<u>\$ 893,975</u>	<u>\$ 33,595,736</u>	<u>\$ 4,522,265</u>	<u>\$ 383,053</u>	<u>\$ 38,501,054</u>
Percentage of total	<u>62.8 %</u>	<u>0.2 %</u>	<u>11.6 %</u>	<u>5.1 %</u>	<u>2.4 %</u>	<u>2.2 %</u>	<u>0.7 %</u>	<u>2.3 %</u>	<u>87.3 %</u>	<u>11.7 %</u>	<u>1.0 %</u>	<u>100.0 %</u>

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

Caritas Family Solutions and Affiliates  
Consolidated Statements of Cash Flows  
For the Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Cash flows from operating activities		
Change in net assets	\$ 1,778,550	\$ 136,400
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation and amortization	1,131,333	1,073,736
Unrealized gain(loss) on investments	(320,117)	351,481
Gain on sale of property and equipment	(23,834)	(122,849)
Provision for bad debt	25,528	87,678
Insurance proceeds received for flood damage	(1,193,478)	-
Changes in operating assets and liabilities		
Accounts receivable	(947,896)	294,302
Prepaid expenses	65,057	(142,776)
Accounts payable	(32,256)	(189,314)
Accrued salaries and related expenses	274,866	(524,095)
Other accrued liabilities	54,418	(20,127)
Operating lease liabilities, net	11,811	-
Due to DCFS	139,195	85,805
Contingent liabilities	-	825,747
Net cash provided by operating activities	<u>963,177</u>	<u>1,855,988</u>
Cash flows from investing activities		
Deposits to reserves and client deposits	1,234,689	(18,591)
Withdrawals from reserves and client deposits	(1,249,717)	21,578
Purchases of certificates of deposit	(632,375)	(129,911)
Maturities of certificates of deposit	129,911	129,006
Purchases of investments	(1,556,639)	(2,981,336)
Proceeds from sale of investments	1,255,686	1,963,644
Purchases of property and equipment	(455,836)	(650,963)
Proceeds from sale of property and equipment	32,778	170,472
Net cash used in investing activities	<u>(1,241,503)</u>	<u>(1,496,101)</u>
Cash flows from financing activities		
Payments on notes payable	(249,934)	(281,654)
Payments on finance lease	(316,913)	(299,271)
Net cash used in financing activities	<u>(566,847)</u>	<u>(580,925)</u>
Net decrease in cash and cash equivalents	(845,173)	(221,038)
Cash and cash equivalents, beginning of year	<u>3,510,865</u>	<u>3,731,903</u>
Cash and cash equivalents, end of year	<u>\$ 2,665,692</u>	<u>\$ 3,510,865</u>

Supplemental disclosure of cash flow information

Cash paid during the year for interest	\$ 285,583	\$ 300,857
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Supplemental schedule of noncash investing and financing activities

Equipment purchased through finance leases	\$ 294,584	\$ 148,134
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The accompanying notes are an integral part of these consolidated financial statements.

Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
June 30, 2023 and 2022

1. NATURE OF ACTIVITIES

Organizations

Caritas Family Solutions, d/b/a 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.

Southeast Illinois Residential Organization ("SIRO") is a not-for-profit organization, licensed by the State of Illinois, child welfare and family service agency located in Belleville, Illinois.

Fox River, L.P. ("Fox River" or the "Partnership") an Illinois limited partnership was organized under provisions of Illinois Uniform Limited Partnership Law. The Project qualifies under IRC Section 42 for low-income housing credits, which pass through to the Partners at their respective income and loss sharing ratios. Income, losses, and credits are allocated 99.995% to Caritas, and .005% to the General Partner, SIRO.

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.

*Department of Children and Family Services (DCFS) 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.

*St. John Bosco Children's Center (SJBCC)* – This program provides residential treatment services to DCFS youth in care. Children are placed at SJBCC 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 SJBCC, the children receive individual, group and family therapy, as needed, so that they can become part of a loving family.

*Department of Aging (DOA) Senior Community Service Employment Program (SCSEP) and Center for Workforce Inclusion (CWI) - 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.



Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
June 30, 2023 and 2022

1. NATURE OF ACTIVITIES (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.

*Emergency Shelter* – The Emergency Shelter provides children with emergency housing while permanent housing is found.

*DCFS 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 Children 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.

*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.

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

*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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting and presentation

These consolidated financial statements include 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.

Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
June 30, 2023 and 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of accounting and presentation (continued)

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. See footnote 13 for more information on board designated net assets as of June 30, 2023 and 2022.
- *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. The Organization had no net assets with donor restrictions that were perpetual in nature as of June 30, 2023 and 2022.

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.

Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
June 30, 2023 and 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Certificates of deposit

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

Accounts receivable

Accounts receivable are uncollateralized amounts from various consumers and third-party payers due under normal trade terms generally requiring payment within 30 days of the invoice date. Management provides for probable uncollectible amounts through a charge to earnings and a credit to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. Management has evaluated accounts receivable and is of the opinion that no allowance for uncollectible accounts receivable was necessary as of June 30, 2023 and 2022.

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. Investment income includes interest, dividends, fees, unrealized gains and losses, and realized gains and losses. Investment income restricted by a donor is reported as 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 is 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. All acquisitions of property and equipment in excess of \$2,500 are capitalized. Expenditures for major renewals and improvements which increase the useful lives of assets are capitalized. Expenditures for repairs, maintenance and renewals are expensed when incurred. Leasehold improvements are capitalized and amortized over the lesser of the remaining length of the related lease or the estimated useful life of the asset. 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:

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

Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
June 30, 2023 and 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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, 2023 and 2022.

Leases

The Organization has operating leases for office space, storage, and programming space. As of July 1, 2022, operating leases are required to be included in the right-of-use ("ROU") assets and lease liabilities on the consolidated statement of financial position. ROU assets represent the Organization's right to use an underlying asset for the lease term and lease liabilities represent the Organization's obligation to make lease payments arising from the lease at the commencement date of the lease. The lease liability is initially and subsequently recognized based on the present value of its future lease payments. The ROU asset is subsequently measured throughout the lease term at the amount of the remeasured lease liability, plus unamortized initial direct costs, plus (minus) any prepaid (accrued) lease payments, less the unamortized balance of lease incentives received and any impairment recognized. Variable payments are included in the future lease payments when those variable payments depend on an index or a rate. For operating leases with a term of one year or less, the Organization has elected to not recognize a lease liability or ROU asset on the consolidated statement of financial position. Instead, lease payments are recognized as expenses on a straight-line basis over the lease term.

The Organization determines if an arrangement is a lease, or contains a lease, at inception of a contract or when the terms of an existing contract are changed. Finance and operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As the Organization's leases do not provide an implicit rate, the Organization uses the incremental borrowing rate of other related notes payable based on the information available at commencement date in determining the present value of lease payments. The lease ROU asset also includes any lease payments made and excludes lease incentives. Option periods are included in the ROU asset and liability when it is reasonably certain the option will be exercised. Rent expense for lease payments is recognized on a straight-line basis over the lease term.

For any lease agreements with lease and non-lease components, the Organization has elected to apply the practical expedient that allows equipment leases and their associated maintenance services to be accounted for as a single combined operating lease component. The Organization has elected, for operating leases on office space, to account for operating costs as nonlease components. The Organization is a lessee in lease agreements with third parties that do not have any material restrictions or covenants in their lease agreements, sale-leaseback transactions, land easements or residual value guarantees.

Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
June 30, 2023 and 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

DCFS excess revenue

Contract and program revenue billed to the Illinois Department of Children & Family Services ("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. See footnote 13 for more information.

Revenue recognition

Contributions, including promises to give, are considered conditional or unconditional, depending on the nature and existence of any donor or grantor conditions. Promises to give are considered conditional when a measurable barrier and right of return or release exists. The promises to give become unconditional and are recognized as revenue when the barriers upon which they depend are overcome. When the satisfaction of the barrier(s) are accomplished in the same period that the contribution is made, conditional contributions are recorded as unconditional. Unconditional contributions are recognized as revenue when the promise is made.

The Organization derives a significant portion 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 Center for Workforce Inclusion 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 conditional contributions with measurable barriers requiring certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has overcome the barriers by incurring expenditures in compliance with specific contract or grant provisions. If barriers are not overcome, a right to return the funds exists or the funds will not be released to the Organization.

Caritas provides a wide array of counseling services to children, families, etc. If these services are related to a specific program, the fees can be covered through the 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.

Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
June 30, 2023 and 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue recognition (continued)

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.

Special event revenue includes contributions and ticket sales for events held by the Organization during the year. The ticket sales and sponsorships, included in special event revenue, are partially for an exchange in goods or services and partially a contribution to the Organization. The contribution is recognized in accordance with ASC 958 while the reciprocal portion is recognized under ASC 606 over the course of the event. The reciprocal portion of these transactions is not material to the consolidated financial statements.

In-kind contributions

Contributed goods and services that are considered donated noncash assets are recorded as contributions at their fair values at the date of donation. The Organization recognizes contribution revenue for certain services received at the fair value of those services at the date they are received. Contributions of services are recognized if the services received (a) create or enhance nonfinancial assets or (b) require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation.

Insurance proceeds

Insurance proceeds, recorded on the consolidated statement of activities, were recognized for a flood damage claim and reimbursement of hotel costs for residents that was incurred in fiscal year 2023 at Fox River location. Under ASC 610-30, Revenue Recognition - Other Income - Gains and Losses on Involuntary Conversions, when an involuntary conversion occurs, to the extent the cost of nonmonetary asset differs from the amount of monetary assets received, the transaction results in the realization of a gain or loss that shall be recognized in the consolidated statement of activities.

Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
June 30, 2023 and 2022

2. 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. Payroll fees, various supplies/small equipment expenses, communication expenses, depreciation and amortization, occupancy expenses, interest expense, various local transportation costs, insurance expenses, and taxes 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 February 2016, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2016-02, Leases (Topic 842), including subsequently issued ASUs, to increase transparency and comparability among organizations by requiring the recognition of right of use ("ROU") assets and lease liabilities on the consolidated statement of financial position. Most prominent among the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases.

The Organization adopted FASB Topic 842, Leases, using the modified-retrospective transition as of July 1, 2022 for the date of initial adoption. The Organization elected the package of practical expedients permitted under the transition guidance within the new standard, which allowed the Organization to not reassess expired or existing contracts for lease identification, the lease classification for any existing or expired leases, or the initial direct costs for any existing leases. The Organization adopted the standard effective July 1, 2022 and recognized and measured leases existing at, or entered into after, July 1, 2022, with certain practical expedients available. Lease disclosures for the year ended June 30, 2022 are made under prior lease guidance in FASB ASC 840. The adoption of ASC 842 on July 1, 2022 did not have an effect on net assets.

Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
June 30, 2023 and 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Change in accounting principle (continued)

The Organization elected the available practical expedients to account for existing capital leases and operating leases as finance leases and operating leases, respectively, under the new guidance, without reassessing (a) whether the contracts contain leases under the new standard, (b) whether classification of capital leases or operating leases would be different in accordance with the new guidance, or (c) whether the unamortized initial direct costs before transition adjustments would have met the definition of initial direct costs in the new guidance at lease commencement.

Subsequent events

The Organization has evaluated subsequent events through December 6, 2023, the date the consolidated financial statements were available to be issued.

3. CONCENTRATIONS

Caritas' major programs are dependent upon funds received from the DCFS. The DCFS accounted for approximately 87% and 89% of the Organization's total support and revenue for the years ended June 30, 2023 and 2022, respectively. A significant reduction in these funds would have a material effect on the Organization's financial position. The DCFS made up approximately 83% and 85% of the Organization's gross accounts receivable as of June 30, 2023 and 2022, respectively.

During June 30, 2023 and 2022, the Organization had more 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.

4. 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>2023</u>	<u>2022</u>
Cash and cash equivalents	\$ 2,665,692	\$ 3,510,865
Accounts receivable	3,655,862	2,733,494
Certificate of deposit	632,375	129,911
Investments, at fair value	2,807,979	2,186,909
Board-designated reserves	<u>(185,000)</u>	<u>(185,000)</u>
	<u>\$ 9,576,908</u>	<u>\$ 8,376,179</u>



Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
June 30, 2023 and 2022

4. LIQUIDITY AND AVAILABILITY OF RESOURCES (continued)

Caritas has a line of credit totaling \$1,500,000 of which none had been drawn down as of June 30, 2023 and 2022. 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.

Caritas has historically received approximately 98% of their operating revenue from government agencies for performing services or incurring expenses to run programs. If these services were not performed or programs were not operating, the associated expenses would not be incurred.

5. INVESTMENTS AND FAIR VALUE MEASUREMENT

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.

Investments consist of money market funds, mutual funds, and pooled separate accounts. 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  
June 30, 2023 and 2022

5. 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, 2023:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Fair Value</u>
Money market funds	\$ 521,562	\$ -	\$ -	\$ 521,562
Equities	1,238,307	-	-	1,238,307
Mutual funds	<u>887,978</u>	<u>-</u>	<u>-</u>	<u>887,978</u>
	<u>\$ 2,647,847</u>	<u>\$ -</u>	<u>\$ -</u>	2,647,847
Pooled separate accounts (a)				<u>160,132</u>
				<u>\$ 2,807,979</u>

Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
June 30, 2023 and 2022

5. INVESTMENTS AND FAIR VALUE MEASUREMENT (continued)

The following table presents the fair value measurements of investments recognized in the accompanying consolidated statement of financial position measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall as of June 30, 2022:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Fair Value</u>
Money market funds	\$ 205,699	\$ -	\$ -	\$ 205,699
Equities	1,182,186	-	-	1,182,186
Mutual Funds	<u>683,578</u>	<u>-</u>	<u>-</u>	<u>683,578</u>
	<u>\$ 2,071,463</u>	<u>\$ -</u>	<u>\$ -</u>	<u>2,071,463</u>
Pooled separate accounts (a)				<u>115,446</u>
				<u>\$ 2,186,909</u>

(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.

Pooled separate accounts as of June 30, 2023 consist of the following:

	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Pooled separate accounts	<u>\$ 160,132</u>	<u>\$ -</u>	Monthly	5 days

Pooled separate accounts as of June 30, 2022 consist of the following:

	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Pooled separate accounts	<u>\$ 115,446</u>	<u>\$ -</u>	Monthly	5 days

Investment income (losses) consisted of the following:

	<u>2023</u>	<u>2022</u>
Unrealized/realized gains (losses)	\$ 320,117	\$ (351,481)
Interest and dividends, net of fees	<u>52,714</u>	<u>7,294</u>
	<u>\$ 372,831</u>	<u>\$ (344,187)</u>

Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
June 30, 2023 and 2022

6. CERTIFICATES OF DEPOSIT

The certificates of deposit held at financial institutions, totaling \$632,375 and \$129,911, as of June 30, 2023 and 2022, respectively, are valued at cost which approximates fair value. Certificates of deposit on June 30, 2023 consisted of amounts on deposit at financial institutions with interest rates of 3.63%, 28 months terms, and maturity dates of March 29, 2025. Certificates of deposit on June 30, 2022 consisted of amounts on deposit at financial institutions with interest rates of 0.20%, 18 month terms, and maturity dates of October 27, 2023 and November 11, 2023.

7. 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 \$42,091 and \$42,251 on June 30, 2023 and 2022, 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, 2023 and 2022, the balance in the replacement reserve equaled \$69,603 and \$60,073, 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, 2023 and 2022, the operating reserve account held a balance of \$59,134 and \$53,498, respectively. Included in the operating reserve account in fiscal year 2023 were reserves for fire and damage insurance. As of June 30, 2023, the fire and damage insurance reserves balance was \$3,872 and consisted of interest earned on the insurance proceeds during the year. This account had no balance as of June 30, 2022.

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, 2023 and 2022, totaled \$4,549 and \$4,527, respectively.

Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
June 30, 2023 and 2022

8. PROPERTY AND EQUIPMENT

Property and equipment consist of the following on June 30:

	<u>2023</u>	<u>2022</u>
Land	\$ 902,838	\$ 891,838
Land improvements	537,321	510,551
Buildings	9,112,289	7,726,166
Fixed equipment	3,642,496	3,586,986
Leasehold improvements	95,340	95,340
Furniture and equipment	1,004,110	783,227
Software and systems	670,307	634,147
Vehicles	1,899,680	1,645,714
Less: accumulated depreciation and amortization	<u>(7,395,229)</u>	<u>(6,310,237)</u>
	10,469,152	9,563,732
Construction in progress	<u>1,164</u>	<u>102,963</u>
	<u><u>\$ 10,470,316</u></u>	<u><u>\$ 9,666,695</u></u>

Depreciation and amortization expense amounted to \$1,131,333 and \$1,073,736 for the fiscal years ended June 30, 2023 and 2022, respectively.

9. LEASES

Lessor

Caritas leases space to outside entities under non-cancelable operating leases with terms of five to six years with options to extend. Rental income was \$45,061 and \$103,141 for the years ended June 30, 2023 and 2022, respectively.

Future minimum rental income under the leases as of June 30, 2023, are as follows:

Year ending June 30,	
2024	\$ 45,962
2025	<u>23,209</u>
	<u><u>\$ 69,171</u></u>

Lessee

Operating leases include the rent of offices in other area locations, the building that houses the senior living community, and storage space. These leases have varying expiration dates up to January 2029, with various options to extend the terms, and varying monthly payments from \$1,200 to \$5,705.

Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
June 30, 2023 and 2022

9. LEASES (continued)

Caritas has various finance lease agreements for the purchase of vehicles. The cost of the vehicles under finance lease is included in the consolidated statement of financial position as property and equipment. As of June 30, 2022, the cost of capital lease equipment was \$1,316,537 and accumulated amortization of the leased vehicles was \$735,764. Amortization of assets under finance leases, in the amount of \$267,730 for the year ended June 30, 2022, is included in depreciation and amortization expense. See table below for information related to fiscal year 2023.

As a result of adopting the new standards effective July 1, 2022, the Organization recorded net lease assets and lease liabilities of approximately \$1,020,655. Adoption of the new standard does not impact the Organization's change in net assets and had no impact on beginning net assets.

The following summarizes the line items on the consolidated statement of financial position as of June 30, 2023:

Operating lease assets	
Right of use asset	\$ <u>827,024</u>
Operating lease liabilities	
Current maturities of operating leases	191,179
Operating leases, less current maturities	<u>647,656</u>
Total operating lease liabilities	<u>838,835</u>
Finance lease assets	
Vehicles	1,570,503
Accumulated amortization	<u>(1,003,494)</u>
Property and equipment, net	<u>567,009</u>
Finance lease liabilities	
Current maturities of finance leases	334,825
Finance lease liabilities, noncurrent	<u>315,332</u>
Total finance lease liabilities	<u>650,157</u>
	<u>\$ 2,883,025</u>

Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
June 30, 2023 and 2022

9. LEASES (continued)

The following summarizes the line items on the consolidated statement of activities for the year ended June 30, 2023:

Operating leases	
Operating lease costs included in occupancy expenses	\$ 226,730
Short-term leases included in occupancy expenses	<u>8,792</u>
	<u>235,522</u>
Finance leases	
Amortization of assets, included in depreciation and amortization	267,730
Interest, included in interest expense	<u>42,709</u>
	<u>310,439</u>
	<u>\$ 545,961</u>

The following summarizes the consolidated cash flow information related to operating leases for the year ended June 30, 2023:

Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows from operating leases	\$ 11,811
Operating cash flows from finance leases	267,730
Financing cash flows from finance leases	<u>316,913</u>
	<u>596,454</u>
Lease assets obtained in exchange for lease obligations:	
Operating leases	1,020,655
Finance leases	<u>294,585</u>
	<u>1,315,240</u>
	<u>\$ 1,911,694</u>

The following summarizes the weighted average remaining lease term and discount rate as of June 30, 2023:

Weighted average remaining lease term in years:	
Operating leases	4.2
Finance leases	2.6
Weighted average discount rate:	
Operating leases	4.9 %
Finance leases	1.7 %

Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
June 30, 2023 and 2022

9. LEASES (continued)

The maturities of lease liabilities as of June 30, 2023 were as follows:

<u>Year ending June 30,</u>	<u>Operating</u>	<u>Finance</u>
2024	\$ 227,305	\$ 378,091
2025	233,496	210,157
2026	217,252	122,373
2027	143,730	87,206
2028	66,927	1,227
Thereafter	39,935	-
<u>Total lease payments</u>	928,645	799,054
Less: interest	<u>(89,810)</u>	<u>(148,897)</u>
Present value of lease liabilities	838,835	650,157
Current portion	<u>(191,179)</u>	<u>(334,825)</u>
<u>Long-term portion</u>	<u>\$ 647,656</u>	<u>\$ 315,332</u>



Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
June 30, 2023 and 2022

10. NOTES PAYABLE

Long-term debt consists of the following vehicle and building loans on June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Mortgage loan with First County Bank, with an interest rate of 4.00% and monthly payments upon maturity; maturity date of 12/17/2024.	\$ 155,717	\$ 166,179
Mortgage loan with First County Bank, with an interest rate of 4.50% and monthly payments upon maturity; maturity date of 8/15/2024.	153,270	163,610
Mortgage loan with First County Bank, with an interest rate of 3.50% and monthly payments upon maturity; maturity date of 6/10/2024.	75,043	80,315
Mortgage loan with First County Bank, with an interest rate of 4.50% and monthly payments upon maturity; maturity date of 8/16/2024.	104,516	108,819
Mortgage loan with First County Bank, with an interest rate of 4.30% and monthly payments upon maturity; maturity date of 10/22/2024.	106,374	110,820
Mortgage loan with Bank of Belleville, with an interest rate of 4.95% and monthly payments upon maturity; maturity date of 12/21/2023.	605,800	631,035
Mortgage loan with Bank of Belleville, with an interest rate of 4.95% and monthly payments upon maturity; maturity date of 10/2/2023.	771,022	803,642
Mortgage loan with Bank of Belleville, with an interest rate of 4.60% and monthly payments upon maturity; maturity date of 10/30/2024.	3,229,042	3,360,630
Mortgage loan with Illinois Housing Development Authority ("IHDA"), with an interest rate of 1.00% and monthly payments upon maturity; maturity date of 8/1/2041.	<u>511,333</u>	<u>537,001</u>
	5,712,117	5,962,051
Current portion	<u>(1,638,430)</u>	<u>(248,658)</u>
	<u>\$ 4,073,687</u>	<u>\$ 5,713,393</u>

Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
June 30, 2023 and 2022

10. NOTES PAYABLE (continued)

Maturities of notes payable are as follows:

<u>Year ending June 30,</u>	
2024	\$ 1,638,430
2025	3,519,148
2026	31,374
2027	31,865
2028	32,360
Thereafter	<u>458,940</u>
	<u><u>\$ 5,712,117</u></u>

In fiscal year 2022, the Organization renewed their line of credit agreement with a financial institution. The line is for \$1,500,000, of which \$0 was drawn during the years ended June 30, 2023 and 2022. The line of credit carries interest at a rate of 4.75%, is collateralized by assets of the Organization, and matures on March 31, 2024.

11. 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, are as follows:

	<u>2023</u>	<u>2022</u>
United Way allocation	<u>\$ 42,461</u>	<u>\$ 42,461</u>

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

	<u>2023</u>	<u>2022</u>
Time restrictions	<u>\$ 71,504</u>	<u>\$ 69,693</u>

12. COMMITMENTS AND CONTINGENCIES

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.

Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
June 30, 2023 and 2022

12. COMMITMENTS AND CONTINGENCIES (continued)

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

Caritas is required to fulfill certain conditions such as provide specific services or incur qualified expenses under grant agreements or contracts. Failure to fulfill the conditions could result in the return of the funds or no release of the funds. No amounts have been reflected in these consolidated financial statements for these contracts until conditions are satisfied.

13. DCFS EXCESS REVENUE CONTINGENCY

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.

As of June 30, 2023, DCFS has not completed their review of excess revenue for the fiscal years 2020, 2021, 2022, and 2023. In August 2022, DCFS completed their review of the excess revenue of Caritas for the years ended June 30, 2018 and 2019. The review identified that DCFS funding exceeded allowable costs in those periods. Caritas was required to design a spending plan for approximately \$447,291 of excess revenue to be reinvested in direct service (non-administrative) activities in programs funded by DCFS. Caritas was found to be subject to forfeiture of funds in the amount of \$85,805, due to having an enhanced rate for the program year. This forfeiture of funds is recognized as a due to DCFS liability on the consolidated statement of financial position and loss on excess revenue on the consolidated statement of activities as of June 30, 2022. The funds were paid to DCFS in fiscal year 2023.

In fiscal year 2022, DCFS had begun their review of excess revenue for the fiscal years ended June 30, 2020 and 2021. Preliminary results of the review identified that DCFS funding exceeded allowable costs in those periods due to the Organization receiving funds from the Paycheck Protection Program that were also allocated to the DCFS programs. Caritas expects to be subject to the forfeiture of these funds at an estimated amount of \$395,747. These funds have not been paid as of the date of the audit report and are an estimate of the possible contingency loss that exists as of June 30, 2022. As this situation meets the contingent loss requirements of being probable and estimable, the forfeiture of funds is recognized as a contingent liability on the consolidated statement of financial position and contingent loss of excess revenue on the consolidated statement of activities as of June 30, 2022.

Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
June 30, 2023 and 2022

13. DCFS EXCESS REVENUE CONTINGENCY (continued)

DCFS has not started their review of excess revenue for the fiscal year ended June 30, 2022. However, Caritas expects to be subject to the forfeiture of funds at an estimated amount of approximately \$430,000. These funds have not been paid as of the date of the audit report and are only an estimate of the possible contingency loss that exists as of June 30, 2023. As this situation meets the contingent liability requirements of being probable and estimable, the forfeiture of funds is recognized as a contingent loss on excess revenue on the consolidated statement of activities for the year ended June 30, 2022. The contingent liability on the consolidated statement of financial position is still outstanding as of June 30, 2023.

DCFS has not started their review of excess revenue for the fiscal year ended June 30, 2023. However, Caritas expects to be subject to the forfeiture of funds at an estimated amount of approximately \$225,000. These funds have not been paid as of the date of the audit report and are only an estimate of the possible contingency loss that exists as of June 30, 2023. As this situation meets the contingent liability requirements of being probable and estimable, the forfeiture of funds is recognized as a contingent liability on the consolidated statement of financial position and a contingent loss on excess revenue on the consolidated statement of activities for the year ended June 30, 2023.

The contingent liabilities that are recorded as of June 30, 2023 are recorded as long-term liabilities on the statement of financial position as management does not know when the reviews of excess revenue for the years recognized will be completed. As of the audit report date, the DCFS reviews for fiscal years 2020 through 2023 had not been started.

In fiscal year 2022, the Board of Directors, as part of their fiduciary responsibility, approved a \$615,000 reserve that was set aside in the case that DCFS requires re-payment of any excess revenue. The board utilized \$430,000 of the set aside funds for potential repayment of the 2022 excess revenue, which is shown as a liability on the consolidated statement of financial position. The remaining amount set aside by the board of directors for future repayment of excess revenue is \$185,000 as June 30, 2023.

14. 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 5% of eligible employee compensation. Retirement expense for the years ended June 30, 2023 and 2022, was \$318,429 and \$201,016 respectively.

Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
June 30, 2023 and 2022

15. IN-KIND CONTRIBUTIONS

In-kind contributions recognized within the consolidated statements of activities as of June 30 consisted of:

	<u>2023</u>	<u>2022</u>
SCSEP supervision time	\$ 156,965	\$ 162,102
Toys for annual toy drive	141,243	68,037
Special event supplies and auction items	56,144	36,633
Client assistance	41,266	38,706
Advertising	31,586	27,416
Other	<u>25,090</u>	<u>25,428</u>
	<u><u>\$ 452,294</u></u>	<u><u>\$ 358,322</u></u>

Donated services recognized include supervision of Senior Community Service Employment Program employees. These services are valued and reported at the estimated fair value in the consolidated financial statements based on the hourly rates paid to the employees and the number of hours that are worked supervising the employees under the program. The corresponding expense is reported in miscellaneous expenses on the consolidated statements of functional expenses.

Contributed goods such as gift cards, clothing, and other support received for clients were utilized for programmatic purposes. Contributed toys received for the annual holiday program were used in programmatic activities for the Organization. In valuing the goods, the Organization estimated the fair value on the basis of estimates from similar products in the United States.

Contributed goods received for special events were used in fundraising activities for the Organization. In valuing the goods, the Organization estimated the fair value on the basis of estimates from similar products in the United States. The auction items for the special events were all provided to donors at the special event and not utilized by the Organization.

Contributed services recognized include online advertising services received that are utilized for programmatic and fundraising purpose. There contributed services are valued and reported at the estimated fair value in the financial statements based on current rates for similar services.

## SUPPLEMENTARY INFORMATION



## INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To the Board of Directors of  
Caritas Family Solutions and Affiliates  
Belleville, Illinois

We have audited the consolidated financial statements of Caritas Family Solutions and Affiliates as of and for the years ended June 30, 2023 and 2022 and our report thereon dated December 6, 2023, which expressed an unmodified opinion on those consolidated financial statements, appears on pages 1 - 3. Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The information on pages 34 - 65 is presented for purposes of additional analysis and is 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 as a whole.

A handwritten signature in black ink that reads "Armanino LLP". The signature is written in a cursive, flowing style.

Armanino<sup>LLP</sup>  
St. Louis, Missouri

December 6, 2023

Caritas Family Solutions and Affiliates  
Consolidating Schedule of Financial Position  
June 30, 2023

	Caritas	Fox River	SIRO	Eliminating	Total
<b>ASSETS</b>					
<b>Current assets</b>					
Cash and cash equivalents	\$ 2,558,600	\$ 94,572	\$ 12,520	\$ -	\$ 2,665,692
Accounts receivable, net	3,708,462	97,400	15,690	(165,690)	3,655,862
Certificate of deposit	632,375	-	-	-	632,375
Investments	2,807,979	-	-	-	2,807,979
Investment in Fox River	2,104,127	-	(748)	(2,103,379)	-
Prepaid expenses	501,341	(265)	-	-	501,076
<b>Total current assets</b>	<b>12,312,884</b>	<b>191,707</b>	<b>27,462</b>	<b>(2,269,069)</b>	<b>10,262,984</b>
<b>Long-term assets</b>					
Reserves and Client Deposits	-	175,377	-	-	175,377
Right of use asset, net	827,024	-	-	-	827,024
Property and Equipment, net	8,038,491	2,431,825	-	-	10,470,316
<b>Total long-term assets</b>	<b>8,865,515</b>	<b>2,607,202</b>	<b>-</b>	<b>-</b>	<b>11,472,717</b>
<b>Total assets</b>	<b>\$ 21,178,399</b>	<b>\$ 2,798,909</b>	<b>\$ 27,462</b>	<b>\$ (2,269,069)</b>	<b>\$ 21,735,701</b>
<b>LIABILITIES AND NET ASSETS / PARTNERS' CAPITAL</b>					
<b>Current liabilities</b>					
Accounts payable	\$ 977,368	\$ 13,697	\$ 15,690	\$ (15,690)	\$ 991,065
Accrued salaries and related expenses	2,712,042	-	-	-	2,712,042
Other accrued liabilities	216,550	20,500	-	-	237,050
Related party payable	-	150,000	-	(150,000)	-
Current maturities of operating leases	191,179	-	-	-	191,179
Current maturities of finance leases	334,825	-	-	-	334,825
Current maturities of notes payable	1,612,503	25,927	-	-	1,638,430
Contingent liabilities	1,050,747	-	-	-	1,050,747
Due to DCFS	-	-	-	-	-
Deferred revenue	251,584	-	-	-	251,584
<b>Total current liabilities</b>	<b>7,346,798</b>	<b>210,124</b>	<b>15,690</b>	<b>(165,690)</b>	<b>7,406,922</b>
<b>Long-term liabilities</b>					
Operating lease liability, less current maturities	647,656	-	-	-	647,656
Finance leases, less current maturities	315,332	-	-	-	315,332
Notes payable, less current maturities	3,588,281	485,406	-	-	4,073,687
<b>Total long-term liabilities</b>	<b>4,551,269</b>	<b>485,406</b>	<b>-</b>	<b>-</b>	<b>5,036,675</b>
<b>Total liabilities</b>	<b>11,898,067</b>	<b>695,530</b>	<b>15,690</b>	<b>(165,690)</b>	<b>12,443,597</b>
<b>Net assets / partners' capital</b>					
Partners' Capital	-	2,103,379	-	(2,103,379)	-
Net assets without restrictions	9,237,871	-	11,772	-	9,249,643
Net assets with restrictions	42,461	-	-	-	42,461
<b>Total net assets / partners' capital</b>	<b>9,280,332</b>	<b>2,103,379</b>	<b>11,772</b>	<b>(2,103,379)</b>	<b>9,292,104</b>
<b>Total liabilities and net assets/ partner's capital</b>	<b>\$ 21,178,399</b>	<b>\$ 2,798,909</b>	<b>\$ 27,462</b>	<b>\$ (2,269,069)</b>	<b>\$ 21,735,701</b>



Caritas Family Solutions and Affiliates  
Consolidating Schedule of Activities  
Year ended June 30, 2023

	Caritas	Fox River	SIRO	Eliminating	Total
<b>CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS</b>					
<b>Support, revenue, and gains (losses)</b>					
Grant and contract revenue	\$ 42,530,047	\$ -	\$ -	\$ -	\$ 42,530,047
Program service fees	121,974	-	-	-	121,974
Contributions	536,251	-	-	-	536,251
In-kind contributions	452,294	-	-	-	452,294
Special event revenue, net	258,848	-	-	-	258,848
Rental income	45,061	263,178	-	(18,000)	290,239
Management fee income	15,690	-	-	(15,690)	-
Miscellaneous income	35,901	16,165	-	(15,690)	36,376
Insurance proceeds - rent	-	84,735	-	-	84,735
Investment income (loss), net	363,804	8,966	61	-	372,831
Gain on Fox River LP	1,083,997	-	54	(1,084,051)	-
Net assets released from restrictions	71,504	-	-	-	71,504
<b>Total support, revenue, and gains (losses)</b>	<b>45,515,371</b>	<b>373,044</b>	<b>115</b>	<b>(1,133,431)</b>	<b>44,755,099</b>
<b>Functional expenses</b>					
Program services					
Foster Care	26,454,628	-	-	-	26,454,628
DCFS Fontebella	342,350	-	-	-	342,350
SJBCC Residential	4,891,759	-	-	-	4,891,759
Department of Aging - SCSEP	139,884	-	-	-	139,884
CILA	2,374,012	-	-	-	2,374,012
Center for Workforce Inclusion - SCSEP	247,381	-	-	-	247,381
Senior Employment	1,079,324	-	-	-	1,079,324
Intact Family	1,113,510	-	-	-	1,113,510
Adoption, Counseling and Other	212,725	-	-	-	212,725
Fox River	729,714	448,727	-	(33,690)	1,144,751
Management and general	5,382,684	33,744	882	(15,690)	5,401,620
Fundraising	542,527	-	-	-	542,527
<b>Total functional expenses</b>	<b>43,510,498</b>	<b>482,471</b>	<b>882</b>	<b>(49,380)</b>	<b>43,944,471</b>
<b>Change in net assets from operations</b>	<b>2,004,873</b>	<b>(109,427)</b>	<b>(767)</b>	<b>(1,084,051)</b>	<b>810,628</b>
<b>Non-operating income (expense)</b>					
Rental expense	(24,390)	-	-	-	(24,390)
Gain on sale of assets	23,834	-	-	-	23,834
Contingent loss on excess revenue	(225,000)	-	-	-	(225,000)
Insurance proceeds - flood damage	-	1,193,478	-	-	1,193,478
<b>Total non-operating income (expense)</b>	<b>(225,556)</b>	<b>1,193,478</b>	<b>-</b>	<b>-</b>	<b>967,922</b>
<b>Change in net assets without donor restrictions</b>	<b>1,779,317</b>	<b>1,084,051</b>	<b>(767)</b>	<b>(1,084,051)</b>	<b>1,778,550</b>
<b>CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS</b>					
Contributions	71,504	-	-	-	71,504
Net assets released from restrictions	(71,504)	-	-	-	(71,504)
<b>Change in net assets with donor restrictions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN NET ASSETS</b>	<b>1,779,317</b>	<b>1,084,051</b>	<b>(767)</b>	<b>(1,084,051)</b>	<b>1,778,550</b>
<b>Net assets, beginning of year</b>	<b>7,501,015</b>	<b>1,019,328</b>	<b>12,539</b>	<b>(1,019,328)</b>	<b>7,513,554</b>
<b>Net assets, end of year</b>	<b>\$ 9,280,332</b>	<b>\$ 2,103,379</b>	<b>\$ 11,772</b>	<b>\$ (2,103,379)</b>	<b>\$ 9,292,104</b>

Caritas Family Solutions  
Schedule of Functional Expenses (Unconsolidated)  
For the Year Ended June 30, 2023

	Program Services											Supporting Services		
	Foster Care	DCFS Fontebella	SJBCC Residential	DOA - SCSEP	CILA	Emergency Shelter	CWI - SCSEP	Intact Family	Adoption, Counseling and Other	Fox River	Total Program Expenses	Management and General	Fundraising	Total Expenses
Salaries	\$ 11,675,328	\$ 222,749	\$ 3,225,249	\$ 116,435	\$ 1,588,712	\$ 177,381	\$ 752,500	\$ 825,728	\$ 132,972	\$ 486,325	\$ 19,203,379	\$ 3,005,494	\$ 192,561	\$ 22,401,434
Fringe benefits and payroll taxes	2,598,469	26,803	565,168	11,135	270,949	13,045	91,268	170,287	19,685	89,850	3,856,659	687,547	56,483	4,600,689
Total salaries and related expenses	14,273,797	249,552	3,790,417	127,570	1,859,661	190,426	843,768	996,015	152,657	576,175	23,060,038	3,693,041	249,044	27,002,123
Program service payments	8,711,884	3,792	73,983	-	3,666	24,002	39,059	5,643	4,809	111	8,866,949	-	650	8,867,599
Education and training	105,042	540	32,873	-	4,066	1,419	228	4,235	882	817	150,102	102,544	3,680	256,326
Occupancy	476,723	13,270	136,294	-	101,955	4,597	1,589	15,811	12,438	21,063	783,740	194,536	623	978,899
Professional fees	299,333	2,528	89,145	-	28,688	612	6,438	5,931	3,135	8,270	444,080	269,597	97,851	811,528
Bad debt	1,134	-	-	-	-	-	-	-	3,300	15,690	20,124	-	5,404	25,528
Travel and transportation	812,832	2,625	15,860	-	49,730	3,481	8,827	45,954	4,077	1,103	944,489	36,635	856	981,980
Office supplies	144,526	11,225	242,903	-	82,277	3,443	1,144	4,148	4,033	72,672	566,371	89,465	3,479	659,315
Miscellaneous	150,261	107	12,653	11,810	29,650	97	145,413	(15)	1,137	3,836	354,949	33,644	115,430	504,023
Small equipment	126,852	16,449	58,763	-	27,426	9,262	20,255	3,911	7,914	889	271,721	177,569	4,373	453,663
Communications	211,384	2,650	18,234	139	24,925	45	1,533	9,065	3,066	2,486	273,527	55,502	3,254	332,283
Printing and publications	13,025	-	1,643	-	595	779	57	6	-	1,233	17,338	23,835	17,014	58,187
Equipment rental and maintenance	191,398	4,152	58,560	-	16,759	318	2,458	2,415	2,810	4,305	283,175	338,921	2,394	624,490
Postage and shipping	24,272	-	426	-	-	-	5	438	-	675	25,816	14,380	31,852	72,048
Insurance	328,791	4,433	57,000	365	46,127	4,191	5,966	6,976	3,698	14,821	472,368	94,161	803	567,332
Membership dues and subscriptions	7,696	841	1,173	-	4,856	-	-	3,184	-	1,406	19,156	9,647	1,979	30,782
Interest	120,382	4,931	68,503	-	26,141	2,754	922	2,395	865	-	226,893	65,022	295	292,210
Special events	-	-	-	-	-	-	-	-	-	-	-	-	68,786	68,786
Depreciation and amortization	455,296	25,255	233,329	-	67,490	1,955	1,662	7,398	7,904	4,162	804,451	208,575	3,546	1,016,572
<b>Subtotal</b>	<b>26,454,628</b>	<b>342,350</b>	<b>4,891,759</b>	<b>139,884</b>	<b>2,374,012</b>	<b>247,381</b>	<b>1,079,324</b>	<b>1,113,510</b>	<b>212,725</b>	<b>729,714</b>	<b>37,585,287</b>	<b>5,407,074</b>	<b>611,313</b>	<b>43,603,674</b>
Rental expense	-	-	-	-	-	-	-	-	-	-	-	(24,390)	-	(24,390)
Less special events direct benefit to donors	-	-	-	-	-	-	-	-	-	-	-	-	(68,786)	(68,786)
<b>Total Expenses</b>	<b>\$ 26,454,628</b>	<b>\$ 342,350</b>	<b>\$ 4,891,759</b>	<b>\$ 139,884</b>	<b>\$ 2,374,012</b>	<b>\$ 247,381</b>	<b>\$ 1,079,324</b>	<b>\$ 1,113,510</b>	<b>\$ 212,725</b>	<b>\$ 729,714</b>	<b>\$ 37,585,287</b>	<b>\$ 5,382,684</b>	<b>\$ 542,527</b>	<b>\$ 43,510,498</b>

Caritas Family Solutions  
Schedule of Change in Net Assets by Functional Category (Unconsolidated)  
For the Year Ended June 30, 2023

	Program Services											Supporting Services		
	Foster Care	DCFS Fontebella	SJBCC Residential	DOA - SCSEP	CILA	Emergency Shelter	CWI - SCSEP	Intact Family	Adoption, Counseling and Other	Fox River	Total Program	Management and General	Fundraising	Total
<b>PROGRAM INCOME (LOSS)</b>														
Grant and contract revenue	\$ 30,176,433	\$ 372,856	\$ 5,920,228	\$ 105,021	\$ 2,688,332	\$ 439,940	\$ 696,714	\$ 1,474,504	\$ -	656,019	\$ 42,530,047	\$ -	\$ -	\$ 42,530,047
Program service fees	-	-	-	-	-	-	-	-	52,134	69,840	121,974	-	-	121,974
Program expenses	(26,454,628)	(342,350)	(4,891,759)	(139,884)	(2,374,012)	(247,381)	(1,079,324)	(1,113,510)	(212,725)	(729,714)	(37,585,287)	(5,382,684)	(542,527)	(43,510,498)
<b>Total program income (loss)</b>	3,721,805	30,506	1,028,469	(34,863)	314,320	192,559	(382,610)	360,994	(160,591)	(3,855)	5,066,734	(5,382,684)	(542,527)	(858,477)
<b>CONTRIBUTION INCOME</b>														
Contributions (without restrictions)	170,790	-	10,447	11,810	28,741	-	261,582	-	102,465	3,869	589,704	-	398,841	988,545
Contributions (with restrictions)	-	-	-	-	-	-	-	-	-	-	-	-	71,504	71,504
<b>Total contributions</b>	170,790	-	10,447	11,810	28,741	-	261,582	-	102,465	3,869	589,704	-	470,345	1,060,049
<b>NON-PROGRAM INCOME (EXPENSE)</b>														
Net rental income	-	-	-	-	-	-	-	-	-	-	-	20,671	-	20,671
Gain on Fox River LP	-	-	-	-	-	-	-	-	-	1,083,997	1,083,997	-	-	1,083,997
Special events	-	-	-	-	-	-	-	-	-	-	-	-	258,848	258,848
Investment income (loss), net	-	-	(20)	-	4,125	-	-	-	-	-	4,105	359,699	-	363,804
Gain (loss) on sale of equipment	23,834	-	-	-	-	-	-	-	-	-	23,834	-	-	23,834
Contingent loss on excess revenue	-	-	-	-	-	(180,000)	-	(45,000)	-	-	(225,000)	-	-	(225,000)
Management fee income	-	-	-	-	-	-	-	-	-	15,690	15,690	-	-	15,690
Miscellaneous income	17,667	-	108	-	-	-	-	-	-	17,016	34,791	1,110	-	35,901
<b>Total non-program income (expense)</b>	41,501	-	88	-	4,125	(180,000)	-	(45,000)	-	1,116,703	937,417	381,480	258,848	1,577,745
<b>Allocation of management and general expenses</b>	3,540,188	69,038	1,030,983	626	384,893	13,708	(600)	226,309	4,808	112,399	5,382,352	(5,382,352)	-	-
<b>CHANGE IN NET ASSETS</b>	<u>\$ 393,908</u>	<u>\$ (38,532)</u>	<u>\$ 8,021</u>	<u>\$ (23,679)</u>	<u>\$ (37,707)</u>	<u>\$ (1,149)</u>	<u>\$ (120,428)</u>	<u>\$ 89,685</u>	<u>\$ (62,934)</u>	<u>\$ 1,004,318</u>	<u>\$ 1,211,503</u>	<u>\$ 381,148</u>	<u>\$ 186,666</u>	<u>\$ 1,779,317</u>

# 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: 7/1/2022

End Date of Report: 6/30/2023

Number of Programs Reported: 9

Actual / Budgeted Costs: Actual

Quarters Reported: 4

Type of Ownership: Not-for-profit

Basis of Maintaining Accounting Records: Accrual

Agency Accreditation Completed By: Council on Accreditation

## Schedule of Programs

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

Program Number	Program Name		Contract Numbers or Program Codes				Healthcare & Family
	Description 1	Description 2	DCFS	DHS	ISBE	Aging	
1	PCD FC	Traditional FC	0039767053				
2	SPEC FC	Specialized FC	0039767113				
3	SJBCC	Residential	1800257043				
4	DHS	CILA (60D)		60D			
5	DHS	CILA-TEMP(53R)		53R			
6	Intact	Intact	0039768013				
7	Transitional	Res. Fontebella	6013737013				
8	DHS	CILA-Day (37U)		37U			
9	Emerg. Shelter	Emerg. Shelter	1800257063				

## Schedule of Program Costs

### CHRISTIAN SOCIAL SERVICES OF ILLINOIS (

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

	Agency Amount	All Other Not Allocated	PCD FC Traditional FC	SPEC FC Specialized FC
<b>Program Expenses</b>				
1 Program Staff Salaries	18,896,669	1,612,406	9,961,692	1,419,782
2 Program Clerical Staff Salaries	499,266	68,389	273,844	20,011
3 Program Payroll Taxes and Fringe Benefits	3,878,653	267,944	2,258,780	305,713
4 Program Consultants	114,894	0	114,962	-3,068
5 Consumer Wages and Fringe Benefits	0	0	0	0
6 Medicine and Drugs	12,804	2,334	5,639	966
7 All Other Program Equipment and Supplies	257,672	47,025	118,070	11,074
8 Staff Transportation	1,225,044	12,817	932,214	129,719
9 Client Transportation	0	0	0	0
10 Transportation To/From School	0	0	0	0
11 Direct Service Staff Conferences & Conventions	222,753	74,394	95,952	9,091
12 Program Insurance	83,890	16,078	31,668	4,539
13 Direct Client Specific Assistance	445,775	44,628	298,482	12,100
14 Telecommunication Costs Assigned to Program	277,350	10,478	186,282	25,102
15 Foster Care Payments	8,401,303	0	7,208,330	1,192,973
16 Other (Specify)	4,649	1,113	1,441	110
17 <b>Total Program Expenses</b>	34,320,722	2,157,606	21,487,356	3,128,112
<b>Support Expenses</b>				
18 Support Salaries	0	0	0	0
19 Support Payroll Taxes and Fringe Benefits	0	0	0	0
20 Dietary Supplies	294,203	57,745	2,690	199
21 Housekeeping and Laundry Supplies	87,450	8,200	28,852	3,553
22 Other (Specify)	0	0	0	0
23 <b>Total Support Expenses</b>	381,653	65,945	31,542	3,752
<b>Occupancy Expenses</b>				
24 Occupancy Salaries	179,733	3,916	104,625	13,592
25 Occupancy Payroll Taxes and Fringe Benefits	40,960	893	23,843	3,098
26 Building & Equipment Operations and Maintenance	771,206	46,492	349,068	46,962
27 Vehicle Depreciation	285,528	1,431	243,009	33,528
28 All Other Depreciation & Amortization	528,101	21,477	160,652	18,107
29 Vehicle Rent	8,780	4,234	3,431	377
30 All Other Lease/Rent/Taxes	316,338	7,246	241,185	27,400
31 Equipment Under \$500	275,990	33,428	112,171	14,683
32 Mortgage & Installment Interest	228,977	3,867	106,657	13,727
33 Operating Interest	0	0	0	0
34 Other (Specify)	0	0	0	0
35 <b>Total Occupancy Expenses</b>	2,635,613	122,984	1,344,641	171,474
<b>Administrative and Office Expenses</b>				
36 Administrative Salaries	3,005,491	65,463	1,749,541	227,290
37 Administrative Payroll Taxes and Fringe Benefits	684,933	14,919	398,710	51,798
38 Administrative Consultants	514,414	124,494	218,688	11,920
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)	1,471,235	32,047	856,428	111,262
42 Other (Specify)	595,831	331,474	203,564	4,946
43 <b>Total Administrative Expenses</b>	6,271,904	568,397	3,426,931	407,216
44 <b>Total Expenses</b>	43,609,892	2,914,932	26,290,470	3,710,554
<b>Non-reimbursable Expenses</b>				
45 Depreciation on DMHDD Funded Capital Assets Included Above	0	0	0	0
46 Cost of Production and Workshop Client Wages Included Above	0	0	0	0
47 Other (Specify)	437,884	331,477	56,209	4,929
48 <b>Total Non-Reimbursable Expenses</b>	437,884	331,477	56,209	4,929
49 <b>Net Expenses</b>	43,172,008	2,583,455	26,234,261	3,705,625

## Schedule of Program Costs

CHRISTIAN SOCIAL SERVICES OF ILLINOIS (

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

		SJBCC Residential	DHS CILA (60D)	DHS CILA-TEMP(53R)	Intact Intact
<b>Program Expenses</b>					
1	Program Staff Salaries	3,223,129	1,425,359	27,025	732,018
2	Program Clerical Staff Salaries	2,120	37,946	719	93,705
3	Program Payroll Taxes and Fringe Benefits	563,641	248,200	4,706	170,155
4	Program Consultants	3,000	0	0	0
5	Consumer Wages and Fringe Benefits	0	0	0	0
6	Medicine and Drugs	2,398	933	18	104
7	All Other Program Equipment and Supplies	44,256	15,892	301	3,838
8	Staff Transportation	34,579	59,182	1,122	45,953
9	Client Transportation	0	0	0	0
10	Transportation To/From School	0	0	0	0
11	Direct Service Staff Conferences & Conventions	33,055	3,746	71	4,235
12	Program Insurance	11,463	12,346	234	2,105
13	Direct Client Specific Assistance	73,983	3,377	64	5,643
14	Telecommunication Costs Assigned to Program	18,233	22,959	435	9,066
15	Foster Care Payments	0	0	0	0
16	Other (Specify)	1,643	314	7	0
17	<b>Total Program Expenses</b>	<b>4,011,500</b>	<b>1,830,254</b>	<b>34,702</b>	<b>1,066,822</b>
<b>Support Expenses</b>					
18	Support Salaries	0	0	0	0
19	Support Payroll Taxes and Fringe Benefits	0	0	0	0
20	Dietary Supplies	168,552	46,020	873	74
21	Housekeeping and Laundry Supplies	28,121	13,172	250	681
22	Other (Specify)	0	0	0	0
23	<b>Total Support Expenses</b>	<b>196,673</b>	<b>59,192</b>	<b>1,123</b>	<b>755</b>
<b>Occupancy Expenses</b>					
24	Occupancy Salaries	34,428	11,838	224	7,557
25	Occupancy Payroll Taxes and Fringe Benefits	7,846	2,698	51	1,722
26	Building & Equipment Operations and Maintenance	177,177	109,612	2,078	12,320
27	Vehicle Depreciation	4,084	1,883	36	0
28	All Other Depreciation & Amortization	229,244	60,278	1,143	7,398
29	Vehicle Rent	738	0	0	0
30	All Other Lease/Rent/Taxes	18,876	9,379	178	9,113
31	Equipment Under \$500	58,763	25,261	479	3,808
32	Mortgage & Installment Interest	68,504	24,078	457	2,395
33	Operating Interest	0	0	0	0
34	Other (Specify)	0	0	0	0
35	<b>Total Occupancy Expenses</b>	<b>599,660</b>	<b>245,027</b>	<b>4,646</b>	<b>44,313</b>
<b>Administrative and Office Expenses</b>					
36	Administrative Salaries	575,698	197,957	3,753	126,371
37	Administrative Payroll Taxes and Fringe Benefits	131,198	45,113	855	28,799
38	Administrative Consultants	111,026	33,535	636	7,595
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)	281,813	96,903	1,837	61,860
42	Other (Specify)	15,172	33,144	628	3,302
43	<b>Total Administrative Expenses</b>	<b>1,114,907</b>	<b>406,652</b>	<b>7,709</b>	<b>227,927</b>
44	<b>Total Expenses</b>	<b>5,922,740</b>	<b>2,541,125</b>	<b>48,180</b>	<b>1,339,817</b>
<b>Non-reimbursable Expenses</b>					
45	Depreciation on DMHDD Funded Capital Assets Included Above	0	0	0	0
46	Cost of Production and Workshop Client Wages Included Above	0	0	0	0
47	Other (Specify)	4,599	33,144	628	3,297
48	<b>Total Non-Reimbursable Expenses</b>	<b>4,599</b>	<b>33,144</b>	<b>628</b>	<b>3,297</b>
49	<b>Net Expenses</b>	<b>5,918,141</b>	<b>2,507,981</b>	<b>47,552</b>	<b>1,336,520</b>

FY: 2023

Create Date: 10/31/2023

Version: 1

## Schedule of Program Costs

### CHRISTIAN SOCIAL SERVICES OF ILLINOIS (

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	Transitional Res. Fontebella	DHS CILA-Day (37U)	Emerg. Shelter Emerg. Shelter	
<b>Program Expenses</b>				
1 Program Staff Salaries	222,748	95,128	177,382	
2 Program Clerical Staff Salaries	0	2,532	0	
3 Program Payroll Taxes and Fringe Benefits	26,804	16,565	16,145	
4 Program Consultants	0	0	0	
5 Consumer Wages and Fringe Benefits	0	0	0	
6 Medicine and Drugs	350	62	0	
7 All Other Program Equipment and Supplies	7,124	1,061	9,031	
8 Staff Transportation	5,463	3,950	45	
9 Client Transportation	0	0	0	
10 Transportation To/From School	0	0	0	
11 Direct Service Staff Conferences & Conventions	540	250	1,419	
12 Program Insurance	747	824	3,886	
13 Direct Client Specific Assistance	3,792	225	3,481	
14 Telecommunication Costs Assigned to Program	2,651	1,532	612	
15 Foster Care Payments	0	0	0	
16 Other (Specify)	0	21	0	
17 <b>Total Program Expenses</b>	270,219	122,150	212,001	
<b>Support Expenses</b>				
18 Support Salaries	0	0	0	
19 Support Payroll Taxes and Fringe Benefits	0	0	0	
20 Dietary Supplies	2,917	3,071	12,062	
21 Housekeeping and Laundry Supplies	833	879	2,909	
22 Other (Specify)	0	0	0	
23 <b>Total Support Expenses</b>	3,750	3,950	14,971	
<b>Occupancy Expenses</b>				
24 Occupancy Salaries	2,305	790	458	
25 Occupancy Payroll Taxes and Fringe Benefits	525	180	104	
26 Building & Equipment Operations and Maintenance	15,277	7,316	4,904	
27 Vehicle Depreciation	1,431	126	0	
28 All Other Depreciation & Amortization	23,824	4,023	1,955	
29 Vehicle Rent	0	0	0	
30 All Other Lease/Rent/Taxes	2,244	626	91	
31 Equipment Under \$500	16,449	1,686	9,262	
32 Mortgage & Installment Interest	4,931	1,607	2,754	
33 Operating Interest	0	0	0	
34 Other (Specify)	0	0	0	
35 <b>Total Occupancy Expenses</b>	66,986	16,354	19,528	
<b>Administrative and Office Expenses</b>				
36 Administrative Salaries	38,551	13,212	7,655	
37 Administrative Payroll Taxes and Fringe Benefits	8,786	3,011	1,744	
38 Administrative Consultants	3,276	2,238	1,006	
39 Telecommunication Costs Not Assigned to Program	0	0	0	
40 Office Supplies and Equipment	0	0	0	
41 Allocation of Management and General (G & A)	18,871	6,467	3,747	
42 Other (Specify)	949	2,213	439	
43 <b>Total Administrative Expenses</b>	70,433	27,141	14,591	
44 <b>Total Expenses</b>	411,388	169,595	261,091	
<b>Non-reimbursable Expenses</b>				
45 Depreciation on DMHDD Funded Capital Assets Included Above	0	0	0	
46 Cost of Production and Workshop Client Wages Included Above	0	0	0	
47 Other (Specify)	949	2,213	439	
48 <b>Total Non-Reimbursable Expenses</b>	949	2,213	439	
49 <b>Net Expenses</b>	410,439	167,382	260,652	

FY: 2023

Create Date: 10/31/2023

Version: 1



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

<b>Program 1    PCD FC</b>		
<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
16	Misc.	1,441
42	Recognition,Fees,Dues,Sales Tax,Inkind,Tax,Bad Deb	203,564
47	Recognition	32,654
47	Advertising	9,159
47	Dues	4,511
47	Fees	85
47	Bad Debt	1,057
47	Loss on sale	6,215
47	Sales tax	1,428
47	Property tax	1,100
<b>Program 2    SPEC FC</b>		
<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
16	Misc.	110
42	Recognition,Fees,Dues,Sales Tax,Inkind,Tax,Bad Deb	4,946
47	Recognition	1,322
47	Advertising	68
47	Dues	3,186
47	Fees	5
47	Bad Debt	76
47	Sales tax	114
47	Property tax	158
<b>Program 3    SJBCC</b>		
<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
16	Misc.	1,643
42	Recognition,Fees,Dues,Sales Tax,Inkind,Tax,Bad Deb	15,172
47	Recognition	1,527
47	Dues	1,173
47	Fees	110
47	Sales tax	1,789
<b>Program 4    DHS</b>		
<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
16	Misc	314
42	Recognition,Fees,Dues,Sales Tax,Inkind,Tax,Bad Deb	33,144
47	Recognition	1,361
47	Dues	4,474
47	Fees	314
47	Sales tax	331
47	Property Tax	316
47	Inkind	26,348
<b>Program 5    DHS</b>		
<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
16	Misc.	7
42	Recognition,Fees,Dues,Sales Tax,Inkind,Tax,Bad Deb	628
47	Recognition	26
47	Dues	85
47	Sales tax	6
47	Inkind	500
47	Property Tax	6
47	Fees	5

<b>Program 6</b>	<b>Intact</b>		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	42	Recognition,Fees,Dues,Sales Tax,Inkind,Tax,Bad Deb	3,302
	47	Recognition	129
	47	Dues	3,186
	47	Misc	-18
<b>Program 7</b>	<b>Transitional</b>		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	42	Recognition,Fees,Dues,Sales Tax,Inkind,Tax,Bad Deb	949
	47	Dues	841
	47	Sales Tax	108
<b>Program 8</b>	<b>DHS</b>		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	16	Misc.	21
	42	Recognition,Fees,Dues,Sales Tax,Inkind,Tax,Bad Deb	2,213
	47	Recognition	91
	47	Dues	299
	47	Fees	21
	47	Sales tax	22
	47	Inkind	1,759
	47	Property tax	21
<b>Program 9</b>	<b>Emerg. Shelter</b>		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	42	Recognition,Fees,Dues,Sales Tax,Inkind,Tax,Bad Deb	439
	47	Recognition	342
	47	Sales Tax	97

## Schedule of Program Revenue

### CHRISTIAN SOCIAL SERVICES OF ILLINOIS (

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

		Agency Amount	All Other Not Allocated	PCD FC Traditional FC	SPEC FC Specialized FC
<b>Fees &amp; Purchase of Service</b>					
1	Department of Aging	830,530	830,530	0	0
2	Department of Children and Family Services	37,992,973	0	26,800,691	3,375,742
3	Department of Corrections	0	0	0	0
4	Medicaid Rehab Option (MRO) Payments	390,990	0	0	0
5	Department of Human Services	2,688,332	0	0	0
6	Department of Public Aid	0	0	0	0
7	Department of Public Health	0	0	0	0
8	Local Education Agency:School District	0	0	0	0
9	Local Government	0	0	0	0
10	Federal Government	696,714	696,714	0	0
11	Other Government Agencies	0	0	0	0
12	Client/Family Program Fees (incl. SSI, SSA, pensions, etc)	52,485	4,351	48,134	0
13	Special Service Fees for Individual Clients	0	0	0	0
14	Diagnostic Service Fees	0	0	0	0
15	Other (Specify)	-225,000	0	0	0
16	<b>Total Fees &amp; Purchase of Services</b>	<b>42,427,024</b>	<b>1,531,595</b>	<b>26,848,825</b>	<b>3,375,742</b>
<b>Grant Revenues</b>					
17	Department of Aging	0	0	0	0
18	Department of Children and Family Services	0	0	0	0
19	Department of Corrections	0	0	0	0
20	Donated/Certified Funds Initiative (DFI/CFI)	0	0	0	0
21	Department of Human Services	0	0	0	0
22	Department of Public Aid	0	0	0	0
23	Department of Public Health	0	0	0	0
24	Local Education Agency:School District	0	0	0	0
25	Local Government Awards	0	0	0	0
26	Federal Government Awards	0	0	0	0
27	Other Government Awards	43,027	43,027	0	0
28	JTPA:CETA	0	0	0	0
29	Other (Specify)	175,967	166,612	6,855	0
30	<b>Total Grant Revenues</b>	<b>218,994</b>	<b>209,639</b>	<b>6,855</b>	<b>0</b>
<b>Contributions &amp; Other</b>					
31	Restricted to Operations	305,016	104,592	163,935	0
32	Restricted to Capital	0	0	0	0
33	Unrestricted	863,676	863,476	0	0
34	Contributions - Goods and Services	0	0	0	0
35	Child & Adult Food Programs (school meals, commodities)	0	0	0	0
36	School Transportation Payments (to from school)	0	0	0	0
37	Sales of Goods and Services	0	0	0	0
38	Rent Income	45,061	45,061	0	0
39	Gain on Sale of Assets	30,049	0	30,049	0
40	Cafeteria and Vending Machine	0	0	0	0
41	Other (Specify)	1,135,585	1,117,831	2,667	15,000
42	<b>Total Contributions and Other</b>	<b>2,379,387</b>	<b>2,130,960</b>	<b>196,651</b>	<b>15,000</b>
<b>Investment Income</b>					
43	Income on Restricted Assets/Investments	0	0	0	0
44	Income on Unrestricted Assets Investments	363,805	359,680	0	0
45	<b>Total Investment Income</b>	<b>363,805</b>	<b>359,680</b>	<b>0</b>	<b>0</b>
46	<b>Total Revenues</b>	<b>45,389,210</b>	<b>4,231,874</b>	<b>27,052,331</b>	<b>3,390,742</b>

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## Schedule of Program Revenue

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

		<b>SJBCC Residential</b>	<b>DHS CILA (60D)</b>	<b>DHS CILA-TEMP(53R)</b>	<b>Intact Intact</b>
	<b>Fees &amp; Purchase of Service</b>				
1	Department of Aging	0	0	0	0
2	Department of Children and Family Services	5,529,238	0	0	1,474,506
3	Department of Corrections	0	0	0	0
4	Medicaid Rehab Option (MRO) Payments	390,990	0	0	0
5	Department of Human Services	0	2,473,533	47,522	0
6	Department of Public Aid	0	0	0	0
7	Department of Public Health	0	0	0	0
8	Local Education Agency:School District	0	0	0	0
9	Local Government	0	0	0	0
10	Federal Government	0	0	0	0
11	Other Government Agencies	0	0	0	0
12	Client/Family Program Fees (incl. SSI, SSA, pensions, etc)	0	0	0	0
13	Special Service Fees for Individual Clients	0	0	0	0
14	Diagnostic Service Fees	0	0	0	0
15	Other (Specify)	0	0	0	-45,000
16	<b>Total Fees &amp; Purchase of Services</b>	<b>5,920,228</b>	<b>2,473,533</b>	<b>47,522</b>	<b>1,429,506</b>
	<b>Grant Revenues</b>				
17	Department of Aging	0	0	0	0
18	Department of Children and Family Services	0	0	0	0
19	Department of Corrections	0	0	0	0
20	Donated/Certified Funds Initiative (DFI/CFI)	0	0	0	0
21	Department of Human Services	0	0	0	0
22	Department of Public Aid	0	0	0	0
23	Department of Public Health	0	0	0	0
24	Local Education Agency:School District	0	0	0	0
25	Local Government Awards	0	0	0	0
26	Federal Government Awards	0	0	0	0
27	Other Government Awards	0	0	0	0
28	JTPA/CETA	0	0	0	0
29	Other (Specify)	2,500	0	0	0
30	<b>Total Grant Revenues</b>	<b>2,500</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Contributions &amp; Other</b>				
31	Restricted to Operations	7,947	28,542	0	0
32	Restricted to Capital	0	0	0	0
33	Unrestricted	0	200	0	0
34	Contributions - Goods and Services	0	0	0	0
35	Child & Adult Food Programs (school meals, commodities)	0	0	0	0
36	School Transportation Payments (to from school)	0	0	0	0
37	Sales of Goods and Services	0	0	0	0
38	Rent Income	0	0	0	0
39	Gain on Sale of Assets	0	0	0	0
40	Cafeteria and Vending Machine	0	0	0	0
41	Other (Specify)	87	0	0	0
42	<b>Total Contributions and Other</b>	<b>8,034</b>	<b>28,742</b>	<b>0</b>	<b>0</b>
	<b>Investment Income</b>				
43	Income on Restricted Assets/Investments	0	0	0	0
44	Income on Unrestricted Assets Investments	0	4,125	0	0
45	<b>Total Investment Income</b>	<b>0</b>	<b>4,125</b>	<b>0</b>	<b>0</b>
46	<b>Total Revenues</b>	<b>5,930,762</b>	<b>2,506,400</b>	<b>47,522</b>	<b>1,429,506</b>

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## Schedule of Program Revenue

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

		Transitional Res. Fontebella	DHS CILA-Day (37U)	Emerg. Shelter Emerg. Shelter	
<b>Fees &amp; Purchase of Service</b>					
1	Department of Aging	0	0	0	
2	Department of Children and Family Services	372,856	0	439,940	
3	Department of Corrections	0	0	0	
4	Medicaid Rehab Option (MRO) Payments	0	0	0	
5	Department of Human Services	0	167,277	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	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	-180,000	
16	<b>Total Fees &amp; Purchase of Services</b>	<b>372,856</b>	<b>167,277</b>	<b>259,940</b>	
<b>Grant Revenues</b>					
17	Department of Aging	0	0	0	
18	Department of Children and Family Services	0	0	0	
19	Department of Corrections	0	0	0	
20	Donated/Certified Funds Initiative (DFI/CFI)	0	0	0	
21	Department of Human Services	0	0	0	
22	Department of Public Aid	0	0	0	
23	Department of Public Health	0	0	0	
24	Local Education Agency:School District	0	0	0	
25	Local Government Awards	0	0	0	
26	Federal Government Awards	0	0	0	
27	Other Government Awards	0	0	0	
28	JTPA/CETA	0	0	0	
29	Other (Specify)	0	0	0	
30	<b>Total Grant Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Contributions &amp; Other</b>					
31	Restricted to Operations	0	0	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)	0	0	0	
42	<b>Total Contributions and Other</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Investment Income</b>					
43	Income on Restricted Assets/Investments	0	0	0	
44	Income on Unrestricted Assets Investments	0	0	0	
45	<b>Total Investment Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	
46	<b>Total Revenues</b>	<b>372,856</b>	<b>167,277</b>	<b>259,940</b>	

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

<b>Program 1</b>	<b>PCD FC</b>		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	29	Misc Grants	6,855
	41	Misc Income	2,667
<b>Program 2</b>	<b>SPEC FC</b>		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	41	Misc income	15,000
<b>Program 3</b>	<b>SJBCC</b>		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	29	Misc Grants	2,500
	41	Misc Income	87
<b>Program 6</b>	<b>Intact</b>		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	15	FY23 Excess Revenue Payment	-45,000
<b>Program 9</b>	<b>Emerg. Shelter</b>		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	15	FY23 Excess Revenue Payment	-180,000

## 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	425,457	365	0	0	
2	SPEC FC	Specialized FC	Days	0	28,228	365	0	0	
3	SJBCC	Residential	Days	0	8,540	365	12,045	12,045	07/01/2022
4	DHS	CILA (60D)	Days	0	8,294	365	0	0	
5	DHS	CILA-TEMP(53R)	Hours	0	2,190	365	0	0	
6	Intact	Intact	Days	0	28,215	365	0	0	
7	Transitional	Res. Fontebella	Days	0	629	365	0	0	
8	DHS	CILA-Day (37U)	Hours	0	9,327	365	0	0	
9	Emerg. Shelter	Emerg. Shelter	Days	0	184	91	910	910	04/01/2023

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

Schedule of Program Personnel

Number of Hours (excluding overtime) in a standard work week:		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	16,968.00	392,851	8.00	0	54.65	214,680	5.00	8.28	32,533	5.00
3	Dietary Technician	1,015.00	13,189	1.00	0	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	304,704.00	5,027,621	146.00	332,160	20.93	1,052,301	36.00	3.21	161,421	36.00
6	Habilitation Professional or Supervisory Staff	68,188.00	2,104,978	33.00	0	59.86	1,260,070	23.00	8.71	183,404	23.00
7	LPN	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
8	Occupational Therapist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
9	Physical Therapist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
10	Physician	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
11	Principal	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
12	Program Director	59,330.00	2,135,891	29.00	414,127	46.29	988,705	15.00	5.27	112,579	15.00
13	Program Clerical Staff	113,498.00	2,156,464	55.00	68,389	73.24	1,579,482	45.00	8.55	184,368	45.00
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	12,760.00	358,810	6.00	0	0.00	0	0.00	19.83	71,140	1.00
18	Social Worker	258,113.00	5,936,588	124.00	74,311	80.07	4,753,292	112.00	10.66	632,865	112.00
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	97,657.00	1,269,543	47.00	791,808	30.48	387,006	16.00	4.84	61,483	16.00
30	Total All Positions	932,233.00	19,395,935	449.00	1,680,795	52.77	10,235,536	252.00	7.42	1,439,793	253.00
31	Mental Health Professional (MHP)	0.00	1,987,887	42.00	0	2.64	52,530	1.00	0.00	0	0.00
32	Qualified Mental Health Professional (QMHP)	0.00	1,029,922	16.00	0	41.78	430,348	7.00	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)	0.00	1,808,142	49.00	55,001	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

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## Schedule of Program Personnel

CHRISTIAN SOCIAL SERVICES OF ILLINOIS (

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	Program Staff Positions	SJGCC Residential			DHS CILA (60D)			DHS CILA-TEMP(53R)		
		% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount
1	Audiologist	0.00	0	0.00	0	0	0	0	0	0
2	Behavior Therapist	33.03	129,774	3.00	0	0	0	0	0	0
3	Dietary Technician	87.79	11,579	1.00	0	0	0	0	0	0
4	Dietician	0.00	0	0.00	0	0	0	0	0	0
5	Habilitation Aide/Child Care Aide	41.81	2,102,167	61.00	21	1,052,439	33	0	19,954	33
6	Habilitation Professional or Supervisory Staff	13.75	289,505	5.00	9	188,124	3	0	3,567	3
7	LPN	0.00	0	0.00	0	0	0	0	0	0
8	Occupational Therapist	0.00	0	0.00	0	0	0	0	0	0
9	Physical Therapist	0.00	0	0.00	0	0	0	0	0	0
10	Physician	0.00	0	0.00	0	0	0	0	0	0
11	Principal	0.00	0	0.00	0	0	0	0	0	0
12	Program Director	15.33	327,395	4.00	5	110,585	2	0	2,097	2
13	Program Clerical Staff	4.16	89,630	2.00	2	37,946	1	0	719	1
14	Psychiatrist	0.00	0	0.00	0	0	0	0	0	0
15	Psychologist	0.00	0	0.00	0	0	0	0	0	0
16	Recreation Staff	0.00	0	0.00	0	0	0	0	0	0
17	Registered Nurse	52.72	189,162	3.00	21	74,211	1	0	1,407	1
18	Social Worker	1.45	86,037	2.00	0	0	0	0	0	0
19	Speech Therapist	0.00	0	0.00	0	0	0	0	0	0
20	Substance Abuse Counselor/Professional	0.00	0	0.00	0	0	0	0	0	0
21	Substance Abuse Paraprofessional	0.00	0	0.00	0	0	0	0	0	0
22	Teacher	0.00	0	0.00	0	0	0	0	0	0
23	Teacher Aide	0.00	0	0.00	0	0	0	0	0	0
24	Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0	0.00	0	0	0	0	0	0
25	Other Academic Instruction	0.00	0	0.00	0	0	0	0	0	0
26	Other Medical Care	0.00	0	0.00	0	0	0	0	0	0
27	Other Habilitation/Rehabilitation	0.00	0	0.00	0	0	0	0	0	0
28	Other Substance Abuse	0.00	0	0.00	0	0	0	0	0	0
29	All Other Program Staff	0.00	0	0.00	0	0	0	0	0	0
30	Total All Positions	16.63	3,225,249	81.00	8	1,463,305	40	0	27,744	40
31	Mental Health Professional (MHP)	83.37	1,657,331	36.00	4	72,800	1	0	0	0
32	Qualified Mental Health Professional (QMHP)	42.74	440,144	6.00	0	0	0	0	0	0
33	Qualified Mental Retardation Professional (QMRP)	0.00	0	0.00	0	0	0	0	0	0
34	Rehabilitative Services Associate (RSA)	60.46	1,093,201	31.00	0	0	0	0	0	0
35	SEP Job Coach - For DHS Reporting Only	0.00	0	0.00	0	0	0	0	0	0

## Schedule of Program Personnel

CHRISTIAN SOCIAL SERVICES OF ILLINOIS (

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

	Program Staff Positions	Intact			Transitional			DHS		
		% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount
1	Audiologist	0.00	0	0.00	0	0	0	0	0	0
2	Behavior Therapist	0.00	0	0.00	1	2,815	1	0	0	0
3	Dietary Technician	0.00	0	0.00	2	290	1	0	0	0
4	Dietician	0.00	0	0.00	0	0	0	0	0	0
5	Habilitation Aide/Child Care Aide	0.75	37,703	1.00	2	123,158	4	1	70,240	33
6	Habilitation Professional or Supervisory Staff	6.44	135,480	2.00	0	8,239	1	1	12,555	3
7	LPN	0.00	0	0.00	0	0	0	0	0	0
8	Occupational Therapist	0.00	0	0.00	0	0	0	0	0	0
9	Physical Therapist	0.00	0	0.00	0	0	0	0	0	0
10	Physician	0.00	0	0.00	0	0	0	0	0	0
11	Principal	0.00	0	0.00	0	0	0	0	0	0
12	Program Director	3.50	74,741	1.00	3	69,632	1	0	7,380	2
13	Program Clerical Staff	8.51	183,581	5.00	0	2,454	1	0	2,532	1
14	Psychiatrist	0.00	0	0.00	0	0	0	0	0	0
15	Psychologist	0.00	0	0.00	0	0	0	0	0	0
16	Recreation Staff	0.00	0	0.00	0	0	0	0	0	0
17	Registered Nurse	0.00	0	0.00	1	3,387	1	1	4,953	1
18	Social Worker	6.15	364,972	8.00	0	12,773	1	0	0	0
19	Speech Therapist	0.00	0	0.00	0	0	0	0	0	0
20	Substance Abuse Counselor/Professional	0.00	0	0.00	0	0	0	0	0	0
21	Substance Abuse Paraprofessional	0.00	0	0.00	0	0	0	0	0	0
22	Teacher	0.00	0	0.00	0	0	0	0	0	0
23	Teacher Aide	0.00	0	0.00	0	0	0	0	0	0
24	Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0	0.00	0	0	0	0	0	0
25	Other Academic Instruction	0.00	0	0.00	0	0	0	0	0	0
26	Other Medical Care	0.00	0	0.00	0	0	0	0	0	0
27	Other Habilitation/Rehabilitation	0.00	0	0.00	0	0	0	0	0	0
28	Other Substance Abuse	0.00	0	0.00	0	0	0	0	0	0
29	All Other Program Staff	2.30	29,246	1.00	0	0	0	0	0	0
30	Total All Positions	4.26	825,723	18.00	1	222,748	11	0	97,660	40
31	Mental Health Professional (MHP)	0.00	0	0.00	5	105,706	2	0	0	0
32	Qualified Mental Health Professional (QMHP)	0.00	0	0.00	11	113,670	2	0	0	0
33	Qualified Mental Retardation Professional (QMRP)	0.00	0	0.00	0	0	0	0	0	0
34	Rehabilitative Services Associate (RSA)	0.00	0	0.00	15	269,526	7	0	0	0
35	SEP Job Coach - For DHS Reporting Only	0.00	0	0.00	0	0	0	0	0	0

## Schedule of Program Personnel

CHRISTIAN SOCIAL SERVICES OF ILLINOIS (

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

	Program Staff Positions	Emerg. Shelter Emerg. Shelter								
		% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount
1	Audiologist	0.00	0	0.00						
2	Behavior Therapist	3.32	13,049	1.00						
3	Dietary Technician	10.01	1,320	1.00						
4	Dietician	0.00	0	0.00						
5	Habilitation Aide/Child Care Aide	1.51	76,078	2.00						
6	Habilitation Professional or Supervisory Staff	1.14	24,034	1.00						
7	LPN	0.00	0	0.00						
8	Occupational Therapist	0.00	0	0.00						
9	Physical Therapist	0.00	0	0.00						
10	Physician	0.00	0	0.00						
11	Principal	0.00	0	0.00						
12	Program Director	1.34	28,650	1.00						
13	Program Clerical Staff	0.34	7,363	1.00						
14	Psychiatrist	0.00	0	0.00						
15	Psychologist	0.00	0	0.00						
16	Recreation Staff	0.00	0	0.00						
17	Registered Nurse	4.06	14,550	1.00						
18	Social Worker	0.21	12,338	1.00						
19	Speech Therapist	0.00	0	0.00						
20	Substance Abuse Counselor/Professional	0.00	0	0.00						
21	Substance Abuse Paraprofessional	0.00	0	0.00						
22	Teacher	0.00	0	0.00						
23	Teacher Aide	0.00	0	0.00						
24	Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0	0.00						
25	Other Academic Instruction	0.00	0	0.00						
26	Other Medical Care	0.00	0	0.00						
27	Other Habilitation/Rehabilitation	0.00	0	0.00						
28	Other Substance Abuse	0.00	0	0.00						
29	All Other Program Staff	0.00	0	0.00						
30	Total All Positions	0.91	177,382	9.00						
31	Mental Health Professional (MHP)	5.01	99,520	2.00						
32	Qualified Mental Health Professional (QMHP)	4.44	45,760	1.00						
33	Qualified Mental Retardation Professional (QMRP)	0.00	0	0.00						
34	Rehabilitative Services Associate (RSA)	21.59	390,414	10.00						
35	SEP Job Coach - For DHS Reporting Only	0.00	0	0.00						

## Schedule of Program Personnel

### Other Specify Detail

<b>Program 1</b>	<b>PCD FC</b>			
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>	<u>Headcount</u>
	29	Other	387,006	16.00
<b>Program 2</b>	<b>SPEC FC</b>			
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>	<u>Headcount</u>
	29	Other	61,483	16.00
<b>Program 6</b>	<b>Intact</b>			
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>	<u>Headcount</u>
	29	Other	29,246	1.00

## 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	1,436.00	114,894	0	100.06	114,962	-2.67	-3,068
3	Dietary Technician	0.00	0	0	0.00	0	0.00	0
4	Dietician	0.00	0	0	0.00	0	0.00	0
5	Habilitation Aide/Child Care Aide	0.00	0	0	0.00	0	0.00	0
6	Habilitation Professional or Supervisory Staff	0.00	0	0	0.00	0	0.00	0
7	LPN	0.00	0	0	0.00	0	0.00	0
8	Occupational Therapist	0.00	0	0	0.00	0	0.00	0
9	Physical Therapist	0.00	0	0	0.00	0	0.00	0
10	Physician	0.00	0	0	0.00	0	0.00	0
11	Principal	0.00	0	0	0.00	0	0.00	0
12	Program Director	0.00	0	0	0.00	0	0.00	0
13	Program Clerical Staff	0.00	0	0	0.00	0	0.00	0
14	Psychiatrist	0.00	0	0	0.00	0	0.00	0
15	Psychologist	0.00	0	0	0.00	0	0.00	0
16	Recreation Staff	0.00	0	0	0.00	0	0.00	0
17	Registered Nurse	0.00	0	0	0.00	0	0.00	0
18	Social Worker	0.00	0	0	0.00	0	0.00	0
19	Speech Therapist	0.00	0	0	0.00	0	0.00	0
20	Substance Abuse Counselor/Professional	0.00	0	0	0.00	0	0.00	0
21	Substance Abuse Paraprofessional	0.00	0	0	0.00	0	0.00	0
22	Teacher	0.00	0	0	0.00	0	0.00	0
23	Teacher Aide	0.00	0	0	0.00	0	0.00	0
24	Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0	0	0.00	0	0.00	0
25	Other Academic Instruction	0.00	0	0	0.00	0	0.00	0
26	Other Medical Care	0.00	0	0	0.00	0	0.00	0
27	Other Habilitation/Rehabilitation	0.00	0	0	0.00	0	0.00	0
28	Other Substance Abuse	0.00	0	0	0.00	0	0.00	0
29	All Other Program Staff	0.00	0	0	0.00	0	0.00	0
30	<b>Total All Positions</b>	<b>1,436.00</b>	<b>114,894</b>	<b>0</b>	<b>100.06</b>	<b>114,962</b>	<b>-2.67</b>	<b>-3,068</b>
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

	Program Staff Positions	SJBCC Residential		DHS CILA (60D)		DHS CILA-TEMP(53R)	
		% Allocated	Amount Paid	% Allocated	Amount Paid	% Allocated	Amount Paid
1	Audiologist	0.00	0	0.00		0.00	
2	Behavior Therapist	2.61	3,000	0.00		0.00	
3	Dietary Technician	0.00	0	0.00		0.00	
4	Dietician	0.00	0	0.00		0.00	
5	Habilitation Aide/Child Care Aide	0.00	0	0.00		0.00	
6	Habilitation Professional or Supervisory Staff	0.00	0	0.00		0.00	
7	LPN	0.00	0	0.00		0.00	
8	Occupational Therapist	0.00	0	0.00		0.00	
9	Physical Therapist	0.00	0	0.00		0.00	
10	Physician	0.00	0	0.00		0.00	
11	Principal	0.00	0	0.00		0.00	
12	Program Director	0.00	0	0.00		0.00	
13	Program Clerical Staff	0.00	0	0.00		0.00	
14	Psychiatrist	0.00	0	0.00		0.00	
15	Psychologist	0.00	0	0.00		0.00	
16	Recreation Staff	0.00	0	0.00		0.00	
17	Registered Nurse	0.00	0	0.00		0.00	
18	Social Worker	0.00	0	0.00		0.00	
19	Speech Therapist	0.00	0	0.00		0.00	
20	Substance Abuse Counselor/Professional	0.00	0	0.00		0.00	
21	Substance Abuse Paraprofessional	0.00	0	0.00		0.00	
22	Teacher	0.00	0	0.00		0.00	
23	Teacher Aide	0.00	0	0.00		0.00	
24	Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0	0.00		0.00	
25	Other Academic Instruction	0.00	0	0.00		0.00	
26	Other Medical Care	0.00	0	0.00		0.00	
27	Other Habilitation/Rehabilitation	0.00	0	0.00		0.00	
28	Other Substance Abuse	0.00	0	0.00		0.00	
29	All Other Program Staff	0.00	0	0.00		0.00	
30	<b>Total All Positions</b>	2.61	3,000	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	

FY: 2023

Create Date: 10/31/2023

Version: 1

## Schedule of Program Consultant and Contractual

CHRISTIAN SOCIAL SERVICES OF ILLINOIS (

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

	Program Staff Positions	Intact Intact		Transitional Res. Fontebella		DHS CILA-Day (37U)	
		% Allocated	Amount Paid	% Allocated	Amount Paid	% Allocated	Amount Paid
1	Audiologist	0.00		0.00		0.00	
2	Behavior Therapist	0.00		0.00		0.00	
3	Dietary Technician	0.00		0.00		0.00	
4	Dietician	0.00		0.00		0.00	
5	Habilitation Aide/Child Care Aide	0.00		0.00		0.00	
6	Habilitation Professional or Supervisory Staff	0.00		0.00		0.00	
7	LPN	0.00		0.00		0.00	
8	Occupational Therapist	0.00		0.00		0.00	
9	Physical Therapist	0.00		0.00		0.00	
10	Physician	0.00		0.00		0.00	
11	Principal	0.00		0.00		0.00	
12	Program Director	0.00		0.00		0.00	
13	Program Clerical Staff	0.00		0.00		0.00	
14	Psychiatrist	0.00		0.00		0.00	
15	Psychologist	0.00		0.00		0.00	
16	Recreation Staff	0.00		0.00		0.00	
17	Registered Nurse	0.00		0.00		0.00	
18	Social Worker	0.00		0.00		0.00	
19	Speech Therapist	0.00		0.00		0.00	
20	Substance Abuse Counselor/Professional	0.00		0.00		0.00	
21	Substance Abuse Paraprofessional	0.00		0.00		0.00	
22	Teacher	0.00		0.00		0.00	
23	Teacher Aide	0.00		0.00		0.00	
24	Vocational Staff (incl. Job Coach, workshop, etc.)	0.00		0.00		0.00	
25	Other Academic Instruction	0.00		0.00		0.00	
26	Other Medical Care	0.00		0.00		0.00	
27	Other Habilitation/Rehabilitation	0.00		0.00		0.00	
28	Other Substance Abuse	0.00		0.00		0.00	
29	All Other Program Staff	0.00		0.00		0.00	
30	<b>Total All Positions</b>	0.00	0	0.00	0	0.00	0.00
31	Mental Health Professional (MHP)	0.00		0.00		0.00	
32	Qualified Mental Health Professional (QMHP)	0.00		0.00		0.00	
33	Qualified Mental Retardation Professional (QMRP)	0.00		0.00		0.00	
34	Rehabilitative Services Associate (RSA)	0.00		0.00		0.00	
35	SEP Job Coach - For DHS Reporting Only	0.00		0.00		0.00	

FY: 2023

Create Date: 10/31/2023

Version: 1

## Schedule of Program Consultant and Contractual

CHRISTIAN SOCIAL SERVICES OF ILLINOIS (

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

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

FY: 2023

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Version: 1



## Schedule of Program Consultant and Contractual

### Other Specify Detail

**Program**

Line Nbr   Description

Amount

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

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Add a Program

Certify & Submit

	CSFA #	Program Name	\$ State	\$ Federal	\$ Other	\$ Total
<a href="#">View</a>	402-03-0023	17.235 Title V Senior Community Service Employment Program	0	104,027	0	104,027
<a href="#">View</a>	402-04-1452	Community Care Program	761,457	0	0	761,457
<a href="#">View</a>	420-00-2725	Provision of services to the public from named line GRF-source	43,027	0	0	43,027
<a href="#">View</a>		Other grant programs and activities		721,747	41,343,580	42,065,327
<a href="#">View</a>		All other costs not allocated			636,054	636,054
Totals:			804,484	825,774	41,979,634	43,609,892

### Please note the following:

- The CYEFR may be pre-populated with programs based on existing awards in the GATA system. These programs cannot be removed. If no spending occurred in a program leave the amounts at zero.
- Any grant expenditures not associated with funding received through the State of Illinois are to be entered in "Other grant programs and activities". The expenditures must be identified as federal (direct or pass-through) or other funding.
- All other expenditures not related to grants are to be entered in "All other costs not allocated".

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Grantee Portal - Audit Consolidated Year-End Financial Report**[Grantee Portal](#) / [Audit Reviews](#) / [Audit](#) / [CYEFR](#) / Program

Cancel

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Agency	Department On Aging (402)		
Program	17.235 Title V Senior Community Service Employment Program (402-03-0023) <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></div>		
Mandatory Match %	<input type="radio"/> Yes <input checked="" type="radio"/> No	Rate (required if Yes):	<div></div>
Indirect Cost Rate	<div>0.00</div> %		
Indirect Cost Rate Base	<div></div>		

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	<div>0.00</div>	<div>94239.00</div>	<div>0.00</div>	94,239.00
Fringe Benefits	<div>0.00</div>	<div>8658.00</div>	<div>0.00</div>	8,658.00
Travel	<div>0.00</div>	<div>0.00</div>	<div>0.00</div>	0.00
Equipment	<div>0.00</div>	<div>0.00</div>	<div>0.00</div>	0.00
Supplies	<div>0.00</div>	<div>0.00</div>	<div>0.00</div>	0.00
Contractual Services	<div>0.00</div>	<div>0.00</div>	<div>0.00</div>	0.00
Consultant (Professional Services)	<div>0.00</div>	<div>0.00</div>	<div>0.00</div>	0.00
Construction	<div>0.00</div>	<div>0.00</div>	<div>0.00</div>	0.00
Occupancy - Rent and Utilities	<div>0.00</div>	<div>0.00</div>	<div>0.00</div>	0.00
Research and Development	<div>0.00</div>	<div>0.00</div>	<div>0.00</div>	0.00
Telecommunications	<div>0.00</div>	<div>139.00</div>	<div>0.00</div>	139.00
Training and Education	<div>0.00</div>	<div>0.00</div>	<div>0.00</div>	0.00
Direct Administrative Costs	<div>0.00</div>	<div>365.00</div>	<div>0.00</div>	365.00
Miscellaneous Costs	<div>0.00</div>	<div>0.00</div>	<div>0.00</div>	0.00
Title V Senior Community Service Employment Progra	<div>0.00</div>	<div>0.00</div>	<div>0.00</div>	0.00
<b>Total Direct Expenses</b>	<b>0.00</b>	<b>103,401.00</b>	<b>0.00</b>	<b>103,401.00</b>
Indirect Costs	<div>0.00</div>	<div>626.00</div>	<div>0.00</div>	626.00
<b>Total Expenses</b>	<b>0.00</b>	<b>104,027.00</b>	<b>0.00</b>	<b>104,027.00</b>

Cancel

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Save

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></div>		
Mandatory Match %	<input type="radio"/> Yes <input checked="" type="radio"/> No	Rate (required if Yes):	<div></div>
Indirect Cost Rate	<div>0.00</div> %		
Indirect Cost Rate Base	<div></div>		

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	<div>439745.00</div>	<div>0.00</div>	<div>0.00</div>	439,745.00
Fringe Benefits	<div>81244.00</div>	<div>0.00</div>	<div>0.00</div>	81,244.00
Travel	<div>998.00</div>	<div>0.00</div>	<div>0.00</div>	998.00
Equipment	<div>804.00</div>	<div>0.00</div>	<div>0.00</div>	804.00
Supplies	<div>65711.00</div>	<div>0.00</div>	<div>0.00</div>	65,711.00
Contractual Services	<div>5164.00</div>	<div>0.00</div>	<div>0.00</div>	5,164.00
Consultant (Professional Services)	<div>7478.00</div>	<div>0.00</div>	<div>0.00</div>	7,478.00
Construction	<div>0.00</div>	<div>0.00</div>	<div>0.00</div>	0.00
Occupancy - Rent and Utilities	<div>19046.00</div>	<div>0.00</div>	<div>0.00</div>	19,046.00
Research and Development	<div>0.00</div>	<div>0.00</div>	<div>0.00</div>	0.00
Telecommunications	<div>2248.00</div>	<div>0.00</div>	<div>0.00</div>	2,248.00
Training and Education	<div>739.00</div>	<div>0.00</div>	<div>0.00</div>	739.00
Direct Administrative Costs	<div>18989.00</div>	<div>0.00</div>	<div>0.00</div>	18,989.00
Miscellaneous Costs	<div>17657.00</div>	<div>0.00</div>	<div>0.00</div>	17,657.00
Community Care Program	<div>0.00</div>	<div>0.00</div>	<div>0.00</div>	0.00
<b>Total Direct Expenses</b>	<b>659,823.00</b>	<b>0.00</b>	<b>0.00</b>	<b>659,823.00</b>
Indirect Costs	<div>101,634.00</div>	<div>0.00</div>	<div>0.00</div>	101,634.00
<b>Total Expenses</b>	<b>761,457.00</b>	<b>0.00</b>	<b>0.00</b>	<b>761,457.00</b>

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Agency	Department Of Commerce And Economic Opportunity (420)		
Program	Provision of services to the public from named line GRF-source (420-00-2725) <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></div>		
Mandatory Match %	<input type="radio"/> Yes <input checked="" type="radio"/> No	Rate (required if Yes):	<div></div>
Indirect Cost Rate	<div>0.00</div> %		
Indirect Cost Rate Base	<div></div>		

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	38531.00	0.00	0.00	38,531.00
Fringe Benefits	2948.00	0.00	0.00	2,948.00
Travel	1548.00	0.00	0.00	1,548.00
Equipment	0.00	0.00	0.00	0.00
Supplies	0.00	0.00	0.00	0.00
Contractual Services	0.00	0.00	0.00	0.00
Consultant (Professional Services)	0.00	0.00	0.00	0.00
Construction	0.00	0.00	0.00	0.00
Occupancy - Rent and Utilities	0.00	0.00	0.00	0.00
Research and Development	0.00	0.00	0.00	0.00
Telecommunications	0.00	0.00	0.00	0.00
Training and Education	0.00	0.00	0.00	0.00
Direct Administrative Costs	0.00	0.00	0.00	0.00
Miscellaneous Costs	0.00	0.00	0.00	0.00
<b>Total Direct Expenses</b>	<b>43,027.00</b>	<b>0.00</b>	<b>0.00</b>	<b>43,027.00</b>
Indirect Costs	0.00	0.00	0.00	0.00
<b>Total Expenses</b>	<b>43,027.00</b>	<b>0.00</b>	<b>0.00</b>	<b>43,027.00</b>

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

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

Program Other grant programs and activities

Category	Direct Federal	Other Amount	Total
Personal Services (Salaries and Wages)	604948.00	21031402.00	21,636,350.00
Fringe Benefits	79740.00	4375057.00	4,454,797.00
Travel	6357.00	1063385.00	1,069,742.00
Equipment	6701.00	441682.00	448,383.00
Supplies	834.00	609626.00	610,460.00
Contractual Services	1111.00	549535.00	550,646.00
Consultant (Professional Services)	6438.00	699924.00	706,362.00
Construction	0.00	0.00	0.00
Occupancy - Rent and Utilities	1589.00	951042.00	952,631.00
Research and Development	0.00	0.00	0.00
Telecommunications	1533.00	325677.00	327,210.00
Training and Education	151.00	251941.00	252,092.00
Direct Administrative Costs	12345.00	10657336.00	10,669,681.00
Miscellaneous Costs	0.00	386973.00	386,973.00
<b>Total Direct Expenses</b>	<b>721,747.00</b>	<b>41,343,580.00</b>	<b>42,065,327.00</b>

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

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

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Program All other costs not allocated

Category	Other Amount
Personal Services (Salaries and Wages)	192560.00
Fringe Benefits	61887.00
Travel	855.00
Equipment	4373.00
Supplies	3805.00
Contractual Services	4893.00
Consultant (Professional Services)	97850.00
Construction	0.00
Occupancy - Rent and Utilities	7218.00
Research and Development	0.00
Telecommunications	3255.00
Training and Education	72466.00
Direct Administrative Costs	71462.00
Miscellaneous Costs	115430.00
Total Direct Expenses	636,054.00

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## SINGLE AUDIT REPORTS AND SCHEDULES



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*

To the Board of Directors of  
Caritas Family Solutions and Affiliates  
Belleville, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Caritas Family Solutions and Affiliates (the "Organization"), which comprise the consolidated statements of financial position as of June 30, 2023, 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, and have issued our report thereon dated December 6, 2023.

**Report on Internal Control over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies.

Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Organization's consolidated 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 consolidated financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

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

A handwritten signature in black ink that reads "Armanino LLP". The signature is written in a cursive, flowing style.

Armanino<sup>LLP</sup>  
St. Louis, Missouri

December 6, 2023



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM, INTERNAL CONTROL OVER COMPLIANCE, AND ON SCHEDULE  
OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM  
GUIDANCE

To the Board of Directors of  
Caritas Family Solutions and Affiliates  
Belleville, Illinois

**Report on Compliance for Each Major Federal Program**

**Opinion on Each Major Federal Program**

We have audited Caritas Family Solutions and Affiliates (the "Organization")'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2023. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

**Basis for Opinion on Each Major Federal Program**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

**Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's federal programs.

## **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2023-002, 2023-004, 2023-005, 2023-006, and 2023-007. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on The Organization's response to the noncompliance findings identified in our audit described in the accompanying schedules of findings and questioned costs. The Organization's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

## Report on Internal Control Over Compliance

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-001, 2023-002, 2023-004, 2023-005, and 2023-009 to be material weaknesses.

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-003 and 2023-008 to be significant deficiencies.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed above, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on The Organization's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

## **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the consolidated financial statements of the Organization as of and for the year ended June 30, 2023, and have issued our report thereon dated December 6, 2023, which contained an unmodified opinion on those consolidated financial statements. Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

A handwritten signature in black ink that reads "Armanino LLP". The signature is written in a cursive, flowing style.

Armanino<sup>LLP</sup>  
St. Louis, Missouri

December 6, 2023

Caritas Family Solutions and Affiliates  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal AL Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
<u>Expenditures of Federal Awards</u>			
U.S. Department of Labor			
Senior Community Service Employment Program			
Pass-through program from:			
Center for Workforce Inclusion	17.235	AD-38325-22- 60-A-24	\$ 721,747
Illinois Department of Aging	17.235	23-37966	<u>104,027</u>
			<u>825,774</u>
Total U.S. Department of Labor			<u>825,774</u>
U.S. Department of Homeland Security			
Emergency Food & Shelter Program			
Pass-through program from:			
United Way	97.024	*	<u>14,443</u>
Total U.S. Department of Homeland Security			<u>14,443</u>
Total Expenditures of Federal Awards			<u>\$ 840,217</u>

The accompanying notes to the Schedule of Expenditures of Federal Awards  
are an integral part of this schedule.

Caritas Family Solutions and Affiliates  
Notes to Schedule of Expenditures of Federal Awards  
June 30, 2023

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Caritas Family Solutions and Affiliates (the "Organization") under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or limited as to reimbursement. The Organization elected to use the 10 percent de minimus indirect cost rate. Pass-through entity identifying numbers are presented where available and applicable.



Caritas Family Solutions and Affiliates  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	Yes
Significant deficiency(ies) identified that are not considered to be material weaknesses?	Yes
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	Yes
Identification of major programs:	
<u>Name of Federal Program or Cluster</u>	<u>AL Number</u>
Senior Community Service Employment Program	17.235
Dollar threshold used to distinguish between Type A and Type B programs	\$750,000
Auditee qualified as low-risk auditee?	No

Caritas Family Solutions and Affiliates  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2023

SECTION II - SUMMARY OF FINANCIAL STATEMENT FINDINGS

There are no financial statement findings to be reported.

SECTION III - SUMMARY OF FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

**Findings – Financial Statements Audit**

None noted

**Findings and Questioned Costs – Major Federal Awards Program Audit**

**2023-001:** *Lack of Internal Control Review for Allowable Costs*

**Compliance Requirement:** Activities Allowed/Unallowed & Allowable Costs

**Questioned Costs:** None

**Type of Finding:** Material Weakness in Internal Control over Compliance of Major Programs

- **Criteria:** Caritas Family Solutions is responsible for implementing and maintaining a proper internal control system over allowable costs and activities allowed under the major program.
- **Condition:** Lack of documentation of an internal control indicating formal review of timesheets of each individual funded under the grant. During the audit, it was observed that for three individuals, the timesheets for a selected payroll period lacked the necessary approval from the Host Site supervisor.
- **Cause:** The Organization did not consistently implement a control to review the allowable costs and activities allowed allocated to the grant. The absence of Host Site supervisor approval on these timesheets may be attributed to oversight, miscommunication, or a lack of established procedures for timely approvals.
- **Effect:** Failing to obtain Host Site supervisor approvals on timesheets raises concerns about the accuracy of reported hours worked and compliance with the major program requirements. This could result in the misallocation or misuse of grant funds.
- **Recommendation:** The Organization should establish and communicate clear procedures for the timely approval of timesheets by Host Site supervisors and ensure that these procedures are consistently followed.
- **Responsible Party:** Gary Huelsmann, Chief Executive Officer

Caritas Family Solutions and Affiliates  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2023

SECTION III - SUMMARY OF FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (continued)

- Management Response and Corrective Action Plan: This deficiency was also discovered during our internal investigation, and Caritas Family Solutions has implemented a new process to ensure that internal controls are in place.
  - Program participants will only be paid for verified hours of service. An annual meeting (either one-on-one or in a group) will be held with site supervisors to discuss processes and procedures and program expectations. During this meeting, supervisors will be shown how to complete the timesheet and given details on how to submit them for processing.
  - Individual and group meetings will be held with program participants to explain the process to them and remind them that payments will not be made until timesheets are accurate and complete. Timesheets are due on Friday prior to pay dates.
  - The ES will review submitted timesheets for accuracy and completeness and will forward them to the PM for review and final approval before they are submitted to Payroll for processing.
  - The PM will review the form, sign, and date it after confirming that all information is accurate and complete.
  - If there are inaccuracies and/or missing information, the form will be returned to the ES who will follow up with the host site to obtain the missing information or correct the inaccuracy.
  - Steps 1 and 2 will be repeated.
  - The QI department will conduct quarterly file reviews to determine if processes are being followed.
- Anticipated Completion Date: Implemented in September 2023, but the process will be ongoing while the program is funded.

**2023-002:** *Lack of Support for Verification of Hours and Compliance with Allowable Costs*

**Compliance Requirement:** Activities Allowed/Unallowed & Allowable Costs

**Questioned Costs:** None

**Type of Finding:** Material Weakness in Internal Control over Compliance of Major Programs and Non-compliance within the Major Programs

- Criteria: Caritas Family Solutions is responsible for maintaining and capturing supporting documentation such as timesheets to support the hours worked and paid to participants under the grant, ensuring compliance with activities allowed and unallowed and allowable costs.
- Condition: During the audit, it was discovered that for four individuals, timesheets supporting the hours paid under the grant were unavailable. This deficiency in record-keeping and documentation hindered the verification of hours worked and compliance with allowable costs and activities allowed and unallowed.

Caritas Family Solutions and Affiliates  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2023

SECTION III - SUMMARY OF FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (continued)

- Cause: The absence of timesheets may be due to inadequate record-keeping practices, lack of a clear documentation procedure, or oversight in maintaining required records.
- Effect: Failing to provide timesheets for these individuals raises concerns about the accuracy of hours reported and the potential for non-compliance with allowable costs and activities allowed and unallowed. This jeopardizes the integrity of grant management and could result in the misallocation or misuse of grant funds.
- Recommendation: The Organization must establish and enforce clear procedures for the maintenance and retention of timesheets, ensuring that they are consistently documented and readily available for verification.
- Responsible Party: Gary Huelsmann, Chief Executive Officer
- Management Response and Corrective Action Plan: This deficiency was also discovered during our internal investigation, and Caritas Family Solutions has implemented a new process to ensure that internal controls are in place.
  - After the PM has verified that timesheets are accurate and complete, they will be scanned and sent to Payroll for processing.
  - Payroll will maintain a copy of the email providing the documents and will comply with federal guidelines of storing records for a period after the close of the grant.
  - The PM will file a hard copy of the timesheets in the SCSEP office.
  - The files will be kept in the office until completion of quarterly reviews for the fiscal year by the QI department, and then they will be transferred to the agency's long-term storage facility for files.
- Anticipated Completion Date: Implemented in September 2023, but the process will be ongoing while the program is funded.

**2023-003:** *Lack of Internal Controls for Earmarking Compliance Requirements*

**Compliance Requirement:** Matching & Earmarking

**Questioned Costs:** None

**Type of Finding:** Significant Deficiency in Internal Controls of Major Programs

- Criteria: Caritas Family Solutions is responsible for implementing and documenting controls over compliance with earmarking requirements.
- Condition: The audit revealed that there was no defined internal control process in place to monitor and ensure compliance with the earmarking compliance requirements.

Caritas Family Solutions and Affiliates  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2023

SECTION III - SUMMARY OF FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (**continued**)

- Cause: The absence of an internal control process for earmarking compliance may result from a lack of clear procedures, oversight, or the failure to establish and implement necessary controls.
- Effect: The lack of an internal control process to oversee earmarking compliance requirements raises concerns about the grant's adherence to its intended use, potentially jeopardizing the grant's integrity and purpose.
- Recommendation: The Organization should establish and document an internal control process that ensures compliance with earmarking requirements. This process should include clear procedures, monitoring, and reporting mechanisms.
- Responsible Party: Gary Huelsmann, Chief Executive Officer
- Management Response: Caritas Family Solutions acknowledge the finding and are committed to establishing and enforcing internal control procedures for earmarking compliance requirements. We will work to improve our oversight and compliance in this regard.
  - A compliance team from the QI Department will be appointed to ensure that the program adheres to all compliance requirements.
  - The compliance team will work closely with the PM to coordinate and delegate tasks to determine how and what data will be collected.
  - The compliance team will work closely with the PM to determine who has responsibility for data entry, compilation, and processing.
  - The compliance team will assist the program in creating a process for maintaining, storing, and securing data for the required period.
  - The compliance team will review compliance throughout the life of the grant and adjust, as necessary.
- Anticipated Completion Date: The process will be implemented on January 3, 2024, and will be continually updated to align with best practices.

**2023-004:** *Lack of Eligibility Documentation for Participants*

**Compliance Requirement:** Eligibility

**Questioned Costs:** None

**Type of Finding:** Material Weakness in Internal Control over Compliance of Major Programs and Non-compliance within the Major Programs

- Criteria: Caritas Family Solutions is responsible for implementing and maintaining an internal control system around eligibility of participants in the program and ensuring that documentation is maintained and readily accessible to prove participant eligibility.

Caritas Family Solutions and Affiliates  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2023

SECTION III - SUMMARY OF FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (continued)

- Condition: The audit identified that there was no documentation available in the file provided for four participants to indicate their eligibility under the major program and that an internal control system was in place.
- Cause: The absence of eligibility documentation may result from a failure to establish proper record-keeping procedures, oversight, or a lack of documentation requirements.
- Effect: Failing to maintain eligibility documentation for participants raises concerns about the Organization's compliance with the eligibility requirement and may jeopardize the integrity of grant management.
- Recommendation: The Organization should promptly establish and enforce procedures and oversight to ensure that eligibility documentation for participants is consistently maintained, documented, and readily accessible.
- Responsible Party: Gary Huelsmann, Chief Executive Officer
- Management Response and Corrective Action Plan: This deficiency was also discovered during our internal investigation, and Caritas Family Solutions has implemented a new process to ensure that internal controls are in place.
  - A SCSEP Employment Specialist will meet with participants to complete the recertification application and gather the necessary documentation.
  - The recertification application and documentation will be forwarded to the PM for review and approval.
  - The PM will review the form, sign, and date it after confirming that all information is accurate and complete.
  - If there are inaccuracies and/or missing information, the form will be returned to the ES who will follow up with the host site to obtain the missing information or correct the inaccuracy.
  - Steps 1 and 2 will be repeated.
  - The QI department verify eligibility and recertification documents are within the file during their quarterly reviews to determine if processes are being followed.
- Anticipated Completion Date: Implemented in September 2023, but the process will be ongoing while the program is funded.

Caritas Family Solutions and Affiliates  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2023

SECTION III - SUMMARY OF FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (continued)

**2023-005:** *Lack of Re-certification for Eligibility Verification*

**Compliance Requirement:** Eligibility

**Questioned Costs:** None

**Type of Finding:** Material Weakness in Internal Control over Compliance of Major Programs and Non-compliance within the Major Programs

- **Criteria:** Caritas Family Solutions is responsible to implement an internal control system and process for re-certifications be performed as part of the required annual process to ensure that participants remain eligible for the grant.
- **Condition:** During the audit, it was observed that re-certification was not performed for two participants as part of the required annual process to verify their ongoing eligibility.
- **Cause:** The failure to perform re-certification may be attributed to a lack of established procedures, oversight, or a misunderstanding of the re-certification requirements. This could result in individuals who are not eligible to receive funds under the major program.
- **Effect:** The absence of re-certification for eligible participants may lead to non-compliance with federal eligibility regulations, raising concerns about the proper allocation of grant resources.
- **Recommendation:** The Organization should promptly establish and enforce clear procedures and oversight for conducting re-certification as part of the required annual process to ensure ongoing eligibility for all participants.
- **Responsible Party:** Gary Huelsmann, Chief Executive Officer
- **Management Response and Corrective Action Plan:** This deficiency was also discovered during our internal investigation, and Caritas Family Solutions has implemented a new process to ensure that internal controls are in place.
  - A SCSEP Employment Specialist will meet with participants to complete the recertification application and gather the necessary documentation.
  - The recertification application and documentation will be forwarded to the PM for review and approval.
  - The PM will review the form, sign, and date it after confirming that all information is accurate and complete.
  - If there are inaccuracies and/or missing information, the form will be returned to the ES who will follow up with the host site to obtain the missing information or correct the inaccuracy.
  - Steps 1 and 2 will be repeated.

Caritas Family Solutions and Affiliates  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2023

SECTION III - SUMMARY OF FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (continued)

- The QI department will conduct quarterly file reviews to determine if processes are being followed. Re-certification was modified during the pandemic out of an abundance of caution for the participants in the program. Those who had access to the internet were asked to email their documentation, and those who didn't were asked to mail theirs. A drive through recertification process was implemented when COVID restrictions eased, and participants were asked to remain in their vehicles while SCSEP employment specialists obtained their recertification documentation. Many participants do not have transportation and were not able to participate in the drive through. The most recent, pre-pandemic certification information for participants was used for those who were not able to attend the drive through or virtual recertification processes. CWI did not end COVID protocols until Q4 of PY2022 (April 1, 2023). Alternative recertification methods were used to comply with the protocols. With the end of the COVID protocols and restrictions, we have reinstituted the in-person/face-to-face recertification process required by the funder.
- Anticipated Completion Date: Implemented in September 2023, but the process will be ongoing while the program is funded.

**2023-006: *Inadequate Documentation for Participant Residency Verification***

**Compliance Requirement:** Eligibility

**Questioned Costs:** None

**Type of Finding:** Non-compliance within Major Programs

- Criteria: Caritas Family Solutions is responsible to maintain documentation that participants demonstrate residency in the appropriate counties at the time of enrollment or re-certification.
- Condition: During the audit, it was identified that there were three participants with expired driver's licenses in their files as part of the most recent re-certification process. This incomplete documentation prevented Armanino from verifying the participants' residency in the appropriate counties.
- Cause: The inclusion of expired driver's licenses may result from inadequate record-keeping practices, a lack of clear procedures for residency verification, or an oversight in maintaining updated documentation.
- Effect: The absence of valid residency documentation hinders compliance with the major program and raises concerns about whether participants meet the residency requirements, potentially impacting the proper allocation of grant resources.



Caritas Family Solutions and Affiliates  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2023

**SECTION III - SUMMARY OF FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (continued)**

- Recommendation: The Organization should establish and enforce procedures for collecting and maintaining valid and up-to-date documentation to verify participant residency during enrollment and re-certification.
- Responsible Party: Gary Huelsmann, Chief Executive Officer
- Management Response and Corrective Action Plan: This deficiency was also discovered during our internal investigation, and Caritas Family Solutions has implemented a new process to ensure that internal controls are in place.
  - A SCSEP Employment Specialist will meet with participants to complete the recertification application and gather the necessary documentation.
  - The recertification application and documentation will be forwarded to the PM for review and approval.
  - The PM will review the form, sign, and date it after confirming that all information is accurate and complete.
  - If there are inaccuracies and/or missing information, the form will be returned to the ES who will follow up with the host site to obtain the missing information or correct the inaccuracy.
  - The QI department will conduct quarterly file reviews to determine if processes are being followed. The recertification process was modified during the pandemic, and the state of Illinois extended the expiration deadline for IDs and drivers' licenses though December 2022. When driver's license facilities reopened, many had limited hours or were by appointment only, and some participants had challenges renewing their IDs and licenses during the limited hours. The lifting of restrictions and return to normal business hours now makes it easier for participants to secure the documentation needed for recertification. Some participants were not aware that the COVID protocols and restrictions related to ID and driver's license expiration had changed. With the end of the COVID protocols and restrictions, we have reinstituted the in-person/face-to-face recertification process required by the funder. We also have more face-to-face contact with participants and are able to better communicate information such when and where they can go to renew their IDs and drivers' licenses.
- Anticipated Completion Date: Implemented in September 2023, but the process will be ongoing while the program is funded.

**2023-007: *Absence of Support for Monthly Sub-Grantee Reports***

**Compliance Requirement:** Reporting

**Questioned Costs:** None

**Type of Finding:** Non-compliance within Major Programs

- Criteria: Caritas Family Solutions is responsible for submitting monthly reporting (i.e. SCSEP sub-grantee reports) to monitor and ensure compliance with the major program and grant requirements.

Caritas Family Solutions and Affiliates  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2023

**SECTION III - SUMMARY OF FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (continued)**

- **Condition:** During the audit, it was observed that 4 months of the SCSEP sub-grantee reports were not available for review. This lack of documentation hindered the ability to verify whether these reports were properly submitted and reviewed.
- **Cause:** The absence of monthly SCSEP sub-grantee reports may result from inadequate reporting procedures, a lack of established review mechanisms, or an oversight in documentation requirements.
- **Effect:** The inability to obtain and review these reports raises concerns about compliance with major program requirements and the oversight of sub-grantee activities, potentially impacting the grant's integrity and transparency.
- **Recommendation:** The Organization should promptly establish and enforce procedures for the submission and review of monthly reports to ensure compliance with major program requirements.
- **Responsible Party:** Gary Huelsmann, Chief Executive Officer
- **Management Response and Corrective Action Plan:** The monthly reports are submitted through the CWI portal and since the former Project Manager left the agency, no one else has been granted access to the portal. Several requests have been made to CWI and promises from CWI to grant access to the current Project Manager, but access remains elusive. Without access to the portal, - Caritas Family Solutions does not have the template for the report and do not know what data are reported. Moving forward, a hardcopy of the report will be kept on file in the SCSEP office for future reference and audit purposes. The reports are submitted via the funder's portal and with the departure of the previous program manager, no one at Caritas has access to the portal. Several requests were made to the funder to grant the new program manager access, but those requests have not been honored.
- **Anticipated Completion Date:** The process will be ongoing once management receives access to the portal.

**2023-008: *Insufficient Review of Financial Reporting***

**Compliance Requirement:** Reporting

**Questioned Costs:** None

**Type of Finding:** Significant Deficiency in Internal Control over Compliance of Major Programs

- **Criteria:** Caritas Family Solutions is responsible for implementing and documenting internal controls over financial reporting to ensure accuracy and compliance with major program requirements.

Caritas Family Solutions and Affiliates  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2023

SECTION III - SUMMARY OF FEDERAL AWARD FINDINGS AND QUESTIONED COSTS **(continued)**

- Condition: During the audit, it was observed that financial reports were submitted and subsequently reviewed by the Chief Financial and Administrative Officer (CFAO). We noted that two of the five months tested for the SA2 monthly financial report lacked the CFAO's review signature.
- Cause: The absence of review signatures on the SA2 financial reports and subsequent review of the SA1 reports may result in inadequate reporting or a lack of established oversight of grant reporting requirements.
- Effect: The lack of review indicates deficiencies in the financial reporting review process, potentially affecting the accuracy and compliance of financial reports submitted to the granting agency and the possible loss or return of funding.
- Recommendation: The Organization should promptly establish and enforce clear procedures for reviewing financial reports, including requiring review by program or executive management before submission to the granting agency.
- Responsible Party: Gary Huelsmann, Chief Executive Officer
- Management Response and Corrective Action Plan: Caritas Family Solutions acknowledges the finding and agree to implement procedures for reviewing financial reports and ensuring that the CFAO signs off on the review before submission to the granting agency. We are committed to improving the accuracy and compliance of financial reports.
- Anticipated Completion Date: In July 2023, management implemented formal review, performed by the CFAO, of all SA1 and SA2 reports.

**2023-009: *Lack of Internal Controls for Performance Reporting Compliance***

**Compliance Requirement:** Reporting

**Questioned Costs:** None

**Type of Finding:** Material Weakness in Internal Control over Compliance of Major Programs

- Criteria: Caritas Family Solutions is responsible for implementing and documenting internal controls over performance reporting to ensure accuracy and compliance with major program requirements.
- Condition: During the audit, it was observed that there were no defined internal controls in place to oversee and ensure compliance with performance reporting requirements.
- Cause: The absence of internal controls for performance reporting compliance may result from a lack of established procedures, oversight, or misunderstanding of reporting compliance requirements.

Caritas Family Solutions and Affiliates  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2023

SECTION III - SUMMARY OF FEDERAL AWARD FINDINGS AND QUESTIONED COSTS **(continued)**

- Effect: The lack of internal controls hinders the Organization's ability to monitor and ensure compliance with performance reporting requirements, potentially affecting the accuracy and timeliness of performance reports.
- Recommendation: The Organization should promptly establish and enforce clear procedures for reviewing performance reports, including requiring review by program or executive management before submission to the granting agency to improve the accuracy and timeliness of performance reports.
- Responsible Party: Gary Huelsmann, Chief Executive Officer
- Management Response and Corrective Action Plan: Caritas Family Solutions acknowledges the finding and is committed to establishing and enforcing internal control procedures for compliance with performance reporting requirements. We will work to improve our oversight and compliance in this regard.
  - A compliance team will be appointed to ensure that the agency adheres to all compliance requirements.
  - The compliance team will work closely with the PM to coordinate and delegate tasks to collect the data needed to complete the report.
  - The compliance team will assist in creating a process for maintaining documentation to support what is reported.
  - The compliance team will document the level of compliance in which internal controls are followed and report results to program and agency leadership along with recommendations for improvement. Internal audits will be conducted in preparation for external audits.
- Anticipated Completion Date: The process will be implemented on January 3, 2024, and will continuously be reviewed and updated to align with best practices.

**Corrective Action Plan  
For the Year Ended June 30, 2023**

**Finding 2023-001:** *Lack of Internal Control Review for Allowable Costs*

- Responsible Party: Gary Huelsmann, Chief Executive Officer
- Corrective Action Plan: This deficiency was also discovered during our internal investigation, and Caritas Family Solutions has implemented a new process to ensure that internal controls are in place.
  - Program participants will only be paid for verified hours of service. An annual meeting (either one-on-one or in a group) will be held with site supervisors to discuss processes and procedures and program expectations. During this meeting, supervisors will be shown how to complete the timesheet and given details on how to submit them for processing.
  - Individual and group meetings will be held with program participants to explain the process to them and remind them that payments will not be made until timesheets are accurate and complete. Timesheets are due on Friday prior to pay dates.
  - The ES will review submitted timesheets for accuracy and completeness and will forward them to the PM for review and final approval before they are submitted to Payroll for processing.
  - The PM will review the form, sign, and date it after confirming that all information is accurate and complete.
  - If there are inaccuracies and/or missing information, the form will be returned to the ES who will follow up with the host site to obtain the missing information or correct the inaccuracy.
  - Steps 1 and 2 will be repeated.
  - The QI department will conduct quarterly file reviews to determine if processes are being followed.
- Anticipated Completion Date: Implemented in September 2023, but the process will be ongoing while the program is funded.

**Finding 2023-002:** *Lack of Support for Verification of Hours and Compliance with Allowable Costs*

- Responsible Party: Gary Huelsmann, Chief Executive Officer
- Corrective Action Plan: This deficiency was also discovered during our internal investigation, and Caritas Family Solutions has implemented a new process to ensure that internal controls are in place.
  - After the PM has verified that timesheets are accurate and complete, they will be scanned and sent to Payroll for processing.
  - Payroll will maintain a copy of the email providing the documents and will comply with federal guidelines of storing records for a period after the close of the grant.
  - The PM will file a hard copy of the timesheets in the SCSEP office.

- The files will be kept in the office until completion of quarterly reviews for the fiscal year by the QI department, and then they will be transferred to the agency's long-term storage facility for files.
- Anticipated Completion Date: Implemented in September 2023, but the process will be ongoing while the program is funded.

**Finding 2023-003: *Lack of Internal Controls for Earmarking Compliance Requirements***

- Responsible Party: Gary Huelsmann, Chief Executive Officer
- Corrective Action Plan: Caritas Family Solutions acknowledge the finding and are committed to establishing and enforcing internal control procedures for earmarking compliance requirements. We will work to improve our oversight and compliance in this regard.
  - A compliance team from the QI Department will be appointed to ensure that the program adheres to all compliance requirements.
  - The compliance team will work closely with the PM to coordinate and delegate tasks to determine how and what data will be collected.
  - The compliance team will work closely with the PM to determine who has responsibility for data entry, compilation, and processing.
  - The compliance team will assist the program in creating a process for maintaining, storing, and securing data for the required period.
  - The compliance team will review compliance throughout the life of the grant and adjust, as necessary.
- Anticipated Completion Date: The process will be implemented on January 3, 2024, and will be continually updated to align with best practices.

**Finding 2023-004: *Lack of Eligibility Documentation for Participants***

- Responsible Party: Gary Huelsmann, Chief Executive Officer
- Corrective Action Plan: This deficiency was also discovered during our internal investigation, and Caritas Family Solutions has implemented a new process to ensure that internal controls are in place.
  - A SCSEP Employment Specialist will meet with participants to complete the recertification application and gather the necessary documentation.
  - The recertification application and documentation will be forwarded to the PM for review and approval.
  - The PM will review the form, sign, and date it after confirming that all information is accurate and complete.
  - If there are inaccuracies and/or missing information, the form will be returned to the ES who will follow up with the host site to obtain the missing information or correct the inaccuracy.
  - Steps 1 and 2 will be repeated.
  - The QI department verify eligibility and recertification documents are within the file during their quarterly reviews to determine if processes are being followed.



- Anticipated Completion Date: Implemented in September 2023, but the process will be ongoing while the program is funded.

**Finding 2023-005:** *Lack of Re-certification for Eligibility Verification*

- Responsible Party: Gary Huelsmann, Chief Executive Officer
- Corrective Action Plan: This deficiency was also discovered during our internal investigation, and Caritas Family Solutions has implemented a new process to ensure that internal controls are in place.
  - A SCSEP Employment Specialist will meet with participants to complete the recertification application and gather the necessary documentation.
  - The recertification application and documentation will be forwarded to the PM for review and approval.
  - The PM will review the form, sign, and date it after confirming that all information is accurate and complete.
  - If there are inaccuracies and/or missing information, the form will be returned to the ES who will follow up with the host site to obtain the missing information or correct the inaccuracy.
  - Steps 1 and 2 will be repeated.
  - The QI department will conduct quarterly file reviews to determine if processes are being followed.

Re-certification was modified during the pandemic out of an abundance of caution for the participants in the program. Those who had access to the internet were asked to email their documentation, and those who didn't were asked to mail theirs. A drive through recertification process was implemented when COVID restrictions eased, and participants were asked to remain in their vehicles while SCSEP employment specialists obtained their recertification documentation. Many participants do not have transportation and were not able to participate in the drive through. The most recent, pre-pandemic certification information for participants was used for those who were not able to attend the drive through or virtual recertification processes. CWI did not end COVID protocols until Q4 of PY2022 (April 1, 2023). Alternative recertification methods were used to comply with the protocols. With the end of the COVID protocols and restrictions, we have reinstituted the in-person/face-to-face recertification process required by the funder.

- Anticipated Completion Date: Implemented in September 2023, but the process will be ongoing while the program is funded.

**Finding 2023-006:** *Inadequate Documentation for Participant Residency Verification*

- Responsible Party: Gary Huelsmann, Chief Executive Officer
- Corrective Action Plan: This deficiency was also discovered during our internal investigation, and Caritas Family Solutions has implemented a new process to ensure that internal controls are in place.
  - A SCSEP Employment Specialist will meet with participants to complete the recertification application and gather the necessary documentation.

- The recertification application and documentation will be forwarded to the PM for review and approval.
- The PM will review the form, sign, and date it after confirming that all information is accurate and complete.
- If there are inaccuracies and/or missing information, the form will be returned to the ES who will follow up with the host site to obtain the missing information or correct the inaccuracy.
- The QI department will conduct quarterly file reviews to determine if processes are being followed.

The recertification process was modified during the pandemic, and the state of Illinois extended the expiration deadline for IDs and drivers' licenses through December 2022. When driver's license facilities reopened, many had limited hours or were by appointment only, and some participants had challenges renewing their IDs and licenses during the limited hours. The lifting of restrictions and return to normal business hours now makes it easier for participants to secure the documentation needed for recertification. Some participants were not aware that the COVID protocols and restrictions related to ID and driver's license expiration had changed. With the end of the COVID protocols and restrictions, we have reinstituted the in-person/face-to-face recertification process required by the funder. We also have more face-to-face contact with participants and are able to better communicate information such as when and where they can go to renew their IDs and drivers' licenses.

- Anticipated Completion Date: Implemented in September 2023, but the process will be ongoing while the program is funded.

**Finding 2023-007: Absence of Support for Monthly Sub-Grantee Reports**

- Responsible Party: Gary Huelsmann, Chief Executive Officer
- Corrective Action Plan: The monthly reports are submitted through the CWI portal and since the former Project Manager left the agency, no one else has been granted access to the portal. Several requests have been made to CWI and promises from CWI to grant access to the current Project Manager, but access remains elusive. Without access to the portal, Caritas Family Solutions does not have the template for the report and do not know what data are reported. Moving forward, a hardcopy of the report will be kept on file in the SCSEP office for future reference and audit purposes. The reports are submitted via the funder's portal and with the departure of the previous program manager, no one at Caritas has access to the portal. Several requests were made to the funder to grant the new program manager access, but those requests have not been honored.
- Anticipated Completion Date: The process will be ongoing once management receives access to the portal.

**Finding 2023-008: Insufficient Review of Financial Reporting**

- Responsible Party: Gary Huelsmann, Chief Executive Officer
- Corrective Action Plan: Caritas Family Solutions acknowledges the finding and agree to implement procedures for reviewing financial reports and ensuring that the CFAO signs off on



the review before submission to the granting agency. We are committed to improving the accuracy and compliance of financial reports.

- Anticipated Completion Date: In July 2023, management implemented formal review, performed by the CFAO, of all SA1 and SA2 reports.

**Finding 2023-009: Lack of Internal Controls for Performance Reporting Compliance**

- Responsible Party: Gary Huelsmann, Chief Executive Officer
- Corrective Action Plan: Caritas Family Solutions acknowledges the finding and is committed to establishing and enforcing internal control procedures for compliance with performance reporting requirements. We will work to improve our oversight and compliance in this regard.
  - A compliance team will be appointed to ensure that the agency adheres to all compliance requirements.
  - The compliance team will work closely with the PM to coordinate and delegate tasks to collect the data needed to complete the report.
  - The compliance team will assist in creating a process for maintaining documentation to support what is reported.
  - The compliance team will document the level of compliance in which internal controls are followed and report results to program and agency leadership along with recommendations for improvement. Internal audits will be conducted in preparation for external audits.
- Anticipated Completion Date: The process will be implemented on January 3, 2024, and will continuously be reviewed and updated to align with best practices.

Gary Huelsmann C.E.O.

Name

12-7-23

Date