

## **Caritas Family Solutions and Affiliates**

Consolidated Financial Statements  
and Supplementary Information

June 30, 2024 and 2023



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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, 2024 and 2023, 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, 2024 and 2023, 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. 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.

### **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 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, 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.



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

December 9, 2024

Caritas Family Solutions and Affiliates  
Consolidated Statements of Financial Position  
June 30, 2024 and 2023

	2024	2023
ASSETS		
Current assets		
Cash and cash equivalents	\$ 2,771,168	\$ 2,670,241
Accounts receivable	3,576,849	3,655,862
Certificate of deposit	1,162,861	632,375
Investments, at fair value	3,473,991	2,807,979
Prepaid expenses	303,021	501,076
Total current assets	11,287,890	10,267,533
Long-term assets		
Reserves and client deposits	150,363	170,828
Right of use asset, net	731,588	827,024
Property and equipment, net	9,983,782	10,470,316
Total long-term assets	10,865,733	11,468,168
Total assets	\$ 22,153,623	\$ 21,735,701
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable	\$ 1,215,818	\$ 991,065
Accrued salaries and related expenses	1,591,252	2,712,042
Other accrued liabilities	295,051	237,050
Current maturities of operating leases	243,874	191,179
Current maturities of finance leases	180,838	334,825
Current maturities of notes payable	454,539	1,638,430
Due to SCSEP DoA	117,065	-
Deferred revenue	264,458	251,584
Total current liabilities	4,362,895	6,356,175
Long-term liabilities		
Operating leases, less current maturities	503,926	647,656
Finance leases, less current maturities	122,194	315,332
Note payable, less current maturities	4,740,321	4,073,687
Contingent liabilities	1,274,747	1,050,747
Total long-term liabilities	6,641,188	6,087,422
Total liabilities	11,004,083	12,443,597
Net assets		
Without donor restrictions		
Undesignated	10,830,834	9,064,643
Board-designated net assets	185,000	185,000
Total without donor restrictions	11,015,834	9,249,643
With donor restrictions	133,706	42,461
Total net assets	11,149,540	9,292,104
Total liabilities and net assets	\$ 22,153,623	\$ 21,735,701

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, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
Support, revenue, and gains			
Grant and contract revenue	\$ 45,205,050	\$ -	\$ 45,205,050
Program service fees	167,255	-	167,255
Contributions	548,159	133,706	681,865
In-kind contributions	265,437	-	265,437
Special event revenue, net	273,737	-	273,737
Rental income	335,201	-	335,201
Miscellaneous income	40,091	-	40,091
Investment income, net of fees	572,763	-	572,763
Net assets released from restriction	42,461	(42,461)	-
Total support, revenue, and gains	47,450,154	91,245	47,541,399
Functional expenses			
Program services			
Foster Care	26,155,110	-	26,155,110
DCFS Fontebella	721,017	-	721,017
SJBCC Residential	5,163,254	-	5,163,254
CILA	2,961,688	-	2,961,688
Emergency Shelter	1,554,639	-	1,554,639
Senior Employment	589,521	-	589,521
Intact Family	1,217,217	-	1,217,217
Adoption, Counseling, and Other	293,697	-	293,697
HUD	49,154	-	49,154
Fox River	1,120,699	-	1,120,699
Total program services	39,825,996	-	39,825,996
Management and general	5,472,428	-	5,472,428
Fundraising	429,152	-	429,152
Total functional expenses	45,727,576	-	45,727,576
Change in net assets from operations	1,722,578	91,245	1,813,823
Non-operating income (expense)			
Rental expense	(27,753)	-	(27,753)
Gain on sale of assets	76,979	-	76,979
Loss on repayment of grant funds (SCSEP DoA)	(78,667)	-	(78,667)
Contingent loss on excess revenue	(224,055)	-	(224,055)
Insurance proceeds	297,109	-	297,109
Total non-operating income (expense)	43,613	-	43,613
Change in net assets	1,766,191	91,245	1,857,436
Net assets, beginning of year	9,249,643	42,461	9,292,104
Net assets, end of year	\$ 11,015,834	\$ 133,706	\$ 11,149,540

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			
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, net of fees	372,831	-	372,831
Net assets released from restriction	<u>71,504</u>	<u>(71,504)</u>	<u>-</u>
Total support, revenue, and gains	<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
CILA	2,374,012	-	2,374,012
Emergency Shelter	247,381	-	247,381
Senior Employment	1,219,208	-	1,219,208
Intact Family	1,113,510	-	1,113,510
Adoption, Counseling, and Other	212,725	-	212,725
Fox River	<u>1,144,751</u>	<u>-</u>	<u>1,144,751</u>
Total program services	38,000,324	-	38,000,324
Management and general	5,401,620	-	5,401,620
Fundraising	<u>542,527</u>	<u>-</u>	<u>542,527</u>
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	<u>1,193,478</u>	<u>-</u>	<u>1,193,478</u>
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 Functional Expenses**  
**For the Year Ended June 30, 2024**

	Foster Care	DCFS Fontebella	SJBCC Residential	CILA	Emergency Shelter	Senior Employment	Intact Family	Adoption, Counseling, and Other	HUD	Fox River	Total Program Services	Management and General	Fundraising	Total
Salaries and related expenses														
Salaries	\$ 11,249,358	\$ 487,683	\$ 3,380,885	\$ 1,988,416	\$ 1,171,360	\$ 424,931	\$ 876,198	\$ 106,079	\$ 28,527	\$ 462,797	\$ 20,176,234	\$ 3,025,143	\$ 127,670	\$ 23,329,047
Fringe benefits and payroll taxes	<u>2,581,835</u>	<u>73,168</u>	<u>659,797</u>	<u>339,207</u>	<u>156,234</u>	<u>61,334</u>	<u>184,721</u>	<u>45,233</u>	<u>4,373</u>	<u>105,388</u>	<u>4,211,290</u>	<u>860,841</u>	<u>40,012</u>	<u>5,112,143</u>
Total salaries and related expenses	13,831,193	560,851	4,040,682	2,327,623	1,327,594	486,265	1,060,919	151,312	32,900	568,185	24,387,524	3,885,984	167,682	28,441,190
Program service payments	8,985,439	8,478	72,832	8,358	36,182	20,038	9,972	110,475	-	2,073	9,253,847	68	352	9,254,267
Education and training	75,110	3,655	34,745	4,396	6,034	2,670	2,824	486	700	2,146	132,766	80,277	31,511	244,554
Occupancy	469,733	18,780	127,995	148,738	18,217	1,473	16,809	18,801	12,488	119,423	952,457	165,944	582	1,118,983
Professional fees	226,833	6,602	117,134	31,359	6,634	35,805	16,937	(4,135)	2,190	8,839	448,198	280,088	147,276	875,562
Bad debt	615	-	-	3,338	-	-	-	-	-	-	3,953	-	-	3,953
Travel and transportation	847,074	851	21,862	34,725	1,819	1,325	52,787	5,507	307	3,624	969,881	29,333	2,339	1,001,553
Office supplies	147,687	32,203	177,945	115,958	81,942	1,285	7,384	621	10	83,782	648,817	68,159	2,392	719,368
Miscellaneous	154,942	231	13,393	22,665	773	25,890	298	3,613	20	22,334	244,159	25,447	54,035	323,641
Small equipment	140,042	9,869	100,725	23,926	23,089	2,545	4,149	1,231	120	25,371	331,067	178,137	6,292	515,496
Communications	197,606	3,901	18,186	31,684	4,750	738	12,329	1,424	261	47,829	318,708	51,986	2,259	372,953
Printing and publications	40,993	-	-	-	-	-	-	236	-	4,321	45,550	7,381	3,867	56,798
Equipment rental and maintenance	201,529	5,283	39,077	20,163	6,995	2,770	4,900	633	54	18,617	300,021	312,062	908	612,991
Postage and shipping	23,005	29	403	-	27	13	1,021	162	-	529	25,189	13,536	2,280	41,005
Insurance	329,455	14,549	82,048	66,146	17,920	6,873	12,255	1,782	104	36,917	568,049	107,442	2,869	678,360
Membership dues and subscriptions	8,678	1,260	1,241	4,080	1,215	-	929	-	-	1,395	18,798	31,112	982	50,892
Interest	100,946	14,464	66,709	25,378	11,764	601	4,761	532	-	4,995	230,150	68,092	498	298,740
Special events	-	-	-	-	-	-	-	-	-	-	-	-	26,242	26,242
Depreciation and amortization	<u>374,230</u>	<u>40,011</u>	<u>248,277</u>	<u>93,151</u>	<u>9,684</u>	<u>1,230</u>	<u>8,943</u>	<u>1,017</u>	<u>-</u>	<u>170,319</u>	<u>946,862</u>	<u>195,133</u>	<u>3,028</u>	<u>1,145,023</u>
Total	26,155,110	721,017	5,163,254	2,961,688	1,554,639	589,521	1,217,217	293,697	49,154	1,120,699	39,825,996	5,500,181	455,394	45,781,571
Rental expense	-	-	-	-	-	-	-	-	-	-	-	(27,753)	-	(27,753)
Special events, direct benefit to donors	-	-	-	-	-	-	-	-	-	-	-	-	(26,242)	(26,242)
	<u>\$ 26,155,110</u>	<u>\$ 721,017</u>	<u>\$ 5,163,254</u>	<u>\$ 2,961,688</u>	<u>\$ 1,554,639</u>	<u>\$ 589,521</u>	<u>\$ 1,217,217</u>	<u>\$ 293,697</u>	<u>\$ 49,154</u>	<u>\$ 1,120,699</u>	<u>\$ 39,825,996</u>	<u>\$ 5,472,428</u>	<u>\$ 429,152</u>	<u>\$ 45,727,576</u>
Percentage of total	<u>57.2 %</u>	<u>1.6 %</u>	<u>11.3 %</u>	<u>6.5 %</u>	<u>3.4 %</u>	<u>1.1 %</u>	<u>2.7 %</u>	<u>0.6 %</u>	<u>0.1 %</u>	<u>2.5 %</u>	<u>87.0 %</u>	<u>12.0 %</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 Statement of Functional Expenses**  
**For the Year Ended June 30, 2023**

	Foster Care	DCFS Fontebella	SJBCC Residential	CILA	Emergency Shelter	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	\$ 1,588,712	\$ 177,381	\$ 868,935	\$ 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	270,949	13,045	102,403	170,287	19,685	89,850	3,856,659	679,099	56,483	4,592,241
Total salaries and related expenses	14,273,797	249,552	3,790,417	1,859,661	190,426	971,338	996,015	152,657	576,175	23,060,038	3,684,593	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	202,984	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	1,791	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	29,650	97	157,223	(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	168,625	4,373	446,637
Communications	211,384	2,650	18,234	24,925	45	1,672	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	342,794	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	46,127	4,191	6,331	6,976	3,698	30,440	487,987	98,191	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	455,296	25,255	233,329	67,490	1,955	1,662	7,398	7,904	118,923	919,212	208,575	3,546	1,131,333
Total	26,454,628	342,350	4,891,759	2,374,012	247,381	1,219,208	1,113,510	212,725	1,144,751	38,000,324	5,426,010	611,313	44,037,647
Rental expense	-	-	-	-	-	-	-	-	-	-	(24,390)	-	(24,390)
Special events, direct benefit to donors	-	-	-	-	-	-	-	-	-	-	-	(68,786)	(68,786)
	<u>\$ 26,454,628</u>	<u>\$ 342,350</u>	<u>\$ 4,891,759</u>	<u>\$ 2,374,012</u>	<u>\$ 247,381</u>	<u>\$ 1,219,208</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>5.4 %</u>	<u>0.6 %</u>	<u>2.8 %</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 Statements of Cash Flows  
For the Years Ended June 30, 2024 and 2023

	2024	2023
Cash flows from operating activities		
Change in net assets	\$ 1,857,436	\$ 1,778,550
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation and amortization	1,145,023	1,131,333
Unrealized gain on investments	(452,638)	(320,117)
Gain on sale of property and equipment	(76,979)	(23,834)
Provision for bad debt	23,752	25,528
Insurance proceeds	(297,109)	(1,193,478)
Contingent loss on excess revenue	224,000	-
Changes in operating assets and liabilities		
Accounts receivable	55,261	(947,896)
Prepaid expenses	198,055	65,057
Accounts payable	224,753	(32,256)
Accrued salaries and related expenses	(1,120,790)	274,866
Other accrued liabilities	58,001	54,418
Operating lease liabilities, net	4,401	11,811
Deferred revenue	12,874	-
Due to DCFS	-	139,195
Due to SCSEP DoA	117,065	-
Net cash provided by operating activities	1,973,105	963,177
Cash flows from investing activities		
Deposits to reserves and client deposits	(92,473)	1,239,238
Withdrawals from reserves and client deposits	89,713	(1,249,717)
Net deposits to restricted reserves	23,225	-
Purchases of certificates of deposit	(530,486)	(632,375)
Maturities of certificates of deposit	-	129,911
Purchases of investments	(1,838,228)	(1,556,639)
Proceeds from sale of investments	1,624,854	1,255,686
Purchases of property and equipment	(368,906)	(455,836)
Proceeds from sale of property and equipment	84,505	32,778
Net cash used in investing activities	(1,007,796)	(1,236,954)
Cash flows from financing activities		
Payments on notes payable	(517,257)	(249,934)
Payments on finance lease	(347,125)	(316,913)
Net cash used in financing activities	(864,382)	(566,847)
Net increase (decrease) in cash and cash equivalents	100,927	(840,624)
Cash and cash equivalents, beginning of year	2,670,241	3,510,865
Cash and cash equivalents, end of year	\$ 2,771,168	\$ 2,670,241
Supplemental disclosure of cash flow information		
Cash paid during the year for interest	\$ 298,740	\$ 285,583

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, 2024 and 2023

	<u>2024</u>		<u>2023</u>
Supplemental schedule of noncash investing and financing activities			
Equipment purchased through finance leases	\$	-	\$ 294,584

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

Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
June 30, 2024 and 2023

1. NATURE OF ACTIVITIES

Organizations

Christian Social Services of Illinois d/b/a Caritas Family Solutions ("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. The primary revenue sources include grants, contributions, and contract billings for services provided to clients.

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 Foster Care program provides both traditional foster care and specialized services for children with complex emotional, behavioral, or medical needs. Through a network of dedicated foster families, Caritas ensures children in care receive a safe, nurturing environment and the support they need to thrive.

*Department of Children and Family Services (DCFS) Fontabella* – Fontabella Maternity Home empowers young ladies who are in the DCFS system who are also facing an unplanned pregnancy by providing them with a safe, supportive living environment. The program offers resources and guidance, fostering independence and equipping these women to become successful parents and self-sufficient individuals.

*St. John Bosco Children's Center (SJBCC)* – SJBCC serves DCFS youth in need of intensive support, particularly those who have experienced severe trauma or emotional challenges. The center provides a comprehensive range of services, including individual, group, and family therapy, helping children heal and transition into safe, stable, and loving family environments.

*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. Funding for the SCSEP program is provided by the Department of Aging (DOA) and Center for Workforce Inclusion (CWI).

Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
June 30, 2024 and 2023

1. NATURE OF ACTIVITIES (continued)

*Community Integrated Living Arrangements (CILA)* – The Caritas Community Integrated Living Arrangements (CILA) program provides adults with developmental and intellectual disabilities the opportunity to live in a loving, caring home environment where they can experience independence and community. CILA is a 24-hour residential program. It allows people who are not fully able to care for themselves the opportunity to live as independently as possible in a home environment with opportunities to interact within the community and enhance their quality of life.

*Emergency Shelter* – The Emergency Shelter provides immediate, short-term housing for children and youth in crisis while long-term solutions or placements are secured. The shelter ensures a safe and stable environment for children during a critical period of transition.

*DCFS Intact Family* – The Caritas Intact Families program works to keep families together and prevent children from entering foster care. Referred by DCFS, families receive tailored support to build on their strengths, develop new skills, and address challenges that put their children at risk, ensuring the safety and well-being of children in their own homes.

*Adoption and Counseling* – Caritas promotes open adoption and works to match birth parents with waiting families who are ready to provide a loving home. Supportive guidance is offered throughout the process, honoring the birth parents' decision-making and the best interests of the child. Caritas also provides licensed, professional counselors to provide confidential support to individuals, couples, families, and groups. The program aims to strengthen emotional health and well-being through a compassionate, client-centered approach.

*Scattered Site Housing Program (HUD)* – Caritas is developing a comprehensive initiative in St. Clair County to address housing instability for families. Grounded in the Housing First approach, the program combines housing support with individualized case management to identify and overcome barriers to stability. The goal is to reduce family homelessness by helping clients secure and maintain stable housing, while also improving access to education and employment opportunities for long-term success.

*Fox River* – Fox River is a 30-unit apartment community providing essential support to elderly residents (60 years and older) through meals, housekeeping, social services, and daily living assistance. These services are provided to low- and moderate-income residents in partnership with the Illinois Department of Aging

*Management and General* – The Caritas Family Solutions Management and General Operations includes the essential functions needed to ensure equitable employment practices, maintain administrative coordination, manage Board governance, and oversee financial and budgetary responsibilities. These activities support the efficient operation of the entire agency.

Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
June 30, 2024 and 2023

1. NATURE OF ACTIVITIES (continued)

*Fundraising* – The Development Department is responsible for securing the financial resources needed to sustain and grow Caritas Family Solutions' programs. This includes cultivating relationships with individual donors, corporations, and foundations to inspire philanthropy. The department leads fundraising campaigns, events, and annual giving initiatives, while also managing major gifts, planned giving, and capital campaigns. In addition to donor stewardship, the team oversees grant writing and reporting, ensuring compliance with funder requirements.

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.

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* - Net assets available for use in general operations and not subject to 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, 2024 and 2023.
- *Net assets with donor restrictions* - Net assets received with donor or grantor 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, 2024 and 2023.

Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
June 30, 2024 and 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Net asset classifications (continued)

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.

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. The Organization maintains its cash accounts with high credit quality financial institutions. Certain cash balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per financial institution. The Organization has cash balances on deposit with various banks in amounts that at times may exceed federally insured limits.

Certificates of deposit

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

Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
June 30, 2024 and 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Accounts receivable

Accounts receivable consists of program service fees, contributions, grants, and other receivables and 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. Caritas recognizes an allowance for expected credit losses ("AECL") on accounts receivable, related to program services fees and other receivables, in an amount equal to the current expected credit losses. The estimation of the AECL is based on an analysis of historical loss experience, current receivables aging, and management's assessment of current conditions and reasonable and supportable expectations of future conditions, as well as an expense associated with the AECL. Management provides for probable uncollectible amounts through a charge to expenses and a credit to the AECL. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the AECL and a credit to accounts receivable. Caritas determined that no AECL on accounts receivable was considered necessary as of June 30, 2024 and 2023. The activity (including write-offs, allowance adjustments, and bad debt recoveries) that occurred during these years was not material to the consolidated financial statements.

For contributions and grants receivables, 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 contributions and grants receivable. Management has evaluated accounts receivable and is of the opinion that no allowance for uncollectible contributions and grants receivable was necessary as of June 30, 2024 and 2023.

Accounts receivable consisted of the following:

	<u>2024</u>	<u>2023</u>	<u>2022</u>
Program service receivable	\$ 65,131	\$ 33,925	\$ 28,679
Contributions receivable	56,695	86,187	62,785
Grants and contracts receivable	3,386,140	3,382,452	2,527,921
Other receivable	<u>68,883</u>	<u>153,298</u>	<u>114,109</u>
	<u>\$ 3,576,849</u>	<u>\$ 3,655,862</u>	<u>\$ 2,733,494</u>

Investments

The Organization carries investments in cash equivalents, equities, 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.



Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
June 30, 2024 and 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property and equipment

Property and equipment purchased by the Organization are valued at cost. Donated items are recorded at fair market value at the date of donation. 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

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, 2024 and 2023.

Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
June 30, 2024 and 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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, 2024 and 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Contingent liabilities

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 and Illinois Department of Aging for the Senior Employment Program providing low-income persons, age 55 and over, the opportunity to prepare for and return to the labor force. These government agency grants and contracts, are generally 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, 2024 and 2023

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.

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 Accounting Standards Codification ("ASC") 958, Presentation of Financial Statements of Not-for-Profit Entities, while the reciprocal piece is recognized under ASC 606 Revenue from Contracts with Customers, over the course of the event. The reciprocal portion of these transactions is not material to the consolidated financial statements.

Due to SCSEP DoA

Amounts recorded as due to grantors, on the statement of financial position, consist of funds received by a grantor that will be returned subsequent to year-end due to inappropriate use of the funds and failure to comply with certain stipulations. These funds are recorded as liabilities on the Organization's statement of financial position in the amount of \$117,065 as of June 30, 2024. The Organization has no such amounts as of June 30, 2023.

Deferred revenue

Deferred revenue consists of unapplied cash advances received from the DCFS for future use on contracts. The Organization reduces the deferred revenue balance as the revenue is recognized or the funds are returned back to agency.

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.

Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
June 30, 2024 and 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

In-kind contributions (continued)

Donated services are recognized as contributions if the services create or enhance nonfinancial assets or require specialized skills, are performed by people with those skills, and would otherwise be purchased by Caritas. Volunteers contribute significant amounts of time to program services, management and general, and fundraising activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by U.S. GAAP. No significant contributions of such services were received during the years ended June 30, 2024 and 2023.

Insurance proceeds

Insurance proceeds, recorded on the consolidated statement of activities, were recognized for a hail damage claim that was incurred in fiscal year 2024. Under ASC 450-30, Gain Contingencies - should not be recognized in the financial statements until they are realized or realizable. This means that the insurance proceeds can only be recognized when all contingencies related to the insurance claim are resolved. Once these conditions have been met the gain shall be recognized in the consolidated statement of activities.

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. The Organization files income tax returns in the United States federal and Illinois state jurisdictions and is subject to examination by tax authorities for the statutory periods.

Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Change in accounting principle

On July 1, 2023, the Organization adopted ASU 2016-13 Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments (ASC 326). This standard replaced the incurred loss methodology with an expected loss methodology that is referred to as the current expected credit loss ("CECL") methodology. CECL requires an estimate of credit losses for the remaining estimated life of the financial asset using historical experience, current conditions, and reasonable and supportable forecasts and generally applies to financial assets that are not measured at fair value through the change in net assets. Under the standard, disclosures are required to provide users of the financial statements with information in analyzing the Organization's exposure to credit risk and the measurement of credit losses. Financial assets held by the Organization that are subject to the guidance in FASB ASC 326 are accounts receivable and are shown net of the allowance for credit losses on the statement of financial position.

The Organization adopted ASC 326 and all related amendments thereto effective July 1, 2023, using the modified retrospective approach for all financial assets measured at amortized cost and off balance sheet credit exposures. The adoption of CECL did not result in a cumulative adjustment to net assets. Results for reporting periods beginning after July 1, 2023, are presented under CECL while prior period amounts continue to be reported in accordance with previously applicable accounting standards ("Incurred Loss").

Subsequent events

The Organization has evaluated subsequent events through December 9, 2024, the date the consolidated financial statements were available to be issued. No subsequent events have occurred that would have a material impact on the presentation of Caritas's financial statements.

3. CONCENTRATIONS

Caritas' major programs are dependent upon funds received from the DCFS. The DCFS accounted for approximately 83% and 87% of the Organization's total support and revenue for the years ended June 30, 2024 and 2023, respectively. A significant reduction in these funds would have a material effect on the Organization's financial position. The DCFS made up approximately 81% and 83% of the Organization's gross accounts receivable as of June 30, 2024 and 2023, respectively.

During June 30, 2024, the Organization had less than \$750,000 of expenditures of federal awards (including both direct and indirect sources) under its grants and contracts from federal and state agencies. Funds received from DCFS are considered vendor payments and do not meet the criteria for the definition of sub-recipient of federal dollars. The Organization did receive an audit of expenditures of federal awards in the year ended June 30, 2023.

Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
June 30, 2024 and 2023

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:

	2024	2023
Cash and cash equivalents	\$ 2,771,168	\$ 2,670,241
Accounts receivable	3,576,849	3,655,862
Certificate of deposit	1,162,861	632,375
Investments, at fair value	3,473,991	2,807,979
	10,984,869	9,766,457
Less: Board-designated reserves	(185,000)	(185,000)
	\$ 10,799,869	\$ 9,581,457

Caritas has a line of credit totaling \$1,500,000 of which none had been drawn down as of June 30, 2024 and 2023. 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.

Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
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5. INVESTMENTS AND FAIR VALUE MEASUREMENT (continued)

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.
- *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, 2024:

	Level 1	Level 2	Level 3	Fair Value
Equities	\$ 1,267,226	\$ -	\$ -	\$ 1,267,226
Mutual funds	1,510,079	-	-	1,510,079
	<u>\$ 2,777,305</u>	<u>\$ -</u>	<u>\$ -</u>	2,777,305
Pooled separate accounts (a)				185,430
Money market funds				511,256
				<u>\$ 3,473,991</u>



Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
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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, 2023:

	Level 1	Level 2	Level 3	Fair Value
Equities	\$ 1,238,307	\$ -	\$ -	\$ 1,238,307
Mutual funds	887,978	-	-	887,978
	\$ 2,126,285	\$ -	\$ -	2,126,285
Pooled separate accounts (a)				160,132
Money market funds				521,562
				\$ 2,807,979

(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, 2024 consist of the following:

	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Pooled separate accounts	\$ 185,430	\$ -	Monthly	5 days

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

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

Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
June 30, 2024 and 2023

5. INVESTMENTS AND FAIR VALUE MEASUREMENT (continued)

Investment income (losses) consisted of the following:

	2024	2023
Unrealized/realized gains (losses)	\$ 452,638	\$ 320,117
Interest and dividends, net of fees	120,125	52,714
	\$ 572,763	\$ 372,831

6. CERTIFICATES OF DEPOSIT

The certificates of deposit held at financial institutions, totaling \$1,162,861 and \$632,375, as of June 30, 2024 and 2023, respectively, are valued at cost which approximates fair value. Certificates of deposit on June 30, 2024 consisted of amounts on deposit at financial institutions with interest rates of 4.75% and 3.63%, 13 month term and 28 month term, and maturity dates of March 29, 2025 and July 27, 2025. Certificates of deposit on June 30, 2023 consisted of amounts on deposit at financial institutions with interest rates of 3.63%, 28 month terms, and maturity dates of March 29, 2025.

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 \$45,767 and \$42,091 on June 30, 2024 and 2023, 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, 2024 and 2023, the balance in the replacement reserve equaled \$46,378 and \$69,603, 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, 2024 and 2023, the operating reserve account held a balance of \$58,218 and \$59,134, respectively, and included minimal amounts for fire and damage insurance reserves.

Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
June 30, 2024 and 2023

8. PROPERTY AND EQUIPMENT

Property and equipment consist of the following on June 30:

	2024	2023
Land	\$ 921,238	\$ 902,838
Land improvements	635,085	537,321
Buildings	9,320,338	9,112,289
Fixed equipment	3,829,848	3,642,496
Leasehold improvements	95,340	95,340
Furniture and equipment	929,266	1,004,110
Software and systems	670,307	670,307
Vehicles	1,732,416	1,899,680
Less: accumulated depreciation and amortization	(8,257,388)	(7,395,229)
	9,876,450	10,469,152
Construction in progress	107,332	1,164
	\$ 9,983,782	\$ 10,470,316

Depreciation and amortization expense amounted to \$1,145,023 and \$1,131,333 for the fiscal years ended June 30, 2024 and 2023, 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 \$47,462 and \$45,061 for the years ended June 30, 2024 and 2023, respectively.

Future minimum rental income under the leases as of June 30, 2024, are as follows:

Year ending June 30,		
2025	\$	32,129
2026		9,600
2027		8,000
	\$	49,729

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, 2024 and 2023

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 statements of financial position as property and equipment.

The following summarizes the line items on the consolidated statements of financial position at June 30:

	<u>2024</u>	<u>2023</u>
Operating lease assets		
Right of use asset	\$ 731,588	\$ 827,024
Operating lease liabilities		
Current maturities of operating leases	243,874	191,179
Operating leases, less current maturities	<u>503,926</u>	<u>647,656</u>
Total operating lease liabilities	<u>747,800</u>	<u>838,835</u>
Finance lease assets		
Vehicles	1,459,859	1,570,503
Accumulated amortization	<u>(1,153,206)</u>	<u>(1,003,494)</u>
Property and equipment, net	<u>306,653</u>	<u>567,009</u>
Finance lease liabilities		
Current maturities of finance leases	180,838	334,825
Finance lease liabilities, noncurrent	<u>122,194</u>	<u>315,332</u>
Total finance lease liabilities	<u>303,032</u>	<u>650,157</u>
	<u>\$ 2,089,073</u>	<u>\$ 2,883,025</u>

Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
June 30, 2024 and 2023

9. LEASES (continued)

The following summarizes the line items on the consolidated statements of activities for the years ended June 30:

	2024	2023
Operating leases		
Operating lease costs included in occupancy expenses	\$ 250,632	\$ 226,730
Short-term leases included in occupancy expenses	<u>4,914</u>	<u>8,792</u>
	<u>255,546</u>	<u>235,522</u>
Finance leases		
Amortization of assets, included in depreciation and amortization	149,712	267,730
Interest, included in interest expense	<u>40,302</u>	<u>42,709</u>
	<u>190,014</u>	<u>310,439</u>
	<u>\$ 445,560</u>	<u>\$ 545,961</u>

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

	2024	2023
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	\$ 16,212	\$ 11,811
Operating cash flows from finance leases	149,712	267,730
Financing cash flows from finance leases	<u>347,125</u>	<u>316,913</u>
	<u>513,049</u>	<u>596,454</u>
Lease assets obtained in exchange for lease obligations:		
Operating leases	120,724	1,020,655
Finance leases	<u>-</u>	<u>294,585</u>
	<u>120,724</u>	<u>1,315,240</u>
	<u>\$ 633,773</u>	<u>\$ 1,911,694</u>

Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
June 30, 2024 and 2023

9. LEASES (continued)

The following summarizes the weighted average remaining lease term and discount rate for years ended June 30:

	2024	2023
Weighted average remaining lease term in years:		
Operating leases	3.2	4.2
Finance leases	2.2	2.6
Weighted average discount rate:		
Operating leases	4.9 %	4.9 %
Finance leases	1.7 %	1.7 %

The maturities of lease liabilities as of June 30, 2024 were as follows:

Year ending June 30,	Operating	Finance
2025	\$ 274,470	\$ 206,843
2026	256,576	122,274
2027	171,254	87,115
2028	66,927	1,227
2029	39,935	-
	809,162	417,459
Less: interest	(61,362)	(114,427)
Present value of lease liabilities	747,800	303,032
Current portion	(243,874)	(180,838)
	\$ 503,926	\$ 122,194

Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
June 30, 2024 and 2023

10. NOTES PAYABLE

Long-term debt consists of the following vehicle and building loans on June 30, 2024 and 2023:

	2024	2023
Mortgage loan with First County Bank, with an interest rate of 4.00% and monthly payments until maturity; maturity date of 12/17/2024.	\$ 144,846	\$ 155,717
Mortgage loan with First County Bank, with an interest rate of 4.50% and monthly payments until maturity; maturity date of 8/15/2024. This loan has been refinanced with the same institution.	142,474	153,270
Mortgage loan with First County Bank, with an interest rate of 3.50% and monthly payments until maturity; maturity date of 6/10/2024.	-	75,043
Mortgage loan with First County Bank, with an interest rate of 7.85% and monthly payments until maturity; maturity date of 8/15/2028. This loan has been refinanced with the same institution.	98,540	104,516
Mortgage loan with First County Bank, with an interest rate of 4.30% and monthly payments until maturity; maturity date of 10/22/2028. This loan has been refinanced with the same institution.	98,316	106,374
Mortgage loan with Bank of Belleville, with an interest rate of 4.95% and monthly payments until maturity; maturity date of 12/21/2023. Paid off in fiscal year 2024.	-	605,800
Mortgage loan with Bank of Belleville, with an interest rate of 4.95% and monthly payments until maturity; maturity date of 10/2/2023. Paid off in fiscal year 2024.	-	771,022
Mortgage loan with Bank of Belleville, with an interest rate of 4.60% and monthly payments until maturity; maturity date of 10/30/2024. This loan has been refinanced with a different financial institution.	3,102,966	3,229,042
Mortgage loan with Associated Bank, with an interest rate of 6.25% and monthly payments until maturity; maturity date of 12/14/2028.	1,122,314	-

Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
June 30, 2024 and 2023

10. NOTES PAYABLE (continued)

	2024	2023
Mortgage loan with Illinois Housing Development Authority ("IHDA"), with an interest rate of 1.00% and monthly payments until maturity; maturity date of 8/1/2041.	485,404	511,333
	5,194,860	5,712,117
Current portion	(454,539)	(1,638,430)
	\$ 4,740,321	\$ 4,073,687

Maturities of notes payable are as follows:

<u>Year ending June 30,</u>	
2025	\$ 454,539
2026	222,269
2027	235,597
2028	249,028
2029	1,247,280
Thereafter	2,786,147
	\$ 5,194,860

In fiscal year 2023, the Organization renewed their line of credit agreement with a financial institution. The line is for \$1,500,000, of which no funds were drawn during the years ended June 30, 2024 and 2023. The line of credit carries interest at a rate of 8.50%, is collateralized by assets of the Organization, and matures on March 31, 2025.

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:

	2024	2023
United Way allocation (timing restrictions)	\$ 34,500	\$ 42,461
Lesbian, Gay, Bisexual, Transgender, and Questioning Grant (purpose restrictions)	62,500	-
Emergency Food and Shelter Program (EFSP) Grant (purpose restrictions)	36,706	-
	\$ 133,706	\$ 42,461



Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
June 30, 2024 and 2023

11. NET ASSETS WITH DONOR RESTRICTIONS (continued)

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:

	2024	2023
Time restrictions	\$ 42,461	\$ 71,504

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.

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.

Contingent liabilities consisted of the following as of June 30, 2024:

2024 excess revenue	\$ 224,000
2023 excess revenue	225,000
2022 excess revenue	430,000
2021 excess revenue	395,747
	\$ 1,274,747

Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
June 30, 2024 and 2023

13. DCFS EXCESS REVENUE CONTINGENCY (continued)

As of June 30, 2024, DCFS has not completed their review of excess revenue for the fiscal years 2020, 2021, 2022, 2023, or 2024. DCFS has not started their review of excess revenue for the fiscal year ended June 30, 2024. However, Caritas expects to be subject to the forfeiture of funds at an estimated amount of approximately \$224,000. 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, 2024.

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.

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.

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 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. The funds were recognized on the fiscal year 2022 in the consolidated statement of activities.

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.

Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
June 30, 2024 and 2023

13. DCFS EXCESS REVENUE CONTINGENCY (continued)

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 2024 had not been started.

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, 2024 and 2023, was \$422,353 and \$318,429 respectively.

15. IN-KIND CONTRIBUTIONS

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

	2024	2023
SCSEP supervision time	\$ 25,884	\$ 156,965
Toys for annual toy drive	59,171	141,243
Special event supplies and auction items	17,985	56,144
Client assistance	118,947	41,266
Advertising	16,761	31,586
Other	26,689	25,090
	\$ 265,437	\$ 452,294

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.

Caritas Family Solutions and Affiliates  
Notes to Consolidated Financial Statements  
June 30, 2024 and 2023

15. IN-KIND CONTRIBUTIONS (continued)

Contributed services recognized include online advertising services received that are utilized for programmatic and fundraising purpose. These 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, 2024 and 2023 and our report thereon dated December 9, 2024, which expressed an unmodified opinion on those consolidated financial statements, appears on pages 1 - 2. Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The information on pages 37 - 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 9, 2024

Caritas Family Solutions and Affiliates  
Consolidating Schedule of Financial Position  
June 30, 2024

	Caritas	Fox River	SIRO	Eliminating	Total
<b>ASSETS</b>					
<b>Current assets</b>					
Cash and cash equivalents	\$ 2,676,598	\$ 82,848	\$ 11,722	\$ -	\$ 2,771,168
Accounts receivable	3,633,045	-	19,799	(75,995)	3,576,849
Certificate of deposit	1,162,861	-	-	-	1,162,861
Investments, at fair value	3,473,991	-	-	-	3,473,991
Investment in Fox River	2,034,276	-	(805)	(2,033,471)	-
Prepaid expenses	287,479	15,542	-	-	303,021
<b>Total current assets</b>	<b>13,268,250</b>	<b>98,390</b>	<b>30,716</b>	<b>(2,109,466)</b>	<b>11,287,890</b>
<b>Long-term assets</b>					
Reserves and client deposits	-	150,363	-	-	150,363
Right of use asset, net	731,588	-	-	-	731,588
Property and equipment, net	7,604,458	2,379,324	-	-	9,983,782
<b>Total long-term assets</b>	<b>8,336,046</b>	<b>2,529,687</b>	<b>-</b>	<b>-</b>	<b>10,865,733</b>
<b>Total assets</b>	<b>\$ 21,604,296</b>	<b>\$ 2,628,077</b>	<b>\$ 30,716</b>	<b>\$ (2,109,466)</b>	<b>\$ 22,153,623</b>
<b>LIABILITIES AND NET ASSETS / PARTNERS' CAPITAL</b>					
<b>Current liabilities</b>					
Accounts payable	\$ 1,182,497	\$ 13,521	\$ 19,800	\$ -	\$ 1,215,818
Accrued salaries and related expenses	1,591,252	-	-	-	1,591,252
Other accrued liabilities	275,423	19,628	-	-	295,051
Related party payable	-	75,995	-	(75,995)	-
Current maturities of operating leases	243,874	-	-	-	243,874
Current maturities of finance leases	180,838	-	-	-	180,838
Current maturities of notes payable	428,352	26,187	-	-	454,539
Refundable advances to grantors	117,065	-	-	-	117,065
Deferred revenue	264,458	-	-	-	264,458
<b>Total current liabilities</b>	<b>4,283,759</b>	<b>135,331</b>	<b>19,800</b>	<b>(75,995)</b>	<b>4,362,895</b>
<b>Long-term liabilities</b>					
Operating lease liability, less current maturities	503,926	-	-	-	503,926
Finance leases, less current maturities	122,194	-	-	-	122,194
Notes payable, less current maturities	4,281,104	459,217	-	-	4,740,321
Contingent liabilities	1,274,747	-	-	-	1,274,747
<b>Total long-term liabilities</b>	<b>6,181,971</b>	<b>459,217</b>	<b>-</b>	<b>-</b>	<b>6,641,188</b>
<b>Total liabilities</b>	<b>10,465,730</b>	<b>594,548</b>	<b>19,800</b>	<b>(75,995)</b>	<b>11,004,083</b>
<b>Net assets / partners' capital</b>					
Partners' Capital	-	2,033,529	-	(2,033,529)	-
Net assets without restrictions	11,004,860	-	10,916	58	11,015,834
Net assets with restrictions	133,706	-	-	-	133,706
<b>Total net assets / partners' capital</b>	<b>11,138,566</b>	<b>2,033,529</b>	<b>10,916</b>	<b>(2,033,471)</b>	<b>11,149,540</b>
<b>Total liabilities and net assets/ partner's capital</b>	<b>\$ 21,604,296</b>	<b>\$ 2,628,077</b>	<b>\$ 30,716</b>	<b>\$ (2,109,466)</b>	<b>\$ 22,153,623</b>

Caritas Family Solutions and Affiliates  
Consolidating Schedule of Activities  
Year ended June 30, 2024

	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	\$ 45,205,050	\$ -	\$ -	\$ -	\$ 45,205,050
Program service fees	167,255	-	-	-	167,255
Contributions	548,159	-	-	-	548,159
In-kind contributions	265,437	-	-	-	265,437
Special event revenue, net	273,737	-	-	-	273,737
Rental income	47,462	305,739	-	(18,000)	335,201
Management fee income	19,799	-	-	(19,799)	-
Miscellaneous income	39,123	20,767	19,799	(39,598)	40,091
Investment income, net of fees	563,602	9,093	68	-	572,763
Gain on Fox River LP	(69,848)	-	(3)	69,851	-
Net assets released from restrictions	42,461	-	-	-	42,461
<b>Total support, revenue, and gains (losses)</b>	<b>47,102,237</b>	<b>335,599</b>	<b>19,864</b>	<b>(7,546)</b>	<b>47,450,154</b>
<b>Functional expenses</b>					
Program services					
Foster Care	26,155,110	-	-	-	26,155,110
DCFS Fontebella	721,017	-	-	-	721,017
SJBCC Residential	5,163,254	-	-	-	5,163,254
CILA	2,961,688	-	-	-	2,961,688
Emergency Shelter	1,554,639	-	-	-	1,554,639
SCSEP	589,521	-	-	-	589,521
Intact Family	1,217,217	-	-	-	1,217,217
Adoption, Counseling and Other	293,697	-	-	-	293,697
HUD	49,154	-	-	-	49,154
Fox River	788,448	370,050	-	(37,799)	1,120,699
Management and general	5,455,964	35,399	20,720	(39,655)	5,472,428
Fundraising	429,152	-	-	-	429,152
<b>Total functional expenses</b>	<b>45,378,861</b>	<b>405,449</b>	<b>20,720</b>	<b>(77,454)</b>	<b>45,727,576</b>
<b>Change in net assets from operations</b>	<b>1,723,376</b>	<b>(69,850)</b>	<b>(856)</b>	<b>69,908</b>	<b>1,722,578</b>
<b>Non-operating income (expense)</b>					
Rental expense	(27,753)	-	-	-	(27,753)
Gain on sale of assets	76,979	-	-	-	76,979
Loss on repayment of grant funds	(78,667)	-	-	-	(78,667)
Contingent loss on excess revenue	(224,055)	-	-	-	(224,055)
Insurance proceeds	297,109	-	-	-	297,109
<b>Total non-operating income (expense)</b>	<b>43,613</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,613</b>
<b>Change in net assets without donor restrictions</b>	<b>1,766,989</b>	<b>(69,850)</b>	<b>(856)</b>	<b>69,908</b>	<b>1,766,191</b>
<b>CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS</b>					
Contributions	133,706	-	-	-	133,706
Net assets released from restrictions	(42,461)	-	-	-	(42,461)
<b>Change in net assets with donor restrictions</b>	<b>91,245</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>91,245</b>
<b>CHANGE IN NET ASSETS</b>	<b>1,858,234</b>	<b>(69,850)</b>	<b>(856)</b>	<b>69,908</b>	<b>1,857,436</b>
<b>Net assets, beginning 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>
<b>Net assets, end of year</b>	<b>\$ 11,138,566</b>	<b>\$ 2,033,529</b>	<b>\$ 10,916</b>	<b>\$ (2,033,471)</b>	<b>\$ 11,149,540</b>



Caritas Family Solutions  
Schedule of Functional Expenses (Unconsolidated)  
For the Year Ended June 30, 2024

	Program Services										Supporting Services		Total Expenses	
	Foster Care	DCFS Fontebella	SJBCC Residential	CILA	Emergency Shelter	SCSEP	Intact Family	Adoption, Counseling and Other	HUD	Fox River	Total Program Expenses	Management and General		Fundraising
Salaries	\$ 11,249,358	\$ 487,683	\$ 3,380,885	\$ 1,988,416	\$ 1,171,360	\$ 424,931	\$ 876,198	\$ 106,079	\$ 28,527	\$ 462,797	\$ 20,176,234	\$ 3,025,143	\$ 127,670	\$ 23,329,047
Fringe benefits and payroll taxes	2,581,835	73,168	659,797	339,207	156,234	61,334	184,721	45,233	4,373	105,388	4,211,290	860,841	40,012	5,112,143
Total salaries and related expenses	13,831,193	560,851	4,040,682	2,327,623	1,327,594	486,265	1,060,919	151,312	32,900	568,185	24,387,524	3,885,984	167,682	28,441,190
Program service payments	8,985,439	8,478	72,832	8,358	36,182	20,038	9,972	110,475	-	2,073	9,253,847	68	352	9,254,267
Education and training	75,107	3,655	34,745	4,396	6,034	2,670	2,824	486	700	2,149	132,766	80,277	31,511	244,554
Occupancy	469,733	18,780	127,995	148,738	18,217	1,473	16,809	18,801	12,488	20,632	853,666	165,944	582	1,020,192
Professional fees	226,833	6,602	117,134	31,359	6,634	35,805	16,937	(4,135)	2,190	8,839	448,198	264,488	147,276	859,962
Bad debt	615	-	-	3,338	-	-	-	-	-	19,799	23,752	-	-	23,752
Travel and transportation	847,074	851	21,862	34,725	1,819	1,325	52,787	5,507	307	3,624	969,881	29,333	2,339	1,001,553
Office supplies	147,687	32,203	177,945	115,958	81,942	1,285	7,384	621	10	83,694	648,729	68,160	2,392	719,281
Miscellaneous	154,945	231	13,393	22,665	773	25,890	298	3,613	20	14,896	236,724	25,449	54,035	316,208
Small equipment	140,042	9,869	100,725	23,926	23,089	2,545	4,149	1,231	120	24,912	330,608	178,137	6,292	515,037
Communications	197,606	3,901	18,186	31,684	4,750	738	12,329	1,424	261	2,909	273,788	51,986	2,259	328,033
Printing and publications	40,993	-	-	-	-	-	-	236	-	4,321	45,550	7,381	3,867	56,798
Equipment rental and maintenance	201,529	5,283	39,077	20,163	6,995	2,770	4,900	633	54	7,069	288,473	312,062	908	601,443
Postage and shipping	23,005	29	403	-	27	13	1,021	162	-	529	25,189	13,536	2,280	41,005
Insurance	329,455	14,549	82,048	66,146	17,920	6,873	12,255	1,782	104	19,260	550,392	106,692	2,869	659,953
Membership dues and subscriptions	8,678	1,260	1,241	4,080	1,215	-	929	-	-	1,395	18,798	30,995	982	50,775
Interest	100,946	14,464	66,709	25,378	11,764	601	4,761	532	-	-	225,155	68,092	498	293,745
Special events	-	-	-	-	-	-	-	-	-	-	-	-	26,242	26,242
Depreciation and amortization	374,230	40,011	248,277	93,151	9,684	1,230	8,943	1,017	-	4,162	780,705	195,133	3,028	978,866
<b>Subtotal</b>	<b>26,155,110</b>	<b>721,017</b>	<b>5,163,254</b>	<b>2,961,688</b>	<b>1,554,639</b>	<b>589,521</b>	<b>1,217,217</b>	<b>293,697</b>	<b>49,154</b>	<b>788,448</b>	<b>39,493,745</b>	<b>5,483,717</b>	<b>455,394</b>	<b>45,432,856</b>
Rental expense	-	-	-	-	-	-	-	-	-	-	-	(27,753)	-	(27,753)
Less special events direct benefit to donors	-	-	-	-	-	-	-	-	-	-	-	-	(26,242)	(26,242)
<b>Total Expenses</b>	<b>\$ 26,155,110</b>	<b>\$ 721,017</b>	<b>\$ 5,163,254</b>	<b>\$ 2,961,688</b>	<b>\$ 1,554,639</b>	<b>\$ 589,521</b>	<b>\$ 1,217,217</b>	<b>\$ 293,697</b>	<b>\$ 49,154</b>	<b>\$ 788,448</b>	<b>\$ 39,493,745</b>	<b>\$ 5,455,964</b>	<b>\$ 429,152</b>	<b>\$ 45,378,861</b>

Caritas Family Solutions  
Schedule of Change in Net Assets by Functional Category (Unconsolidated)  
For the Year Ended June 30, 2024

	Program Services										Supporting Services			
	Foster Care	DCFS Fontebella	SJBCC Residential	CILA	Emergency Shelter	SCSEP	Intact Family	Adoption, Counseling and Other	HUD	Fox River	Total Program	Management and General	Fundraising	Total
<b>PROGRAM INCOME (LOSS)</b>														
Grant and contract revenue	\$ 29,547,699	\$ 887,303	\$ 6,341,485	\$ 3,409,321	\$ 1,861,868	\$ 477,929	\$ 1,985,923	\$ -	\$ 50,683	642,839	\$ 45,205,050	\$ -	\$ -	\$ 45,205,050
Program service fees	-	-	-	-	-	-	-	85,830	-	81,425	167,255	-	-	167,255
Program expenses	(26,155,110)	(721,017)	(5,163,254)	(2,961,688)	(1,554,639)	(589,521)	(1,217,217)	(293,697)	(49,154)	(788,448)	(39,493,745)	(5,455,964)	(429,152)	(45,378,861)
<b>Total program income (loss)</b>	3,392,589	166,286	1,178,231	447,633	307,229	(111,592)	768,706	(207,867)	1,529	(64,184)	5,878,560	(5,455,964)	(429,152)	(6,556)
<b>CONTRIBUTION INCOME</b>														
Contributions (without restrictions)	175,458	-	15,513	18,859	-	85,884	-	2,447	103,803	15,081	417,045	-	396,551	813,596
Contributions (with restrictions)	-	-	-	-	-	-	-	-	-	-	-	-	133,706	133,706
<b>Total contributions</b>	175,458	-	15,513	18,859	-	85,884	-	2,447	103,803	15,081	417,045	-	530,257	947,302
<b>NON-PROGRAM INCOME (EXPENSE)</b>														
Net rental income	-	-	-	-	-	-	-	-	-	-	-	19,709	-	19,709
Gain on Fox River LP	-	-	-	-	-	-	-	-	-	(69,848)	(69,848)	-	-	(69,848)
Special events	-	-	-	-	-	-	-	-	-	-	-	-	273,737	273,737
Investment income (loss), net	-	-	64	6,010	-	-	-	-	-	-	6,074	557,528	-	563,602
Gain (loss) on sale of equipment	25,277	-	15,763	-	-	-	-	-	-	-	41,040	35,939	-	76,979
Loss on repayment of grant funds	-	-	-	-	-	(78,667)	-	-	-	-	(78,667)	-	-	(78,667)
Contingent loss on excess revenue	(55)	(24,000)	(185,000)	-	(15,000)	-	-	-	-	-	(224,055)	-	-	(224,055)
Management fee income	-	-	-	-	-	-	-	-	-	19,799	19,799	-	-	19,799
Insurance proceeds	-	-	-	-	-	-	-	-	-	-	-	297,109	-	297,109
Miscellaneous income	5,652	-	25,008	-	-	333	-	-	-	7,889	38,882	241	-	39,123
<b>Total non-program income (expense)</b>	30,874	(24,000)	(144,165)	6,010	(15,000)	(78,334)	-	-	-	(42,160)	(266,775)	910,526	273,737	917,488
<b>Allocation of management and general expenses</b>	3,138,777	145,324	1,012,567	456,762	300,241	13,455	270,536	4,897	2,330	111,079	5,455,968	(5,455,968)	-	-
<b>CHANGE IN NET ASSETS</b>	\$ 460,144	\$ (3,038)	\$ 37,012	\$ 15,740	\$ (8,012)	\$ (117,497)	\$ 498,170	\$ (210,317)	\$ 103,002	\$ (202,342)	\$ 572,862	\$ 910,530	\$ 374,842	\$ 1,858,234

**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: 7/1/2023

End Date of Report: 6/30/2024

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	0039767054				
2	SPEC FC	Specialized FC	0039767114				
3	SJBCC	Residential	1800257044				
4	DHS	CILA (60D)		60D			
5	DHS	CILA-TEMP(53R)		53R			
6	Intact	Intact	0039768014				
7	Transitional	Res. Fontebella	6013737014				
8	DHS	CILA-Day (37U)		37U			
9	Emerg. Shelter	Emerg. Shelter	1800257064				

### 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	18,949,708	1,071,306	9,015,150	1,135,724
2	Program Clerical Staff Salaries	1,354,190	78,699	988,500	109,982
3	Program Payroll Taxes and Fringe Benefits	4,229,986	256,031	2,290,167	277,755
4	Program Consultants	122,610	0	99,186	3,263
5	Consumer Wages and Fringe Benefits	0	0	0	0
6	Medicine and Drugs	15,719	1,179	7,068	866
7	All Other Program Equipment and Supplies	200,638	11,950	111,056	11,787
8	Staff Transportation	1,265,947	15,191	963,301	117,479
9	Client Transportation	0	0	0	0
10	Transportation To/From School	0	0	0	0
11	Direct Service Staff Conferences & Conventions	190,519	63,756	72,031	3,077
12	Program Insurance	306,957	28,417	139,411	18,750
13	Direct Client Specific Assistance	602,797	132,938	325,329	8,710
14	Telecommunication Costs Assigned to Program	276,043	7,591	176,396	21,207
15	Foster Care Payments	8,651,398	0	7,611,003	1,040,395
16	Other (Specify)	559,698	197,612	151,088	17,773
17	<b>Total Program Expenses</b>	<b>36,726,210</b>	<b>1,864,670</b>	<b>21,949,686</b>	<b>2,766,768</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	372,582	73,195	9,923	1,105
21	Housekeeping and Laundry Supplies	90,092	6,745	25,281	3,423
22	Other (Specify)	0	0	0	0
23	<b>Total Support Expenses</b>	<b>462,674</b>	<b>79,940</b>	<b>35,204</b>	<b>4,528</b>
<b>Occupancy Expenses</b>					
24	Occupancy Salaries	123,622	2,714	67,825	7,349
25	Occupancy Payroll Taxes and Fringe Benefits	27,090	595	14,863	1,610
26	Building & Equipment Operations and Maintenance	676,885	34,257	247,877	29,922
27	Vehicle Depreciation	240,415	0	184,668	22,146
28	All Other Depreciation & Amortization	549,060	15,176	152,497	14,920
29	Vehicle Rent	4,005	0	1,545	197
30	All Other Lease/Rent/Taxes	336,775	30,116	253,617	31,827
31	Equipment Under \$500	337,094	35,296	125,566	14,475
32	Mortgage & Installment Interest	228,931	4,907	91,229	9,717
33	Operating Interest	0	0	0	0
34	Other (Specify)	0	0	0	0
35	<b>Total Occupancy Expenses</b>	<b>2,523,877</b>	<b>123,061</b>	<b>1,139,687</b>	<b>132,163</b>
<b>Administrative and Office Expenses</b>					
36	Administrative Salaries	2,901,522	70,342	1,503,086	162,083
37	Administrative Payroll Taxes and Fringe Benefits	635,817	15,414	329,374	35,518
38	Administrative Consultants	0	0	0	0
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)	1,767,918	42,694	918,053	99,017
42	Other (Specify)	422,364	139,598	219,774	5,705
43	<b>Total Administrative Expenses</b>	<b>5,727,621</b>	<b>268,048</b>	<b>2,970,287</b>	<b>302,323</b>
44	<b>Total Expenses</b>	<b>45,440,382</b>	<b>2,335,719</b>	<b>26,094,864</b>	<b>3,205,782</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)	259,418	139,598	69,135	5,705
48	<b>Total Non-Reimbursable Expenses</b>	<b>259,418</b>	<b>139,598</b>	<b>69,135</b>	<b>5,705</b>
49	<b>Net Expenses</b>	<b>45,180,964</b>	<b>2,196,121</b>	<b>26,025,729</b>	<b>3,200,077</b>

FY: 2024

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### Schedule of Program Costs

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

	SJBC Residential	DHS CILA (60D)	DHS CILA-TEMP(53R)	Intact Intact	
<b>Program Expenses</b>					
1	Program Staff Salaries	3,298,011	1,830,963	31,736	843,553
2	Program Clerical Staff Salaries	82,875	36,528	633	32,644
3	Program Payroll Taxes and Fringe Benefits	656,784	316,956	5,494	183,867
4	Program Consultants	10,000	0	0	10,161
5	Consumer Wages and Fringe Benefits	0	0	0	0
6	Medicine and Drugs	3,545	1,822	32	324
7	All Other Program Equipment and Supplies	34,522	7,862	136	6,632
8	Staff Transportation	52,175	50,406	874	52,333
9	Client Transportation	0	0	0	0
10	Transportation To/From School	0	0	0	0
11	Direct Service Staff Conferences & Conventions	34,745	4,129	72	2,824
12	Program Insurance	47,350	38,459	667	10,704
13	Direct Client Specific Assistance	72,831	7,850	136	9,972
14	Telecommunication Costs Assigned to Program	18,186	29,757	516	12,329
15	Foster Care Payments	0	0	0	0
16	Other (Specify)	128,328	35,943	622	9,332
17	<b>Total Program Expenses</b>	<b>4,439,352</b>	<b>2,360,675</b>	<b>40,918</b>	<b>1,174,675</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	115,232	81,395	1,411	476
21	Housekeeping and Laundry Supplies	24,925	16,603	288	974
22	Other (Specify)	0	0	0	0
23	<b>Total Support Expenses</b>	<b>140,157</b>	<b>97,998</b>	<b>1,699</b>	<b>1,450</b>
<b>Occupancy Expenses</b>					
24	Occupancy Salaries	20,857	8,836	153	6,292
25	Occupancy Payroll Taxes and Fringe Benefits	4,570	1,936	34	1,379
26	Building & Equipment Operations and Maintenance	144,051	151,870	2,632	13,171
27	Vehicle Depreciation	21,930	4,003	69	0
28	All Other Depreciation & Amortization	226,348	83,483	1,447	8,943
29	Vehicle Rent	1,491	0	0	453
30	All Other Lease/Rent/Taxes	4,845	7,366	128	7,534
31	Equipment Under \$500	100,725	22,470	389	4,149
32	Mortgage & Installment Interest	66,710	23,835	413	4,761
33	Operating Interest	0	0	0	0
34	Other (Specify)	0	0	0	0
35	<b>Total Occupancy Expenses</b>	<b>591,527</b>	<b>303,799</b>	<b>5,265</b>	<b>46,682</b>
<b>Administrative and Office Expenses</b>					
36	Administrative Salaries	540,576	229,021	3,970	143,711
37	Administrative Payroll Taxes and Fringe Benefits	118,458	50,186	870	31,492
38	Administrative Consultants	0	0	0	0
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)	328,106	139,006	2,409	87,663
42	Other (Specify)	18,414	29,877	518	2,079
43	<b>Total Administrative Expenses</b>	<b>1,005,554</b>	<b>448,090</b>	<b>7,767</b>	<b>264,945</b>
44	<b>Total Expenses</b>	<b>6,176,590</b>	<b>3,210,562</b>	<b>55,649</b>	<b>1,487,752</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)	6,107	29,877	518	2,079
48	<b>Total Non-Reimbursable Expenses</b>	<b>6,107</b>	<b>29,877</b>	<b>518</b>	<b>2,079</b>
49	<b>Net Expenses</b>	<b>6,170,483</b>	<b>3,180,685</b>	<b>55,131</b>	<b>1,485,673</b>

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### Schedule of Program Costs

**CHRISTIAN SOCIAL SERVICES OF ILLINOIS (**

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

	Transitional Res. Fontebella	DHS CILA-Day (37U)	Emerg. Shelter Emerg. Shelter	
<b>Program Expenses</b>				
1	482,031	86,822	1,154,412	
2	5,649	1,732	16,948	
3	72,671	15,030	155,231	
4	0	0	0	
5	0	0	0	
6	548	86	249	
7	3,567	373	12,753	
8	10,298	2,390	1,500	
9	0	0	0	
10	0	0	0	
11	3,655	196	6,034	
12	4,950	1,824	16,425	
13	8,477	372	36,182	
14	3,900	1,411	4,750	
15	0	0	0	
16	8,641	1,705	8,654	
17	<b>604,387</b>	<b>111,941</b>	<b>1,413,138</b>	
<b>Support Expenses</b>				
18	0	0	0	
19	0	0	0	
20	23,573	3,860	62,412	
21	4,514	787	6,552	
22	0	0	0	
23	<b>28,087</b>	<b>4,647</b>	<b>68,964</b>	
<b>Occupancy Expenses</b>				
24	2,993	419	6,184	
25	656	92	1,355	
26	21,316	7,202	24,587	
27	7,409	190	0	
28	32,603	3,959	9,684	
29	0	0	319	
30	891	349	102	
31	9,869	1,066	23,089	
32	14,465	1,130	11,764	
33	0	0	0	
34	0	0	0	
35	<b>90,202</b>	<b>14,407</b>	<b>77,084</b>	
<b>Administrative and Office Expenses</b>				
36	77,584	10,860	160,289	
37	17,001	2,380	35,124	
38	0	0	0	
39	0	0	0	
40	0	0	0	
41	47,090	6,592	97,288	
42	1,988	1,419	2,992	
43	<b>143,663</b>	<b>21,251</b>	<b>295,693</b>	
44	<b>866,339</b>	<b>152,246</b>	<b>1,854,879</b>	
<b>Non-reimbursable Expenses</b>				
45	0	0	0	
46	0	0	0	
47	1,988	1,419	2,992	
48	<b>1,988</b>	<b>1,419</b>	<b>2,992</b>	
49	<b>864,351</b>	<b>150,827</b>	<b>1,851,887</b>	

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

<b>Program 1</b>	<b>PCD FC</b>		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	16	Misc Professional Fees	151,088
	42	Employee Recognition	12,402
	42	Advertising - Marketing	40,553
	42	Dues	4,919
	42	Bank Fees	32
	42	Late Fees	211
	42	Bad Debt	615
	42	Loss on Sale of Assets	6,758
	42	Sales Tax	1,407
	42	In-Kind	150,639
	42	Misc	202
	42	Property tax	2,036
	47	Employee Recognition	12,402
	47	Advertising - Marketing	40,553
	47	Dues	4,919
	47	Bank Fees	32
	47	Late Fees	211
	47	Bad Debt	615
	47	Loss on Sale of Assets	6,758
	47	Sales Tax	1,407
	47	Misc	202
	47	Property tax	2,036
<b>Program 2</b>	<b>SPEC FC</b>		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	16	Misc Professional Fees	17,773
	42	Employee Recognition	1,512
	42	Advertising - Marketing	15
	42	Dues	3,760
	42	Sales tax	112
	42	Misc	29
	42	Property tax	268
	42	Late fees	9
	47	Employee Recognition	1,512
	47	Advertising - Marketing	15
	47	Dues	3,760
	47	Sales tax	112
	47	Misc	29
	47	Property tax	268
	47	Late fees	9



<b>Program 3</b>		<b>SJBCC</b>	
<u>Line Nbr</u>	<u>Description</u>		<u>Amount</u>
16	Misc Professional Fees		128,328
42	Employee Recognition		3,013
42	Dues		1,241
42	Late fees		103
42	Loss on sale of assets		767
42	Sales tax		1,029
42	In-kind		12,307
42	Misc		-46
47	Employee Recognition		3,013
47	Dues		1,241
47	Late fees		103
47	Loss on sale of assets		767
47	Sales tax		1,029
47	Misc		-46
<b>Program 4</b>		<b>DHS</b>	
<u>Line Nbr</u>	<u>Description</u>		<u>Amount</u>
16	Misc Professional Fees		35,943
42	Employee Recognition		1,624
42	Dues		3,832
42	Bank fees		669
42	Late fees		51
42	Bad debt		3,135
42	Sales tax		215
42	In-kind		17,486
42	Property tax		2,865
47	Employee Recognition		1,624
47	Dues		3,832
47	Bank fees		669
47	Late fees		51
47	Bad debt		3,135
47	Sales tax		215
47	In-kind		17,486
47	Property tax		2,865
<b>Program 5</b>		<b>DHS</b>	
<u>Line Nbr</u>	<u>Description</u>		<u>Amount</u>
16	Misc Professional Fees		622
42	Employee Recognition		28
42	Dues		66
42	Bank fees		12
42	Late fees		1
42	Bad debt		54
42	Sales tax		4
42	In-kind		303
42	Property tax		50
47	Employee Recognition		28
47	Dues		66
47	Bank fees		12
47	Late fees		1
47	Bad debt		54
47	Sales tax		4
47	In-kind		303
47	Property tax		50

<b>Program 6</b>	<b>Intact</b>		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	16	Misc Professional Fees	9,332
	42	Employee Recognition	852
	42	Dues	929
	42	Late fees	1
	42	Sales tax	121
	42	Property tax	176
	47	Employee Recognition	852
	47	Dues	929
	47	Late fees	1
	47	Sales tax	121
	47	Property tax	176
<b>Program 7</b>	<b>Transitional</b>		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	16	Misc Professional Fees	8,641
	42	Employee Recognition	497
	42	Dues	1,260
	42	Late fees	1
	42	Sales tax	230
	47	Employee Recognition	497
	47	Dues	1,260
	47	Late fees	1
	47	Sales tax	230
<b>Program 8</b>	<b>DHS</b>		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	16	Misc Professional Fees	1,705
	42	Employee Recognition	79
	42	Dues	182
	42	Bank fees	32
	42	Late fees	2
	42	Bad debt	149
	42	Sales tax	10
	42	In-kind	829
	42	Property tax	136
	47	Employee Recognition	79
	47	Dues	182
	47	Bank fees	32
	47	Late fees	2
	47	Bad debt	149
	47	Sales tax	10
	47	In-kind	829
	47	Property tax	136
<b>Program 9</b>	<b>Emerg. Shelter</b>		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	16	Misc Professional Fees	8,654
	42	Employee Recognition	1,004
	42	Dues	1,215
	42	Late fees	1
	42	Sales tax	772
	47	Employee Recognition	1,004
	47	Dues	1,215
	47	Late fees	1
	47	Sales tax	772

### 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	675,969	675,969	0
2	Department of Children and Family Services	40,203,268	0	26,575,487
3	Department of Corrections	0	0	0
4	Medicaid Rehab Option (MRO) Payments	421,007	0	0
5	Department of Human Services	3,409,321	0	0
6	Department of Public Aid	0	0	0
7	Department of Public Health	0	0	0
8	Local Education Agency/School District	0	0	0
9	Local Government	0	0	0
10	Federal Government	495,218	495,218	0
11	Other Government Agencies	0	0	0
12	Client/Family Program Fees (incl. SSI, SSA, pensions, etc)	167,520	167,520	0
13	Special Service Fees for Individual Clients	0	0	0
14	Diagnostic Service Fees	0	0	0
15	Other (Specify)	-302,722	-78,667	0
16	<b>Total Fees &amp; Purchase of Services</b>	<b>45,069,581</b>	<b>1,260,040</b>	<b>26,575,487</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)	235,311	215,311	3,000
30	<b>Total Grant Revenues</b>	<b>235,311</b>	<b>215,311</b>	<b>3,000</b>
<b>Contributions &amp; Other</b>				
31	Restricted to Operations	328,452	54,625	171,957
32	Restricted to Capital	0	0	0
33	Unrestricted	683,519	683,519	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	47,462	47,462	0
39	Gain on Sale of Assets	84,505	35,939	32,036
40	Cafeteria and Vending Machine	0	0	0
41	Other (Specify)	286,184	255,523	5,653
42	<b>Total Contributions and Other</b>	<b>1,430,122</b>	<b>1,077,068</b>	<b>209,646</b>
<b>Investment Income</b>				
43	Income on Restricted Assets/Investments	0	0	0
44	Income on Unrestricted Assets/Investments	563,602	557,527	0
45	<b>Total Investment Income</b>	<b>563,602</b>	<b>557,527</b>	<b>0</b>
46	<b>Total Revenues</b>	<b>47,298,616</b>	<b>3,109,946</b>	<b>26,788,133</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
2	Department of Children and Family Services	5,920,478	0	1,985,923
3	Department of Corrections	0	0	0
4	Medicaid Rehab Option (MRO) Payments	421,007	0	0
5	Department of Human Services	0	3,201,986	55,500
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)	-185,000	0	0
16	<b>Total Fees &amp; Purchase of Services</b>	<b>6,156,485</b>	<b>3,201,986</b>	<b>55,500</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)	2,000	15,000	0
30	<b>Total Grant Revenues</b>	<b>2,000</b>	<b>15,000</b>	<b>0</b>
<b>Contributions &amp; Other</b>				
31	Restricted to Operations	13,513	87,857	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	16,530	0	0
40	Cafeteria and Vending Machine	0	0	0
41	Other (Specify)	25,008	0	0
42	<b>Total Contributions and Other</b>	<b>55,051</b>	<b>87,857</b>	<b>0</b>
<b>Investment Income</b>				
43	Income on Restricted Assets/Investments	0	0	0
44	Income on Unrestricted Assets/Investments	65	6,010	0
45	<b>Total Investment Income</b>	<b>65</b>	<b>6,010</b>	<b>0</b>
46	<b>Total Revenues</b>	<b>6,213,601</b>	<b>3,310,853</b>	<b>55,500</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	887,303	0	1,861,868
3	Department of Corrections	0	0	0
4	Medicaid Rehab Option (MRO) Payments	0	0	0
5	Department of Human Services	0	151,835	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. SSL, 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)	-24,000	0	-15,000
16	<b>Total Fees &amp; Purchase of Services</b>	<b>863,303</b>	<b>151,835</b>	<b>1,846,868</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	500	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>500</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>863,803</b>	<b>151,835</b>	<b>1,846,868</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	Other grants	3,000
	41	Other Misc.	5,653
<b>Program 2</b>	<b>SPEC FC</b>		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	15	FY24 Excess Revenue Payment	-55
<b>Program 3</b>	<b>SJBCC</b>		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	15	FY24 Excess Revenue Payment	-185,000
	29	Other grants	2,000
	41	Other Misc.	25,008
<b>Program 4</b>	<b>DHS</b>		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	29	Other grants	15,000
<b>Program 7</b>	<b>Transitional</b>		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	15	FY24 Excess Revenue Payment	-24,000
<b>Program 9</b>	<b>Emerg. Shelter</b>		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	15	FY24 Excess Revenue Payment	-15,000

### Schedule of Service Units

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

	<b>Program Description</b>		<b>Service Unit Type</b>	<b>Client Units of Enrollment</b>	<b>Client Units Delivered/ Provided</b>	<b>Days Program Operated</b>	<b>Beginning License Capacity</b>	<b>Ending License Capacity</b>	<b>Date of Change</b>
1	PCD FC	Traditional FC	Days	0	389,874	366	0	0	
2	SPEC FC	Specialized FC	Days	0	20,526	366	0	0	
3	SJBCC	Residential	Days	0	8,053	366	33	33	07/01/2023
4	DHS	CILA (60D)	Days	0	9,603	366	0	0	
5	DHS	CILA-TEMP(53R)	Hours	0	2,324	366	0	0	
6	Intact	Intact	Days	0	36,544	366	0	0	
7	Transitional	Res. Fontebella	Days	0	530	366	4	4	07/01/2023
8	DHS	CILA-Day (37U)	Hours	0	7,621	366	0	0	
9	Emerg. Shelter	Emerg. Shelter	Days	0	2,625	366	10	10	07/01/2023

### Schedule of Program Personnel

CHRISTIAN SOCIAL SERVICES OF ILLINOIS (

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

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

40.0

	Program Staff Positions	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	20,292.00	493,296	10.00	0	53.78	265,272	6.00	7.54	37,203	6.00
3	Dietary Technician	781.00	10,665	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	375,461.00	6,504,857	181.00	261,624	18.65	1,213,451	38.00	2.27	147,529	38.00
6	Habilitation Professional or Supervisory Staff	68,174.00	2,209,749	33.00	0	55.52	1,226,916	20.00	7.42	163,996	20.00
7	LPN	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
8	Occupational Therapist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
9	Physical Therapist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
10	Physician	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
11	Principal	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
12	Program Director	63,468.00	2,399,074	31.00	333,673	43.56	1,045,107	15.00	4.95	118,742	15.00
13	Program Clerical Staff	67,879.00	1,354,190	33.00	78,701	73.00	988,500	27.00	8.12	109,982	27.00
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	13,281.00	392,131	6.00	0	0.19	735	0.00	13.81	54,135	1.00
18	Social Worker	228,421.00	5,516,372	110.00	105,564	79.25	4,371,512	97.00	9.06	499,718	97.00
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	104,291.00	1,423,564	50.00	370,443	62.67	892,157	35.00	8.04	114,401	35.00
30	<b>Total All Positions</b>	<b>942,048.00</b>	<b>20,303,898</b>	<b>455.00</b>	<b>1,150,005</b>	<b>49.27</b>	<b>10,003,650</b>	<b>238.00</b>	<b>6.14</b>	<b>1,245,706</b>	<b>239.00</b>
31	Mental Health Professional (MHP)	106,080.00	2,503,797	51.00	0	0.00	0	0.00	0.00	0	0.00
32	Qualified Mental Health Professional (QMHP)	24,960.00	396,736	12.00	0	0.00	0	0.00	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)	106,080.00	1,886,782	51.00	0	0.00	0	0.00	0.00	0	0.00
35	SEP Job Coach - For DHS Reporting Only	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00

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**Schedule of Program Personnel**

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

	SJBC			DHS			DHS		
	Residential			CILA (60D)			CILA-TEMP(53R)		
Program Staff Positions	% 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	24.49	120,786	2.00	0	0	0	0	0	0
3 Dietary Technician	95.32	10,166	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	35.15	2,286,617	63.00	21	1,389,089	41	0	24,108	41
6 Habilitation Professional or Supervisory Staff	12.93	285,637	4.00	10	217,425	3	0	3,773	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	15.59	374,110	5.00	5	126,538	2	0	2,196	2
13 Program Clerical Staff	6.12	82,875	2.00	3	36,500	1	0	592	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	35.68	139,895	2.00	25	97,939	2	0	1,700	2
18 Social Worker	1.46	80,800	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	16.65	3,380,886	81.00	9	1,867,491	49	0	32,369	49
31 Mental Health Professional (MHP)	81.65	2,044,456	45.00	0	0	0	0	0	0
32 Qualified Mental Health Professional (QMHP)	62.87	249,415	8.00	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)	46.52	877,798	22.00	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

FY: 2024

Create Date: 10/9/2024

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### Schedule of Program Personnel

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

	Intact			Transitional Res. Fontebella			DHS CILA-Day (37U)		
	% 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	4	17,509	1	0	0	0
3 Dietary Technician	0.00	0	0.00	1	125	1	0	0	0
4 Dietician	0.00	0	0.00	0	0	0	0	0	0
5 Habilitation Aide/Child Care Aide	1.04	67,814	2.00	4	277,892	8	1	65,816	41
6 Habilitation Professional or Supervisory Staff	6.03	133,187	2.00	3	74,470	1	0	10,302	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	6.01	144,272	2.00	3	81,628	1	0	5,995	2
13 Program Clerical Staff	2.41	32,644	1.00	0	5,647	1	0	1,801	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	0.03	101	1.00	6	23,247	1	1	4,640	2
18 Social Worker	8.19	451,616	9.00	0	7,162	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	3.27	46,563	2.00	0	0	0	0	0	0
30 Total All Positions	4.32	876,197	19.00	2	487,680	15	0	88,554	49
31 Mental Health Professional (MHP)	0.00	0	0.00	7	167,390	2	0	0	0
32 Qualified Mental Health Professional (QMHP)	0.00	0	0.00	9	36,830	1	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	14	267,936	8	0	0	0
35 SEP Job Coach - For DHS Reporting Only	0.00	0	0.00	0	0	0	0	0	0

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### Schedule of Program Personnel

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

	Emerg. Shelter			Emerg. Shelter						
	Program Staff Positions	% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount
1	Audiologist	0.00	0	0.00						
2	Behavior Therapist	10.65	52,526	1.00						
3	Dietary Technician	3.51	374	1.00						
4	Dietician	0.00	0	0.00						
5	Habilitation Aide/Child Care Aide	11.85	770,917	21.00						
6	Habilitation Professional or Supervisory Staff	4.26	94,043	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	6.95	166,813	2.00						
13	Program Clerical Staff	1.25	16,948	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	17.78	69,739	1.00						
18	Social Worker	0.00	0	0.00						
19	Speech Therapist	0.00	0	0.00						
20	Substance Abuse Counselor/Professional	0.00	0	0.00						
21	Substance Abuse Paraprofessional	0.00	0	0.00						
22	Teacher	0.00	0	0.00						
23	Teacher Aide	0.00	0	0.00						
24	Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0	0.00						
25	Other Academic Instruction	0.00	0	0.00						
26	Other Medical Care	0.00	0	0.00						
27	Other Habilitation/Rehabilitation	0.00	0	0.00						
28	Other Substance Abuse	0.00	0	0.00						
29	All Other Program Staff	0.00	0	0.00						
30	Total All Positions	5.77	1,171,360	28.00						
31	Mental Health Professional (MHP)	11.66	291,951	4.00						
32	Qualified Mental Health Professional (QMHP)	27.85	110,491	3.00						
33	Qualified Mental Retardation Professional (QMRP)	0.00	0	0.00						
34	Rehabilitative Services Associate (RSA)	39.28	741,048	21.00						
35	SEP Job Coach - For DHS Reporting Only	0.00	0	0.00						

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**Schedule of Program Personnel**  
**Other Specify Detail**

<b>Program 1</b>	<b>PCD FC</b>			
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>	<u>Headcount</u>
	29	Other	892,157	35.00
<b>Program 2</b>	<b>SPEC FC</b>			
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>	<u>Headcount</u>
	29	Other	114,401	35.00
<b>Program 6</b>	<b>Intact</b>			
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>	<u>Headcount</u>
	29	Other	46,563	2.00

### 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	1,533.00	122,610	0	80.90	99,186	2.66	3,263
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>	1,533.00	122,610	0	80.90	99,186	2.66	3,263
31	Mental Health Professional (MHP)	0.00	0	0	0.00	0	0.00	0
32	Qualified Mental Health Professional (QMHP)	0.00	0	0	0.00	0	0.00	0
33	Qualified Mental Retardation Professional (QMRP)	0.00	0	0	0.00	0	0.00	0
34	Rehabilitative Services Associate (RSA)	0.00	0	0	0.00	0	0.00	0
35	SEP Job Coach - For DHS Reporting Only	0.00	0	0	0.00	0	0.00	0

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### 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	8.16	10,000	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>	8.16	10,000	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	

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### Schedule of Program Consultant and Contractual

CHRISTIAN SOCIAL SERVICES OF ILLINOIS (

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

	Program Staff Positions	Intact Intact		Transitional Res. Fontebella		DHS CIL- Day (37U)	
		% Allocated	Amount Paid	% Allocated	Amount Paid	% Allocated	Amount Paid
1	Audiologist	0.00	0	0.00		0.00	
2	Behavior Therapist	8.29	10,161	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>	8.29	10,161	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	

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### Schedule of Program Consultant and Contractual

CHRISTIAN SOCIAL SERVICES OF ILLINOIS (

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

		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					

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

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

	CSFA #	Program Name	State	Federal	Match	Total
<input type="button" value="View"/>	402-03-0023	17.235 Title V Senior Community Service Employment Program	33,394.00	0.00		33,394.00
<input type="button" value="View"/>	402-04-1452	Community Care Program	642,575.00	0.00		642,575.00
<input type="button" value="View"/>	420-00-2725	Provision of services to the public from named line GRF &/or FIF source	0.00	0.00		0.00
<input type="button" value="Edit"/>		All other federal expenditures		495,218.00		495,218.00
Totals:			675,969.00	495,218.00	0.00	1,171,187.00

**Please note the following:**

- The CYEFR is pre-populated with programs based on existing State-issued awards in the CSFA. These programs cannot be removed. If no spending occurred in a program, leave the amounts at zero.
- If a program is missing, please click the "Add a Program" button and select the State agency and State program from the dropdown list provided.
- Any items in red must be fixed before the CYEFR can be marked complete.
- When finished updating the CYEFR, click the "Mark Complete" button and continue to the next step.

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

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

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>
State Amount Expended	\$ <input type="text" value="33394.00"/>
Federal Amount Expended	\$ <input type="text" value="0.00"/>

Expended Amount	Category
<input type="text" value="29745.00"/>	Personal Services (Salaries and Wages)
<input type="text" value="2951.00"/>	Fringe Benefits
<input type="text" value="0.00"/>	Travel
<input type="text" value="0.00"/>	Equipment
<input type="text" value="0.00"/>	Supplies
<input type="text" value="344.00"/>	Contractual Services
<input type="text" value="0.00"/>	Consultant (Professional Services)
<input type="text" value="0.00"/>	Construction
<input type="text" value="0.00"/>	Occupancy - Rent and Utilities
<input type="text" value="0.00"/>	Research and Development
<input type="text" value="21.00"/>	Telecommunications
<input type="text" value="0.00"/>	Training and Education
<input type="text" value="0.00"/>	Direct Administrative Costs
<input type="text" value="0.00"/>	Miscellaneous Costs
<input type="text" value="0.00"/>	Title V Senior Community Service Employment Progra
<b>33,061.00</b>	<b>Total Direct Expended</b>
<input type="text" value="333.00"/>	Indirect Costs
<b>33,394.00</b>	<b>Total Amount Expended</b>

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

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

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>
State Amount Expended	\$ <input type="text" value="642575.00"/>
Federal Amount Expended	\$ <input type="text" value="0.00"/>

Expended Amount	Category
<input type="text" value="330599.00"/>	Personal Services (Salaries and Wages)
<input type="text" value="75067.00"/>	Fringe Benefits
<input type="text" value="4081.00"/>	Travel
<input type="text" value="17796.00"/>	Equipment
<input type="text" value="60164.00"/>	Supplies
<input type="text" value="12330.00"/>	Contractual Services
<input type="text" value="9103.00"/>	Consultant (Professional Services)
<input type="text" value="0.00"/>	Construction
<input type="text" value="19908.00"/>	Occupancy - Rent and Utilities
<input type="text" value="0.00"/>	Research and Development
<input type="text" value="2078.00"/>	Telecommunications
<input type="text" value="1535.00"/>	Training and Education
<input type="text" value="1481.00"/>	Direct Administrative Costs
<input type="text" value="29084.00"/>	Miscellaneous Costs
<input type="text" value="0.00"/>	Community Care Program
<b>563,226.00</b>	<b>Total Direct Expended</b>
<input type="text" value="79,349.00"/>	Indirect Costs
<b>642,575.00</b>	<b>Total Amount Expended</b>