

**HUMAN SUPPORT SERVICES
AND AFFILIATES**

AUDITED FINANCIAL STATEMENTS

FISCAL YEAR ENDED JUNE 30, 2025

HUMAN SUPPORT SERVICES
AND AFFILIATES
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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Human Support Services and Affiliates

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying combined financial statements of Human Support Services and Affiliates (a nonprofit organization), which comprise the combined statement of financial position as of June 30, 2025, and the related combined statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the combined financial statements present fairly, in all material respects, the financial position of Human Support Services and Affiliates as of June 30, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Human Support Services and Affiliates and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions. The financial statements of Human Support Services Foundation and Monroe County Apartments 4 Association were not audited in accordance with *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the combined 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 combined financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the combined financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements 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 combined financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the combined 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 combined 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 Human Support Services 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 combined financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Human Support Services 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.

Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the combined financial statements as a whole. The audit consolidated year-end financial report, schedule of program costs, schedule of program revenues, combining schedule of financial position - Monroe County Apartments 4 Association, and combining schedule of activities - Monroe County Apartments 4 Association are presented for purposes of additional analysis and are not a required part of the combined financial statements.

The audit consolidated year-end financial report, schedule of program costs, and schedule of program revenues, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the consolidated year-end financial report schedule of program costs, and schedule of program revenues are fairly stated, in all material respects, in relation to the financial statements as a whole.

The combining schedule of financial position - Monroe County Apartments 4 Association and combining schedule of activities - Monroe County Apartments 4 Association have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 10, 2025, on our consideration of Human Support Services' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Human Support Services' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Human Support Services' internal control over financial reporting and compliance.

F.E.W. CPAs

F.E.W. CPAs
Saint Louis, Missouri
August 10, 2025

HUMAN SUPPORT SERVICES
AND AFFILIATES
COMBINED STATEMENT OF FINANCIAL POSITION
JUNE 30, 2025

| ASSETS | Human Support Services | Human Support Services Foundation | Monroe County Apartments 4 Association | Total |
|--|---------------------------|---|--|----------------------|
| Current assets | | | | |
| Cash and cash equivalents | \$ 1,465,536 | \$ 2,620 | \$ 407,506 | \$ 1,875,662 |
| Investments | 1,816,412 | 1,683,386 | 371,008 | 3,870,806 |
| Accounts receivable, net of allowance for doubtful accounts | 798,149 | - | 6,705 | 804,854 |
| Prepaid expenses | 2,971 | - | 3,300 | 6,271 |
| Due from affiliates | 29,670 | - | - | 29,670 |
| Total current assets | 4,112,738 | 1,686,006 | 788,519 | 6,587,263 |
| Non-current assets | | | | |
| Right of use asset | 244,988 | - | - | 244,988 |
| Fixed assets, net of accumulated depreciation | 1,715,259 | - | 1,955,232 | 3,670,491 |
| Total non-current assets | 1,960,247 | - | 1,955,232 | 3,915,479 |
| Total assets | \$ 6,072,985 | \$ 1,686,006 | \$ 2,743,751 | \$ 10,502,742 |
| LIABILITIES AND NET ASSETS | | | | |
| Current liabilities | | | | |
| Accounts payable and accrued expenses | \$ 684,468 | \$ 2,000 | \$ 43,029 | \$ 729,497 |
| Accrued compensated absences | 249,584 | - | - | 249,584 |
| Future minimum lease obligations | 57,201 | - | - | 57,201 |
| Due to affiliates | - | - | 29,670 | 29,670 |
| Current maturities of long-term debt | - | - | 5,062 | 5,062 |
| Total current liabilities | 991,253 | 2,000 | 77,761 | 1,071,014 |
| Long-term liabilities | | | | |
| Future minimum lease obligations, less current | 197,773 | - | - | 197,773 |
| Long-term debt | - | - | 302,073 | 302,073 |
| | 197,773 | - | 302,073 | 499,846 |
| Total liabilities | 1,189,026 | 2,000 | 379,834 | 1,570,860 |
| Net assets | | | | |
| Without donor restriction | 4,877,676 | 1,684,006 | 2,363,917 | 8,925,599 |
| With donor restriction | 6,283 | - | - | 6,283 |
| Total net assets | 4,883,959 | 1,684,006 | 2,363,917 | 8,931,882 |
| Total liabilities and net assets | \$ 6,072,985 | \$ 1,686,006 | \$ 2,743,751 | \$ 10,502,742 |

See accompanying notes and independent auditors' report.

HUMAN SUPPORT SERVICES
AND AFFILIATES
COMBINED STATEMENT OF ACTIVITIES
FOR THE YEAR END JUNE 30, 2025

| | Human Support Services | | Human Support Services Foundation | | Monroe County Apartments 4 Association | | Total |
|---------------------------------------|---------------------------|------------------------|-----------------------------------|------------------------|--|------------------------|--------------|
| | Without Donor Restriction | With Donor Restriction | Without Donor Restriction | With Donor Restriction | Without Donor Restriction | With Donor Restriction | |
| Support and revenue | | | | | | | |
| Support | | | | | | | |
| Grants and contracts | \$ 5,785,692 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,785,692 |
| Other contributions | 394,948 | 100,170 | - | - | - | - | 495,118 |
| Total support | 6,180,640 | 100,170 | - | - | - | - | 6,280,810 |
| Revenue | | | | | | | |
| Rent and management fees | 75,207 | - | - | - | 632,197 | - | 707,404 |
| Client fees/Medicaid | 1,934,146 | - | - | - | - | - | 1,934,146 |
| Sales of goods and services | 33,087 | - | - | - | - | - | 33,087 |
| Other income | 32,427 | - | - | - | 1,382 | - | 33,809 |
| Total support and revenue | 2,074,867 | - | - | - | 633,579 | - | 2,708,446 |
| Net assets released from restrictions | | | | | | | |
| Satisfaction of restrictions | 166,887 | (166,887) | - | - | - | - | - |
| Total support and revenue | 8,422,394 | (66,717) | - | - | 633,579 | - | 8,989,256 |
| Program expenses | | | | | | | |
| Program expenses | 5,887,658 | - | 101,500 | - | - | - | 5,989,158 |
| Support expenses | 155,675 | - | - | - | - | - | 155,675 |
| Occupancy expenses | 811,138 | - | - | - | 561,740 | - | 1,372,878 |
| Total program expenses | 6,854,471 | - | 101,500 | - | 561,740 | - | 7,517,711 |
| Support services | | | | | | | |
| Administrative and office | 1,601,316 | - | 2,286 | - | 85,056 | - | 1,688,658 |
| Fundraising | 86,780 | - | - | - | - | - | 86,780 |
| Total support services | 1,688,096 | - | 2,286 | - | 85,056 | - | 1,775,438 |
| Total expenses | 8,542,567 | - | 103,786 | - | 646,796 | - | 9,293,149 |
| Changes in net assets from operations | (120,173) | (66,717) | (103,786) | - | (13,217) | - | (303,893) |
| INVESTMENT ACTIVITIES | | | | | | | |
| Investment income (loss) | 182,081 | - | 195,053 | - | 20,047 | - | 397,181 |
| Total investment activities | 182,081 | - | 195,053 | - | 20,047 | - | 397,181 |
| Changes in net assets | 61,908 | (66,717) | 91,267 | - | 6,830 | - | 93,288 |
| Net assets-beginning of year | 4,815,768 | 73,000 | 1,592,739 | - | 2,357,087 | - | 8,838,594 |
| Net assets-end of year | \$ 4,877,676 | \$ 6,283 | \$ 1,684,006 | \$ - | \$ 2,363,917 | \$ - | \$ 8,931,882 |

See accompanying notes and independent auditors' report.

HUMAN SUPPORT SERVICES
AND AFFILIATES
COMBINED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR END JUNE 30, 2025

| | Total | Human Support Services | Human Support Services Foundation | Monroe County Apartments 4 Association |
|---|--------------|------------------------------|---|---|
| Program expenses | | | | |
| Salaries and benefits | \$ 5,076,315 | \$ 5,076,315 | \$ - | \$ - |
| Services and supplies | 160,373 | 160,373 | - | - |
| Transportation | 244,809 | 244,809 | - | - |
| Conference and consultation | 67,185 | 67,185 | - | - |
| Other | 440,476 | 338,976 | 101,500 | - |
| Total program expenses | 5,989,158 | 5,887,658 | 101,500 | - |
| Support expenses | | | | |
| Food and dietary supplies | 155,675 | 155,675 | - | - |
| Total support supplies | 155,675 | 155,675 | - | - |
| Occupancy expenses | | | | |
| Salaries and expenses | 203,620 | 156,766 | - | 46,854 |
| Operations and maintenance | 683,731 | 409,684 | - | 274,047 |
| Depreciation | 449,703 | 244,688 | - | 205,015 |
| Other | 15,913 | - | - | 15,913 |
| Interest | 19,911 | - | - | 19,911 |
| Total occupancy expenses | 1,372,878 | 811,138 | - | 561,740 |
| Administrative and office expenses | | | | |
| Salaries | 1,371,593 | 1,371,389 | - | 204 |
| Office supplies | 30,448 | 26,548 | - | 3,900 |
| Other | 286,617 | 203,379 | 2,286 | 80,952 |
| Total administrative and office expenses | 1,688,658 | 1,601,316 | 2,286 | 85,056 |
| Fundraising | | | | |
| Fundraising | 64,102 | 64,102 | - | - |
| Advertising | 15,733 | 15,733 | - | - |
| Postage | 6,945 | 6,945 | - | - |
| Total fundraising | 86,780 | 86,780 | - | - |
| Total | \$ 9,293,149 | \$ 8,542,567 | \$ 103,786 | \$ 646,796 |

See accompanying notes and independent auditors' report.

HUMAN SUPPORT SERVICES
AND AFFILIATES
COMBINED STATEMENT OF CASH FLOWS
FOR THE YEAR END JUNE 30, 2025

| | Human Support Services | Human Support Services Foundation | Monroe County Apartments 4 Association | Total |
|--|------------------------------|---|---|---------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Changes in net assets | \$ (4,809) | \$ 91,267 | \$ 6,830 | \$ 93,288 |
| Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities: | | | | |
| Depreciation | 244,688 | - | 205,015 | 449,703 |
| Amortization of right of use assets | 58,254 | - | - | 58,254 |
| Net unrealized (gain) loss on investments | 45,141 | (94,049) | 8,671 | (40,237) |
| Changes in assets and liabilities: | | | | |
| (Increase) decrease in accounts receivable, net of allowance | 20,607 | - | (4,202) | 16,405 |
| (Increase) decrease in prepaid expenses | 15,081 | - | - | 15,081 |
| (Increase) decrease in due from affiliates | 13,949 | - | - | 13,949 |
| Increase (decrease) in accounts payable and accrued expenses | 52,509 | - | (36,116) | 16,393 |
| Increase (decrease) in accrued compensated absences | 21,890 | - | - | 21,890 |
| Increase (decrease) in due to affiliates | - | - | (13,949) | (13,949) |
| Net cash provided by (used in) operating activities | <u>467,310</u> | <u>(2,782)</u> | <u>166,249</u> | <u>630,777</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Purchases of investments | (386,861) | (137,554) | (182,676) | (707,091) |
| Proceeds from sale of investments | 192,255 | 140,840 | 155,000 | 488,095 |
| Purchase of fixed assets | (608,665) | - | (75,072) | (683,737) |
| Net cash provided by (used in) investing activities | <u>(803,271)</u> | <u>3,286</u> | <u>(102,748)</u> | <u>(902,733)</u> |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | |
| Lease payments on future minimum lease obligations | (49,019) | - | - | (49,019) |
| Principal payments on long-term debt | - | - | (4,726) | (4,726) |
| Net cash provided by (used in) financing activities | <u>(49,019)</u> | <u>-</u> | <u>(4,726)</u> | <u>(53,745)</u> |
| Net increase (decrease) in cash and cash equivalents | <u>(384,980)</u> | <u>504</u> | <u>58,775</u> | <u>(325,701)</u> |
| Cash and cash equivalents - beginning | <u>1,850,516</u> | <u>2,116</u> | <u>348,731</u> | <u>2,201,363</u> |
| Cash and cash equivalents - ending | <u>\$ 1,465,536</u> | <u>\$ 2,620</u> | <u>\$ 407,506</u> | <u>\$ 1,875,662</u> |
| Supplemental cash flow information: | | | | |
| Cash paid during the year for interest on long-term debt | \$ - | \$ - | \$ 21,293 | \$ 21,293 |
| Cash paid during the year for operating lease liabilities | \$ 69,831 | \$ - | \$ - | \$ 69,831 |

See accompanying notes and independent auditors' report.

HUMAN SUPPORT SERVICES AND AFFILIATES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

Human Support Services (HSS) is a non-profit community mental health center providing care to those needing help with emotional illness, substance use and developmental disabilities. The Professional Counseling program offers both mental health and substance use services. This includes mental health assessments and counseling, medications, crisis services, case management, and skills education. Substance use services include assessments, and DUI evaluation and classes. The Community Support Network provides residential and day services to adults with developmental disabilities or mental health concerns. Residential services include apartments with supportive care and rental subsidies. Day services include classes in independent living skills and vocational training that features both a sheltered workshop and a supportive employment program. There are additional supports offered including case management and transportation.

These financial statements also include the operations of the Human Support Services Foundation (HSSF), which is a non-profit corporation commonly controlled by the management of HSS. Further, the financial statements include the operations of Monroe County Apartments 4 Association (MCA4), which is also a non-profit corporation commonly controlled by the management of HSS.

Funding for these programs is provided substantially through governmental grants and contracts from several departments of the Illinois state government and notably from the Illinois Department of Human Services, which provides a significant portion of the total revenue of the combined entities.

Basis of Accounting

The financial statements of Human Support Services and affiliates have been prepared on the accrual basis in accordance with accounting standards generally accepted in the United States of America. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

Cash and Cash Equivalents

Human Support Services and affiliates consider all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Advertising

Human Support Services uses advertising to promote its programs among the audiences it serves. Advertising costs are expensed as incurred. Advertising expense for the year ended June 30, 2025 was \$15,733.

Contributions and Grants

Contributions and grants are recognized when the donor or grantor makes a promise to give to the organization that is, in substance, unconditional. Contributions and grants are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor-restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

HUMAN SUPPORT SERVICES AND AFFILIATES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investments

Human Support Services and affiliates has adopted “Accounting for Certain Investments Held by Non-Profit Organizations.” Under the standard investments in marketable securities with readily determinable fair values are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the statement of activities.

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision to its revenue accounts and an adjustment to a valuation allowance based on its assessment of the current status of the individual receivables from grants, contracts, Medicaid/Medicare, and others. 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 the applicable accounts receivable. The allowance for doubtful accounts at June 30, 2025 was approximately \$900.

Fixed Assets and Depreciation

Fixed assets are recorded at cost or, in the case of donated property, at their estimated fair market value at the date of the donation. The Organizations define fixed assets as assets with an initial, individual cost exceeding \$1,000, and an estimated useful life in excess of one year. Depreciation of fixed assets is provided over the estimated useful lives of the respective assets on a straight-line basis. Buildings and building improvements have been depreciated over periods of 27.5 to 30 years. All other depreciable property has been depreciated over periods ranging from 3 to 10 years. Expenditures for repairs and maintenance are charged to operating expense as incurred. Depreciation expense for the fiscal year ended June 30, 2025 was \$449,703.

Use of Estimates in Financial Statement

The preparation of financial statements in conformity with accounting standards generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Income Taxes

Each component of the Organization is exempt from income taxes pursuant to section 501(c)(3) of the Internal Revenue Service Code. Therefore, no provision is made for taxes on income. Human Support Services Foundation is considered a supporting organization to Human Support Services and therefore exempt from taxes on investment income.

The Organization adopted the provisions of Accounting for Uncertainty in Income Taxes on July 1, 2010. The adoption of that guidance resulted in no change to the financial statements for prior periods. As of June 30, 2025, no amounts have been recognized for uncertain tax positions. The Organization’s tax returns filed prior to fiscal 2022 are closed.

Revenue from Contracts with Customers

The Organizations recognizes revenue that depicts the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity is expected to be entitled in exchange for those goods or services.

HUMAN SUPPORT SERVICES AND AFFILIATES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation

The financial statements of the Organizations' have been prepared in accordance with U.S. generally accepted accounting principles ("US GAAP"), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Organizations' management and the board of directors.

Net assets with donor restrictions - Net assets that are subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organizations or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

Functional Allocation of Expenses

The costs of providing programs and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated between fundraising, administration, or the appropriate program based on evaluations of the related benefits. Such allocations are determined by management on an equitable basis. Expenditures have been allocated based on time and effort or specific identification, when available.

Leases

The Organization accounts for leases in accordance with the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 842, Leases. Leases are recognized as either operating leases or finance leases based on the criteria specified in ASC 842.

Note 2 - DONATED SERVICES

Human Support Services and affiliates receives an amount of donated services from unpaid volunteers who assist in fundraising and special projects. No amounts have been recognized in the statement of activities because the criteria for recognition have not been satisfied.

Note 3 - PENSION PLAN

HSS has established a 401(k) plan for the benefit of its employees. The plan is non-contributory and is administered by Premier Fiduciary Services/CUNA. Employees must have twelve months of service before they can participate in the plan. For the year ended June 30, 2025 the Organization contributed \$154,806 to the plan.

HUMAN SUPPORT SERVICES AND AFFILIATES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 4 - CONCENTRATION OF CREDIT RISK

At year-end, the carrying amount of HSS and affiliates' deposits totaled \$1,875,662 and bank balances totaled \$1,894,140. As of June 30, 2025 there were no bank balances exposed to credit risk.

Note 5 - SUMMARY OF FUNDING SOURCES

Human Support Services received the following grant and contract revenues:

| | | HSS |
|---------------------------------------|----|-----------|
| Illinois Department of Human Services | \$ | 4,969,963 |
| Illinois Department of Transportation | | 139,212 |
| Mental Health Act (708 Board) | | 462,920 |
| Human Support Services Foundation | | 100,000 |
| Other | | 113,597 |
| Total | \$ | 5,785,692 |

Note 6 - ACCOUNTS RECEIVABLE

At June 30, 2025 accounts receivable, net of allowances, was comprised of the following:

| | | HSS | | MCA4 |
|--|----|---------|----|-------|
| Client Fees - net of allowance for doubtful accounts | \$ | 17,230 | \$ | - |
| Mental Health Act | | 273,354 | | - |
| Illinois Department of Human Services | | 275,314 | | - |
| Other | | 232,251 | | 6,705 |
| Total | \$ | 798,149 | \$ | 6,705 |

Note 7 - RELATED PARTY TRANSACTIONS

1. The Human Support Services Foundation is a separate corporation that has an interlocking Board of Directors with HSS. During fiscal year 2025, HSS was involved in the following transactions with the Human Support Services Foundation:
 - a) HSS received grants of \$101,500 from the Human Support Services Foundation.

2. Monroe County Apartments 4 Association is a separate non-profit corporation that has an interlocking Board of Directors and related purposes to HSS.
 - a) Monroe County Apartments 4 Association is indebted to HSS in the amount of \$29,670 as of June 30, 2025.

HUMAN SUPPORT SERVICES AND AFFILIATES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 8 - COMMITMENT

In February 2025, the Organization signed a nonbinding letter of intent to explore a potential strategic arrangement with another nonprofit organization. As of June 30, 2025, no binding agreement had been executed, and discussions remained ongoing.

Note 9 - FIXED ASSETS

The following components comprise fixed assets as of June 30, 2025:

| | HSS | HSSF | MCA4 |
|----------------------------|---------------------|-------------|---------------------|
| Land | \$ - | \$ - | \$ 372,260 |
| Buildings and improvements | 3,438,334 | - | 5,514,601 |
| Equipment | 559,355 | - | 28,393 |
| Autos | 763,664 | - | - |
| | <u>4,761,353</u> | <u>-</u> | <u>5,915,254</u> |
| Accumulated depreciation | (3,046,094) | - | (3,960,022) |
| Net fixed assets | <u>\$ 1,715,259</u> | <u>\$ -</u> | <u>\$ 1,955,232</u> |

Note 10 - AVAILABILITY AND LIQUIDITY

The following represents the Organizations' financial assets at June 30, 2025:

| | HSS | HSSF | MCA4 |
|---|--------------------|---------------------|-------------------|
| Financial assets at year end: | | | |
| Cash and cash equivalents | \$1,465,536 | \$ 2,620 | \$ 407,506 |
| Investments | 1,816,412 | 1,683,386 | 371,008 |
| Accounts receivable, net of allowances | 798,149 | - | 6,705 |
| Total financial assets | <u>4,080,097</u> | <u>1,686,006</u> | <u>785,219</u> |
| Less amounts not available to be used within one year: | | | |
| Net assets with period restrictions | - | - | - |
| Net assets with purpose restrictions | 6,283 | - | - |
| Total restrictions | <u>6,283</u> | <u>-</u> | <u>-</u> |
| Financial assets available to meet general expenditures | <u>\$4,073,814</u> | <u>\$ 1,686,006</u> | <u>\$ 785,219</u> |

Note 11 - FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities and the lowest priority to unobservable inputs. The three levels of the fair value hierarchy are described below:

HUMAN SUPPORT SERVICES AND AFFILIATES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 11 - FAIR VALUE MEASUREMENTS (Continued)

Level 1- Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organizations have the ability to access.

Level 2 - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 -Inputs to the valuation methodology are unobservable and significant to the fair value.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2025.

Mutual funds: Valued at the net asset value of shares held by the Organizations at year-end.

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

Corporate Bonds: Valued at the fair market value of securities held at year-end.

Certificates of deposit: Valued at cost, which approximates market value at year-end.

Structured notes: Valued using observable market inputs based on the performance of the underlying index.

Real Estate Investment Trusts (REIT) and Business Development Companies (BDC): Valued by the Real Estate Investment Trust and the Business Development Company at the estimated value of assets less the estimated value of liabilities divided by the number of shares outstanding.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Organizations believe their valuation methods are appropriate and consistent, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Organizations' assets at fair value as of June 30, 2025:

| | HSS | | | Total |
|------------------------|--------------------|-------------------|-------------|---------------------|
| | Level 1 | Level 2 | Level 3 | |
| Mutual funds | \$1,522,475 | \$ - | \$ - | \$ 1,522,475 |
| Certificate of deposit | - | 169,524 | - | 169,524 |
| Structured note | - | 124,413 | - | 124,413 |
| Totals | <u>\$1,522,475</u> | <u>\$ 293,937</u> | <u>\$ -</u> | <u>\$ 1,816,412</u> |

HUMAN SUPPORT SERVICES AND AFFILIATES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 11 - FAIR VALUE MEASUREMENTS (Continued)

| | HSSF | | | Total |
|-----------------|--------------------|------------------|------------------|---------------------|
| | Level 1 | Level 2 | Level 3 | |
| Mutual funds | \$1,386,490 | \$ - | \$ - | \$ 1,386,490 |
| Corporate bonds | 164,124 | - | - | 164,124 |
| Equities | 19,953 | - | - | 19,953 |
| Structured note | - | 47,569 | - | 47,569 |
| REIT/BDC | - | - | 65,250 | 65,250 |
| Totals | <u>\$1,570,567</u> | <u>\$ 47,569</u> | <u>\$ 65,250</u> | <u>\$ 1,683,386</u> |

| | MCA4 | | | Total |
|-----------------|-------------------|-------------------|-------------|-------------------|
| | Level 1 | Level 2 | Level 3 | |
| Mutual funds | \$ 226,596 | \$ - | \$ - | \$ 226,596 |
| Structured note | - | 144,412 | - | 144,412 |
| Totals | <u>\$ 226,596</u> | <u>\$ 144,412</u> | <u>\$ -</u> | <u>\$ 371,008</u> |

The table below sets forth a summary of changes in fair value of the Organization's level 3 assets for the year ended June 30, 2025:

| | REIT/BDC |
|----------------------------|------------------|
| Balance, beginning of year | \$ 76,125 |
| Unrealized gain/loss | (10,875) |
| Balance, end of year | <u>\$ 65,250</u> |

Investment income is summarized as follows:

| | HSS | HSSF | MCA4 |
|-----------------------------|-------------------|-------------------|------------------|
| Interest and dividends | \$ 202,532 | \$ 101,004 | \$ 28,718 |
| Gain on sale of asset | 24,690 | - | - |
| Unrealized gains and losses | (45,141) | 94,049 | (8,671) |
| Totals | <u>\$ 182,081</u> | <u>\$ 195,053</u> | <u>\$ 20,047</u> |

Concentration of Risk

Each Organization has investments in certain mutual funds that exceed 5% of its total investments. Those concentrations are as follows:

| HSS | |
|------------------------------------|------------|
| Victory Pioneer Equity Income | \$ 403,042 |
| Victory Pioneer Multi-Asset Income | 312,711 |
| Franklin Income | 283,236 |
| Victory Pioneer | 245,741 |
| VanEck CM Commodity Index | 183,826 |
| GS Finance Corp AutoCLLB | 124,413 |

HUMAN SUPPORT SERVICES AND AFFILIATES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 11 - FAIR VALUE MEASUREMENTS (Continued)

| <u>HSSF</u> | |
|---------------------------------------|------------|
| American Funds Fundamental Investors | \$ 198,560 |
| Investment Company of America | 197,675 |
| Growth Fund of America | 194,541 |
| VanEck CM Commodity Index Fund | 163,868 |
| Income Fund of America | 150,594 |
| Intermediate Bond Fund | 129,658 |
| Capital Income Builder | 128,689 |
| New Perspective | 126,910 |
| New World | 95,996 |
| <u>MCA4</u> | |
| GS Finance Corp Momentum | \$ 93,240 |
| Victory Pioneer Fundamental Growth | 68,258 |
| Victory Pioneer Equity Income | 64,288 |
| GS Finance Corp Autocllb | 51,172 |
| VanEck CM Commodity Index Fund | 37,816 |
| Victory Pioneer Select Mid Cap Growth | 30,191 |
| Victory Pioneer Disciplined Value | 26,043 |

The valuation of these investments is based on quoted market prices or observable market inputs as described above. Management believes the carrying amounts approximate fair value; however, due to inherent market volatility, the actual value realized upon sale could differ materially from the reported fair value at June 30, 2025.

Note 12 - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions as of June 30, 2025, are restricted as follows:

| <u>Organization</u> | <u>Purpose restriction</u> | <u>Amount</u> | <u>Period Restriction</u> | <u>Amount</u> |
|---------------------|----------------------------|---------------|---------------------------|---------------|
| HSS | The Hangout | \$ 6,283 | None | \$ - |

Note 13 - LONG-TERM DEBT

The following is a summary of changes in long-term debt for the year ended June 30, 2025:

| | |
|--|--------------------|
| Monroe County Apartments 4 Association | <u>Apartment 4</u> |
| Balance, June 30, 2024 | \$ 311,861 |
| Principal paid | <u>(4,726)</u> |
| Balance, June 30, 2025 | <u>\$ 307,135</u> |

HUMAN SUPPORT SERVICES AND AFFILIATES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 13 - LONG-TERM DEBT (Continued)

Apartment Building #4

Under the terms of the Promissory Note from the United States Department of Agriculture (USDA) Rural Development, Monroe County Apartments 4 Association is required to make monthly payments of \$2,168 for a period from February 1, 2000 until final maturity 30 years from the date of the note. Interest on the note accrues at a rate of 6.875%. The USDA also has an Interest Credit and Rental Assistance Agreement in place for the term of the loan, which reduces the monthly payment from \$2,168 to \$777 and reduces the effective loan interest rate to about 1%.

This project has a Rental Assistance Agreement dated February 14, 2017. As a result, all eligible clients pay no more than 30% of their income for rent and utilities. The USDA will automatically apply for a new obligation for this rental assistance agreement when funds are close to being exhausted.

The loan agreement also requires a reserve account to be established with annual transfers of \$6,105 until \$61,050 has been accumulated. The reserve had a balance of \$82,558 as of June 30, 2025.

Future maturities on the loan agreements are as follows:

| | <u>MCA4</u> |
|---------------|------------------|
| June 30, 2026 | \$ 5,062 |
| June 30, 2027 | 5,421 |
| June 30, 2028 | 5,806 |
| June 30, 2029 | 6,218 |
| June 30, 2030 | <u>284,628</u> |
| Total | <u>\$307,135</u> |

Note 14 - OPERATING LEASES

Lessor

Monroe County Apartments 4 Association has entered into various lease agreements with various individuals for the use of apartments owned by Monroe County Apartments 4 Association. The terms for the lease vary in lease and cost for all individuals. During fiscal 2025, Monroe County Apartments 4 Association received \$632,197 in lease income.

The leased properties have a cost basis of \$5,915,254 and accumulated depreciation of \$3,960,022. During the current year, \$205,015 of related depreciation was expensed.

Lessee

In fiscal year 2024, HSS entered into a master lease agreement with Enterprise Rent A Car for new vehicle leases. During fiscal year 2024 HSS entered into six separate vehicle leases under the master agreement for 60 months each. During fiscal year 2025 HSS entered into three additional vehicle leases under the master agreement for 60 months each. The minimum monthly payments range from \$518 to \$954 per month, and the leases expire in fiscal 2030. Expenses associated with the lease totaled \$63,374 during the fiscal year 2025.

HUMAN SUPPORT SERVICES AND AFFILIATES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 14 - OPERATING LEASES (Continued)

As of June 30, 2025, the right-of-use asset had an original cost of \$308,361 and amortized balance of \$244,988 shown in noncurrent assets on the statement of financial position, the current lease liability portion is included in current liabilities \$57,201, and the long-term lease liability portion is included in long-term liabilities of \$197,773. The lease asset and liability were calculated utilizing the risk free discount rate according to the organization selected policy.

Future minimum lease payments are as follows:

| | HSS |
|---------------|-----------|
| June 30, 2026 | \$ 57,201 |
| June 30, 2027 | 61,323 |
| June 30, 2028 | 65,752 |
| June 30, 2029 | 64,508 |
| June 30, 2030 | 6,190 |
| Total | \$254,974 |

Note 15 - REVENUE RECOGNITION

Human Support Services

Contracts with Customers

HSS recognized \$5,852,545 of revenue from contracts during fiscal 2025. No impairment losses were recognized on receivables or contract assets.

Disaggregated Revenue

Client fees, contract revenue, management fees, and workshop sales are recognized at a point in time when the service is provided. HSS operates a community mental health center in southwestern Illinois. All clients and other entities are vetted for financial security and the ability to pay prior to services being rendered. Due to the nature of HSS’s revenue, economic factors do not materially affect the nature, timing, and uncertainty of contract revenues and cash flows.

Contract Balances

The beginning and ending contract-type balances were as follows:

| | June 30, 2025 | June 30, 2024 |
|----------------------|---------------|---------------|
| Accounts receivable | 507,436 | 472,837 |
| Unbilled receivables | - | - |
| Prepaid revenues | - | - |

Performance Obligations

- Performance obligations for client fees, contract revenue, management fees, and workshop sales are satisfied when services are provided and details are shown on the Statement of Activities
- HSS does not charge interest on accounts receivable.

HUMAN SUPPORT SERVICES AND AFFILIATES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 15 - REVENUE RECOGNITION (Continued)

- HSS provides mental health services to community residents on a contract basis with various government agencies, which can be subject to change. HSS also provides some services at a market rate.
- HSS has no formal obligation for refunds.

Significant Judgements

There were no significant judgements used for the recognition of revenue for fiscal 2025. Also, during fiscal 2025 there were no changes in the judgements utilized for determining the timing of the satisfaction of performance obligations or transaction prices allocated to performance obligations.

HSS bills for services using an agreed-upon rate. Adjusting consideration for the effects of the time value of money is not necessary for HSS's contract receivables. The financial statements include no estimates of variable consideration or noncash consideration. HSS does not allocate costs to goods or services.

Practical Expedients Used for Financing Components

There is no financing component to HSS's recognition of revenue.

Monroe County Apartments 4 Association

The Financial Accounting Standards Board (FASB) issued new guidance that created Topic 606, Revenue from Contracts with Customers, in the Accounting Standards Codification. This guidance outlines a single, comprehensive model for accounting for revenue from contracts with customers. Monroe County Apartments 4 Association applied Topic 606 retrospectively to all periods presented with no effect on net assets. Monroe County Apartments 4 Association's revenue is generated substantially from rental and subsidy income. The timing of revenue recognition was not affected by the new standard.

Human Support Services Foundation

The Financial Accounting Standards Board (FASB) issued new guidance that created Topic 606, Revenue from Contracts with Customers, in the Accounting Standards Codification. This guidance outlines a single, comprehensive model for accounting for revenue from contracts with customers. Human Support Services Foundation applied Topic 606 retrospectively to all periods presented with no effect on net assets. Human Support Services Foundation's revenue is generated substantially from investment income. The timing of revenue recognition was not affected by the new standard.

Note 16 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through August 10, 2025, the date which the financial statements were available for issue, and noted no reportable events.

SUPPLEMENTAL INFORMATION

HUMAN SUPPORT SERVICES
AUDIT CONSOLIDATED YEAR-END FINANCIAL REPORT
YEAR ENDED JUNE 30, 2025

| | Fixed Rate Substance Use & Gambling Disorder (GL 30) | | SWTCIE Federal | 230 | 590 (GL 58) | | 820 | |
|--|---|-----------------|-------------------|------------------|------------------|-------------------|-------------------|------------------|
| | State | Federal | | | State | Federal | State | Federal |
| Personal Services (Salaries and Wages) | \$ 8,125 | \$ 9,000 | \$ 58,712 | \$ 32,950 | \$ 13,049 | \$ 100,284 | \$ 31,127 | \$ 57,189 |
| Fringe Benefits | - | - | 21,391 | 5,546 | 24,222 | - | 24,297 | - |
| Travel | - | - | 3,996 | - | 2,653 | - | 10,472 | - |
| Equipment | - | - | - | - | - | - | - | - |
| Supplies | - | - | 375 | 120 | 495 | - | 358 | - |
| Contractual Services | - | - | - | - | - | - | - | - |
| Consultant (Professional Services) | - | - | - | - | - | - | - | - |
| Construction | - | - | - | - | - | - | - | - |
| Occupancy-Rent and Utilities | - | - | 3,870 | 1,573 | 12,227 | - | 15,026 | - |
| Research and Development | - | - | - | - | - | - | - | - |
| Telecommunications | - | - | 160 | - | 1,663 | - | 3,550 | - |
| Training and Education | - | - | - | - | 500 | - | - | - |
| Direct Administrative Costs | - | - | 18,810 | 13,879 | 21,630 | - | 33,088 | - |
| Miscellaneous Costs | - | - | 17,458 | - | - | - | 2,200 | - |
| Total Direct Expenses | 8,125 | 9,000 | 124,772 | 54,068 | 76,439 | 100,284 | 120,118 | 57,189 |
| Indirect Costs | - | - | 7,514 | 5,330 | 17,611 | - | 16,554 | - |
| Total Expenses | \$ 8,125 | \$ 9,000 | \$ 132,286 | \$ 59,398 | \$ 94,050 | \$ 100,284 | \$ 136,672 | \$ 57,189 |

| | 830 | | 220(GL 51) | Other Federal Grants | Other amounts not allocated | Total |
|--|-------------------|-------------------|------------------|-------------------------|-----------------------------------|---------------------|
| | State | Federal | | | | |
| Personal Services (Salaries and Wages) | \$ 168,419 | \$ 368,715 | \$ 50,929 | \$ 108,310 | \$ 2,890,824 | \$ 3,897,633 |
| Fringe Benefits | 100,623 | - | 14,641 | 26,453 | 1,080,031 | 1,297,204 |
| Travel | - | - | 7,534 | 4,416 | 207,088 | 236,159 |
| Equipment | - | - | - | - | 21,212 | 21,212 |
| Supplies | 61,500 | - | 171 | 1,391 | 155,851 | 220,261 |
| Contractual Services | - | - | - | - | - | - |
| Consultant (Professional Services) | - | - | - | 22,902 | 137,149 | 160,051 |
| Construction | - | - | - | - | - | - |
| Occupancy-Rent and Utilities | - | - | 6,974 | - | 797,296 | 836,966 |
| Research and Development | - | - | - | - | - | - |
| Telecommunications | - | - | - | - | 21,688 | 27,061 |
| Training and Education | - | - | - | 17,072 | 34,023 | 51,595 |
| Direct Administrative Costs | - | - | - | - | 430,321 | 517,728 |
| Miscellaneous Costs | - | - | - | - | 100,372 | 120,030 |
| Total Direct Expenses | 330,542 | 368,715 | 80,249 | 180,544 | 5,875,855 | 7,385,900 |
| Indirect Costs | 68,899 | - | 7,187 | 4,055 | 1,029,517 | 1,156,667 |
| Total Expenses | \$ 399,441 | \$ 368,715 | \$ 87,436 | \$ 184,599 | \$ 6,905,372 | \$ 8,542,567 |

See accompanying notes and independent auditors' report.

HUMAN SUPPORT SERVICES, FEIN 37-0968305, AGENCY 112
SCHEDULE OF PROGRAM COSTS
YEAR ENDED JUNE 30, 2025

| LINE NUMBER | ACCOUNT TITLE | AGENCY TOTAL | ALL OTHER NOT ALLOC | CDS Onsite & Comm. 31U - 31C | At Home Day Program 37U | Self-Direction Assistance 55A | CILA 60D | CILA - Intermittent 61H |
|-------------|--|------------------|---------------------|------------------------------|-------------------------|-------------------------------|------------------|-------------------------|
| | PROGRAM EXPENSES: | | | | | | | |
| 1. | Program staff salaries | 3,630,093 | 1,670,804 | 268,613 | 312 | 7,431 | 1,680,453 | 2,480 |
| 2. | Program clerical staff salaries | - | - | - | - | - | - | - |
| 3. | Program payroll taxes and fringe benefits | 989,536 | 477,512 | 64,888 | 75 | 1,965 | 444,440 | 656 |
| 4. | Program consultants | 116,881 | 114,778 | 43 | - | 9 | 2,048 | 3 |
| 5. | Consumer wages and fringe benefits | 39,317 | 5,450 | 33,828 | 39 | - | - | - |
| 6. | Medicine and drugs | 468 | 251 | 104 | - | - | 113 | - |
| 7. | All other program equipment and supplies | 32,690 | 14,111 | 415 | - | 80 | 18,057 | 27 |
| 8. | Staff transportation | 6,193 | 5,900 | 78 | - | 1 | 214 | - |
| 9. | Client transportation | 159,551 | 72,885 | 44,084 | 51 | 187 | 42,282 | 62 |
| 10. | Transportation to/from school | - | - | - | - | - | - | - |
| 11. | Direct service staff conferences and conventions | 67,185 | 50,651 | 2,861 | 3 | 60 | 13,590 | 20 |
| 12. | Program insurance | 33,684 | 19,467 | 3,454 | 4 | 47 | 10,696 | 16 |
| 13. | Direct client specific assistance | 2,288 | 258 | - | - | 9 | 2,018 | 3 |
| 14. | Telecommunications costs assigned to program | 28,272 | 15,408 | 788 | 1 | 53 | 12,004 | 18 |
| 15. | Foster care payments | - | - | - | - | - | - | - |
| 16. | Other-Dues, Charity Care, Education, Meals | 383,336 | 206,202 | 16,646 | 19 | 705 | 159,529 | 235 |
| 17. | Total program expenses (Sum lines 1-16) | 5,489,494 | 2,653,677 | 435,802 | 504 | 10,547 | 2,385,444 | 3,520 |
| | Support Expenses: | | | | | | | |
| 18. | Support Salaries | - | - | - | - | - | - | - |
| 19. | Support payroll taxes and fringe benefits | - | - | - | - | - | - | - |
| 20. | Dietary supplies | 151,393 | 75,896 | - | - | 332 | 75,054 | 111 |
| 21. | Housekeeping, laundry supplies | - | - | - | - | - | - | - |
| 22. | Other (specify) | - | - | - | - | - | - | - |
| 23. | Total support expenses (Sum lines 18-22) | 151,393 | 75,896 | - | - | 332 | 75,054 | 111 |
| | Occupancy expenses: | | | | | | | |
| 24. | Occupancy salaries | 156,767 | 82,792 | 72,761 | 85 | 5 | 1,122 | 2 |
| 25. | Occupancy payroll taxes and fringe benefits | 42,731 | 24,838 | 17,576 | 20 | 1 | 296 | - |
| 26. | Building & equip. operations and maintenance | 160,429 | 85,788 | 53,084 | 62 | 94 | 21,369 | 32 |
| 27. | Vehicle depreciation | 122,345 | 62,971 | 56,611 | 66 | 12 | 2,681 | 4 |
| 28. | All other depreciation & amortization | 122,345 | 62,971 | 56,611 | 66 | 12 | 2,681 | 4 |
| 29. | Vehicle rent | 79,065 | 51,586 | 16,460 | 19 | 48 | 10,936 | 16 |
| 30. | All other lease/rent/taxes | 48,350 | 25,743 | 73 | - | 99 | 22,402 | 33 |
| 31. | Equipment under \$500 | 22,051 | 19,471 | 1,943 | 2 | 3 | 631 | 1 |
| 32. | Mortgage & installment interest | - | - | - | - | - | - | - |
| 33. | Operating interest | - | - | - | - | - | - | - |
| 34. | Other (specify) | - | - | - | - | - | - | - |
| 35. | Total occupancy expenses (Sum lines 24-34) | 754,083 | 416,160 | 275,119 | 320 | 274 | 62,118 | 92 |
| | Administrative and Office expenses: | | | | | | | |
| 36. | Administrative salaries | 1,372,021 | 1,265,485 | 69 | - | 468 | 105,843 | 156 |
| 37. | Administrative payroll taxes and fringe benefits | 374,003 | 345,828 | 17 | - | 124 | 27,993 | 41 |
| 38. | Administrative Consultants | 66,294 | 65,779 | 125 | - | 2 | 387 | 1 |
| 39. | Telecommunications costs not assigned to program | - | - | - | - | - | - | - |
| 40. | Office supplies and equipment | 253,241 | 152,658 | 27,838 | 32 | 320 | 72,286 | 107 |
| 41. | Allocation of Management and General (G & A) | - | - | - | - | - | - | - |
| 42. | Other-Indirect Costs, Postage, Subscriptions, Newsletter | 82,038 | (493,811) | 112,927 | 131 | 2,035 | 460,077 | 679 |
| 43. | Total administrative expenses (Sum lines 36-47) | 2,147,597 | 1,335,939 | 140,976 | 163 | 2,949 | 666,586 | 984 |
| 44. | Total expenses (Sum lines 17, 23, 35, 43) | 8,542,567 | 4,481,672 | 851,897 | 987 | 14,102 | 3,189,202 | 4,707 |
| | Non-reimbursable expenses: | | | | | | | |
| 45. | Depreciation on DMHDD funded capital assets included above | - | - | - | - | - | - | - |
| 46. | Cost of Production and Workshop Client Wages include above | 27,190 | 2,915 | 24,247 | 28 | - | - | - |
| 47. | Other-Bad Debt | 879 | 879 | - | - | - | - | - |
| | Other-Membership Dues | 31,041 | 15,050 | 7,484 | 9 | 37 | 8,449 | 12 |
| | Other-Fundraising | 64,102 | 64,102 | - | - | - | - | - |
| | Other-Indirect Costs | - | (572,365) | 111,828 | 130 | 2,024 | 457,708 | 675 |
| 48. | Total non-reimbursable expenses (Sum lines 45-47) | 123,212 | (489,419) | 143,559 | 167 | 2,061 | 466,157 | 687 |
| 49. | Net expenses (Line 44 minus Line 48) | 8,419,355 | 4,971,091 | 708,338 | 820 | 12,041 | 2,723,045 | 4,020 |

See accompanying notes and independent auditors' report.

HUMAN SUPPORT SERVICES, FEIN 37-0968305, AGENCY 112
SCHEDULE OF PROGRAM REVENUES
YEAR ENDED JUNE 30, 2025

| LINE NUMBER | ACCOUNT TITLE | AGENCY TOTAL | ALL OTHER NOT ALLOC | CDS Onsite & Comm. 31U - 31C | At Home Day Program 37U | Self-Direction Assistance 55A | CILA 60D | CILA - Intermittent 61H |
|-------------|---|------------------|---------------------|------------------------------|-------------------------|-------------------------------|------------------|-------------------------|
| | Fees + Purchase of Service: | | | | | | | |
| 1. | Department of Aging | - | - | - | - | - | - | - |
| 2. | Department of Children and Family Services | - | - | - | - | - | - | - |
| 3. | Department of Corrections | - | - | - | - | - | - | - |
| 4. | Medicaid Reh Option (MRO) Payments | 3,140 | 3,140 | - | - | - | - | - |
| 5. | Department of Human Services | 3,485,686 | 310,616 | 505,053 | 587 | 12,363 | 2,653,152 | 3,915 |
| 6. | Department of Public Aid | 18,969 | 18,969 | - | - | - | - | - |
| 7. | Department of Public Health | - | - | - | - | - | - | - |
| 8. | Local education agency/school district | - | - | - | - | - | - | - |
| 9. | Local government | - | - | - | - | - | - | - |
| 10. | Federal government | 80,229 | 80,229 | - | - | - | - | - |
| 11. | Other government agencies | - | - | - | - | - | - | - |
| 12. | Client/family program fees (incl. SSI, SSA, pensions, etc.) | 1,839,931 | 1,839,931 | - | - | - | - | - |
| 13. | Special service fees for individual clients | - | - | - | - | - | - | - |
| 14. | Diagnostic service fees | - | - | - | - | - | - | - |
| 15. | Other (Miscellaneous Income) | - | - | - | - | - | - | - |
| 16. | Total Fees + Purchase of Service (lines 1-15) | 5,427,955 | 2,252,885 | 505,053 | 587 | 12,363 | 2,653,152 | 3,915 |
| | Grant Revenues: | | | | | | | |
| 17. | Department of Aging | - | - | - | - | - | - | - |
| 18. | Department of Children and Family Services | - | - | - | - | - | - | - |
| 19. | Department of Corrections | - | - | - | - | - | - | - |
| 20. | Donated/Certified Funds Initiative (DFI/CFI) | - | - | - | - | - | - | - |
| 21. | Department of Human Services | 1,437,443 | 1,437,443 | - | - | - | - | - |
| 22. | Department of Public Aid | - | - | - | - | - | - | - |
| 23. | Department of Public Health | - | - | - | - | - | - | - |
| 24. | Local Education Agency/School District | - | - | - | - | - | - | - |
| 25. | Local government awards | 462,920 | 462,920 | - | - | - | - | - |
| 26. | Federal government awards | - | - | - | - | - | - | - |
| 27. | Other government awards | - | - | - | - | - | - | - |
| 28. | JTPA/CETA | - | - | - | - | - | - | - |
| 29. | Other (IDOT, ARI, HSC) | 186,044 | 186,044 | - | - | - | - | - |
| 30. | Total Grant Revenues (lines 17-29) | 2,086,407 | 2,086,407 | - | - | - | - | - |
| | Contributions & Other: | | | | | | | |
| 31. | Restricted to operations | 495,118 | 495,118 | - | - | - | - | - |
| 32. | Restricted to capital | - | - | - | - | - | - | - |
| 33. | Unrestricted | 100,000 | 100,000 | - | - | - | - | - |
| 34. | Contributions-goods and services | - | - | - | - | - | - | - |
| 35. | Child/Adult Food Pgms(school meals, commodities) | - | - | - | - | - | - | - |
| 36. | School Transportation Payments (to/from school) | - | - | - | - | - | - | - |
| 37. | Sales of Goods and Services | 33,087 | 33,087 | - | - | - | - | - |
| 38. | Rent Income | 75,207 | 75,207 | - | - | - | - | - |
| 39. | Gain on Sale of Assets | - | - | - | - | - | - | - |
| 40. | Cafeteria and Vending Machine | 713 | 713 | - | - | - | - | - |
| 41. | Other (specify) | 137,190 | 137,190 | - | - | - | - | - |
| 42. | Total Contributions & Other (lines 31-41) | 841,315 | 841,315 | - | - | - | - | - |
| | Investment Income | | | | | | | |
| 43. | Income on restricted assets/investments | - | - | - | - | - | - | - |
| 44. | Income on unrestricted assets/investments | 182,081 | 182,081 | - | - | - | - | - |
| 45. | Total Investment Income (lines 43 & 44) | 182,081 | 182,081 | - | - | - | - | - |
| 46. | | | | | | | | |
| 47. | TOTAL REVENUES (lines 16, 30, 42, 45, 46) | 8,537,758 | 5,362,688 | 505,053 | 587 | 12,363 | 2,653,152 | 3,915 |

See accompanying notes and independent auditors' report.

HUMAN SUPPORT SERVICES
AND AFFILIATES
COMBINING SCHEDULE OF FINANCIAL POSITION
MONROE COUNTY APARTMENTS 4 ASSOCIATION
JUNE 30, 2025

| | Building 4 | All Other Buildings | Total |
|--|-------------------|------------------------|---------------------|
| ASSETS | | | |
| Current assets | | | |
| Cash and cash equivalents | \$ 120,593 | \$ 286,913 | \$ 407,506 |
| Investments | - | 371,008 | 371,008 |
| Accounts receivable, net of allowance for doubtful accounts | 1,454 | 5,251 | 6,705 |
| Prepaid expenses | - | 3,300 | 3,300 |
| Total current assets | <u>122,047</u> | <u>666,472</u> | <u>788,519</u> |
| Fixed assets, net of accumulated depreciation | <u>112,941</u> | <u>1,842,291</u> | <u>1,955,232</u> |
| Total assets | <u>\$ 234,988</u> | <u>\$ 2,508,763</u> | <u>\$ 2,743,751</u> |
| LIABILITIES AND NET ASSETS | | | |
| Current liabilities | | | |
| Accounts payable and accrued expenses | \$ 4,012 | \$ 39,017 | \$ 43,029 |
| Due to affiliates | 2,884 | 26,786 | 29,670 |
| Current maturities of long-term debt | 5,062 | - | 5,062 |
| Total current liabilities | <u>11,958</u> | <u>65,803</u> | <u>77,761</u> |
| Long-term debt | <u>302,073</u> | <u>-</u> | <u>302,073</u> |
| Total liabilities | <u>314,031</u> | <u>65,803</u> | <u>379,834</u> |
| Net assets | | | |
| Without donor restriction | (79,043) | 2,442,960 | 2,363,917 |
| With donor restriction | - | - | - |
| Total net assets | <u>(79,043)</u> | <u>2,442,960</u> | <u>2,363,917</u> |
| Total liabilities and net assets | <u>\$ 234,988</u> | <u>\$ 2,508,763</u> | <u>\$ 2,743,751</u> |

HUMAN SUPPORT SERVICES
AND AFFILIATES
COMBINING SCHEDULE OF ACTIVITIES
MONROE COUNTY APARTMENTS 4 ASSOCIATION
FOR THE YEAR END JUNE 30, 2025

| | Building 1 | Buildings 2 and 3 | Building 4 | Buildings 5 and 6 | Buildings 7, 8 and 9 | Building 10 | Buildings 11 and 12 | Building 14 | Building 15 | Administrative | Total |
|---|------------------|----------------------|--------------------|----------------------|-------------------------|----------------|------------------------|-------------------|----------------|------------------|-----------------|
| Revenue | | | | | | | | | | | |
| Rent and management fees | \$ 104,422 | \$ 126,207 | \$ 71,009 | \$ 72,098 | \$ 142,655 | \$ 25,147 | \$ 49,772 | \$ 17,523 | \$ 23,364 | \$ - | \$ 632,197 |
| Investment income (loss) | - | - | 147 | - | - | - | - | - | - | 19,900 | 20,047 |
| Other income | 191 | 342 | 85 | - | 764 | - | - | - | - | - | 1,382 |
| Total revenue | 104,613 | 126,549 | 71,241 | 72,098 | 143,419 | 25,147 | 49,772 | 17,523 | 23,364 | 19,900 | 653,626 |
| Program expenses | | | | | | | | | | | |
| Other | - | - | - | - | - | - | - | - | - | - | - |
| Total program expenses | - | - | - | - | - | - | - | - | - | - | - |
| Occupancy expenses | | | | | | | | | | | |
| Salaries and expenses | 5,240 | 8,871 | 5,905 | 5,201 | 13,778 | 535 | 4,362 | 1,183 | 1,779 | - | 46,854 |
| Operations and maintenance | 37,849 | 50,432 | 21,467 | 39,320 | 70,331 | 12,388 | 24,861 | 8,176 | 9,223 | - | 274,047 |
| Depreciation | 11,242 | 33,126 | 23,516 | 27,412 | 56,219 | 11,649 | 24,745 | 8,691 | 8,415 | - | 205,015 |
| Other | 85 | 164 | 12,622 | 505 | 1,088 | 299 | 525 | 308 | 302 | 15 | 15,913 |
| Interest | - | - | 19,911 | - | - | - | - | - | - | - | 19,911 |
| Total occupancy expenses | 54,416 | 92,593 | 83,421 | 72,438 | 141,416 | 24,871 | 54,493 | 18,358 | 19,719 | 15 | 561,740 |
| Administrative and office expenses | | | | | | | | | | | |
| Salaries and benefits | - | - | 204 | - | - | - | - | - | - | - | 204 |
| Office supplies | 480 | 480 | 540 | 480 | 480 | - | 480 | 480 | 480 | - | 3,900 |
| Other | 12,885 | 16,073 | 7,705 | 9,366 | 21,012 | 276 | 7,319 | 3,158 | 3,158 | - | 80,952 |
| Total administrative and office expenses | 13,365 | 16,553 | 8,449 | 9,846 | 21,492 | 276 | 7,799 | 3,638 | 3,638 | - | 85,056 |
| Total expenses | 67,781 | 109,146 | 91,870 | 82,284 | 162,908 | 25,147 | 62,292 | 21,996 | 23,357 | 15 | 646,796 |
| Changes in net assets | <u>\$ 36,832</u> | <u>\$ 17,403</u> | <u>\$ (20,629)</u> | <u>\$ (10,186)</u> | <u>\$ (19,489)</u> | <u>\$ -</u> | <u>\$ (12,520)</u> | <u>\$ (4,473)</u> | <u>\$ 7</u> | <u>\$ 19,885</u> | <u>\$ 6,830</u> |