1st Step
Early Head Start &
Children's Learning Programs

2019 -2020

Community Link Early Head Start Reporte Anual

Community Link
disability to possibility

Community Link inicio el primer programa basado en el hogar de infantes de Sur Illinois. Este programa a crecido sobre los últimos anos a los Programas de 1st Step Early Head Start y Programas de Aprendizaje para Niños. 1st Step se dedica a ofrecer servicios excepcional centrado en familias con niños hasta tres años de edad. Early Head Start es basado en fondos federales, programa basado en el hogar para mujeres embarazadas y familias con niños tres años o más joven de bajos ingresos en los condados de Clinton y Washington quienes no tienen hogar, reciben TANF o SSI, en cuidado crianza, o si los ingresos de la familia está en el nivel o debajo del nivel de Pobreza Federal. Prioridad para inscripción es basado en factores de riesgo incluyendo niños con discapacidades. El programa tiene fondos para servir 54 niños/mujeres embarazadas en los condados de Clinton y Washington.

El programa usa el modelo de Parents-As-Teachers, que es basado en estudios y considerado a nivel nacional. Nosotros ofrecemos a familias un sentido de pertenencia, otros servicios de apoyo, y un chance de involucrarse en actividades que ayuda a toda la familia. Varios programas son ofrecidos a niños y familias que servimos, incluye Servicios de Intervención Temprana, Servicios de Salud Mental Infantil, Servicios de Prevención, y el Programa Waver de Niños. Adicionalmente, 1st Step Early Head Start ofrece servicios para educación prenatal, educación y apoyo para padres, servicios de desarrollo de niños, grupos de juego, actividades de familia, vínculos médicos, vínculos a recursos en la comunidad, transición, y transportación limitada.

La meta del Programa Early Head Start es asistir a familias para promover resultados prenatales saludable para mujeres embarazadas, mejorar el desarrollo de niños jóvenes, promover el funcionamiento familiar saludable, y ofrecer oportunidades a padres tener una voz en gobierno compartido.

Declaracion de la Mision

Para desafiar, enseñar e inspirar a los participantes y la comunidad, vinculándolos de forma que mejoren sus vidas.

Valores Fundamentales

Respecto- Honrando el valor, autonomía, y contribución de todos.
Compromiso- Excelencia a través de la pasión
Hacer una diferencia- Mejora la vida de otros

El Lema

Incapacidad para Posibilidad

Vision

La visión de Community Link es ver a personas con discapacidades de desarrollo y otras dificultades, vivir y participar en una comunidad que valora su presencia y contribuciones.

Community Link
disability to possibility

MIEMBROS DEL CONSEJO DE POLÍTICAS 2019-2020

Oficiales

Tasha Marcum – Presidente (Padre)

Rebecca Gale – Vicepresidente (Padre)

Alma Geronimo - Secretario (Padre) - año parcial

Otros Representantes de los Padres

Veronica Caudillo

Courtney Kuhl - año parcial

Christina Pruitt - año parcial

Francisco Ramon

Representantes de la Comunidad

Donna Brauer - Enlace con la Junta

Shelley Kenow - año parcial

Angela Knaub

Maria Payne - año parcial

Linda Summers

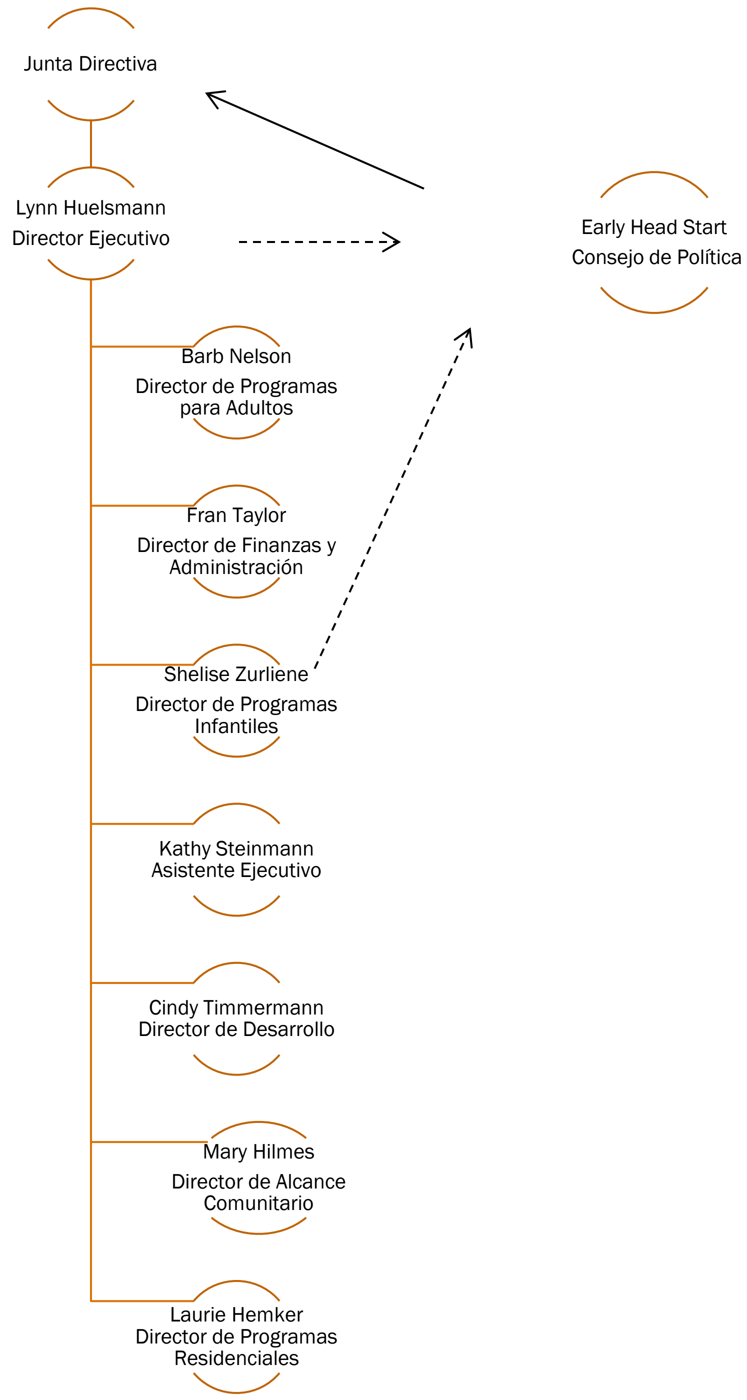
Stephanie Weise - año parcial

1301.3

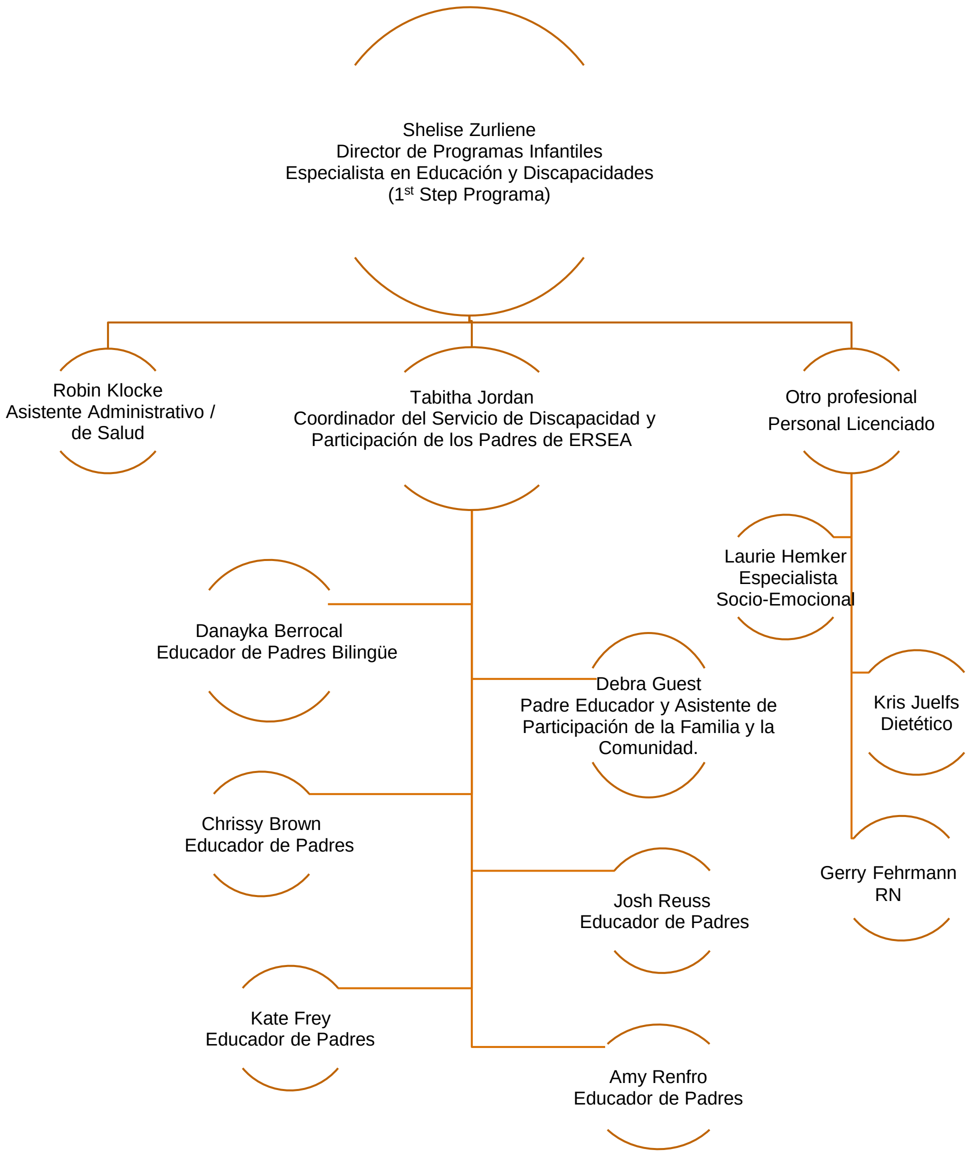
Cada agencia debe establecer y mantener un consejo de políticas responsable de la dirección del programa Head Start a nivel de agencia y un comité de políticas a nivel de delegado. Si una agencia delega la responsabilidad operativa de todo el programa Head Start o Early Head Start a una agencia delegada, el consejo de políticas y el comité de políticas pueden ser el mismo organismo.

(Estándares de desempeño del programa Head Start)

Administración



1st Step Programa



Early Head Start
Años de Financiación 2019-2020

Ingresos

Fuentes de Financiamiento	***Categoría de Financiación***	***Cantidad***
ACF Oficina Regional Servicios de Salud & Humanos (HHS)	Costo de las Operaciones del Programa	$367,047
ACF Oficina Regional Servicios de Salud & Humanos (HHS)	Costo para Entrenamiento & Asistencia Técnica	$10,000
Comunidad	Participación No Federal	$94,262
Total (incluye *Participación No Federal)		***$471,309***

Gastos

Personal/Salarios	$239,487
Beneficios Complementarios	$65,601
Entrenamiento del Personal	$10,000
Suministros	$ 6,915
Otro**	$149,306
Total (incluye *Participación No Federal)	***$471,309***

* Participación No-Federal Definido
Participación No-Federal representa gastos razonables y necesarios de un programa de Head Start que son generados por un recurso no-federal. Participación No-Federal son contribuciones de la comunidad al programa Head Start local.

** Otro incluye renta, utilidades, seguro, mantenimiento, millas, in kind y gastos administrativos

RACIONALIZACIÓN DE DATOS

- Los datos utilizados en este informe se basan en el Informe de información del programa 2019-2020.
- Toda la información presupuestaria es para el año de financiación del 1 de mayo de 2019 al 30 de abril de 2020.
- Las imágenes utilizadas en este informe anual son de actividades y visitas domiciliarias que ocurrieron en el año del programa 2019-2020.

PANDEMIA GLOBAL

La pandemia mundial COVID-19 cambió drásticamente la forma en que 1st Step Early Head Start proporcionó servicios al final del año del programa. Los servicios en persona se detuvieron en marzo de 2020.

Los servicios afectados fueron:

- visitas domiciliarias
- socializaciones
- capacitaciones para padres
- Reuniones del Consejo de Políticas
- Reuniones del Comité Asesor de Servicios de Salud
- transporte de familias
- compras en el lugar en la Family Store

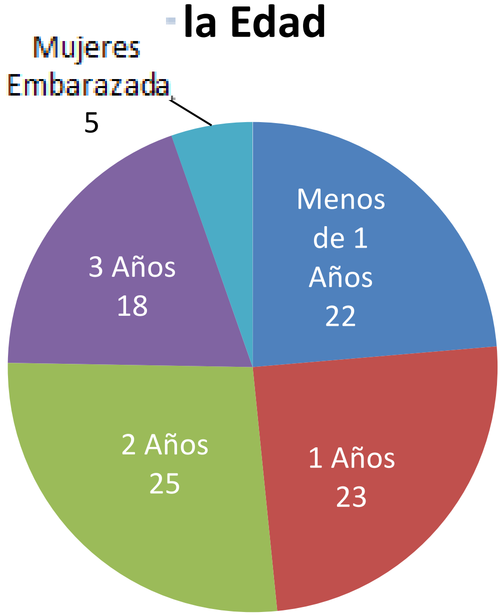
Los miembros del personal y las familias de 1st Step tuvieron que adaptarse rápidamente a los servicios virtuales, como las llamadas telefónicas, las videollamadas de Zoom y la entrega en el porche de los suministros necesarios. A medida que la pandemia continúa, 1st Step Early Head Start continúa brindando los mejores servicios posibles dadas las circunstancias.

Servicios para Familias

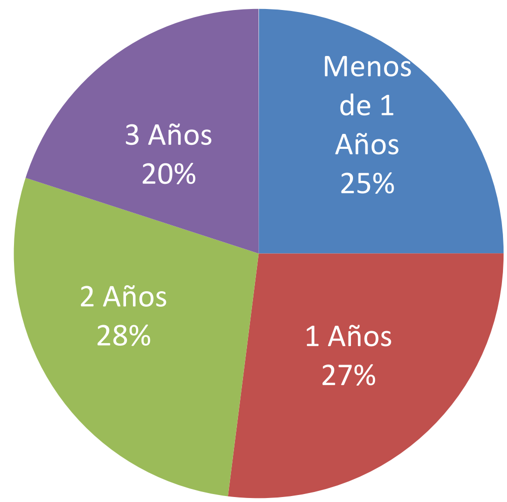
*Ano de Programa 2019-2020 Estado de la Inscripción del PIR *

Para 2019-2020, la inscripción mensual promedio fue de 54, que es el 100% de la inscripción financiada

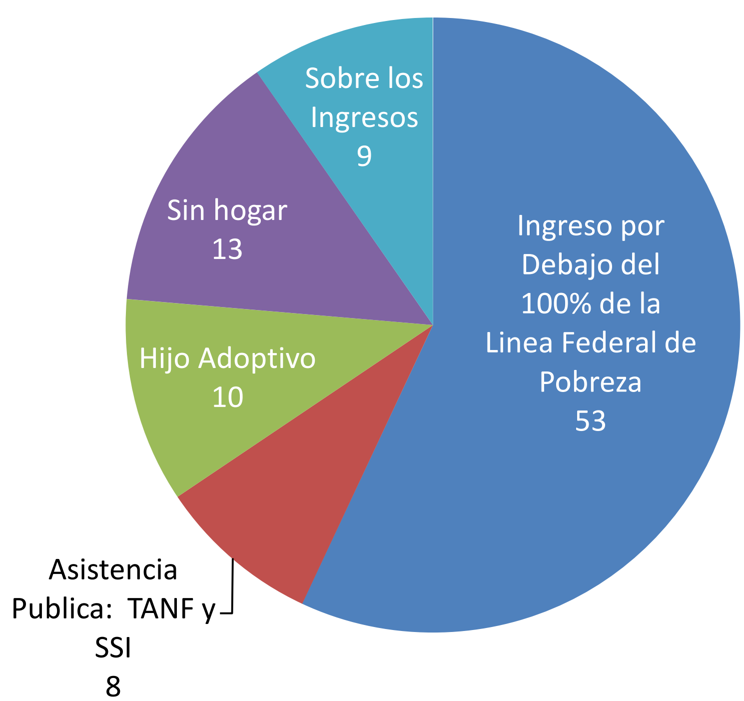
Inscripcion Acumulada por la Edad

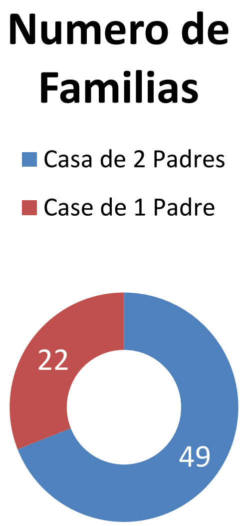


Inscripcion Acumulada de Niños por Edad



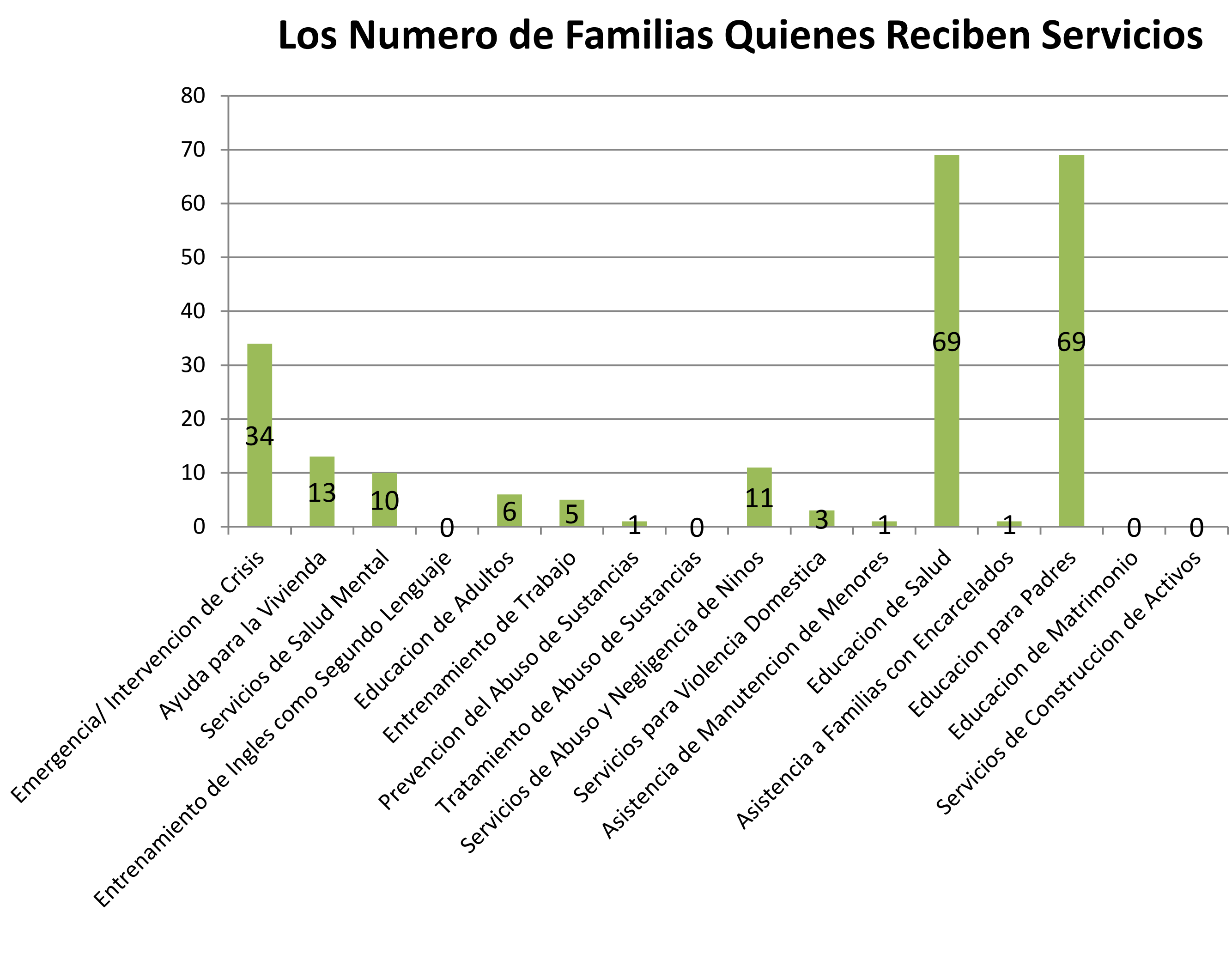
Cumulative Enrollment by Type of Eligiblity



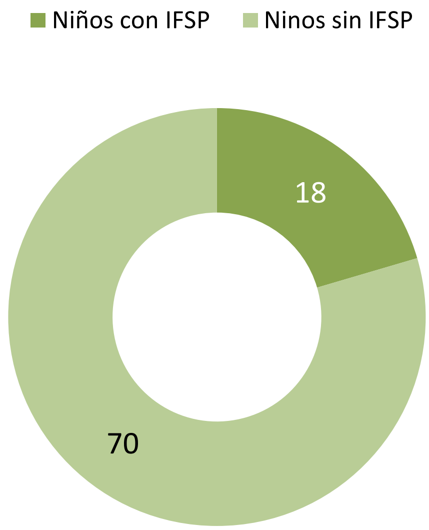

Numero de Familias
Casa de 2 Padres
Case de 1 Padre
22
49


Casa de Dos Padres
Ambos Trabajan
Uno Trabaja
Ambos No Trabajan: Desempleado, Jubilado, Discapacitado
8
9
32


Casa de Un Padre
Empleado
No Trabaja: Jubilado, Discapacitado
8
13

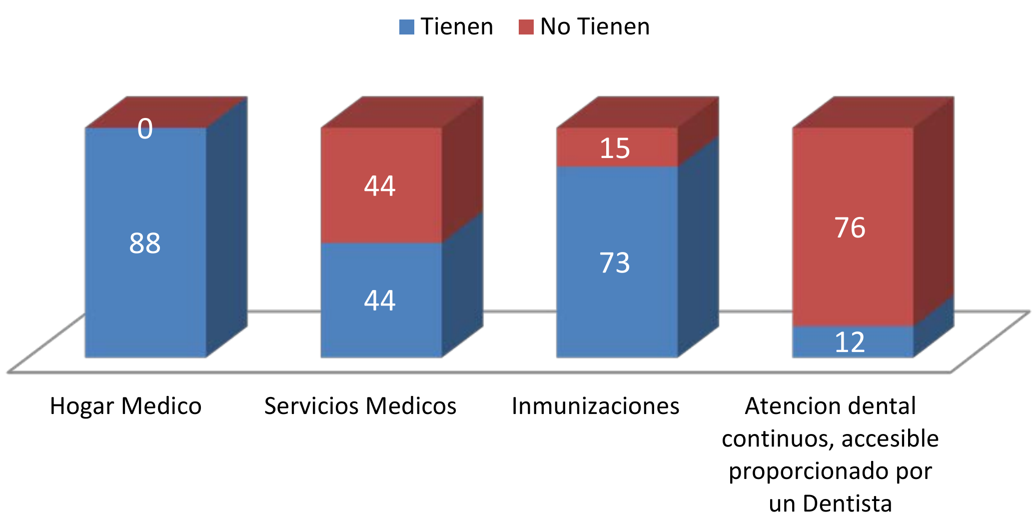

Los Numero de Familias Quienes Reciben Servicios
80
70
60
50
40
30
20
10
0
34
13
10
0
6
5
1
0
11
3
1
69
1
69
0
0
Emergencia/ Intervencion de Crisis
Ayuda para la Vivienda
Servicios de Salud Mental
Entrenamiento de Ingles como Segundo Lenguaje
Educacion de Adultos
Entrenamiento de Trabajo
Prevencion del Abuso de Sustancias
Tratamiento de Abuso de Sustancias
Servicios de Abuso y Negligencia de Ninos
Servicios para Violencia Domestica
Asistencia de Manutencion de Menores
Educacion de Salud
Asistencia a Familias con Encarcelados
Educacion para Padres
Educacion de Matrimonio
Servicios de Construccion de Activos

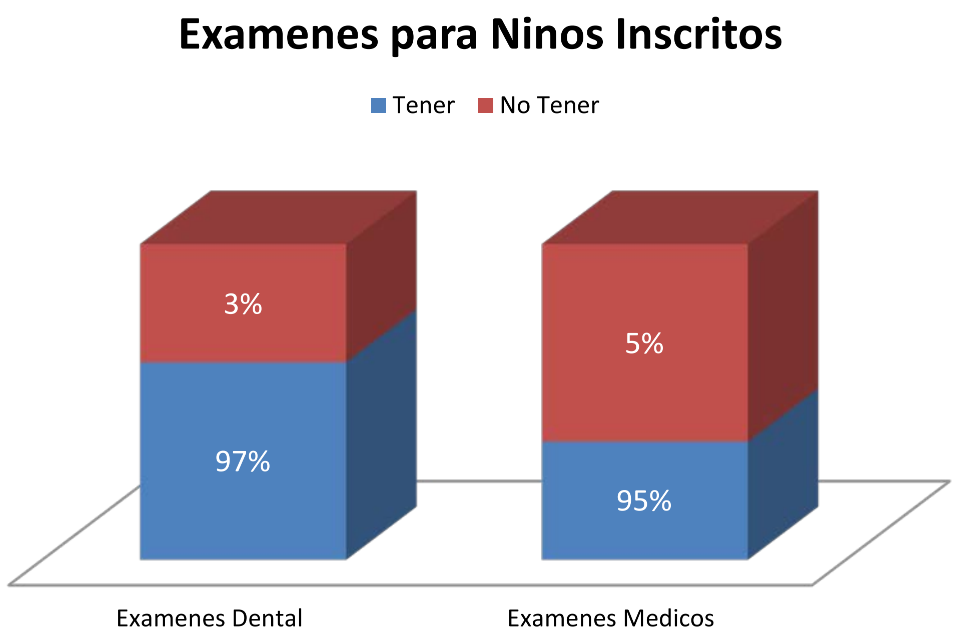
Servicios para Discapacitados

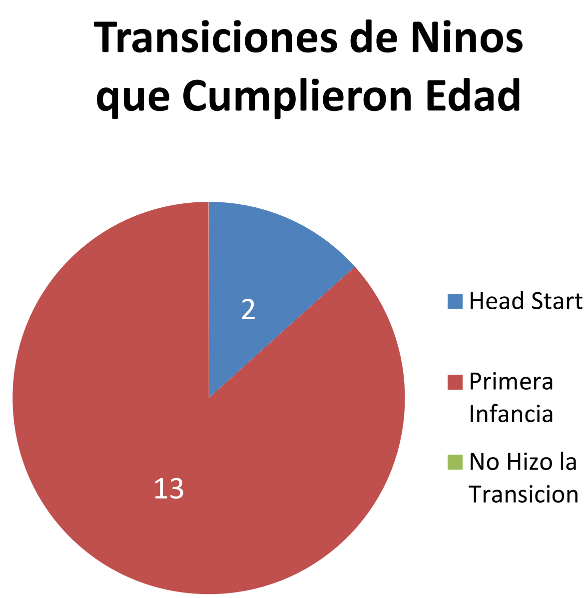


Servicios Social Emocional

Medidas de Salud- Ninos







El Programa de Early Head Start tiene un proceso de transición formal con BCMW Head Start en un intento de ayudar en la transición de los niños de Early Head Start a Head Start. Junto con esto, el programa también tiene acuerdos formales con ocho escuelas públicas locales y el distrito local de educación especial.

Resultados del Niño y Preparación Escolar

La Oficina de Head Start define preparación escolar como "niños que poseen las habilidades, conocimientos y actitudes necesarias para el éxito en la escuela y para el aprendizaje posterior y la vida." El enfoque de Head Start para la Preparación Escolar se enfoca en la creación de oportunidades para que los niños se desarrollen en todos los ámbitos para garantizar que el niño está listo para la escuela. Las Metas de Preparacion Escolar de First Step se usan para guiar el plan de estudios en todas las etapas, de planificación, a implementación, a evaluación, a proceso de seguimiento.

En la primavera de 2018, el equipo de Preparación Escolar se reunió con una variedad de colaboradores para discutir qué desafíos y preocupaciones con respecto al aprendizaje y el desarrollo debían tener éxito una vez que comenzara la escuela. Se recopiló información de los padres y miembros de la comunidad del Consejo de Políticas, el Comité Asesor del Servicio de Salud, el Gerente de Educación de Head Start local, un maestro de preescolar local y los educadores y personal de padres de Early Head Start. Los objetivos a continuación son una recopilación de las preocupaciones identificadas por nuestros colaboradores.

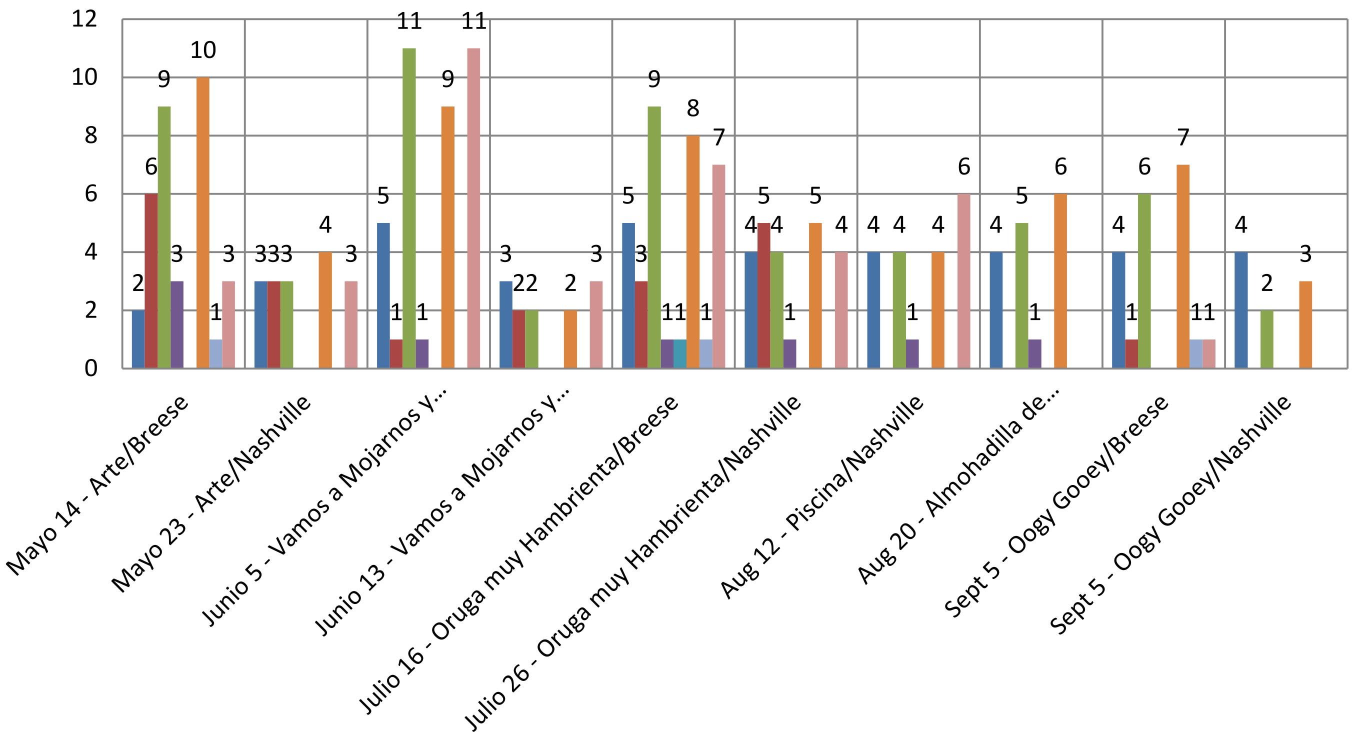
1st Step Early Head Start utiliza a los padres como maestros nacidos para aprender (PAT) como plan de estudios y el perfil de aprendizaje temprano de Hawaii (HELP) como herramienta de evaluación. Además, ChildPlus Family Outcomes se utiliza como herramienta de evaluación. Los puntos de referencia utilizados incluyen el Marco de Resultados de Aprendizaje Temprano de Head Start (ELOF) y las Pautas de Aprendizaje Temprano de Illinois, que apoyan el plan de estudios de padres como maestros. El plan de estudios Padres como maestros también es compatible con ambas formas de puntos de referencia. Sin embargo, las AYUDAS, ELOF y las Pautas de aprendizaje temprano de Illinois están organizadas por dominios y luego se dividen en edades en comparación con el PAT que está organizado por edad y tiene todos los dominios integrados dentro del plan de estudios.

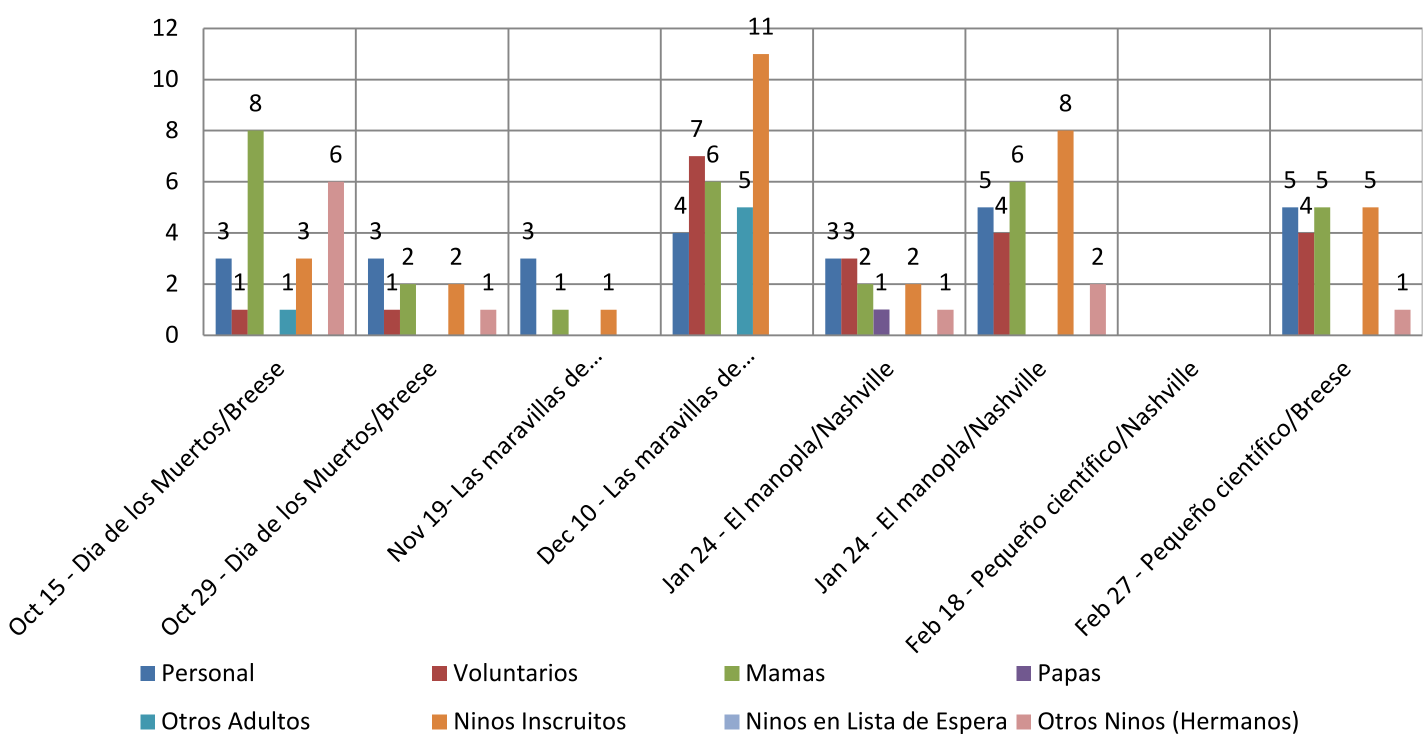
Dominio	**Metas**
Enfoques de Aprendizaje	**Regulatorio/Sensorial** Los niños pueden organizar una variedad de experiencias sensoriales que apoyan el aprendizaje, la imaginación, la exploración y la creatividad.
Cognición	**Relaciones Espaciales** Los niños aprenderán acerca de las relaciones espaciales, incluidos los contenedores, los efectos de gravedad en los objetos, la percepción de profundidad y la dimensionalidad que sean apropiados para su edad.
Lenguaje y Alfabetización	**Entender y Seguir las Instrucciones** Los niños tener habilidades de lenguaje receptivo apropiadas para su edad, incluyendo entender el significado de las palabras y los gestos y comprender y seguir las instrucciones. **Comunicarse con Otros- Verbalmente** Los niños tener habilidades de lenguaje expresivo apropiadas para su edad, incluyen comunicarse con gestos y palabras, compartir experiencias, responder y hacer preguntas y participar en la narración de historias.
Desarrollo Perceptual, Motor y Físico	**Movilidad y Movimientos de Transición** Niños tener habilidades motrices y motrices gruesas apropiadas para su edad, incluyendo rodar, sentarse, caminar y saltar. **Agarre/Prensión** Niños tener habilidades motoras finas apropiadas para su edad, como agarrar, rastrillar, hurgar, puntos, sostener un crayon y sostener un lápiz.
Desarrollo Social Emocional	**Aprendiendo Reglas y Expectativas** Niños comienzan a comprender e internalizar las reglas sociales básicas y las expectativas apropiadas para su edad y cultura.
Autoayuda	**Aseo e Higiene/Ir al baño** Desarrollar destrezas de autoayuda apropiadas para su edad, especialmente con las rutinas diarias, aprendiendo cómo mantener la higiene y entrenamiento para ir al baño.
Salud	Las familias seguirán las recomendaciones de la Academia Americana de Pediatría con respecto al tiempo de pantalla para niños menores de 3 años.

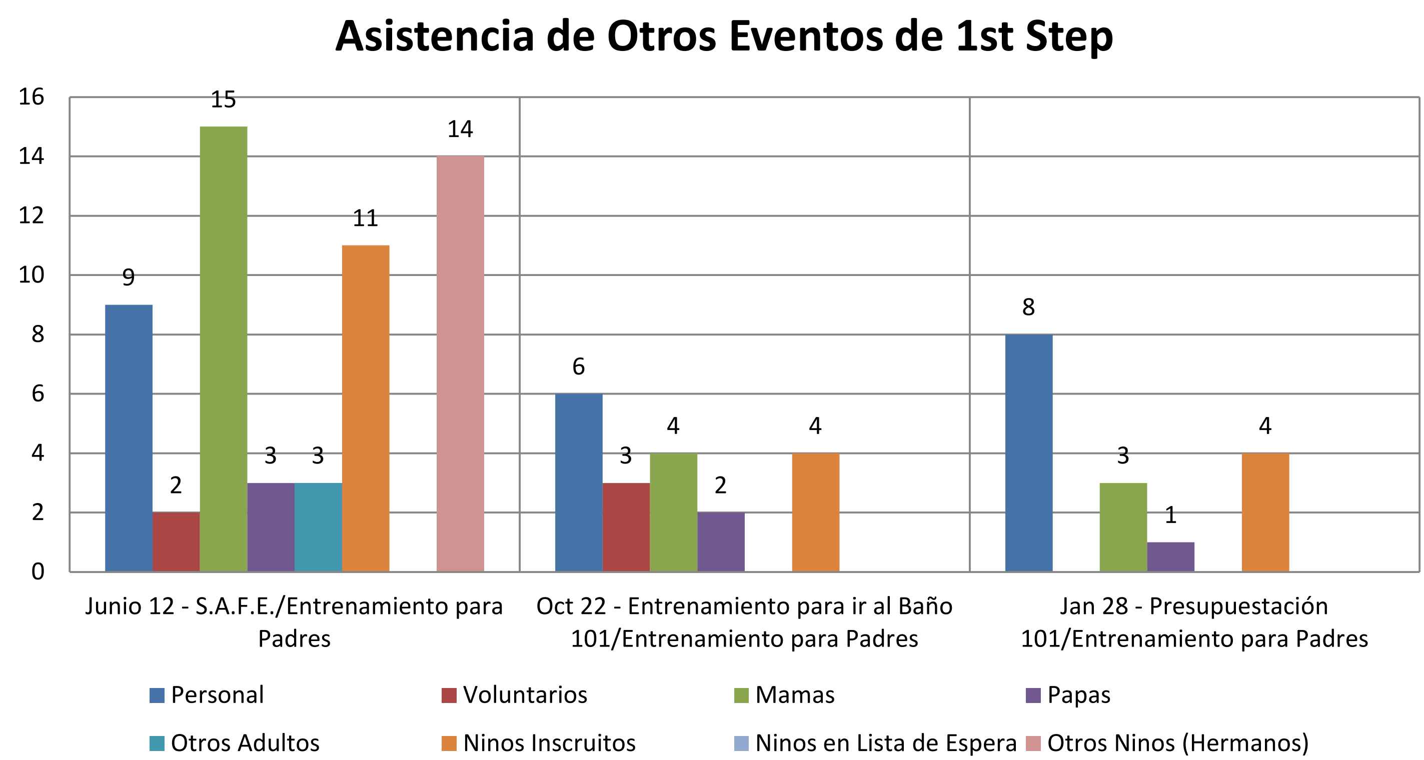
PARTICIPACIÓN DE LOS PADRES Y ALIANZAS COMUNITARIAS

Actividades de Participación de los Padres	Temas de Capacitación para Padres	Servicios que Recibieron las Familias
Visitas Domiciliarias Comité de Padres Reuniones Reuniones del Consejo de Políticas Asesoramiento de servicios de Salud Comité Clínicas Dentales Ferias de Salud Infantil Grupos de Juego	El Bebé Más Feliz de la Cuadra y el Niño Más Feliz de la Cuadra Masaje Infantil Entrenamiento Grupal S.A.F.E.-Seguridad en Linea Entrenamiento Para ir al Baño 101 Presupuestación 101 Entrenamiento en Linea Cuidado Bucal Preventivo Importancia de la Actividad Física Primeros Auxilios de Emergencia Seguridad de Vehículos y Peatones Peligros Ambientales Exposición al Plomo Prácticas Seguras para Dormir Atención Médica Preventiva Salud Mental Infantil y Bienestar Salud Mental de los Padres Nutrición	Emergencia/Crisis Intervención Asistencia para la Ivienda Servicios de Salud Mental Educación para Adultos Formación Profesional Abuso de Sustancias Prevención Servicios de Negligencia y Abuso Infantil Servicios de Violencia Doméstica Asistencia de Manutención Infantil Educación para la Salud Asistencia a las Familias de Personas Encarceladas Educación para Padres

Asistencia de grupo de juego






Asistencia de Otros Eventos de 1st Step
16
14
12
10
8
6
4
2
0
9
2
15
3
3
11
14
6
3
4
2
4
8
3
1
4
Junio 12 - S.A.F.E./Entrenamiento para Padres
Oct 22 - Entrenamiento para ir al Baño 101/Entrenamiento para Padres
Jan 28 - Presupuestación 101/Entrenamiento para Padres
Personal
Voluntarios
Mamas
Papas
Otros Adultos
Ninos Inscruitos
Ninos en Lista de Espera
Otros Ninos (Hermanos)

Program Performance Summary Report

To: Authorizing Official/Board Chairperson
Mr. Dax Garrison
Community Link, Inc.
1665 N 4th St
Breese, IL 62230 - 1791

From: Responsible HHS Official

Date: 05/27/2020

Dr. Deborah Bergeron
Director, Office of Head Start

From February 10, 2020 to February 14, 2020, the Administration for Children and Families (ACF) conducted a Focus Area One (FA1) monitoring review of the Community Link, Inc. Early Head Start program. This report contains information about the grantee's performance and compliance with the requirements of the Head Start Program Performance Standards (HSPPS) or Public Law 110-134, Improving Head Start for School Readiness Act of 2007.

The Office of Head Start would like to thank your governing body, policy council, parents, and staff for their engagement in the review process. Based on the information gathered during this review, we have found your program needs improvement in one or more areas. The report provides you with detailed information in each area where program performance did not meet one or more applicable HSPPS, laws, regulations, and policy requirements, and the required timeframes for corrective action.

Please contact your Regional Office for guidance should you have any questions or concerns. Your Regional Office will follow up on the content of this report and can work with you to identify resources to support your program's continuous improvement.

DISTRIBUTION OF THE REPORT
Ms. Karen McNamara, Acting Regional Program Manager
Mrs. Lynn Huelsmann, Chief Executive Officer/Executive Director
Mrs. Shelise Zurliene, Early Head Start Director

Glossary of Terms

Opportunity for Continuous Improvement (OCI)	An OCI is identified when the grantee is determined compliant in an area; however, through intentional, continuous improvement strategies, the agency has the opportunity to enhance overall program quality.
Area of Concern (AOC)	An area for which the agency needs to improve performance. These issues should be discussed with the grantee's Regional Office of Head Start for possible technical assistance.
Area of Noncompliance (ANC)	An area for which the agency is out of compliance with Federal requirements (including but not limited to the Head Start Act or one or more of the regulations) in one or more areas of performance. This status requires a written timeline of correction and possible technical assistance or guidance from the grantee's program specialist. If not corrected within the specified timeline, this status becomes a deficiency.
Deficiency	As defined in the Head Start Act, the term "deficiency" means: (A) a systemic or substantial material failure of an agency in an area of performance that the Secretary determines involves: (i) a threat to the health, safety, or civil rights of children or staff; (ii) a denial to parents of the exercise of their full roles and responsibilities related to program operations; (iii) a failure to comply with standards related to early childhood development and health services, family and community partnerships, or program design and management; (iv) the misuse of funds received under this subchapter; (v) loss of legal status (as determined by the Secretary) or financial viability, loss of permits, debarment from receiving Federal grants or contracts, or the improper use of Federal funds; or (vi) failure to meet any other Federal or State requirement that the agency has shown an unwillingness or inability to correct, after notice from the Secretary, within the period specified; (B) systemic or material failure of the governing body of an agency to fully exercise its legal and fiduciary responsibilities; or (C) an unresolved area of noncompliance.

Performance Summary

Service Area	Grant Number(s)	Compliance Level	Applicable Standards	Timeframe for Correction
Program Design and Management	05CH010887	Area of Noncompliance	1302.101(b)(2)	120 days

Program Design and Management

Program Design

The grantee’s program design and structure does not take into account community strengths and needs.

ANC 1302.101(b)(2) **Timeframe for Correction: 120 days**

1302.101 Management system.(b) Coordinated approaches. At the beginning of each program year, and on an ongoing basis throughout the year, a program must design and implement program-wide coordinated approaches that ensure: (2)The full and effective participation of children who are dual language learners and their families.

The program did not implement a coordinated approach to ensure the full and effective participation of children who are dual language learners and their families and did not facilitate meaningful access to program services, specifically with staffing for home-based services. The program was without a bilingual parent educator who provided home-based services for dual language learners and their families.

The program provided home-based services for 54 children and families, including dual-language learners. The management structure provided only one bilingual parent educator who provided home-based services for dual-language learners. In a discussion, the Director stated the bilingual parent educator resigned in September 2019, and the program did not have a continuation plan to ensure the full array of home-based services were provided for the dual-language families. The Director stated that dual-language families received phone calls from a Spanish-speaking volunteer, and English-speaking staff used Google Translator to screen children and families and to prepare Spanish-language notifications for socialization activities. However, these efforts did not allow dual-language families to participate in regular home-based visits, or to have access to an assigned bilingual staff for support with needed child and family services.

The program did not implement a coordinated approach to ensure the full and effective participation of children who are dual language learners and their families and did not facilitate meaningful access to program services, specifically with staffing for home-based services; therefore, the program was not in compliance with the regulation.

Program Management

The grantee has an approach for providing effective management and oversight of all program areas and fiduciary responsibilities.

Program Governance

The grantee maintains a formal structure for program governance that includes a governing body, a policy council (or policy committee for delegates), and parent committees.

Designing Quality Education and Child Development Program Services

Alignment with School Readiness
The grantee's approach to school readiness aligns with the expectations of receiving schools, the Head Start Early Learning Outcomes Framework (HSELOF), and state early learning standards.

Effective and Intentional Teaching Practices
The grantee has strategies to ensure teaching practices promote progress toward school readiness.

Supporting Teachers in Promoting School Readiness
The grantee has an approach for ensuring teachers are prepared to implement the curriculum and support children's progress toward school readiness.

Home-based Program Services
The grantee has strategies to ensure home-based program services help parents to provide high-quality learning experiences.

Designing Quality Education and Child Development Program Services Highlight

Community Link, Inc. developed and implemented a school readiness and transition plan for infants and toddlers that aligned with the Head Start Early Learning Outcomes Framework, and the receiving schools. The plan included strategies for moving infants and toddlers along a continuum that supported a successful transition to the public schools, or other early learning options. The program used the Parents as Teachers curriculum, and staff, along with parents, planned suggested activities based on their child's age range. Parent educators assessed infants and toddlers using the HELP Strands 0-3 Plus Curriculum-Based Assessment, and the Hawaii Early Learning Profile. The assessments were completed every three months and recorded in the KinderCharts software to track individual progress toward meeting the established school readiness goals. The Early Head Start Coordinator stated that transition activities began six months before the child's third birthday. Following an established plan, parent educators facilitated a comprehensive services approach for transitioning children. Two weeks after the child transitioned to their next placement, the parent educator contacted the parent to determine if all needs were addressed. This final check-in was considered the closeout of the child's transition plan. The full implementation of the transition plan supported school readiness for children and families.

The program provided early childhood education services for infants and toddlers. Staff completed the Ages and Stages Questionnaire screener and developed individualized goals for each child based on the screener and ongoing assessment results. Parent educators developed teaching strategies to support child and family progress toward established child outcomes and family partnership goals. Parent participation in ongoing socialization activities allowed them to expand their knowledge as their child's first teacher. The program implemented activities with a focus on literacy, and socialization and home-based activities included print-rich activities. Parent educators provided books for children and families during each home visit. The parent educators modeled reading for infants and toddlers and encouraged parents to practice with children while the educators provided coaching when needed. Infants and toddlers were provided with early education services to support the attainment of individual child and school readiness goals.

Designing Quality Health Program Services

Child Health Status and Care
The grantee has an approach for ensuring the delivery of high-quality health services.

Safety Practices
The grantee implements a process for monitoring and maintaining healthy and safe environments and ensuring all staff have complete background checks.

Designing Quality Health Program Services Highlight

The program implemented practices to ensure children and families had access to a source of ongoing health care and ensured all follow-up was provided. During an intake interview, parent educators and families completed an application for services. The educators noted if families had a continuous source for health and dental care and whether the family had access to health insurance. Once children were enrolled, parent educators scheduled home visits to obtain release forms to contact health providers for updated child health records. Grantee staff entered all health data into ChildPlus. The program's nurse reviewed the child's health information, and parent educators updated ongoing health information with changes as needed. Health monitoring reports were generated twice per month and were reviewed by the parent educator and discussed during home visits. Parent educators and families collaborated to ensure children had access to an ongoing source of health care and participated in regular health checks.

A Mental Health Consultant (MHC) supported the identified needs of children, families, and staff. The Consultant reviewed the Ages and Stages Questionnaire (Social-Emotional) screenings every three months, and ChildPlus health and education data. The MHC provided strategies and support to the parent educators. Families received referrals to community providers when needed or requested. The Mental Health Consultant attended child and family staffings and reviewed assessments, completed service mapping, and addressed family concerns. The program supported families, children, and staff with mental health needs, services, and support.

The program leveraged the expertise of the Health Services Advisory Committee (HSAC). The committee provided support, such as reviewing and discussing child health concerns, determining acceptable lead screening levels, and child dental concerns. Members of the HSAC informed program staff about community events or resources for children and families in the program. The program's HSAC Committee provided resources and support to enrolled children and families.

Designing Quality Family and Community Engagement Services

Family Well-being
The grantee has an approach for collaborating with families to support family well-being.

Strengthening Parenting and Parent-Child Supports
The grantee has an approach for providing services that strengthen parenting skills.

Designing Quality Family and Community Engagement Services Highlight

The program implemented strategies for supporting family well-being through the goal-setting process. Parent educators used an assessment to determine family strengths and needs. The assessment gauged the health and dynamics of the family. They used a mapping tool for the family to identify their needs and goals. The tool asked questions, such as "who is your family," "who are your extended family or friends," and "who is your support?" Families shared feedback on referral resources, such as the YMCA, local churches, and social services. The program used an individualized parking lot for families to discuss completed activities, successes and concerns, and stressors. Families focused on their dreams or aspirations. Data was integrated into family goals, with timelines and action steps. Families were provided with opportunities to plan and were encouraged to participate in activities to support their well-being, goals, and strategies.

The program established community partnerships and identified resources to support family well-being. A resource directory was developed and posted on the agency's website. The directory listed information on local food pantries, Women, Infants, and Children (WIC) offices, and energy assistance service providers. The Early Head Start program provided Happy Baby and Happy Toddler classes at the local hospital, and the Early Head Start Coordinator and the Parent and Family Community Engagement Assistant facilitated all classes. The newly formed social service Clinton Marion Washington Community Collaboration Advisory (CMWPC) team provided information to staff and parents of available community services. Members who attended the meetings had access to a private Facebook page, with links to resources for family assistance. The program established 48 interagency agreements with local agencies listed in the directory. Members of the governing board and the policy council were listed as community resources and informed the program staff of available and access to resources. Through connections with community resources, the program supported the well-being of families.

Developing Effective Eligibility, Recruitment, Selection, Enrollment, and Attendance (ERSEA) Strategies and Fiscal Infrastructure

Eligibility, Recruitment, Selection, Enrollment, and Attendance
The grantee enrolls children or pregnant women who are categorically eligible or who meet defined income-eligibility requirements.

At least 10% of the grantee’s total funded enrollment is filled by children eligible for services under IDEA or the grantee has received a waiver.

Enrollment Verification
The grantee maintains and tracks full enrollment.

Fiscal Infrastructure, Capacity, and Responsiveness
The grantee’s fiscal staff have the qualifications needed to provide oversight of the grant.

The grantee has a budget development and revision process that includes stakeholders and appropriate approvals, and ensures continuous alignment with program design, goals, and objectives.

Developing Effective Eligibility, Recruitment, Selection, Enrollment, and Attendance (ERSEA) Strategies and Fiscal Infrastructure Highlight

The program implemented a process that prioritized enrollment opportunities for families with the greatest needs. Parent educators received completed applications from families who requested infant and toddler services. During home visits, the educators collected documents to determine eligibility, which included family income and child's birth verification, and family social services documentation. The information was entered into the ChildPlus system. The program's enrollment screening committee met weekly to review ChildPlus application information, to confirm eligibility determination, and to verify the rating scale score. All children were placed on the grantee's waitlist, categorized by the approved selection criteria score. Over-income families were placed on the waitlist in red to alert program staff of the income level. When vacancies became available, parent educators contacted families with the highest priority points on the waitlist to enroll children. The program's enrollment process ensured families with the greatest needs were prioritized for participation.

The program provided staff with Eligibility, Recruitment, Selection, Enrollment, and Attendance (ERSEA) training at the time of hire and annually. The training included ERSEA regulations, program policies, and procedures. Staff acknowledged the grantee's policy regarding the consequences for staff violations and regulations, policies, or procedures. The consequences included staff disciplinary action up to and including termination. The program ensured staff adherence to the enrollment process through ongoing training and supervision.

The program's governing board and Management Team collaborated to provide effective financial oversight, budget, and grant management. As a community action agency, the agency had multiple funding sources, which were managed by the program's Finance Director. The Finance Director and Early Head Start Director collaborated to review reports before submission to the governing board and the policy council for oversight and decision-making. Collaborative reviews were ongoing during the development of the annual budget, beginning with an analysis of program goals, program leadership development, Self-Assessment results, and the outcomes of the prior year program goals. The Program Director and finance staff reviewed previous year expenses, and compared to current year needs, and program goal progress. The Finance Director generated a spreadsheet to identify a line-by-line comparison of prior to current year budget allocations, year-to-date expenditures, and proposed amounts for the upcoming program year. The Finance Director and Early Head Start Director submitted the document to the governing board and the policy council for review, input, and approval. Ongoing budget reviews and revisions were managed and submitted by the Finance Director and Early Head Start Director to the governing board and the policy council for consideration and approval. The collaboration of the governing board, the policy council, and directors ensured the effective fiscal oversight of Federal funds.

---------- End of Report -----------

Community Link Inc

FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

June 30, 2020 and 2019

Community Link Inc
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GLASS AND SHUFFETT, LTD.

Certified Public Accountants
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INDEPENDENT AUDITORS' REPORT

October 27, 2020

Board of Directors
Community Link Inc
Breese, Illinois 62230

We have audited the accompanying financial statements of Community Link Inc (a nonprofit organization), which comprise the statements of financial position as of June 30, 2020 and 2019, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Link Inc as of June 30, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Consolidated Year-End Financial Report, Schedule of Program Costs, and Schedule of Program Revenues presented as Supplementary Information are presented for purposes of additional analysis and are 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 information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 27, 2020, on our consideration of Community Link Inc's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Link Inc's internal control over financial reporting and compliance.

Respectfully submitted,

Glass and Shufflett, Ltd.

Centralia, Illinois

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

October 27, 2020

Board of Directors
Community Link Inc
Breese, Illinois 62230

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community Link Inc, (a nonprofit organization), which comprise the statements of financial position as of June 30, 2020 and 2019, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated October 27, 2020.

Internal Control Over Financial Reporting

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

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

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

Board of Directors
Community Link Inc.

October 27, 2020

Compliance and Other Matters

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

Purposes of this Report

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

Respectfully submitted,

Glass and Shufflett, Ltd.

Centralia, Illinois

Community Link Inc
STATEMENT OF FINANCIAL POSITION
June 30, 2020 and 2019

ASSETS

		2020		2019
Current Assets:				
Cash and Cash Equivelents	$	2,144,486	$	1,142,574
Cash in Bank -- Reserves		15,083		14,975
Investments		-		-
Accounts Receivable -- Trade		423,705		542,313
Pledges Receivable		92,610		95,502
Prepaid Expenses		169,785		148,075
Total Current Assets		2,845,669		1,943,439
Property and Equipment:				
Land and Land Improvements		420,572		420,572
Buildings and Improvements		5,168,028		5,153,853
Furniture, Fixtures and Equipment		209,760		202,960
Vehicles		776,537		795,224
Total Cost		6,574,897		6,572,609
Less -- Accumulated Depreciation		3,452,031		3,208,744
Net Property and Equipment		3,122,866		3,363,865
Total Assets	$	5,968,535	$	5,307,304

LIABILITIES AND NET ASSETS

	2020	2019
Current Liabilities:		
Accounts Payable	$ 40,701	$ 80,111
Notes Payable -- Due Within One Year	192,108	219,951
Package Insurance Payable	82,358	77,408
Accrued Expenses	237,126	181,484
Compensated Absences Payable	191,803	141,823
Total Current Liabilities	744,096	700,777
Long Term Liabilities (Due After One Year):		
Notes Payable	2,463,385	1,660,134
Total Long Term Liabilities	2,463,385	1,660,134
Total Liabilities	3,207,481	2,360,911
Net Assets:		
Without Donor Restrictions	2,761,054	2,946,393
Total Liabilities and Net Assets	$ 5,968,535	$ 5,307,304

See accompanying notes to financial statements.

EXHIBIT B

Community Link Inc
STATEMENT OF ACTIVITIES
For the Years Ended June 30, 2020 and 2019

	2020	2019
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
Support and Revenue:		
Support		
Grants	$ 789,115	$ 777,628
Contributions	432,461	428,939
Total Support	1,221,576	1,206,567
Revenue:		
Fees for Services	6,015,971	5,901,972
Café Sales	80,961	-
Investment Income	5,232	9,320
Other Income	511,380	660,668
Gain (Loss) on Sale of Assets	6,375	1,318
Total Revenue	6,619,919	6,573,278
Total Support and Revenue	7,841,495	7,779,845
Expenses:		
Program Services:		
Adult Day Programs	3,542,246	3,710,649
Community Living Programs	2,714,402	2,421,234
Infant Programs	725,048	748,375
Funding Development	170,964	206,907
General and Administrative Services	844,438	767,315
Total Expenses	7,997,098	7,854,480
Other Changes in Net Assets Without Donor Restrictions:		
Capital Assets Expensed Per Grant Award	-	-
Depreciation on Capital Assets Expensed	(29,736)	(32,180)
Total Other Changes in Net Assets	(29,736)	(32,180)
Change in Net Assets Without Donor Restrictions	(185,339)	(106,815)
Net Assets Without Donor Restrictions, Beginning of Year	2,946,393	3,070,963
Prior Period Adjustment	-	(17,755)
Net Assets Without Donor Restrictions, End of Year	$ 2,761,054	$ 2,946,393

See accompanying notes to financial statements.

Community Link Inc
STATEMENT OF CASH FLOWS
For the Years Ended June 30, 2020 and 2019

	2020	2019
Cash Flows Used for Operating Activities:		
Change in Net Assets Without Donor Restrictions	$ (185,339)	$ (106,815)
Adjustments to Reconcile Change in Net Assets Without Donor Restrictions to Net Cash Provided by Operating Activities:		
Depreciation	293,470	287,476
Prior Period Adjustment	-	(17,755)
(Increase) Decrease in Accounts Receivable	121,500	95,288
(Increase) Decrease in Prepaid Expenses	(21,710)	(29,144)
Increase (Decrease) in Accounts Payable and Accrued Expenses	21,182	(73,384)
Increase (Decrease) in Compensated Absences Payable	49,980	(7,981)
Total Adjustments	464,422	254,500
Net Cash Provided by Operating Activities	279,083	147,685
Cash Flows from Investing Activities:		
Proceeds from Sale of Investments	6,375	20,451
Purchase of Investments	-	-
Purchase of Fixed Assets	(58,846)	(235,718)
Unrecovered Cost of Assets Sold	-	-
	(52,471)	(215,267)
Cash Flows from Financing Activities:		
Loan Proceeds	977,000	159,298
Principal Payments on Notes Payable	(201,592)	(221,094)
	775,408	(61,796)
Net Increase (Decrease) in Cash and Equivalents	1,002,020	(129,378)
Cash and Equivalents at Beginning of Year	1,157,549	1,286,927
Cash and Equivalents at End of Year	$ 2,159,569	$ 1,157,549
Supplemental Data:		
Interest Paid	$ 67,861	$ 70,860

See accompanying notes to financial statements.

Community Link Inc
Statement of Functional Expenses
For the Year Ended June 30, 2020

	Program Services					
	Adult Day Programs	Community Living Programs	Infant Programs	Funding Development	General and Administrative	Total
Expenses						
Staff Salaries	$ 1,865,789	$ 1,710,662	$ 292,190	$ 111,742	$ 497,313	$ 4,477,696
Payroll Taxes	135,823	137,249	21,312	8,128	36,150	338,662
Fringe Benefits	419,704	331,977	50,344	14,850	59,632	876,507
Consultants	11,323	53,883	124,219	1,133	23,364	213,922
Volunteer Wages	-	-	116,495	-	-	116,495
Consumer Wages & Fringes	237,812	-	-	-	-	237,812
Medical Supplies	930	5,653	151	-	9	6,743
Office Supplies	4,669	1,878	9,964	344	10,228	27,083
Program Supplies	17,879	14,029	3,190	-	-	35,098
Housekeeping Supplies & Services	15,110	20,011	917	-	1,819	37,857
Specific Assistance to Individuals	-	-	1,604	-	-	1,604
Food	16,050	89,329	-	-	-	105,379
Maintenance Supplies	4,398	11,104	1,814	-	185	17,501
Rent	4,301	1,573	8,479	-	8,773	23,126
Utilities	46,300	49,794	5,035	-	5,119	106,248
Maintenance Service and Repairs	28,992	28,715	5,274	115	5,803	68,899
Computer Repairs and Maintenance	17,973	-	-	-	22,839	40,812
Insurance	35,637	23,297	5,652	-	53,586	118,172
Travel and Transportation	393,401	23,614	6,056	1,164	3,498	427,733
Telephone	46,258	41,629	13,389	-	7,200	108,476
Staff Training and Conferences	2,841	6,430	17,484	587	4,743	32,085
Dues and Subscriptions	349	-	3,391	4,371	30,433	38,544
Small Equipment	12,868	13,832	25,104	-	1,347	53,151
Public Relations	36	-	-	3,733	0	3,769
Interest	46,041	17,854	357	-	3,609	67,861
Miscellaneous Expenses	65,147	7,229	5,748	24,797	49,208	152,129
Depreciation Expenses	112,615	124,660	6,879	-	19,580	263,734
Total Expenses	$ 3,542,246	$ 2,714,402	$ 725,048	$ 170,964	$ 844,438	$ 7,997,098

See accompanying notes to financial statements.

EXHIBIT D

Community Link Inc
Statement of Functional Expenses
For the Year Ended June 30, 2019

	Program Services					
	Adult Day Programs	Community Living Programs	Infant Programs	Funding Development	General and Administrative	Total
Expenses						
Staff Salaries	$ 1,878,510	$ 1,549,663	$ 312,591	$ 111,316	$ 415,430	$ 4,267,510
Payroll Taxes	140,048	118,724	23,113	8,142	31,188	321,215
Fringe Benefits	386,655	271,973	61,163	16,118	58,374	794,283
Consultants	22,100	2,476	173,014	-	22,460	220,050
Volunteer Wages	-	-	90,309	-	-	90,309
Consumer Wages & Fringes	302,353	-	-	-	-	302,353
Medical Supplies	2,045	4,816	-	-	-	6,861
Office Supplies	5,431	1,535	3,745	484	12,011	23,206
Program Supplies	27,609	14,363	3,445	-	-	45,417
Housekeeping Supplies & Services	18,758	26,444	665	-	2,230	48,097
Specific Assistance to Individuals	-	-	244	-	-	244
Food	-	81,336	-	-	-	81,336
Maintenance Supplies	4,484	12,553	333	67	212	17,649
Rent	4,277	591	7,225	-	25,586	37,679
Utilities	53,210	50,989	5,353	-	5,937	115,489
Maintenance Service and Repairs	32,573	30,678	5,441	-	5,061	73,753
Computer Repairs and Maintenance	14,059	-	206	6,501	27,294	48,060
Insurance	35,525	23,735	5,877	-	51,481	116,618
Travel and Transportation	555,519	26,372	12,046	1,867	5,096	600,900
Telephone	38,840	43,367	11,249	-	6,307	99,763
Staff Training and Conferences	8,602	4,163	10,697	1,554	2,410	27,426
Dues and Subscriptions	948	107	3,278	2,687	23,050	30,070
Small Equipment	8,251	15,813	6,742	2,194	9,234	42,234
Public Relations	-	-	-	4,733	47	4,780
Interest	46,887	19,852	578	-	3,543	70,860
Miscellaneous Expenses	15,156	3,694	1,715	51,244	41,213	113,022
Depreciation Expenses	108,809	117,990	9,346	-	19,151	255,296
Total Expenses	$ 3,710,649	$ 2,421,234	$ 748,375	$ 206,907	$ 767,315	$ 7,854,480

See accompanying notes to financial statements.

(Continuedon next page)

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Nature of Activities

Community Link Inc is a not-for-profit community support agency whose mission is to challenge, teach and inspire both participants and community, linking them in ways to enhance their lives. Community Link strives to promote the general welfare of adults and infants with developmental disabilities and other difficulties, residing in Clinton, St. Clair, Madison and other surrounding areas in Southern Illinois by fostering the development of programs and supports on their behalf as well as assisting those individuals and their families in acquiring other needed supports. The vision of Community Link is to see people with developmental disabilities and other difficulties, live and participate in a community that values their presence and contributions.

B. Financial Statement Presentation

The Organization has presented its financial statements in accordance with generally accepted accounting principles for not-for-profit organizations. Under this guidance, the Organization is required to report information regarding its financial position and activities according to two classes of net assets; net assets without donor restriction and net assets with donor restriction. In addition, the Organization is required to present a statement of cash flows.

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of their recognition.

The Organization maintained its accounting records and prepares its financial statements on the accrual basis. Under this basis, revenues are recognized when they are earned, and expenses are recognized when incurred.

D. Cash Equivalents

Cash equivalents consist of short-term, highly liquid investments, which are readily convertible into cash within ninety (90) days of purchase.

E. Investments

In accordance with SFAS No. 124, investments in marketable securities are carried at readily determinable fair values.

F. Inventory

Inventories of supplies are immaterial and are expensed as purchased.

G. Allowance for Bad Debts

The Organization does not provide an allowance for bad debts. Bad debts are charged against revenue when they are determined uncollectible.

H. Property and Equipment

Property, plant and equipment are stated at cost, less accumulated depreciation unless donated. Donated items are valued at an amount determined to be fair market value. The Organization has a capitalization threshold of $5,000. Depreciation is computed using the straight-line method over the estimated lives of the assets as follows:

Office Furniture and Fixtures	3-10 years
Tools and Workshop Equipment	5-12 years
Vehicles--Buses	5- 7 years
Vehicles--Other	5 years
Buildings	12-35 years
Home Furnishings	5- 7 years

Depreciation for the years ended June 30, 2020 and 2019 were $293,470 and $287,476, respectively.

I. Contributions

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires because the contributed resources are spent in accordance with donor's instructions or because of the passage of time, net assets with donor restrictions are reclassified to net assets without donor restrictions. In the absence of donor restrictions to the contrary, restrictions on contributions of property or equipment or on assets restricted to acquiring property or equipment expire when the property or equipment is placed in service.

J. Support and Revenue

The Organization receives fees for services from the Department of Human Services, other community agencies and its clients for billable client services and recognizes these fees as income when earned.

The Organization also receives direct grants from the U.S. Department of Health and Human Services. These grants are generally recognized in the year earned.

K. Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs benefited.

L. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that effect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

M. Compensated Absences

Employees of the Organization are entitled to PTO (Paid Time Off) and EIB (Extended Illness Bank) depending on job classification, length of service, and other factors.

Upon termination, employees are paid for accrued PTO at current payroll rates. EIB is not paid to terminating employees and must be used or lost.

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Federal Income Tax Status

The Organization has applied for and has been granted, exemption from Federal income taxation under Section 501 (c) (3) of the Internal Revenue Code.

O. Restatement of Prior Period Data

Certain prior period data has been restated to conform to the current financial statement presentation.

P. New Accounting Pronouncement

In August 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities.* The Organization has adjusted the presentation of its financial statements accordingly, applying the changes retro-spectively to the comparative period presented. The new standard results in the previous unrestricted net asset class being renamed net assets without donor restrictions.

NOTE 2--SUMMARY OF GRANT FUNDING

The Organization received funding through the following grants during the years ended June 30, 2020 and 2019:

	2020	2019
Illinois Department of Human Services -- Title XX--DFI	$ 70,556	$ 70,556
Illinois Department of Transportation	-	-
Community M.H. Act (708)	127,808	124,084
U.S. Department of Health and Human Services	392,315	375,080
United Way	183,812	192,831
Other	11,729	15,077
	$ 786,220	$ 777,628

NOTE 3—PLEDGES RECEIVABLE:

Management periodically reviews the status of all pledges receivable balances for collectability. Each Pledge Receivable balance is assessed based on management's knowledge of and relationship with the donor and the age of the receivable balance.

Pledges receivable that are expected to be collected within one year are recorded at undiscounted net realizable value. Pledges receivable that are expected to be collected in future years are recorded at the present value of their estimated future cash flows. Pledges receivable expected to be collected under the United Way Award are expected to be collected within one year and totaled $92,607 and $95,502 for the years ended June 30, 2020 and 2019, respectively.

NOTE 4--CONCENTRATION OF CREDIT RISK

Cash Deposits

The Organization maintains bank accounts that are subject to custodial credit risk. At June 30, 2020, the Organization's bank balances of $2,173,607 were fully insured or collateralized. The Organization has a signed agreement with First County Bank to maintain a sweep account for use in transferring their funds daily into a collateralized account for FDIC protection.

NOTE 5--ACCOUNTS RECEIVABLE

Accounts receivable consists of various receivables as follows:

	2020	2019
Accounts Receivable—Trade	$ 1,600	$ 100,657
Illinois Department of Human Services	241,692	164,040
Long-term Care Facilities	96,882	210,156
U.S. Dept. of Health & Human Services	38,877	26,662
Washington County Workshop	1,879	1,879
Central Billing Office (Medicaid)	13,279	20,118
708 Board	29,496	18,982
	$ 423,705	$ 542,494

Aging of accounts receivable at June 30, 2020, are as follows:

0-30 Days	$ 342,655	80.9%
31-60 Days	51,213	12.1%
61-90 Days	19,589	4.6%
91 Days or Over	10,248	2.4%
	$ 423,705	100.0%

Management believes all amounts to be collectible and an allowance for doubtful accounts to be unnecessary. Accounts receivable are not collateralized.

NOTE 6--INVESTMENTS – MARKETABLE SECURITIES

The Organization held no investments as of June 30, 2020. Investments are stated at fair value and are summarized as follows at June 30, 2019:

	Cost	Fair Value	Unrealized Gain (Loss)
Corporate stocks	$ 5,128	$ 5,128	$ -
Mutual Funds	14,139	15,323	1,184
	$ 19,267	$ 20,451	$ 1,184

NOTE 7--NOTES PAYABLE

First Bank, Breese, Illinois

At June 30, 2020, the Organization was indebted to First Bank, Breese, Illinois as follows:

Description	Date of Note	Due Date	Interest Rate	Balance	Due Within One Year
Fairview Heights Real Estate	7/1/2012	7/1/2027	3.610%	$ 310,455	$ 38,617
Fairview Heights Real Estate	7/1/2012	7/1/2027	4.815%	35,037	4,174
				$ 345,492	$ 42,791

NOTE 7--NOTES PAYABLE (CONTINUED)

First County Bank, Trenton, Illinois

At June 30, 2020, the Organization was indebted to First County Bank, Trenton, IL as follows:

Description	Date of Note	Due Date	Interest Rate	Balance	Due Within One Year
Trenton CILA Home	5/30/2017	5/31/2023	3.950%	$ 249,878	$ 10,409
East Building	9/5/2014	9/5/2019	3.750%	293,363	26,267
West Building	9/5/2014	9/5/2019	3.750%	263,125	23,561
Chevy Cruze	8/29/2014	8/29/2019	1.800%	-	-
Chevy Express	5/6/2015	5/6/2020	1.800%	-	-
Chevy Impala	2/8/2016	2/8/2021	1.990%	1,762	1,762
International Truck	1/12/2016	1/12/2021	4.700%	2,809	2,809
Chevy Silverado	5/16/2018	5/16/2021	2.700%	8,737	8,737
Ford T-350	9/20/2017	9/20/2022	2.750%	21,963	9,472
Ford E-450	10/2/2017	10/2/2022	2.500%	30,769	12,819
Dodge Grand Caravan	5/23/2018	5/23/2021	2.700%	5,890	5,890
Roof Repair	9/12/2018	9/12/2023	3.950%	103,557	3,882
Ford Transit 350	9/25/2018	9/25/2023	3.240%	33,686	9,594
Chrysler Pacifica	10/28/2019	10/28/2024	3.250%	15,772	3,394
				$ 1,031,311	$ 118,596

The above notes are secured by accounts receivable, equipment and buildings owned by the Organization.

Chrysler Capital

At June 30, 2020, the Organization was indebted to Chrysler Capital as follows:

Description	Date of Note	Due Date	Interest Rate	Balance	Due Within One Year
Dodge Grand Caravan	11/2/2015	11/17/2021	0.000%	$ 9,614	$ 6,786

The Organization secured financing from Chrysler Capital in the amount of $40,718 to purchase a new van.

The above note is secured by the van. The note is non-interest bearing and requires 72 monthly principal payments of $565.53.

USDA Rural Development

At June 30, 2020, the Organization was indebted to USDA - Rural Developement as follows:

Description	Date of Note	Due Date	Interest Rate	Balance	Due Within One Year
Building Improvements	3/26/2013	3/26/1943	3.125%	$ 223,505	$ 6,791

During fiscal year 2013, the Organization secured financing totaling $262,000 from the USDA Rural Development for capital improvements at their metro (Fairview Heights) location. The loan is payable in monthly installments of $1,148 per month. The note is secured by the Organization's buildings.

NOTE 7--NOTES PAYABLE (CONTINUED)

Illinois State Council Knights of Columbus Charities, Inc.

At June 30, 2020, the Organization was indebted to the Illinois State Council Knights of Columbus Charities, Inc., on a promissory note, originally issued in the amount of $120,000.

Description	Date of Note	Due Date	Interest Rate	Balance	Due Within One Year
Germantown CILA Home	6/9/2017	6/9/2024	0.000%	$ 68,571	$ 17,143

The note requires monthly payment of $1,429 on the Germantown CILA Home, and is secured by real estate. Imputed interest on the zero percent loans for fiscal year 2020 is included in expense totaling $3,705. The effective interest rate used was 4.0%.

Payroll Protection Program Note

On April 6, 2020, the Organization executed a promissory note under the Payroll Protection Program with Peoples National Bank, Salem, IL in the amount of $977,000. The principal and interest totaling $830 are due upon maturity at April 6, 2022. The Organization will apply for forgiveness under the terms of the Payroll Protection Program.

Annual debt maturities for future years follow:

2021	$ 192,108
2022	1,151,193
2023	160,897
2024	151,745
2025	133,161
Thereafter	866,390
	$ 2,655,494

NOTE 8--RESERVE ACCOUNTS

In accordance with the terms of the Rural Economic and Community Development agreement, the Organization is required to segregate revenues and restrict their use in separate account for the following purposes:

1) Payment of note principal and interest when other funds are not available
2) Payment of cost of repairs caused by catastrophe
3) Extensions or improvements

The maximum required reserve balance for the Rural Economic and Community Development agreement is $14,400.

The Organization has continued to fund the reserve with investment earnings in excess of the maximum required reserve balance. As of June 30, 2020, the Organization's reserved balance was invested in Certificates of Deposit totaled $15,083.

The Organization has complied with the financial loan agreement for the year ended June 30, 2020.

NOTE 9--RETIREMENT AND FRINGE BENEFIT PLANS

The Organization maintains a 401(k) profit sharing plan for its employees. Provisions of the plan follow:

Plan Year -- January 1 to December 31
Underwriter -- Mutual of America
Effective Date of Plan -- August 1, 2010
Eligibility -- 21 years of age, one year of service, and completion of 1,000 service hours
Vesting -- 100% upon completion of 3 years of service
Employer Base Contribution -- 2% of compensation
Employer Matching Contribution -- 50% up to 4% of compensation
Maximum Employer Contribution -- $54,000 or 100% of compensation, whichever is less
Maximum Employee Contribution -- $18,000, age 50 and over catch up $5,500

The cost of the plan for the year ended December 31, 2019, was $119,807. Plan assets as of December 31, 2019, totaled $3,609,687 for all participants.

NOTE 10—OPERATING LEASES

Effective January 1, 2006, the Organization entered into a lease with Mater Dei High School, Breese, Illinois, for real estate located at 955 North Plum, Breese, Illinois. The lease term was for one year at $550 per month. The lease has been renewed under the same terms and conditions through December 31, 2020. The minimum required remaining lease payments at June 30, 2020 totaled $9,900.

At various effective dates, the Organization entered into leases with Sumner One, Copier Concepts, and Tech Electronics for office equipment located at various locations. The lease terms expire between three months and 56 months. The minimum required remaining lease payments at June 30, 2020 totaled $29,682

NOTE 11--PRIOR PERIOD ADJUSTMENTS/RECLASSIFICATIONS

Prior period adjustments were required for retro-active billing adjustments which increased (decreased) net assets for June 30, 2020 and 2019. A prior period adjustment was also required to recognize pledged receivables at fiscal year-end. The amounts of prior period adjustments are as follows:

	Net Assets July 1, 2019	Net Assets June 30, 2018
Prior Period Adjustment		
Billing	$ -	$ (17,755)

NOTE 12--OTHER CHANGES IN NET ASSETS

Grant expenditures are reported as grant program expenses in the year incurred to satisfy the expense reporting requirements of the grant. However, Generally Accepted Accounting Principles require that the cost of these assets be depreciated over their estimated useful lives. Therefore, the capital assets purchased from these grants are added back and depreciation is recorded instead totaling $29,736 and $32,180 for fiscal years 2020 and 2019, respectively. No grant equipment was acquired in fiscal year 2020 or 2019.

NOTE 13--IN-KIND CONTRIBUTIONS

The Organization routinely receives in-kind services in connection with the Early Head Start Program. The value of these services is included in revenues and expenditures when performed. During the fiscal years ended June 30, 2020 and 2019, the amount of services received was $116,495 and $90,309, respectively.

Also, in-kind contributions are recognized for imputed interest on zero percent loans. At June 30, 2020 and 2019, interest was recognized totaling $3,705 and $5,815, respectively. See Note 7.

NOTE 14--SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 27, 2020, the date the financial statements were available to be issued.

NOTE 15--ACCOUNTING FOR UNCERTAIN TAX POSITIONS

Effective July 1, 2009 the Organization adopted the accounting standard regarding "Accounting for Uncertain Tax Positions." This accounting standard provides detailed guidance for financial statement recognition, measurement, and disclosure of uncertain tax provision recognized in the Organization's financial statements. It requires an entity to recognize the financial statement impact of a tax position when it is more likely than not the position will be sustained upon examination. The Organization has not taken any tax position that is expected to significantly increase or decrease over the next twelve months. The adoption of this standard had no material effect on the Organization's financial position, change in net assets, or cash flows.

The Organization files income tax returns in the United States federal and State of Illinois jurisdictions. The Organization is no longer subject to United States federal or State of Illinois tax examinations for years ending before June 30, 2017.

The Organization would include penalties and interest assessed by income taxing authorities in operating expenses. The Organization did not have penalties and interest expenses for the years ended June 30, 2020 and 2019.

Community Link Inc

SUPPLEMENTARY INFORMATION

All Programs Total				
Category	**State**	**Federal**	**Other**	**Total**
Personal Services (Salaries and Wages)	0.00	302,037.00	4,507,908.00	4,809,945.00
Fringe Benefits	0.00	56,111.00	1,181,115.00	1,237,226.00
Travel	0.00	11,071.00	153,490.00	164,561.00
Equipment	0.00	26,595.00	26,556.00	53,151.00
Supplies	0.00	14,607.00	199,156.00	213,763.00
Contractual Services	0.00	8,045.00	344,614.00	352,659.00
Consultant (Professional Services)	0.00	4,395.00	209,526.00	213,921.00
Construction	0.00	0.00	0.00	0.00
Occupancy - Rent and Utilities	0.00	9,399.00	266,295.00	275,694.00
Research and Development	0.00	0.00	108,475.00	108,475.00
Telecommunications	0.00	11,084.00	21,001.00	32,085.00
Training and Education	0.00	17,354.00	511,531.00	528,885.00
Direct Administrative Costs	0.00	0.00	0.00	0.00
Miscellaneous Costs	0.00	6,733.00	0.00	6,733.00
All Grant Specific Categories	0.00	0.00	0.00	0.00
TOTAL DIRECT EXPENDITURES	**0.00**	**467,431.00**	**7,529,667.00**	**7,997,098.00**
Indirect Costs	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	**0.00**	**467,431.00**	**7,529,667.00**	**7,997,098.00**

Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report

State Agency	Department Of Human Services (444)
Program Name	Title XX DFI DevelopmentalDisabiltites/Mental Health (444-80-1217)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	0.00	70,556.00	3,473.00	74,029.00
Fringe Benefits	0.00	0.00	20,046.00	20,046.00
TOTAL DIRECT EXPENDITURES	**0.00**	**70,556.00**	**23,519.00**	**94,075.00**

Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report

Program Name	Other grant programs and activities

Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	0.00	231,481.00	0.00	231,481.00
Fringe Benefits	0.00	56,111.00	0.00	56,111.00
Travel	0.00	11,071.00	0.00	11,071.00
Equipment	0.00	26,595.00	0.00	26,595.00
Supplies	0.00	14,607.00	0.00	14,607.00
Contractual Services	0.00	8,045.00	0.00	8,045.00
Consultant (Professional Services)	0.00	4,395.00	0.00	4,395.00
Occupancy - Rent and Utilities	0.00	9,399.00	0.00	9,399.00
Telecommunications	0.00	11,084.00	0.00	11,084.00
Training and Education	0.00	17,354.00	0.00	17,354.00
Miscellaneous Costs	0.00	6,733.00	0.00	6,733.00
TOTAL DIRECT EXPENDITURES	**0.00**	**396,875.00**	**0.00**	**396,875.00**

Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report

Program Name	All other costs not allocated

Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	0.00	0.00	4,504,435.00	4,504,435.00
Fringe Benefits	0.00	0.00	1,161,069.00	1,161,069.00
Travel	0.00	0.00	153,490.00	153,490.00
Equipment	0.00	0.00	26,556.00	26,556.00
Supplies	0.00	0.00	199,156.00	199,156.00
Contractual Services	0.00	0.00	344,614.00	344,614.00
Consultant (Professional Services)	0.00	0.00	209,526.00	209,526.00
Occupancy - Rent and Utilities	0.00	0.00	266,295.00	266,295.00
Research and Development	0.00	0.00	108,475.00	108,475.00
Telecommunications	0.00	0.00	21,001.00	21,001.00
Training and Education	0.00	0.00	511,531.00	511,531.00
TOTAL DIRECT EXPENDITURES	**0.00**	**0.00**	**7,506,148.00**	**7,506,148.00**

COMMUNITY LINK INC

Year - End FY2020 - Schedule of Program Costs

Account Title	Agency Total	All Other Not Allocated	DD CILA — Community Integrated Living Arrangement (CILA)	Developmental Training (DT) — Developmental Training (DT)	HBS Service Facilitation — HBS Service Facilitation
Program Expenses					
1. Program Staff Salaries	3,614,237.00	245,193.00	1,673,012.00	1,689,032.00	7,000.00
2. Program Clerical Staff Salaries	97,151.00	33,217.00	7,795.00	56,139.00	0.00
3. Program Payroll Taxes and Fringe Benefits	1,057,609.00	75,707.00	461,846.00	518,306.00	1,750.00
4. Program Consultants	190,557.00	125,351.00	53,883.00	11,323.00	0.00
5. Consumer Wages and Fringe Benefits	237,812.00	0.00	0.00	237,812.00	0.00
6. Medicine and Drugs	6,734.00	151.00	5,653.00	930.00	0.00
7. All Other Program Equipment and Supplies	51,952.00	13,497.00	15,907.00	22,548.00	0.00
8. Staff Transportation	14,502.00	1,715.00	6,060.00	6,641.00	86.00
9. Client Transportation	434,152.00	10,621.00	28,221.00	395,310.00	0.00
10. Transportation To / From School	0.00	0.00	0.00	0.00	0.00
11. Direct Service Staff Conferences & Conventions	26,755.00	17,484.00	6,430.00	2,841.00	0.00
12. Program Insurance	441.00	441.00	0.00	0.00	0.00
13. Direct Client Specific Assistance	1,604.00	1,604.00	0.00	0.00	0.00
14. Telecommunication Costs Assigned to Program	101,276.00	13,389.00	41,629.00	46,258.00	0.00
15. Foster Care Payments	0.00	0.00	0.00	0.00	0.00
16.1. Other	79,143.00	6,384.00	7,227.00	65,532.00	0.00
16.2. Volunteer Wages	116,495.00	116,495.00	0.00	0.00	0.00
16.3.	0.00	0.00	0.00	0.00	0.00
16.4.	0.00	0.00	0.00	0.00	0.00
16.5.	0.00	0.00	0.00	0.00	0.00
17. Total Program Expenses	6,030,420.00	661,249.00	2,307,663.00	3,052,672.00	8,836.00
Support Expenses					
18. Support Salaries	79,265.00	0.00	2,637.00	76,628.00	0.00
19. Support Payroll Taxes and Fringe Benefits	26,125.00	0.00	1,126.00	24,999.00	0.00
20. Dietary Supplies	105,379.00	0.00	89,329.00	16,050.00	0.00
21. Housekeeping and Laundry Supplies	33,924.00	620.00	19,385.00	13,919.00	0.00
22.1. Housekeeping Services	2,113.00	297.00	626.00	1,190.00	0.00
22.2.	0.00	0.00	0.00	0.00	0.00
22.3.	0.00	0.00	0.00	0.00	0.00
22.4.	0.00	0.00	0.00	0.00	0.00
23. Total Support Expenses	246,806.00	917.00	113,103.00	132,786.00	0.00
Occupancy Expenses					
24. Occupancy Salaries	59,872.00	1,785.00	19,980.00	38,107.00	0.00

COMMUNITY LINK INC

Year - End FY2020 - Schedule of Program Costs

Account Title	Agency Total	All Other Not Allocated	DD CILA Community Integrated Living Arrangement (CILA)	Developmental Training (DT) Developmental Training (DT)	HBS Service Facilitation HBS Service Facilitation
25. Occupancy Payroll Taxes and Fringe Benefits	16,726.00	0.00	4,504.00	12,222.00	0.00
26. Building & Equip. Operations and Maintenance	239,238.00	12,333.00	102,157.00	124,748.00	0.00
27. Vehicle Depreciation	67,025.00	6,879.00	36,521.00	23,625.00	0.00
28. All Other Depreciation & Amortization	177,133.00	0.00	88,141.00	88,992.00	0.00
29. Vehicle Rent	7,753.00	1,879.00	1,573.00	4,301.00	0.00
30. All Other Lease / Rent / Taxes	6,600.00	6,600.00	0.00	0.00	0.00
31. Equipment Under $500	51,804.00	25,104.00	13,832.00	12,868.00	0.00
32. Mortgage & Installment Interest	64,252.00	357.00	17,854.00	46,041.00	0.00
33. Operating Interest	0.00	0.00	0.00	0.00	0.00
34.1. Other (Specify)	0.00	0.00	0.00	0.00	0.00
34.2.	0.00	0.00	0.00	0.00	0.00
34.3.	0.00	0.00	0.00	0.00	0.00
34.4.	0.00	0.00	0.00	0.00	0.00
35. Total Occupancy Expenses	690,403.00	54,937.00	284,562.00	350,904.00	0.00
Admin & Office Expenses					
36. Administrative Salaries	123,738.00	123,738.00	0.00	0.00	0.00
37. Administrative Payroll Taxes and Fringe Benefits	18,927.00	18,927.00	0.00	0.00	0.00
38. Administrative Consultants	0.00	0.00	0.00	0.00	0.00
39. Telecommunication Costs Not Assigned to Program	0.00	0.00	0.00	0.00	0.00
40. Office Supplies and Equip	0.00	0.00	0.00	0.00	0.00
41. Indirect Costs	850,560.00	12,295.00	363,979.00	474,286.00	0.00
42.1. Other Fundraising Costs	36,244.00	36,244.00	0.00	0.00	0.00
42.2.	0.00	0.00	0.00	0.00	0.00
42.3.	0.00	0.00	0.00	0.00	0.00
42.4.	0.00	0.00	0.00	0.00	0.00
43. Total Admin & Office Expenses	1,029,469.00	191,204.00	363,979.00	474,286.00	0.00
44. Total Expenses (Sum lines 17, 23, 35, 43)	7,997,098.00	908,307.00	3,069,307.00	4,010,648.00	8,836.00
Non-Reimbursable Expenses					
45. Depreciation on DMHDD Funded Capital Assets Included Above	0.00	0.00	0.00	0.00	0.00
46. Cost of Production and Workshop Client Wages included Above	242,279.00	0.00	0.00	242,279.00	0.00
47.1. Fundraising Costs	170,964.00	170,964.00	0.00	0.00	0.00
47.2.	0.00	0.00	0.00	0.00	0.00

COMMUNITY LINK INC

Year - End FY2020 - Schedule of Program Costs

Account Title	Agency Total	All Other Not Allocated	DD CILA Community Integrated Living Arrangement (CILA)	Developmental Training (DT) Developmental Training (DT)	HBS Service Facilitation HBS Service Facilitation
47.3.	0.00	0.00	0.00	0.00	0.00
47.4.	0.00	0.00	0.00	0.00	0.00
48. Total Non-Reimburseable Expenses	413,243.00	170,964.00	0.00	242,279.00	0.00
49. Net Expenses (Line 44 minus Line 48)	7,583,855.00	737,343.00	3,069,307.00	3,768,369.00	8,836.00

COMMUNITY LINK INC

Year - End FY2020 - Schedule of Program Revenue

Account Title	Agency Total	All Other Not Allocated	DD CILA Community Integrated Living Arrangement (CILA)	Developmental Training (DT) Developmental Training (DT)	HBS Service Facilitation HBS Service Facilitation
Fees + Purchase of Service					
1. Department of Aging	0.00	0.00	0.00	0.00	0.00
2. Department of Children and Family Services	0.00	0.00	0.00	0.00	0.00
3. Department of Corrections	0.00	0.00	0.00	0.00	0.00
4. Medicaid Rehab Option (MRO) Payments	0.00	0.00	0.00	0.00	0.00
5. Department of Human Services	4,710,432.00	145,243.00	2,480,251.00	2,084,938.00	0.00
6. Department of Public Aid	754,376.00	0.00	0.00	754,376.00	0.00
7. Department of Public Health	0.00	0.00	0.00	0.00	0.00
8. Local Education Agency/ School District	0.00	0.00	0.00	0.00	0.00
9. Local Government	0.00	0.00	0.00	0.00	0.00
10. Federal Government	0.00	0.00	0.00	0.00	0.00
11. Other Government Agencies	0.00	0.00	0.00	0.00	0.00
12. Client / Family Program Fees (incl. SSI, SSA, pensions, etc.)	528,615.00	0.00	502,316.00	26,299.00	0.00
13. Special Service Fees for Individual Clients	22,548.00	22,548.00	0.00	0.00	0.00
14. Diagnostic Service Fees	0.00	0.00	0.00	0.00	0.00
15.1. Other (Specify)	0.00	0.00	0.00	0.00	0.00
15.2.	0.00	0.00	0.00	0.00	0.00
15.3.	0.00	0.00	0.00	0.00	0.00
15.4.	0.00	0.00	0.00	0.00	0.00
16. Total Fees + Purchase of Service	6,015,971.00	167,791.00	2,982,567.00	2,865,613.00	0.00
Grant Revenues					
17. Department of Aging	0.00	0.00	0.00	0.00	0.00
18. Department of Children and Family Services	0.00	0.00	0.00	0.00	0.00
19. Department of Corrections	0.00	0.00	0.00	0.00	0.00
20. Donated/Certified Funds Initiative (DFI / CFI)	70,556.00	12,609.00	0.00	57,947.00	0.00
21. Department of Human Services	0.00	0.00	0.00	0.00	0.00
22. Department of Public Aid	0.00	0.00	0.00	0.00	0.00
23. Department of Public Health	0.00	0.00	0.00	0.00	0.00
24. Local Education Agency/ School District	0.00	0.00	0.00	0.00	0.00
25. Local Government Awards	127,808.00	20,060.00	0.00	107,748.00	0.00
26. Federal Government Awards	392,315.00	392,315.00	0.00	0.00	0.00
27. Other Government Awards	0.00	0.00	0.00	0.00	0.00
28. JTPA / CETA	0.00	0.00	0.00	0.00	0.00
29.1. Foundation and Other Grants	11,729.00	11,729.00	0.00	0.00	0.00

COMMUNITY LINK INC

Year - End FY2020 - Schedule of Program Revenue

Account Title	Agency Total	All Other Not Allocated	DD CILA Community Integrated Living Arrangement (CILA)	Developmental Training (DT) Developmental Training (DT)	HBS Service Facilitation HBS Service Facilitation
29.2. United Way	186,707.00	31,444.00	60,917.00	94,346.00	0.00
29.3.	0.00	0.00	0.00	0.00	0.00
29.4.	0.00	0.00	0.00	0.00	0.00
29.5.	0.00	0.00	0.00	0.00	0.00
30. Total Grant Revenues	789,115.00	468,157.00	60,917.00	260,041.00	0.00
Contribution & Other					
31. Restricted to Operations	20.00	20.00	0.00	0.00	0.00
32. Restricted to Capital	0.00	0.00	0.00	0.00	0.00
33. Unrestricted	330,686.00	330,686.00	0.00	0.00	0.00
34. Contributions - Goods and Services	120,200.00	116,495.00	3,705.00	0.00	0.00
35. Child & Adult Food Programs (school meals, commodities)	0.00	0.00	0.00	0.00	0.00
36. School Transportation Payments (to/from school)	0.00	0.00	0.00	0.00	0.00
37. Sales of Goods and Services	491,418.00	0.00	0.00	0.00	0.00
38. Rent Income	0.00	0.00	0.00	491,418.00	0.00
39. Gain on Sale of Assets	6,375.00	0.00	0.00	0.00	0.00
40. Cafeteria and Vending Machine	0.00	0.00	375.00	6,000.00	0.00
41.1. Food Stamp Revenue	86,254.00	0.00	86,254.00	0.00	0.00
41.2. Miscellaneous	14,669.00	3,741.00	9,601.00	1,327.00	0.00
41.3.	0.00	0.00	0.00	0.00	0.00
41.4.	0.00	0.00	0.00	0.00	0.00
41.5.	0.00	0.00	0.00	0.00	0.00
42. Total Contribution & Other	1,049,622.00	450,942.00	99,935.00	498,745.00	0.00
Investment Income					
43. Income on Restricted Assets / Investments	0.00	0.00	0.00	0.00	0.00
44. Income on Unrestricted Assets / Investments	5,231.00	938.00	0.00	4,293.00	0.00
45. Total Investment Income	5,231.00	938.00	0.00	4,293.00	0.00
46. Total Revenues (Sum Lines 16, 30, 42, 45)	7,859,939.00	1,087,828.00	3,143,419.00	3,628,692.00	0.00

GLASS AND SHUFFETT, LTD.

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October 27, 2020

Members of the Board of Directors
Community Link, Inc.
Breese, Illinois 62230

We have audited the financial statements of Community Link, Inc. for the years ended June 30, 2020 and 2019, and have issued our report thereon dated October 27, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 21, 2020. Professional standards also require that we communicate to you the following information related or our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices
Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Community Link, Inc. are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2020. We noted no transactions entered into by the Organization during the year for which there is lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements was:

> Management's estimate of accumulated depreciation and current period depreciation expense is based on estimated useful lives of the assets. We evaluated the key factors and assumptions used to develop the depreciation charge in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit
We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements
Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management
For the purpose of this letter, professional standards define a disagreement with the management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations
We have requested certain representations from management that are included in the management representation letter dated October 27, 2020.

Management Consultations with Other Independent Accountants
In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of Board of Directors and management of Community Link, Inc., and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

Glass and Shufflett, Ltd.

May, Cocagne & King, P.C.

Certified Public Accountants and Consultants

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STEVEN R. GROHNE
MARK S. WOOD
CRAIG T. NEGANGARD
DAVID S. BROWN

Report on the Firm's System of Quality Control

November 15, 2018

To the Shareholders of
Glass and Shuffett, Ltd.
and the Peer Review Committee of the
Peer Review Alliance

We have reviewed the system of quality control for the accounting and auditing practice of Glass and Shuffett, Ltd. (the firm) in effect for the year ended May 31, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards* including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

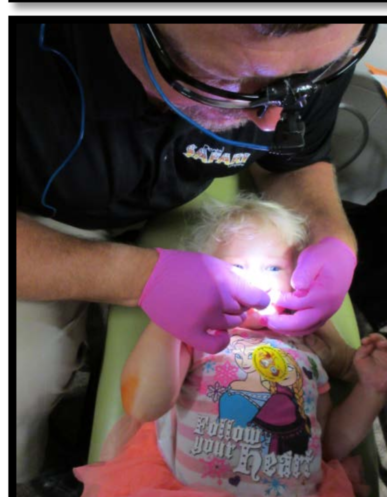
In our opinion, the system of quality control for the accounting and auditing practice of Glass and Shuffett, Ltd. in effect for the year ended May 31, 2018, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. Glass and Shuffett, Ltd. has received a peer review rating of pass.

May, Cocagne & King, PC

1st Step
Early Head Start & Children's Learning Programs

2019 -2020

Community Link
Early Head Start
Reporte Anual



Community Link
disability to possibility