

2021-2022

COMMUNITY LINK 1ST STEP EARLY HEAD START

Annual Report



Early Head Start &
Children's Learning Programs



Community Link initiated the first home-based infant stimulation program in Southern Illinois. This program has grown over the years into 1st Step Early Head Start & Children's Learning Programs. 1st Step is dedicated to providing exceptional family centered services to families who have children up to the age of three. Early Head Start is a federally funded, home-based program for low-income pregnant women and families with children three years and younger in Clinton and Washington Counties who are homeless, receiving TANF or SSI, in foster care, or if the family's income is at or below the Federal Poverty level. Priority for enrollment is based on risk factors including children with disabilities. The program is funded to serve 54 children/ pregnant women residing in Clinton and Washington Counties.

The program uses the Parents as Teachers model, which is research based and nationally regarded. We offer families a sense of belonging, other support services, and a chance to be involved in activities to help the whole family. A number of programs are provided to the children and families we serve, including Infant Mental Health Services, and Prevention Services. In addition, 1st Step Early Head Start provides services for prenatal education, parenting education and support, child development services, play groups, family activities, medical linkages, linkages to community resources, transitions, and limited transportation.

The goal of the Early Head Start Program is to assist families to promote healthy prenatal outcomes for pregnant women, enhance the development of very young children, promote healthy family functioning, and provide opportunities for parents to have a voice in shared governance.

Mission Statement

To offer opportunities for growth and independence for people with developmental disabilities.

Core Values

Respect- Honoring the value, autonomy, and contributions of everyone

Commitment- Excellence through passion

Making a Difference- Enhancing the lives of others

Motto

Disability to Possibility

Vision

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.



POLICY COUNCIL MEMBERS 2021 - 2022

Officers

Shelley Kenow - Chairperson
(Community Member)

Stacia Johnston - Vice Chairperson
(Parent)

Nicole Baker - Secretary (Parent)

Other Parent Representatives

Olivia Tulgetske

Community Representatives

Angela Knaub
Linda Summers
Minga Fontaine

1301.3

Each agency must establish and maintain a policy council responsible for the direction of the Head Start program at the agency level, and a policy committee at the delegate level. If an agency delegates operational responsibility for the entire Head Start or Early Head Start program to one delegate agency, the policy council and policy committee may be the same body.

(Head Start Program Performance Standards)

Board of Directors

Amanda Loepker, President

Paulette Evans, Vice President

Jeffrey Niemeyer, Treasurer

Theresa Morrison, Secretary

Ronald Foppe

William Becker

Tara Hilmes

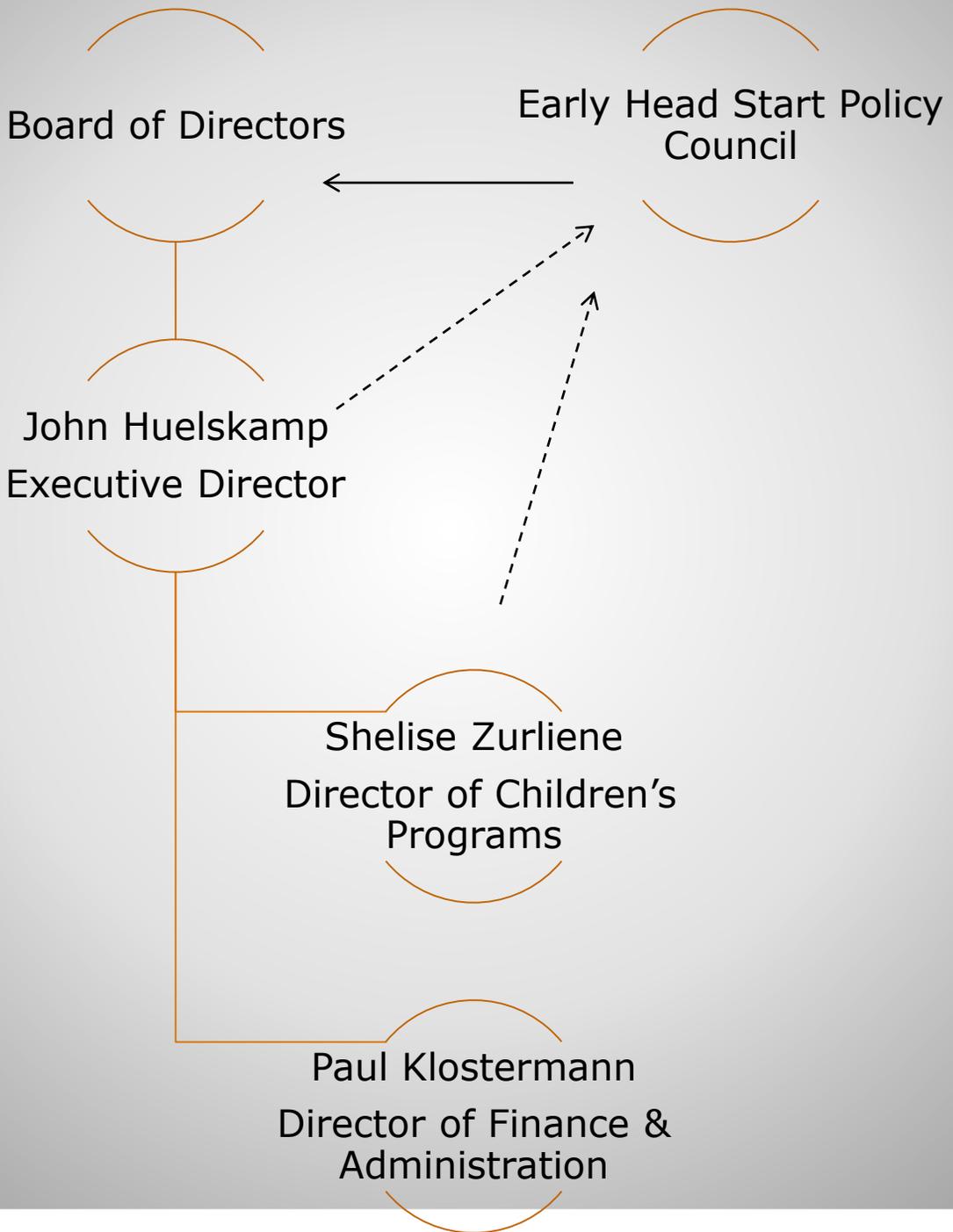
Theodore Macon

Sandra Porter

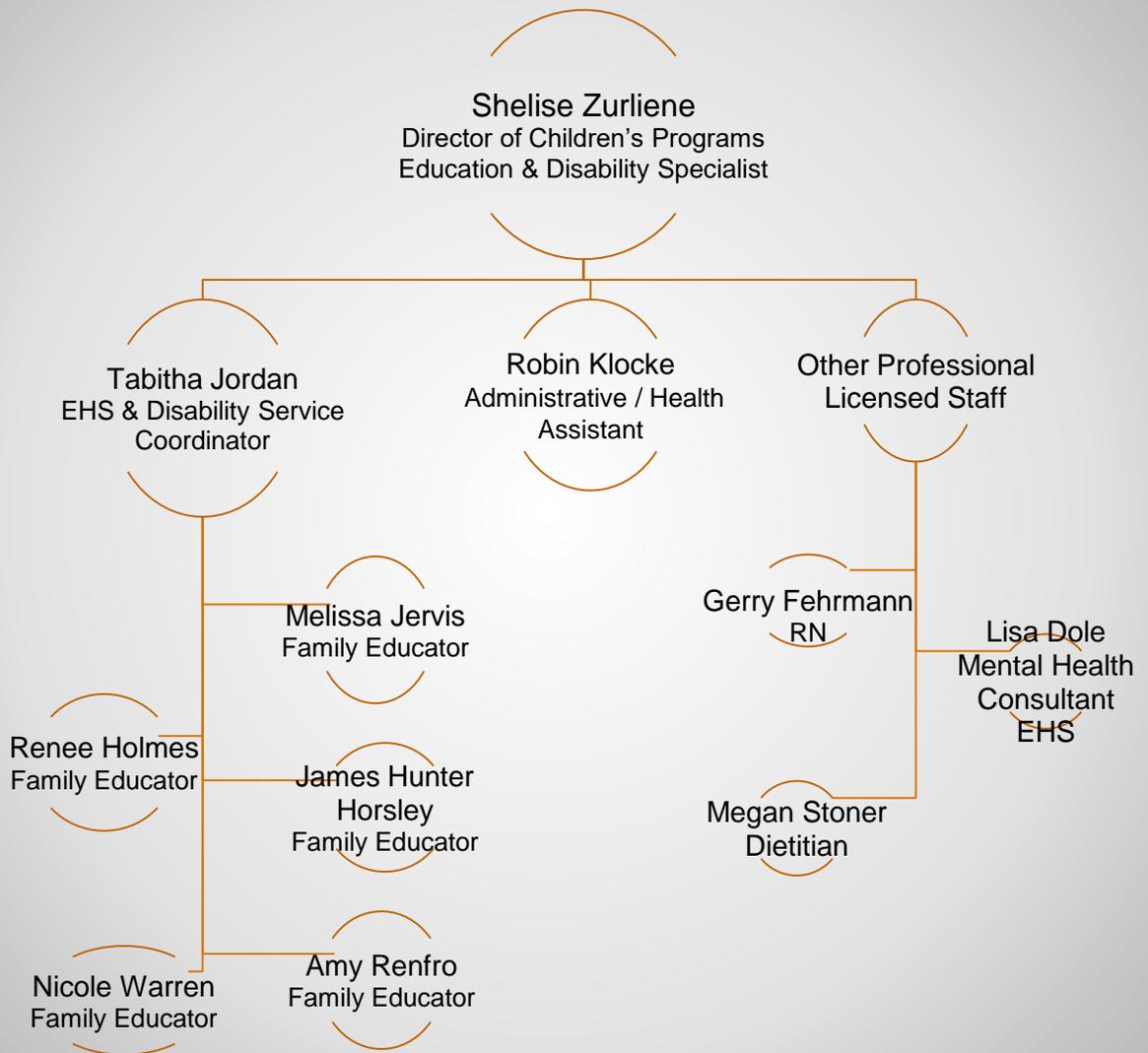
Kirsten Wilkerson

Charles Hilmes

Administration



First Step Early Head Start Programs



**Early Head Start
Funding Year 2021-2022**

Revenues

Funding Sources	Funding Category	Amount
ACF Regional Office Health & Human Services (HHS)	Cost for Program Operations	\$421,090
ACF Regional Office Health & Human Services (HHS)	Cost for Training & Technical Assistance	\$10,000
ACF Regional Office Health & Human Services (HHS)	American Rescue Plan Funds	\$8,512
ACF Regional Office Health & Human Services (HHS)	Other COVID Funds	\$14,516
Community	Non-Federal Share	\$90,796
Total (includes *Non-Federal Share)		\$544,914

Expenditures

Personnel/Salaries	\$281,463
Fringe Benefits	\$67,119
Staff Training	\$10,556
Supplies	\$17,566
Other**	\$145,182
American Rescue Plan Expenditures	\$8,512
Other COVID Expenditures	\$14,516
Total (includes *Non-Federal Share)	\$544,914

*Non-Federal Share Defined

Non-Federal Share represents the reasonable and necessary costs of a Head Start program that are generated from a non-federal source. Non-Federal share is the community's contribution to the local Head Start program.

**Other expenditures include rent, utilities, insurance, maintenance, mileage, in kind and administrative costs.

RATIONALIZATION OF DATA

- Data used in this report is based on the 2021-2022 Program Information Report.
- All budget information is for the funding year of May 1, 2021 - April 30, 2022.

GLOBAL PANDEMIC

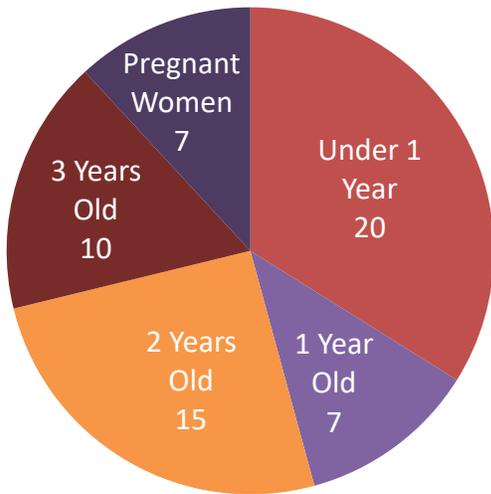
The COVID-19 global pandemic continued on and required continued patience and change to the way in which 1st Step Early Head Start provided services throughout the 2021-2022 program year. On September 20, 2021, Family Educators began returning to in-person visits. At that time, 1 visit per day was allowed, and the rest continued as virtual visits. On October 1, 2021, Family Educators were allowed to begin offering 2 in-person visits per day, but continuing others as virtual. In January of 2022, visits were temporarily returned to virtual only, as recommended by the local health department because COVID-19 cases spiked. All visits resumed in-person on February 28, 2021 due to a drop and then consistently low positivity rate in our service area.

For the entirety of the 2021-2022 program year socializations, parent trainings, Policy Council Meetings, and Health Service Advisory Committee meetings continued virtually. Local health department recommendations advised as such.

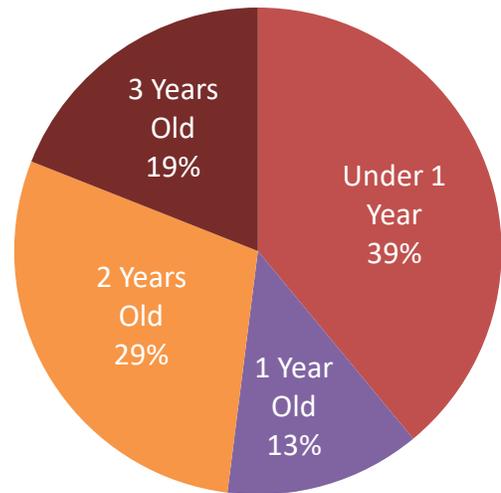
Services to Families

Program Year 2021-2022 Enrollment Status from PIR

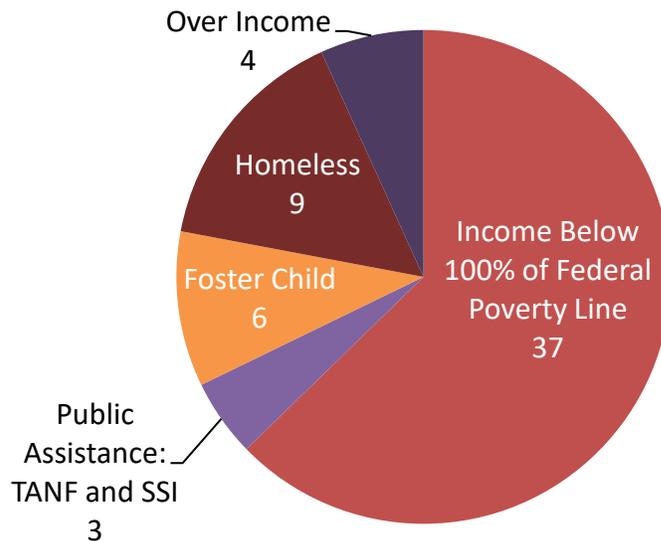
Cumulative Enrollment by Age

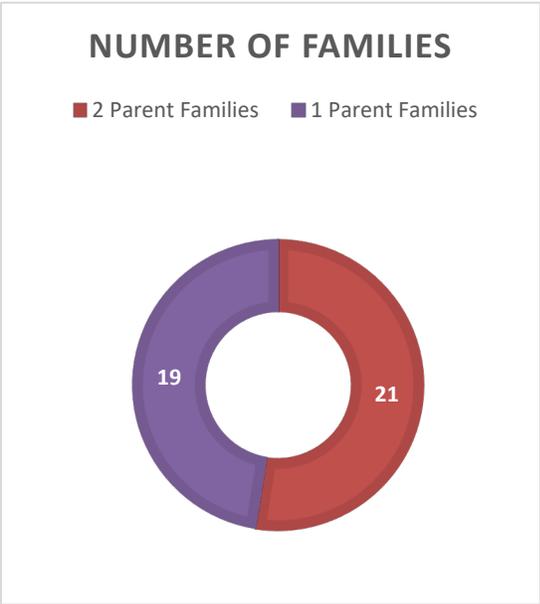


Cumulative Enrollment of Children by Age

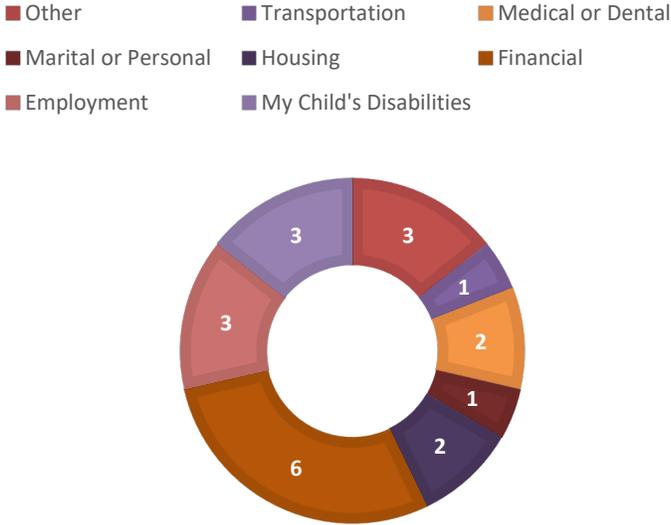


Cumulative Enrollment by Type of Eligibility

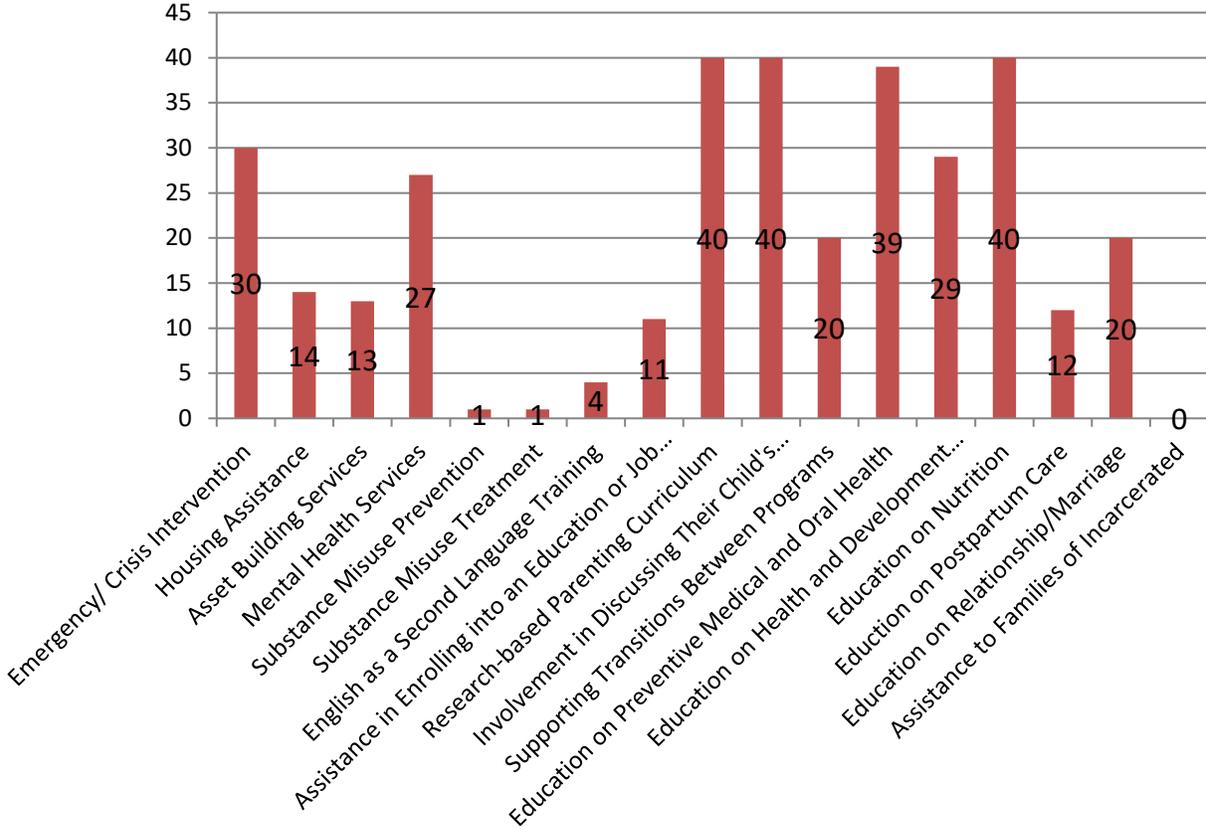




Stressors of Enrolled Families

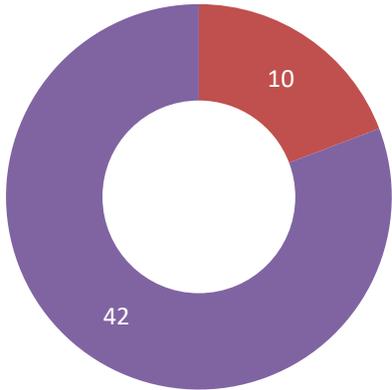


The Number of Families Who Received Services



Disability Services

- Children with IFSP
- Children without IFSP



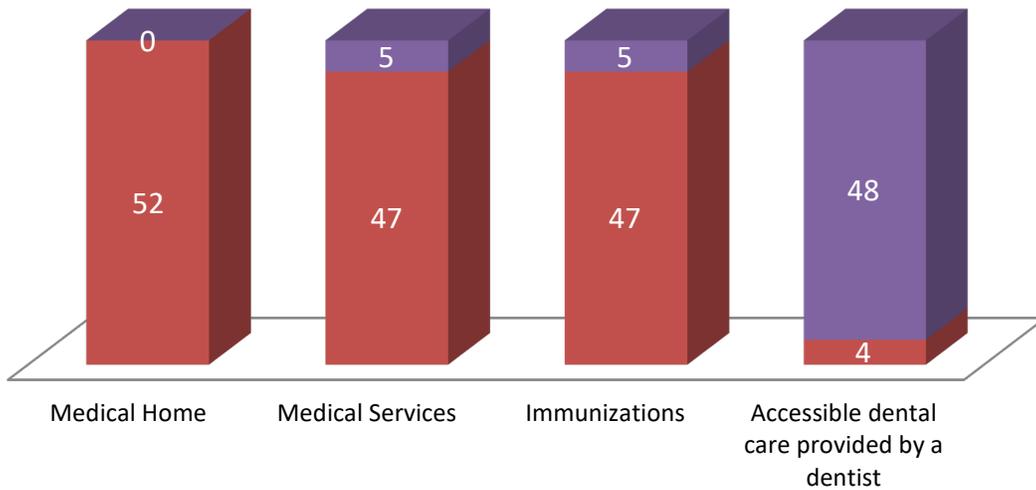
Diagnosis of Disability

- Autism Spectrum Disorder
- Asthma
- Hearing Problems
- Vision Problems
- Blood Lead Level >u5 g/dL

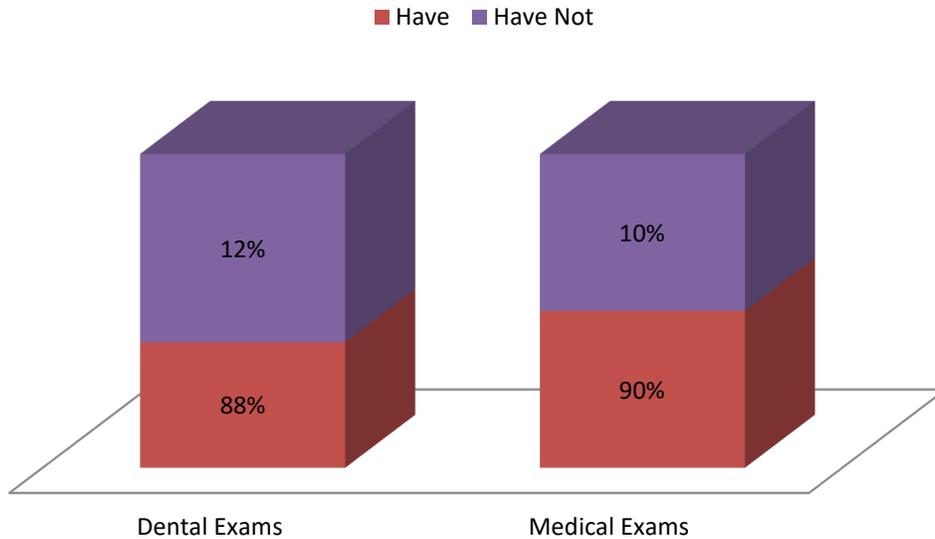


Health Measures- Children

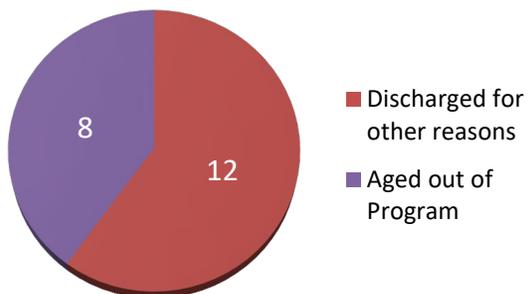
- Have
- Do Not Have



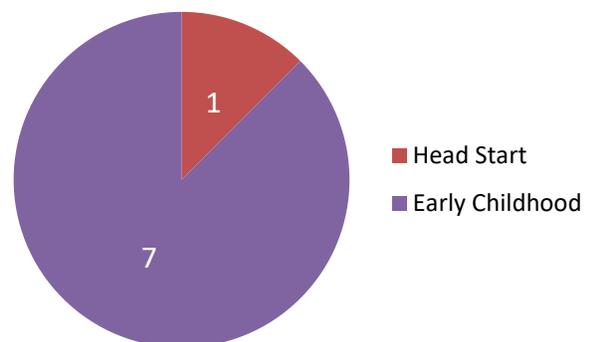
Exams for Enrolled Children



Children Discharged



Transitions of Those Children Who "Aged Out"



The Early Head Start Program has a formal transition process with BCMW Head Start in an attempt to assist in the transition of children from Early Head Start to Head Start. Along with this, the program also has formal agreements with eight local public schools and the local special education district.

Child Outcomes & School Readiness

The Office of Head Start defines school readiness as "children possessing the skills, knowledge, and attitudes necessary for success in school and for later learning and life." The Head Start Approach to School Readiness focuses on creating opportunities for children to develop in all areas to ensure the child is ready for school. 1st Step's set of School Readiness Goals is used to guide the curriculum in all stages, from planning, to implementation, to assessment, to tracking progress.

In the spring of 2018, the School Readiness team met with a variety of collaborators to discuss what challenges and concerns in regards to learning and development needed to be successful once starting school. Information was collected from Policy Council parents and community members, the Health Service Advisory Committee, the local Head Start Education Manager, a local Preschool teacher, and the Early Head Start Parent Educators and staff. The goals below are a compilation of those concerns identified by our collaborators.

1st Step Early Head Start uses Parents as Teachers Born to Learn (PAT) as a curriculum and Hawaii Early Learning Profile (HELP) as an assessment tool. Additionally, the ChildPlus Family Outcomes is used as an assessment tool. The benchmarks used include the Head Start Early Learning Outcomes Framework (ELOF) and the Illinois Early Learning Guidelines, both of which support the Parents as Teachers Curriculum. The Parents as Teachers Curriculum also supports both forms of benchmarks. However, the HELP, the ELOF, and the Illinois Early Learning Guidelines are organized by domains and then broken down into ages compared to the PAT which is organized by age and has all of the domains integrated within the curriculum.

Domain	Goals
Approaches to Learning	<u>Regulatory/Sensory</u> Children are able to organize a variety of sensory experiences that support learning, imagination, exploration, and creativity.
Cognition	<u>Spatial Relationships</u> Children will learn about spatial relationships, including containers, gravity effects on objects, depth perception, and dimensionality that are appropriate for their age.
Language and Literacy	<u>Understanding and Following Directions</u> Children have age-appropriate receptive language skills, including understanding meaning of words and gestures and understanding and following directions. <u>Communicating with others- Verbally</u> Children have age-appropriate expressive language skills, including communicating with gestures and words, sharing experiences, answering and asking questions, and participate in storytelling.
Perceptual, Motor, and Physical Development	<u>Mobility and Transitional Movements</u> Children have age appropriate gross motor and mobility skills, including rolling, sitting, walking, and jumping. <u>Grasp/Prehension</u> Children have age appropriate fine motor skills such as grasping, raking, poking, pointing, holding a crayon, and holding a pencil.
Social and Emotional Development	<u>Learning Rules and Expectations</u> Children begin to understand and internalize basic social rules and expectations appropriate for their age and culture.
Self-Help	<u>Grooming and Hygiene/ Toileting</u> Children will develop age appropriate self-help skills, especially with daily routines, learning how to maintain hygiene, and toilet training.
Health	Families will follow the recommendations from the American Academy of Pediatrics in regards to screen time for children under 3 years old.

PARENT INVOLVEMENT AND COMMUNITY PARTNERSHIPS

Parent Involvement Activities

Home Visits
(conducted virtually due to the COVID-19 pandemic)

Policy Council Meetings
(conducted virtually due to the COVID-19 pandemic)

Health Service Advisory Committee
(conducted virtually due to the COVID-19 pandemic)

Playgroups
(conducted virtually due to the COVID-19 pandemic)

Parent Training Topics

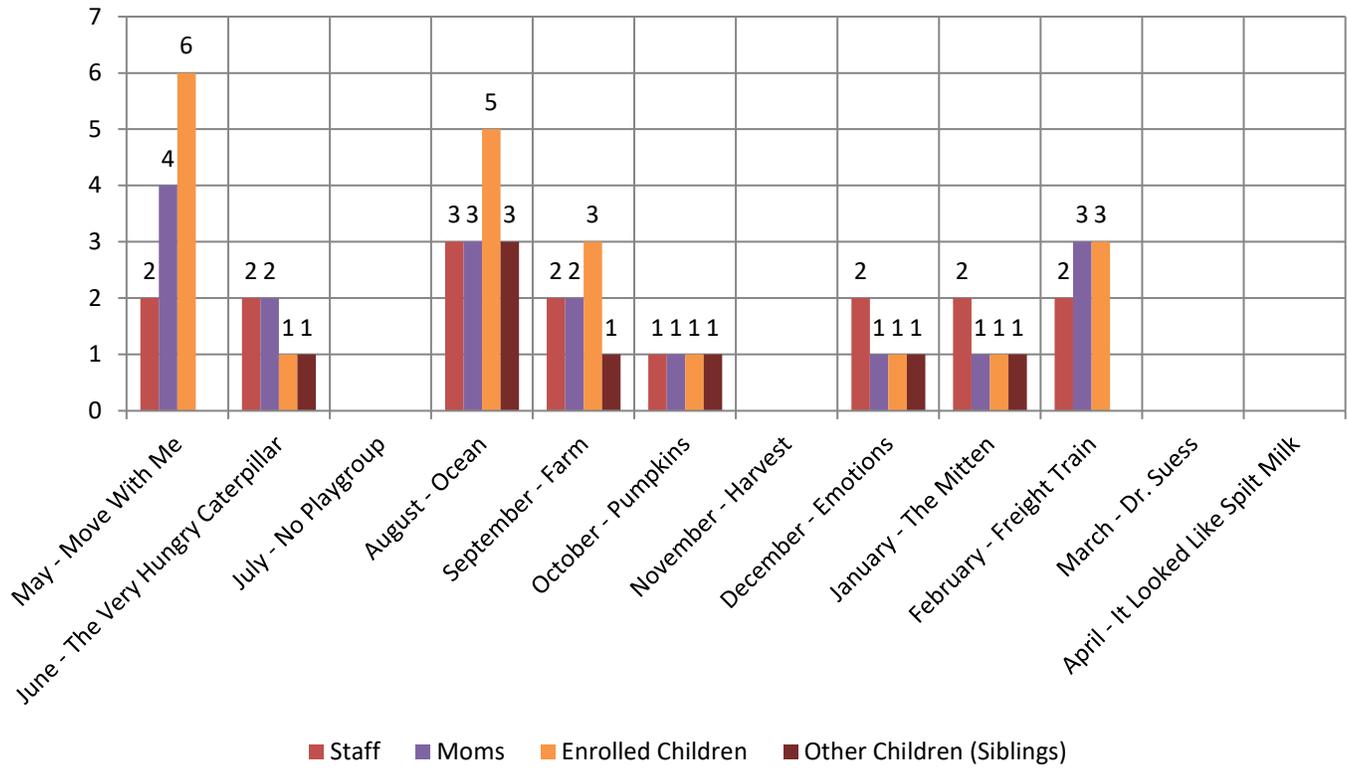
Group Training
(conducted virtually due to the COVID-19 pandemic)
Potty Training 101
Budgeting 101

Online Training
Preventative Oral Care
Importance of Physical Activity
Emergency First Aid
Vehicle and Pedestrian Safety
Environmental Hazards
Exposure to Lead
Safe Sleep Practices
Preventative Medical Care
Child Mental Health & Well Being
Parental Mental Health
Nutrition
Self-Care

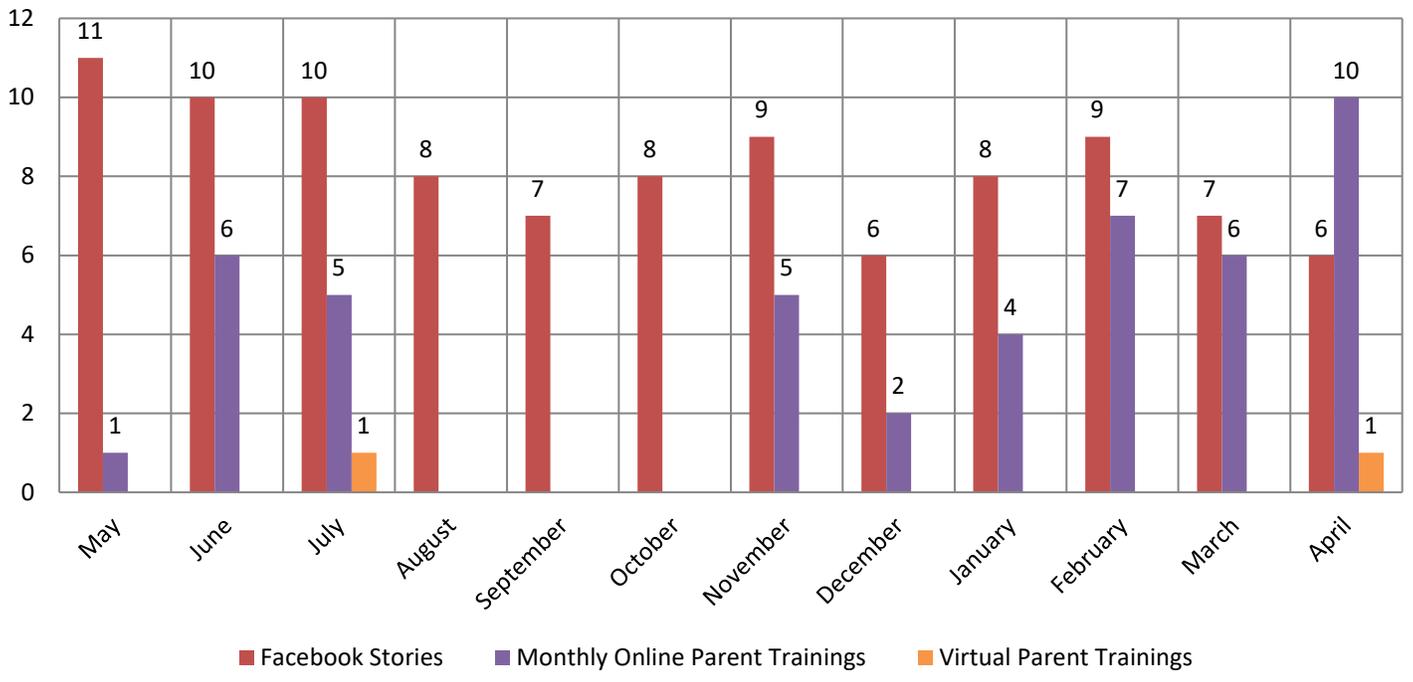
Services Families Received

Emergency/Crisis Intervention
Housing Assistance
Mental Health Services
Substance Misuse Prevention
Substance Misuse Treatment
Assistance in Enrolling in an Education or Job Training Program
Parenting Education
Child Development Screenings and Discussion of Results
Supporting Transitions Between Programs
Preventative Medical and Oral Health Education
Tobacco Use Education
Nutrition Education
Postpartum Care Education
Relationship/Marriage Education
Health Education

Playgroup Attendance



1st Step Virtual Events Attendance



Community Link Inc

FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

June 30, 2022 and 2021

Community Link Inc
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INDEPENDENT AUDITORS' REPORT

November 22, 2022

Board of Directors
Community Link Inc
Breese, Illinois 62230

Opinion

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, 2022 and 2021, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

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, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Community Link Inc 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.

Responsibilities of Management 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.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules listed as Supplementary Information in the table of contents 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.

Respectfully submitted,

Glaswand Shuffett, Ltd.

Centralia, Illinois

GLASS AND SHUFFETT, LTD.

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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*

November 22, 2022

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, 2022 and 2021, 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 November 22, 2022.

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 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.

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 Shuffett, Ltd.

Centralia, Illinois

Community Link Inc
STATEMENT OF FINANCIAL POSITION
June 30, 2022 and 2021

ASSETS

	2022	2021
Current Assets:		
Cash and Cash Equivalents	\$ 2,833,633	\$ 2,207,872
Cash in Bank -- Reserves	75,642	75,620
Investments	-	-
Accounts Receivable -- Trade	841,568	650,394
Pledges Receivable	52,500	54,000
Prepaid Expenses	148,544	175,707
Real Property - Held For Sale	-	60,955
	3,951,887	3,224,548
Property and Equipment:		
Land and Land Improvements	456,972	456,972
Buildings and Improvements	5,283,643	5,256,280
Furniture, Fixtures and Equipment	209,760	209,760
Vehicles	873,487	801,387
	6,823,862	6,724,399
Less -- Accumulated Depreciation	3,815,836	3,566,814
	3,008,026	3,157,585
Total Assets	\$ 6,959,913	\$ 6,382,133

LIABILITIES AND NET ASSETS

	<u>2022</u>	<u>2021</u>
Current Liabilities:		
Accounts Payable	\$ 108,642	\$ 86,896
Notes Payable -- Due Within One Year	189,905	192,191
Package Insurance Payable	103,531	89,453
Accrued Expenses	397,157	266,013
Compensated Absences Payable	159,924	157,343
	<hr/>	<hr/>
Total Current Liabilities	959,159	791,896
	<hr/>	<hr/>
Long Term Liabilities (Due After One Year):		
Notes Payable	1,520,927	1,643,071
	<hr/>	<hr/>
Total Long Term Liabilities	1,520,927	1,643,071
	<hr/>	<hr/>
Total Liabilities	2,480,086	2,434,967
	<hr/>	<hr/>
Net Assets:		
With Donor Restrictions	20,000	-
Without Donor Restrictions	4,459,827	3,947,166
	<hr/>	<hr/>
Total Net Assets	4,479,827	3,947,166
	<hr/>	<hr/>
Total Liabilities and Net Assets	\$ 6,959,913	\$ 6,382,133
	<hr/> <hr/>	<hr/> <hr/>

See accompanying notes to financial statements.

Community Link Inc
STATEMENT OF ACTIVITIES
For the Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
Support and Revenue:		
Support		
Grants	\$ 822,813	\$ 857,989
Contributions	299,119	308,595
Total Support	<u>1,121,932</u>	<u>1,166,584</u>
Revenue:		
Fees for Services	7,028,450	5,895,302
Café Sales	268,446	214,146
Investment Income	4,273	7,055
Other Income	985,714	541,278
Gain (Loss) on Sale of Assets	94,804	2,000
Total Revenue	<u>8,381,687</u>	<u>6,659,781</u>
Total Support and Revenue	<u>9,503,619</u>	<u>7,826,365</u>
Expenses:		
Program Services:		
Adult Day Programs	3,660,592	3,009,826
Community Living Programs	3,595,520	3,019,718
Infant Programs	621,555	544,487
Funding Development	143,846	132,874
General and Administrative Services	<u>925,964</u>	<u>855,917</u>
Total Expenses	<u>8,947,477</u>	<u>7,562,822</u>
Other Changes in Net Assets Without Donor Restrictions:		
Loan Forgiveness	-	977,000
Depreciation on Capital Assets Expensed	<u>(5,849)</u>	<u>(18,574)</u>
Total Other Changes in Net Assets	<u>(5,849)</u>	<u>958,426</u>
Change in Net Assets Without Donor Restrictions	550,293	1,221,969
CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS		
Contributions	20,000	-
Net Assets released from restrictions	<u>-</u>	<u>-</u>
Change in Net Assets With Donor Restrictions	<u>20,000</u>	<u>-</u>
Change in Total Net Assets	570,293	1,221,969
Net Assets, Beginning of Year	3,947,166	2,761,054
Prior Period Adjustment	<u>(37,632)</u>	<u>(35,857)</u>
Net Assets, End of Year	<u>\$ 4,479,827</u>	<u>\$ 3,947,166</u>

See accompanying notes to financial statements.

Community Link Inc
STATEMENT OF CASH FLOWS
For the Years Ended June 30, 2022 and 2021

	2022	2021
Cash Flows Used for Operating Activities:		
Change in Total Net Assets	\$ 570,293	\$ 1,221,969
Adjustments to Reconcile Change in Net Assets Without Donor		
Restrictions to Net Cash Provided by Operating Activities:		
Depreciation	249,023	270,581
Prior Period Adjustment	(37,632)	(35,857)
(Increase) Decrease in Accounts Receivable	(189,674)	(188,079)
(Increase) Decrease in Prepaid Expenses	27,163	(5,922)
Increase (Decrease) in Accounts Payable and Accrued Expenses	166,968	82,177
Increase (Decrease) in Compensated Absences Payable	2,581	(34,460)
Total Adjustments	218,429	88,440
Net Cash Provided by Operating Activities	788,722	1,310,409
Cash Flows from Investing Activities:		
Proceeds from Sale of Investments	-	-
Purchase of Investments	-	-
Purchase of Fixed Assets	(99,463)	(366,254)
Unrecovered Cost of Assets Sold	60,954	-
	(38,509)	(366,254)
Cash Flows from Financing Activities:		
Loan Proceeds	69,820	356,700
Loan Forgiveness	-	(977,000)
Principal Payments on Notes Payable	(194,250)	(199,932)
	(124,430)	(820,232)
Net Increase (Decrease) in Cash and Equivalents	625,783	123,923
Cash and Equivalents at Beginning of Year	2,283,492	2,159,569
Cash and Equivalents at End of Year	\$ 2,909,275	\$ 2,283,492
Supplemental Data:		
Interest Paid	\$ 68,278	\$ 67,388

See accompanying notes to financial statements.

Community Link Inc
Statement of Functional Expenses
For the Year Ended June 30, 2022

EXHIBIT D

	Program Services				General and Administrative	Total
	Adult Day Programs	Community Living Programs	Infant Programs	Funding Development		
Expenses						
Staff Salaries	\$ 1,746,890	\$ 2,387,418	\$ 323,898	\$ 86,549	\$ 537,471	\$ 5,082,226
Payroll Taxes	140,236	177,847	24,084	6,585	35,528	384,280
Fringe Benefits	312,325	396,070	56,835	3,353	77,715	846,298
Consultants	15,217	58,629	591	7,400	18,560	100,397
Volunteer Wages	-	-	95,859	-	-	95,859
Consumer Wages & Fringes	455,752	-	-	-	-	455,752
Medical Supplies	612	7,836	-	-	3,116	11,564
Office Supplies	3,905	3,257	3,978	-	13,421	24,561
Program Supplies	23,808	7,682	11,459	-	2,554	45,503
Housekeeping Supplies & Services	18,526	32,021	2,415	-	1,718	54,680
Specific Assistance to Individuals	-	-	3,780	-	-	3,780
Food	111,740	108,358	-	284	125	220,507
Maintenance Supplies	11,595	19,846	1,948	-	845	34,234
Rent	7,243	453	8,475	-	2,586	18,757
Utilities	57,608	64,965	5,767	-	6,233	134,573
Maintenance Service and Repairs	33,266	24,908	2,499	-	9,223	69,896
Computer Repairs and Maintenance	26,662	-	-	-	28,035	54,697
Insurance	34,005	27,186	5,013	-	76,814	143,018
Travel and Transportation	449,805	51,637	4,322	1,376	11,003	518,143
Telephone	46,120	56,426	13,675	-	7,085	123,306
Staff Training and Conferences	1,332	2,205	13,199	155	6,563	23,454
Dues and Subscriptions	512	100	11,449	4,974	30,098	47,133
Small Equipment	5,129	11,556	2,214	2,620	389	21,908
Public Relations	32	19	1	9,053	3	9,108
Interest	37,854	27,302	26	-	3,096	68,278
Miscellaneous Expenses	11,880	8,789	26,214	21,497	44,011	112,391
Depreciation Expenses	108,538	121,010	3,854	-	9,772	243,174
Total Expenses	<u>\$ 3,660,592</u>	<u>\$ 3,595,520</u>	<u>\$ 621,555</u>	<u>\$ 143,846</u>	<u>\$ 925,964</u>	<u>\$ 8,947,477</u>

See accompanying notes to financial statements.

Community Link Inc
Statement of Functional Expenses
For the Year Ended June 30, 2021

EXHIBIT D

	Program Services				General and Administrative	Total
	Adult Day Programs	Community Living Programs	Infant Programs	Funding Development		
Expenses						
Staff Salaries	\$ 1,449,642	\$ 1,931,590	\$ 250,912	\$ 89,607	\$ 479,917	\$ 4,201,668
Payroll Taxes	111,200	146,213	19,110	6,656	42,338	325,517
Fringe Benefits	312,974	373,472	40,395	12,274	68,532	807,647
Consultants	18,400	62,327	510	-	28,033	109,270
Volunteer Wages	-	-	90,292	-	-	90,292
Consumer Wages & Fringes	263,731	-	-	-	-	263,731
Medical Supplies	6,273	5,688	-	-	19	11,980
Office Supplies	3,133	779	1,525	818	8,875	15,130
Program Supplies	11,657	4,333	6,745	-	153	22,888
Housekeeping Supplies & Services	18,072	23,669	1,224	-	2,852	45,817
Specific Assistance to Individuals	-	-	298	-	-	298
Food	102,982	96,374	-	102	-	199,458
Maintenance Supplies	6,154	9,563	80	-	506	16,303
Rent	4,350	823	8,475	-	3,045	16,693
Utilities	46,562	57,432	5,331	-	5,083	114,408
Maintenance Service and Repairs	27,511	39,039	1,989	-	9,214	77,753
Computer Repairs and Maintenance	21,144	106	0	-	27,041	48,291
Insurance	33,992	25,156	5,419	-	63,251	127,818
Travel and Transportation	350,706	25,827	3,197	218	2,370	382,318
Telephone	50,510	45,005	14,472	-	7,929	117,916
Staff Training and Conferences	3,131	762	24,393	77	2,217	30,580
Dues and Subscriptions	272	1,290	8,585	9,681	30,589	50,417
Small Equipment	4,182	24,552	8,680	-	4,861	42,275
Public Relations	201	-	-	8,682	0	8,883
Interest	42,481	21,211	96	-	3,600	67,388
Miscellaneous Expenses	9,045	8,782	47,428	4,759	46,062	116,076
Depreciation Expenses	111,521	115,725	5,331	-	19,430	252,007
Total Expenses	\$ 3,009,826	\$ 3,019,718	\$ 544,487	\$ 132,874	\$ 855,917	\$ 7,562,822

-9- (Continued on next page)

See accompanying notes to financial statements.

Community Link Inc
NOTES TO FINANCIAL STATEMENTS
June 30, 2022 and 2021

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 offer opportunities for growth and independence for people with developmental disabilities. Community Link strives to promote the general welfare of adults and infants with developmental disabilities and other difficulties, residing in Clinton, St. Clair, and Madison counties, 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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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, 2022 and 2021, were \$249,023 and \$270,581, 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.

NOTE 2 – SUMMARY OF GRANT FUNDING

The Organization received funding through the following grants during the years ended June 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Illinois Department of Human Services -- Title XX--DFI	\$ 70,556	\$ 69,423
Illinois Department of Transportation Community M.H. Act (708)	-	-
U.S. Department of Health and Human Services	494,218	412,537
United Way	105,000	107,064
Provider Relief Fund	-	99,748
CARES Act - COVID Stability	-	24,368
Other	20,000	12,810
	<u>\$ 822,813</u>	<u>\$ 857,989</u>

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 \$52,500 and \$54,000 for the years ended June 30, 2022 and 2021, respectively.

NOTE 4 – CONCENTRATION OF CREDIT RISK

Cash Deposits

The Organization maintains bank accounts that are subject to custodial credit risk. At June 30, 2022, the Organization's bank balances of \$2,307,383 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:

	<u>2022</u>	<u>2021</u>
Accounts Receivable—Trade	\$ 142,589	\$ 291,449
Illinois Department of Human Services	521,381	252,625
Long-term Care Facilities	122,023	52,515
U.S. Dept. of Health & Human Services	43,571	21,673
Washington County Workshop	1,879	1,879
Central Billing Office (Medicaid)	-	-
708 Board	10,125	30,253
	<u>\$ 841,568</u>	<u>\$ 650,394</u>

Aging of accounts receivable at June 30, 2022, are as follows:

0-30 Days	\$ 742,335	63.5%
31-60 Days	76,970	11.3%
61-90 Days	7,782	10.1%
91 Days or Over	14,481	15.0%
	<u>\$ 841,568</u>	<u>100.0%</u>

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

NOTE 6 – NOTES PAYABLE

Dieterich Bank

At June 30, 2022, 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%	\$ 228,257	\$ 11,264
East Building	9/5/2014	9/5/2024	3.750%	239,515	29,602
West Building	9/5/2014	9/5/2024	3.750%	214,827	26,551
Trenton CILA Home 2	12/28/2020	12/28/2025	3.750%	277,794	10,432
Ford T-350	9/20/2017	9/20/2022	2.750%	2,509	2,509
Ford E-450	10/2/2017	10/2/2022	2.500%	4,508	4,508
Roof Repair	9/12/2018	9/12/2023	3.950%	95,490	4,202
Ford Transit 350	9/25/2018	10/25/2023	3.240%	13,924	10,234
Chrysler Pacifica	10/28/2019	10/28/2024	3.250%	8,767	3,622
				<u>\$ 1,085,591</u>	<u>\$ 102,923</u>

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

NOTE 6 – NOTES PAYABLE (CONTINUED)

Dieterich Bank

At June 30, 2022, 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%	\$ 230,780	\$ 41,493
Fairview Heights Real Estate	7/1/2012	7/1/2027	4.815%	26,295	4,595
				<u>\$ 257,074</u>	<u>\$ 46,088</u>

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

Southern Bus & Mobility

At June 30, 2022, the Organization was indebted to Southern Bus & Mobility as follows:

Description	Date of Note	Due Date	Interest Rate	Balance	Due Within One Year
Ford Transit	6/23/2021	05/0/2026	4.220%	\$ 54,553	\$ 8,226
Ford Transit	3/8/2022	2/8/2027	5.500%	\$ 69,820	\$ 8,296
				<u>\$ 124,373</u>	<u>\$ 16,522</u>

The Organization secured financing from Southern Bus & Mobility in the amount of \$63,700 to purchase a Ford Transit. The above note is secured by the Ford Transit. The note requires 60 monthly payments of \$877.33.

USDA Rural Development

At June 30, 2022, the Organization was indebted to USDA - Rural Development as follows:

Description	Date of Note	Due Date	Interest Rate	Balance	Due Within One Year
Building Improvements	3/26/2013	3/26/2043	3.125%	<u>\$ 209,508</u>	<u>\$ 7,229</u>

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 6 – NOTES PAYABLE (CONTINUED)

Illinois State Council Knights of Columbus Charities, Inc.

At June 30, 2022, the Organization was indebted to the Illinois State Council Knights of Columbus Charities, Inc., on a promissory note, originally issued in the amount of \$218,000.

Description	Date of Note	Due Date	Interest Rate	Balance	Due Within One Year
Germantown CILA Home	6/9/2017	6/9/2024	0.000%	<u>\$ 34,286</u>	<u>\$ 17,143</u>

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 2022 is included in expense totaling \$1,768. The effective interest rate used was 4.0%.

Aggregate annual debt maturities for future years follow:

2023	\$ 189,905
2024	\$ 182,317
2025	\$ 165,237
2026	\$ 170,155
2027	\$ 210,049
Thereafter	<u>\$ 793,169</u>
	<u>\$ 1,710,832</u>

Payroll Protection Program Note

On April 6, 2021, 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 were forgiven under the terms of the Payroll Protection Program and are reported as revenue during the year ended June 30, 2021.

NOTE 7 – 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, 2022, the Organization's reserved balance was invested in Certificates of Deposit totaled \$75,642.

The Organization has complied with the financial loan agreement for the year ended June 30, 2022.

NOTE 8 – 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, 2021, was \$119,143. Plan assets as of December 31, 2021, totaled \$3,940,995 for all participants.

NOTE 9 – 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, 2022. The minimum required remaining lease payments at June 30, 2022, totaled \$3,300.

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 nine months and thirty-two months. The minimum required remaining lease payments at June 30, 2022, totaled \$4,782.

NOTE 10 – PRIOR PERIOD ADJUSTMENTS/RECLASSIFICATIONS

Prior period adjustments were required for retro-active billing adjustments which increased (decreased) net assets for June 30, 2022 and 2021. A prior period adjustment was also required to recognize pledged receivables at fiscal year-end. The amounts of prior period adjustments are as follows:

	<u>Net Assets</u> <u>July 1, 2022</u>	<u>Net Assets</u> <u>June 30, 2021</u>
Prior Period Adjustment Billing	<u>\$ (37,632)</u>	<u>\$ (35,857)</u>

NOTE 11 – 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 \$5,849 and \$18,574 for fiscal years 2022 and 2021, respectively. No grant equipment was acquired in fiscal year 2022 or 2021.

NOTE 12 – 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, 2022 and 2021, the amount of services received was \$97,627 and \$90,292, respectively.

Also, in-kind contributions are recognized for imputed interest on zero percent loans. At June 30, 2022 and 2021, interest was recognized totaling \$1,768 and \$2,595, respectively. See Note 6.

NOTE 13 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 22, 2022, the date the financial statements were available to be issued.

NOTE 14 – 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, 2019.

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, 2022 and 2021.

NOTE 15 – CURRENT ASSETS HELD FOR SALE

Carrying value of assets held for sale previously classified under Property, plant and equipment:

Highland Home - Land	\$ 13,600
Highland Home - Building	47,355
	<u>\$ 60,955</u>

The above represents the remaining assets held for sale at June 30, 2021, as a result of the replacement of a CILA home in Highland, Illinois. The land and building were sold during the current fiscal year on July 8, 2021, for the amount of \$169,000.

Community Link Inc

SUPPLEMENTARY INFORMATION

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

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

[Add a Program](#)

[Certify & Submit](#)

	CSFA #	Program Name	\$ State	\$ Federal	\$ Other	\$ Total
View	444-80-1217	Title XX DFI DevelopmentalDisabilitites/Mental Health	0	70,556	23,519	94,075
View		Other grant programs and activities		494,218	0	494,218
View		All other costs not allocated			8,359,184	8,359,184
Totals:			0	564,774	8,382,703	8,947,477

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

Grantee Portal / Audit Reviews / Audit / CYEFR / Program

Cancel

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Agency	Department Of Human Services (444)		
Program	Title XX DFI DevelopmentalDisabilitites/Mental Health (444-80-1217) <i>This program as added due to awards found in the CSFA. It cannot be removed.</i>		
Program Limitations	<input type="radio"/> Yes <input checked="" type="radio"/> No Identify Limitations (required if Yes) <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		
Mandatory Match %	<input type="radio"/> Yes <input checked="" type="radio"/> No	Rate (required if Yes): <div style="border: 1px solid black; width: 100px; height: 15px;"></div>	
Indirect Cost Rate	<div style="border: 1px solid black; padding: 2px;">0.00</div> %		
Indirect Cost Rate Base	<div style="border: 1px solid black; width: 100%; height: 15px;"></div>		

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">70556.00</div>	<div style="border: 1px solid black; padding: 2px;">7294.00</div>	77,850.00
Fringe Benefits	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">16225.00</div>	16,225.00
Travel	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Equipment	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Supplies	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Contractual Services	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Consultant (Professional Services)	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Construction	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Occupancy - Rent and Utilities	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Research and Development	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Telecommunications	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Training and Education	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Direct Administrative Costs	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Miscellaneous Costs	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Total Direct Expenses	0.00	70,556.00	23,519.00	94,075.00
Indirect Costs	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Total Expenses	0.00	70,556.00	23,519.00	94,075.00

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

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Program

Other grant programs and activities

Category	Direct Federal	Other Amount	Total
Personal Services (Salaries and Wages)	306905.00	0.00	306,905.00
Fringe Benefits	78509.00	0.00	78,509.00
Travel	8819.00	0.00	8,819.00
Equipment	7809.00	0.00	7,809.00
Supplies	27176.00	0.00	27,176.00
Contractual Services	11069.00	0.00	11,069.00
Consultant (Professional Services)	3126.00	0.00	3,126.00
Construction	0.00	0.00	0.00
Occupancy - Rent and Utilities	11114.00	0.00	11,114.00
Research and Development	0.00	0.00	0.00
Telecommunications	12428.00	0.00	12,428.00
Training and Education	13200.00	0.00	13,200.00
Direct Administrative Costs	0.00	0.00	0.00
Miscellaneous Costs	14063.00	0.00	14,063.00
Total Direct Expenses	494,218.00	0.00	494,218.00

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

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Program

All other costs not allocated

Category	Other Amount
Personal Services (Salaries and Wages)	4697471.00
Fringe Benefits	1135844.00
Travel	509324.00
Equipment	14099.00
Supplies	367653.00
Contractual Services	323852.00
Consultant (Professional Services)	97271.00
Construction	0.00
Occupancy - Rent and Utilities	210494.00
Research and Development	0.00
Telecommunications	110878.00
Training and Education	10254.00
Direct Administrative Costs	551611.00
Miscellaneous Costs	330433.00
Total Direct Expenses	8,359,184.00

COMMUNITY LINK INC

Year - End FY2022 - Schedule of Program Costs

Account Title	Agency Total	All Other Not Allocated	DD CILA		Developmental Training (DT)	AT-Home Day Services	DD CILA Intermittent CILA	HBS Service Facilitation
			Community Integrated Living Arrangement (CILA)	Community Integrated Living Arrangement (CILA)				
Program Expenses								
1. Program Staff Salaries	4,231,488.00	277,552.00	2,255,626.00	1,569,960.00	93,984.00	10,458.00	23,908.00	
2. Program Clerical Staff Salaries	63,864.00	34,325.00	0.00	29,539.00	0.00	0.00	0.00	
3. Program Payroll Taxes and Fringe Benefits	1,066,839.00	77,877.00	542,795.00	414,570.00	22,616.00	2,193.00	6,788.00	
4. Program Consultants	65,852.00	0.00	58,629.00	7,223.00	0.00	0.00	0.00	
5. Consumer Wages and Fringe Benefits	455,752.00	0.00	0.00	455,752.00	0.00	0.00	0.00	
6. Medicine and Drugs	8,448.00	0.00	7,836.00	612.00	0.00	0.00	0.00	
7. All Other Program Equipment and Supplies	54,088.00	15,437.00	10,939.00	27,712.00	0.00	0.00	0.00	
8. Staff Transportation	7,366.00	1,594.00	3,895.00	1,841.00	0.00	36.00	0.00	
9. Client Transportation	507,140.00	6,481.00	51,047.00	447,964.00	0.00	1,648.00	0.00	
10. Transportation To / From School	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
11. Direct Service Staff Conferences & Conventions	16,891.00	13,354.00	2,205.00	1,332.00	0.00	0.00	0.00	
12. Program Insurance	38.00	38.00	0.00	0.00	0.00	0.00	0.00	
13. Direct Client Specific Assistance	3,780.00	3,780.00	0.00	0.00	0.00	0.00	0.00	
14. Telecommunication Costs Assigned to Program	116,221.00	13,675.00	54,169.00	45,429.00	2,257.00	0.00	691.00	
15. Foster Care Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
16.1. Cafe Supplies	96,271.00	0.00	0.00	96,271.00	0.00	0.00	0.00	
16.2. Miscellaneous	96,277.00	74,978.00	8,517.00	12,426.00	356.00	0.00	0.00	
16.3. Volunteer Wages	95,859.00	95,859.00	0.00	0.00	0.00	0.00	0.00	
16.4.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
16.5.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
16.6.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
17. Total Program Expenses	6,886,174.00	614,950.00	2,995,658.00	3,110,631.00	119,213.00	14,335.00	31,387.00	
Support Expenses								
18. Support Salaries	64,772.00	6,468.00	2,777.00	55,527.00	0.00	0.00	0.00	
19. Support Payroll Taxes and Fringe Benefits	15,435.00	1,488.00	574.00	13,373.00	0.00	0.00	0.00	
20. Dietary Supplies	124,111.00	284.00	108,358.00	15,469.00	0.00	0.00	0.00	
21. Housekeeping and Laundry Supplies	49,880.00	1,966.00	30,946.00	16,968.00	0.00	0.00	0.00	
22.1. Housekeeping Services	3,081.00	449.00	1,075.00	1,557.00	0.00	0.00	0.00	
22.2.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
22.3.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
22.4.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
23. Total Support Expenses	257,279.00	10,655.00	143,730.00	102,894.00	0.00	0.00	0.00	
Occupancy Expenses								
24. Occupancy Salaries	72,401.00	5,553.00	24,573.00	42,275.00	0.00	0.00	0.00	

COMMUNITY LINK INC

Year - End FY2022 - Schedule of Program Costs

Account Title	Agency Total	All Other Not Allocated	DD CILA Community Integrated Living Arrangement (CILA)	Developmental Training (DT)	AT-Home Day Services	DD CILA Intermittent CILA	HBS Service Facilitation
25. Occupancy Payroll Taxes and Fringe Benefits	18,438.00	1,555.00	5,739.00	11,144.00	0.00	0.00	0.00
26. Building & Equip. Operations and Maintenance	297,057.00	1,969.00	126,674.00	163,136.00	5,278.00	0.00	0.00
27. Vehicle Depreciation	57,758.00	3,853.00	32,534.00	20,184.00	0.00	1,187.00	0.00
28. All Other Depreciation & Amortization	175,643.00	0.00	83,793.00	88,354.00	3,496.00	0.00	0.00
29. Vehicle Rent	6,272.00	1,876.00	453.00	3,943.00	0.00	0.00	0.00
30. All Other Lease / Rent / Taxes	9,900.00	6,600.00	0.00	3,300.00	0.00	0.00	0.00
31. Equipment Under \$500	21,519.00	4,834.00	11,556.00	5,129.00	0.00	0.00	0.00
32. Mortgage & Installment Interest	65,182.00	26.00	26,210.00	37,854.00	1,092.00	0.00	0.00
33. Operating Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34.1. Other (Specify)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34.2.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34.3.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34.4.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35. Total Occupancy Expenses	724,170.00	26,266.00	311,532.00	375,319.00	9,866.00	1,187.00	0.00
Admin & Office Expenses							
36. Administrative Salaries	112,229.00	86,548.00	0.00	25,681.00	0.00	0.00	0.00
37. Administrative Payroll Taxes and Fringe Benefits	16,623.00	9,937.00	0.00	6,686.00	0.00	0.00	0.00
38. Administrative Consultants	15,985.00	7,991.00	0.00	7,994.00	0.00	0.00	0.00
39. Telecommunication Costs Not Assigned to Program	0.00	0.00	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	0.00	0.00
41. Indirect Costs	925,964.00	36,672.00	476,127.00	386,582.00	19,839.00	857.00	5,887.00
42.1. Other Fundraising Costs	9,053.00	9,053.00	0.00	0.00	0.00	0.00	0.00
42.2.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42.3.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42.4.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43. Total Admin & Office Expenses	1,079,854.00	150,201.00	476,127.00	426,943.00	19,839.00	857.00	5,887.00
44. Total Expenses (Sum lines 17, 23, 35, 43)	8,947,477.00	802,072.00	3,927,047.00	4,015,787.00	148,918.00	16,379.00	37,274.00
Non-Reimbursable Expenses							
45. Depreciation on DMHDD Funded Capital Assets Included Above	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46. Cost of Production and Workshop Client Wages included Above	467,518.00	0.00	0.00	467,518.00	0.00	0.00	0.00
47.1. Other (Specify)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
47.2.	0.00	0.00	0.00	0.00	0.00	0.00	0.00

COMMUNITY LINK INC

Year - End FY2022 - Schedule of Program Costs

Account Title	Agency Total	All Other Not Allocated	DD CILA Community Integrated Arrangement (CILA)	Developmental Training (DT) Developmental Training (DT)	AT-Home Day Services AT-Home Day Services	DD CILA Intermittent CILA	HBS Service Facilitation HBS Service Facilitation
47.3.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
47.4.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48. Total Non-Reimbursable Expenses	467,518.00	0.00	0.00	467,518.00	0.00	0.00	0.00
49. Net Expenses (Line 44 minus Line 48)	8,479,959.00	802,072.00	3,927,047.00	3,548,269.00	148,918.00	16,379.00	37,274.00

COMMUNITY LINK INC

Year - End FY2022 - 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)	AT-Home Day Services		DD CILA Intermittent CILA	HBS Service Facilitation	
					AT-Home Day Services	AT-Home Day Services		HBS Service Facilitation	HBS Service Facilitation
Fees + Purchase of Service									
1. Department of Aging	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00
3. Department of Corrections	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00
5. Department of Human Services	5,743,676.00	0.00	3,282,815.00	2,241,269.00	162,031.00	162,031.00	15,336.00	42,225.00	42,225.00
6. Department of Public Aid	700,230.00	0.00	0.00	700,230.00	0.00	0.00	0.00	0.00	0.00
7. Department of Public Health	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00
9. Local Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10. Federal Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Other Government Agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Client / Family Program Fees (incl. SSI, SSA, pensions, etc.)	561,995.00	0.00	556,715.00	5,280.00	0.00	0.00	0.00	0.00	0.00
13. Special Service Fees for Individual Clients	22,548.00	22,548.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14. Diagnostic Service Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15.1. Other (Specify)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15.2.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15.3.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15.4.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Total Fees + Purchase of Service	7,028,449.00	22,548.00	3,839,530.00	2,946,779.00	162,031.00	162,031.00	15,336.00	42,225.00	42,225.00
Grant Revenues									
17. Department of Aging	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00
19. Department of Corrections	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20. Donated/Certified Funds Initiative (DFI / CFI)	70,556.00	1,982.00	0.00	68,574.00	0.00	0.00	0.00	0.00	0.00
21. Department of Human Services	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00
23. Department of Public Health	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00
25. Local Government Awards	133,039.00	4,068.00	0.00	128,971.00	0.00	0.00	0.00	0.00	0.00
26. Federal Government Awards	494,218.00	494,218.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27. Other Government Awards	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28. JTPA / CETA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29.1. Foundation and Other Grants	105,000.00	0.00	42,000.00	63,000.00	0.00	0.00	0.00	0.00	0.00

COMMUNITY LINK INC

Year - End FY2022 - Schedule of Program Revenue

Account Title	Agency Total	All Other Not Allocated	DD CILA		Developmental Training (DT)		AT-Home Day Services		DD CILA		HBS Service Facilitation	
			Community Integrated Living Arrangement (CILA)		Developmental Training (DT)		AT-Home Day Services		Intermittent CILA		HBS Service Facilitation	
29.2.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29.3.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29.4.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30. Total Grant Revenues	802,813.00	500,268.00	42,000.00	260,545.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contribution & Other												
31. Restricted to Operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32. Restricted to Capital	20,000.00	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33. Unrestricted	221,493.00	221,493.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34. Contributions - Goods and Services	97,627.00	95,859.00	1,768.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35. Child & Adult Food Programs (school meals, commodities)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37. Sales of Goods and Services	1,144,659.00	5,100.00	0.00	1,139,559.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38. Rent Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
39. Gain on Sale of Assets	94,804.00	0.00	94,804.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40. Cafeteria and Vending Machine	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41.1. Food Stamp Revenue	107,604.00	0.00	107,604.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41.2. Miscellaneous Revenue	1,897.00	618.00	81.00	1,198.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41.3.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41.4.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41.5.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42. Total Contribution & Other Investment Income	1,688,084.00	343,070.00	204,257.00	1,140,757.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43. Income on Restricted Assets / Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44. Income on Unrestricted Assets / Investments	4,273.00	916.00	0.00	3,357.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45. Total Investment Income	4,273.00	916.00	0.00	3,357.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46. Total Revenues (Sum Lines 16, 30, 42, 45)	9,523,619.00	866,802.00	4,085,787.00	4,351,438.00	0.00	0.00	162,031.00	0.00	15,336.00	0.00	42,225.00	0.00

What are the components of a Head Start program?

Head Start takes a comprehensive approach to meeting the needs of young children.

There are four major components to Head Start:

Education: Providing a variety of learning experiences to help children grow intellectually, socially, and emotionally.

Health: Providing health services such as immunizations, dental, medical, and mental health, and nutritional services, and early identification of health problems.

Parent Involvement: Involving parents in the planning and implementation of activities. Parents serve on policy councils and committees that make administrative decisions; participate in classes and workshops on child development; and volunteer in the program.

Social Services: Provide outreach to families to determine what services they need.