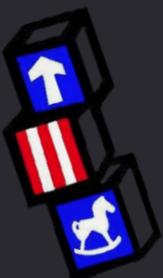


# Community Link 1st Step Early Head Start Annual Report

—  
2020-2021



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 Early Intervention Services, Infant Mental Health Services, Prevention Services, and Children's Waver Program. 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 challenge, teach, and inspire both participants and community, linking them in ways that enhance their lives.

#### **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 2020 - 2021



## Officers

Tasha Marcum - Chairperson (Parent)  
Rebecca Gale - Vice Chairperson (Parent)  
Terri Rule - Secretary (Community Member)

## Other Parent Representatives

Alma Geronimo  
Courtney Kuhl  
Olivia Tulgetske

## Community Representatives

Shelley Kenow  
Angela Knaub  
Linda Summers  
Stephanie Weis  
Terri Rule

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

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Amanda Loepker, President

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Paulette Evans, Vice President

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Jeffrey Niemeyer, Treasurer

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Theresa Morrison, Secretary

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Ron Foppe

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William Hibner

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Tara Hilmes

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Theodore Macon

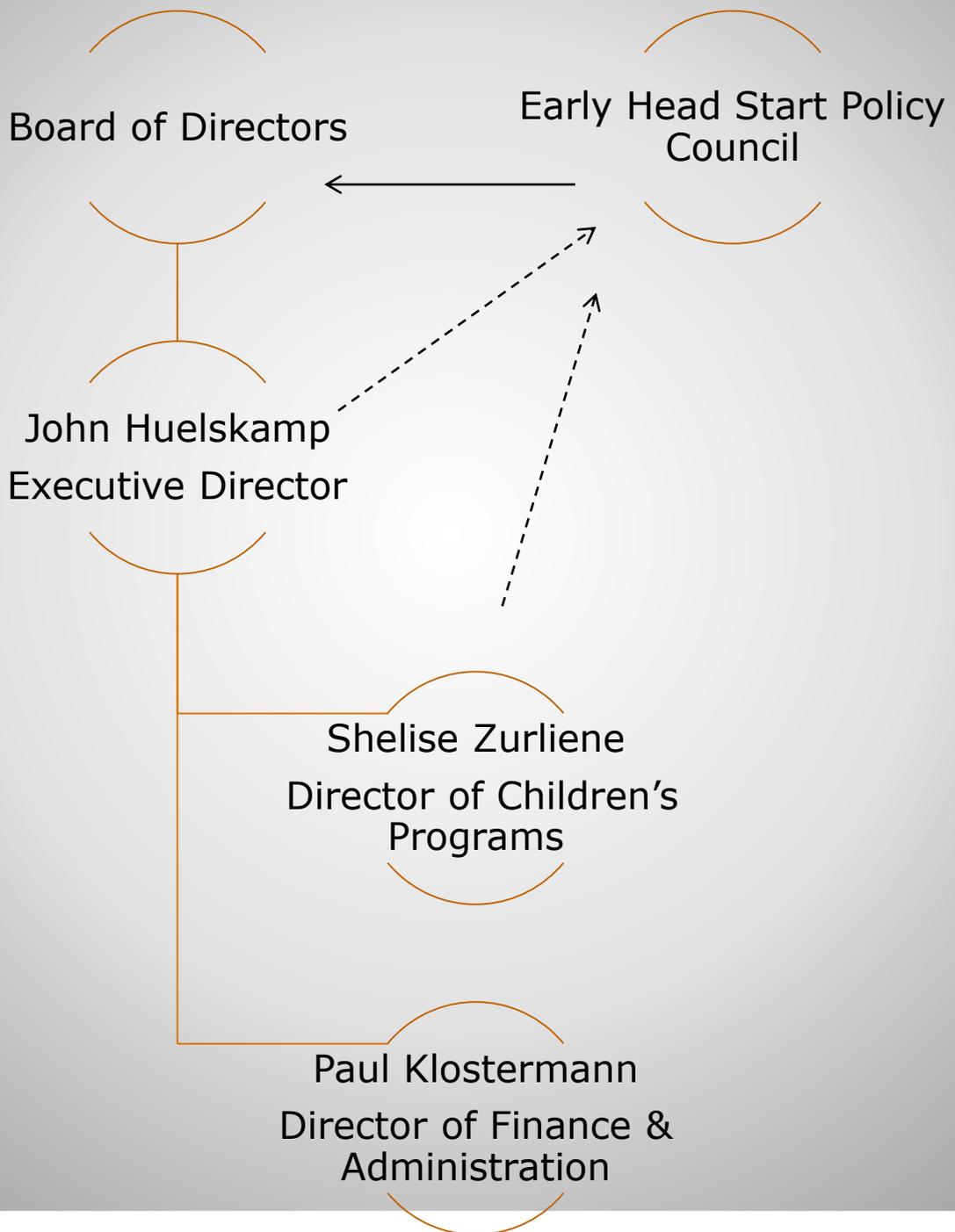
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Sandra Porter

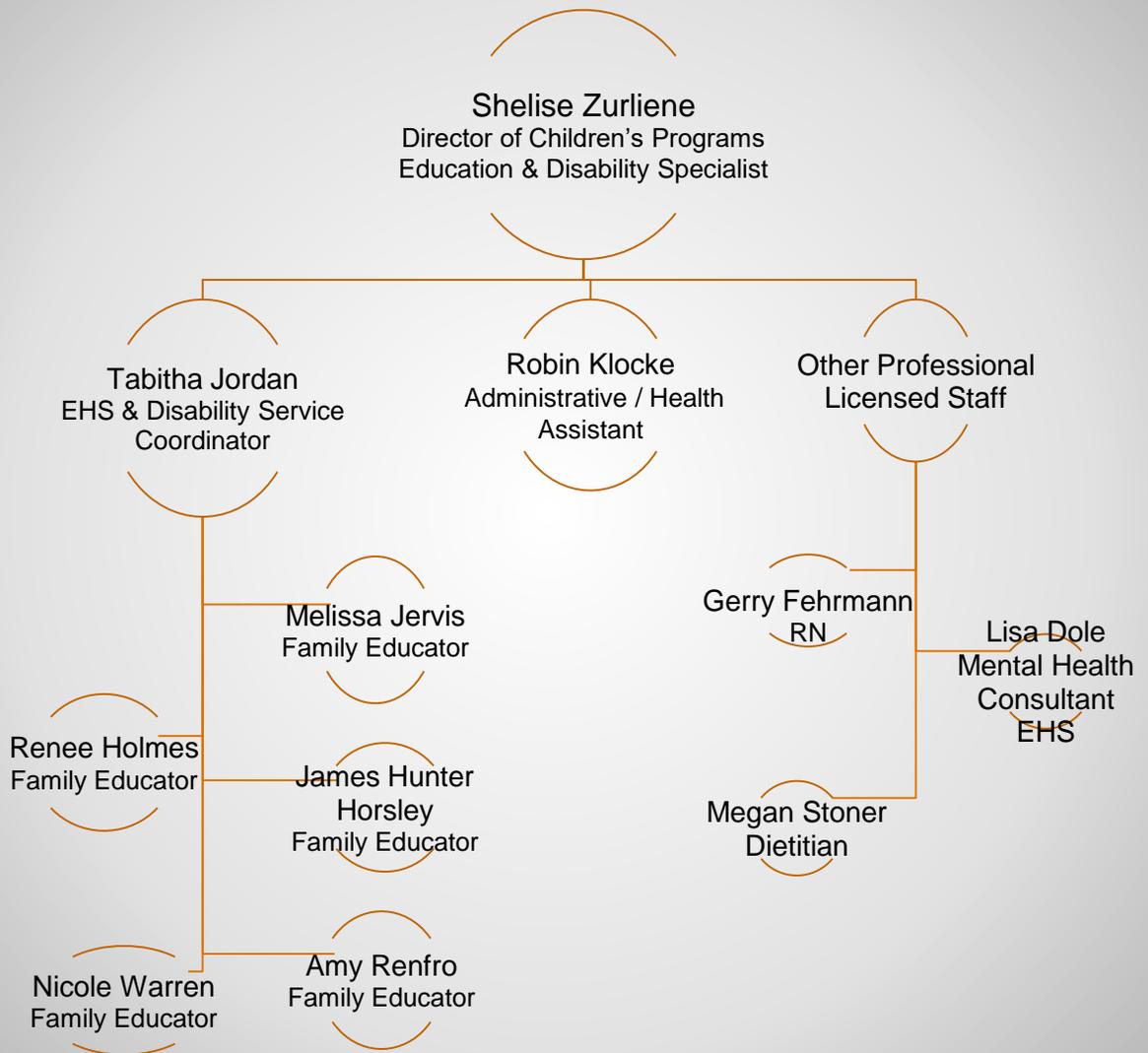
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Leonardo Speno

# Administration



# First Step Early Head Start Programs



**Early Head Start  
Funding Year 2020-2021**

**Revenues**

<b>Funding Sources</b>	<b>Funding Category</b>	<b>Amount</b>
ACF Regional Office Health & Human Services (HHS)	Cost for Program Operations	\$375,786
ACF Regional Office Health & Human Services (HHS)	Cost for Training & Technical Assistance	\$10,000
ACF Regional Office Health & Human Services (HHS)	COVID Funds	\$47,456
Community	Non-Federal Share	\$96,747
<b>Total (includes *Non-Federal Share)</b>		<b>\$529,989</b>

**Expenditures**

Personnel/Salaries	\$243,143
Fringe Benefits	\$57,277
Staff Training	\$24,483
Supplies	\$ 9,063
Other**	\$148,567
COVID Expenditures	\$47,456
<b>Total (includes *Non-Federal Share)</b>	<b>\$529,989</b>

**\*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 2020-2021 Program Information Report.
- All budget information is for the funding year of May 1, 2020 - April 30, 2021.

## GLOBAL PANDEMIC

The COVID-19 global pandemic drastically changed the way in which 1st Step Early Head Start provided services throughout the program year. In-person services came to a screeching halt in March 2020.

Services affected were:

- home visits
- socializations
- parent trainings
- Policy Council meetings
- Health Service Advisory Committee meetings
- transportation of families
- on-site shopping in the Family Store

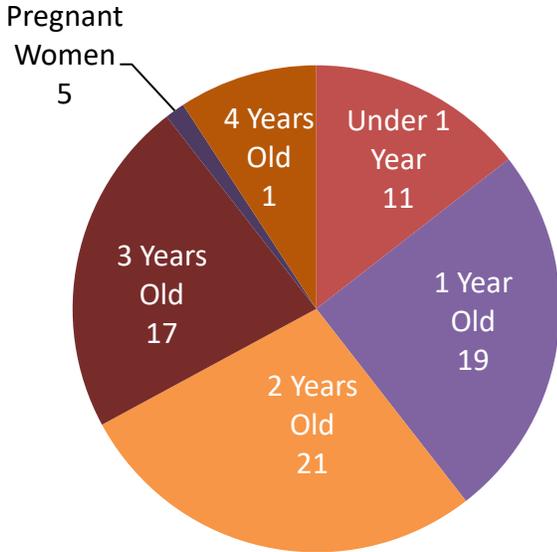
1st Step staff members and families used remote services, such as phone calls, Zoom video calls, and porch drop-offs for needed supplies.

As the pandemic continues, 1st Step Early Head Start continues to provide the best services possible under the circumstances.

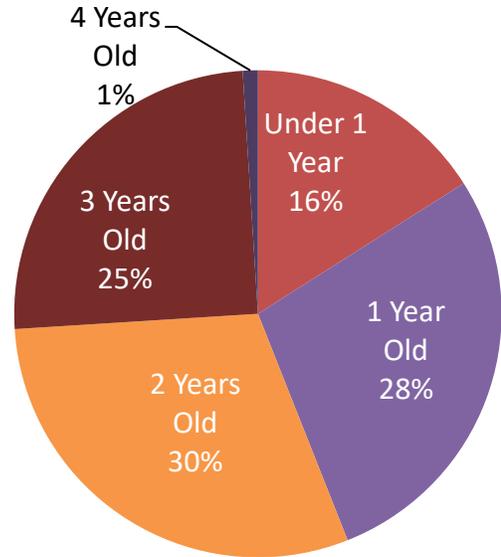
# Services to Families

\*Program Year 2020-2021 Enrollment Status from PIR\*

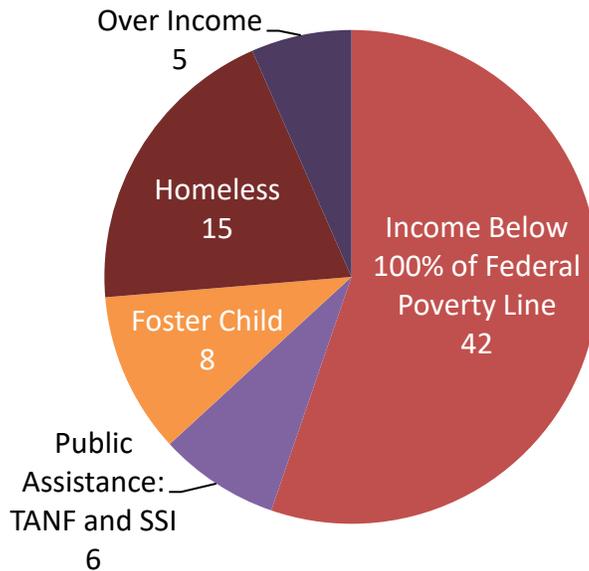
## Cumulative Enrollment by Age



## Cumulative Enrollment of Children by Age

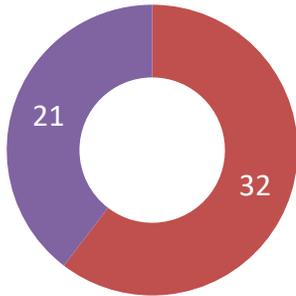


## Cumulative Enrollment by Type of Eligibility



## Number of Families

■ 2 Parent Families ■ 1 Parent Families

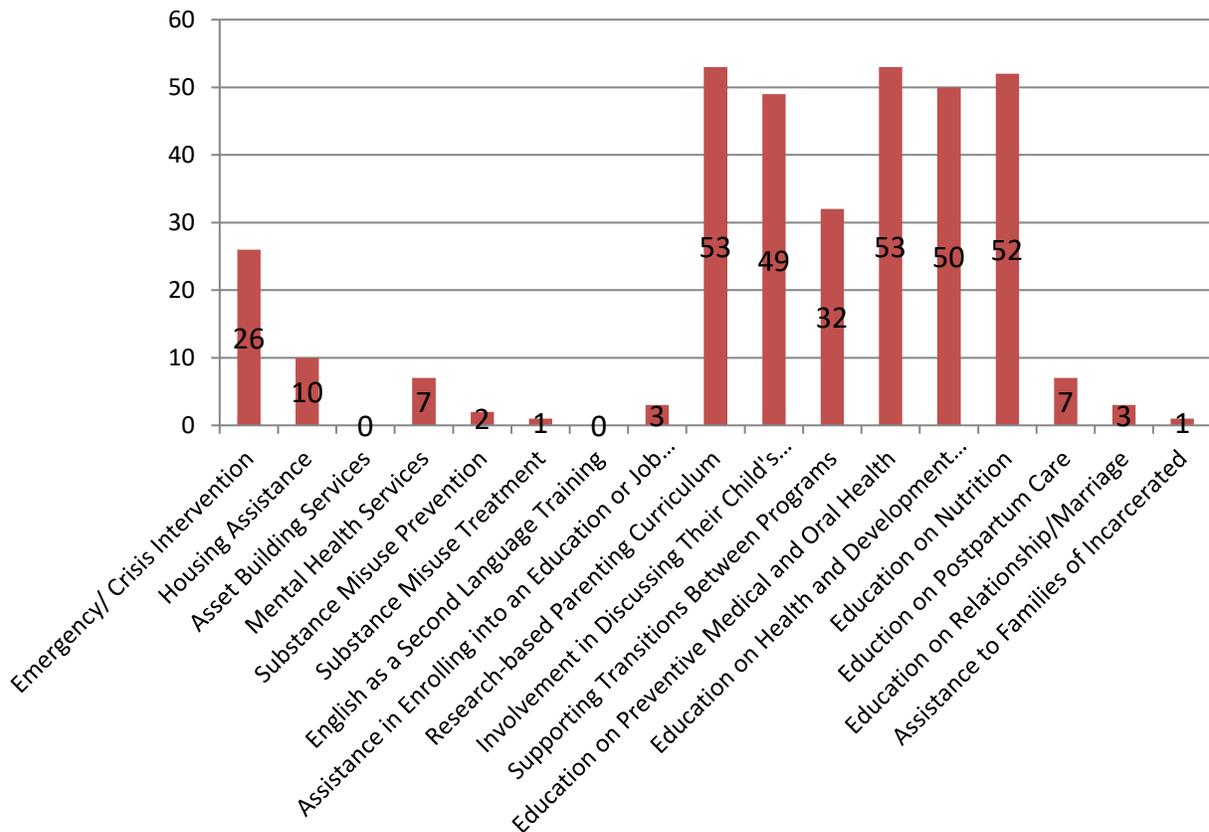


## Stressors of Enrolled Families

■ Other ■ Transportation ■ Medical or Dental  
 ■ Marital or Personal ■ Housing ■ Financial  
 ■ Employment ■ Education or Job ■ My Child's Disabilities

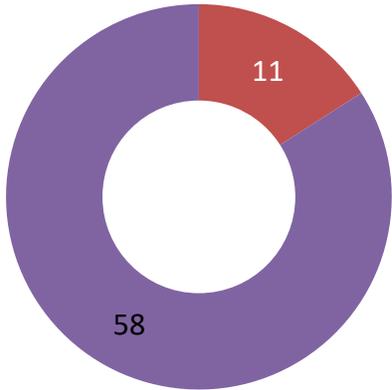


## The Number of Families Who Received Services



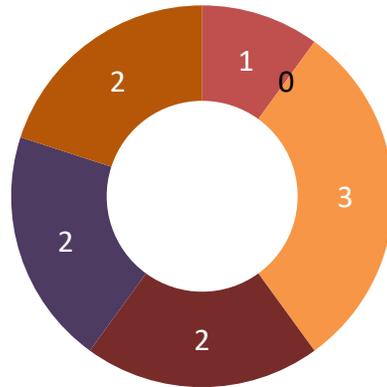
## Disability Services

- Children with IFSP
- Children without IFSP



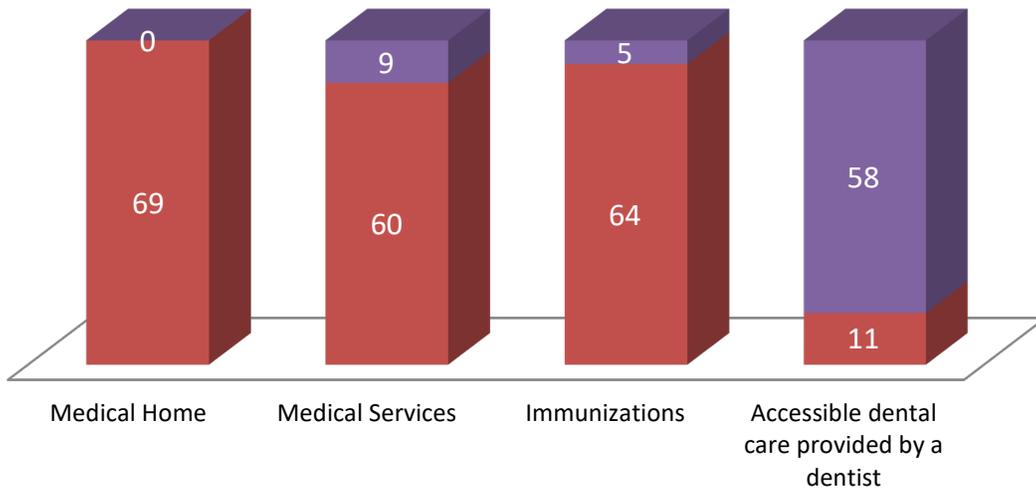
## Diagnosis of Disability

- Health Impairment
- Speech/Language
- Unspecified Disability
- Orthopedic
- Developmental
- Multiple Disabilities

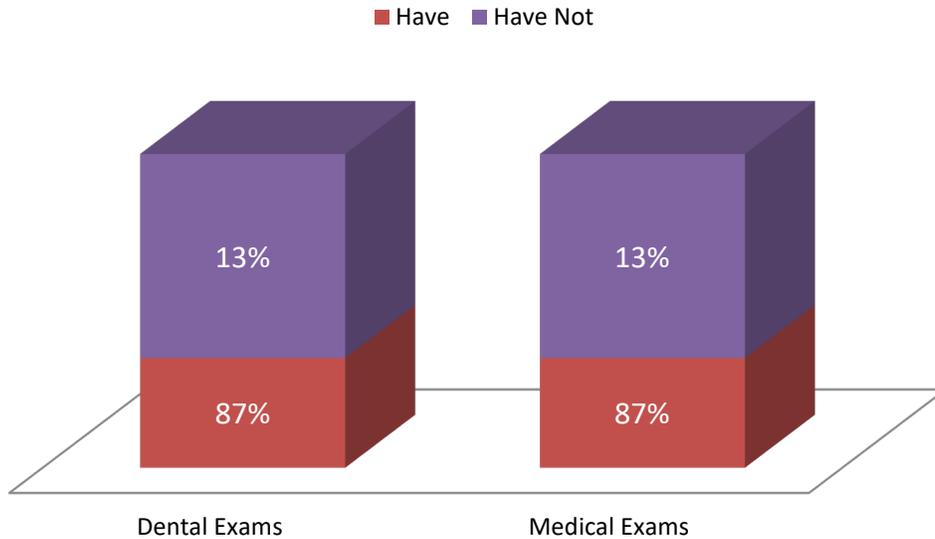


## Health Measures- Children

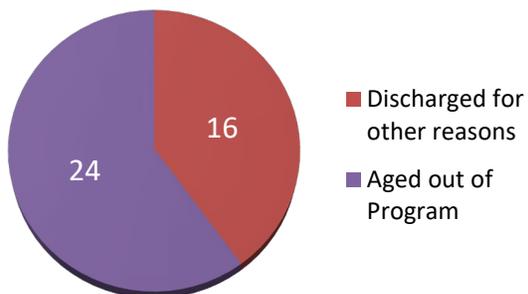
- Have
- Do Not Have



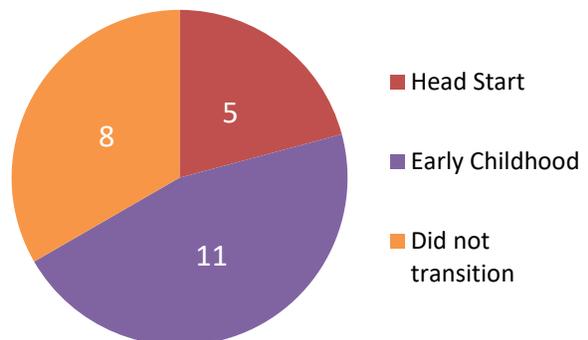
## Exams for Enrolled Children



## 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. 1<sup>st</sup> 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.

1<sup>st</sup> 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.

<b>Domain</b>	<b>Goals</b>
Approaches to Learning	<b><u>Regulatory/Sensory</u></b> Children are able to organize a variety of sensory experiences that support learning, imagination, exploration, and creativity.
Cognition	<b><u>Spatial Relationships</u></b> 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	<b><u>Understanding and Following Directions</u></b> Children have age-appropriate receptive language skills, including understanding meaning of words and gestures and understanding and following directions.  <b><u>Communicating with others- Verbally</u></b> 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	<b><u>Mobility and Transitional Movements</u></b> Children have age appropriate gross motor and mobility skills, including rolling, sitting, walking, and jumping.  <b><u>Grasp/Prehension</u></b> Children have age appropriate fine motor skills such as grasping, raking, poking, pointing, holding a crayon, and holding a pencil.
Social and Emotional Development	<b><u>Learning Rules and Expectations</u></b> Children begin to understand and internalize basic social rules and expectations appropriate for their age and culture.
Self-Help	<b><u>Grooming and Hygiene/ Toileting</u></b> 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

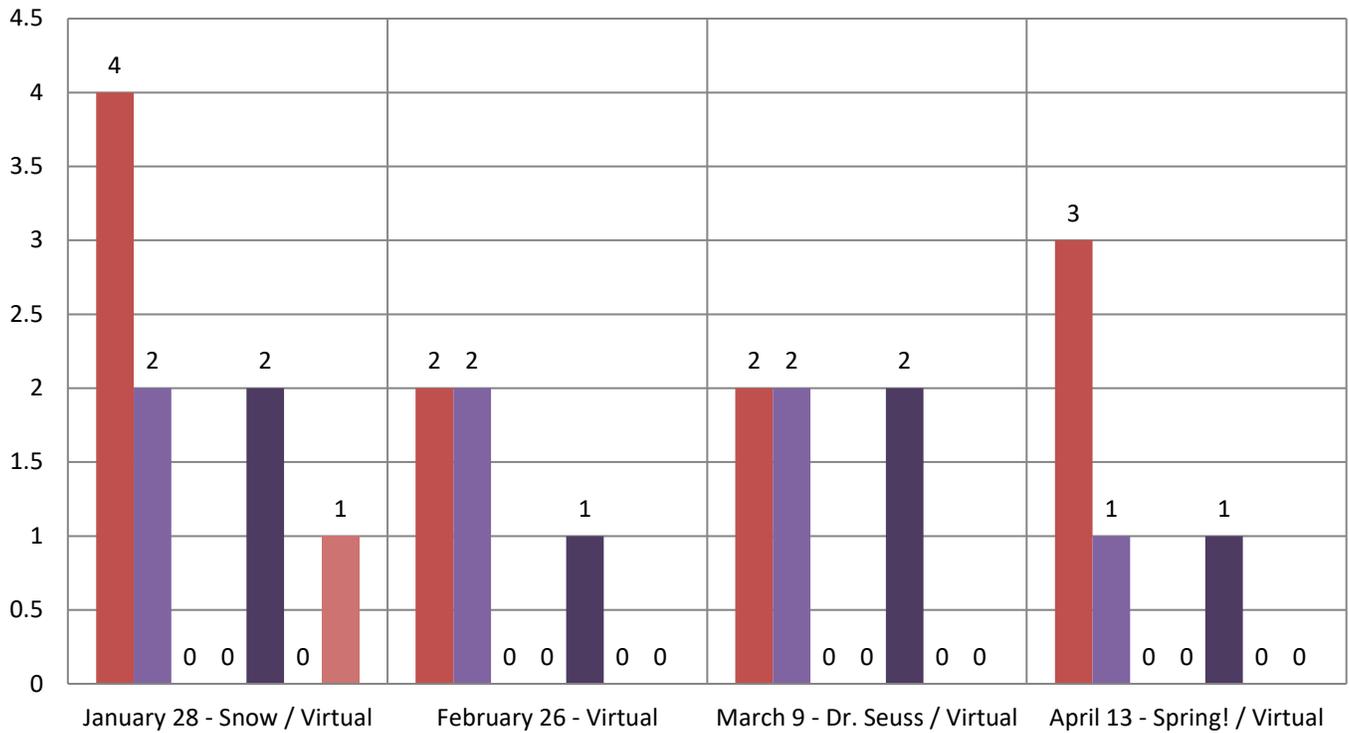
Health Education

Assistance to Families of Incarcerated Individuals

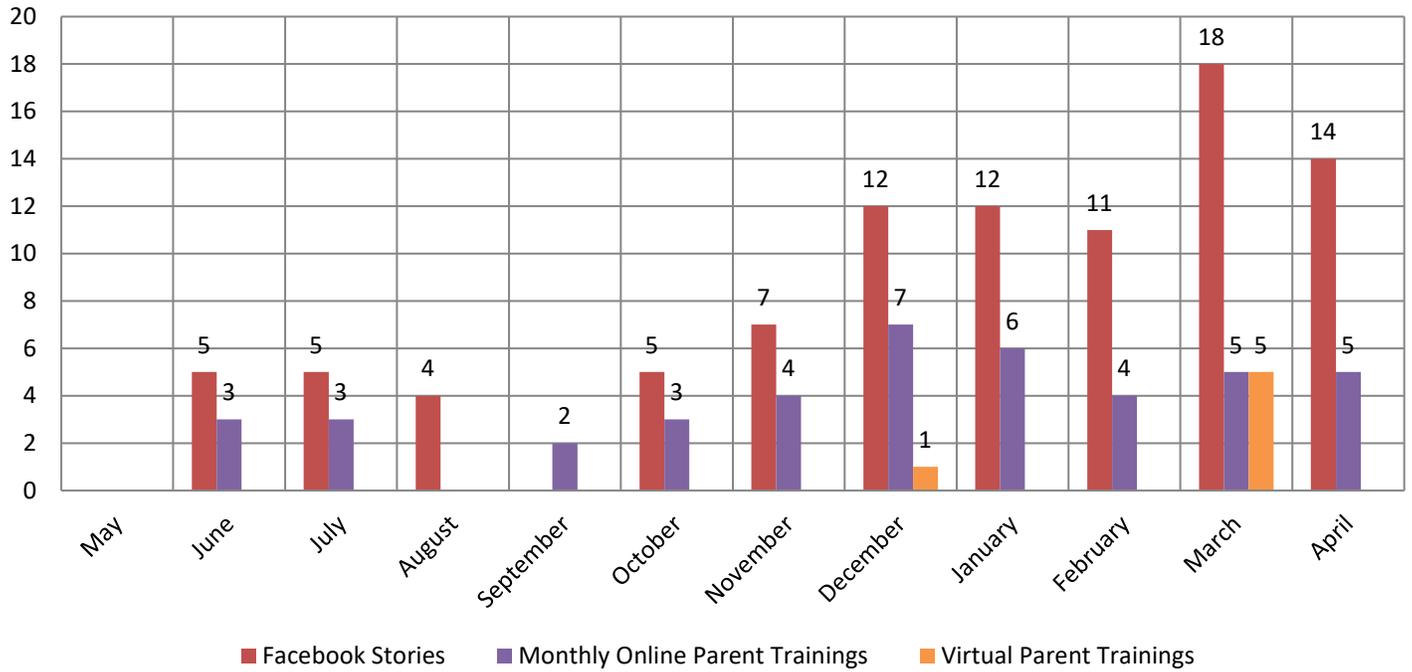
## Services Families Received

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

## Playgroup Attendance



## 1st Step Virtual Events Attendance





ADMINISTRATION FOR  
**CHILDREN & FAMILIES**

Office of Head Start | 4th Floor – Switzer Memorial Building, 330 C Street SW, Washington DC 20024 [eclkc.ohs.acf.hhs.gov](http://eclkc.ohs.acf.hhs.gov)

## Program Performance Summary Report

**To: Authorizing Official/Board Chairperson**

Mrs. Amanda Loepker  
Community Link, Inc.  
1665 N 4th St  
Breese, IL 62230 - 1791

**From: Responsible HHS Official**

**Date: 08/09/2021**

**On behalf of Dr. Bernadine Futrell  
Director, Office of Head Start**

From June 7, 2021 to June 10, 2021, the Administration for Children and Families conducted a Focus Area Two 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**

Copies of this report will be distributed to the following recipients:

Ms. Karen McNamara, Regional Program Manager  
Mr. John Huelskamp, Chief Executive Officer/Executive Director  
Mrs. Shelise Zurliene, Early Head Start Director

## Glossary of Terms

<b>Opportunity for Continuous Improvement (OCI)</b>	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.
<b>Area of Concern (AOC)</b>	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.
<b>Area of Noncompliance (ANC)</b>	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.
<b>Deficiency</b>	<p>As defined in the Head Start Act, the term "deficiency" means:</p> <p>(A) a systemic or substantial material failure of an agency in an area of performance that the Secretary determines involves:</p> <ul style="list-style-type: none"> <li>(i) a threat to the health, safety, or civil rights of children or staff;</li> <li>(ii) a denial to parents of the exercise of their full roles and responsibilities related to program operations;</li> <li>(iii) a failure to comply with standards related to early childhood development and health services, family and community partnerships, or program design and management;</li> <li>(iv) the misuse of funds received under this subchapter;</li> <li>(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</li> <li>(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;</li> </ul> <p>(B) systemic or material failure of the governing body of an agency to fully exercise its legal and fiduciary responsibilities; or</p> <p>(C) an unresolved area of noncompliance.</p>

**Performance Summary**

<b>Service Area</b>	<b>Grant Number(s)</b>	<b>Compliance Level</b>	<b>Applicable Standards</b>	<b>Timeframe for Correction</b>
Supporting Teachers in Promoting School Readiness	05CH010887	Area of Noncompliance	1302.92(c)(1)	120 days



## Program Management and Quality Improvement

### Program Management

The grantee establishes a management structure consisting of staff, consultants, or contractors who ensure high-quality service delivery; have sufficient knowledge, training, experience, and competencies to fulfill the roles and responsibilities of their positions; and provide regular supervision and support to staff.

### Ongoing Monitoring and Continuous Improvement

The grantee uses data to identify program strengths, needs, and areas needing improvement; evaluate progress toward achieving program goals and compliance with program performance standards; and assess the effectiveness of professional development.

### Program Governance

The policy council is engaged in the direction of the program, including program design and planning of goals and objectives.

The grantee maintains a formal structure of program governance to oversee the quality of services for children and families and to make decisions related to program design and implementation.

## Program Management and Quality Improvement Summary

Community Link, Inc. Early Head Start delivered home-based services within Clinton County, Illinois, through a system of continuous monitoring and a structure designed to achieve program goals and desired outcomes. The experienced management team, with help from the governing Board and the policy council, used their knowledge and skills to provide oversight of its service delivery and decision-making. Ongoing monitoring included a review of information housed in ChildPlus and KinderCharts, which was used to capture child-level assessments, family outcomes, health, and other services.

A review of family and community engagement data determined a need to increase family engagement. The program sought input from the policy council and the Board in ways to increase family involvement. In response to this need, the program implemented a Family Bucks incentive program that allowed families to receive bucks based on participation in various engagement activities. Families then used the bucks to purchase clothing, necessities, and other donated items from the Early Head Start Free store. As a result of the incentive program, parent participation in completing parent surveys, attending playgroups, and attending parent training events increased from 17 to 33 percent. Community Link, Inc. leveraged the expertise of staff and stakeholders and the analysis of data to drive responsive services for children and families.



## Monitoring and Implementing Quality Education and Child Development Services

### Alignment with School Readiness

The grantee's school readiness efforts align 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's teaching practices intentionally promote progress toward school readiness and provide high-quality learning experiences for children.

### Supporting Teachers in Promoting School Readiness

The grantee does not prepare teachers to implement the curriculum and support children's progress toward school readiness.

### ANC 1302.92(c)(1)

**Timeframe for Correction: 120 days**

1302.92 Training and professional development. (c) A program must implement a research-based, coordinated coaching strategy for education staff that: (1) Assesses all education staff to identify strengths, areas of needed support, and which staff would benefit most from intensive coaching;

The grantee did not implement a research-based, coordinated coaching strategy to identify education staff's strengths and areas needing support and determine who would benefit most from intensive coaching.

The Head Start director stated, and the education coordinator confirmed the program did not have a research-based coaching strategy. The education coordinator shared that the family educators completed a skills profile to self-identify any professional development needs and the program then used the data to offer training and other professional development opportunities to the family educators. However, the information was not used to identify teachers needing additional support or who would benefit from intensive coaching.

The grantee did not implement a research-based, coordinated coaching strategy to identify education staff's strengths, areas needing support, and who would benefit most from intensive coaching; therefore, it was not in compliance with the regulation.

### Home-based Program Services

The grantee ensures home-based program services provide home visits, and group socialization activities provide high-quality learning experiences.



## Monitoring and Implementing Quality Health Services

### Child Health Status and Care

The grantee effectively monitors and maintains timely information on children's health status and care including ongoing sources of health care, preventive care, and follow-up.

### Mental Health

The grantee supports a program-wide culture that promotes mental health and social and emotional well-being, and uses mental health consultation to support staff.

### Oral Health and Nutrition

The grantee maintains and monitors for effective oral health practices and nutrition services that meet the nutritional needs and accommodate feeding requirements and allergies.

### Safety Practices

The grantee implements a process for monitoring and maintaining healthy and safe environments.

### Services to Pregnant Women

The grantee provides quality services that facilitate pregnant women's access to health care and provide information to support prenatal, postpartum, maternal, and infant health and emotional well-being.

## Monitoring and Implementing Quality Health Services Summary

Community Link, Inc. had systems in place to ensure children received timely health services. Home educators collected health information from families during enrollment and used ChildPlus to track the completion of health requirements for each child. This information helped the health staff determine if children were up-to-date on immunizations, screenings, and follow-up needs, such as children with chronic health conditions like asthma and diabetes. Health staff assisted families in obtaining insurance, establishing medical and dental homes, and accessing resources to ensure their children received the care they needed. For example, the program noticed many challenges surrounding children receiving dental exams. With no pediatric dentist within its service area and other dentists who did not believe children under age three needed to see a dentist, many families could not find a dental home. To overcome this challenge, the program partnered with a dentist who came to the center two times per year to examine and assess children. To further support children's oral health, the program provided toothbrushes, toothpaste, and dental floss to families. Families and children also participated in toothbrushing during virtual playgroups and home visits during the COVID-19 pandemic. The program offered creative solutions for families to help ensure the health needs of children were met.

To support children and families in meeting their mental health and social and emotional needs, Community Link, Inc. hired a part-time social-emotional specialist (SES). The SES offered consultation 4 days a week to children, families, and staff. Monday Minutes meetings allowed the SES and program staff to discuss any children or families displaying social-emotional concerns. Additionally, staff used the Ages and Stages Questionnaire: Social-Emotional (ASQ:-SE) screening to measure children's social-emotional skills. The SES reviewed screenings and provided suggestions and activities to educators and parents when results indicated that children needed more support or when a parent requested it. These strategies helped the program support the mental and emotional well-being of children, families, and staff.



## Monitoring and Implementing Quality Family and Community Engagement Services

### Family Well-being

The grantee collaborates with families to support family well-being, parents' aspirations, and parents' life goals.

### Strengthening Parenting and Parent-Child Supports

The grantee provides services that strengthen parent-child relationships and support parents in strengthening parenting skills.

### Family Engagement in Education and Child Development Services

The grantee provides education and child development services that recognize parents' roles as children's lifelong educators and encourage parents to engage in their child's education.

## Monitoring and Implementing Quality Family and Community Engagement Services Summary

Community Link, Inc. supported families by providing services to identify and meet their needs and improve self-sufficiency. First, family educators met with families, established relationships, and gathered baseline data using the Family Map. The map included questions around support systems, siblings, and other agencies working with the family. The program used this information to determine how to best support the family. Next, family educators assisted parents in completing the Family Partnership Agreement, establishing goals, and identifying action steps and resources to meet those goals. The program used ChildPlus to track families' progress towards their goals and determine trends. Family educators shared resources with families based on their needs and made referrals when needed. The program partnered with families to support their well-being through goal development and access to resources.

Community Link, Inc. provided opportunities for families to strengthen their parenting skills and encouraged parents in their role as their child's primary and lifelong educator. The Parents as Teachers parenting curriculum helped families learn ways to support their child's development towards school readiness, identify stressors and coping mechanisms, and strategies to support challenging behaviors, such as biting and temper tantrums. Parents also had access to the program's Early Head Start parents only Facebook page to learn about job postings, parent events, and other resources beneficial to families. Community Link, Inc. partnered with the local Head Start program and encouraged parents to attend training on developing and maintaining a budget, learning car seat safety, and developing routines and schedules for children. The program's family services strengthened parenting skills and family well-being through its curriculum, collaborative partnerships, and resource referrals.



## Monitoring and Implementing Fiscal Infrastructure

### **Budget Planning and Development**

The grantee develops and implements its budget to sustain management, staffing structures, and the delivery of services that support the needs of enrolled children and families.

### **Ongoing Fiscal Capacity**

The grantee plans and implements a fiscal management system that supports the organization's ongoing capacity to execute its budget over time and meet the needs of its organization.

### **Budget Execution**

The grantee's financial management system provides for effective control over and accountability for all funds, property, and other assets.

### **Facilities and Equipment**

The grantee complies with application, prior approval, and reporting requirements for facilities purchased, constructed, or renovated with Head Start funds.

## Monitoring and Implementing Fiscal Infrastructure Summary

Community Link, Inc. had the financial management structure and capacity to monitor and implement fiscal practices effectively. Well-trained fiscal staff adhered to established written procedures, which guided procurement decisions and maintained the program's internal budget controls. In conjunction with ChildPlus and Excel software, fiscal staff used the Abila system to manage the agency's multiple funding sources, which allowed for budget transparency. As a result, there were no findings or questioned costs identified in the 2019 and 2020 audits of the program's consolidated financial statements. In addition, the program's fiscal systems were responsive to program needs, as evidenced by the acquisition of Coronavirus Aid, Relief, and Economic Security (CARES) Act funds to support service delivery. The leadership team, including the policy council and the Board of Directors, assessed the needs of children, families, and staff before allocating financial resources for supplemental meals for families, personal protective equipment for staff, and sanitizing equipment. The grantee's fiscal team, program leadership, and governing bodies worked collectively to strengthen financial systems supporting services to children and their families.



## Monitoring ERSEA: Eligibility, Selection, Enrollment, and Attendance

### Determining, Verifying, and Documenting Eligibility

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

The grantee enrolls children or pregnant women who are categorically eligible or who meet defined income-eligibility requirements.

### Enrollment Verification

The grantee maintains and tracks enrollment for all participants including pregnant women.

## Monitoring ERSEA: Eligibility, Selection, Enrollment, and Attendance Summary

Community Link, Inc.'s approach to ERSEA ensured the enrollment of eligible families. During COVID-19, enrollment interviews were conducted by phone, and families submitted documents through the mail or electronically. Trained staff gathered enrollment and eligibility information and used ChildPlus to store families' information and track their eligibility category. A review of 25 participant files contained evidence showing accurate eligibility determinations, with all families either income or categorically eligible. The program prioritized services for categorically eligible families and filled over ten percent of its funded enrollment with children eligible for services under the Individuals with Disabilities Education Act (IDEA). The program regularly monitored enrollment with monthly reports and was under-enrolled due to COVID-19.

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

Community Link Inc  
FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION

June 30, 2021 and 2020

Community Link Inc  
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# GLASS AND SHUFFETT, LTD.

Certified Public Accountants

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## INDEPENDENT AUDITORS' REPORT

October 26, 2021

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, 2021 and 2020, 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, 2021 and 2020, 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.

October 26, 2021

**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 26, 2021, 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,

*Klaus and 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*

October 26, 2021

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, 2021 and 2020, 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 26, 2021.

### **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 26, 2021

### **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, 2021 and 2020

ASSETS

	2021	2020
<b>Current Assets:</b>		
Cash and Cash Equivalents	\$ 2,207,872	\$ 2,144,486
Cash in Bank -- Reserves	75,620	15,083
Investments	-	-
Accounts Receivable -- Trade	650,394	423,705
Pledges Receivable	54,000	92,610
Prepaid Expenses	175,707	169,785
Real Property - Held For Sale	60,955	-
Total Current Assets	3,224,548	2,845,669
<b>Property and Equipment:</b>		
Land and Land Improvements	456,972	420,572
Buildings and Improvements	5,256,280	5,168,028
Furniture, Fixtures and Equipment	209,760	209,760
Vehicles	801,387	776,537
Total Cost	6,724,399	6,574,897
Less -- Accumulated Depreciation	3,566,814	3,452,031
Net Property and Equipment	3,157,585	3,122,866
Total Assets	\$ 6,382,133	\$ 5,968,535

LIABILITIES AND NET ASSETS

	<u>2021</u>	<u>2020</u>
Current Liabilities:		
Accounts Payable	\$ 86,896	\$ 40,701
Notes Payable -- Due Within One Year	192,191	192,108
Package Insurance Payable	89,453	82,358
Accrued Expenses	266,013	237,126
Compensated Absences Payable	157,343	191,803
	<hr/>	<hr/>
Total Current Liabilities	791,896	744,096
	<hr/>	<hr/>
Long Term Liabilities (Due After One Year):		
Notes Payable	1,643,071	2,463,385
	<hr/>	<hr/>
Total Long Term Liabilities	1,643,071	2,463,385
	<hr/>	<hr/>
Total Liabilities	2,434,967	3,207,481
	<hr/>	<hr/>
Net Assets:		
Without Donor Restrictions	3,947,166	2,761,054
	<hr/>	<hr/>
Total Liabilities and Net Assets	\$ 6,382,133	\$ 5,968,535
	<hr/>	<hr/>

See accompanying notes to financial statements.

Community Link Inc  
STATEMENT OF ACTIVITIES  
For the Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
Support and Revenue:		
Support		
Grants	\$ 857,989	\$ 789,115
Contributions	308,595	432,461
Total Support	<u>1,166,584</u>	<u>1,221,576</u>
Revenue:		
Fees for Services	5,895,302	6,015,971
Café Sales	214,146	80,961
Investment Income	7,055	5,232
Other Income	541,278	511,380
Gain (Loss) on Sale of Assets	2,000	6,375
Total Revenue	<u>6,659,781</u>	<u>6,619,919</u>
Total Support and Revenue	<u>7,826,365</u>	<u>7,841,495</u>
Expenses:		
Program Services:		
Adult Day Programs	3,009,826	3,542,246
Community Living Programs	3,019,718	2,714,402
Infant Programs	544,487	725,048
Funding Development	132,874	170,964
General and Administrative Services	<u>855,917</u>	<u>844,438</u>
Total Expenses	<u>7,562,822</u>	<u>7,997,098</u>
Other Changes in Net Assets Without Donor Restrictions:		
Loan Forgiveness	977,000	-
Depreciation on Capital Assets Expensed	<u>(18,574)</u>	<u>(29,736)</u>
Total Other Changes in Net Assets	<u>958,426</u>	<u>(29,736)</u>
Change in Net Assets Without Donor Restrictions	1,221,969	(185,339)
Net Assets Without Donor Restrictions, Beginning of Year	2,761,054	2,946,393
Prior Period Adjustment	<u>(35,857)</u>	-
Net Assets Without Donor Restrictions, End of Year	<u>\$ 3,947,166</u>	<u>\$ 2,761,054</u>

See accompanying notes to financial statements.

Community Link Inc  
STATEMENT OF CASH FLOWS  
For the Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Cash Flows Used for Operating Activities:		
Change in Net Assets Without Donor Restrictions	\$ 1,221,969	\$ (185,339)
Adjustments to Reconcile Change in Net Assets Without Donor Restrictions to Net Cash Provided by Operating Activities:		
Depreciation	270,581	293,470
Prior Period Adjustment	(35,857)	-
(Increase) Decrease in Accounts Receivable	(188,079)	121,500
(Increase) Decrease in Prepaid Expenses	(5,922)	(21,710)
Increase (Decrease) in Accounts Payable and Accrued Expenses	82,177	21,182
Increase (Decrease) in Compensated Absences Payable	(34,460)	49,980
Total Adjustments	<u>88,440</u>	<u>464,422</u>
Net Cash Provided by Operating Activities	<u>1,310,409</u>	<u>279,083</u>
Cash Flows from Investing Activities:		
Proceeds from Sale of Investments	-	6,375
Purchase of Investments	-	-
Purchase of Fixed Assets	(366,254)	(58,846)
Unrecovered Cost of Assets Sold	-	-
	<u>(366,254)</u>	<u>(52,471)</u>
Cash Flows from Financing Activities:		
Loan Proceeds	356,700	977,000
Loan Forgiveness	(977,000)	-
Principal Payments on Notes Payable	(199,932)	(201,592)
	<u>(820,232)</u>	<u>775,408</u>
Net Increase (Decrease) in Cash and Equivalents	123,923	1,002,020
Cash and Equivalents at Beginning of Year	<u>2,159,569</u>	<u>1,157,549</u>
Cash and Equivalents at End of Year	<u>\$ 2,283,492</u>	<u>\$ 2,159,569</u>
Supplemental Data:		
Interest Paid	<u>\$ 67,388</u>	<u>\$ 67,861</u>

See accompanying notes to financial statements.

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

	Program Services					Total
	Adult Day Programs	Community Living Programs	Infant Programs	Funding Development	General and Administrative	
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

(Continued on next page)

See accompanying notes to financial statements.

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

	Program Services					Total
	Adult Day Programs	Community		Funding Development	General and Administrative	
		Living Programs	Infant Programs			
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.

Community Link Inc  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2021 and 2020

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, 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.

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, 2021 and 2020 were \$270,581 and \$293,470, 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, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Illinois Department of Human Services --		
Title XX--DFI	\$ 69,423	\$ 70,556
Illinois Department of Transportation	-	-
Community M.H. Act (708)	132,039	127,808
U.S. Department of Health and		
Human Services	412,537	392,315
United Way	107,064	183,812
Provider Relief Fund	99,748	
CARES Act - COVID Stability	24,368	
Other	12,810	11,729
	<u>\$ 857,989</u>	<u>\$ 786,220</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 \$54,000 and \$92,607 for the years ended June 30, 2021 and 2020, respectively.

NOTE 4--CONCENTRATION OF CREDIT RISK

Cash Deposits

The Organization maintains bank accounts that are subject to custodial credit risk. At June 30, 2021, 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>2021</u>	<u>2020</u>
Accounts Receivable—Trade	\$ 291,449	\$ 1,600
Illinois Department of Human Services	252,625	241,692
Long-term Care Facilities	52,515	96,882
U.S. Dept. of Health & Human Services	21,673	38,877
Washington County Workshop	1,879	1,879
Central Billing Office (Medicaid)	-	13,279
708 Board	30,253	29,496
	<u>\$ 650,394</u>	<u>\$ 423,705</u>

Aging of accounts receivable at June 30, 2021, are as follows:

0-30 Days	\$ 413,303	63.5%
31-60 Days	73,737	11.3%
61-90 Days	65,735	10.1%
91 Days or Over	97,619	15.0%
	<u>\$ 650,394</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

##### First County Bank, Trenton, Illinois

At June 30, 2021, 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%	\$ 239,280	\$ 10,828
East Building	9/5/2014	9/5/2024	3.750%	267,023	27,255
West Building	9/5/2014	9/5/2024	3.750%	239,500	24,447
Trenton CILA Home 2	12/28/2020	12/28/2025	3.750%	288,016	10,049
Ford T-350	9/20/2017	9/20/2022	2.750%	12,369	9,736
Ford E-450	10/2/2017	10/2/2022	2.500%	17,802	13,143
Roof Repair	9/12/2018	9/12/2023	3.950%	99,603	4,038
Ford Transit 350	9/25/2018	10/25/2023	3.240%	23,967	9,909
Chrysler Pacifica	10/28/2019	10/28/2024	3.250%	12,326	3,506
				<u>\$ 1,199,885</u>	<u>\$ 112,910</u>

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

NOTE 6--NOTES PAYABLE (CONTINUED)

Dieterich Bank, Breese, Illinois

At June 30, 2021, the Organization was indebted to Dieterich 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%	\$ 271,345	\$ 40,029
Fairview Heights Real Estate	7/1/2012	7/1/2027	4.815%	30,766	4,380
				<u>\$ 302,112</u>	<u>\$ 44,409</u>

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

Southern Bus & Mobility

At June 30, 2021, 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	5/3/2026	4.220%	<u>\$ 62,393</u>	<u>\$ 7,895</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.

Chrysler Capital

At June 30, 2021, 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%	<u>\$ 2,827</u>	<u>\$ 2,827</u>

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, 2021, 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>\$ 216,616</u>	<u>\$ 7,007</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, 2021, 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%	\$ 51,429	\$ 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 2021 is included in expense totaling \$3,705. The effective interest rate used was 4.0%.

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.

Annual debt maturities for future years follow:

2021	\$ 192,191
2022	179,322
2023	171,049
2024	153,308
2025	177,003
Thereafter	962,389
	<u>\$ 1,835,262</u>

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, 2021, the Organization's reserved balance was invested in Certificates of Deposit totaled \$75,620.

The Organization has complied with the financial loan agreement for the year ended June 30, 2021.

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, 2020, was \$120,041. Plan assets as of December 31, 2020, totaled \$3,725,636 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, 2021. The minimum required remaining lease payments at June 30, 2021 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, 2021 totaled \$9,555.

NOTE 10--PRIOR PERIOD ADJUSTMENTS/RECLASSIFICATIONS

Prior period adjustments were required for retro-active billing adjustments which increased (decreased) net assets for June 30, 2021 and 2020. 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, 2021	Net Assets June 30, 2020
Prior Period Adjustment Billing	<u>\$ (35,857)</u>	<u>\$ -</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 \$18,574 and \$29,736 for fiscal years 2021 and 2020, respectively. No grant equipment was acquired in fiscal year 2021 or 2020.

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, 2021 and 2020, the amount of services received was \$90,292 and \$116,495, respectively.

Also, in-kind contributions are recognized for imputed interest on zero percent loans. At June 30, 2021 and 2020, interest was recognized totaling \$2,595 and \$3,705, respectively. See Note 6.

NOTE 13--SUBSEQUENT EVENTS

Management has evaluated subsequent events through September 28, 2021, 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, 2018.

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, 2021 and 2020.

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 as a result of the replacement of a CILA home in Highland, Illinois. The land and building were sold subsequent to fiscal year end on July 8, 2021 for the amount of \$169,000.

Community Link Inc

SUPPLEMENTARY INFORMATION

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>Grantee Name</b>	Community Link, Inc.
<b>ID Numbers</b>	AUDIT:28018    Grantee:673255    DUNS:108015694    FEIN:370955971
<b>Audit Period</b>	7/1/2020 - 6/30/2021
<b>Submitted</b>	10/22/2021; Paul Klostermann; Director of Finance; paulk@commlink.org; 6185263906
<b>Accepted</b>	
<b>Program Count</b>	1

<b>All Programs Total</b>				
<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Personal Services (Salaries and Wages)	0.00	302,296.00	4,166,571.00	4,468,867.00
Fringe Benefits	0.00	53,011.00	1,080,152.00	1,133,163.00
Travel	0.00	8,006.00	129,711.00	137,717.00
Equipment	0.00	14,455.00	105,984.00	120,439.00
Supplies	0.00	65,669.00	221,348.00	287,017.00
Contractual Services	0.00	8,586.00	327,890.00	336,476.00
Consultant (Professional Services)	0.00	510.00	108,760.00	109,270.00
Construction	0.00	0.00	0.00	0.00
Occupancy - Rent and Utilities	0.00	9,715.00	268,867.00	278,582.00
Research and Development	0.00	0.00	0.00	0.00
Telecommunications	0.00	12,238.00	105,677.00	117,915.00
Training and Education	0.00	24,393.00	6,187.00	30,580.00
Direct Administrative Costs	0.00	0.00	535,347.00	535,347.00
Miscellaneous Costs	0.00	7,449.00	0.00	7,449.00
All Grant Specific Categories	0.00	0.00	0.00	0.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>506,328.00</b>	<b>7,056,494.00</b>	<b>7,562,822.00</b>
Indirect Costs	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>506,328.00</b>	<b>7,056,494.00</b>	<b>7,562,822.00</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

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

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Personal Services (Salaries and Wages)	0.00	69,423.00	3,157.00	72,580.00
Fringe Benefits	0.00	0.00	19,985.00	19,985.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>69,423.00</b>	<b>23,142.00</b>	<b>92,565.00</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>Program Name</b>	Other grant programs and activities
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<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Personal Services (Salaries and Wages)	0.00	232,873.00	0.00	232,873.00
Fringe Benefits	0.00	53,011.00	0.00	53,011.00
Travel	0.00	8,006.00	0.00	8,006.00
Equipment	0.00	14,455.00	0.00	14,455.00
Supplies	0.00	65,669.00	0.00	65,669.00
Contractual Services	0.00	8,586.00	0.00	8,586.00
Consultant (Professional Services)	0.00	510.00	0.00	510.00
Occupancy - Rent and Utilities	0.00	9,715.00	0.00	9,715.00
Telecommunications	0.00	12,238.00	0.00	12,238.00
Training and Education	0.00	24,393.00	0.00	24,393.00
Miscellaneous Costs	0.00	7,449.00	0.00	7,449.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>436,905.00</b>	<b>0.00</b>	<b>436,905.00</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>Program Name</b>	All other costs not allocated
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<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Personal Services (Salaries and Wages)	0.00	0.00	4,163,414.00	4,163,414.00
Fringe Benefits	0.00	0.00	1,060,167.00	1,060,167.00
Travel	0.00	0.00	129,711.00	129,711.00
Equipment	0.00	0.00	105,984.00	105,984.00
Supplies	0.00	0.00	221,348.00	221,348.00
Contractual Services	0.00	0.00	327,890.00	327,890.00
Consultant (Professional Services)	0.00	0.00	108,760.00	108,760.00
Occupancy - Rent and Utilities	0.00	0.00	268,867.00	268,867.00
Telecommunications	0.00	0.00	105,677.00	105,677.00
Training and Education	0.00	0.00	6,187.00	6,187.00
Direct Administrative Costs	0.00	0.00	535,347.00	535,347.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>7,033,352.00</b>	<b>7,033,352.00</b>

# COMMUNITY LINK INC

## Year - End FY2021 - Schedule of Program Costs

Account Title	Agency Total	All Other Not Allocated	DD-CILIA Community Integrated Arrangement (CILIA)	Developmental Training (DT)	AT-Home Day Services
<b>Program Expenses</b>					
1. Program Staff Salaries	3,414,325.00	209,863.00	1,754,454.00	1,297,641.00	152,367.00
2. Program Clerical Staff Salaries	74,300.00	32,056.00	233.00	42,009.00	0.00
3. Program Payroll Taxes and Fringe Benefits	984,189.00	53,787.00	475,539.00	396,851.00	38,012.00
4. Program Consultants	81,237.00	510.00	62,327.00	18,400.00	0.00
5. Consumer Wages and Fringe Benefits	263,731.00	0.00	0.00	263,731.00	0.00
6. Medicine and Drugs	11,962.00	0.00	5,689.00	6,273.00	0.00
7. All Other Program Equipment and Supplies	28,990.00	9,088.00	5,112.00	14,790.00	0.00
8. Staff Transportation	8,038.00	1,011.00	3,551.00	3,476.00	0.00
9. Client Transportation	395,529.00	7,323.00	33,147.00	355,059.00	0.00
10. Transportation To / From School	0.00	0.00	0.00	0.00	0.00
11. Direct Service Staff Conferences & Conventions	28,363.00	24,470.00	762.00	3,131.00	0.00
12. Program Insurance	865.00	865.00	0.00	0.00	0.00
13. Direct Client Specific Assistance	298.00	298.00	0.00	0.00	0.00
14. Telecommunication Costs Assigned to Program	109,987.00	14,472.00	45,005.00	50,510.00	0.00
15. Foster Care Payments	0.00	0.00	0.00	0.00	0.00
16.1. Cafe Supplies	85,153.00	0.00	0.00	85,153.00	0.00
16.2. Other (Specify)	99,419.00	79,829.00	10,072.00	9,518.00	0.00
16.3. Volunteer Wages	90,292.00	90,292.00	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
16.6.	0.00	0.00	0.00	0.00	0.00
<b>17. Total Program Expenses</b>	<b>5,656,678.00</b>	<b>523,866.00</b>	<b>2,395,891.00</b>	<b>2,546,542.00</b>	<b>190,379.00</b>
<b>Support Expenses</b>					
18. Support Salaries	70,159.00	31.00	2,490.00	67,638.00	0.00
19. Support Payroll Taxes and Fringe Benefits	17,539.00	7.00	622.00	16,910.00	0.00
20. Dietary Supplies	114,305.00	102.00	96,374.00	17,829.00	0.00
21. Housekeeping and Laundry Supplies	40,908.00	800.00	22,981.00	17,127.00	0.00
22.1. Housekeeping Services	2,056.00	424.00	688.00	944.00	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
<b>23. Total Support Expenses</b>	<b>244,967.00</b>	<b>1,364.00</b>	<b>123,155.00</b>	<b>120,448.00</b>	<b>0.00</b>
<b>Occupancy Expenses</b>					
24. Occupancy Salaries	65,642.00	1,941.00	22,046.00	41,655.00	0.00

10-12-2021

## COMMUNITY LINK INC

### Year - End FY2021 - 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
25. Occupancy Payroll Taxes and Fringe Benefits	16,235.00	485.00	5,511.00	10,239.00	0.00
26. Building & Equip. Operations and Maintenance	254,955.00	7,530.00	119,891.00	127,534.00	0.00
27. Vehicle Depreciation	56,004.00	5,331.00	28,313.00	22,360.00	0.00
28. All Other Depreciation & Amortization	176,574.00	0.00	87,412.00	89,162.00	0.00
29. Vehicle Rent	7,048.00	1,875.00	823.00	4,350.00	0.00
30. All Other Lease / Rent / Taxes	6,600.00	6,600.00	0.00	0.00	0.00
31. Equipment Under \$500	37,414.00	8,680.00	24,552.00	4,182.00	0.00
32. Mortgage & Installment Interest	63,788.00	96.00	21,211.00	42,481.00	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	684,260.00	32,536.00	309,759.00	341,963.00	0.00
Admin & Office Expenses					
36. Administrative Salaries	97,324.00	96,625.00	0.00	699.00	0.00
37. Administrative Payroll Taxes and Fringe Benefits	24,331.00	24,156.00	0.00	175.00	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	855,262.00	11,060.00	336,332.00	487,918.00	19,952.00
42.1. Other (Specify)	0.00	0.00	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	976,917.00	131,841.00	336,332.00	488,792.00	19,952.00
44. Total Expenses (Sum lines 17, 23, 35, 43)	7,562,822.00	689,609.00	3,165,137.00	3,497,745.00	210,331.00
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	271,531.00	100.00	0.00	271,431.00	0.00
47.1. Other (Specify)	0.00	0.00	0.00	0.00	0.00
47.2.	0.00	0.00	0.00	0.00	0.00

## COMMUNITY LINK INC

### Year - End FY2021 - 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
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-Reimbursable Expenses	271,531.00	100.00	0.00	271,431.00	0.00
49. Net Expenses (Line 44 minus Line 48)	7,291,291.00	689,509.00	3,165,137.00	3,226,314.00	2,10,331.00

## COMMUNITY LINK INC

### Year - End FY2021 - Schedule of Program Revenue

Account Title	Agency Total	All/Other Not Allocated	DD CILA Community Integrated Living Arrangement (CILA)	Developmental Training (DT)	AT-Home Day Services
<b>Fees + Purchase of Service</b>					
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	4,718,110.00	1,925.00	2,749,219.00	1,675,358.00	291,608.00
6. Department of Public Aid	634,898.00	0.00	0.00	634,898.00	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.)	519,746.00	0.00	517,886.00	1,860.00	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	5,895,302.00	24,473.00	3,267,105.00	2,312,116.00	291,608.00
<b>Grant Revenues</b>					
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)	69,423.00	11,547.00	0.00	57,876.00	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	131,939.00	4,069.00	0.00	127,870.00	0.00
26. Federal Government Awards	412,537.00	412,537.00	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	119,826.00	12,762.00	43,200.00	63,864.00	0.00

## COMMUNITY LINK INC

### Year - End FY2021 - Schedule of Program Revenue

Account Title	Agency Total	All Other Not Allocated	DD/CILA Community Integrated/Living Arrangement (CILA)	Developmental Training (DT)	AT-Home Day Services
29.2. HFS	24,368.00	0.00	17,058.00	7,310.00	0.00
29.3. HHS	99,748.00	0.00	69,824.00	29,924.00	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
29.6.	0.00	0.00	0.00	0.00	0.00
30. Total Grant Revenues	857,841.00	440,915.00	130,082.00	286,844.00	0.00
<b>Contribution &amp; Other</b>					
31. Restricted to Operations	0.00	0.00	0.00	0.00	0.00
32. Restricted to Capital	0.00	0.00	0.00	0.00	0.00
33. Unrestricted	215,708.00	208,395.00	1,013.00	6,300.00	0.00
34. Contributions - Goods and Services	92,887.00	90,292.00	2,595.00	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	647,438.00	0.00	0.00	647,436.00	0.00
38. Rent Income	0.00	0.00	0.00	0.00	0.00
39. Gain on Sale of Assets	2,000.00	2,000.00	0.00	0.00	0.00
40. Cafeteria and Vending Machine	0.00	0.00	0.00	0.00	0.00
41.1. Food Stamp Revenue	96,139.00	0.00	96,139.00	0.00	0.00
41.2. Gain on Debt Forgiveness	977,000.00	977,000.00	0.00	0.00	0.00
41.3. Miscellaneous Revenue	12,008.00	11,006.00	102.00	900.00	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
41.6.	0.00	0.00	0.00	0.00	0.00
42. Total Contribution & Other Investment Income	2,043,178.00	1,288,693.00	99,849.00	654,636.00	0.00
43. Income on Restricted Assets / Investments	0.00	0.00	0.00	0.00	0.00
44. Income on Unrestricted Assets / Investments	7,044.00	199.00	0.00	6,845.00	0.00
45. Total Investment Income	7,044.00	199.00	0.00	6,845.00	0.00
46. Total Revenues (Sum Lines 16, 30, 42, 45)	8,803,365.00	1,754,280.00	3,497,036.00	3,260,441.00	291,608.00

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.