

2022 - 2023

Community Link  
1st Step Early  
Head Start  
ANNUAL REPORT



Early Head Start &  
Children's Learning Programs

A Division of Community Link, Inc.

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 SNAP, 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.

#### **Values**

**Dignity** – We celebrate our participants and their uniqueness.

**Respect** – We honor and value everyone.

**Integrity** – We earn the trust placed in us through honesty, transparency and accountability.

**Compassion** – We treat everyone with kindness.

**Unity** – We work together as a family to ensure the best outcomes for everyone.

#### **Motto**

Disability to Possibility

#### **Vision**

A community where everyone is valued for their presence and contributions.





# **POLICY COUNCIL MEMBERS 2022 - 2023**

## **Officers**

**JESSICA HART - CHAIRPERSON (PARENT)**  
**SHELLEY KENOW - VICE CHAIRPERSON**  
**(COMMUNITY MEMBER)**  
**MARLENA NAST - SECRETARY (PARENT)**

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## **Parent Representatives**

**STACIA JOHNSTON**  
**MARY FRANCES BUCHANAN**  
**KASSIDI LOUDERMILK**




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## **Community Representatives**

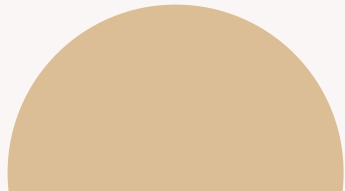
**LINDA SUMMERS**  
**MINGA FONTAINE**

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### **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**

**Theresa Morrison - Secretary**

**Jeffrey Neimeyer - Treasurer**

**William Becker**

**Spencer Campbell**

**Ronald Foppe**

**Charles Hilmes**

**Tare Hilmes**

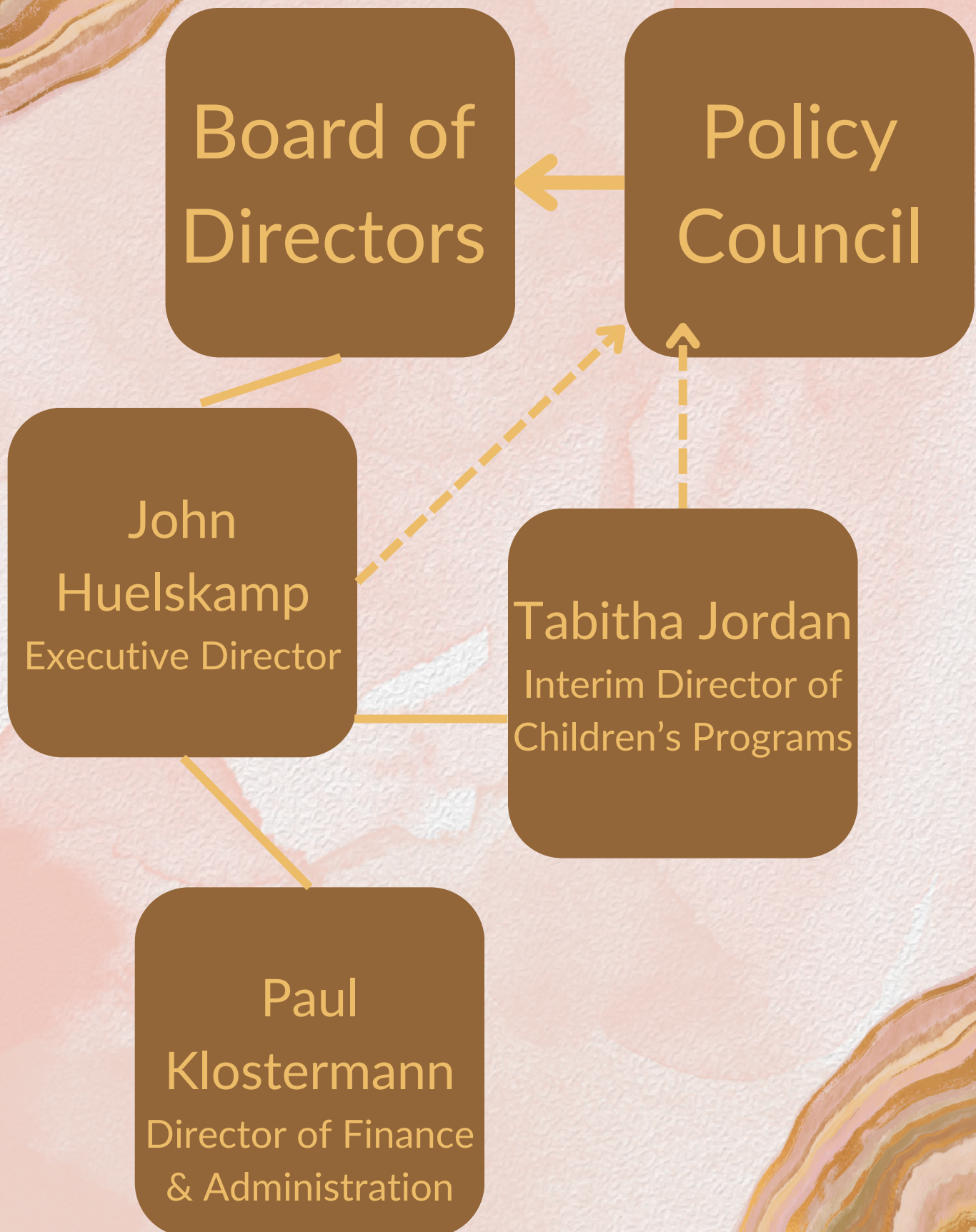
**Theodore Macon**

**Sandra Porter**

**Kirsten Wikerson**



# Administration



# 1ST STEP EARLY HEAD START PROGRAMS

**TABITHA JORDAN**

Director of Children's Programs  
Education & Disability Specialist

**TABITHA JORDAN**

EHS & Disability Service  
Coordinator

**ROBIN KLOCKE**

Administrative/Health  
Assistant

**OTHER  
PROFESSIONAL  
LICENSED STAFF**

**AMY RENFRO**

Family Educator

**MELISSA JERVIS**

Family Educator

**HUNTER HORSLEY**

Family Educator

**GERRY FEHRMANN**

RN

**LISA DOLE**

Mental Health  
Consultant EHS

**MAXINE MURPHY**

Dietitian

**Early Head Start  
Funding Year 2022-2023**

***Revenues***

<b><i>Funding Sources</i></b>	<b><i>Funding Category</i></b>	<b><i>Amount</i></b>
ACF Regional Office Health & Human Services (HHS)	Cost for Program Operations	\$367,005
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	\$31,238
ACF Regional Office Health & Human Services (HHS)	Other COVID Funds	\$1,460
Community	Non-Federal Share	\$122,218
<b><i>Total (includes *Non-Federal Share)</i></b>		<b><i>\$531,921</i></b>

***Expenditures***

Personnel/Salaries	\$256,589
Fringe Benefits	\$71,328
Staff Training	\$10,563
Supplies	\$3,418
Other**	\$157,325
American Rescue Plan Expenditures	\$31,238
Other COVID Expenditures	\$1,460
<b><i>Total (includes *Non-Federal Share)</i></b>	<b><i>\$531,921</i></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 2022-2023 Program Information Report.
- All budget information is for the funding year of May 1, 2022 - April 30, 2023.

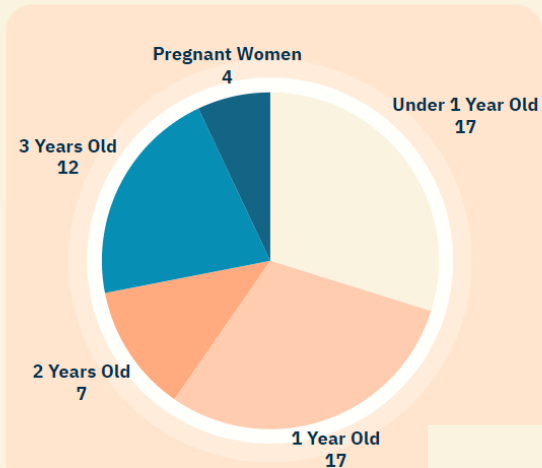
## GLOBAL PANDEMIC

For the entirety of the 2022-2023 program year, 1st Step was able to remain offering in-person visits, playgroups, trainings and meetings. Safety policies and procedures were put into effect to keep staff and families safe during gatherings.

Though in-person, 1st Step EHS has continued to see lasting effects of the years of COVID. It has been a struggle to bring back up the attendance we once had for playgroups and parent meetings. Incentives have been offered in hopes to entice more participation. Not only has attendance been low, but our program has also struggled to build back up to full enrollment of the program year. We are funded for 54, but unfortunately have not reached that number in a few years. In April of 2023, the Full Enrollment Initiative was initiated by Office of Head Start as a way to get back to full enrollment, post pandemic. Since then, the program has worked on new strategies to enroll families to the program.

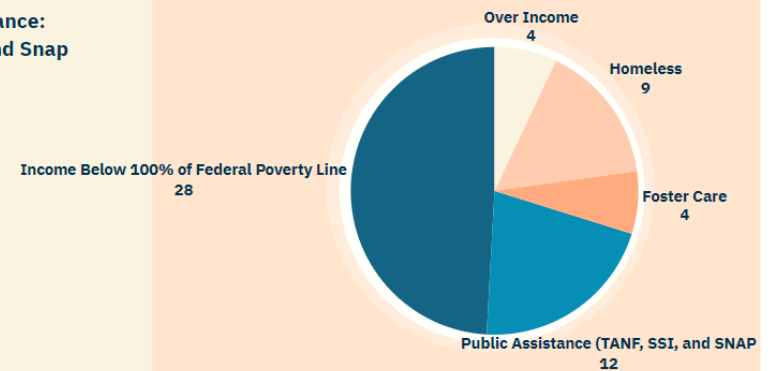
## Cumulative Enrollment by Age

- Under 1 Year Old
- 1 Year Old
- 2 Years Old
- 3 Years Old
- Pregnant Women

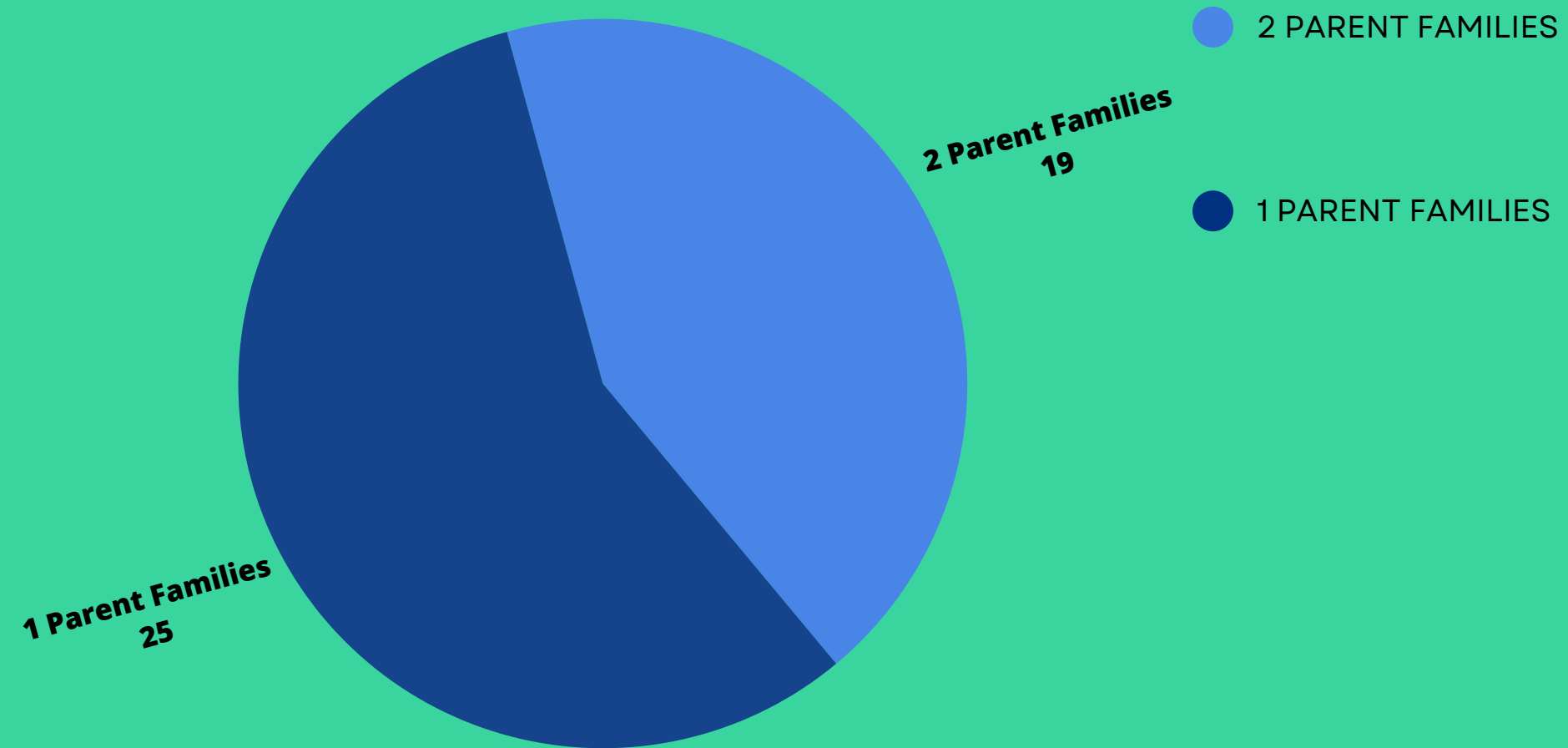


## Cumulative Enrollment by Type of Eligibility

- Income Below 100% of Federal Poverty Line
- Public Assistance: TANF, SSI, and Snap
- Foster Care
- Homeless
- Over Income

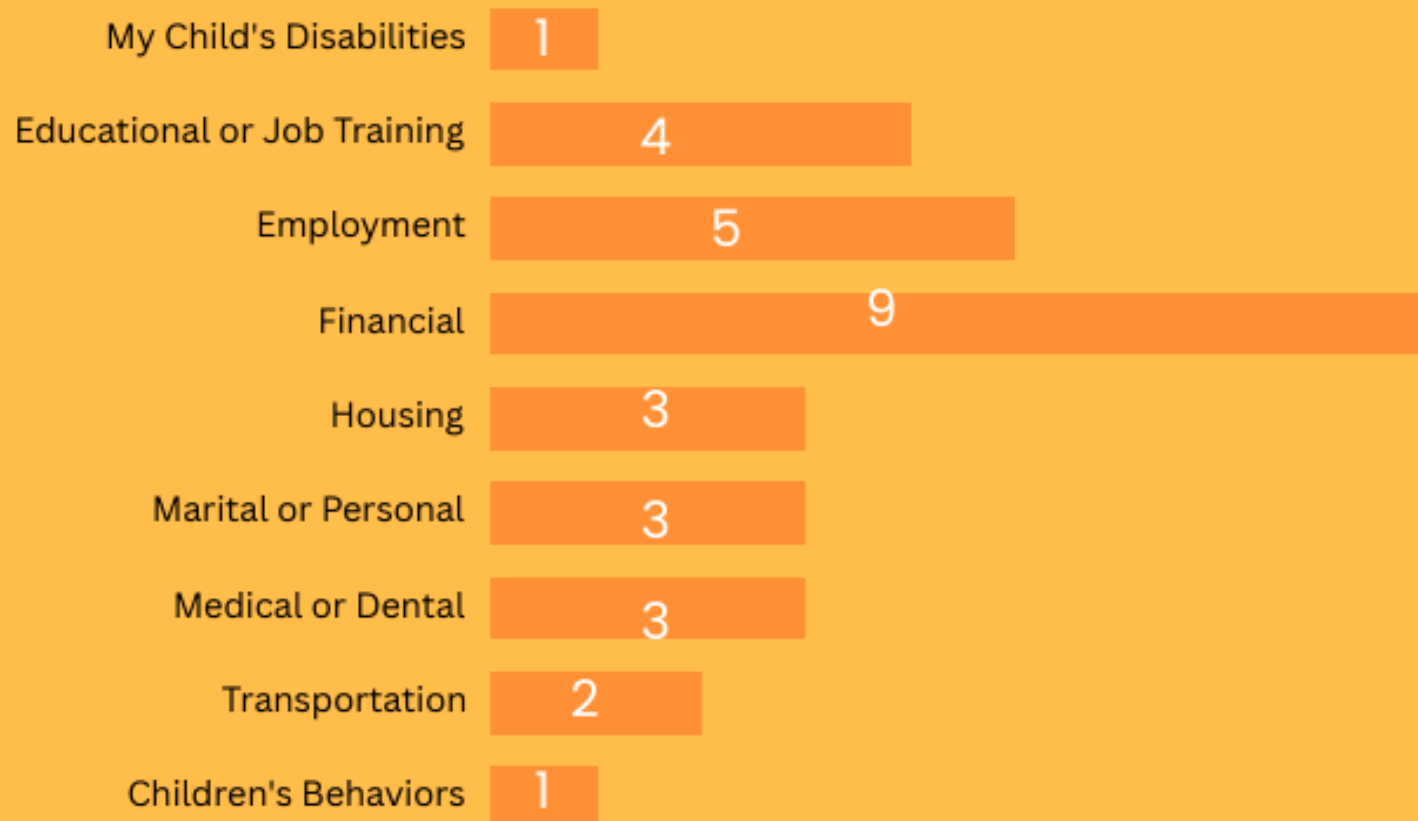


# NUMBER OF FAMILIES

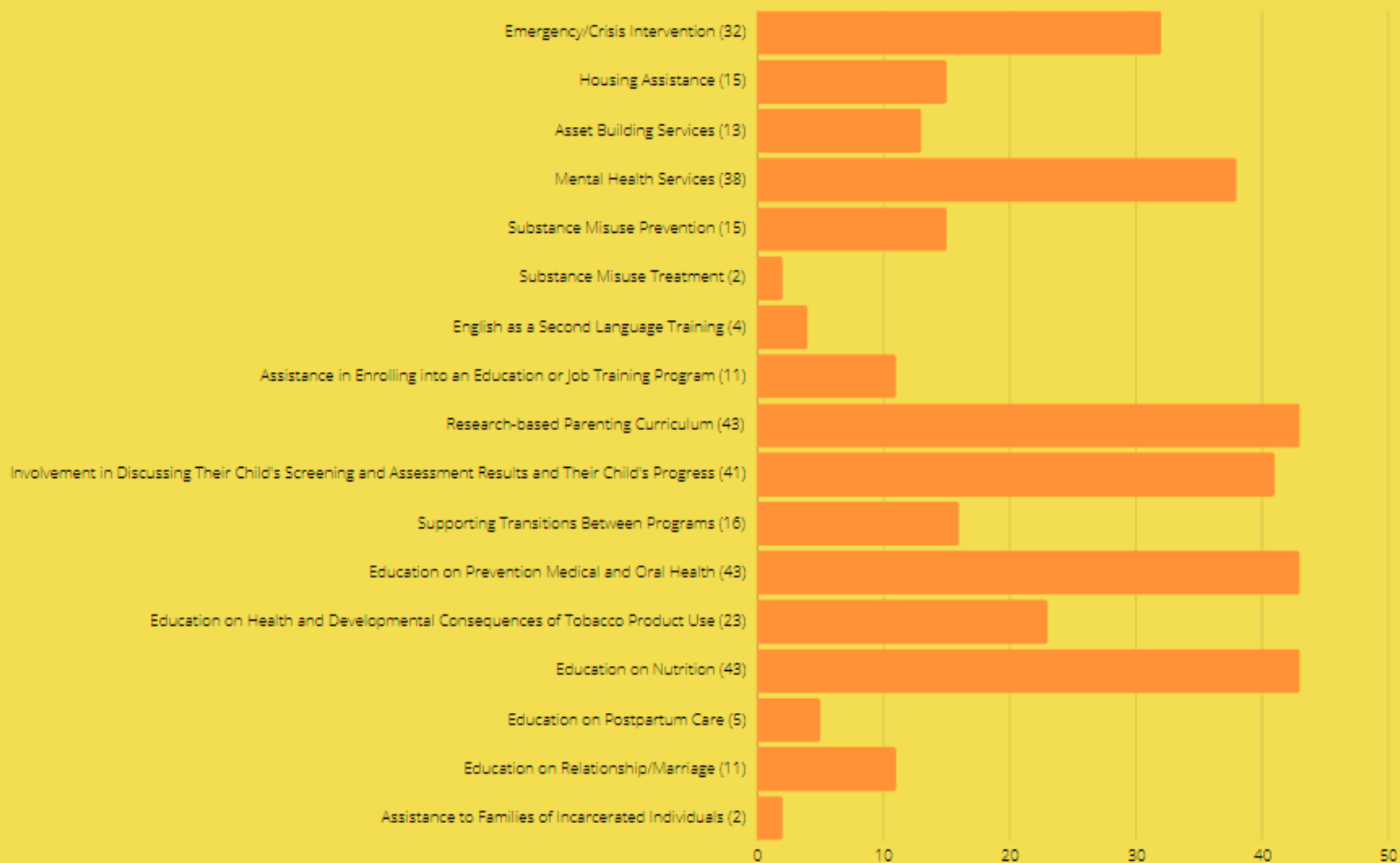




# Stressors of Enrolled Families



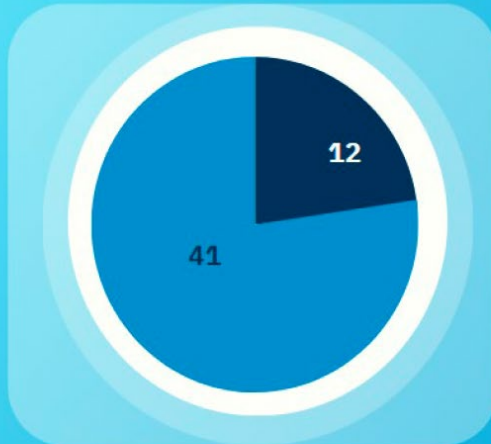
# The Number of Families Who Received Services



# Disability Services

## IFSP

- Children with IFSP
- Children without IFSP

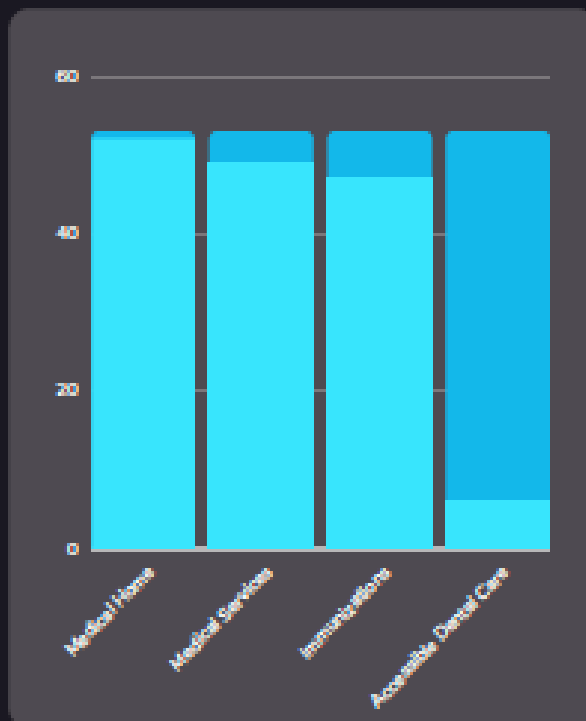


## Diagnosis of Disability

- Hearing
- Autism
- Vision
- Blood lead level test with elevated lead levels



## Health Measures - Children

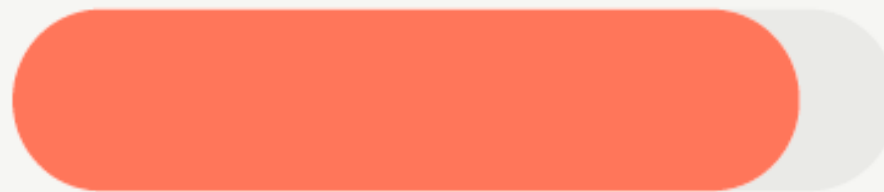


- Have
- Do Not Have



# EXAMS FOR ENROLLED CHILDREN

Dental Exams  
Completed



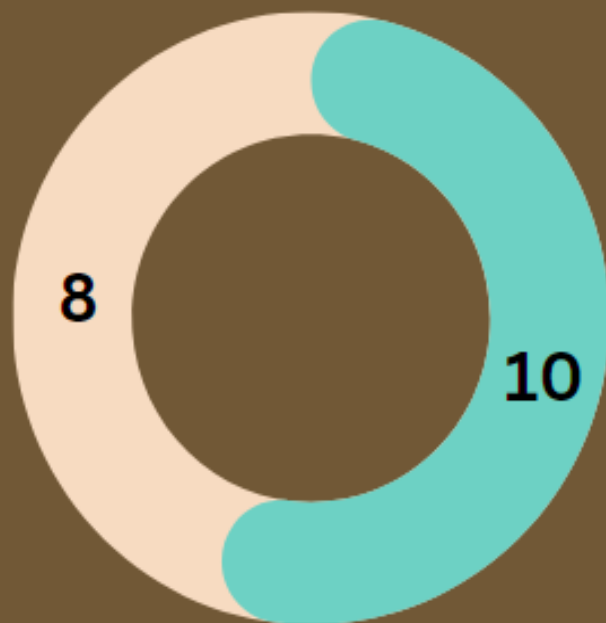
89%

Medical Exams  
Completed



80%

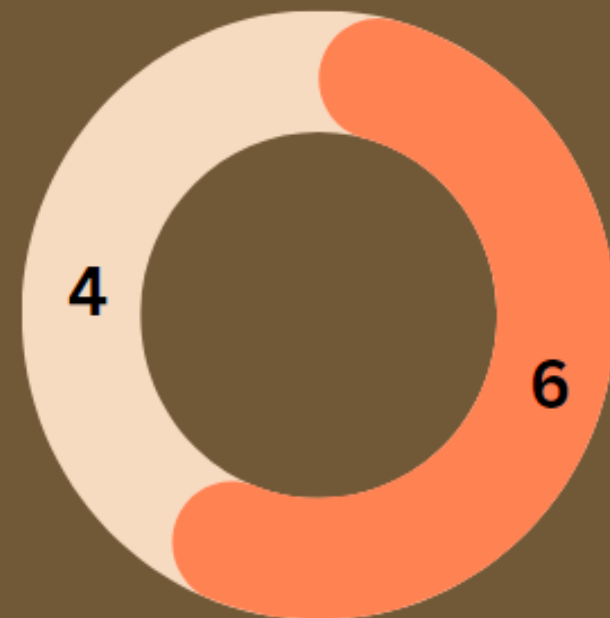
## Children Discharged



Discharged for  
Other Reasons

Aged Out of the  
Program

## Transitions of Those Children Who "Aged Out"



Head Start

Early Childhood

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.

Domain	Goals
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

Policy Council Meetings

Health Service Advisory  
Committee

Playgroups

## Parent Training Topics

Group Training

Tips and Tricks for Saving  
Money  
S.A.F.E.

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

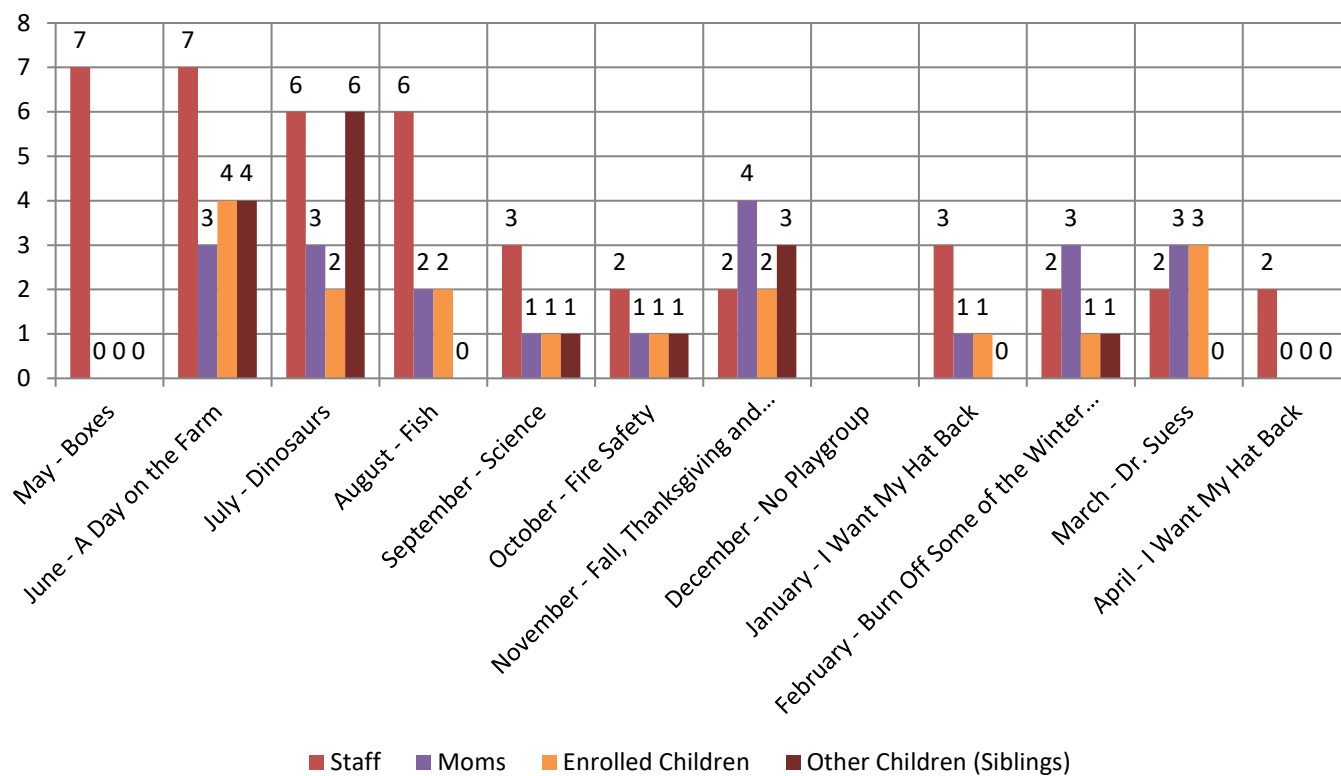
Nutrition Education

Postpartum Care Education

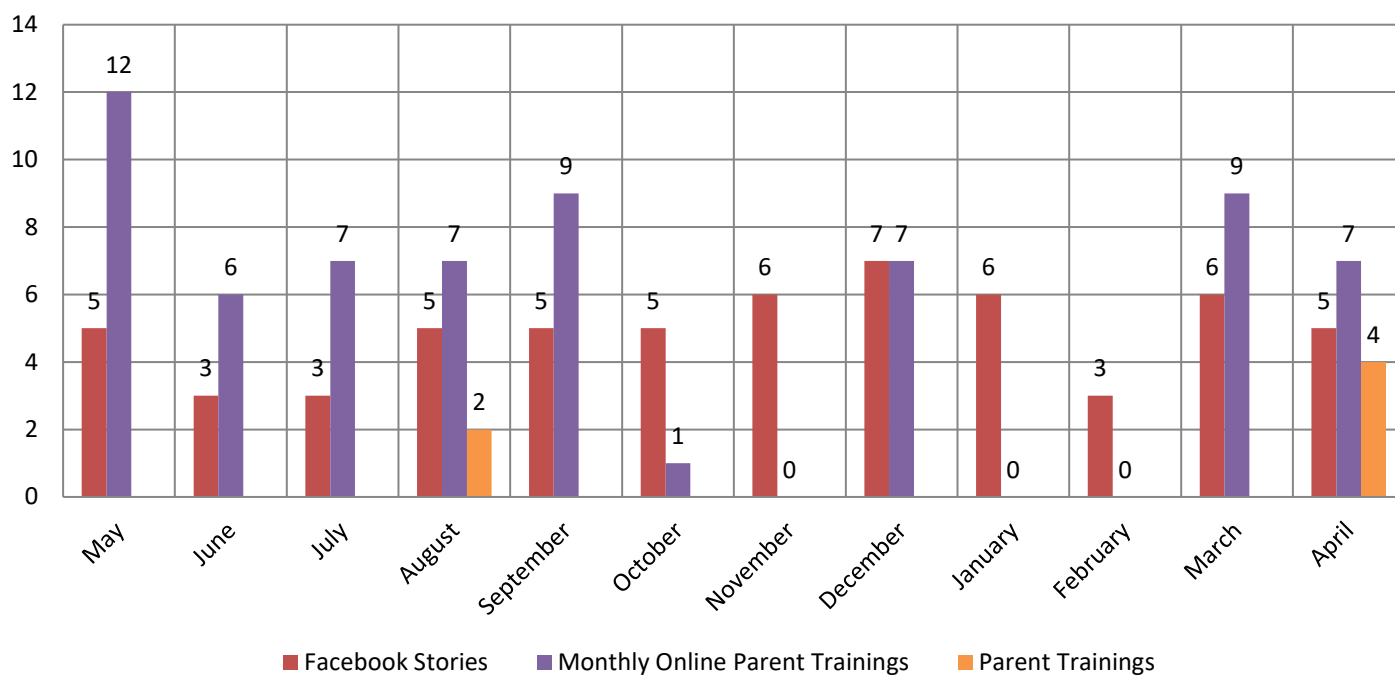
Relationship/Marriage  
Education

Health Education

## Playgroup Attendance



## 1st Step Events Attendance



Community Link Inc

FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION

June 30, 2023 and 2022

Community Link Inc  
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Certified Public Accountants

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Certified Public Accountants  
Illinois Society of  
Certified Public Accountants

## INDEPENDENT AUDITORS' REPORT

December 12, 2023

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, 2023 and 2022, 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, 2023 and 2022, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the 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.

#### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2023, 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 the effectiveness of Community Link, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Link, Inc.'s internal control over financial reporting and compliance.

Respectfully submitted,

*Glass and Shuffett, Ltd.*

Centralia, Illinois

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

December 12, 2023

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, 2023 and 2022, 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 December 12, 2023.

### **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, 2023 and 2022

ASSETS

	<u>2023</u>	<u>2022</u>
Current Assets:		
Cash and Cash Equivalents	\$ 3,610,849	\$ 2,833,633
Cash in Bank -- Reserves	177,623	75,642
Investments	-	-
Accounts Receivable -- Trade	1,018,854	841,568
Pledges Receivable	52,500	52,500
Prepaid Expenses	228,579	148,544
Real Property - Held For Sale	-	-
	<hr/>	<hr/>
Total Current Assets	5,088,405	3,951,887
	<hr/>	<hr/>
Property and Equipment:		
Land and Land Improvements	371,972	456,972
Buildings and Improvements	4,711,067	5,283,643
Furniture, Fixtures and Equipment	233,761	209,760
Vehicles	873,487	873,487
	<hr/>	<hr/>
Total Cost	6,190,287	6,823,862
	<hr/>	<hr/>
Less -- Accumulated Depreciation	3,937,393	3,815,836
	<hr/>	<hr/>
Net Property and Equipment	2,252,894	3,008,026
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Total Assets	\$ 7,341,299	\$ 6,959,913
	<hr/>	<hr/>

## EXHIBIT A

LIABILITIES AND NET ASSETS

	<u>2023</u>	<u>2022</u>
Current Liabilities:		
Accounts Payable	\$ 81,934	\$ 108,642
Notes Payable -- Due Within One Year	182,111	189,905
Package Insurance Payable	107,676	103,531
Accrued Expenses	146,847	397,157
Compensated Absences Payable	177,147	159,924
Total Current Liabilities	<u>695,715</u>	<u>959,159</u>
Long Term Liabilities (Due After One Year):		
Notes Payable	<u>1,340,415</u>	<u>1,520,927</u>
Total Long Term Liabilities	<u>1,340,415</u>	<u>1,520,927</u>
Total Liabilities	<u>2,036,130</u>	<u>2,480,086</u>
Net Assets:		
With Donor Restrictions	-	20,000
Without Donor Restrictions	<u>5,305,169</u>	<u>4,459,827</u>
Total Net Assets	<u>5,305,169</u>	<u>4,479,827</u>
Total Liabilities and Net Assets	<u>\$ 7,341,299</u>	<u>\$ 6,959,913</u>

See accompanying notes to financial statements.

## EXHIBIT B

Community Link Inc  
STATEMENT OF ACTIVITIES  
For the Years Ended June 30, 2023 and 2022

	2023	2022
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
Support and Revenue:		
Support		
Grants	\$ 700,166	\$ 822,813
Contributions	365,488	299,119
Net Assets released from restrictions	20,000	-
Total Support	<u>1,085,654</u>	<u>1,121,932</u>
Revenue:		
Fees for Services	8,107,350	7,028,450
Café Sales	298,214	268,446
Investment Income	51,833	4,273
Other Income	775,886	985,714
Gain (Loss) on Sale of Assets	79,795	94,804
Total Revenue	<u>9,313,078</u>	<u>8,381,687</u>
Total Support and Revenue	<u>10,398,732</u>	<u>9,503,619</u>
Expenses:		
Program Services:		
Adult Day Programs	4,142,150	3,660,592
Community Living Programs	3,549,804	3,595,520
Infant Programs	535,394	621,555
Funding Development	182,102	143,846
General and Administrative Services	<u>1,128,106</u>	<u>925,964</u>
Total Expenses	<u>9,537,556</u>	<u>8,947,477</u>
Other Changes in Net Assets Without Donor Restrictions:		
Loan Forgiveness	-	-
Depreciation on Capital Assets Expensed	<u>(3,304)</u>	<u>(5,849)</u>
Total Other Changes in Net Assets	<u>(3,304)</u>	<u>(5,849)</u>
Change in Net Assets Without Donor Restrictions	857,872	550,293
CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS		
Contributions	-	20,000
Net Assets released from restrictions	<u>(20,000)</u>	<u>-</u>
Change in Net Assets With Donor Restrictions	<u>(20,000)</u>	<u>20,000</u>
Change in Total Net Assets	837,872	570,293
Net Assets, Beginning of Year	4,479,827	3,947,166
Prior Period Adjustment	<u>(12,530)</u>	<u>(37,632)</u>
Net Assets, End of Year	<u>\$ 5,305,169</u>	<u>\$ 4,479,827</u>

See accompanying notes to financial statements.



## EXHIBIT C

Community Link Inc  
STATEMENT OF CASH FLOWS  
For the Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Cash Flows Used for Operating Activities:		
Change in Total Net Assets	\$ 837,872	\$ 570,293
Adjustments to Reconcile Change in Net Assets Without Donor Restrictions to Net Cash Provided by Operating Activities:		
Depreciation	221,750	249,023
Prior Period Adjustment	(12,530)	(37,632)
(Increase) Decrease in Accounts Receivable	(177,286)	(189,674)
(Increase) Decrease in Prepaid Expenses	(80,035)	27,163
Increase (Decrease) in Accounts Payable and Accrued Expenses	(272,873)	166,968
Increase (Decrease) in Compensated Absences Payable	17,223	2,581
Total Adjustments	<u>(303,751)</u>	<u>218,429</u>
Net Cash Provided by Operating Activities	<u>534,121</u>	<u>788,722</u>
Cash Flows from Investing Activities:		
Proceeds from Sale of Assets	-	-
Purchase of Investments	-	-
Purchase of Fixed Assets	(96,224)	(99,463)
Unrecovered Cost of Assets Sold	629,605	60,954
	<u>533,381</u>	<u>(38,509)</u>
Cash Flows from Financing Activities:		
Loan Proceeds	-	69,820
Loan Forgiveness	-	-
Principal Payments on Notes Payable	(188,305)	(194,250)
	<u>(188,305)</u>	<u>(124,430)</u>
Net Increase (Decrease) in Cash and Equivalents	879,197	625,783
Cash and Equivalents at Beginning of Year	<u>2,909,275</u>	<u>2,283,492</u>
Cash and Equivalents at End of Year	<u>\$ 3,788,472</u>	<u>\$ 2,909,275</u>
Supplemental Data:		
Interest Paid	<u>\$ 62,695</u>	<u>\$ 68,278</u>

See accompanying notes to financial statements.

Community Link Inc  
Statement of Functional Expenses  
For the Year Ended June 30, 2023

	Program Services					General and Administrative	Total
	Adult Day Programs	Community		Funding			
		Living Programs	Infant Programs	Development			
Expenses							
Staff Salaries	\$ 2,172,399	\$ 2,326,114	\$ 249,823	\$ 109,547	\$ 612,526	\$ 5,470,409	
Payroll Taxes	163,900	173,795	17,866	8,120	43,797	407,478	
Fringe Benefits	372,685	383,704	48,889	12,943	97,039	915,260	
Consultants	7,644	72,498	677	-	34,288	115,107	
Volunteer Wages	-	-	130,048	-	-	130,048	
Consumer Wages & Fringes	370,290	-	-	-	-	370,290	
Medical Supplies	2,033	4,917	-	-	-	6,950	
Office Supplies	5,755	1,920	2,016	318	14,139	24,148	
Program Supplies	53,180	8,298	1,212	-	163	62,853	
Housekeeping Supplies & Services	24,569	25,987	1,616	-	3,871	56,043	
Specific Assistance to Individuals	-	-	1,969	-	78	2,047	
Food	126,929	129,680	-	300	230	257,139	
Maintenance Supplies	21,069	26,091	200	13	2,759	50,132	
Rent	6,156	2,043	8,475	-	3,058	19,732	
Utilities	73,064	69,931	4,920	-	5,924	153,839	
Maintenance Service and Repairs	41,540	20,723	2,809	-	8,957	74,029	
Computer Repairs and Maintenance	25,625	247	-	-	38,403	64,275	
Insurance	40,691	32,279	5,258	-	81,337	159,565	
Travel and Transportation	425,263	61,518	8,704	2,506	35,168	533,159	
Telephone	45,704	48,352	13,882	-	7,791	115,729	
Staff Training and Conferences	870	1,867	8,262	360	9,863	21,222	
Dues and Subscriptions	736	3,230	14,214	5,599	44,264	68,043	
Small Equipment	6,854	10,376	-	183	9,598	27,011	
Public Relations	-	-	-	11,365	70	11,435	
Interest	33,514	26,190	-	-	2,992	62,696	
Miscellaneous Expenses	26,872	9,075	11,026	30,848	62,650	140,471	
Depreciation Expenses	94,808	110,969	3,528	-	9,141	218,446	
Total Expenses	\$ 4,142,150	\$ 3,549,804	\$ 535,394	\$ 182,102	\$ 1,128,106	\$ 9,537,556	

See accompanying notes to financial statements.

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

	Program Services					Total
	Adult Day Programs	Community Living Programs	Infant Programs	Funding Development	General and Administrative	
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	\$ 3,660,592	\$ 3,595,520	\$ 621,555	\$ 143,846	\$ 925,964	\$ 8,947,477

(Continued on next page)

See accompanying notes to financial statements.

Community Link Inc  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023 and 2022

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, 2023 and 2022, were \$221,750 and \$249,023, 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, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Illinois Department of Human Services:		
Title XX – DFI	\$ 70,559	\$ 70,556
Illinois Department of Transportation	-	-
Community M.H. Act (708)	150,887	133,039
U.S. Department of Health and		
Human Services	373,720	494,218
United Way	105,000	105,000
Provider Relief Fund	-	-
CARES Act – COVID Stability	-	-
Other	-	20,000
	<u>\$ 700,166</u>	<u>\$ 822,813</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 \$52,500 for the years ended June 30, 2023 and 2022, respectively.

#### NOTE 4 – CONCENTRATION OF CREDIT RISK

##### Cash Deposits

The Organization maintains bank accounts that are subject to custodial credit risk. At June 30, 2023, the Organization's bank balances of \$3,931,442 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:

	2023	2022
Accounts Receivable – Trade	\$ 150,255	\$ 142,589
Illinois Department of Human Services	646,794	521,381
Long-term Care Facilities	156,592	122,023
U.S. Dept. of Health & Human Services	50,951	43,571
Washington County Workshop	3,758	1,879
Central Billing Office (Medicaid)	-	-
708 Board	10,504	10,125
	<u>\$ 1,018,854</u>	<u>\$ 841,568</u>

Aging of accounts receivable at June 30, 2023, are as follows:

0-30 Days	\$ 912,442	89.6%
31-60 Days	65,903	6.5%
61-90 Days	17,011	1.7%
91 Days or Over	23,498	2.3%
	<u>\$ 1,018,854</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, 2023, 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%	\$ 218,752	\$ 11,639
East Building	9/5/2014	9/5/2024	3.750%	210,785	30,679
West Building	9/5/2014	9/5/2024	3.750%	189,058	27,517
Trenton CILA Home 2	12/28/2020	12/28/2025	3.750%	267,182	10,830
Ford T-350	9/20/2017	9/20/2023	2.750%	-	-
Ford E-450	10/2/2017	10/2/2023	2.500%	-	-
Roof Repair	9/12/2018	9/12/2023	3.950%	91,211	4,371
Ford Transit 350	9/25/2018	10/25/2023	3.240%	3,541	3,541
Chrysler Pacifica	10/28/2019	10/28/2024	3.250%	5,091	3,741
				<u>\$ 985,620</u>	<u>\$ 92,317</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, 2023, 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%	\$ 188,579	\$ 43,017
Fairview Heights Real Estate	7/1/2012	7/1/2027	4.815%	21,597	4,822
				<u>\$ 210,175</u>	<u>\$ 47,838</u>

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

Southern Bus & Mobility

At June 30, 2023, 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%	\$ 46,713	\$ 8,557
Ford Transit	3/8/2023	2/8/2027	5.500%	\$ 60,700	\$ 8,798
				<u>\$ 107,413</u>	<u>\$ 17,354</u>

The Organization secured financing from Southern Bus & Mobility in the amount of \$63,700 to purchase a 2020 Ford Transit and \$72,100 to purchase a 2022 Ford Transit. The above notes are secured by the two Ford Transit vehicles. The notes require 60 monthly payments of \$877.33 and \$1,011.34, respectively.

USDA Rural Development

At June 30, 2023, 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>\$ 202,175</u>	<u>\$ 7,458</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, 2023, 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%	\$ 17,143	\$ 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 2023 is included in expense totaling \$1,174. The effective interest rate used was 4.0%.

Aggregate annual debt maturities for future years follow:

2024	\$ 182,111
2025	\$ 165,120
2026	\$ 170,092
2027	\$ 176,663
2028	\$ 147,703
Thereafter	\$ 680,837
	<u>\$ 1,522,526</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, 2023, the Organization's reserved balance was invested in Certificates of Deposit totaled \$177,623.

The Organization has complied with the financial loan agreement for the year ended June 30, 2023.

#### 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, 2022, was \$133,365. Plan assets as of December 31, 2022, totaled \$3,503,534 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 was not renewed under the same terms and there are no minimum required remaining lease payments at June 30, 2023.

Effective July 1, 2022, the Organization entered into a lease with Southern Illinois Living Centers, Inc., for real estate located at 301 E. Hanover Streen, New Baden, Illinois. The lease term was for one year at \$300 per month. At June 30, 2023, there were no minimum required lease payments remaining.

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, 2023, totaled \$1,250.

#### NOTE 10 – PRIOR PERIOD ADJUSTMENTS/RECLASSIFICATIONS

Prior period adjustments were required for retro-active billing adjustments which increased (decreased) net assets for June 30, 2023 and 2022. 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, 2023	Net Assets June 30, 2022
Prior Period Adjustment		
Billing	<u>\$ (12,530)</u>	<u>\$ (37,632)</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 \$3,304 and \$5,849 for fiscal years 2023 and 2022, respectively. No grant equipment was acquired in fiscal year 2023 or 2022.

#### 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, 2023 and 2022, the amount of services received was \$131,222 and \$97,627, respectively.

Also, in-kind contributions are recognized for imputed interest on zero percent loans. At June 30, 2023 and 2022, interest was recognized totaling \$1,174 and \$1,768, respectively. See Note 6.

#### NOTE 13 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 12, 2023, 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, 2020.

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, 2023 and 2022.

Community Link Inc

**SUPPLEMENTARY INFORMATION**



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

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	CSFA #	Program Name	\$ State	\$ Federal	\$ Other	\$ Total
<a href="#">View</a>	444-80-1217	Title XX DFI Developmental Disabilities/Mental Health	0	70,556	23,519	94,075
<a href="#">View</a>		Other grant programs and activities		373,720	0	373,720
<a href="#">View</a>		All other costs not allocated			9,069,761	9,069,761
Totals:			0	444,276	9,093,280	9,537,556

### Please note the following:

- The CYEFR may be pre-populated with programs based on existing awards in the GATA system. These programs cannot be removed. If no spending occurred in a program leave the amounts at zero.
- Any grant expenditures not associated with funding received through the State of Illinois are to be entered in "Other grant programs and activities". The expenditures must be identified as federal (direct or pass-through) or other funding.
- All other expenditures not related to grants are to be entered in "All other costs not allocated".

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

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<b>Agency</b>	Department Of Human Services (444)
<b>Program</b>	Title XX DFI Developmental Disabilities/Mental Health (444-80-1217) <i>This program as added due to awards found in the CSFA. It cannot be removed.</i>
<b>Program Limitations</b>	<input type="radio"/> Yes <input checked="" type="radio"/> No Identify Limitations (required if Yes) <div style="border: 1px solid black; height: 30px; width: 100%;"></div>
<b>Mandatory Match %</b>	<input checked="" type="radio"/> Yes <input type="radio"/> No    Rate (required if Yes): <div style="border: 1px solid black; padding: 2px; display: inline-block;">25</div>
<b>Indirect Cost Rate</b>	<div style="border: 1px solid black; padding: 2px; display: inline-block;">0.00 %</div>
<b>Indirect Cost Rate Base</b>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	0.00	70556.00	6143.00	76,699.00
Fringe Benefits	0.00	0.00	17376.00	17,376.00
Travel	0.00	0.00	0.00	0.00
Equipment	0.00	0.00	0.00	0.00
Supplies	0.00	0.00	0.00	0.00
Contractual Services	0.00	0.00	0.00	0.00
Consultant (Professional Services)	0.00	0.00	0.00	0.00
Construction	0.00	0.00	0.00	0.00
Occupancy - Rent and Utilities	0.00	0.00	0.00	0.00

Category	State Amount	Federal Amount	Match Amount	Total
Research and Development	0.00	0.00	0.00	0.00
Telecommunications	0.00	0.00	0.00	0.00
Training and Education	0.00	0.00	0.00	0.00
Direct Administrative Costs	0.00	0.00	0.00	0.00
Miscellaneous Costs	0.00	0.00	0.00	0.00
<b>Total Direct Expenses</b>	<b>0.00</b>	<b>70,556.00</b>	<b>23,519.00</b>	<b>94,075.00</b>
Indirect Costs	0.00	0.00	0.00	0.00
<b>Total Expenses</b>	<b>0.00</b>	<b>70,556.00</b>	<b>23,519.00</b>	<b>94,075.00</b>

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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)	230674.00	0.00	230,674.00
Fringe Benefits	62264.00	0.00	62,264.00
Travel	13166.00	0.00	13,166.00
Equipment	3758.00	0.00	3,758.00
Supplies	5650.00	0.00	5,650.00
Contractual Services	15240.00	0.00	15,240.00
Consultant (Professional Services)	677.00	0.00	677.00
Construction	0.00	0.00	0.00
Occupancy - Rent and Utilities	10346.00	0.00	10,346.00
Research and Development	0.00	0.00	0.00
Telecommunications	12614.00	0.00	12,614.00
Training and Education	8060.00	0.00	8,060.00
Direct Administrative Costs	0.00	0.00	0.00
Miscellaneous Costs	11271.00	0.00	11,271.00
<b>Total Direct Expenses</b>	<b>373,720.00</b>	<b>0.00</b>	<b>373,720.00</b>

## 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)	5163037.00
Fringe Benefits	1243100.00
Travel	498956.00
Equipment	38506.00
Supplies	359371.00
Contractual Services	531001.00
Consultant (Professional Services)	114430.00
Construction	0.00
Occupancy - Rent and Utilities	256102.00
Research and Development	0.00
Telecommunications	103116.00
Training and Education	37311.00
Direct Administrative Costs	0.00
Miscellaneous Costs	724831.00
<b>Total Direct Expenses</b>	<b>9,069,761.00</b>

# COMMUNITY LINK INC

## Year - End FY2023 - Schedule of Program Costs

Last Four Digits FEIN: 5971  
DUNS: 108015694

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 AT-Home Day Services	HBS Service Facilitation HBS Service Facilitation	DD CILA Intermittent CILA
<b>Program Expenses</b>							
1. Program Staff Salaries	4,554,435.00	274,479.00	2,265,834.00	1,949,927.00	23,002.00	29,694.00	11,499.00
2. Program Clerical Staff Salaries	65,332.00	31,576.00	0.00	33,250.00	0.00	506.00	0.00
3. Program Payroll Taxes and Fringe Benefits	1,124,163.00	74,822.00	543,097.00	490,481.00	5,514.00	7,469.00	2,780.00
4. Program Consultants	80,319.00	677.00	71,998.00	7,644.00	0.00	0.00	0.00
5. Consumer Wages and Fringe Benefits	370,290.00	0.00	0.00	370,290.00	0.00	0.00	0.00
6. Medicine and Drugs	6,950.00	0.00	4,917.00	2,033.00	0.00	0.00	0.00
7. All Other Program Equipment and Supplies	72,699.00	3,546.00	10,218.00	58,935.00	0.00	0.00	0.00
8. Staff Transportation	11,654.00	2,506.00	5,978.00	3,170.00	0.00	0.00	0.00
9. Client Transportation	514,337.00	13,300.00	70,608.00	430,429.00	0.00	0.00	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	11,359.00	8,622.00	1,867.00	870.00	0.00	0.00	0.00
12. Program Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Direct Client Specific Assistance	1,969.00	1,969.00	0.00	0.00	0.00	0.00	0.00
14. Telecommunication Costs Assigned to Program	107,938.00	13,882.00	48,352.00	45,704.00	0.00	0.00	0.00
15. Foster Care Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16.1. Cafe Supplies	125,089.00	0.00	0.00	125,089.00	0.00	0.00	0.00
16.2. Miscellaneous	112,961.00	73,049.00	12,304.00	27,608.00	0.00	0.00	0.00
16.3. Volunteer Wages	130,048.00	130,048.00	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	7,289,543.00	628,476.00	3,035,173.00	3,545,430.00	28,516.00	37,669.00	14,279.00
<b>Support Expenses</b>							
18. Support Salaries	81,622.00	4.00	2,835.00	77,573.00	29.00	1,181.00	0.00
19. Support Payroll Taxes and Fringe Benefits	19,871.00	0.00	549.00	19,027.00	5.00	290.00	0.00
20. Dietary Supplies	131,820.00	300.00	128,383.00	1,840.00	1,297.00	0.00	0.00
21. Housekeeping and Laundry Supplies	46,410.00	408.00	24,045.00	21,714.00	243.00	0.00	0.00
22.1. Housekeeping Services	5,762.00	1,208.00	1,682.00	2,855.00	17.00	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	285,485.00	1,920.00	157,494.00	123,009.00	1,591.00	1,471.00	0.00
<b>Occupancy Expenses</b>							
24. Occupancy Salaries	72,136.00	1,906.00	22,687.00	46,604.00	229.00	710.00	0.00
10-23-2023			22				

# COMMUNITY LINK INC

## Year - End FY2023 - Schedule of Program Costs

Account Title	Agency Total	All Other Not Allocated	DD CILA Community Integrated Living Arrangement (CILA)	Developmental Training (DT) Developmental Training (DT)	AT-Home Day Services AT-Home Day Services	HBS Service Facilitation HBS Service Facilitation	DD CILA Intermittent CILA
25. Occupancy Payroll Taxes and Fringe Benefits	17,254.00	439.00	5,491.00	11,099.00	56.00	169.00	0.00
26. Building & Equip. Operations and Maintenance	336,460.00	8,605.00	132,860.00	193,653.00	1,342.00	0.00	0.00
27. Vehicle Depreciation	47,538.00	3,127.00	35,775.00	7,879.00	752.00	0.00	5.00
28. All Other Depreciation & Amortization	161,372.00	0.00	74,443.00	86,929.00	0.00	0.00	0.00
29. Vehicle Rent	6,474.00	1,875.00	2,043.00	2,556.00	0.00	0.00	0.00
30. All Other Lease / Rent / Taxes	10,200.00	6,600.00	0.00	3,600.00	0.00	0.00	0.00
31. Equipment Under \$500	17,413.00	183.00	10,272.00	6,854.00	104.00	0.00	0.00
32. Mortgage & Installment Interest	59,704.00	0.00	25,928.00	33,514.00	262.00	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	728,551.00	22,735.00	309,499.00	392,688.00	2,745.00	879.00	5.00
Admin & Office Expenses							
36. Administrative Salaries	84,089.00	51,135.00	0.00	32,954.00	0.00	0.00	0.00
37. Administrative Payroll Taxes and Fringe Benefits	20,606.00	12,557.00	0.00	8,049.00	0.00	0.00	0.00
38. Administrative Consultants	500.00	0.00	500.00	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	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	1,126,324.00	19,496.00	479,417.00	610,807.00	4,867.00	9,303.00	2,434.00
42.1. Miscellaneous	2,458.00	2,458.00	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	1,233,977.00	85,646.00	479,917.00	651,810.00	4,867.00	9,303.00	2,434.00
44. Total Expenses (Sum lines 17, 23, 35, 43)	9,537,556.00	738,777.00	3,982,083.00	4,712,937.00	37,719.00	49,322.00	16,718.00
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	388,315.00	0.00	0.00	388,315.00	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 FY2023 - 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	HBS Service Facilitation	DD CILA Intermittent CILA
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	388,315.00	0.00	0.00	388,315.00	0.00	0.00	0.00
49. Net Expenses (Line 44 minus Line 48)	9,149,241.00	738,777.00	3,982,083.00	4,324,622.00	37,719.00	49,322.00	16,718.00

# COMMUNITY LINK INC

## Year - End FY2023 - 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 AT-Home Day Services	HBS Service Facilitation HBS Service Facilitation	DD CILA Intermittent CILA
<b>Fees + Purchase of Service</b>							
1. Department of Aging	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
3. Department of Corrections	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
5. Department of Human Services	6,571,173.00	13.00	3,992,813.00	2,452,099.00	58,184.00	41,961.00	26,103.00
6. Department of Public Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. Department of Public Health	854,730.00	0.00	0.00	854,730.00	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
9. Local Government	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
11. Other Government Agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Client / Family Program Fees (incl. SSI, SSA, pensions, etc.)	627,564.00	0.00	626,476.00	1,088.00	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
14. Diagnostic Service Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15.1. Dept of Rehab Svcs	31,336.00	0.00	0.00	31,336.00	0.00	0.00	0.00
15.2.	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
15.4.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Total Fees + Purchase of Service	8,107,351.00	22,561.00	4,619,289.00	3,339,253.00	58,184.00	41,961.00	26,103.00
<b>Grant Revenues</b>							
17. Department of Aging	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
19. Department of Corrections	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20. Donated/Certified Funds Initiative (DFI / CFI)	70,556.00	0.00	0.00	70,556.00	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
22. Department of Public Aid	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
24. Local Education Agency/ School District	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25. Local Government Awards	150,887.00	0.00	0.00	150,887.00	0.00	0.00	0.00
26. Federal Government Awards	373,720.00	373,720.00	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
28. JTPA / CETA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29.1. Foundation & Other Grants	105,000.00	0.00	42,000.00	63,000.00	0.00	0.00	0.00

# COMMUNITY LINK INC

## Year - End FY2023 - 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	HBS Service Facilitation	DD CILA Intermittent CILA
29.2.	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
29.4.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30. Total Grant Revenues	700,163.00	373,720.00	42,000.00	284,443.00	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
32. Restricted to Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33. Unrestricted	234,267.00	231,629.00	2,638.00	0.00	0.00	0.00	0.00
34. Contributions - Goods and Services	131,222.00	130,048.00	1,174.00	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
36. School Transportation Payments (to/from school)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37. Sales of Goods and Services	937,536.00	0.00	0.00	937,536.00	0.00	0.00	0.00
38. Rent Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
39. Gain on Sale of Assets	79,795.00	0.00	79,795.00	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
41.1. Food Stamp Revenue	126,679.00	0.00	126,679.00	0.00	0.00	0.00	0.00
41.2. Miscellaneous Revenue	9,886.00	7,954.00	33.00	1,899.00	0.00	0.00	0.00
41.3.	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
41.5.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42. Total Contribution & Other	1,519,385.00	369,631.00	210,319.00	939,435.00	0.00	0.00	0.00
Investment Income							
43. Income on Restricted Assets / Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44. Income on Unrestricted Assets / Investments	51,833.00	41,302.00	0.00	10,531.00	0.00	0.00	0.00
45. Total Investment Income	51,833.00	41,302.00	0.00	10,531.00	0.00	0.00	0.00
46. Total Revenues (Sum Lines 16, 30, 42, 45)	10,378,732.00	807,214.00	4,871,608.00	4,573,662.00	58,184.00	41,961.00	26,103.00

## 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.