RESOLUTION 2020-004 **PASSED: JANUARY 13, 2020**

AUTHORIZING HUMAN SERVICES AGREEMENTS WITH LOCAL SOCIAL SERVICE AGENCIES FOR HUMAN SERVICES FUNDING BEGINNING JANUARY 1, 2020 THROUGH DECEMBER 31, 2020.

WHEREAS, the City Council has reviewed and approved the Fiscal Year 2020 budget including provisions for certain human services agencies' request for funding; and

WHEREAS, agreements between the City of DeKalb and various agencies have been prepared as approved providing for the issuance of funds from the General Fund of the City; now

THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL of the City of DeKalb, Illinois, as follows:

SECTION 1: That the Mayor of the City of DeKalb, Illinois, is authorized and directed to sign the following agreements for the corresponding funding listed for Fiscal Year 2020, copies of which are attached hereto and made a part thereof subject to such changes as shall be acceptable to him.

Adventure Works of DeKalb County, Inc.	$ 10,000
Court Appointed Special Advocates (CASA)	$ 5,000
Community Coordinated Child Care (4-C)	$ 19,000
DeKalb County Community Gardens	$ 5,000
DeKalb County Youth Service Bureau	$ 24,000
Elder Care Services	$ 9,000
Family Service Agency of DeKalb County	$ 10,000
Friends of DeKalb Regional Office of Education	$ 2,000
Hope Haven	$ 7,000
Kishwaukee YMCA – Camp Power	$ 11,000
Nguzo Saba Men's Club	$ 5,000
RAMP	$ 5,000
Safe Passage	$ 10,000
Voluntary Action Center	$ 28,000
Total	$150,000

SECTION 2: That the City Clerk or Executive Assistant shall be authorized and directed to attest the Mayor's Signature.

PASSED BY THE CITY COUNCIL of the City of DeKalb, Illinois, at a Regular meeting thereof held on the 13th day of January 2020 and approved by me as Mayor on the same day. Passed by a 7-0-1 roll call vote. Aye: Morris, Finucane, Perkins, McAdams, Verbic, Faivre, Mayor Smith. Nay: None. Absent: Smith (Recused).

ATTEST:

CITY OF DEKALB STATE OF ILLINOIS

JERRY SMITH, Mayor

RUTH A. SCOTT
Executive Assistant

HUMAN SERVICES AGREEMENT
ADVENTURE WORKS OF DEKALB COUNTY, INC.

This agreement made this 13th day of January, 2020, between the City of DeKalb, a municipal corporation of the State of Illinois, hereinafter referred to as the "City" and Adventure Works of DeKalb County, Inc., hereinafter referred to as "Grantee," WITNESSETH:

WHEREAS, the City desires that Grantee provide certain services to the citizens of DeKalb and Grantee has the capacity to provide such services; and,

WHEREAS, the Grantee acknowledges that it is the City's intention to purchase said services for the citizens of the City of DeKalb under the following guidelines:

1. First priority shall be given to those services which will help meet basic emergency needs such as food, clothing and shelter. Second priority shall be given to those services which are preventative in nature and promote the highest degree of self-support, self-care and self-help. Third priority shall be given to those services which seek to enhance the quality of life of persons whose basic needs are already met. Priority shall also be given to services which primarily benefit low and moderate income residents. The services provided by the Grantee are consistent with these guidelines as explained on the attached Exhibit A.

2. Services shall address specific documented needs. The services provided by the Grantee address the specific, documented needs as explained on the attached Exhibit A.

3. Services shall also receive financial support from other community sources. Grantee has attached hereto a copy of its budget for the period that this Agreement covers as Exhibit B, which budget establishes that the Grantee receives at least 97 % of its funding from third party sources. A copy of Grantee's audit or year end financial statement from the most recent complete year of operations is attached hereto as Exhibit C.

4. City funds are used only to support those services directly benefiting DeKalb residents. The City will not subsidize the cost of services to non-residents. Grantee has certified compliance with this requirement by signing the attached Exhibit A.

5. Administrative costs for these services are to be kept to a minimum. Grantee has identified the allocation between administrative costs and program costs as explained on the attached Exhibit A.

6. These services must be coordinated with other agencies when feasible. Grantee has outlined how services are coordinated with other agencies as explained on the attached Exhibit A.

7. The City will not fund, but may augment, services which are the responsibility of another public agency or funding source. Grantee has identified any areas where the City's funds are being utilized to augment third party responsibilities as explained on the attached Exhibit A.

8. City funds are to be used primarily to match or leverage other private or public funds. Grantee has explained how matching or leveraged funds are being sought or obtained as explained on the attached Exhibit A.

9. The City's intent is to contract for specific services and monitor their effectiveness. Grantee has: a) identified the metrics by which its performance is to be evaluated on an annual basis; b) identified those third parties that provide any review or evaluation of Grantee's efforts; and, c) explained its clearly defined performance evaluation process, as explained on the attached Exhibit A.

10. Grantee has clearly identified and delineated where any elected or appointed official of the City or any City employee is involved in its programming or receives any direct or indirect benefit, any compensation or any pecuniary benefit of any form by virtue of Grantee's program or the City funding provided hereunder, as explained on the attached Exhibit A.

11. Grantee has outlined the process by which funds are held by Grantee as explained on the attached Exhibit A, and all such funds are held by the Grantee in a Grantee-specific checking account with the financial institution identified therein (and not in any personal checking account), unless otherwise indicated therein.

WHEREAS, the parties hereto understand and agree that the Grantee is an independent contractor and not an employee of the City; now,

In consideration of the agreements set forth and other good and valuable considerations, the parties agree as follows:

1. **Term**. The term of this agreement shall be from January 1, 2020 to December 31, 2020. The City or Grantee may terminate this Agreement at any time, upon the provision of thirty (30) days written notice. The City may terminate this agreement at any time based upon the occurrence of a breach of this Agreement, upon the provision of 48 hours written notice.

2. **Scope of Service**. The Grantee shall provide services in accordance with the service plan provided in the original application, a copy of which is attached hereto as Exhibit A.

3. **Hold Harmless**. The Grantee hereby agrees to indemnify, defend and hold the City and its officers, employees, contractors and representatives harmless from and against any and all such costs, expenses, damages, liabilities, losses and claims

which may arise out of, or are related to the services provided by the Grantee under this agreement or which relate to this Agreement or the funding provided herein. The Grantee agrees and acknowledges that the City is not in any way responsible for the conduct or provision of Grantee's programs or services, and is not responsible for the review, supervision or management of Grantee's personnel, volunteers, participants, programming or services.

4. **Payment.** The City agrees to pay the Grantee the sum of Ten Thousand and No/100 Dollars ($10,000.00) for services rendered under this agreement. **Payment will be disbursed in four equal installments and will be processed upon receipt of the Grantee's quarterly reports, as required by this funding agreement.** In the event that this Agreement is terminated, no further payments shall be due or payable to Grantee. In the event that the City Council determines that the City's financial condition does not support making a payment otherwise due under this Agreement, the City may suspend, delay or otherwise cancel payments due hereunder.

5. **Access to Financial Records**. The Grantee agrees to allow the City access to review any and all of Grantee's financial records as may be determined appropriate to insure the accountability of monies disbursed by the City. The Grantee also agrees to provide the City with a copy of its operating budget and its audit or year-end financial statement for each fiscal year or portion thereof in which the Grantee receives funding under this (or successor) agreements.

6. **Performance Reporting**. The Grantee agrees to send the City a report following every three months of services identifying the number of City of DeKalb citizens that have been provided services under the terms of this Agreement. The Grantee further agrees to send the City a copy of all documentation required to demonstrate its performance or which is identified as a performance-evaluation tool in Exhibit A.

   Quarterly reports shall be provided to the City on or before the 10th day of the following months:

   1st Quarter – April
   2nd Quarter – July
   3rd Quarter – October
   4th Quarter - January

7. **Compliance with Laws.** The Grantee expressly covenants and agrees that it shall comply with all applicable laws, including those laws applicable to the use of public funding to the extent that such laws are applicable to programs funded in whole or in part by the City of DeKalb. The Grantee expressly covenants that it shall not discriminate against any person or organization on the basis of any legally recognized protected classification, including but not limited to race, gender, religion, ethnic or cultural background, sexual preference, or other legally

recognized, protected classification, in the provision of its services or use of funding provided hereunder.

8. **Use of Funds.** The Grantee shall only utilize funds made available under this agreement for the provision of services consistent with this agreement and shall not use such funding for any other purpose, nor for the construction of any real property or improvement to real property, nor for any purpose which constitutes "Public Works" for purposes of the Illinois Prevailing Wage Act.

9. **Grantee's Organization.** Grantee is organized in the format as described in Exhibit A. For the term of this Agreement, Grantee shall take such actions as shall be required to maintain that form of organization. Grantee shall provide the City with notice of the meetings of its governing board or board of directors, and the City shall have the opportunity to attend such meetings as an *ex officio* member of such governing board; the City shall also have the right to review the minutes of all such meetings.

10. **Grantee-Specific Obligations.** Grantee shall comply with the listing of Grantee-Specific Obligations attached hereto as Exhibit D.

11. **Certification:** Grantee hereby certifies that it shall comply with the contents of this Agreement and the terms of its Application and certifies that the contents of this Agreement and the Application are true, accurate and correct. The recitals to this Agreement are expressly incorporated herein by reference.

IN WITNESS WHEREOF, the Grantee has caused this agreement to be signed, sealed and attested to by its Chairman of the Board of Directors and Executive Director, on the _____ day of _____, 2020, and said City has caused the same to be signed, sealed and attested to by its Mayor and City Clerk as of the date first mentioned in this Agreement.

ADVENTURE WORKS OF DEKALB COUNTY, INC.

Donald Billyter
Board Chairman

ATTEST:

Executive Director

CITY OF DEKALB, ILLINOIS

Jerry Smith, Mayor

ATTEST:

RUTH A. SCOTT
Executive Assistant

Exhibit A: Funding Application

City of DeKalb
opportunity · innovation

200 South Fourth Street
DeKalb, Illinois 60115
815.748.2000 • cityofdekalb.com

FY 2020 HUMAN SERVICES FUNDING APPLICATION
Twelve Months Funding 1/1/20 to 12/31/20

APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 8, 2019. INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.

Agency Name: Adventure Works of DeKalb County, Inc.

Mailing Address: 1211 Sycamore Road, DeKalb, Illinois 60115

Agency Director: Lynette Spencer

Contact Person: Kim Hinzy

Telephone No.: 815-517-0825 **Email Address:** kim@adventureworksdekalb.org

Name of Person Responsible for Completing Quarterly Report: Kim Hinzy

Telephone No.: 815-517-0825 **Email Address:** kim@adventureworksdekalb.org

Program Description: See attached

Twelve Month Program Budget: $564,860

Amount of Funding Requested: $15,000

% of Total Program Budget: 2.7%

Total Number of Estimated Program Participants: 250

Total Number of Estimated DeKalb Residents to be Served: 140

Estimated DeKalb Residents as % of Total Participants to be Served: 56%

The following documents must accompany the application:

1. A current listing of the agency's Board of Directors and terms.

2. The current annual operating budget for the agency and a detailed budget for the program requesting funding.

3. A detailed narrative explaining the program to be funded, its potential impact and any anticipated outcomes to be achieved. Also include any descriptive materials of the agency that would help augment the application.

4. Documentation of the agency's 501(c)(3) status.

5. Completed W-9 Form.

6. Copy of agency's most recent financial audit.

The City of DeKalb retains the right to request any and all additional information from the agency it may determine necessary in making funding decisions. This may include, but is not limited to, agency audits, articles of incorporation, or any other information deemed appropriate.

The undersigned hereby certifies the information contained in this application is true and accurate to the best of their knowledge and belief.

Name of Authorized Signer: Kim Hinzy

Title: Associate Director/Clinician

Signature: 

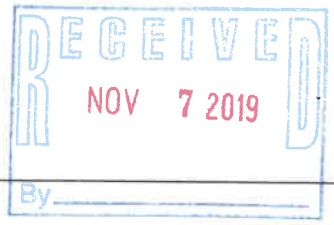
Date: 11-6-19

Please submit application in one of the following methods:

- via regular mail to be received no later than 5:00 p.m. on November 8, 2019 to:

  City of DeKalb
  Attention: Joanne Rouse
  200 S. Fourth Street
  DeKalb, Illinois 60115

- via email dated no later than 5:00 p.m. on November 8, 2019 to: joanne.rouse@cityofdekalb.com



OFFICE USE ONLY:

Date Application Received: _____

☐ Approved – Annual Amount Awarded $_____ / $_____ per quarter

☐ Denied

ADVENTURE WORKS OF DEKALB COUNTY INC

Board of Directors

Name	Title	Terms of Office
Don Billington Genoa-Kingston High School Principal, Retired	Chairperson	Member Since 2017
Karen Simmons Director of Student Services Genoa-Kingston CUSD 424	Member	Member Since 2017
Michael Cullen, Jr. Regional President First Midwest Bank	Member	Member Since 2017
Junelle Bennett NIU Police Officer	Vice-Chair	Member Since 2016
Amy Oster Vice President, OC Creative	Member	Member Since 2018
Dale Boughton SunDog IT	Treasurer	Member Since 2017
Mary Gentile Chairperson, Department of Social Work Sycamore School District 427	Member	Member Since 2018
Pam Hill Social Worker Genoa-Kingston School District	Member	Member Since 2018
Jane Dargatz Retired Educator	Secretary	Member Since 2017

Adventure Works of DeKalb County
Program Narrative

About Adventure Works

Founded in 2010, Adventure Works was launched to provide an engaging option of counseling for children and adolescents who traditionally do not thrive in office-based talk therapy. Additionally, Adventure Works programs have allowed youth living in poverty to have experiences they would otherwise not have. Adventure Works' mission is "guiding youth in overcoming life challenges through adventure based counseling and education." It offers expressive, experiential outdoor behavioral healthcare services, Positive Youth Development (PYD) programs, and outdoor education to all children regardless of their ability to pay. Adventure Works utilizes outdoor behavioral healthcare programming as an effective alternative to traditional counseling to help youth develop social skills, reduce behavioral problems (such as delinquent behavior, substance abuse and interpersonal problems), overcome psychological problems and experience psychological resilience. Through holistic programming, Adventure Works teaches youth life skills necessary to become self-sufficient, confident and mentally healthy adults.

Adventure Works is an industry leader in providing mental health treatment through outdoor behavioral healthcare and has been serving DeKalb, Illinois and the greater Chicago area for almost a decade. In 2017, Adventure Works earned national accreditation as an outdoor behavioral healthcare (OBH) program by the Association of Experiential Education (AEE). As one of only fifteen nationally accredited AEE-OBH programs, Adventure Works offers evidence-based treatment and is committed to adhering to above industry standards of ethical care, treatment evaluation and risk-management practices that have been developed exclusively for outdoor behavioral healthcare programs. Finally, Adventure Works received the DeKalb Chamber Nonprofit Organization of the Year Award in 2019 and has been recognized as a Business of the Year Finalist and Nonprofit of the Year Finalist by the local Chamber of Commerce three years in a row.

Statement of Need in DeKalb

Currently in Illinois, youth are not receiving adequate mental health services. At any point in time, one in 10 children in Illinois suffers from a mental illness severe enough to cause some level of impairment; yet in any given year, only about 20% of these children receive mental health services. This is due to many factors, including lack of access to affordable services, cultural beliefs surrounding therapy and negative attitudes based on past experiences. Further, while many families now have health insurance, high deductibles, copays and out-of-pocket expenses make the cost of mental health services increasingly unaffordable.

Additionally, school systems are in desperate need of support for providing adequate social-emotional learning opportunities and mental health prevention services to students. A study by the National Association for College Admission Counseling and the American School Counselor Association revealed that the national average student-counselor ratio was approximately 428 to 1 and in Illinois it was 664 to 1. Further, with Every Student Succeeds Act, schools have a higher focus on college and career counseling. School counselors are understaffed and overburdened with an increasing need to not only guide students through academic success and college and career readiness, but to also address mental health needs and promote positive behaviors.

Adventure Works seeks to increase programming to local schools in DeKalb to support the mental, social and emotional needs of students. However, schools lack the financial resources to support Adventure Works' services. Adventure Works respectfully requests funding from the City of DeKalb to increase supports to local youth.

Description of Program and Outcomes

Adventure Works provides the following services to youth and families in DeKalb County and surrounding areas:

- **Adventure Therapy.** Adventure Works provides outdoor behavioral healthcare services to youth individually, with their families and with peers. Adventure Works' programming relies on adventure therapy, which is the prescriptive use of adventure experiences provided by mental health professionals, often conducted in natural settings that engage clients on cognitive, affective and behavioral levels. Examples of adventure therapy activities include walking to the nearby park, going on a nature walk, slacklining on property, playing basketball or participating in a challenge course. Youth are referred to Adventure Works through multiple methods, including school administrators, teachers, parents, physicians or other social service agencies. Youth are often referred to Adventure Works in situations where traditional counseling methods have been unsuccessful. Upon engagement with Adventure Works, a therapist conducts an intake with the client to identify individualized treatment goals. Once goals are established, the client and therapist participate in outdoor behavioral healthcare sessions once a week for approximately 45 minutes. Collaboratively, the client and therapist identify activities that will allow the client to develop trust, take risks, open up and accept support. The length of the treatment varies by client and their individualized treatment goals.

- **Positive Youth Development Program (PYD).** Through its PYD Program, Adventure Works provides group-based education and prevention activities in the school and community setting. Through this program, youth are engaged in activities focused on developing positive behaviors aligned with the "Six C's" of prosocial behavior: Competence, Confidence, Character, Compassion, Connection and Contribution to the community. In the first three months of the 2019-20 school year, Adventure Works has provided more than 50 hours of service to eight schools. Additionally, Adventure Works provides its PYD programming to youth in the University Village community, specifically working with critically underserved youth. Programming in this community has evolved into a multi-faceted, collaborative program taking place after school and on-site in University Village, where 100% of the families are living in poverty with household income under $12,000 annually. Youth served by the program face several challenges, such as food insecurity, anxiety, exposure to violence and academic concerns. Adventure Works provides youth with opportunities to engage in outdoor behavioral healthcare and PYD activities to develop prosocial behaviors, address mental health concerns and participate in healthy exercise.

- **Early Risk Assessment Program.** Adventure Works provides assessment and case management services to first-time offenders in collaboration with DeKalb County Juvenile Justice Council, county police departments, juvenile court, and Youth Service Bureau. This program addresses the social service needs of first-time offending youth with the goal of reducing recidivism.

- **Little Adventurers.** Adventure Works is partnering with the Kindergarten Readiness Committee and the Trauma Informed Committee of the Juvenile Justice Council to provide an alternative kindergarten readiness program with a focus on nature and the outdoors, for children ages 4 and 5. The program is offered two days a week and each session lasts 12 weeks.

- **Challenge Course.** Adventure Works is finalizing a low elements challenge course on its property. The challenge course is utilized for individual, group, and family Adventure Therapy programming. Additionally, through the PYD program, the challenge course broadens the scope of group work, extending to larger audiences such as school and youth groups in the community. The course incorporates activities focused on team building, social emotional skill development, problem solving and communication.

Adventure Works has established the following outcomes for its work in 2020:

1. Reduce stigma associated with mental illness.
2. Provide experiences that will enhance the learning and therapeutic environments.
3. Alleviate the poverty of positive experiences that affects those living in financial poverty.
4. Provide alternative approach for those who have not been successful in traditional/office-based therapy.
5. Build the "6 Cs" of positive youth development: Confidence, Connection, Character, Commitment, Compassion and Contribution to community.

Finally, Adventure Works participated in a rigorous study to assess the changes in youth engaged in its programs, which was published in May 2018 in the Journal of Social Work with Groups. The study found that clients who participated in Adventure Works' adventure therapy activities showed improvement in overall functioning as well as in areas related to personal relations and critical items. Adventure Works' participation in this study builds on a body of research supporting the use of adventure therapy as an effective intervention in the community setting. Through this research study, Adventure Works was not only able to expand upon and validate its existing program, but also to provide other outdoor behavioral healthcare programs with a successful example to replicate and build upon. (Article citation: Christie Vankanegan, Anita R. Tucker, Patrick McMillion, Michael Gass & Lynette Spencer (2018): Adventure therapy and its impact on the functioning of youth in a community setting, Social Work with Groups, DOI: 10.1080/01609513.2018.1478761)

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date JUN 0 6 2011

ADVENTURE WORKS OF DEKALB COUNTY
INC
14 HEALTH SERVICES DRIVE
DEKALB, IL 60115

Employer Identification Number:
27-1897885
DLN:
17053123339031
Contact Person:
NANCY L HEAGNEY ID# 31306
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
June 30
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
October 28, 2010
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Sincerely,

Lois G. Lerner
Director, Exempt Organizations

Enclosure: Publication 4221-PC

Letter 947 (DO/CG)

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ **Go to *www.irs.gov/FormW9* for instructions and the latest information.**

Give Form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

Adventure Works of DeKalb County, Inc.

2 Business name/disregarded entity name, if different from above

Adventure Works

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☑ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

1211 Sycamore Road

6 City, state, and ZIP code

DeKalb, Illinois 60115

Requester's name and address (optional)

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

2	7	–	1	8	9	7	8	8	5

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here **Signature of U.S. person** ▶ L Spencer, LCSW, Executive Director **Date** ▶ 11/05/2019

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

Exhibit B: Current Year's Budget

Adventure Works, Inc.
FY20 Budget

REVENUE	
Government Grants	110,110
Foundation/Corporate Grants	78,750
Fee for Service	296,000
Private Donations	40,000
Business Partnerships	10,000
Fundraising	30,000
Total Revenue	564,860

EXPENSES	
Payroll Expenses	410,470
Contractual Expenses	60,745
Program Expenses	20,758
Operating Expenses	67,887
Fundraising Expenses	5,000
Total Expenses	564,860
Revenue Over/Under Expenses	-

Exhibit C: Most Recent Completed Fiscal Year's Audit or Year-End Financial Statement

ADVENTURE WORKS
OF DEKALB COUNTY, INC.

Financial Statements

Years Ended June 30, 2018 and 2017

(With Independent Auditor's Report Thereon)

BENNING GROUP, LLC
CERTIFIED PUBLIC ACCOUNTANTS
www.BenningGroup.com

Independent Auditor's Report

The Board of Directors
Adventure Works of DeKalb County, Inc.
DeKalb, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of Adventure Works of DeKalb County, Inc. (a non-profit organization), which comprise the statements of financial position as of June 30, 2018 and 2017, and the related statements of activities, cash flows, and functional expenses 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 audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits 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.

50 W. Douglas Street, Suite 801
Freeport, Illinois 61032
(815) 235-3157
Fax (815) 235-3158

6815 Weaver Road, Suite 300
Rockford, Illinois 61114
(815) 316-2375
Fax (815) 316-2389

1809 10th Street
Monroe, Wisconsin 53566
(608) 325-5035
Fax (608) 328-2843

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

Opinion

In our opinion, the financial statements referred to above present fairly, in, all material respects, the financial position of Adventure Works of DeKalb County, Inc. as of June 30, 2018 and 2017, 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.

Benning Group, LLC

Rockford, Illinois
November 19, 2018

ADVENTURE WORKS OF DEKALB COUNTY, INC.

Statements of Financial Position

June 30, 2018 and 2017

Assets		2018	2017
Current assets:			
Cash and cash equivalents	$	109,160	74,523
Accounts receivable, less allowance for doubtful accounts of $4,749 and $749 as of June 30, 2018 and 2017, respectively		23,734	18,777
Contributions receivable – United Way Agencies		5,891	5,416
Prepaid expenses		4,269	4,623
State payroll tax credits		–	1,731
Total current assets		143,054	105,070
Property and equipment:			
Land		54,400	54,400
Building		119,678	119,678
Vehicles and trailers		23,585	23,585
Less accumulated depreciation		(29,369)	(24,811)
Net property and equipment		168,294	172,852
	$	311,348	277,922
Liabilities and Net Assets			
Current liabilities:			
Current portion of mortgage payable		4,637	4,430
Accounts payable		8,190	8,471
Accrued expenses		4,297	1,250
Accrued payroll		7,767	18,703
Deferred revenue		–	1,213
Total current liabilities		24,891	34,067
Long-term liability – mortgage payable		123,386	128,025
Total liabilities		148,277	162,092
Net assets:			
Unrestricted – undesignated		108,630	78,097
Temporarily restricted:			
For use in future years		19,166	16,166
For use in programs		35,275	21,567
Total temporarily restricted net assets		54,441	37,733
Total net assets		163,071	115,830
	$	311,348	277,922

See accompanying notes to financial statements

ADVENTURE WORKS OF DEKALB COUNTY, INC.

Statements of Activities

For the Years Ended June 30, 2018 and 2017

	Unre-stricted	Tem-porarily Restricted	Totals 2018	Totals 2017
Revenue and support:				
Contributions	$ 69,952	42,000	111,952	157,935
Contributions – United Way Agencies	–	8,450	8,450	7,500
Client fees	120,690	–	120,690	72,575
Government grants	120,549	–	120,549	105,660
Fund-raising events, net of direct costs of $9,220 and $8,130, respectively	17,631	–	17,631	42,422
In-kind contributions	7,000	–	7,000	–
Rent revenue	8,400	–	8,400	7,615
Other revenue	–	–	–	–
Interest income	–	–	–	1
Net assets released from restrictions:				
Satisfaction of program restrictions	16,742	(16,742)	–	–
Satisfaction of time restrictions	17,000	(17,000)	–	–
Total revenue and support	377,964	16,708	394,672	393,708
Expenses:				
Program services	238,968	–	238,968	250,635
Management and general	96,607	–	96,607	81,437
Fundraising	11,856	–	11,856	16,429
Total expenses	347,431	–	347,431	348,501
Increase in net assets	30,533	16,708	47,241	45,207
Net assets at beginning of year	78,097	37,733	115,830	70,623
Net assets at end of year	$ 108,630	54,441	163,071	115,830

See accompanying notes to financial statements

ADVENTURE WORKS OF DEKALB COUNTY, INC.

Statements of Cash Flows

For the Years Ended June 30, 2018 and 2017

		2018	2017
Cash flows from operating activities:			
Increase in net assets	$	47,241	45,207
Adjustment to reconcile change in net assets to net cash provided by operating activities:			
Depreciation		4,558	4,638
Bad debt expense		7,808	7,017
Increase (decrease) in cash flow due to changes in:			
Accounts receivable		(12,765)	(10,721)
Contributions receivable – United Way Agencies		(475)	(1,250)
Prepaid expenses		354	(1,198)
State payroll tax credits		1,731	5,258
Accounts payable		(281)	5,480
Accrued expenses		3,047	(3,016)
Accrued payroll		(10,936)	18,703
Deferred revenue		(1,213)	(761)
Net cash flows from operating activities		39,069	69,357
Cash flows from investing activities –			
Purchase of building		–	(174,078)
Cash flows from financing activities:			
Issuance of mortgage payable		–	136,000
Payments on mortgage payable		(4,432)	(3,545)
Net cash flows from financing activities		(4,432)	132,455
Net increase in cash and cash equivalents		34,637	27,734
Cash and cash equivalents:			
Beginning of year		74,523	46,789
End of year	$	109,160	74,523

See accompanying notes to financial statements

ADVENTURE WORKS OF DEKALB COUNTY, INC.

Statement of Functional Expenses

For the Year Ended June 30, 2018

		Program Services	Management and General	Fundraising	2018 Totals
Salaries and wages	$	147,430	36,732	7,368	191,530
Payroll taxes and benefits		20,711	5,160	1,035	26,906
Advertising and promotion		–	1,234	10	1,244
Bad debt		7,808	–	–	7,808
Client services		5,238	–	–	5,238
Contract services		16,649	1,875	3,330	21,854
Depreciation		2,932	1,626	–	4,558
Equipment and supplies		917	–	–	917
Insurance		5,953	2,513	–	8,466
Interest		3,550	2,400	–	5,950
Memberships and dues		1,449	613	–	2,062
Miscellaneous		1,206	2,991	113	4,310
Nutrition		730	–	–	730
Office expense		4,184	1,042	–	5,226
Outcome and client tracking		3,547	–	–	3,547
Professional development		2,982	–	–	2,982
Professional fees		–	28,668	–	28,668
Rent		857	–	–	857
Repairs and maintenance		6,784	4,716	–	11,500
Telephone		1,563	389	–	1,952
Travel		1,526	4,223	–	5,749
Utilities		2,952	2,425	–	5,377
	$	238,968	96,607	11,856	347,431

See accompanying notes to financial statements

ADVENTURE WORKS OF DEKALB COUNTY, INC.

Statement of Functional Expenses

For the Year Ended June 30, 2017

		Program Services	Management and General	Fundraising	2017 Totals
Salaries and wages	$	144,093	32,298	10,743	187,134
Payroll taxes and benefits		20,703	4,641	1,544	26,888
Advertising and promotion		1,772	–	–	1,772
Bad debt		7,017	–	–	7,017
Client services		15,251	–	–	15,251
Contract services		11,821	1,800	2,915	16,536
Depreciation		4,269	369	–	4,638
Equipment and supplies		1,239	–	–	1,239
Insurance		4,630	2,000	345	6,975
Interest		3,933	881	293	5,107
Memberships and dues		1,275	500	–	1,775
Miscellaneous		1,010	2,015	–	3,025
Nutrition		2,778	–	–	2,778
Office expense		83	4,940	–	5,023
Outcome and client tracking		2,960	–	–	2,960
Professional development		8,068	–	–	8,068
Professional fees		–	29,311	–	29,311
Property taxes		–	821	–	821
Rent		1,761	139	96	1,996
Repairs and maintenance		3,588	447	141	4,176
Telephone		1,509	338	112	1,959
Travel		9,656	215	–	9,871
Utilities		3,219	722	240	4,181
	$	250,635	81,437	16,429	348,501

See accompanying notes to financial statements

(1) Nature of the Organization and Significant Accounting Policies

(a) Nature of Business

Adventure Works of DeKalb County, Inc. (Adventure Works) is a not-for-profit organization founded in 2010 to provide interactive counseling to youth ages 6-18. Adventure Works provides individual, family, and group counseling through adventure. Adventure Works services are a proven alternative to talk therapy and primarily occur outdoors, utilizing the natural environment to engage clients behaviorally, emotionally and physically.

(b) Basis of Accounting & Presentation

The financial statements of Adventure Works have been prepared on the accrual basis of accounting in which revenue is recognized when earned and expenses are recognized when incurred.

Adventure Works reports information regarding its financial position and activities according to two classes of net assets: unrestricted net assets and temporarily restricted net assets.

(c) Promises to Give

Contributions are recognized when the donor makes a promise to give to Adventure Works that is, in substance, unconditional. Conditional promises are recognized as contributions when conditions have been met. Contributions restricted by the donor are reported as increases in unrestricted net assets if the restrictions are met in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction is met, temporarily restricted net assets are reclassified to unrestricted net assets.

(d) Cash and Cash Equivalents

Cash includes cash on hand and deposit accounts with a financial institution. Adventure Works maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. There were no amounts in excess of federal deposit insurance coverage at June 30, 2018. Adventure Works has not experienced losses in such accounts and believes it is not exposed to any significant credit risk on cash.

For purposes of the Statement of Cash Flows, Adventure Works considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

(e) Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. Balances which remain outstanding after management has used reasonable collection efforts are written off to the valuation allowance.

(f) Property and Equipment

Purchased property and equipment is stated at cost. Adventure Works capitalizes expenditures over $2,500 for building, improvements and equipment; donated property is capitalized at fair market value when received.

Depreciation is computed on the straight-line method over the estimated useful lives of the assets.

(g) Donated Services and Materials

Donated materials are reflected as contributions at their estimated value at date of receipt. Donated services are recognized as revenue if the services create or enhance non-financial assets or require specialized skills, are provided by individuals possessing those skills, and typically need to be purchased if not provided by donation. Contributed services that do not meet the above criteria are not recognized as revenues and expenses and are not reported in the accompanying financial statements.

(h) Use of Estimates

Management uses estimates and assumptions in preparing the financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

(i) Income Taxes

Adventure Works is exempt from federal income taxes under Internal Revenue Code Section 501(c)(3) of the Internal Revenue Code and applicable state law. The accounting standards on accounting for uncertainty in income taxes address the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under that guidance, Adventure Works may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. Examples of tax positions include the tax-exempt status of Adventure Works and various positions related to the potential sources of unrelated business taxable income (UBIT). The tax benefits recognized in the financial statements from tax positions are measured based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement. There were no unrecognized tax benefits identified or recorded as liabilities for fiscal year 2018.

Adventure Works files its information returns (Form 990 Series) in the U.S. federal jurisdiction and the office of the state's attorney general for the State of Illinois. Adventure Works information returns are generally no longer subject to examination by the Internal Revenue Service for years before June 30, 2015.

(j) Expense Allocation

Costs are charged on a direct functional basis whenever practical. When direct charges cannot be determined, the costs are allocated on the basis of the estimated proportional use of the service provided or resources consumed.

(k) Advertising Costs

It is the policy of Adventure Works to expense advertising costs as incurred. Adventure Works expensed $1,244 and $1,772 of advertising costs for the years ended June 30, 2018 and 2017, respectively.

(2) Leases

Adventure Works leases an apartment located on the second floor of their building. The lease is non-cancelable operating lease which requires monthly payments of $700. This lease has an expiration date of August 14, 2019. The estimated total future minimum lease revenue for the years ending June 30, 2019 and 2020 are $8,400 and $1,400, respectively.

(3) Major Source of Revenue

For the fiscal years ended June 30, 2018 and 2017, approximately 22% and 19% of Adventure Works' unrestricted revenue was received from the DeKalb County Mental Health Board. A significant reduction in the level of this support, if this were to occur, could have a significant effect on Adventure Works' programs and activities.

(4) Mortgage Payable

Adventure Works' has a mortgage payable to a bank for the amount of $128,023. The loan is payable in monthly installments of $865 including interest at 4.5% with a final balloon payment of $113,032 due in August 2021. The mortgage payable is secured by Adventure Works' building.

Future debt obligations at June 30, 2018 for the mortgage payable are due as follows:

Fiscal year ending June 30,		Total
2019	$	4,637
2020		4,838
2021		5,079
2022		113,469
	$	128,023

(5) Temporarily Restricted Net Assets

Temporarily restricted net assets consisted of the following at June 30, 2018 and 2017:

		2018	2017
Restricted for use in future years:			
United Way – Kishwaukee	$	4,166	4,166
Ideal Industries		15,000	12,000
		19,166	16,166
Restricted for the following purposes:			
Alumni Group transition		960	10,026
Client service fees		9,884	6,692
University Village collaboration		19,808	–
Other		4,623	4,849
		35,275	21,567
	$	54,441	37,733

(6) Subsequent Events

Subsequent events are events or transactions that occur after the balance sheet date but before financial statements are issued or are available to be issued. These events and transactions either provide additional evidence about conditions that existed at the date of the balance sheet, including the estimates inherent in the process of preparing financial statements (that is, recognized subsequent events), or provide evidence about conditions that did not exist at the date of the balance sheet but arose after that date (that is, non-recognized subsequent events).

Adventure Works has evaluated subsequent events through November 19, 2018 which was the date that these financial statements were available for issuance, and determined that there were no significant non-recognized subsequent events through that date.

(7) New Pronouncements

Revenue Recognition

In May 2014, the FASB issued Accounting Standards Update (ASU) No. 2014-09, "Revenue from Contracts with Customers". ASU No 2014-09 will eliminate the transaction specific and industry specific revenue recognition guidance under current U.S. GAAP and replace it with a principle based approach for determining revenue recognition. ASU No 2014-09 will be effective for nonpublic entities for periods beginning after December 15, 2018 and is required to be applied retrospectively including any combination of practical expedients as permitted. Adventure Works has not determined the impact ASU No. 2014-09 will have on Adventure Work's financial statements.

Accounting for Leases

During February 2016, the FASB issued ASU NO. 2016-02, "Leases". ASU No. 2016-02 requires lessees to recognize lease assets and liabilities for the rights and obligations created by those leases and recognize expenses on their income statements in a manner similar to current accounting standards. For lessors, the guidance modifies the classification criteria and the accounting for sales-type and direct financing leases. ASU NO. 2016-02 is effective for annual periods beginning after December 15, 2019. Early adoption is permitted. Adventure Works has not yet determined the impact ASU No. 2016-02 will have on Adventure Work's financial statements.

Exhibit D: Grantee-Specific Obligations

Grantee agrees and acknowledges that it shall comply with the following obligations, which shall be considered to be an integral component of the Agreement:

Adventure Works of DeKalb County, Inc. (Grantee) will facilitate programs that use adventure-based therapy as a learning tool to support at-risk youth to develop skills in healthy risk-taking in the natural environment that will engage youth in the development of pro-social behaviors.

Adventure Works proposes to serve 250 children with their programs. Of this number, 140 recipients of services are anticipated to be residents of the City of DeKalb. Grantee will track the total number of individuals served by the programs and will include a separate accounting of individuals who are residents of the City of DeKalb to document that City of DeKalb Human Services Funding is used only to support direct services to DeKalb residents. Grantee will report revenue from other sources to document that the agency receives funding to cover services to individuals who are not residents of the City of DeKalb. Reports will be submitted on a Quarterly basis in order to receive payment of grant funds.

HUMAN SERVICES AGREEMENT
COURT APPOINTED SPECIAL ADVOCATES (CASA)

This agreement made this 13th day of January, 2020, between the City of DeKalb, a municipal corporation of the State of Illinois, hereinafter referred to as the "City" and Court Appointed Special Advocates (CASA), hereinafter referred to as "Grantee," WITNESSETH:

WHEREAS, the City desires that Grantee provide certain services to the citizens of DeKalb and Grantee has the capacity to provide such services; and,

WHEREAS, the Grantee acknowledges that it is the City's intention to purchase said services for the citizens of the City of DeKalb under the following guidelines:

1. First priority shall be given to those services which will help meet basic emergency needs such as food, clothing and shelter. Second priority shall be given to those services which are preventative in nature and promote the highest degree of self-support, self-care and self-help. Third priority shall be given to those services which seek to enhance the quality of life of persons whose basic needs are already met. Priority shall also be given to services which primarily benefit low and moderate income residents. The services provided by the Grantee are consistent with these guidelines as explained on the attached Exhibit A.

2. Services shall address specific documented needs. The services provided by the Grantee address the specific, documented needs as explained on the attached Exhibit A.

3. Services shall also receive financial support from other community sources. Grantee has attached hereto a copy of its budget for the period that this Agreement covers as Exhibit B, which budget establishes that the Grantee receives at least 98 % of its funding from third party sources. A copy of Grantee's audit or year end financial statement from the most recent complete year of operations is attached hereto as Exhibit C.

4. City funds are used only to support those services directly benefiting DeKalb residents. The City will not subsidize the cost of services to non-residents. Grantee has certified compliance with this requirement by signing the attached Exhibit A.

5. Administrative costs for these services are to be kept to a minimum. Grantee has identified the allocation between administrative costs and program costs as explained on the attached Exhibit A.

6. These services must be coordinated with other agencies when feasible. Grantee has outlined how services are coordinated with other agencies as explained on the attached Exhibit A.

7. The City will not fund, but may augment, services which are the responsibility of another public agency or funding source. Grantee has identified any areas where the City's funds are being utilized to augment third party responsibilities as explained on the attached Exhibit A.

8. City funds are to be used primarily to match or leverage other private or public funds. Grantee has explained how matching or leveraged funds are being sought or obtained as explained on the attached Exhibit A.

9. The City's intent is to contract for specific services and monitor their effectiveness. Grantee has: a) identified the metrics by which its performance is to be evaluated on an annual basis; b) identified those third parties that provide any review or evaluation of Grantee's efforts; and, c) explained its clearly defined performance evaluation process, as explained on the attached Exhibit A.

10. Grantee has clearly identified and delineated where any elected or appointed official of the City or any City employee is involved in its programming or receives any direct or indirect benefit, any compensation or any pecuniary benefit of any form by virtue of Grantee's program or the City funding provided hereunder, as explained on the attached Exhibit A.

11. Grantee has outlined the process by which funds are held by Grantee as explained on the attached Exhibit A, and all such funds are held by the Grantee in a Grantee-specific checking account with the financial institution identified therein (and not in any personal checking account), unless otherwise indicated therein.

WHEREAS, the parties hereto understand and agree that the Grantee is an independent contractor and not an employee of the City; now,

In consideration of the agreements set forth and other good and valuable considerations, the parties agree as follows:

1. **Term**. The term of this agreement shall be from January 1, 2020 to December 31, 2020. The City or Grantee may terminate this Agreement at any time, upon the provision of thirty (30) days written notice. The City may terminate this agreement at any time based upon the occurrence of a breach of this Agreement, upon the provision of 48 hours written notice.

2. **Scope of Service**. The Grantee shall provide services in accordance with the service plan provided in the original application, a copy of which is attached hereto as Exhibit A.

3. **Hold Harmless**. The Grantee hereby agrees to indemnify, defend and hold the City and its officers, employees, contractors and representatives harmless from and against any and all such costs, expenses, damages, liabilities, losses and claims

which may arise out of, or are related to the services provided by the Grantee under this agreement or which relate to this Agreement or the funding provided herein. The Grantee agrees and acknowledges that the City is not in any way responsible for the conduct or provision of Grantee's programs or services, and is not responsible for the review, supervision or management of Grantee's personnel, volunteers, participants, programming or services.

4. **Payment.** The City agrees to pay the Grantee the sum of Five Thousand and No/100 Dollars ($5,000.00) for services rendered under this agreement. **Payment will be disbursed in four equal installments and will be processed upon receipt of the Grantee's quarterly reports, as required by this funding agreement.** In the event that this Agreement is terminated, no further payments shall be due or payable to Grantee. In the event that the City Council determines that the City's financial condition does not support making a payment otherwise due under this Agreement, the City may suspend, delay or otherwise cancel payments due hereunder.

5. **Access to Financial Records.** The Grantee agrees to allow the City access to review any and all of Grantee's financial records as may be determined appropriate to insure the accountability of monies disbursed by the City. The Grantee also agrees to provide the City with a copy of its operating budget and its audit or year-end financial statement for each fiscal year or portion thereof in which the Grantee receives funding under this (or successor) agreements.

6. **Performance Reporting.** The Grantee agrees to send the City a report following every three months of services identifying the number of City of DeKalb citizens that have been provided services under the terms of this Agreement. The Grantee further agrees to send the City a copy of all documentation required to demonstrate its performance or which is identified as a performance-evaluation tool in Exhibit A.

   Quarterly reports shall be provided to the City on or before the 10th day of the following months:

   1st Quarter – April
   2nd Quarter – July
   3rd Quarter – October
   4th Quarter - January

7. **Compliance with Laws.** The Grantee expressly covenants and agrees that it shall comply with all applicable laws, including those laws applicable to the use of public funding to the extent that such laws are applicable to programs funded in whole or in part by the City of DeKalb. The Grantee expressly covenants that it shall not discriminate against any person or organization on the basis of any legally recognized protected classification, including but not limited to race, gender, religion, ethnic or cultural background, sexual preference, or other legally

recognized, protected classification, in the provision of its services or use of funding provided hereunder.

8. **Use of Funds.** The Grantee shall only utilize funds made available under this agreement for the provision of services consistent with this agreement and shall not use such funding for any other purpose, nor for the construction of any real property or improvement to real property, nor for any purpose which constitutes "Public Works" for purposes of the Illinois Prevailing Wage Act.

9. **Grantee's Organization.** Grantee is organized in the format as described in Exhibit A. For the term of this Agreement, Grantee shall take such actions as shall be required to maintain that form of organization. Grantee shall provide the City with notice of the meetings of its governing board or board of directors, and the City shall have the opportunity to attend such meetings as an *ex officio* member of such governing board; the City shall also have the right to review the minutes of all such meetings.

10. **Grantee-Specific Obligations.** Grantee shall comply with the listing of Grantee-Specific Obligations attached hereto as Exhibit D.

11. **Certification:** Grantee hereby certifies that it shall comply with the contents of this Agreement and the terms of its Application and certifies that the contents of this Agreement and the Application are true, accurate and correct. The recitals to this Agreement are expressly incorporated herein by reference.

IN WITNESS WHEREOF, the Grantee has caused this agreement to be signed, sealed and attested to by its Chairman of the Board of Directors and Executive Director, on the _____ day of _____, 2020, and said City has caused the same to be signed, sealed and attested to by its Mayor and City Clerk as of the date first mentioned in this Agreement.

COURT APPOINTED SPECIAL ADVOCATES (CASA)

Board Chairman

ATTEST:

Executive Director

CITY OF DEKALB, ILLINOIS

Jerry Smith, Mayor

ATTEST:

RUTH A. SCOTT
Executive Assistant

Exhibit A: Funding Application

City of DeKalb
opportunity · innovation

200 South Fourth Street
DeKalb, Illinois 60115
815.748.2000 • cityofdekalb.com

FY 2020 HUMAN SERVICES FUNDING APPLICATION

Twelve Months Funding 1/1/20 to 12/31/20

APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 8, 2019. INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.

Agency Name: CASA DeKalb County Inc.

Mailing Address: 407 West State Street, #6, Sycamore, IL 60178

Agency Director: Jill Olson

Contact Person: Jill Olson

Telephone No.: 815-895-2052 **Email Address:** casadekalb@aol.com

Name of Person Responsible for Completing Quarterly Report: Jill Olson

Telephone No.: 815-895-2052 **Email Address:** jolson@casadekalb.org

Program Description: Training for a Purpose: Effective training for advocates for abused and neglected children in the DeKalb County Juvenile Court

Twelve Month Program Budget: $332,850

Amount of Funding Requested: $6,000

% of Total Program Budget: 1 %

Total Number of Estimated Program Participants: 200

Total Number of Estimated DeKalb Residents to be Served: 110

Estimated DeKalb Residents as % of Total Participants to be Served: 55 %

The following documents must accompany the application:

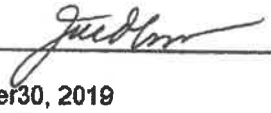
1. A current listing of the agency's Board of Directors and terms.
2. The current annual operating budget for the agency and a detailed budget for the program requesting funding.
3. A detailed narrative explaining the program to be funded, its potential impact and any anticipated outcomes to be achieved. Also include any descriptive materials of the agency that would help augment the application.
4. Documentation of the agency's 501(c)(3) status.
5. Completed W-9 Form.
6. Copy of agency's most recent financial audit.

The City of DeKalb retains the right to request any and all additional information from the agency it may determine necessary in making funding decisions. This may include, but is not limited to, agency audits, articles of incorporation, or any other information deemed appropriate.

The undersigned hereby certifies the information contained in this application is true and accurate to the best of their knowledge and belief.

Name of Authorized Signer: Jill Olson

Title: Executive Director

Signature: 

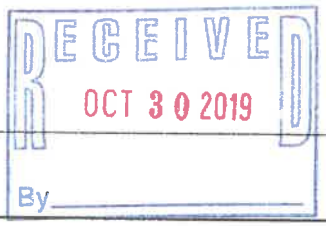
Date: October30, 2019

Please submit application in one of the following methods:

- via regular mail to be received no later than 5:00 p.m. on November 8, 2019 to:

  City of DeKalb
  Attention: Joanne Rouse
  200 S. Fourth Street
  DeKalb, Illinois 60115

- via email dated no later than 5:00 p.m. on November 8, 2019 to: joanne.rouse@cityofdekalb.com



OFFICE USE ONLY:

Date Application Received: _____

☐ Approved – Annual Amount Awarded $_____ / $_____ per quarter

☐ Denied

CASA DeKalb County Inc. Board Members

2019

John Hulseberg, President, Sycamore

Ashley O'Connor, Vice President, Sycamore

Karen Weckerly, Secretary, Sycamore

Dan Pavelich, Treasurer, Sycamore

Amy Chamoun, Sycamore

Nick Lee, Sycamore

Jeff McMaster, DeKalb

Erin Reynolds, Sycamore

Ted Rosenow, DeKalb

Steven Sulaver, Sycamore

Kelly Tilstra, Sycamore

Amanda Wielgus, Rochelle

FY 2020 City of DeKalb Human Services Funding

CASA DeKalb County, Inc.

"Training for a Purpose" Project Description

Project Overview

Every 13 hours in DeKalb County, a new report of child abuse or neglect is made. Every day, right here in DeKalb County, children experience abuse or neglect at the hands of a parent or guardian. For some of these children, their story ends up in juvenile court.

In 2018, CASA DeKalb County, Inc. served 219 children who were involved in the juvenile court system through no fault of their own, but rather because of abuse or neglect by a parent or guardian. Of these 219 children, 55% were from the City of DeKalb. CASA's mission is to advocate for and serve as the voice for these children in juvenile court. CASA is appointed as the guardian ad litem (GAL) by the DeKalb County juvenile court in 100% of abuse and neglect cases. As the GAL, CASA assigns a trained volunteer who gathers information about the child and serves as his or her advocate in court, providing a voice for the child in the court proceedings. CASA makes recommendations to the court on behalf of the child's best interests, with the goal of them being placed in a safe, permanent and loving home as soon as possible. Sometimes, the CASA advocate is the only consistent person in the child's life.

CASA's role is unlike any other in the courtroom. CASA is the only party involved in the case who is there solely for the best interests of the child. CASA advocates serve as the court's witness, or the "eyes and ears of the judge." They visit the child regularly and speak with everyone involved in that child's life so that he or she can make appropriate recommendations for the benefit of the child. When caseworkers are overburdened with their caseload and the attorneys are representing the wishes of the parents or the child, CASA is there to gather the information the judge needs to make informed decisions that will ensure the child has a safe, permanent home and the opportunity to thrive. However, in order for a volunteer to be successful in their role, they have to learn what it means to be a CASA volunteer and what the responsibilities are in that role.

To continue effectively serving the children of DeKalb, CASA is seeking funding for our volunteer training project, "Training for a Purpose." The project will include two volunteer training sessions to be held in the Spring and Fall of 2020. Each volunteer training session includes thirty (30) hours of classroom instruction and homework between classes, courtroom observation and background checks. CASA staff leads the training, during which time volunteers learn about child abuse and neglect, CASA's role in court, the juvenile court process and the effects of trauma on children among other topics. CASA is requesting $6,000 in funding from the City of DeKalb Human Services Funding Grant to support its volunteer training project and ultimately, to help provide the strongest advocacy possible for the abused and neglected children in DeKalb.

Project Impact on Children, Youth and Families in the City of DeKalb

The proposed project will have a positive and direct impact on some of the most vulnerable children and families in DeKalb. CASA advocates are trained how to appropriately advocate for abused and neglected children in the juvenile court system. CASA serves children of all ages from birth through 18, with some cases remaining open until the child reaches age 23. The following stories are a window into how the CASA advocate training empowers advocates to make a difference in the life of a child in DeKalb.

In one case, a CASA advocate was assigned to a nine-year-old girl who had been fed baking soda in her bottle as an infant, causing numerous health complications. The girl was not attending school, which was the only place she was receiving proper care. Over the summer, the CASA advocate continually searched for the family as she learned in training the importance of visiting the child regularly. After following the guidelines of training, including monitoring the case and being the eyes and ears of the judge, the advocate found the child and her family, and not a day too soon. The nine-year-old weighed only 25 pounds and had to be airlifted to Lurie Children's Hospital; today, she is a healthy weight and making progress.

Another child is thirteen-years-old and has had her CASA advocate since she was seven. Living in a residential facility, she does not get to experience many of the "normal" parts of life that are healthy for a child's mental, emotional and social development. Through training, the CASA advocate learned about child development and knew that it would be crucial for this child to be able to experience normalcy. The advocate also learned about attachment, trauma and resilience and knew the importance of positive relationships in helping a child overcome their trauma. Because of what the advocate learned, the advocate made recommendations to the court in the best interests of the child for the child to be provided with opportunities and experiences so she can have some normalcy in her life such as going out for ice cream for her birthday.

A third CASA advocate was assigned to a young boy who, along with his brother, was removed from his mother for improper care. The boy had many special needs that needed special care for him to be healthy and safe. The advocate learned in training about the advocate's role in facilitating relationships and communication among the different people involved in the child's life. In five short months, the advocate's work allowed the mother to set up the necessary services for the child within her home, leading to a safe reunification for the family.

Each year, CASA serves approximately 110 DeKalb children, making a positive and direct impact on their lives. For parents who successfully complete their services, the reunification of their family is an incredible victory. For children who are not able to return home, CASA advocacy ensures that their new caregiver or placement is safe. Not only does the work of CASA benefit the children immediately, but CASA's advocacy also gives these children the opportunity to thrive in the future, changing the rest of their lives for the better.

Project Outcomes

CASA uses a few outcome and performance measures to ensure that the program is providing quality services and that the children are receiving the care that they need. The performance measurements for the "Training for a Purpose" project include the following:

- # of volunteers who successfully complete the advocate training
    - Goal: Eight volunteers per session with two sessions during the grant term

- % of volunteers assigned a case within two months of completing training
    - Goal: 100% of volunteers

- % of closed cases where the outcome of the case matches CASA's recommendations to the court
    - Goal: 75% or more matching

- % of children placed in a safe, permanent home upon case closure
    - Goal: 100% of children in safe, permanent homes

IRS Department of the Treasury
Internal Revenue Service
P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4077989886
Dec. 27, 2017 LTR 4168C 0
36-3903898 000000 00
00026530
BODC: TE

CASA-DEKALB COUNTY INC
% JILL OLSON
407 W STATE ST
SYCAMORE IL 60178-1455

015850

Employer ID Number: 36-3903898
Form 990 required: Yes

Dear Taxpayer:

This is in response to your request dated Nov. 20, 2017, regarding your tax-exempt status.

We issued you a determination letter in February 1994, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

4077989886
Dec. 27, 2017 LTR 4168C 0
36-3903898 000000 00
00026531

CASA-DEKALB COUNTY INC
% JILL OLSON
407 W STATE ST
SYCAMORE IL 60178-1455

Sincerely yours,

Stephen A. Martin

Stephen A. Martin
Director, EO Rulings & Agreements

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give Form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
CASA DeKalb County Inc.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☑ Other (see instructions) ▶ nonprofit (501(c)3)

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3)

Exempt payee code (if any): _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
407 W. State Street #6

Requester's name and address (optional)

6 City, state, and ZIP code
Sycamore IL 60178

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number
[ ][ ][ ] - [ ][ ] - [ ][ ][ ][ ]

or

Employer identification number
36 - 3903898

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person ▶ CASA DeKalb County Inc. by: Executive Director Date ▶ 10-29-19

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

Exhibit B: Current Year's Budget

CASA DeKalb County, Inc.

Fiscal Year Budget 2019 (Amended)

	FY 2019 Budget
Income	
Grants	
Kishwaukee United Way	$ 5,000
VCVA	$ 18,850
VOCA	$ 79,300
DeKalb County	$ 40,000
Other Government	$ 6,000
Miscellaneous Grants	$ 6,500
Foundations	**$ 22,000**
Individuals	**$ 30,000**
Business	**$ 35,000**
Organizations	**$ 5,000**
Fundraising	
50 Men Who Cook	$ 55,000
Whiskey, Wine and Cheese	$ 15,000
Give DeKalb County	$ 15,000
Interest Income	**$ 200**
Total Income	**$ 332,850**
Expenses	
Payroll	**$ 222,150**
Health Insurance	**$ 19,150**
Payroll Tax	**$ 18,875**
Retirement	**$ 6,875**
Insurance	**$ 3,500**
Rent	**$ 14,814**
Communications/IT	**$ 6,500**
Office Supplies and Printing	**$ 1,300**
Postage	**$ 700**
Furniture/Equipment	**$ 2,000**
Repair & Maintenance	**$ 300**
Marketing	**$ 500**
Professional Fees	**$ 9,550**
Professional Development	**$ 1,100**
Volunteer Training Costs	**$ 1,900**
Fundraising Expenses	
50 Men Who Cook	$ 5,000
Whiskey, Wine and Cheese	$ 1,500
Give DeKalb County	$ 500
Total Expenses	**$ 316,214**
Operating Surplus/(Deficit)	**$ 16,636**

Exhibit C: Most Recent Completed Fiscal Year's Audit or Year-End Financial Statement

CASA - DEKALB COUNTY INC

Unaudited Financial Statements and Compilation Report

December 31, 2018

Neil Kepner
Certified Public Accountant
De Kalb, Il 60115

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Accountant's Compilation Report.....1
Statement of Assets, Liabilities
and Fund Balancd.....2
Statement of Revenues and Expenditures.....3
Notes To Financial Statements.....4

Neil Kepner
CERTIFIED PUBLIC ACCOUNTANT
901 N 1ST STREET
DEKALB, ILLINOIS 60115

TEL: (815) 754-5588
FAX: (815) 981-3012

March 28. 2019

Board of Directors
CASA De Kalb County Inc
Sycamore, Il 60178

Accountant's Compilation Report

I have compiled the accompanying statement of assets. liabilities and fund balance of CASA-DE KALB COUNTY INC as of December 31, 2018 and the related statement of revenue and expenditues for the year then ended, in accordance with Statements of Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Neil Kepner

CASA - DE KALB COUNTY INC

Statement of Assets, Liabilities and Stockholders' Equity

As Of December 31, 2018

ASSETS

Cash-Checking	$ 211,287	
Cash-Certificate of Deposit	122,443	
Total Cash		$ 333,731
Endowment Fund (See Note #2)		768
Total Assets		$ 334,499

LIABILITIES AND FUND BALANCE

Liabilities	$ 0
Fund Balance	334,499
Total Liabilities and Fund Balance	$ 334,499

See Accountant's Compilation Report

CASA - DE KALB COUNTY INC

Statement of Revenues and Expenses

For the Years Ending December 31

	2017	2018
Grants & Contributions Unrestricted	$ 155,276	$ 224,915
Fund Raising & Misc Income	59,274	84,520
Interest Income	194	312
Total Revenue	$ 214,744	$ 309,747
Fund Raising Expense	$ 7,200	$ 8,459
Salaries and contract labor	168,662	179,594
Payroll Taxes	12,181	12,991
Rent	9,680	9.936
Telephone	6,520	6,181
Insurance	4,980	4,762
Office Supplies	1,406	494
Postage and Shipping	659	734
Dues and Conferences	950	2,135
Professional Fees	530	555
Volunteer and Other	45	2,115
Training	100	1,170
Pension Expense	4,251	4,595
Printing	181	180
Furniture & Equipment	0	1,603
Travel	155	32
Total Expenditures	$ 217,500	$ 235,536
Excess of Revenues over Expenditures	$ (2,756)	$ 74,211
Plus: Beginning Fund Balance	263,044	260,288
Equals: Ending Fund Balance	$ 260,288	$ 334,499

See Accountant's Compilation Report

DE KALB - COUNTY INC

Notes To Financial Statements

Summary of Significant Accounting Procedures

Note #1: This not for profit corporation, through its trained volunteers, provides advocate legal services for abused and neglected children in the De Kalb County area. The corporation is exempt from federal income taxes under the provisions of Section 501(a) of the Internal Revenue Code as an organization described in IRC Section 501(c)(3). The Internal Revenue Service has issued a determination letter acknowledging that donors may deduct contributions to the organization as provided in Section 170 of the Internal Revenue Code.

This organization keeps its records on the cash basis of accounting, thereby recording expenses only when they are incurred. Since virtually all the organization's income is represented by donations, the cash basis of accounting produces approximately the same result as would be obtained using the accrual basis.

Note #2: An endowment account for the benefit of this organization is maintained by the De Kalb County Community Foundation. Contributions received by this foundation are invested and withdrawals by Casa-De Kalb County Inc are permitted based on a three year average formula. As of December 31, 2018 Casa would have been permitted to withdraw $ 768 from this account. This amount is reflected as an asset on Casa's balance sheet, since it is the only amount over which Casa has control.

Rouse, Joanne

From:	Jill Olson <jolson@casadekalb.org>
Sent:	Wednesday, October 30, 2019 4:17 PM
To:	Rouse, Joanne
Subject:	FY 2020 HSF Application/CASA
Attachments:	CASA FY 2020 Human Services Funding Application.pdf
Follow Up Flag:	Follow up
Flag Status:	Flagged

[NOTICE: This message originated outside of the City Of DeKalb mail system -- DO NOT CLICK on links or open attachments unless you are sure the content is safe.]

Joanne: Attached is CASA's FY 2020 HSF Application. Please let me know that you have received it.

Thanks!

Jill

Jill Olson
Executive Director, CASA DeKalb County, Inc.
www.casadekalb.org | 815-895-2052

CASA
Court Appointed Special Advocates
FOR CHILDREN
CASA DEKALB COUNTY

Exhibit D: Grantee-Specific Obligations

Grantee agrees and acknowledges that it shall comply with the following obligations, which shall be considered to be an integral component of the Agreement:

Court Appointed Special Advocates (CASA) (Grantee) will provide guardian ad litem services for abused and neglected children who have cases in the DeKalb County Juvenile Court. Funding will be used to train new advocates who are the staff members that provide this service.

CASA proposes to serve 200 children with guardian ad litem services. Of this number, 110 recipients of services are anticipated to be residents of the City of DeKalb. Grantee will track the total number of individuals served by the program and will include a separate accounting of individuals who are residents of the City of DeKalb to document that City of DeKalb Human Services Funding is used only to support the advocates who provide direct services to DeKalb residents. Grantee will report revenue from other sources to document that the agency receives funding to cover services to individuals who are not residents of the City of DeKalb. Reports will be submitted on a Quarterly basis in order to receive payment of grant funds.

HUMAN SERVICES AGREEMENT
COMMMUNITY COORDINATED CHILD CARE (4C)

This agreement made this 13th day of January, 2020, between the City of DeKalb, a municipal corporation of the State of Illinois, hereinafter referred to as the "City" and Community Coordinated Child Care (4C), hereinafter referred to as "Grantee," WITNESSETH:

WHEREAS, the City desires that Grantee provide certain services to the citizens of DeKalb and Grantee has the capacity to provide such services; and,

WHEREAS, the Grantee acknowledges that it is the City's intention to purchase said services for the citizens of the City of DeKalb under the following guidelines:

1. First priority shall be given to those services which will help meet basic emergency needs such as food, clothing and shelter. Second priority shall be given to those services which are preventative in nature and promote the highest degree of self-support, self-care and self-help. Third priority shall be given to those services which seek to enhance the quality of life of persons whose basic needs are already met. Priority shall also be given to services which primarily benefit low and moderate income residents. The services provided by the Grantee are consistent with these guidelines as explained on the attached Exhibit A, Question No. 5.

2. Services shall address specific documented needs. The services provided by the Grantee address the specific, documented needs as explained on the attached Exhibit A.

3. Services shall also receive financial support from other community sources. Grantee has attached hereto a copy of its budget for the period that this Agreement covers as Exhibit B, which budget establishes that the Grantee receives at least 99 % of its funding from third party sources. A copy of Grantee's audit or year end financial statement from the most recent complete year of operations is attached hereto as Exhibit C.

4. City funds are used only to support those services directly benefiting DeKalb residents; the City will not subsidize the cost of services to non-residents. Grantee has certified compliance with this requirement by signing the attached Exhibit A.

5. Administrative costs for these services are to be kept to a minimum. Grantee has identified the allocation between administrative costs and program costs as explained on the attached Exhibit A.

6. These services must be coordinated with other agencies when feasible. Grantee has outlined how services are coordinated with other agencies as explained on the attached Exhibit A.

RECEIVED
JAN 23 2020
4-C

7. The City will not fund, but may augment, services which are the responsibility of another public agency or funding source. Grantee has identified any areas where the City's funds are being utilized to augment third party responsibilities as explained on the attached Exhibit A.

8. City funds are to be used primarily to match or leverage other private or public funds. Grantee has explained how matching or leveraged funds are being sought or obtained as explained on the attached Exhibit A.

9. The City's intent is to contract for specific services and monitor their effectiveness. Grantee has: a) identified the metrics by which its performance is to be evaluated on an annual basis; b) identified those third parties that provide any review or evaluation of Grantee's efforts; and, c) explained its clearly defined performance evaluation process, as explained on the attached Exhibit A.

10. Grantee has clearly identified and delineated where any elected or appointed official of the City or any City employee is involved in its programming or receives any direct or indirect benefit, any compensation or any pecuniary benefit of any form by virtue of Grantee's program or the City funding provided hereunder, as explained on the attached Exhibit A.

11. Grantee has outlined the process by which funds are held by Grantee as explained on the attached Exhibit A, and all such funds are held by the Grantee in a Grantee-specific checking account with the financial institution identified therein (and not in any personal checking account), unless otherwise indicated therein.

WHEREAS, the parties hereto understand and agree that the Grantee is an independent contractor and not an employee of the City; now,

In consideration of the agreements set forth and other good and valuable considerations, the parties agree as follows:

1. **Term**. The term of this agreement shall be from January 1, 2020 to December 31, 2020. The City or Grantee may terminate this Agreement at any time, upon the provision of thirty (30) days written notice. The City may terminate this agreement at any time based upon the occurrence of a breach of this Agreement, upon the provision of 48 hours written notice.

2. **Scope of Service**. The Grantee shall provide services in accordance with the service plan provided in the original application, a copy of which is attached hereto as Exhibit A.

3. **Hold Harmless**. The Grantee hereby agrees to indemnify, defend and hold the City and its officers, employees, contractors and representatives harmless from and against any and all such costs, expenses, damages, liabilities, losses and claims

which may arise out of, or are related to the services provided by the Grantee under this agreement or which relate to this Agreement or the funding provided herein. The Grantee agrees and acknowledges that the City is not in any way responsible for the conduct or provision of Grantee's programs or services, and is not responsible for the review, supervision or management of Grantee's personnel, volunteers, participants, programming or services.

4. **Payment.** The City agrees to pay the Grantee the sum of Nineteen Thousand and No/100 Dollars ($19,000.00) for services rendered under this agreement. **Payment will be disbursed in four equal installments and will be processed upon receipt of the Grantee's quarterly reports, as required by this funding agreement.** In the event that this Agreement is terminated, no further payments shall be due or payable to Grantee. In the event that the City Council determines that the City's financial condition does not support making a payment otherwise due under this Agreement, the City may suspend, delay or otherwise cancel payments due hereunder.

5. **Access to Financial Records**. The Grantee agrees to allow the City access to review any and all of Grantee's financial records as may be determined appropriate to insure the accountability of monies disbursed by the City. The Grantee also agrees to provide the City with a copy of its operating budget and its audit or year-end financial statement for each fiscal year or portion thereof in which the Grantee receives funding under this (or successor) agreements.

6. **Performance Reporting**. The Grantee agrees to send the City a report following every three months of services identifying the number of City of DeKalb citizens that have been provided services under the terms of this Agreement. The Grantee further agrees to send the City a copy of all documentation required to demonstrate its performance or which is identified as a performance-evaluation tool in Exhibit A.

   Quarterly reports shall be provided to the City on or before the 10th day of the following months:

   1st Quarter – April
   2nd Quarter – July
   3rd Quarter – October
   4th Quarter - January

7. **Compliance with Laws.** The Grantee expressly covenants and agrees that it shall comply with all applicable laws, including those laws applicable to the use of public funding to the extent that such laws are applicable to programs funded in whole or in part by the City of DeKalb. The Grantee expressly covenants that it shall not discriminate against any person or organization on the basis of any legally recognized protected classification, including but not limited to race, gender, religion, ethnic or cultural background, sexual preference, or other legally

recognized, protected classification, in the provision of its services or use of funding provided hereunder.

8. **Use of Funds.** The Grantee shall only utilize funds made available under this agreement for the provision of services consistent with this agreement and shall not use such funding for any other purpose, nor for the construction of any real property or improvement to real property, nor for any purpose which constitutes "Public Works" for purposes of the Illinois Prevailing Wage Act.

9. **Grantee's Organization.** Grantee is organized in the format as described in Exhibit A. For the term of this Agreement, Grantee shall take such actions as shall be required to maintain that form of organization. Grantee shall provide the City with notice of the meetings of its governing board or board of directors, and the City shall have the opportunity to attend such meetings as an *ex officio* member of such governing board; the City shall also have the right to review the minutes of all such meetings.

10. **Grantee-Specific Obligations.** Grantee shall comply with the listing of Grantee-Specific Obligations attached hereto as Exhibit D.

11. **Certification:** Grantee hereby certifies that it shall comply with the contents of this Agreement and the terms of its Application and certifies that the contents of this Agreement and the Application are true, accurate and correct. The recitals to this Agreement are expressly incorporated herein by reference.

IN WITNESS WHEREOF, the Grantee has caused this agreement to be signed, sealed and attested to by its Chairman of the Board of Directors and Executive Director, on the _____ day of_____, 2020, and said City has caused the same to be signed, sealed and attested to by its Mayor and City Clerk as of the date first mentioned in this Agreement.

COMMUNITY COORDINATED CHILD CARE (4C)

Board Chairman

ATTEST:

Executive Director

CITY OF DEKALB, ILLINOIS

Jerry Smith, Mayor

ATTEST:

RUTH A. SCOTT
Executive Assistant

Exhibit A: Funding Application

4-C: Community Coordinated Child Care
155 North Third Street, Suite 300
DeKalb, Illinois 60115
(815) 758-8149 or (800) 848-8727
Fax: (815) 758-5652
www.four-c.org

November 5, 2019

Ms. Joanne Rouse
Neighborhood Program Specialist
City of DeKalb
200 South Fourth Street
DeKalb, IL 60115

Dear Ms. Rouse,

I am enclosing 4-C's request for funding from January 1, 2020 to December 30, 2020 to the City of DeKalb in the amount of $19,000. The City's funding is vital to ensure our continuous support to thousands of children in DeKalb County that are served by the 4-C Social Worker, Nurse and Health Care Assistants. Each day the Nurse and Social Worker visit child care programs in DeKalb County to support the health and well-being of young children. With the emphasis on prevention, these professionals completed vision and hearing screenings on 3,059 children last year, with over 65% of them residing in DeKalb County. These screenings identify children with visual, hearing, or health issues that may interfere with their ability to be ready and successful in Kindergarten. Research shows us that when young children are successful in their first three years of public school, they are more likely to successfully graduate high school and continue on to college.

It should be noted that 90% of 4-C's budget simply flows through 4-C to child care programs as reimbursement for food and child care services for families struggling with poverty.

Thank you for believing in what we do. Please know that 4-C appreciates the continued commitment from the City of DeKalb as we partner to ensure that these services will continue to reach young children in DeKalb County whose families often times are struggling with poverty. Our goal is to prevent lifelong problems with hearing or vision and help families and child care professionals in our community who nurture, and challenge young minds to love reading, live with laughter, engage in the sciences, appreciate the arts, make healthy food choices and be compassionate citizens. We actively advocate for the well-being of all our children turning statistics into successes.

If you need additional information, you can contact me at 815-758-8149 (ext. 232).

Sincerely,

Susan Petersen
Executive Director

City of DeKalb
opportunity · innovation

200 South Fourth Street
DeKalb, Illinois 60115
815.748.2000 • cityofdekalb.com

FY 2020 HUMAN SERVICES FUNDING APPLICATION

Twelve Months Funding 1/1/20 to 12/31/20

APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 8, 2019. INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.

Agency Name: 4-C: Community Coordinated Child Care

Mailing Address: 155 N Third St, Suite 300, DeKalb, IL 60115

Agency Director: Susan Petersen

Contact Person: Susan Petersen

Telephone No.: 815-758-8149 (232) **Email Address:** SusanP@four-c.org

Name of Person Responsible for Completing Quarterly Report: Joan Breiling

Telephone No.: 815-758-8149 (290) **Email Address:** JoanB@four-c.org

Program Description: The purpose of 4-C is to promote children's well-being by advocating for quality, affordable, accessible child care and by supporting parents and those providing child care by offering information, education, resources and services.

Twelve Month Program Budget: $ 2,579,000

Amount of Funding Requested: $ 19,000

% of Total Program Budget: .007 %

Total Number of Estimated Program Participants: 4,213

Total Number of Estimated DeKalb Residents to be Served: 2,998

Estimated DeKalb Residents as % of Total Participants to be Served: 71 %

The following documents must accompany the application:

1. A current listing of the agency's Board of Directors and terms.
2. The current annual operating budget for the agency and a detailed budget for the program requesting funding.
3. A detailed narrative explaining the program to be funded, its potential impact and any anticipated outcomes to be achieved. Also include any descriptive materials of the agency that would help augment the application.
4. Documentation of the agency's 501(c)(3) status.
5. Completed W-9 Form.
6. Copy of agency's most recent financial audit.

The City of DeKalb retains the right to request any and all additional information from the agency it may determine necessary in making funding decisions. This may include, but is not limited to, agency audits, articles of incorporation, or any other information deemed appropriate.

The undersigned hereby certifies the information contained in this application is true and accurate to the best of their knowledge and belief.

Name of Authorized Signer: Susan Petersen

Title: Executive Director

Signature: Susan Petersen

Date: 11/5/2019

Please submit application in one of the following methods:

- via regular mail to be received no later than 5:00 p.m. on November 8, 2019 to:

  City of DeKalb
  Attention: Joanne Rouse
  200 S. Fourth Street
  DeKalb, Illinois 60115

- via email dated no later than 5:00 p.m. on November 8, 2019 to: joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:

RECEIVED
NOV 6 2019
By

Date Application Received: _____

☐ Approved – Annual Amount Awarded $_____ / $_____ per quarter

☐ Denied

4-C: Community Coordinated Child Care
Board of Directors
FY'20 7/1/2019 to 6/30/2020

Robert Heck, President c/o First National Bank 511 W. State Street Sycamore, IL 60178, DeKalb County Work: (815) 754-5107 Cell: (815) 762-1101 Fax: (855) 442-5899 Email: rheck@fnni.com Term Expires: 5/2022 Committee: Executive; Marketing & Public Relations Occupation: Sr. Personal Banker, First National Bank	**Larry Apperson, Treasurer** 114 Mattek Avenue DeKalb, IL 60115, DeKalb County Home: (815) 756-7007 Cell: (815) 757-1314 Email: lapperson@comcast.net Term Expires: 5/2021 Committee: Executive; Finance Occupation: Retired, Vice President of Student Services, Kishwaukee College	**Anastasia Tsiagalis** c/o First Midwest Bank Market Square Branch 2290 Sycamore Road DeKalb, IL 60178, DeKalb County Work: (815) 593-7062 Email: Anastasia.tsiagalis@firstmidwest.com Term Expires: 5/2021 Committee: Finance Occupation: AVP & Branch Manager
Sandee Plescia 345 Merry Oaks Drive Sycamore, IL 6017,8 DeKalb County Cell: (630) 745-8336 Email: sandee.plescia@gmail.com Term Expires: 5/2021 Committee: Programs & Services Occupation: Trainer of Au Pairs	**Julie Craig** 431 E. 2nd Street Genoa, IL 60135, DeKalb County Cell: (815) 970-1972 Email: julieanncraig88@gmail.com Term Expires: 1/2020 Occupation: DeKalb County Community Gardens, Walnut Grove Vocational Farm Assistant Director	**Erica Walker** c/o Sycamore Court House 133 W. State Street Sycamore, IL 60178 Work: (815) 895-7131 Email: ericawalker1977@gmail.com Term Expires: 5/2021 Committee: Programming Occupation: Deputy Clerk
Melanie Magara 1612 Parkside Drive Sycamore, IL 60178, DeKalb County Work: (815) 753-3426 Cell: (815) 901-4163 Fax: (815) 753-0666 Email: mmagara@niu.edu Term Expires: 5/2020 Committee: Marketing & Public Relations, Chair Occupation: Director of Communication for the Office of the President, Northern Illinois University	**Christopher Jean** 832 Ridge Drive DeKalb, IL 60115, DeKalb County Cell: (707) 979-4312 Email: chrisjean11@yahoo.com Term Expires: 5/2022 Occupation: Program Coordinator, Northern Illinois University	

Revised 8/1/19

4-C: Community Coordinated Child Care
City of DeKalb
FY 20 Human Services Funding Application - Narrative

Program Description:

1. Agency mission.

   The purpose of 4-C is to promote children's well-being by advocating for quality, affordable, accessible child care and by supporting parents and those providing child care by offering information, education, resources and services.

2. Programs/services provided by our agency this year.

   Child Care Financial Assistance Program (CCAP): The 4-C Child Care Assistance Program supports low-income working and student families. 4-C receives two types of funding to operate CCAP. These funds are utilized to purchase child care services for low-income families, primarily, the working poor, who are striving to become self-sufficient. It is 4-C's responsibility to manage these State Grants and determine eligibility for funding and reimburse child care programs. This past year, $3,675,733 was paid to child care providers who served 3,481 children.

   Child Care Resource and Referral (CCR&R): 4-C operates a CCR&R Program that is state funded and helps parents access a child care placement that best reflects their families' values. Our data base includes over 800 providers whose program profiles can be given to any family seeking child care. Last year we received 809 phone calls from parents looking for child care for 1,211 children. The CCR&R Program also recruits new child care providers and offers a wide variety of technical assistance. Last year 4-C offered 157 professional workshops and had over 5,755 providers attend. This program also offers professional development scholarships as well as a resource library, both mobile and stationary.

   The CCR&R Program coordinates ExceleRate Illinois. This is a voluntary quality initiative available to licensed and licensed exempt family child care providers as well as licensed child care centers. ExceleRate Illinois is a statewide quality and improvement system designed to make continuous quality improvements an everyday priority among early care and educational providers. The system establishes standards for helping infants, toddlers and preschool age children develop intellectually, physically, socially and emotionally. Programs that participate in ExceleRate Illinois receive additional financial support. There are many different opportunities for all programs to engage in ExceleRate Illinois.

   Mental Health Consultant: To effectively address the unique developmental, social and emotional needs of infants and children under the age of five, 4-C's Mental Health Consultant visits child care programs to support and engage staff so they are able to offer a safe and nurturing program for these young children. The core relationships between a very young child and the adult caregiver are cited again and again as the crucial ingredient in a young child's healthy development. The Mental Health Consultant encourages teachers to see the importance of offering a safe and nurturing space daily for these young children. Last year, the Mental Health Consultant had 994 consultations with parents and teachers. She also held 20 trainings for child care providers. This service also offers consultation for particular children with mild social emotional challenges. Children and families with more intensive needs are referred to the most appropriate social services/health provider for idealized treatment. As with the Social Work services, the Mental Health Consultant services are at no cost to the providers.

   Child and Adult Care Food Program (CACFP): 4-C is a sponsor of the Child and Adult Care Food Program. The program's primary goal is to ensure that nutritious meals and snacks are being served to children who attend in-home family child care programs. Secondary goals are

the establishment of positive eating habits at the early stages of development; reduction of future health care and education costs due to lack of proper development; and training/support for family child care providers. Last year, CACFP served 178 family child care providers who cared for over 2,200 children. $733,138 was reimbursed to providers and 493 site visits were made by 4-C staff. To ensure that families have appropriate options for quality child care in the rural communities we support these small business owners by providing access to CACFP. These in-home providers offer non-traditional hours for families that may work weekend, second and third shift jobs.

Family Enrichment Program (FEP): The Family Enrichment Program provides intensive home visiting in English and Spanish for families and children experiencing poverty and are at risk for academic failure. Our goal is to strengthen families by providing parents with information, education and support. These low-income at risk families often do not seek traditional support through parent classes or support groups. To more successfully engage with the Latino population, the FEP program has hired an additional full-time Parent Specialist who is bilingual and will have non-traditional office hours to meet the needs of working families. The FEP also offers specialized classes for residents of Hope Haven and Safe Passage.

Advocacy: 4-C provides a strong and effective voice for children who cannot lobby or speak for themselves. It is our goal to inform policymakers about the basic needs of children and their families. 4-C staff serves on several state committees that include the Department of Children and Family Services State Advisory Committee, Department of Human Services Child Care Advisory Committee, and the Illinois Network of Child Care Resource & Referral Agencies. We gather information on key issues concerning the welfare of children and discuss these issues with lawmakers. We also monitor the development and implementation of laws pertaining to children.

City of DeKalb Funding: The funding from the City of DeKalb supports the work and resources of the 4-C Social Work Services as well as the Nursing Services. Below is a detailed narrative explaining both the Social Work and Nursing Services, the potential impact and anticipated outcomes to be achieved. Also are two examples of the successes these programs have had within our community.

Social Work Services: 4-C offers the following services to identify and support the social and emotional well-being of young children. Social work services are offered to child care centers to help assess the developmental needs of children and then works with staff to develop individualized plans for each child. Onsite visits allow the social worker to work directly with teachers and children to find solutions to immediate needs. Last year the social worker made 71 visits to child care programs, consulted with 71 teachers/parents and made 15 referrals to other agencies. 123 parents and teachers attended trainings by the social worker on subjects that support healthy behaviors and building positive relationships. These services are offered to programs at no cost. Child care programs would find it very difficult to afford these services if they had to purchase them privately. The numbers above are for the last quarter of FY 2019 as the Social Worker position has been vacant for eight months last year.

Nursing Services: Nursing services are also offered by 4-C. Our nurse checks the need for medical attention but whose families are unable to afford the cost of care, assists with preschool screening, vision/hearing testing and makes appropriate referrals for children with an identified delay. The nursing services provided by 4-C are widely utilized in a variety of ways by many child care centers and in-home providers. The Illinois Department of Children and Family Services require licensed child care immunization records of children to ensure that all children are properly immunized. Last year, the 4-C nurse made 226 visits to programs, provided direct care to 637 children, had 1,213 consultations with parents and teachers, made 307 outside referrals and checked 2,237 immunization records to make sure all children were properly immunized and screened for vision and hearing problems.

Last year highlights of services and outcomes for programing supported by the City of DeKalb:

- Last year there were 34 referrals made to Optometrists, Pediatricians or Ear & Nose Throat Specialists. Following is the numbers break down:
- 973 children were screened from 18 programs
- 15 children were referred for vision
- 19 children referred for hearing
- 3 children received glasses
- 3 children who had glasses and were not wearing them are now wearing them
- 3 children received ear tubes

Two success stories I would like to share:
Last year a three year old boy was referred for vision and is getting glasses as he has astigmatism. His mother said that she wondered why he always stood in front of the T.V. The little boy's mother was grateful for the screening and the fact that we caught her son's vision problem at such a young age.

Secondly, a father reported that his four year old son received a good report from his optometrists during his eye exam. However, during the pre-school screening it was discovered that he had amblyopia and was immediately fitted for glasses.

Additional information supporting the need for 4-C to receive this funding by the City of DeKalb:
If a child's vision impairment is not treated, that child can lose the sight in that eye by the age of six. Similarly, a child with a hearing impairment cannot communicate or learn language. This impairment isolates young children from their everyday surroundings: their parents, other family members, playmates and teachers. It significantly damages their development of a healthy self-worth, which will lead to an inability to successfully interact with other children and adults in pre-school program setting.

**If a family utilizes more than one 4-C service, they are counted for each service used.

NOTE: The figures shown on the first page of the application reflects all of 4-C's services and total funding.
The program supported by the City is listed below:

Total Program Budget:	$2,579,000
Amount of Funding Requested:	$19,000
% of Total Program Budget:	0.007%
Total Number of Estimated Program Participants:	4,213
Total Number of Estimated DeKalb Residents to be Served:	2,998
% of Total Number:	71%

Please note 90% of these funds simply flow through 4-C to child care providers for services offered to support families and children struggling with poverty.

Phone Contact: Edward Karcher
Phone Number: 202-964-3403

Department of the Treasury

Internal Revenue Service
Washington, DC 20224

Date: JUL 30 1975

In reply refer to:
E:EO:T:R:2-5

EIN 36-2773889

DeKalb County Committee for
Community Coordinated Child
Care, Inc.
901 Woodlawn
DeKalb, Illinois 60115

Key District: Chicago, Illinois
Accounting Period Ending: December 31
Form 990 Required: Yes

Gentlemen:

We have considered your application for recognition of exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954.

Section 508(a)(2) of the Internal Revenue Code states that an organization organized after October 9, 1969, shall not be treated as an organization described in section 501 (c)(3) for any period before the giving of notice that it is applying for recognition of ~~exempt~~ status, if such notice is given after the time prescribed by regulation.

Section 1.508-1(a)(2)(1) of the Income Tax Regulations states that an organization seeking exemption under section 501(c)(3) must file the notice described in section 508(a) within 15 months from the end of the month in which the organization was organized, or before March 22, 1973, whichever comes later. Such notice is filed by submitting a properly completed and executed Form 1023, exemption application with the District Director.

Our records indicate that we received notice on April 28, 1975, which is more than 15 months from the date on which you were incorporated. Therefore, the provisions of section 508 (a)(2) are applicable to you.

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, for years beginning April 28, 1975.

DeKalb County Committee for Community Coordinated Child Care, Inc.

We have further determined you are not a private foundation within the meaning of section 509(a) of the Code for years beginning April 28, 1975, because you are an organization described in section 509(a)(1) and 170(b)(1)(A)(vi).

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes.

Contributions made to you before April 28, 1975, are not deductible under section 170 of the Code. Donors may deduct contributions to you as provided in section 170 of the Code for years beginning after April 28, 1975. Bequests, legacies, devises, transfers, or gifts to you or for your use made after April 28, 1975, are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If your purposes, character, or method of operation is changed, you must let your key District Director know so he can consider the effect of the change on your exempt status. Also, you must inform him of all changes in your name or address.

The block checked at the top of this letter shows whether you must file Form 990, Return of Organization Exempt From Income Tax. If the Yes box is checked, you are required to file Form 990 only if your gross receipts each year are normally more than $5,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of $10 a day, up to a maximum of $5,000, for failure to file the return on time.

DeKalb County Committee for Community Coordinated Child Care, Inc.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Sincerely yours,

Milton Cerny

Milton Cerny
Chief, Rulings Section 2
Exempt Organizations
Technical Branch

Form **W-9**
(Rev. December 2014)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

Print or type
See Specific Instructions on page 2.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
COMMUNITY COORDINATED CHILD CARE

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification; check only one of the following seven boxes:
☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate
☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____
Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.
☑ Other (see instructions) ▶ NON PROFIT AGENCY

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
Exempt payee code (if any) _____
Exemption from FATCA reporting code (if any) _____
(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.)
155 NORTH THIRD STREET, SUITE 300

Requester's name and address (optional)

6 City, state, and ZIP code
DEKALB, IL 60115

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number: ___ - ___ - ____

or

Employer identification number: 36-2773889

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here Signature of U.S. person ▶ Erin Petersen Date ▶ 10/31/2019

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at *www.irs.gov/fw9*.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

Exhibit B: Current Year's Budget

Annual Budget Social Work and Nursing Services for FY20

REVENUE		
City of DeKalb	$	19,000
State of Illinois	$	2,560,000
TOTAL REVENUE	**$**	**2,579,000**
EXPENSES		
Salaries	$	140,604
Health Insurance	$	4,200
Employee Benefits	$	1,665
FICA	$	10,756
Accounting Fees	$	13,879
Legal Fees	$	224
Janitorial Fees	$	1,074
Office Supplies	$	549
Staff Development	$	11,929
Provider Resources	$	20,500
Tech Contract	$	763
Telephone	$	762
Postage	$	250
Rent	$	8,022
Equipment Rental/Maint	$	955
Printing	$	500
Local Travel	$	18,000
Advertising	$	229
Insurance	$	790
TXX Prov Paymt	$	2,343,349
TOTAL EXPENSES	**$**	**2,579,000**

Community Coordinated Child Care

Budget Data - Current Revision

from July 01, 2019 to June 30, 2020

Organization Totals

	Organization Totals
Revenue	
42000 MEMBERSHIP	$9,000.00
42350 GENOA/KINGSTON UNITED WAY	450.00
43000 KISHWAUKEE UNITED WAY	25,000.00
44000 MCHENRY UNITED WAY	3,000.00
44500 DEKALB COUNTY COMMUNITY FOUNDATION	12,500.00
45000 IDHS-SITE ADMIN	216,651.00
45100 IDHS-SITE AGENCY	2,343,349.00
45120 IDHS-QRS	64,286.00
45350 IDHS MH CONSULTANT	87,550.00
45400 ISBE-CCFP ADMINISTRATION	167,000.00
45410 INFANT TODDLER REVENUE	52,589.00
45500 ISBE-CCFP AGENCY FUNDS	705,000.00
45800 ISBE-PARENT EDUCATION	14,410.00
45810 ISBE-SHARED CONTRACT-4C REV	303,200.00
45820 ISBE-SHARED CONTRACT-ROE REV	44,500.00
45900 IDHS-CCR&R	884,604.00
46150 IDHS-CCAP GRANT	638,021.00
46410 CITY OF DEKALB	19,000.00
46480 DEKALB TOWNSHIP GRANT	17,500.00
46481 SYCAMORE TOWNSHIP GRANT	3,000.00
46490 PROVIDER FEES	10,000.00
47000 INTEREST INCOME	2,000.00
47100 OTHER INCOME	4,000.00
Total Revenue	5,626,610.00
Expenses	
50000 SALARIES	1,855,454.00
51500 HEALTH INSURANCE	66,500.00
51700 EMPLOYEE BENEFITS	22,828.00
52000 FICA EMPLOYERS SHARE	126,643.00
60000 ACCOUNTING FEES	55,650.00
60050 LEGAL FEES	900.00
60100 RESOURCE CONSULTANTS	15,184.00
60110 RESOURCE CONS-ROE EXP	44,500.00
60520 ACCREDITATION FEES	2,050.00
60700 CHILD CARE SERVICES	800.00
60900 JANITORIAL FEES	13,600.00
61000 OFFICE SUPPLIES	19,807.00
61200 RESOURCE MATERIALS	14,395.00
61205 STAFF DEVELOPMENT	25,565.00
61225 LENDING LIBRARY	250.00
61240 PROVIDER RESOURCES	6,761.00
61250 TRAINING RESOURCES	660.00
61350 EQUIPMENT	9,050.00
61420 TECH CONTRACT	21,468.00
61550 MINI GRANT EXPENSE	142,000.00
61900 TRAINING STIPENDS	1,000.00
62000 TELEPHONE	14,820.00
62500 UTILITY EXPENSE	2,000.00
63000 POSTAGE	29,245.00
64000 RENT	113,390.00
64050 OFF SITE RENT	3,000.00
65000 EQUIPMENT RENTAL/MAINTENANCE	12,615.00
65950 CCAP CPR/FA	25,000.00
68000 PRINTING	6,300.00
68000 DUES ORGANIZATIONS	6,250.00
69000 LOCAL TRAVEL	73,500.00
69010 NON DHS TRAVEL	1,000.00

Community Coordinated Child Care

Budget Data - Current Revision

from July 01, 2019 to June 30, 2020

Organization Totals

	Organization Totals
69020 FAMILY TRAVEL	250.00
70100 WORKSHOPS/MEETINGS	13,255.00
70425 PROF DEVELOPMENT	12,000.00
71000 ADVERTISING	4,721.00
73000 INSURANCE	9,850.00
74000 CONTINGENCY FUND	6,000.00
80000 TITLE XX PROVIDER PAYMENTS	2,343,349.00
80100 CCFP PROVIDER PAYMENTS	705,000.00
Total Expenses	**5,626,610.00**
Excess (Deficit) of Revenue over Expenses	**$0.00**

Exhibit C: Most Recent Completed Fiscal Year's Audit or Year-End Financial Statement

Erboe & Associates
Certified Public Accountants

3600 East State Street, Suite 318
Rockford, Illinois 61108
(815)394-0004
(815)394-0017 fax

COMMUNITY COORDINATED CHILD CARE, INC.

DeKalb, Illinois

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

Year Ended June 30, 2018

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Certified Public Accountants

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Independent Auditor's Report

To the Board of Directors
Community Coordinated Child Care, Inc.
DeKalb, Illinois

Report on the Financial Statements
We have audited the accompanying financial statements of Community Coordinated Child Care, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2018, and the related statements of activities, functional expenses, and cash flows for the year 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 of 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 opinion.

Opinion
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Coordinated Child Care, Inc. as of June 30, 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters
Other Information
Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 14, 2018, on our consideration of Community Coordinated Child Care, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Community Coordinated Child Care, 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 Coordinated Child Care, Inc.'s internal control over financial reporting and compliance.

Erboe & Associates, CPAs

Rockford, Illinois
December 14, 2018

Illinois State Registration #066-004204

COMMUNITY COORDINATED CHILD CARE, INC.
STATEMENT OF FINANCIAL POSITION
For the Year Ended June 30, 2018

Assets

Assets:	
Cash and investments-unrestricted	$ 355,787
Accounts receivable (Note 1)	626,916
Prepaid expenses	13,119
Property and equipment, net (Note 5)	66,990
	$1,062,812

Liabilities and Net Assets

Liabilities:	
Accounts payable	$ 13,746
Current maturities of long-term capital lease obligation (Note 11)	8,280
Reimbursement payable	275,933
Accrued expenses	33,372
Long-term capital lease obligation (Note 11)	23,460
Total liabilities	354,791
Net Assets:	
Board designated	58,582
Unrestricted	649,439
Total net assets	708,021
	$1,062,812

The accompanying Notes to Financial Statements are an integral part of these financial statements.

COMMUNITY COORDINATED CHILD CARE, INC.
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2018

Unrestricted net assets:	
Revenues and gains:	
Illinois Department of Human Services	$3,920,679
Illinois Department of Children & Family Services	411
Illinois State Board of Education - Child Care Food Program	890,452
Illinois State Board of Education - Parent Training	284,801
Contributions - unrestricted	31,825
Grants	45,910
Interest income	716
Other	52,694
In-kind	1,841
Total unrestricted revenues, gains and other support	5,229,329
Expenses and losses:	
Program expenses	5,107,201
Management and general expenses	113,690
Fundraising expenses	5,815
Total expenses and losses	5,226,706
Increase in net assets	2,623
Net assets, beginning of year	705,398
Net assets, end of year	$ 708,021

The accompanying Notes to Financial Statements are an integral part of these financial statements.

COMMUNITY COORDINATED CHILD CARE, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2018

	Direct Program Expenses	Management and General Expenses	Fund Raising Expenses	Total
Accreditation fees	$ 240	$ -	$ -	$ 240
Advertising	11,608	1,399	-	13,007
Child care services	574	-	-	574
Conferences/conventions	10,536	349	-	10,885
Depreciation	-	22,102	-	22,102
Employee benefits	26,191	633	-	26,824
Insurance - health	39,967	4,375	-	44,342
Insurance - liability	8,156	4,743	-	12,899
Loss on asset disposal	57	-	-	57
Membership dues and fees	657	741	-	1,398
Miscellaneous expense	145,775	973	-	146,748
Office expense	15,438	587	-	16,025
Postage and shipping expense	22,304	1,277	227	23,808
Professional fees	47,030	8,298	700	56,028
Program consultants	10,716	-	-	10,716
Provider payments	3,020,479	-	-	3,020,479
Publications and printing	3,703	140	600	4,443
Rent expense	113,621	2,201	-	115,822
Repairs and maintenance	11,901	122	-	12,023
Resource materials	23,909	-	-	23,909
Salaries	1,390,108	55,545	4,008	1,449,661
Staff development	12,647	557	-	13,204
Supplies - office	-	2,948	-	2,948
Supplies - program	19,324	-	-	19,324
Taxes - payroll	101,835	3,971	280	106,086
Telephone	13,228	731	-	13,959
Training for providers	12,797	575	-	13,372
Travel	42,559	1,423	-	43,982
Utilities	1,841	-	-	1,841
Total functional expenses	$5,107,201	$ 113,690	$ 5,815	$5,226,706

The accompanying Notes to Financial Statements are an integral part of these financial statements.

COMMUNITY COORDINATED CHILD CARE, INC.
STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2018

Cash flows from operating activities:	
Increase in net assets	$ 2,623
Adjustments to reconcile increase in net assets to net cash used by operating activities:	
Depreciation	(22,102)
(Increase) decrease in accounts receivable	(72,130)
(Increase) decrease in prepaid expenses	7,496
Increase (decrease) in accounts payable	225
Increase (decrease) in reimbursements payable	(27,450)
Increase (decrease) in accrued expenses	624
Increase (decrease) in deferred income	-
Total adjustments	(113,337)
Net cash used by operating activities	(110,714)
Cash flows from investing activities:	
Payments for purchase of fixed assets	(22,666)
Disposal of fixed assets	27,989
Net cash provided by investing activities	5,323
Cash flows from financing activities:	
Principle payments on capital lease obligation	8,280
Net cash provided by financing activities	8,280
Net decrease in cash	(97,111)
Cash - beginning of year	452,898
Cash - end of year	$355,787

The accompanying Notes to Financial Statements are an integral part of these financial statements.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Business Activity

Community Coordinated Child Care, Inc. is a not-for-profit Illinois corporation organized as a centralized coordinator for regional day care centers and homes. In this capacity, the Organization performs the following services:

provider training and staff development;
centralized billings;
client eligibility verification;
social worker and registered nurse available for consultation, workshops, and client needs;
parent education;
child care resource and referral services;
child and adult care food program;
mental health consultants;
professional development grants;
quality enhancement grants for child care programs;
infant/toddler specialist; and
expansion of quality day care services where needed.

Reporting Entity

The reporting entity of the Organization was determined based on the oversight responsibility and the scope of the services provided. Oversight responsibility is measured by the extent of financial interdependency, control over the selection of the governing authority and management, and ability to significantly influence operations and accountability for fiscal matters. Based on these criteria, there are no agencies or other units which have been or should be combined with the general purpose financial statements of the Organization.

Allocation of Expenditures

Program expenditures are allocated to specific programs on a direct functional basis whenever practicable.

Administrative and other expenditures that are not directly identifiable with any specific program but provide for the overall support and direction of the Organization are allocated by methods based on the proportional use of the service provided.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Accounting Method

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP). Consequently, revenues and gains are recognized when earned, and expenses and losses are recognized when incurred.

Net assets, revenues and expenses are classified based on the existence or absence of donor-imposed restrictions. Net assets of the Organization and changes therein are classified into the following three categories:

Unrestricted
Net assets which are free of donor-imposed restrictions; all revenues and expenses that are not changes in permanently or temporarily restricted net assets are unrestricted net assets. In addition, restricted net assets whose restrictions are met in the same reporting period are also reported as changes in unrestricted net assets.

Temporarily Restricted
Net assets used by the Organization which are limited by donor-imposed stipulations that either expire with the passage of time or that can be fulfilled or removed by actions of the Organization pursuant to those stipulations. The Organization had no temporarily restricted net assets as of June 30, 2018.

Permanently Restricted
Net assets used by the Organization which are limited by the donor-imposed stipulations that neither expire with the passage of time nor can be fulfilled or otherwise removed by actions of the Organization. The Organization had no permanently restricted net assets as of June 30, 2018.

Accounts Receivable

The primary source of accounts receivable is from governmental agencies and are considered fully collectible. The Organization maintains a written policy on collection. Based on experience, the director considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts has been established. If accounts become uncollectible, they will be charged to operations when that determination is made. For the fiscal year ended June 30, 2018, accounts receivable consists of:

Due from DHS	$470,532
Due from ISBE	76,056
Due from DCFS	75,452
Due from other	4,876
	$626,916

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the Organization considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Employee Benefits

The cost of employee benefits and compensated leave are accrued as they are vested to the employee. The Organization does not maintain any unfunded retirement or health care plans.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates. Such estimates include allowance for doubtful accounts, useful lives of depreciable and amortizable assets, allocation of functional expenses, and accrued expenses.

Income Taxes

Income taxes are not provided for in the financial statements since the organization is exempt from federal and state income taxes under §501(c)(3) of the Internal Revenue Code and similar state provisions. The Organization is not classified as a private foundation.

The Organization files Form 990 in the federal jurisdiction and the State of Illinois. The Organization's tax returns for the current and prior three years remain subject to examination by the Federal and state tax jurisdictions.

Property and Equipment

Property and equipment is recorded at cost or, if donated, at fair value at the date of donation. It is the policy of the Organization to capitalize betterments which materially add to the value of related assets or materially extend the useful life of assets. Normal maintenance and minor equipment purchases are charged to expense. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts with any resulting gain or loss reflected in the current period.

Depreciation provisions are determined using the straight line method over the estimated useful lives of the assets ranging from three to seven years.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Restricted and Unrestricted Revenue

Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction has been accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets, depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

Revenue Recognition

The Organization receives a substantial portion of its revenues from the Illinois Department of Human Services and the Illinois State Board of Education as a conduit for day care centers and homes. The Organization receives an administrative fee for its services as defined by the various programs administered. Revenues are recognized as earned through billing to the state agencies.

Contributions from the public are recognized when received or pledged and are considered to be available for unrestricted use, unless specifically restricted by the donor.

Grants awarded for specific programs are recognized as income when terms of the grants have substantially been completed or when the grant is pledged unconditionally.

Support from Governmental Units

The Organization receives a substantial amount of support from state and local governments. A significant reduction in the level of this support, if this were to occur, may have a significant effect on the Organizations' programs and activities.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Total Columns

Total columns are presented to facilitate financial analysis. Data in these columns do not present financial position, results of operations and changes in fund balances in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

NOTE 2: TEMPORARILY RESTRICTED CASH

The Organization continually receives contributions from various donors to be spent for a particular purpose. During the fiscal year ended June 30, 2018, the Organization did not receive or spend any temporarily restricted contributions. The Organization does not have any unspent temporarily restricted contributions as of June 30, 2018.

NOTE 3: INVESTMENTS

The Organization had the following money market accounts at June 30, 2018:

First National Bank, money market account	$ 57,939
First State Bank, money market account	91,694
Resource Bank, money market account	50,260
	$199,893

NOTE 4: CHILD AND ADULT CARE FOOD PROGRAM

The federal expenditures for the Child and Adult Care Food Program consist of or include grants to approximately 173 sub-recipient providers serving 2,200 children. The total amount paid to sub-recipient day care provider homes for the year ended June 30, 2018 is $733,138.

NOTE 5: PROPERTY AND EQUIPMENT

Property and equipment, net is summarized as follows at June 30, 2018:

Property and equipment	$334,368
Vehicles	37,612
	371,980
Less accumulated depreciation	304,990
Property and equipment, net	$ 66,990

NOTE 6: LEASE COMMITMENT

The Organization conducts its operations in DeKalb from a facility leased from 155 North, Inc. The lease is for a ten year term, expiring on June 30, 2022. Minimum rentals were $74,688 for the year ended June 30, 2018. From July 1, 2015 to June 30, 2022 the yearly base rental is $74,688.

The Organization conducts operations in McHenry from a facility leased from Offices Etc., LLC. The lease is for a five year term, expiring on January 31, 2019. Minimum rentals were $30,250 for the year ended June 30, 2018. The monthly base rental is $2,500 from February 1, 2016 through January 31, 2018 and $2,550 from February 1, 2018 through January 31, 2019.

The Organization conducts operations in Sterling from a facility leased from YWCA of the Sauk Valley. The lease is on a month to month basis. Minimum rentals were $5,164 for the year ended June 30, 2018.

At June 30, 2018 the minimum future lease payments are as follows:

2019	$ 92,538
2020	74,688
2021	74,688
2022	74,688
	$316,602

NOTE 7: EMPLOYEE BENEFIT PLANS

The Organization sponsors a §125 cafeteria plan. All full time employees are eligible to participate. Benefits under this plan are financed by salary redirection sufficient to support benefits elected. Participation in this plan is voluntary.

The Organization also sponsors a flexible benefit §403(b) "deferred compensation arrangement" pension plan. All employees are eligible to participate. This plan is administered by Community Coordinated Child Care, Inc. Employees may elect to defer up to $18,000 of their yearly compensation for the calendar year ending December 31, 2017. Participation in this plan is voluntary. Effective June 1, 2010, provided the funds are available, the Organization will contribute $100 per year for each employee participating in the plan. The Organization contributed $4,800 to the pension plan for the year ended June 30, 2018.

NOTE 8: SITE ADMINISTERED PROGRAM

The expenditures for the Illinois Department of Human Services Site Administered Program consist of or include grants (including payables) to sub-recipients under the number OC15001 as follows:

Sub-recipient	Federal ID Number	Pass-through Grant Amount
Children's Learning Center, Inc.	36-2717649	$ 773,423
The Growing Place, Inc.	36-2760908	433,643
NIU Campus Child Care	36-6008480	194,924
Kishwaukee Early Childhood Center	36-2610920	66,367
Rochelle Enrichment Center	36-2827917	276,619
Open Sesame Child Care Center, Inc.	36-2823253	542,365
		$2,287,341

NOTE 9: DESIGNATED ENDOWMENT FUND

A donor created a designated endowment fund at DeKalb County Community Foundation on behalf of the Organization with the stipulation that just the earnings can be withdrawn on an annual basis. For the year ended June 30, 2018, the Organization chose to take a withdrawal of $11,229 from the fund. At June 30, 2018, the endowment fund had a balance of $284,308.

NOTE 10: ACCRUED VACATION / SICK PAY

At June 30, 2018, the amount of accrued vacation is $67,075 and the amount of accrued sick pay is $38,135. These amounts are not reflected in the financial statements because although they are reasonably estimable, the likelihood of the contingency occurring is not probable.

NOTE 11: CAPITAL LEASE

On March 31, 2017, the Organization acquired a new copier for the main office, under the provisions of a capital lease. The copier held under the capital lease at June 30, 2018 had a cost of $41,400 and the accumulated depreciation on the leased asset as of June 30, 2018 totaled $12,420.

Capital leases consist of the following at June 30, 2018:

	Unpaid Balance	Current Maturities
Copier capital lease payable in 60 payments at $690.00 per month, the effective rate of interest is 0%, maturing March 20, 2022.	$ 31,740	$ 8,280
	$ 31,740	$ 8,280

Future annual principal maturities required by the above agreement are as follows:

Years Ended June 30,	
2019	$ 8,280
2020	8,280
2021	8,280
2022	6,900
	$ 31,740

NOTE 12: CREDIT RISK

Financial instruments that potentially subject the Organization to significant concentrations of credit risk consist of cash and cash equivalents.

NOTE 13: EVALUATIONS OF SUBSEQUENT EVENTS

Subsequent events have been evaluated through the date of the auditor's report, which is the date the financial statements were available to be issued.

Erboe & Associates
Certified Public Accountants

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Independent Auditor's 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*

To the Board of Directors
Community Coordinated Child Care, Inc.
DeKalb, Illinois

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 Coordinated Child Care, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2018, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 14, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Community Coordinated Child Care, 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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Coordinated Child Care, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 a combination of deficiencies, in internal control, such that there is a 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 Coordinated Child Care, 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*.

Purpose 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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Erboe & Associates, CPAs

Rockford, Illinois
December 14, 2018

Erboe & Associates
Certified Public Accountants

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Independent Auditor's Report on Compliance For Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance

To the Board of Directors
Community Coordinated Child Care, Inc.
DeKalb, Illinois

Report on Compliance for Each Major Federal Program
We have audited Community Coordinated Child Care, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Community Coordinated Child Care, Inc.'s major federal programs for the year ended June 30, 2018. Community Coordinated Child Care, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility
Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility
Our responsibility is to express an opinion on compliance for each of Community Coordinated Child Care, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Community Coordinated Child Care, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Community Coordinated Child Care, Inc.'s compliance.

Opinion on Each Major Federal Program
In our opinion, Community Coordinated Child Care, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

Report on Internal Control Over Compliance
Management of Community Coordinated Child Care, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Community Coordinated Child Care, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Community Coordinated Child Care, Inc.'s internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Erboe & Associates, CPAs

Rockford, Illinois
December 14, 2018

COMMUNITY COORDINATED CHILD CARE, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2018

Section I - Summary of Independent Auditors' Results

1. The auditor's report expresses an unqualified opinion on the financial statements of Community Coordinated Child Care, Inc.

2. No material weaknesses or significant deficiencies not considered to be material weaknesses relating to the audit of the financial statements are reported in the Independent Auditor's 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*.

3. No instances of noncompliance material to the financial statements of Community Coordinated Child Care, Inc. were disclosed during the audit.

4. No material weaknesses or significant deficiencies not considered to be material weaknesses relating to the audit of the major federal award programs are reported in the Independent Auditor's Report on Compliance For Each Major Program and on Internal Control Over Compliance in Accordance Required by the Uniform Guidance.

5. The auditor's report on compliance for the major federal award programs for Community Coordinated Child Care, Inc. expresses an unqualified opinion.

6. No audit findings relative to the major federal award programs were disclosed in accordance with 2 CFR Section 200.516(a) of the Uniform Guidance for Community Coordinated Child Care, Inc.

7. The programs tested as major programs include:
   CFDA#93.575 - Social Service Block Grant - CCDBG
   CFDA#93.596 - Social Service Block Grant - CCDBG

8. The threshold for distinguishing Type A and B programs was $750,000.

9. Community Coordinated Child Care, Inc. was determined to be a low-risk auditee.

Section II - Financial Statement Findings

There were no financial statement findings reported during the June 30, 2018 audit.

Section III - Federal Award Findings and Questioned Costs

There were no federal award findings or questioned costs reported during the June 30, 2018 audit.

COMMUNITY COORDINATED CHILD CARE, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 2018

Summary of Prior Audit Findings

None

SUPPLEMENTARY INFORMATION

COMMUNITY COORDINATED CHILD CARE, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

Federal Grantor/ Pass Through Grantor/Program Title	Federal CFDA Number	Expenditures
MAJOR PROGRAMS		
Department of Health and Human Services		
Passed through Illinois Department of Human Services #81XM404000		
Social Service Block Grant - CCDBG-DISC	93.575	$ -
Social Service Block Grant - CCDBG-DISC (non-cash)	93.575	1,753,059.61
		1,753,059.61
Social Service Block Grant - CCDBG	93.596	3,919,481.23
Social Service Block Grant - CCDBG (non-cash)	93.596	1,467,017.11
		5,386,498.34
		7,139,557.95
NON-MAJOR PROGRAMS		
Department of Agriculture		
Passed through Illinois State Board of Education #16-019-012P-00		
Child and Adult Care Food Program-2017 project year	10.558	230,043.49
Child and Adult Care Food Program-2018 project year	10.558	660,408.45
		890,451.94
Department of Health and Human Services		
Passed through Illinois Department of Human Services #81XM404000		
Social Service Block Grant - TANF (non-cash)	93.558	2,887,182.99
Department of Health and Human Services		
Passed through Illinois Department of Human Services #81XM404000		
Social Service Block Grant - Title XX (non-cash)	93.667	30,617.44
		3,808,252.37
Total all programs		$10,947,810.32

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

COMMUNITY COORDINATED CHILD CARE, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, continued
For the Year Ended June 30, 2018

The following is the total amount provided (cash paid) to sub-recipients from each federal program:

	CCFP	TITLE XX	MHC	CCR&R
CCFP Homes	$ 733,138	$ -	$ -	$ -
Children's Learning Center, Inc.	-	773,423	-	1,077
The Growing Place, Inc.	-	433,644	-	8,488
NIU Campus Child Care	-	194,924	-	9,927
Kishwaukee Early Childhood Center	-	66,367	-	848
Rochelle Enrichment Center	-	276,619	-	40
Open Sesame Child Care Center, Inc.	-	542,365	-	6,661
Total paid to sub-recipients	733,138	2,287,342	-	27,041
Community Coordinated Child Care, Inc. administration	157,314	172,324	-	-
Community Coordinated Child Care, Inc. programs	-	-	71,424	1,361,351
Total federal funds	$ 890,452	$2,459,666	$ 71,424	$1,388,392

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

COMMUNITY COORDINATED CHILD CARE, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 1: BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal award activity of Community Coordinated Child Care, Inc. and is presented on the accrual basis of accounting. Consequently, amounts are recorded as expenditures when the obligations are incurred. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 2: NONCASH AWARDS

The amount of federal awards expended during the year in the form of non-cash assistance was $6,137,877. There was no insurance contract in effect during the year. There were no loans or loan guarantees outstanding at year end.

NOTE 3: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(2) Community Coordinated Child Care, Inc. has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Exhibit D: Grantee-Specific Obligations

Grantee agrees and acknowledges that it shall comply with the following obligations, which shall be considered to be an integral component of the Agreement:

Community Coordinated Childcare – 4C (Grantee) will provide Nurse, Social Worker, and Health Care Assistants services to children in daycare programs in DeKalb County to support the health and well-being of young children and to provide preventative services that will prepare children to be kindergarten ready.

4C proposes to serve 4,213 participants this year. Of this number, 2,998 are anticipated to be residents of the City of DeKalb. Grantee will track the total number of individuals served and will include a separate accounting of individuals who are residents of the City of DeKalb to document that City of DeKalb Human Services funding is used only to support those services directly benefiting DeKalb residents. Grantee will report revenue from other sources to document that the agency receives revenue to cover services to individuals who are not residents of the City of DeKalb. Reports will be submitted on a Quarterly basis in order to receive payment of grant funds.

HUMAN SERVICES AGREEMENT
DEKALB COUNTY COMMUNITY GARDENS

This agreement made this 13th day of January, 2020, between the City of DeKalb, a municipal corporation of the State of Illinois, hereinafter referred to as the "City" and DeKalb County Community Gardens (DCCG), hereinafter referred to as "Grantee," WITNESSETH:

WHEREAS, the City desires that Grantee provide certain services to the citizens of DeKalb and Grantee has the capacity to provide such services; and,

WHEREAS, the Grantee acknowledges that it is the City's intention to purchase said services for the citizens of the City of DeKalb under the following guidelines:

1. First priority shall be given to those services which will help meet basic emergency needs such as food, clothing and shelter. Second priority shall be given to those services which are preventative in nature and promote the highest degree of self-support, self-care and self-help. Third priority shall be given to those services which seek to enhance the quality of life of persons whose basic needs are already met. Priority shall also be given to services which primarily benefit low and moderate income residents. The services provided by the Grantee are consistent with these guidelines as explained on the attached Exhibit A.

2. Services shall address specific documented needs. The services provided by the Grantee address the specific, documented needs as explained on the attached Exhibit A.

3. Services shall also receive financial support from other community sources. Grantee has attached hereto a copy of its budget for the period that this Agreement covers as Exhibit B, which budget establishes that the Grantee receives at least 97 % of its funding from third party sources. A copy of Grantee's audit or year end financial statement from the most recent complete year of operations is attached hereto as Exhibit C.

4. City funds are used only to support those services directly benefiting DeKalb residents. The City will not subsidize the cost of services to non-residents. Grantee has certified compliance with this requirement by signing the attached Exhibit A.

5. Administrative costs for these services are to be kept to a minimum. Grantee has identified the allocation between administrative costs and program costs as explained on the attached Exhibit A.

6. These services must be coordinated with other agencies when feasible. Grantee has outlined how services are coordinated with other agencies as explained on the attached Exhibit A.

7. The City will not fund, but may augment, services which are the responsibility of another public agency or funding source. Grantee has identified any areas where the City's funds are being utilized to augment third party responsibilities as explained on the attached Exhibit A.

8. City funds are to be used primarily to match or leverage other private or public funds. Grantee has explained how matching or leveraged funds are being sought or obtained as explained on the attached Exhibit A.

9. The City's intent is to contract for specific services and monitor their effectiveness. Grantee has: a) identified the metrics by which its performance is to be evaluated on an annual basis; b) identified those third parties that provide any review or evaluation of Grantee's efforts; and, c) explained its clearly defined performance evaluation process, as explained on the attached Exhibit A.

10. Grantee has clearly identified and delineated where any elected or appointed official of the City or any City employee is involved in its programming or receives any direct or indirect benefit, any compensation or any pecuniary benefit of any form by virtue of Grantee's program or the City funding provided hereunder, as explained on the attached Exhibit A.

11. Grantee has outlined the process by which funds are held by Grantee as explained on the attached Exhibit A, and all such funds are held by the Grantee in a Grantee-specific checking account with the financial institution identified therein (and not in any personal checking account), unless otherwise indicated therein.

WHEREAS, the parties hereto understand and agree that the Grantee is an independent contractor and not an employee of the City; now,

In consideration of the agreements set forth and other good and valuable considerations, the parties agree as follows:

1. **Term**. The term of this agreement shall be from January 1, 2020 to December 31, 2020. The City or Grantee may terminate this Agreement at any time, upon the provision of thirty (30) days written notice. The City may terminate this agreement at any time based upon the occurrence of a breach of this Agreement, upon the provision of 48 hours written notice.

2. **Scope of Service**. The Grantee shall provide services in accordance with the service plan provided in the original application, a copy of which is attached hereto as Exhibit A.

3. **Hold Harmless**. The Grantee hereby agrees to indemnify, defend and hold the City and its officers, employees, contractors and representatives harmless from and against any and all such costs, expenses, damages, liabilities, losses and claims

which may arise out of, or are related to the services provided by the Grantee under this agreement or which relate to this Agreement or the funding provided herein. The Grantee agrees and acknowledges that the City is not in any way responsible for the conduct or provision of Grantee's programs or services, and is not responsible for the review, supervision or management of Grantee's personnel, volunteers, participants, programming or services.

4. **Payment.** The City agrees to pay the Grantee the sum of Five Thousand and No/100 Dollars ($5,000.00) for services rendered under this agreement. **Payment will be disbursed in four equal installments and will be processed upon receipt of the Grantee's quarterly reports, as required by this funding agreement.** In the event that this Agreement is terminated, no further payments shall be due or payable to Grantee. In the event that the City Council determines that the City's financial condition does not support making a payment otherwise due under this Agreement, the City may suspend, delay or otherwise cancel payments due hereunder.

5. **Access to Financial Records**. The Grantee agrees to allow the City access to review any and all of Grantee's financial records as may be determined appropriate to insure the accountability of monies disbursed by the City. The Grantee also agrees to provide the City with a copy of its operating budget and its audit or year-end financial statement for each fiscal year or portion thereof in which the Grantee receives funding under this (or successor) agreements.

6. **Performance Reporting**. The Grantee agrees to send the City a report following every three months of services identifying the number of City of DeKalb citizens that have been provided services under the terms of this Agreement. The Grantee further agrees to send the City a copy of all documentation required to demonstrate its performance or which is identified as a performance-evaluation tool in Exhibit A.

   Quarterly reports shall be provided to the City on or before the 10th day of the following months:

   1st Quarter – April
   2nd Quarter – July
   3rd Quarter – October
   4th Quarter - January

7. **Compliance with Laws.** The Grantee expressly covenants and agrees that it shall comply with all applicable laws, including those laws applicable to the use of public funding to the extent that such laws are applicable to programs funded in whole or in part by the City of DeKalb. The Grantee expressly covenants that it shall not discriminate against any person or organization on the basis of any legally recognized protected classification, including but not limited to race, gender, religion, ethnic or cultural background, sexual preference, or other legally

recognized, protected classification, in the provision of its services or use of funding provided hereunder.

8. **Use of Funds.** The Grantee shall only utilize funds made available under this agreement for the provision of services consistent with this agreement and shall not use such funding for any other purpose, nor for the construction of any real property or improvement to real property, nor for any purpose which constitutes "Public Works" for purposes of the Illinois Prevailing Wage Act.

9. **Grantee's Organization.** Grantee is organized in the format as described in Exhibit A. For the term of this Agreement, Grantee shall take such actions as shall be required to maintain that form of organization. Grantee shall provide the City with notice of the meetings of its governing board or board of directors, and the City shall have the opportunity to attend such meetings as an *ex officio* member of such governing board; the City shall also have the right to review the minutes of all such meetings.

10. **Grantee-Specific Obligations.** Grantee shall comply with the listing of Grantee-Specific Obligations attached hereto as Exhibit D.

11. **Certification:** Grantee hereby certifies that it shall comply with the contents of this Agreement and the terms of its Application and certifies that the contents of this Agreement and the Application are true, accurate and correct. The recitals to this Agreement are expressly incorporated herein by reference.

IN WITNESS WHEREOF, the Grantee has caused this agreement to be signed, sealed and attested to by its Chairman of the Board of Directors and Executive Director, on the _____ day of _____, 2020, and said City has caused the same to be signed, sealed and attested to by its Mayor and City Clerk as of the date first mentioned in this Agreement.

DEKALB COUNTY COMMUNITY GARDENS (DCCG)

Board Chairman

ATTEST:

Executive Director

CITY OF DEKALB, ILLINOIS

Jerry Smith, Mayor

ATTEST:

RUTH A. SCOTT
Executive Assistant

Exhibit A: Funding Application

City of DeKalb
opportunity • innovation

200 South Fourth Street
DeKalb, Illinois 60115
815.748.2000 • cityofdekalb.com

FY 2020 HUMAN SERVICES FUNDING APPLICATION

Twelve Months Funding 1/1/20 to 12/31/20

APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 8, 2019. INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.

Agency Name: DeKalb County Community Gardens, NFP

Mailing Address: PO Box 348, DeKalb IL 60115

Agency Director: Dan Kenney

Contact Person: Dan Kenney

Telephone No.: 815-793-0950 **Email Address:** dkenney@dekalbgardens.org

Name of Person Responsible for Completing Quarterly Report: Dan Kenney

Telephone No.: 815-793-0950 **Email Address:** dkenney@dekalbgardens.org

Program Description: Providing fresh and healthy food access. Providing nutrition education and empowerment training. Working with low-income and food insecure populations.

Twelve Month Program Budget: $ 258,000

Amount of Funding Requested: $ 7,000

% of Total Program Budget: 2.7 %

Total Number of Estimated Program Participants: 20,962

Total Number of Estimated DeKalb Residents to be Served: 10,841

Estimated DeKalb Residents as % of Total Participants to be Served: 51.7 %

The following documents must accompany the application:

1. A current listing of the agency's Board of Directors and terms.

2. The current annual operating budget for the agency and a detailed budget for the program requesting funding.

3. A detailed narrative explaining the program to be funded, its potential impact and any anticipated outcomes to be achieved. Also include any descriptive materials of the agency that would help augment the application.

4. Documentation of the agency's 501(c)(3) status.

5. Completed W-9 Form.

6. Copy of agency's most recent financial audit.

The City of DeKalb retains the right to request any and all additional information from the agency it may determine necessary in making funding decisions. This may include, but is not limited to, agency audits, articles of incorporation, or any other information deemed appropriate.

The undersigned hereby certifies the information contained in this application is true and accurate to the best of their knowledge and belief.

Name of Authorized Signer: Dan Kenney

Title: Executive Director

Signature: Dan Kenney

Date: 10-22-2019

Please submit application in one of the following methods:

- via regular mail to be received no later than 5:00 p.m. on November 8, 2019 to:

  City of DeKalb
  Attention: Joanne Rouse
  200 S. Fourth Street
  DeKalb, Illinois 60115

- via email dated no later than 5:00 p.m. on November 8, 2019 to: joanne.rouse@cityofdekalb.com



OFFICE USE ONLY:

Date Application Received: _____

☐ Approved – Annual Amount Awarded $_____ / $_____ per quarter

☐ Denied

DEKALB COUNTY COMMUNITY GARDENS

2018-19 Board of Directors rev09102019

Jackie DiNatale, President
Community Convener
664 Fox Hollow, DeKalb, IL 60115
815.981.1744 / jackiedinatale@hotmail.com

Board Member since 2017
DCCG, Community Engagement Committee Tri-Chair
DCCG, Marketing Committee
DCCG, Strategic Planning Committee
Kishwaukee United Way, Past Community Outreach & Finance Coordinator

Ellingsworth Webb, Treasurer
Eden's Garden, Assistant Property Manager
1226 Pleasant Street Unit A, DeKalb, IL 60115
815.508.2316 / e.webb1030@comcast.net

Board Member since 2016
DCCG, Finance Committee Chair
DCCG, Community Engagement Committee Tri-Chair
DCCG, Marketing Committee
DeKalb Area Agricultural Heritage Association, Board Member
NIU Alumni Association Emeritus, Board Member
DeKalb County Youth Service Bureau, Board President
DeKalb Kiwanis, President
City of DeKalb Citizen Community Enhancement Commission
City of DeKalb Past Human Relations Commissioner
DeKalb County Election Judge/Deputy Registrar

Emily McKee, Secretary
NIU Department of Anthropology and Institute for the Study of the Environment, Sustainability & Energy, Assistant Professor
ekmckee@niu.edu

Board Member since 2017
DCCG, Strategic Planning Committee
DCCG, Advisory Board Co-Chair
DCCG, Open House Committee

Dorothy Coleman
NIU Department of Philosophy, Adjunct Associate Professor
405 Fairmont, DeKalb, IL 60115
815.901.4332 / dcoleman405@gmail.com

Board Member since 2017
DCCG, Open House Committee
DCCG, Community Engagement Committee
DCCG, Local Flavors Harvest Dinner Committee
NIU Communiversity Gardens, Volunteer
Walnut Grove Prairie Restoration Project, Volunteer
Unitarian Universalist Fellowship of DeKalb, Website & Facebook Administrator

Angela Johnson
815.508.7954/ angelajasmine1@yahoo.com

Board Member since 2019
University Village Grow Mobile Volunteer

Moria Nagy
Rock Valley College, Biology/Microbiology, M.S., Assistant Professor
1606 Pickwick Lane, DeKalb, IL 60115
209.777.4643 / mnagy85@hotmail.com

Board Member since 2015
DCCG, Past President/Co-President
DCCG, Grow Mobile Committee Chair
DCCG, Strategic Planning Committee
DCCG, Advisory Board Co-Chair
DCCG, Local Flavors Harvest Dinner Committee Chair
DCCG, Marketing/Social Media Sub-Chair
DCCG, Finance Committee
DCCG, Nominating Committee Chair
Illinois Food Service Manager

Randi Napientek
NIU, Associate Director of Student Athlete Academic Support Services
1638 Fulton Lane, Sycamore
815.901.2732 / randi@niu.edu

Board Member since 2019
Kishwaukee Sunrise Rotary, Community Service Chair
DeKalb County Youth Service Bureau, Former Board President
Junior Achievement–Western Suburbs Division, Former Board Member
Money Smart Week of DeKalb, LaSalle & Lee Counties, Former Co-Chair

Sheryl Nakonechny
DeKalb CUSD 428, Retired Teacher
304 S. Sixth Street, DeKalb, IL 60115
815.761.1497 / snak974@comcast.net

Board Member since 2012
DCCG, Past Co-President
DCCG, Community Engagement Committee Tri-Chair
DCCG, Marketing Committee
DCCG, Finance Committee
Barb Food Mart, Past Executive Director
DeKalb Education Foundation, Board Member
CASA, Guardian Ad Litum Volunteer

Nancy Proesel
Environmental Activist
1799 Pickwick Lane, DeKalb, IL 60115
815.761.2142 / nancyp@micro-solutions.com

Board Member since 2013
DCCG, Local Flavors Harvest Dinner, Annual Host
DCCG, Finance Committee
Walnut Grove Prairie Restoration Project Volunteer
Special Olympics Representative 2018
Safe Passage, Board Member
Epilepsy Foundation of N. Central Illinois, Iowa and Nebraska, Board Member & DeKalb County Representative
Sierra Club Lobbyist

Elizabeth (Lizy) Garcia Ramirez
NIU Master in Public Administration, specializing in Nonprofit Management
1043 S. 9th Street, DeKalb, IL 60115
815.761.0839 / Lizy9559@gmail.com

Board Member since 2018
DCCG, Strategic Planning Committee
DCCG, Community Engagement Committee
DeKalb County Health, Board Member
Welcoming Western Counties, Member
NIU Latino Alumni Counsel, Member

Virginia M. Sherrod
DeKalb CUSD 428, Retired Assistant
170 McLaren Dr. South, Sycamore
815.508.9446 / sherrod91@comcast.net

Board Member since 2019
City of Sycamore, 4th Ward Alderman since 2016
North Avenue MB Church, Board Member
SIMBA/SIMSA Nation, Elder
League of Women Voters of DeKalb County
DeKalb County Election Talley Judge/Deputy Registrar

Toni Tollerud, PhD, LCPC, NCC, NCSC, ACS
NIU Department of Counseling, Adult and Higher Education, Distinguished Teaching Professor Emerita
1622 Carlisle Lane, DeKalb, IL 60155
815.501.4784 / tollerud@niu.edu

Board Member since 2015
DCCG, Past Treasurer
DCCG, Finance Committee Chair
DCCG, Business Plan Chair
Illinois Mental Health Counselors Association, Board Member & Professional Development Chair
Northern Illinois University Annuitants, Board Member

We welcome your interest in serving on DeKalb County Community Gardens committees and/or Board of Directors. Please contact Heather Edwards at hedwards@dekalbgardens.org to learn more.

Dan Kenney, Executive Director, DeKalb County Community Gardens
815.793.0950 dkenney@dekalbgardens.org

Heather Edwards, Associate Director, DeKalb County Community Gardens
Walnut Grove Vocational Farm Manager
815.739.0044 hedwards@dekalbgardens.org

Community Food Needs Narrative

The DCCG Community Food Needs Program provides access to healthy food choices, health and nutrition education, as well as food empowerment programs. The funds from this grant will enable DCCG to expand this program to reach more residents of DeKalb. The program involves community and individual gardening opportunities. This unique program also provides increased access to fresh foods for those who are disabled, elderly, or too young to garden through the Grow Mobil Program a pop-up food pantry that serves low income areas of the City. The program also includes garden rental plots for individuals to use for their own food production needs. DCCG also partners with Northwestern Medicine, local chefs, for instruction in food preparation, cooking and preservation.

Currently the Food Needs Program serves over 150 City of DeKalb households weekly and served 8,876 households and 15,910 City of DeKalb residents from January 1, 2019 to October 1, of 2019. The expected outcomes from this grant support will enable DCCG to provide additional growing opportunities as well as increased instruction in gardening, produce care, and cooking instruction. It will also allow DCCG to increase the number of mobile pantries it can provide throughout the year with its partnership with the Northern Illinois Food Bank. DCCG Community Food Needs Program serves Eden's Garden, Gideon Court Apartments, University Village, Taylor Street Apartments, Dresser Court Apartments, Elder Care Services, DeKalb Senior Center, and Colonial House. The increased support of this grant will allow DCCG to include Amber Manor, Pleasant Street neighborhood, and other low-income sites in the City.

The City of DeKalb has the only USDA recognized food desert in DeKalb County. The DeKalb Community School District Schools have50% to 65% students' eligible for free and reduced priced lunches. Together we can close this food gap in the City of DeKalb. The goal of DCCG is that no child go to bed hungry, that any individual who is capable and wants to grow their own food are able to do so, that any elderly individual who is unable to make it to the food pantry can still have access to healthy food choices, and with your support we can move closer to this goal.

CINCINNATI, OH 45201

Date: JUL 09 2014

DEKALB COUNTY COMMUNITY GARDENS NFP
C/O MATTHEW L BROWN
301 EAST LINCOLN HIGHWAY
DEKALB, IL 60115

Employer Identification Number:
46-3681206
DLN:
17053066354044
Contact Person:
CUSTOMER SERVICE ID# 31954
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
June 30
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
September 12, 2013
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 947

DEKALB COUNTY COMMUNITY GARDENS NFP

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

Tamera Ripperda

Director, Exempt Organizations

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ **Go to *www.irs.gov/FormW9* for instructions and the latest information.**

Give Form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
DeKalb County Community Gardens NFP

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☒ Other (see instructions) ▶ Non profit

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
33600 Pearl St

Requester's name and address (optional)

6 City, state, and ZIP code
Kirkland IL 60146

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number
☐☐☐ - ☐☐ - ☐☐☐☐

or

Employer identification number
46 - 3681206

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person ▶ Dan Kuny Date ▶ 10-21-19

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

Exhibit B: Current Year's Budget

DEKALB COUNTY
COMMUNITY
GARDENS

Ending hunger, empowering individuals, and building community

Community Food Needs Program

2019 Operating budget

Revenues	
Grants	27,000
Donations	15,000
Fundraising	8,000
Ad Revenue	2,500
Total	**52,500**

Expenses	
Employee Wages	$16,500
Payroll Taxes/benefits	3,700
Materials/Equip/supplies	30,400
Advertising/Promotion	300
Insurance	1,500
Office Supplies	100
Total Expenses	**52,500**

DEKALB COUNTY COMMUNITY GARDENS

Ending hunger, empowering individuals, and building community

DeKalb County Community Gardens

2019 Operating Budget

Revenue

Grants	128,000
Fundraising & Donations	50,000
Program Revenue	80,000
Total Revenues	**258,000**

Expenses

Materials, Equipment, Supplies	52,000
Office Supplies	800
Advertising & Promotion	2,000
Insurance	8,400
Occupancy	6,000
Utilities	7,000
Employee Wages/ Payroll taxes/ Benefits	165,000
Legal / Professional	10,000
Interest/ Bank Charges	3,600
Total Expenses	**254,800**

Exhibit C: Most Recent Completed Fiscal Year's Audit or Year-End Financial Statement

DEKALB COUNTY COMMUNITY GARDENS
DeKalb, Illinois

Financial Statements

Together With Independent
Accountant's Review Report

As of December 31, 2016

Table of Contents

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Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	6
Statement of Cash Flows	8
Notes to Financial Statements	9

Siepert

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Board of Directors
DeKalb County Community Gardens
DeKalb, Illinois

Report on the Financial Statements

We have reviewed the accompanying financial statements of DeKalb County Community Gardens (DCCG), a nonprofit organization, which comprise the Statement of Financial Position as of December 31, 2016, and the related Statements of Activities, Functional Expenses, and Cash Flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

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.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be

made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Siepert & Co. LLP

SIEPERT & CO., LLP
Certified Public Accountants

Beloit, Wisconsin

October 12, 2017

DEKALB COUNTY COMMUNITY GARDENS
Statement of Financial Position
As of December 31, 2016

ASSETS

Current Assets:		
Cash and cash equivalents	$	389
Other current assets		225
Total current assets		614
Fixed Assets:		
Fixed assets		111,606
Less: Accumulated depreciation		19,579
Total net fixed assets		92,027
Total Assets	$	92,641

LIABILITIES AND NET ASSETS

Current Liabilities:		
Line of credit	$	13,069
Bank overdraft		315
Accounts payable		18,667
Other current liabilities		2,101
Total current liabilities		34,152
Long-term Liability:		
Loan from officer		8,000
Net Assets:		
Unrestricted		48,137
Temporarily restricted		2,352
Total net assets		50,489
Total Liabilities and Net Assets	$	92,641

See accompanying notes and independent accountant's review report.

DEKALB COUNTY COMMUNITY GARDENS
Statement of Activities
For the Year Ended December 31, 2016

	Unrestricted	Temporarily Restricted
Revenues and Support:		
Grants	$ 53,361	$ 80,326
Donations - in-kind	14,414	
Fundraising income, net of related expenses of $232	19,766	
Seed and greenhouse sales	26,614	
Garden fees	4,941	
Produce sales	9,101	
Interest income	2	
Miscellaneous revenue	1,362	
Net assets released from restrictions	77,974	(77,974)
Total revenues and support	207,535	2,352
Expenses:		
Program services	193,529	
Supporting services -		
Management and general	38,713	
Fundraising expenses	7,844	
Total expenses	240,086	
Change in Net Assets	(32,551)	2,352
Net Assets, Beginning of Year	54,642	
Prior Period Adjustment	26,046	
Net Assets, Beginning of Year, as Restated	80,688	
Net Assets, End of Year	$ 48,137	$ 2,352

See accompanying notes and independent accountant's review report.

Total
$ 133,687
14,414
19,766
26,614
4,941
9,101
2
1,362
209,887
193,529
38,713
7,844
240,086
(30,199)
54,642
26,046
80,688
$ 50,489

DEKALB COUNTY COMMUNITY GARDENS
Statement of Functional Expenses
For the Year Ended December 31, 2016

	Program Services	Supporting Services: Management and General	Supporting Services: Fund-raising
Salaries	$ 102,911	$ 27,336	$ 6,834
Payroll taxes	10,438	2,782	696
Employee benefits	789		
Contributions	735		
Insurance	4,250	4,250	
Conferences	1,509		
Depreciation	11,216	79	
Dues and subscriptions	501		
Office supplies		1,940	216
Garden build supplies	3,897		
Utilities	6,775	761	76
Printing	5,751		
Professional fees	6,556	728	
Technology services	378	42	
Rent	1,962	220	22
Compost	6,970		
Garden supplies and repairs	10,251		
Fuel	1,063		
Small tools and supplies	12,817		
Advertising	708		
Interest expense	730		
Bank fees		425	
Miscellaneous expenses	3,322	150	
Total Expenses	$ 193,529	$ 38,713	$ 7,844

See accompanying notes and independent accountant's review report.

	Total
$	137,081
	13,916
	789
	735
	8,500
	1,509
	11,295
	501
	2,156
	3,897
	7,612
	5,751
	7,284
	420
	2,204
	6,970
	10,251
	1,063
	12,817
	708
	730
	425
	3,472
$	240,086

DEKALB COUNTY COMMUNITY GARDENS
Statement of Cash Flows
For the Year Ended December 31, 2016

Cash Flows From Operating Activities:		
Change in net assets	$	(30,199)
Adjustments to reconcile change in net assets to net cash used by operating activities-		
Depreciation		(11,295)
(Increase) decrease in current assets -		
Other current assets		(225)
Increase (decrease) in current liabilities -		
Line of credit		13,069
Bank overdraft		315
Accounts payable		18,667
Other current liabilities		57
Net cash used by operating activities		(9,611)
Cash Flows From Investing Activities:		
Purchase of fixed assets		(20,881)
Net cash used by investing activities		(20,881)
Cash Flows From Financing Activities:		
Proceeds from loan from officer		8,000
Net cash provided by financing activities		8,000
Net Change in Cash and Cash Equivalents		(22,492)
Cash and Cash Equivalents, Beginning of Year		22,881
Cash and Cash Equivalents, End of Year	$	389

See accompanying notes and independent accountant's review report.

DEKALB COUNTY COMMUNITY GARDENS
Notes to Financial Statements
For the Year Ended December 31, 2016

Note A: Summary of Significant Accounting Policies

Nature of Operations

DeKalb County Community Gardens (DCCG), a nonprofit corporation located in DeKalb, Illinois, was incorporated in 2013. Its purpose is to build community while increasing food security through growing and providing ready access to fresh, nutritious local produce for DeKalb County, Illinois residents.

Basis of Accounting

DCCG's financial statements are presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Revenues and support are being reported when earned regardless of when received and expenses are reported when incurred regardless of when payment is made.

Accounting Estimates

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

Cash and Cash Equivalents

DCCG considers all checking and savings accounts held at local banks to be cash and cash equivalents. DCCG's bank deposits are insured by Federal Deposit Insurance Corporation insurance up to $250,000 at each financial institution. As of December 31, 2016, DCCG had no uninsured deposits.

Cash Flow Statement Disclosures

During the year ended December 31, 2016, DCCG paid $730 for interest. There was no cash paid for income taxes during 2016.

Note A: Summary of Significant Accounting Policies (Continued)

Fixed Assets

Fixed assets are stated at cost if purchased or estimated fair value at date of the gift if donated. DCCG has no formal written capitalization policy. All acquisitions of fixed assets in excess of $1,000 with a useful life of greater than two years have been capitalized. Maintenance, repairs, and minor improvements are expensed as incurred. When assets are retired or otherwise disposed of, their costs and related accumulated depreciation are removed from the accounts and resulting gains or losses are included on the Statement of Activities.

Fixed assets are depreciated using the straight-line method over their estimated useful lives of 7 to 15 years.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of DCCG are classified and reported as follows:

Unrestricted Net Assets - Net assets that are not subject to donor-imposed stipulations. The Board has not designated any amounts at year-end.

Temporarily Restricted Net Assets - Net assets subject to donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of DCCG pursuant to those stipulations. Temporarily restricted net assets represent grant funds that are restricted for seed purchases. Grant funds of $80,362 were received for seed purchases during 2016. Net assets released from restrictions totaled $77,974. As of December 31, 2016, $2,352 remains temporarily restricted for seed purchases.

Permanently Restricted Net Assets - Net assets subject to donor-imposed stipulations that they be maintained permanently by DCCG. There were no permanently restricted net assets as of December 31, 2016.

Note A: Summary of Significant Accounting Policies (Continued)

Income Taxes

DCCG is a nonprofit organization and is exempt from federal and state income taxes under Internal Revenue Code Section 501(c)(3). Therefore, there is no provision for income taxes in the financial statements.

Management of DCCG has evaluated uncertain tax positions and has determined there are no uncertain tax positions as of December 31, 2016. DCCG is subject to income taxes in the United States federal jurisdiction and the state of Illinois. Tax regulations within each jurisdiction are subject to the interpretation of the related tax laws and regulations and require significant judgment to apply. Tax returns remain open for federal and state examination for the past three years.

Expense Allocation

The costs of providing the various programs and other activities have been summarized on an estimated functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Advertising Costs

DCCG expenses costs of advertising at the time incurred. Advertising expenses were $708 for the year ended December 31, 2016.

Subsequent Events

DCCG has evaluated subsequent events through October 12, 2017, the date which the financial statements were available to be issued.

Note B: Fixed Assets

As of December 31, 2016, fixed assets as presented on the Statement of Financial Position consist of the following:

Leasehold improvements	$ 87,786
Equipment	12,047
Vehicle	11,773
Total	$111,606

DEKALB COUNTY COMMUNITY GARDENS
Notes to Financial Statements
For the Year Ended December 31, 2016

Note C: Line of Credit

DCCG entered into a line of credit agreement dated September 21, 2016 with a local bank that currently expires on April 21, 2017. This loan provided for borrowing up to $45,000 at an interest rate of 4.99%. During 2016, DCCG drew $62,487 on this line of credit and subsequently repaid principal of $49,418 plus interest of $540, totaling $49,958. As of December 31, 2016, the outstanding principal balance on this line was $13,069.

During 2017, DCCG renewed this line of credit under the same terms, which provided for borrowing up to $45,000 at an interest rate of 4.99%. This loan expires on June 5, 2018.

Note D: Loan from Officer

During 2016, DCCG received a related party loan. The Executive Director loaned DCCG $8,000 for operating costs without a formal agreement or repayment plan. As of December 31, 2016, DCCG had not repaid any portion of this loan. This loan has been classified as long-term on the Statement of Financial Position as repayment is not expected within the next year.

Note E: In-Kind Donations

During 2016, DCCG was gifted a used vehicle with an estimated fair value of $11,773 and also received an in-kind donation for excavation work valued at $2,641 for a total of $14,414 as reported on the Statement of Activities.

Note F: Prior Period Adjustment

During 2016, DCCG recorded prior period adjustments of $18,519 to record fixed assets that should have been capitalized during 2015 and $7,527 to adjust accumulated depreciation for a change in reporting of depreciation from the tax basis to GAAP basis. As a result of these adjustments, as of January 1, 2016, net assets increased by $26,046, fixed assets increased by $18,519, and accumulated depreciation decreased by $7,527 as reported on the Statement of Financial Position.

Exhibit D: Grantee-Specific Obligations

Grantee agrees and acknowledges that it shall comply with the following obligations, which shall be considered to be an integral component of the Agreement:

DeKalb County Community Gardens (Grantee) will provide fresh and healthy food access, nutrition education, and empowerment training to low-income and food insecure populations.

DeKalb County Community Gardens proposes to serve 1,212 individuals throughout DeKalb County. Of this number, 550 recipients of services are anticipated to be residents of the City of DeKalb. Grantee will track the total number of individuals served by the program and will include a separate accounting of individuals who are residents of the City of DeKalb to document that City of DeKalb Human Services Funding is used only to support direct services to DeKalb residents. Grantee will report revenue from other sources to document that the agency receives funding to cover services to individuals who are not residents of the City of DeKalb. Reports will be submitted on a Quarterly basis in order to receive payment of grant funds.

HUMAN SERVICES AGREEMENT
DEKALB COUNTY YOUTH SERVICE BUREAU

This agreement made this 13th day of January, 2020, between the City of DeKalb, a municipal corporation of the State of Illinois, hereinafter referred to as the "City" and DeKalb County Youth Services Bureau, hereinafter referred to as "Grantee," WITNESSETH:

WHEREAS, the City desires that Grantee provide certain services to the citizens of DeKalb and Grantee has the capacity to provide such services; and,

WHEREAS, the Grantee acknowledges that it is the City's intention to purchase said services for the citizens of the City of DeKalb under the following guidelines:

1. First priority shall be given to those services which will help meet basic emergency needs such as food, clothing and shelter. Second priority shall be given to those services which are preventative in nature and promote the highest degree of self-support, self-care and self-help. Third priority shall be given to those services which seek to enhance the quality of life of persons whose basic needs are already met. Priority shall also be given to services which primarily benefit low and moderate income residents. The services provided by the Grantee are consistent with these guidelines as explained on the attached Exhibit A.

2. Services shall address specific documented needs. The services provided by the Grantee address the specific, documented needs as explained on the attached Exhibit A.

3. Services shall also receive financial support from other community sources. Grantee has attached hereto a copy of its budget for the period that this Agreement covers as Exhibit B, which budget establishes that the Grantee receives at least 95 % of its funding from third party sources. A copy of Grantee's audit or year end financial statement from the most recent complete year of operations is attached hereto as Exhibit C.

4. City funds are used only to support those services directly benefiting DeKalb residents. The City will not subsidize the cost of services to non-residents. Grantee has certified compliance with this requirement by signing the attached Exhibit A.

5. Administrative costs for these services are to be kept to a minimum. Grantee has identified the allocation between administrative costs and program costs as explained on the attached Exhibit A.

6. These services must be coordinated with other agencies when feasible. Grantee has outlined how services are coordinated with other agencies as explained on the attached Exhibit A.

7. The City will not fund, but may augment, services which are the responsibility of another public agency or funding source. Grantee has identified any areas where the City's funds are being utilized to augment third party responsibilities as explained on the attached Exhibit A.

8. City funds are to be used primarily to match or leverage other private or public funds. Grantee has explained how matching or leveraged funds are being sought or obtained as explained on the attached Exhibit A.

9. The City's intent is to contract for specific services and monitor their effectiveness. Grantee has: a) identified the metrics by which its performance is to be evaluated on an annual basis; b) identified those third parties that provide any review or evaluation of Grantee's efforts; and, c) explained its clearly defined performance evaluation process, as explained on the attached Exhibit A.

10. Grantee has clearly identified and delineated where any elected or appointed official of the City or any City employee is involved in its programming or receives any direct or indirect benefit, any compensation or any pecuniary benefit of any form by virtue of Grantee's program or the City funding provided hereunder, as explained on the attached Exhibit A.

11. Grantee has outlined the process by which funds are held by Grantee as explained on the attached Exhibit A, and all such funds are held by the Grantee in a Grantee-specific checking account with the financial institution identified therein (and not in any personal checking account), unless otherwise indicated therein.

WHEREAS, the parties hereto understand and agree that the Grantee is an independent contractor and not an employee of the City; now,

In consideration of the agreements set forth and other good and valuable considerations, the parties agree as follows:

1. **Term**. The term of this agreement shall be from January 1, 2020 to December 31, 2020. The City or Grantee may terminate this Agreement at any time, upon the provision of thirty (30) days written notice. The City may terminate this agreement at any time based upon the occurrence of a breach of this Agreement, upon the provision of 48 hours written notice.

2. **Scope of Service**. The Grantee shall provide services in accordance with the service plan provided in the original application, a copy of which is attached hereto as Exhibit A.

3. **Hold Harmless**. The Grantee hereby agrees to indemnify, defend and hold the City and its officers, employees, contractors and representatives harmless from and against any and all such costs, expenses, damages, liabilities, losses and claims

which may arise out of, or are related to the services provided by the Grantee under this agreement or which relate to this Agreement or the funding provided herein. The Grantee agrees and acknowledges that the City is not in any way responsible for the conduct or provision of Grantee's programs or services, and is not responsible for the review, supervision or management of Grantee's personnel, volunteers, participants, programming or services.

4. **Payment.** The City agrees to pay the Grantee the sum of Twenty-Four Thousand and No/100 Dollars ($24,000.00) for services rendered under this agreement. **Payment will be disbursed in four equal installments and will be processed upon receipt of the Grantee's quarterly reports, as required by this funding agreement.** In the event that this Agreement is terminated, no further payments shall be due or payable to Grantee. In the event that the City Council determines that the City's financial condition does not support making a payment otherwise due under this Agreement, the City may suspend, delay or otherwise cancel payments due hereunder.

5. **Access to Financial Records**. The Grantee agrees to allow the City access to review any and all of Grantee's financial records as may be determined appropriate to insure the accountability of monies disbursed by the City. The Grantee also agrees to provide the City with a copy of its operating budget and its audit or year-end financial statement for each fiscal year or portion thereof in which the Grantee receives funding under this (or successor) agreements.

6. **Performance Reporting**. The Grantee agrees to send the City a report following every three months of services identifying the number of City of DeKalb citizens that have been provided services under the terms of this Agreement. The Grantee further agrees to send the City a copy of all documentation required to demonstrate its performance or which is identified as a performance-evaluation tool in Exhibit A.

   Quarterly reports shall be provided to the City on or before the 10th day of the following months:

   1st Quarter – April
   2nd Quarter – July
   3rd Quarter – October
   4th Quarter - January

7. **Compliance with Laws.** The Grantee expressly covenants and agrees that it shall comply with all applicable laws, including those laws applicable to the use of public funding to the extent that such laws are applicable to programs funded in whole or in part by the City of DeKalb. The Grantee expressly covenants that it shall not discriminate against any person or organization on the basis of any legally recognized protected classification, including but not limited to race, gender, religion, ethnic or cultural background, sexual preference, or other legally

recognized, protected classification, in the provision of its services or use of funding provided hereunder.

8. **Use of Funds.** The Grantee shall only utilize funds made available under this agreement for the provision of services consistent with this agreement and shall not use such funding for any other purpose, nor for the construction of any real property or improvement to real property, nor for any purpose which constitutes "Public Works" for purposes of the Illinois Prevailing Wage Act.

9. **Grantee's Organization.** Grantee is organized in the format as described in Exhibit A. For the term of this Agreement, Grantee shall take such actions as shall be required to maintain that form of organization. Grantee shall provide the City with notice of the meetings of its governing board or board of directors, and the City shall have the opportunity to attend such meetings as an *ex officio* member of such governing board; the City shall also have the right to review the minutes of all such meetings.

10. **Grantee-Specific Obligations.** Grantee shall comply with the listing of Grantee-Specific Obligations attached hereto as Exhibit D.

11. **Certification:** Grantee hereby certifies that it shall comply with the contents of this Agreement and the terms of its Application and certifies that the contents of this Agreement and the Application are true, accurate and correct. The recitals to this Agreement are expressly incorporated herein by reference.

IN WITNESS WHEREOF, the Grantee has caused this agreement to be signed, sealed and attested to by its Chairman of the Board of Directors and Executive Director, on the _____ day of _____, 2020, and said City has caused the same to be signed, sealed and attested to by its Mayor and City Clerk as of the date first mentioned in this Agreement.

DEKALB COUNTY YOUTH SERVICE BUREAU

Board Chairman

ATTEST:

Executive Director

CITY OF DEKALB, ILLINOIS

Jerry Smith, Mayor

ATTEST:

RUTH A. SCOTT
Executive Assistant

Exhibit A: Funding Application

City of DeKalb
opportunity · innovation

200 South Fourth Street
DeKalb, Illinois 60115
815.748.2000 • cityofdekalb.com

FY 2020 HUMAN SERVICES FUNDING APPLICATION

Twelve Months Funding 1/1/20 to 12/31/20

APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 8, 2019. INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.

Agency Name: DeKalb County Youth Service Bureau

Mailing Address: 330 Grove Street, DeKalb IL 60115

Agency Director: Diana Hulst

Contact Person: Diana Hulst

Telephone No.: 815-748-2010 **Email Address:** dhulst@dcysb.com

Name of Person Responsible for Completing Quarterly Report: Yuritzy Cruz, Finance and Office manager

Telephone No.: 815-748-2010 **Email Address:** ycruz@dcysb.com

Program Description: YSB provides youth ages 8-18 and their families individual, family, and group counseling, along with specialty services, designed to keep families intact, keep youth out of the juvenile court system, and empower youth to achieve. We have trauma certified, bilingual, school based and reduced-cost services, which means more people have access to the help they need.

Twelve Month Program Budget: $551,780

Amount of Funding Requested: $30,000

% of Total Program Budget: 5.4 %

Total Number of Estimated Program Participants: 1,200

Total Number of Estimated DeKalb Residents to be Served: 600

Estimated DeKalb Residents as % of Total Participants to be Served: 50 %

The following documents must accompany the application:

1. A current listing of the agency's Board of Directors and terms.

2. The current annual operating budget for the agency and a detailed budget for the program requesting funding.

3. A detailed narrative explaining the program to be funded, its potential impact and any anticipated outcomes to be achieved. Also include any descriptive materials of the agency that would help augment the application.

4. Documentation of the agency's 501(c)(3) status.

5. Completed W-9 Form.

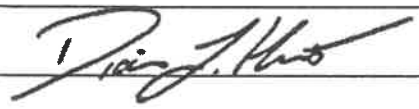
6. Copy of agency's most recent financial audit.

The City of DeKalb retains the right to request any and all additional information from the agency it may determine necessary in making funding decisions. This may include, but is not limited to, agency audits, articles of incorporation, or any other information deemed appropriate.

The undersigned hereby certifies the information contained in this application is true and accurate to the best of their knowledge and belief.

Name of Authorized Signer: Diana Hulst

Title: Executive Director

Signature: 

Date: November 4, 2019

Please submit application in one of the following methods:

- via regular mail to be received no later than 5:00 p.m. on November 8, 2019 to:

  City of DeKalb
  Attention: Joanne Rouse
  200 S. Fourth Street
  DeKalb, Illinois 60115

- via email dated no later than 5:00 p.m. on November 8, 2019 to: joanne.rouse@cityofdekalb.com



OFFICE USE ONLY:

Date Application Received: By_____

☐ Approved – Annual Amount Awarded $_____ / $_____ per quarter

☐ Denied

DeKalb County Youth Service Bureau - Board of Directors FY 2020

Ellingsworth Webb – Board Chair Assistant Property Manager - Eden's Garden Apt. 1226 Pleasant St., Unit A DeKalb, IL. 60115 (cell) 815- 508-2316 e.webb1030@comcast.net Term: 2nd Term Ending: 7/21 Committees: Executive • Development (Chair) • Finance/Audit • Board Development	**Joe Gastiger – Vice Chair** Pastor, First Cong. United Church of Christ 615 N. First Street DeKalb, IL 60115 (work) 815-758-0691 joegastiger@gmail.com Term: 2nd Term Ending 9/22 Committees: Program Development	**Travis Thompson – Secretary/Treasurer** Sr. Advisor, Commercial Banking, First National Bank 141 W. Lincoln Hwy. DeKalb, IL 60115 (work) 815-754-5108 travisthompson@fnni.com Term: 2nd Term Ending: 11/20 Committees: Finance/Audit (Chair)
Lesly Wicks Executive Director, Hope Haven 1145 Rushmore Dr. DeKalb, IL 60115 (work) 815-758-3166 lwicks@hopehavendekalb.com Term: 2nd Term Ending 9/22 Committees: Executive • Program Development	**Evan King** Associate Attorney - The Law Office of Riley N. Oncken 212 S. Main St, Sycamore, IL 60178 (work)815- 991-2098 evan@onckenlaw.com Term: 2nd Term Ending 9/21 Committees: Executive • Finance/Audit • Program Development	**Menelek Shah** Police Officer, Northern Illinois University Department of Police and Public Safety 395 Wirtz Drive DeKalb, IL 60115 (work) 815-753-1212 meneleks@gmail.com Term: 1st Term Ending: 5/21
Johnna B. Jennings Extension Educator, 4-H Youth Development University of Illinois Extension – Boone, DeKalb & Ogle 1350 W. Prairie Drive Sycamore, IL 60178 (work)815-758-8194 jbjennin@illinois.edu Term: 2nd Term Ending 9/21 Committees: Board Development • Program Development	**Dr. Randi Napientek** Associate Director, Student-Athlete Academic Support Northern Illinois University Yordon Center 1245 Stadium Dr S., Room 105 DeKalb, IL 60115 (work) 815- 753-9182 randi@niu.edu Term: 2nd Term Ending: 7/21 Committees: Board Development (Chair) • Development	**Anne Marie Edwards** Acting Director Northern Illinois University Center for Black Studies 621 W. Lincoln Hwy. DeKalb, IL 60115 (work) 815-753-1423 aedwards8@niu.edu Term: 1st Term Ending: 5/21
Brianna Hook Wealth Management, First National Bank 511 W. State St. Sycamore, IL 60178 (work) 815-754-8016 bhook@fnni.com Term: 1st Term Ending 6/22		

****YSB Board should be between 8-12 members/Current Quorum is currently 5 attendees*

FY 2020 HUMAN SERVICES FUNDING APPLICATION NARRATIVE
DEKALB COUNTY YOUTH SERVICE BUREAU

Youth and Family Counseling: Youth and Family Counseling (YFC) offers individual, group and family counseling to youth ages 8-18 and their families. YFC strives to improve client functioning at home, school, and in the community, reduce symptoms, and improve relationships. We work with current clients and the court system to identify when parent and family counseling is warranted. We work closely with the schools to identify students whose mental well-being is adversely affecting their school performance, and ensure that barriers to services, such as transportation and parental involvement, are overcome. YSB currently sees students at Kishwaukee Education Consortium, Huntley Middle School, Clinton Rosette Middle School Brooks Elementary, Jefferson Elementary and Founders Elementary to provide therapy to students who are unable to come to YSB after school hours. Our counselors are skilled at engaging youth and families in the therapeutic process, which dramatically increases the success rate of addressing problems including school behavior, anxiety, depression, family conflict, parenting, self-esteem, sexual abuse, grief, violence, truancy, self-injury, homelessness, and crisis situations. We have trauma certified and bilingual counselors on staff.

a) **PROGRAM GOAL/OBJECTIVES:**
1. To provide early detection and intervention for potential underlying mental health issues that may contribute to social, emotional, or behavioral dysfunction.
2. To reduce symptoms associated with the youth and/or family's presenting issues.
3. To provide a supportive, positive, and therapeutic connection to youth and/or family members experiencing difficulty.
4. To encourage and empower youth to improve relationships with their friends, family, and community.

b) **SERVICES TO BE DELIVERED:**
1. Counseling assessments, clinical symptom inventories and mental health screenings
2. Clinical recommendations and referrals
3. Collaboration with referral sources
4. Family resource development
5. Individual, group and family counseling
6. Trauma certified counseling
7. Counseling for Spanish speaking families

c) **OUTCOME/PERFORMANCE MEASUREMENT**
1. 70% will demonstrate improvement related to mental health symptoms, dx, or specific issues.
2. 80% will report supportive relationship with counselor
3. 70% will demonstrate improved relationships.
4. 70% report better preparedness for life's challenges

Alternative to Suspension Program (ASP): Alternative to Suspension offers services to youth in grades 6th-12th who are required to serve out of-school suspension in lieu of spending unsupervised time at home. ASP collaborates with schools to help youth maintain academic and attendance status. Youth suspended out of school receive a mental health screening to determine underlying factors that contributed to the behavior. Based on that assessment, further assessments and referrals for services may be made. The curriculum for the time spent in out-of-school suspension includes communication and social skills, anger management, drug/alcohol prevention, conflict resolution, problem solving and career exploration. ASP serves as a gateway to services for youth who would otherwise be unlikely to seek and/or receive services. For most youth, the external behavior such as fighting, drinking, bullying or any form of acting out is typically representative of emotional burdens that they otherwise can't or don't know how to handle. After the suspension (mini school break), most of these youth return to school with no better understanding of their behavior or ability to cope with the underlying issues, leaving them at an increased probability of recidivism. These students also have not been able to maintain academic credit during this time, which serves as another obstacle. ASP reduces unsupervised student activity and provides the opportunity to continue their academic work, thus eliminating that obstacle upon return.

For the 2018/2019 school year, 59 out of the 76 students (78%) came from DeKalb.

a) **PROGRAM GOAL/OBJECTIVES:**
   1. To provide early detection and intervention for potential underlying mental health issues that may contribute to delinquent school behavior.
   2. To provide a meaningful alternative to out-of-school suspension for students.
   3. To reduce number of students who receive multiple out-of-school suspensions.
   4. To reduce unsupervised student activity during suspension.
   5. To provide opportunities to maintain academic credit while suspended.

b) **SERVICES TO BE DELIVERED:**
   1. Mental health screenings
   2. Clinical recommendations and referrals
   3. Collaboration with referral sources
   4. Family resource development
   5. Social/emotional/behavioral skill building
   6. Academic assistance

c) **OUTCOME/PERFORMANCE MEASUREMENT**
   1. 100% will complete a mental health screening.
   2. 80% will report the Alternative to Suspension Program is a valuable alternative to youth being at home during suspension.
   3. 80% will successfully complete the program.
   4. 80% will report that YSB offers a friendly and supportive environment.
   5. 70% will follow through with recommendations made during the program.

Runaway & Locked-Out Youth/ Crisis: YSB assists families when a youth is refusing to return home, has run away from home, or has been locked-out of the home by a parent or guardian, by providing immediate intervention 24 hours a day, as well as follow-up counseling. Referrals generally come from police stations or schools in DeKalb County. Staff rotate carrying the on-call phone, and a back-up on-call phone. The Crisis program is covered every day of the entire year. The crisis worker responds to the police station or school and works with the families to assess safety risks and resolve conflicts. A safety plan is generated for youth that return home, and follow up counseling is scheduled. If the parties cannot all return home together safely, the crisis worker works with the family to arrange for the youth to stay with other family, friends, neighbors or the like. If no family arraigned placement is available, YSB will take custody of the youth and place them in a temporary shelter, with follow up counseling scheduled. YSB maintains a Child Welfare Agency license in order to provide this crisis program.

The goal for services is to keep families together and prevent DCFS and/or court involvement through counseling. For situations involving the youth at risk for child abuse/neglect, YSB works with DCFS on the case. The funding for the Crisis program requires both an in-kind and cash match. Funding from the City of DeKalb is utilized for part of this cash match in order to provide this needed service to DeKalb. In our first quarter for fiscal year 2020 (July1, 2019-Sept 30, 2019) we had 7 crisis calls, and 6 of them were from DeKalb (86%). That is consistent with other quarters.

a) **PROGRAM GOAL/OBJECTIVES:**
   1. Provide 24/7 crisis intervention for youth who have run away, refusing to go home, or locked out of their home by the parent/guardian.
   2. Preserve, stabilize and reunify families, when in the best interest of the youth.
   3. Work in collaboration with DCFS to keep youth out of state care and out of the juvenile justice system.

b) **SERVICES TO BE DELIVERED:**
   1. 24/7 on call and back-up on call crisis response.
   2. Safety screening, assessments.
   3. Crisis family counseling and conflict resolution.
   4. Limited custody and placement of youth in DCFS licensed facilities

c) **OUTCOME/PERFORMANCE MEASUREMENT**
   1. 70% will demonstrate increased protective factors.
   2. 70% will demonstrate decreased risk factors.
   3. 80% will be in a family/long term living arrangement at the time of case termination.

STEPS (Thinking for a Change): The DeKalb County Juvenile Court Services have partnered with YSB to co-facilitate and host a 25 week evidenced-based program for juveniles on probation or court supervision. Called STEPS in DeKalb, the program utilizes the "Thinking for a Change" cognitive-behavioral therapy (CBT) program developed by the National Institute of Corrections that concentrates on changing the criminogenic thinking of offenders, including juvenile offenders, through cognitive restructuring, social skills development, and the development of problem-solving skills. The program is divided into 25 lessons that are taught in classes that last 2 hours each week for 25 weeks, plus homework. Each lesson teaches important social skills such as active listening and asking appropriate questions, as well as more complex restructuring techniques such as recognizing the types of thinking that get them into trouble and understanding the feelings of others. Most sessions include didactic instruction, role-play, illustrations of concepts, a review of previous lessons, and homework assignments in which participants practice the skills learned in the group lesson. Examples of some of the lessons are Active Listening Skill; Thinking Controls Our Behavior; Paying Attention to Our Thinking; Recognize Risk; Use New Thinking; Understanding the Feelings of Others; Apologizing; Responding to Anger; Introduction to Problem Solving; Stop and Think; and State the Problem.

Studies reviewed by the National Institute of Justice show that offenders that go through the program are 57% less likely to reoffend than those who do not go through the program. DeKalb County Juvenile Court Services report similar results. Thus far, only one out of the original ten participants have re-offended. Based on the research, this program is vital to saving costs to the community in terms of police and court resources, and is extremely beneficial to the juveniles who will complete the program in terms of improved decision making, problem solving, and social skills. Juveniles who complete the full program receive a reduction in the amount of time they are required to be on probation or court supervision. The ultimate goal is to assist these youth in growing their skills and changing their mindset so that they do not become incarcerated adults in the future.

The city of DeKalb is the largest city in DeKalb County with a population of over 43,000. Although juvenile arrests have dropped the past two years, according to the DeKalb Police Annual report, there were still 258 juvenile arrests in 2018 and 272 in 2017. 2016 had a record 327 juvenile arrest in that year. The report for 2016 also shows that the top female juvenile offender in DeKalb was 14 years old, had 104 contacts with the police and had been arrested 18 times. This juvenile, and those from that year and subsequent years still fall within the age range for juvenile probation, court supervision, and STEPS.

a) **PROGRAM GOAL/OBJECTIVES:**
   1. Provide evidenced-based cognitive-behavioral therapy to juveniles on probation or court supervision.
   2. Eliminate transportation and capacity barriers to increase the number of juveniles on probation or court supervision that can participate in the STEPS (Thinking for a Change) curriculum.
   3. To reduce juvenile crime recidivism rates.

b) **SERVICES TO BE DELIVERED:**
   1. Clinical assessment of group appropriateness and mental health.
   2. Recommendations and referrals for additional mental health services.
   3. Evidenced Based Thinking for a Change program.

c) **OUTCOME/PERFORMANCE MEASUREMENT**

1. 70% will develop or enhance skills to control anger and behaviors.
2. 70% will report safer decision making regarding their emotions.
3. 70% will complete the program.

COMPASS-Changing Outcomes by Making Parents Accountable, Supported, and Successful:

The goal of COMPASS is to provide opportunities and resources to support families and prevent juvenile criminal behavior through a three-phase plan to educate parents and guardians on service available and enforce noncompliance if necessary. When a juvenile commits a crime, the parent will receive a letter about COMPASS, information about community resources, and the consequences of their child reoffending. This would include information on the Illinois' Parental Responsibility Act, which makes a parent or guardian liable for actual costs or damages incurred by third parties as a result of the actions of a minor within their care or custody. If the child or another child within the household commits another unlawful act within a rolling 12-month period, the parent or guardian will be required to meet with police officers specializing in juvenile offenders to discuss the offenses and proactive solutions. Parents/guardians and juveniles will also be required to attend at least one juvenile intervention session, which would be facilitated in part by YSB. At the third offense, a parental accountability ordinance violation will be charged, which will permit the court to order interventions and counseling for the family. YSB plans to provide services to families involved in the COMPASS program. The goal is to help the family unit stabilize, improve parental guidance, increase protective resources, and reduce or prevent juvenile delinquency.

YSB will provide services to juveniles who self-select services when given the initial notification. YSB participates in informational meetings and discusses services with families that are required to attend the service meeting through a second offence of a juvenile under their care within the 12-month rolling period. YSB will provide youth and family counseling, early intervention for drug and alcohol, anger management, and case management to those who select services at this stage. For families ordered to participate in services due to a third juvenile arrest within the 12-month rolling period, YSB will assess and provide services as court ordered. YSB will work with court services to monitor and report on progress and achievement of service plan goals.

a) **PROGRAM GOAL/OBJECTIVES:**

1. Provide information to parents on the parental responsibility act and their obligations under the law.
2. Provide parents with information about resources available in the community.
3. To reduce juvenile crime recidivism rates.

b) **SERVICES TO BE DELIVERED:**

1. Contact and communication with parents about laws and legal responsibilities.
2. Meetings and assessments with social service agency providers.
3. Court oversight and enforcement of the Parental Responsibility Act.

c) **OUTCOME/PERFORMANCE MEASUREMENT**

1. 80% of families referred to YSB through COMPASS will complete a mental health screening.
2. 80% will report that YSB offers a friendly and supportive environment.
3. 70% will follow through with recommendations made during the program.

Drug and Alcohol Early Intervention (EIP): Educates teens about alcohol, drug, and substance abuse to mitigate risk factors and develop protective factors through interactive lessons that provide practical guidance for understanding underage substance abuse, knowing the harm, and building healthy friendships. Many youth are referred by courts or by school, including youth that are suspended for having illegal substances at school. EIP also builds skills for responsible decision-making, effective communication, media literacy, and conflict resolution. A screening assessment is used to gather drug and alcohol history, and drug testing is performed based on requirements from schools, court, or guardians. Parental involvement is required for cases mandated by the courts or the school. Post-tests and follow-up drug tests (as required) are performed to track results. Interagency or outside referrals are made when necessary.

With the legalization of medical marijuana and the decriminalization of possession of less than 10 grams, many youth today are under the false assumption that marijuana use by teens is not harmful. However, the marijuana sold on the street has been bread to have higher concentrations of THC, the addictive component, and very little of the cannabinoids. Vaping (also known as Juuling) which is the use of e-cigarettes to ingest often high levels of nicotine is also on the rise. Vaping devises are charged through a USB port, so the e-cigarette resembles a flash drive, which allows for ease of use during the school day. Vaping devices are also being used for THC intake. As such, we make sure to incorporate parent education and family counseling as able in order to provide parents with the knowledge, tools, and relational foundation needed to address the underlying issues and mitigate substance use. Since we are providing early intervention, as opposed to addictions counseling, this service is not billable to insurance. However, we firmly believe that preventing addiction is preferred.

a) **PROGRAM GOAL/OBJECTIVES:**

1. To provide early detection and intervention associated with substance use for DeKalb County youth in order to:
   - reduce substance use by DeKalb County youth.
   - increase knowledge regarding risks & symptoms associated with substance use.
   - encourage and empower youth to abstain from future substance use.

b) **SERVICES TO BE DELIVERED:**

1. Alcohol/Drug Assessments.
2. Clinical recommendations and referrals.
3. Drug testing.
4. Collaboration with referral sources including Juvenile Court Services and schools.
5. Psycho-social educational early intervention for drug, alcohol and other substance use group
6. Individual/ Family Counseling.

c) **OUTCOME/PERFORMANCE MEASUREMENT**

1. 70% will decrease substance use
2. 70% will increase knowledge of/ risks of substance use.
3. 70% report making better decisions
4. 90% of group participants will complete successfully
5. 100% will increase scores on pretest to posttest

Youth Project (YP) equips youth with skills to identify, manage, and appropriately express anger and other intense emotions to prevent aggressive and abusive tendencies, promote pro-social skills, improve anger control, and reduce the frequency of acting-out behaviors. YP includes three evidenced-based curriculum programs: META (**M**anaging **E**motions, **T**houghts, & **A**ctions); Girls Empowerment Group (GEG) using the VOICES and Girls CODE curriculum. Youth project also includes Building Our Youth Stronger (BOYS), utilizing a curriculum developed by a 20 year veteran New York City school social worker called Building Champions. This curriculum is still in the process of being studied for long-tern results, with the short-term results showing decreased behavioral disruption in both the school and home settings.

1) **Anger Management Group/ META (Managing Emotions, Thoughts, & Actions)**: Focuses on three components: Anger Control (Emotional component), Moral Reasoning (Thoughts component), and Social Skills (Actions component), for the purpose of equipping youth with the skills to identify, manage, and appropriately express anger and other intense emotions to prevent aggressive tendencies, promote pro-social skills, improve anger control, improve problem solving, and reduce the frequency of acting out behaviors. Sessions include role playing, real-life illustration of concepts, and homework. Referrals for this group come mainly from law enforcement and the schools, when a youth has been involved in fighting or domestic violence.

a) **PROGRAM GOAL/OBJECTIVES:**
   1. Provide early detection, intervention, and support related to emotion regulation, anger/aggression related issues, self-esteem related issues, and coping skills.
   2. Encourage and empower youth to develop positive relationships with their schools, peers, family and community.

b) **SERVICES TO BE DELIVERED**:
   1. Clinical assessment of group appropriateness and mental health.
   2. Recommendations and referrals for additional mental health services.
   3. Evidenced Based Managing Emotions Thoughts and Actions (META).

c) **OUTCOME/PERFORMANCE MEASUREMENT**
   1. 80% will develop or enhance skills to control anger and behaviors.
   2. 80% will report safer decision making regarding their emotions.
   3. 80% will develop or enhance empathy and perspective taking skills.
   4. 80% will report a decrease in anger and aggressive thoughts as evidenced by a decrease in a post test score when compared to a pre-test score.

2) **Girls Empowerment Group (GEG):** A strength based approach helps girls identify and apply their power and voice as individuals and as a group. Topics include self-esteem, healthy relationships (peer and dating), cyber safety, exploring healthy living and planning for the future. The 8-10 week group utilizes the evidenced based VOICES curriculum, focusing on continued support of young women's growth, change, challenges,

and strengths. The newest version of the VOICES curriculum covers cyber safety and cyber bullying to a greater extent.

a) **PROGRAM GOAL/OBJECTIVES:**
   1. Provide early detection, intervention, and support related to emotion regulation, anger/aggression related issues, self-esteem related issues, and coping skills.
   2. Encourage and empower youth to develop positive relationships with their schools, peers, family and community.

b) **SERVICES TO BE DELIVERED**:
   1. Clinical assessment of group appropriateness and mental health.
   2. Recommendations and referrals for additional mental health services.
   3. Evidenced Based VOICES curriculum

c) **OUTCOME/PERFORMANCE MEASUREMENT**
   1. 80% will develop or improve confidence.
   2. 80% will learn effective ways of communicating and expressing feelings.
   3. 80% will develop or improve leadership skills.

3) Building our Youth Stronger (B.O.Y.S): A therapeutic intervention group that focuses on issues concerning young men in our community and helps them develop a healthy identity as a male within society. The group covers a range of topics including gender identity, leadership, respect, conflict resolution, and healthy relationships (peer and dating). Role models in positions of authority, such as NIU police officers, administrators at Hope Haven, and other leaders are brought in to give their own personal story of overcoming adverse situations and using their experiences to help others.

a) **PROGRAM GOAL/OBJECTIVES:**
   1. Provide early detection, intervention, and support related to emotion regulation, anger/aggression related issues, self-esteem related issues, and coping skills.
   2. Encourage and empower youth to develop positive relationships with their schools, peers, family and community.

b) **SERVICES TO BE DELIVERED**:
   1. Clinical assessment of group appropriateness and mental health.
   2. Recommendations and referrals for additional mental health services.
   3. Evidenced Based VOICES curriculum

c) **OUTCOME/PERFORMANCE MEASUREMENT**
   1. 80% will develop or improve confidence.
   2. 80% will learn effective ways of communicating and expressing feelings.
   3. 80% will develop or improve leadership skills.

Department of the Treasury
Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Date:
December 5, 2017
Person to Contact: #0196814
Ms. Benjamin
Employer ID Number:
36-3034427
Form 990 Required:
Yes
Contact Telephone Number:
1-877-829-5500

DEKALB COUNTY YOUTH SERVICES BUREAU INC
% J MOLES
330 GROVE STREET
DEKALB, IL 60115

Dear Sir or Madam:

This is in response to your request dated November 7, 2017 regarding your tax-exempt status.

We issued you a determination letter in August 1979, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

Sincerely yours,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give Form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
DeKalb County Youth Service Bureau, Inc.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☑ Other (see instructions) ▶ Non-profit 501(c)3

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
330 Grove Street

Requester's name and address (optional)

6 City, state, and ZIP code
Dekalb, IL 60115

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number
			–			–				

or

Employer identification number
3	6	–	3	0	3	4	4	2	7

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person ▶ [signature] Date ▶ 9/18/2019

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

Exhibit B: Current Year's Budget

Youth and Family Counseling Simplified Revenue and Expense	
Expense	
Salary	$151,130
Payroll Tax	$11,575
Benefits	$4,125
Contractual	$4,505
Supplies	$2,250
Transportation	$1,185
Wrks. Comp/Liab.	$3,060
Occupancy(in kind)	$18,450
Dist. of M&G	$15,385
TOTALS	**$211,665**
Revenue	
Special events	$2,100
City of DeKalb Grant	$6,000
Grants	$163,100
Private Contributions	$7,515
In-Kind Donations	$18,450
Program Fees	$10,000
Sponsorship	$4,500
TOTALS	**$211,665**

Youth Project (META, GEG, BOYS) Simplified Revenue and Expense	
Expense	
Salary	$35,050
Payroll Tax	$2,730
Benefits	$960
Contractual	$800
Supplies	$550
Transportation	$395
Wrks. Comp/Liab.	$890
Occupancy(in kind)	$4,435
Dist. of M&G	$3,500
TOTALS	**$49,310**
Revenue	
Special events	$825
City of DeKalb Grant	$5,000
Grants	$33,800
Private Contributions	$2,150
In-Kind Donations	$4,435
Program Fees	$1,600
Sponsorship	$1,500
TOTALS	**$49,310**

Early Intervention Program Simplified Revenue and Expense	
Expense	
Salary	$32,395
Payroll Tax	$2,525
Benefits	$895
Contractual	$850
Supplies	$550
Transportation	$350
Wrks. Comp/Liab.	$800
Occupancy(in kind)	$4,090
Dist. of M&G	$3,100
TOTALS	**$45,555**
Revenue	
Special events	$765
City of DeKalb Grant	$5,000
Grants	$32,900
Private Contributions	$1,000
In-Kind Donations	$4,090
Program Fees	$1,000
Sponsorship	$800
TOTALS	**$45,555**

Alternative to Suspension Program Simplified Revenue and Expense	
Expense	
Salary	$13,750
Payroll Tax	$960
Benefits	$1,150
Contractual	$420
Supplies	$250
Transportation	$30
Wrks. Comp/Liab.	$290
Occupancy(in kind)	$1,640
Dist. of M&G	$1,250
TOTALS	**$19,740**
Revenue	
Special events	$2,420
City of DeKalb Grant	$4,000
Grants	$7,500
Private Contributions	$1,300
In-Kind Donations	$1,640
Program Fees	$0
Sponsorship	$2,880
TOTALS	**$19,740**

Crisis Simplified Revenue and Expense		STEPS Simplified Revenue and Expense		COMPASS Simplified Revenue and Expense		***Totals***	
Expense		**Expense**		Expense		***Expense***	
Salary	$138,470	Salary	$9,250	Salary	$3,850	*Salary*	***$383,895***
Payroll Tax	$9,955	Payroll Tax	$650	Payroll Tax	$275	*Payroll Tax*	***$28,670***
Benefits	$4,735	Benefits	$875	Benefits	$355	*Benefits*	***$13,095***
Contractual	$10,860	Contractual	$400	Contractual	$100	*Contractual*	***$17,935***
Supplies	$4,000	Supplies	$300	Supplies	$50	*Supplies*	***$7,950***
Transportation	$6,575	Transportation	$30	Transportation	$95	*Transportation*	***$8,660***
Wrks. Comp/Liab.	$2,470	Wrks. Comp/Liab.	$290	Wrks. Comp/Liab.	$85	*Wrks. Comp/Liab.*	***$7,885***
Occupancy(in kind)	$15,010	Occupancy(in kind)	$1,640	Occupancy(in kind)	$505	*Occupancy(in kind)*	***$45,770***
Dist. of M&G	$13,160	Dist. of M&G	$925	Dist. of M&G	$600	*Dist. of M&G*	***$37,920***
TOTALS	**$205,235**	**TOTALS**	**$14,360**	**TOTALS**	**$5,915**		***$551,780***
Revenue		**Revenue**		**Revenue**		***Revenue***	
Special events	$2,000	Special events	$1,150	Special events	$0	*Special events*	***$9,260***
City of DeKalb Grant	$6,000	City of DeKalb Grant	3000	Grants	1000	City of DeKalb Grant	***$30,000***
Grants	$181,825	Grants	$7,500	Grants	4410	*Grants*	***$431,035***
Private Contributions	$350	Private Contributions	$570	Private Contributions	$0	*Private Contributions*	***$12,885***
In-Kind Donations	$15,010	In-Kind Donations	$1,640	In-Kind Donations	$505	*In-Kind Donations*	***$45,770***
Program Fees	$0	Supplies from JCS	$250	Program Fees	$0	*Program Fees*	***$12,850***
Sponsorship	$50	Sponsorship	$250	Sponsorship	$0	*Sponsorship*	***$9,980***
TOTALS	**$205,235**	**TOTALS**	**$14,360**	**TOTALS**	**$5,915**	***TOTALS***	***$551,780***

DeKalb County Youth Service Bureau FY2020 Budget

Revenue	FY 17 Actuals	FY 18 actuals	FY 19 Actuals	FY 20 Budgeted
Contributions: Civic/Org/Church	$1,739	$4,844	$8,123	$6,000
Contributions: Corporate	$1,401	$625	$3,001	$4,000
Contributions: Individual	$14,631	$32,746	$4,954	$12,000
Fees: Early Intervention Program	$1,228	$1,205	$175	$500
Fees: Youth & Family	$11,045	$9,250	$7,064	$11,000
Fees: Youth Project Fees	$138	$300	$980	$900
Foundations: New York Life	$0	$15,000	$0	$0
Foundations: Alfred Bersted	$10,000	$10,000	$0	$10,000
Foundations: DCCF	$8,983	$7,327	$5,029	$6,000
Foundations: Doug/Lynn Roberts	$7,000	$3,960	$0	$5,000
Foundations: Horizons Unlimited	$5,000	$0	$0	$5,000
Foundations: IDEAL Industries	$10,000	$12,000	$15,000	$12,000
Foundations: 3M	$6,500	$0	$0	$0
Grants: Young Lawyers Division	$2,000	$0	$0	$0
Grants: 708 Board	$210,400	$127,224	$96,789	$125,000
Grants: City of DeKalb	$36,000	$33,000	$27,500	$25,000
Grants: DeKalb -In-kind facilities	$50,352	$50,352	$50,352	$50,352
Grants: Kish Ed. Consortium	$5,950	$7,000	$7,000	
Grants: Juvenile Court Services	$10,000	$10,000	$10,000	$0
Grants: ERAP	$22,950	$23,560	$24,622	$22,600
Grants: DeKalb Township	$500	$900	$2,925	$2,425
Grants: DHS -CCBYS*	$126,872	$135,584	$170,962	$175,000
Grants: Victims of Comm. Violence		$17,923	$45,654	$75,000
Interest	$42	$117	$404	$300
Special Events/Fundraising	$9,767	$14,923	$9,849	$12,000
Sponsorship	$12,500	$8,500	$8,000	$12,000
United Way: Genoa-Kingston	$1,000	$1,475	$275	$950
United Way: Kishwaukee	$12,666	$13,501	$13,000	$13,000
United Way: Sandwich	$100	$0	$0	$0
Surrendered FSA	$6,166	$1,697	$701	
TOTAL REVENUE	**$584,928**	**$543,013**	**$512,358**	**$586,027**

Expenses	FY 17 Actuals	FY 18 Actuals	FY 19 Actuals	FY 20 Budgeted
Board/Staff Development	$327	$2,273	$1,702	$5,000
Contract Labor: Accountant/Chilton	$5,495	$6,145	$6,375	$6,250
Contract Labor: FlexSource Admin	$750	$500	$600	$0
Contract Labor: Audit/Knute & Assoc	$6,250	$6,500	$6,500	$7,000
Contract Labor: Missing Link - IT	$1,440	$1,500	$1,520	$4,200
Contract Labor: CarePaths	$2,994	$1,938	$1,493	$2,500
Contract Labor: Strategic Planner	$0	$2,000	$0	$0
Contract Labor: Spervision & Support	$2,270	$923	$2,212	$5,000
Contract Labor: staff recruitment	$599	$820	$3,061	$2,000
Counseling Supplies	$5,152	$6,549	$3,803	$6,300
Equipment Purchase, Repair, Maint.	$410	$0	$1,228	$1,500
Insurance: Commercial lines & D/O	$3,795	$3,857	$3,827	$4,000
Insurance: Workers Comp.	$9,009	$8,697	$6,655	$7,500
Shelter/Foster Care payments	$1,440	$0	$185	$2,000
Misc. (credit card service charges)	$1,351	$1,034	$754	$1,000
Occupancy & Storage	$50,352	$50,352	$50,359	$56,352
Office Supplies	$4,029	$4,252	$1,273	$5,000
Personnel -health insurance reimb.	$1,000	$1,000	$250	$0
Personnel -payroll taxes	$28,216	$31,067	$29,623	$30,000
Credentialing	$600	$0	$0	$0
Personnel -Unemployment taxes	$914	$885	$775	$900
Personnel -professional development	$4,959	$3,190	$12,261	$6,000
Personnel -salary	$375,442	$407,698	$387,963	$405,000
Postage and Delivery	$745	$279	$452	$500
Printing	$187	$221	$431	$300
Redwood Toxicology(Client Drug Tests)	$409	$152	$124	$300
Special Events/Fundraising	$6,549	$6,474	$5,845	$6,600
Subscriptions/Publications/Dues	$19,495	$3,108	$3,746	$4,000
Telephone	$982	$953	$921	$930
Transportation and Travel	$4,241	$4,907	$3,395	$5,000
Depreciation	$1,719	$1,324	$929	$1,000
TOTAL EXPENSES	**$541,120**	**$558,598**	**$538,265**	**$576,132**
Projected Deficit/Surplus	**$43,808**	**($15,585)**	**($25,907)**	**$9,895**

***CCBYS FY17 paid after fiscal year was completed**

Exhibit C: Most Recent Completed Fiscal Year's Audit or Year-End Financial Statement

DEKALB COUNTY YOUTH SERVICE BUREAU, INC.
REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

DEKALB COUNTY YOUTH SERVICE BUREAU, INC.

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
DeKalb County Youth Service Bureau, Inc.

We have audited the accompanying financial statements of DeKalb County Youth Service Bureau, Inc. (an Illinois not-for-profit corporation), which comprise the statements of financial position as of June 30, 2018 and 2017, 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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 audits to obtain reasonable assurance about whether the financial statements are free of 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 auditors' 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 DeKalb County Youth Service Bureau, Inc. as of June 30, 2018 and 2017, 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated Report Date, 2018 on our consideration of the DeKalb County Youth Service Bureau, 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 DeKalb County Youth Service Bureau, Inc.'s internal control over financial reporting and compliance.

Knuttle & Associates, P.C.

October 17, 2018
Darien, Illinois

DEKALB COUNTY YOUTH SERVICE BUREAU, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2018 AND 2017

ASSETS

	2018	2017
CURRENT ASSETS		
Cash	$ 201,247	$ 243,892
Accounts Receivable (Net of Allowance for Doubtful Accounts of $0, Respectively)	2,699	2,699
Grants Receivable (Net of Allowance for Doubtful Accounts of $0, Respectively)	100,411	74,229
Prepaid Expenses	1,913	1,017
TOTAL CURRENT ASSETS	306,270	321,837
FIXED ASSETS		
Furniture and Fixtures	65,902	65,902
Leasehold Improvements	12,507	12,507
	78,409	78,409
Less -- Accumulated Depreciation and Amortization	71,348	70,023
TOTAL FIXED ASSETS	7,061	8,386
TOTAL ASSETS	$ 313,331	$ 330,223

LIABILITIES AND NET ASSETS

	2018	2017
CURRENT LIABILITIES		
Accounts Payable	$ 2,096	$ 788
Accrued Liabilities	15,816	18,431
TOTAL CURRENT LIABILITIES	17,912	19,219
TOTAL LIABILITIES	17,912	19,219
NET ASSETS		
Unrestricted		
Undesignated	235,126	250,711
Designated	60,293	60,293
Total Unrestricted	295,419	311,004
TOTAL NET ASSETS	295,419	311,004
TOTAL LIABILITIES AND NET ASSETS	$ 313,331	$ 330,223

See Accompanying Notes To The Financial Statements.

DEKALB COUNTY YOUTH SERVICE BUREAU, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018

	UNRESTRICTED	TEMPORARILY RESTRICTED	PERMANENTLY RESTRICTED	TOTAL
PUBLIC SUPPORT AND REVENUES				
Special Events	$ 31,186	$ 0	$ 0	$ 31,186
Less: Costs of Direct Benefits to Donors	22,737	0	0	22,737
Net Revenues from Special Events	8,449	0	0	8,449
Grants	48,876	290,731	0	339,607
Private Contributions	58,877	0	0	58,877
In-Kind Donations	50,352	0	0	50,352
Program Fees	41,315	0	0	41,315
Corporate Contributions	27,625	0	0	27,625
Sponsorship	8,500	0	0	8,500
Administration Fee	1,697	0	0	1,697
Interest	117	0	0	117
Net Assets Released from Restrictions	290,731	(290,731)	0	0
TOTAL PUBLIC SUPPORT AND REVENUES	536,539	0	0	536,539
FUNCTIONAL EXPENSES				
Program Services	517,110	0	0	517,110
Management and General	33,277	0	0	33,277
Fundraising	1,737	0	0	1,737
TOTAL FUNCTIONAL EXPENSES	552,124	0	0	552,124
CHANGE IN NET ASSETS	(15,585)	0	0	(15,585)
NET ASSETS,				
BEGINNING OF YEAR	311,004	0	0	311,004
END OF YEAR	$ 295,419	$ 0	$ 0	$ 295,419

See Accompanying Notes To The Financial Statements.

DEKALB COUNTY YOUTH SERVICE BUREAU, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017

	UNRESTRICTED	TEMPORARILY RESTRICTED	PERMANENTLY RESTRICTED	TOTAL
PUBLIC SUPPORT AND REVENUES				
Special Events	$ 26,647	$ 0	$ 0	$ 26,647
Less: Costs of Direct Benefits to Donors	23,429	0	0	23,429
Net Revenues from Special Events	3,218	0	0	3,218
Grants	60,266	337,272	0	397,538
Private Contributions	55,889	0	0	55,889
Program Fees	41,309	0	0	41,309
In-Kind Donations	50,352	0	0	50,352
Sponsorship	12,500	0	0	12,500
Corporate Contributions	11,401	0	0	11,401
Administration Fee	6,136	0	0	6,136
Interest	42	0	0	42
Net Assets Released from Restrictions	337,272	(337,272)	0	0
TOTAL PUBLIC SUPPORT AND REVENUES	578,385	0	0	578,385
FUNCTIONAL EXPENSES				
Program Services	499,320	0	0	499,320
Management and General	33,524	0	0	33,524
Fundraising	1,731	0	0	1,731
TOTAL FUNCTIONAL EXPENSES	534,575	0	0	534,575
CHANGE IN NET ASSETS	43,810	0	0	43,810
NET ASSETS,				
BEGINNING OF YEAR	267,194	0	0	267,194
END OF YEAR	$ 311,004	$ 0	$ 0	$ 311,004

See Accompanying Notes To The Financial Statements.

DEKALB COUNTY YOUTH SERVICE BUREAU, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2018

	PROGRAM SERVICES	MANAGEMENT AND GENERAL	FUNDRAISING	TOTAL
FUNCTIONAL EXPENSES				
Advertising	$ 244	$ 576	$ 0	$ 820
Board and Staff Development	1,435	838	0	2,273
Contract Services	277	5,986	0	6,263
Counseling Supplies	6,549	0	0	6,549
Credit Card and Bank Fees	950	84	0	1,034
Depreciation and Amortization	1,260	60	5	1,325
Dues and Subscriptions	912	2,196	0	3,108
Insurance	11,164	1,355	35	12,554
Office	2,468	1,784	0	4,252
Payroll	391,414	14,898	1,386	407,698
Payroll Tax	30,861	1,461	130	32,452
Postage	33	245	0	278
Printing	0	221	0	221
Professional Development	3,190	0	0	3,190
Professional Fees	12,745	1,150	0	13,895
Rent	43,130	2,041	181	45,352
Telephone	5,728	225	0	5,953
Travel	4,750	157	0	4,907
TOTAL FUNCTIONAL EXPENSES	$ 517,110	$ 33,277	$ 1,737	$ 552,124

See Accompanying Notes To The Financial Statements.

DEKALB COUNTY YOUTH SERVICE BUREAU, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2017

	PROGRAM SERVICES	MANAGEMENT AND GENERAL	FUNDRAISING	TOTAL
FUNCTIONAL EXPENSES				
Advertising	$ 0	$ 599	$ 0	$ 599
Board and Staff Development	12,749	327	0	13,076
Contract Services	3,157	2,707	0	5,864
Counseling Supplies	5,571	0	0	5,571
Credit Card and Bank Fees	1,267	84	0	1,351
Depreciation and Amortization	1,635	77	7	1,719
Dues and Subscriptions	4,644	2,102	0	6,746
Foster Care Payments	1,440	0	0	1,440
Insurance	12,350	1,415	40	13,805
Office	166	5,303	0	5,469
Payroll	358,962	15,096	1,386	375,444
Payroll Tax	27,702	1,311	117	29,130
Postage	0	745	0	745
Printing	96	91	0	187
Professional Development	4,871	88	0	4,959
Professional Fees	11,602	1,293	0	12,895
Rent	43,130	2,041	181	45,352
Telephone	5,757	225	0	5,982
Travel	4,221	20	0	4,241
TOTAL FUNCTIONAL EXPENSES	$ 499,320	$ 33,524	$ 1,731	$ 534,575

See Accompanying Notes To The Financial Statements.

DEKALB COUNTY YOUTH SERVICE BUREAU, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES		
Received from Grants, Fees, and Other Sources	$ 466,362	$ 568,666
Interest Income Received	117	42
Paid to Suppliers and Employees	(509,124)	(496,576)
Interest Paid	0	0
Income Taxes Paid	0	0
NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES	(42,645)	72,132
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(42,645)	72,132
CASH AND CASH EQUIVALENTS,		
BEGINNING OF YEAR	243,892	171,760
END OF YEAR	$ 201,247	$ 243,892
NON-CASH OPERATING ACTIVITIES		
Donated Facilities	$ 45,352	$ 45,352
Donated Goods	8,013	10,880
Donated Services	13,250	11,000
TOTAL NON-CASH OPERATING ACTIVITIES	$ 66,615	$ 67,232

See Accompanying Notes To The Financial Statements.

DEKALB COUNTY YOUTH SERVICE BUREAU, INC.
STATEMENTS OF CASH FLOWS (CONTINUED)
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

	2018	2017
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES		
Change in Net Assets	$ (15,585)	$ 43,810
Adjustments to Reconcile Change in Net Assets to Net Cash (Used In) Provided By Operating Activities		
Depreciation and Amortization	1,325	1,719
Changes in Certain Assets and Liabilities		
Accounts Receivable	0	(994)
Grants Receivable	(26,182)	35,120
Prepaid Expenses	(896)	118
Accounts Payable	1,308	(637)
Accrued Liabilities	(2,615)	(7,004)
Total Adjustments	(27,060)	28,322
NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES	$ (42,645)	$ 72,132

See Accompanying Notes To The Financial Statements.

DEKALB COUNTY YOUTH SERVICE BUREAU, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

NOTE 1 - NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A) Organization and Nature of Activities

DeKalb County Youth Service Bureau, Inc. (the "Organization") is an Illinois not-for-profit corporation founded in 1971. The Organization provides counseling and education on a variety of topics to youth and families in DeKalb County. The following is a summary of the Organization's program services:

Youth and Family Counseling (YFC) - Youth and Family Counseling offers individual and family counseling to youth aged 8 through 18 and their families. Youth and Family Counseling is designed to address the specific needs of those experiencing difficult situations in their lives. In addition, youth can be referred for a comprehensive assessment to determine if additional services are needed.

Girls Empowerment Group (GEG) - The Girls Empowerment Group encourages girls to seek and celebrate their "true selves" by giving them a safe space, encouragement, structure, and support to embrace their important journey of self-discovery. A strength based approach helps girls identify and apply their power and voice as individuals and as a group focusing on issues that are important in the lives of adolescent girls. Topics include learning about self, connecting with others, exploring healthy living and planning for the future. The aim of the program is to provide education and supportive counseling geared toward the specific needs of adolescent girls.

VolunTEEN - The VolunTEEN program provides DeKalb County youth ages 12 through 18 with ongoing, organized opportunities to volunteer in their community while enhancing their civic awareness. The program provides coordination of volunteer experiences, collaboration with other community organizations, and supervision of the youth that are volunteering.

Active Parenting of Teens (APT) - Active Parenting of Teens is a six-session skills-building workshop for parents of teens. The video-based workshop is designed to help parents learn how to more effectively communicate with their teens in ways which foster responsibility, successful conflict resolution and self-esteem.

Alternative to Suspension Program (ASP) - Alternative to Suspension offers services to youth suspended out of school in lieu of spending unsupervised time at home. The curriculum includes academic assistance, service learning, assessments, suspension prevention, anger management, drug/alcohol prevention, peer conflict, career exploration, and physical fitness components. ASP collaborates with schools to help youth maintain academic and attendance status.

NOTE 1 - NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A) Organization and Nature of Activities (Continued)

Crisis Intervention Program - Crisis Intervention assists families when a youth is refusing to return home, has run away from home, or during a lock-out crisis situation by providing immediate intervention 24 hours a day as well as follow-up counseling. Referrals for this program generally come from police stations in DeKalb County when families are unable to reach a solution in which everyone feels safe and understood. Families who qualify for this program will receive four free sessions of counseling. The goal for services through this program is to keep families together and to prevent DCFS and/or court involvement through counseling.

DeKalb County Youth Project (DCYP) - Youth Project is geared toward youth between the ages of 11 and 18. The program was developed for the purpose of equipping youth with the skills to identify, manage, and appropriately express anger and other intense emotions, in order to prevent aggressive and abusive tendencies, promote pro-social skills, improve anger control, and reduce the frequency of acting out behaviors. Youth can be referred for counseling or META (Managing Emotions, Thoughts, and Actions), an educational group that focuses on three components: Anger Control (the Emotional component), Moral Reasoning (the Thoughts component), and Social Skills (the Actions component).

Alcohol/Drug Early Intervention Programs (EIP) - Early Intervention is designed to educate teens about alcohol, drug, and tobacco-related issues. A two-session screening assessment is used to gather drug/alcohol history and make recommendations for services. This program uses group education to provide accurate information regarding alcohol/drug use and exploration of the decision-making process involved in making healthy choices. It also offers process groups in the DeKalb County schools.

Therapeutic Art-Making Group (TAG) - TAG is an open group, dedicated to creative expression. The purpose of this group is to teach youth the basics of art, provide them with materials, and how to explore those materials and create using their emotions or stories and ability to visually depict those. Projects are shared with the group, as a way of reflecting and processing. The youth involved have the opportunity to plan, create and evaluate (utilizing interpersonal, consequential, problem-solving and goal-setting skills).

NOTE 1 - NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A) Organization and Nature of Activities (Continued)

Juvenile Diversion - Juvenile Diversion is a program for youth who are first time offenders in the Juvenile Court System in lieu of legal ramifications. Youth are referred to this program by the DeKalb County State's Attorney's Office. This program assists youth by linking them with comprehensive services, which can include counseling, assessments, and community service amongst others.

Early Risk Assessment Project (ERAP) - ERAP is a voluntary program ran through Juvenile Court Services. It is designed for first time offenders, to divert them from entering the court system and/or to improve their attendance in school. As part of this program, the youth will complete an assessment that determines their level of risk. An 'Agreement' will be signed based on the scores from the assessment by both parent and youth that will list the certain requirements (i.e. referrals to other services/groups) that the youth must complete in order to finish successfully.

B) Method of Accounting

The Organization's accounts are maintained on the accrual basis of accounting. Grants and other contributions are reported as temporarily restricted support if they are received with stipulations that limit the use of the funding. When the restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Expenses are recorded when incurred.

C) Basis of Presentation

The Organization reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. The Organization does not use fund accounting.

NOTE 1 - NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D) Accounting Policies

Cash and Cash Equivalents - For purposes of reporting cash flows, cash is defined as cash on hand, amounts held at financial institutions, and short-term highly liquid investments that are readily convertible to known amounts of cash. Investments with an original maturity of three months or less are considered short-term for these purposes.

Allowance for Doubtful Accounts - Management provides for probably uncollectible amounts through bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual receivables from grants, donations, and fees. Balances still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to the applicable receivable. The allowance for doubtful accounts at June 30, 2018 and 2017 is $0, respectively.

Fixed Assets - Fixed assets are recorded at cost when purchased. Donated fixed assets are recorded at fair value on the date of donation. Fixed assets are capitalized if it has a cost of $500 or more and a useful life when acquired of more than one year. Expenditures for repairs and maintenance are charged to expense as incurred, whereas renewals and betterments that extend the lives of property are capitalized. Depreciation is computed on the straight-line and accelerated methods over various useful lives. Depreciation expense for the years ended June 30, 2018 and 2017 is $709 and $1,103, respectively. Leasehold improvements are stated at cost. Amortization of improvements is computed using the straight-line method over the lessor of the useful lives of the assets or the lease term, which generally includes options. Amortization expense for the years ended June 30, 2018 and 2017 is $616, respectively.

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

NOTE 1 - NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D) Accounting Policies (Continued)

Income Taxes - The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and is classified as other than a private foundation. Accordingly, a provision for income taxes has not been made on the financial statements. With few exceptions, the Organization is no longer subject to examinations by major tax jurisdictions for the year ending June 30, 2015 and prior.

NOTE 2 - GRANTS RECEIVABLE

Grants receivable are deemed to be fully collectible by management and are composed of the following at June 30, 2018 and 2017:

	2018	2017
City of DeKalb	$ 7,500	$ 9,000
DeKalb County	6,207	0
Illinois Department of Human Services	76,594	65,229
VOCA	10,110	0
Total Grants Receivable	$ 100,411	$ 74,229

NOTE 3 - NET ASSET RESTRICTIONS

Temporarily restricted net assets amount to $0 at June 30, 2018 and 2017, respectively.

Net assets were released from restrictions by incurring expenses satisfying the purpose or time restrictions specified by the donors at June 30, 2018 and 2017 as follows:

Purpose Restriction Accomplished:

	2018	2017
Intervention / Suspension	$ 127,224	$ 210,400
Crisis Intervention	135,584	126,872
Juvenile Diversion	27,923	0
Total Restrictions Released:	$ 290,731	$ 337,272

NOTE 4 - BOARD DESIGNATED NET ASSETS

As of June 30, 2018 and 2017 the Board of Directors has designated certain net assets of the Organization as follows:

	2018	2017
Contingency Reserve	$ 60,293	$ 60,293

NOTE 5 - SUMMARY OF GRANTS/CONTRACTS

The Organization received the following grants and contracts for $5,000 or greater during the years ended June 30, 2018 and 2017:

	2018	2017
Grant/Contract		
Illinois Department of Human Services Comprehensive Community Based Youth Services	$ 135,584	$ 126,872
DeKalb County - 708 Grant	127,224	210,400
City of DeKalb	33,000	36,000
Illinois Criminal Justice	17,923	0
Kishwaukee United Way	13,501	12,666
Juvenile Court System Division	10,000	10,000
	$ 337,232	$ 395,938

NOTE 6 - COMPENSATED ABSENCES

Under terms of employment, employees are granted vacations in varying amounts. Accumulated vacation at June 30, 2018 and 2017 is included in accrued liabilities on the statements of financial position and amounts to $14,854 and $15,739, respectively.

NOTE 7 - DONATED FACILITIES, SERVICES, GOODS

Donated Facilities - Donated facilities are recognized as in-kind donation revenues at their estimated fair value when contributed to the Organization. During the years ended June 30, 2018 and 2017, the Organization received donated facilities for the operating location. The total donated facilities are valued at $45,352, respectively, for the years ended June 30, 2018 and 2017. These amounts are recognized as in-kind donations revenue on the statements of activities and rent expense on the statements of functional expenses.

Donated Services - Donated services are recognized as in-kind revenues at their estimated fair value when they create or enhance nonfinancial assets or they require specialized skills which would need to be purchased if they were not donated. For the years ended June 30, 2018 and 2017, donated telephone services amount to $5,000, respectively, and are reflected in the statements of activities as in-kind donations revenues and as telephone expense on the statements of functional expenses. Donated services related to the Organization's special events amounts to $8,250 and $6,000 for the years ended June 30, 2018 and 2017, respectively. These amounts are recognized as special events revenue and as costs of direct benefits to donors on the statements of activities.

Donated Goods - Donated goods are recognized as a contribution at their estimated fair value when donated to the Organization. During the years ended June 30, 2018 and 2017, the Organization received donations of various items to be auctioned off at special events throughout the year. Total donations are valued at $8,013 and $10,880, respectively, for the years ended June 30, 2018 and 2017. These amounts are recognized as special events revenue and as costs of direct benefits to donors on the statements of activities.

NOTE 8 - FEDERAL FUNDS

The Organization receives federal funding in the form of grants from the Department of Human Services. Since the amount of federal funds expended during the years ended June 30, 2018 and 2017 did not exceed $750,000, respectively, the Organization is not required to undergo a Uniform Guidance Audit in accordance with the U.S. Office of Management and Budget's regulations.

NOTE 9 - SUBSEQUENT EVENTS

The date to which events occurring after June 30, 2018, the date of the most recent statement of financial position, have been evaluated for possible adjustment to the financial statements or disclosure is October 17, 2018, the date the financial statements were available to be issued.

K&A
KNUTTE & ASSOCIATES, P.C.
Certified Public Accountants
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Darien, Illinois 60561
(630) 960-3317
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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AUDITS OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
DeKalb County Youth Service Bureau, Inc.

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 accompanying financial statements of DeKalb County Youth Service Bureau, Inc., which comprise the statements of financial position as of June 30, 2018 and 2017, 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 17, 2018.

Internal Control Over Financial Reporting

In planning and performing our audits of the financial statements, we considered DeKalb County Youth Service Bureau, 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 DeKalb County Youth Service Bureau, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of DeKalb County Youth Service Bureau, Inc.'s internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified a certain deficiency in internal control that we consider to be a material weakness.

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 a combination of deficiencies, in internal control, such that there is a 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.

We consider the deficiency listed below to be a material weakness for the years ended June 30, 2018 and 2017:

- 2018-01 and 2017-01: Limited controls over preparation of financial statements

Compliance and Other Matters

As part of obtaining reasonable assurance about whether DeKalb County Youth Service Bureau, 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 audits, and accordingly, we do not express such an opinion. The results of our auditing procedures disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

DeKalb County Youth Service Bureau, Inc.'s Response to Findings

DeKalb County Youth Service Bureau, Inc.'s response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. DeKalb County Youth Service Bureau, Inc.'s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose 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 DeKalb County Youth Service Bureau, Inc.'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.

Knuttle & Associates, P.C.

October 17, 2018
Darien, Illinois

DEKALB COUNTY YOUTH SERVICE BUREAU, INC.
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

FS 2018-01 and 2017-01 - Limited Controls over Preparation of Financial Statements (Material Weaknesses)

Criteria:

Management bears the responsibility for presenting the Organization's financial statements, including disclosures, in accordance with generally accepted accounting principles (GAAP).

Condition:

Personnel qualified to prepare, review and approve the financial statements, including all required disclosures, are not available.

Cause:

The Organization does not have the resources to employ high level accounting personnel.

Effect:

Material errors in the financial statements and disclosures may go undetected.

Recommendation:

We recommend that management review and approve the proposed audit adjustments and footnote disclosures. We also recommend that review procedures be performed by an individual possessing an understanding of relevant accounting principles. Management should also consider completing a disclosure checklist to confirm the completeness of the financial statements and disclosures

Management Corrective Action Plan:

Management has reviewed and approved the proposed audit adjustments and disclosures.

Exhibit D: Grantee-Specific Obligations

Grantee agrees and acknowledges that it shall comply with the following obligations, which shall be considered to be an integral component of the Agreement:

Youth Service Bureau (Grantee) will provide youth ages 8 – 18 and their families individual, family, and group counseling, along with specialty services designed to keep families intact, keep youth out of the juvenile court system, and empower youth to achieve.

Youth Service Bureau proposes to work with 1,200 youth within DeKalb County. Of this number, 600 are estimated to be residents of the City of DeKalb. Grantee will track the total number of individuals served and will include a separate accounting of individuals who are residents of the City of DeKalb to document that City of DeKalb Human Services Funding is used only to support those services directly benefiting DeKalb residents. Grantee will report revenue from other sources to document that the agency receives funding to cover services to individuals who are not residents of the City of DeKalb. Reports will be submitted on a Quarterly basis in order to receive payment of grant funds.

HUMAN SERVICES AGREEMENT
ELDER CARE SERVICES

This agreement made this 13th day of January, 2020, between the City of DeKalb, a municipal corporation of the State of Illinois, hereinafter referred to as the "City" and Elder Care Services, hereinafter referred to as "Grantee," WITNESSETH:

WHEREAS, the City desires that Grantee provide certain services to the citizens of DeKalb and Grantee has the capacity to provide such services; and,

WHEREAS, the Grantee acknowledges that it is the City's intention to purchase said services for the citizens of the City of DeKalb under the following guidelines:

1. First priority shall be given to those services which will help meet basic emergency needs such as food, clothing and shelter. Second priority shall be given to those services which are preventative in nature and promote the highest degree of self-support, self-care and self-help. Third priority shall be given to those services which seek to enhance the quality of life of persons whose basic needs are already met. Priority shall also be given to services which primarily benefit low and moderate income residents. The services provided by the Grantee are consistent with these guidelines as explained on the attached Exhibit A.

2. Services shall address specific documented needs. The services provided by the Grantee address the specific, documented needs as explained on the attached Exhibit A.

3. Services shall also receive financial support from other community sources. Grantee has attached hereto a copy of its budget for the period that this Agreement covers as Exhibit B, which budget establishes that the Grantee receives at least 99 % of its funding from third party sources. A copy of Grantee's audit or year end financial statement from the most recent complete year of operations is attached hereto as Exhibit C.

4. City funds are used only to support those services directly benefiting DeKalb residents. The City will not subsidize the cost of services to non-residents. Grantee has certified compliance with this requirement by signing the attached Exhibit A.

5. Administrative costs for these services are to be kept to a minimum. Grantee has identified the allocation between administrative costs and program costs as explained on the attached Exhibit A.

6. These services must be coordinated with other agencies when feasible. Grantee has outlined how services are coordinated with other agencies as explained on the attached Exhibit A.

7. The City will not fund, but may augment, services which are the responsibility of another public agency or funding source. Grantee has identified any areas where the City's funds are being utilized to augment third party responsibilities as explained on the attached Exhibit A.

8. City funds are to be used primarily to match or leverage other private or public funds. Grantee has explained how matching or leveraged funds are being sought or obtained as explained on the attached Exhibit A.

9. The City's intent is to contract for specific services and monitor their effectiveness. Grantee has: a) identified the metrics by which its performance is to be evaluated on an annual basis; b) identified those third parties that provide any review or evaluation of Grantee's efforts; and, c) explained its clearly defined performance evaluation process, as explained on the attached Exhibit A.

10. Grantee has clearly identified and delineated where any elected or appointed official of the City or any City employee is involved in its programming or receives any direct or indirect benefit, any compensation or any pecuniary benefit of any form by virtue of Grantee's program or the City funding provided hereunder, as explained on the attached Exhibit A.

11. Grantee has outlined the process by which funds are held by Grantee as explained on the attached Exhibit A, and all such funds are held by the Grantee in a Grantee-specific checking account with the financial institution identified therein (and not in any personal checking account), unless otherwise indicated therein.

WHEREAS, the parties hereto understand and agree that the Grantee is an independent contractor and not an employee of the City; now,

In consideration of the agreements set forth and other good and valuable considerations, the parties agree as follows:

1. **Term**. The term of this agreement shall be from January 1, 2020 to December 31, 2020. The City or Grantee may terminate this Agreement at any time, upon the provision of thirty (30) days written notice. The City may terminate this agreement at any time based upon the occurrence of a breach of this Agreement, upon the provision of 48 hours written notice.

2. **Scope of Service**. The Grantee shall provide services in accordance with the service plan provided in the original application, a copy of which is attached hereto as Exhibit A.

3. **Hold Harmless**. The Grantee hereby agrees to indemnify, defend and hold the City and its officers, employees, contractors and representatives harmless from and against any and all such costs, expenses, damages, liabilities, losses and claims

which may arise out of, or are related to the services provided by the Grantee under this agreement or which relate to this Agreement or the funding provided herein. The Grantee agrees and acknowledges that the City is not in any way responsible for the conduct or provision of Grantee's programs or services, and is not responsible for the review, supervision or management of Grantee's personnel, volunteers, participants, programming or services.

4. **Payment.** The City agrees to pay the Grantee the sum of Nine Thousand and No/100 Dollars ($9,000.00) for services rendered under this agreement. **Payment will be disbursed in four equal installments and will be processed upon receipt of the Grantee's quarterly reports, as required by this funding agreement.** In the event that this Agreement is terminated, no further payments shall be due or payable to Grantee. In the event that the City Council determines that the City's financial condition does not support making a payment otherwise due under this Agreement, the City may suspend, delay or otherwise cancel payments due hereunder.

5. **Access to Financial Records**. The Grantee agrees to allow the City access to review any and all of Grantee's financial records as may be determined appropriate to insure the accountability of monies disbursed by the City. The Grantee also agrees to provide the City with a copy of its operating budget and its audit or year-end financial statement for each fiscal year or portion thereof in which the Grantee receives funding under this (or successor) agreements.

6. **Performance Reporting**. The Grantee agrees to send the City a report following every three months of services identifying the number of City of DeKalb citizens that have been provided services under the terms of this Agreement. The Grantee further agrees to send the City a copy of all documentation required to demonstrate its performance or which is identified as a performance-evaluation tool in Exhibit A.

   Quarterly reports shall be provided to the City on or before the 10th day of the following months:

   1st Quarter – April
   2nd Quarter – July
   3rd Quarter – October
   4th Quarter - January

7. **Compliance with Laws.** The Grantee expressly covenants and agrees that it shall comply with all applicable laws, including those laws applicable to the use of public funding to the extent that such laws are applicable to programs funded in whole or in part by the City of DeKalb. The Grantee expressly covenants that it shall not discriminate against any person or organization on the basis of any legally recognized protected classification, including but not limited to race, gender, religion, ethnic or cultural background, sexual preference, or other legally

recognized, protected classification, in the provision of its services or use of funding provided hereunder.

8. **Use of Funds.** The Grantee shall only utilize funds made available under this agreement for the provision of services consistent with this agreement and shall not use such funding for any other purpose, nor for the construction of any real property or improvement to real property, nor for any purpose which constitutes "Public Works" for purposes of the Illinois Prevailing Wage Act.

9. **Grantee's Organization.** Grantee is organized in the format as described in Exhibit A. For the term of this Agreement, Grantee shall take such actions as shall be required to maintain that form of organization. Grantee shall provide the City with notice of the meetings of its governing board or board of directors, and the City shall have the opportunity to attend such meetings as an *ex officio* member of such governing board; the City shall also have the right to review the minutes of all such meetings.

10. **Grantee-Specific Obligations.** Grantee shall comply with the listing of Grantee-Specific Obligations attached hereto as Exhibit D.

11. **Certification:** Grantee hereby certifies that it shall comply with the contents of this Agreement and the terms of its Application and certifies that the contents of this Agreement and the Application are true, accurate and correct. The recitals to this Agreement are expressly incorporated herein by reference.

IN WITNESS WHEREOF, the Grantee has caused this agreement to be signed, sealed and attested to by its Chairman of the Board of Directors and Executive Director, on the _____ day of _____, 2020, and said City has caused the same to be signed, sealed and attested to by its Mayor and City Clerk as of the date first mentioned in this Agreement.

ELDER CARE SERVICES

Board Chairman

ATTEST:

Executive Director

CITY OF DEKALB, ILLINOIS

Jerry Smith, Mayor

ATTEST:

RUTH A. SCOTT
Executive Assistant

Exhibit A: Funding Application

ELDERCARE SERVICES

November 7, 2019

Joanne Rouse, Community Services Assistant
200 S. Fourth Street
DeKalb, IL 60115

RE: FY 2020 Human Services Funding Application

Dear Ms. Rouse,

Please find enclosed our application for funding through the City of DeKalb's Human Services funding. With the City of DeKalb support, we are grateful and honored to have been able to assist so many of the older adults and persons with disabilities in our community with education, support, resources and hands-on involvement necessary to insure they remain independent and safe in their own homes for as long as possible.

The demand for our services have continued to grow and the services we provide have become essential to the well-being of the older adults and persons with disabilities we serve in the community. Elder Care Services continues to work hard to keep up with the demand for assistance. As in the past, ECS continues to see a rise of younger seniors with complex needs and concerns. Our intakes on self-neglect cases for seniors and vulnerable adults under 60 in DeKalb continue to rise. ECS takes on these cases, even though state funding for this program is not a possibility. ECS feels it is our responsibility to the local community to link vulnerable adults and persons with disabilities to supportive services and walk with them through the process. ECS has worked especially close with the City of DeKalb and their Police and Fire Departments on assisting and case managing many of their 911 high utilizers in the city. ECS is aware that there is a need that without our continued support, many vulnerable adults would fall into the cracks of the system. ECS also continues to grow awareness of mental health needs in our community. Our collaboration, communication and support between ECS and local health providers are improving the lives of many seniors and vulnerable adults while creating a substantial savings to the state and federal government.

Throughout the never ending program changes and process of assisting seniors and vulnerable adults in our community, we strive to be prudent in our endeavor to be as conservative as possible with our funding while continuing to provide our clients with the same exceptional service. We are requesting $15,000 for grant year 2020 to ensure that we may continue this valuable and needed program at the same level with the same efficiencies.

Again, on behalf of the Elder Care Services Board of Directors, our staff and myself, thank you again for the opportunity to collaborate with you for DeKalb Seniors. We are most appreciative of your kind consideration of our proposal request. Should you have any questions, please feel free to contact me at 815-758-6550. We look forward to continuing our partnership next year.

Sincerely,

Tara Russo
Executive Director

1701 E LINCOLN HWY • DEKALB, IL 60115 | P. 815.758.6550 | F. 815.758.4239 | WWW.ECSDEKALB.ORG

City of DeKalb
opportunity · innovation

200 South Fourth Street
DeKalb, Illinois 60115
815.748.2000 • cityofdekalb.com

FY 2020 HUMAN SERVICES FUNDING APPLICATION
Twelve Months Funding 1/1/20 to 12/31/20

**APPLICATION MUST BE RECEIVED NO LATER THAN NOVEMBER 8, 2019.
INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.**

Agency Name: Elder Care Services of Dekalb County

Mailing Address: 1701 East Lincoln Highway, Dekalb, IL 60115

Agency Director: Tara Russo

Contact Person: Tara Russo

Telephone No.: 815-758-6550 **Email Address:** trusso@ecsdekalb.org

Name of Person Responsible for Completing Quarterly Report: Tara Russo

Telephone No.: 815-758-6550 **Email Address:** trusso@ecsdekalb.org

Program Description: Elder Care Services provides information & assistance, case management assessment and services, and Adult protective Services investigation and support programs. These various programs and services provide the framework that allows seniors and persons with disabilities in the DeKalb community to remain safely in their own homes while preventing premature institutionalization and substantially reducing public costs.

Twelve Month Program Budget: $ 1,063,130

Amount of Funding Requested: $ 15,000

% of Total Program Budget: 1.4 %

Total Number of Estimated Program Participants: 120

Total Number of Estimated DeKalb Residents to be served: 50

The following documents must accompany the application:

1. A current listing of the agency's Board of Directors and terms.
2. The current annual operating budget for the agency and a detailed budget for the program requesting funding
3. A detailed narrative explaining the program to be funded, its potential impact and any anticipated outcomes to be achieved. Also include any descriptive materials of the agency that would help augment the application.
4. Documentation of the agency's 501(c)(3) status.
5. Completed W-9 Form
6. Copy of agency's most recent financial audit.

The City of DeKalb retains the right to request any and all additional information from the agency it may determine necessary in making funding decisions. This may include, but not limited to, agency audits, articles of incorporation, or any other information deemed appropriate.

The undersigned hereby certifies the information contained in this application is true and accurate to the best of their knowledge and belief.

Name of Authorized Signer: Tara Russo

Title: Executive Director

Signature: Tara Russo

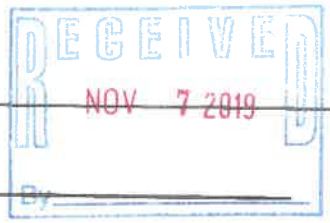
Date: 11/7/19

Please submit application in one of the following methods:

- via regular mail to be received no later than 5:00 p.m. on November 9,2018 to:

  City of DeKalb
  Attention: Joanne Rouse
  200 S. Fourth Street
  DeKalb, Illinois 60115

- via email dated no later than 5:00 p.m. on November 9, 2018 to: joanne.rouse@cityofdekalb.com



OFFICE USE ONLY:

Date Application Received: _____ By _____

☐ Approved – Annual Amount Awarded $_____ / $_____ per quarter

☐ Denied

Elder Care Services of DeKalb County
Board of Directors
February, 2019

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Reverend Johnathon Crail
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Brian Grainger
3697 Eagle Ct.
DeKalb, IL 60115
Briang.solid@gmail.com

ELDER CARE SERVICES
FY 2019 AGENCY PROGRAMS AND SERVICES

Care Coordination Program:
Elder Care Services is designated and contracted by the Illinois Department on Aging as the Community Care Coordination Program provider for DeKalb County seniors (60 years of age and older). Care Coordinators are trained and certified by Illinois Department on Aging. This purpose of this program and our mission is to assist older adults through programming and education to remain independent and safe in their own homes as long as possible.

Care Coordination services originate in one of three settings- depending on the older adults' current living situation. Each service name and setting is described below:

Name	Living Arrangement
(1) Community Care Coordination	own homes
(2) Choices for Care: (Transitions & Pre-screens)	short-term hospitalization/ rehab facilities/ Long-term care facilities

In each living arrangement all care coordination services consist of the following activities:

a. Comprehensive assessment (screening) - to determine cognitive, functional, behavioral health, financial, and other needs that may cause barriers to living independently.
b. Plan of Care- to determine available community services that will mitigate the identified barriers.
c. IDOA income eligibility determination- only low income seniors are eligible for IDOA case management activities. For those that do not qualify for case management services (above IDOA income guidelines) a list of resources to address identified needs is provided.
d. Provider Selection- senior's select from an IDOA certified list of community service providers. The Care Coordinator schedules service provision and authorizes IDOA payment to the provider.
e. Ongoing Care Coordination- monthly and 'as needed' supportive monitoring
f. Annual Re-assessment and updated plan of care
g. 'Change of need' Re-assessment and updated plan of care as required.

Adult Protective Services: Abuse, Neglect, Exploitation & Self-Neglect:
Elder Care Services is designated as the only local protective service system for older adults for Dekalb County. We provide a vital service in identifying and preventing the abuse, neglect and financial exploitation of vulnerable seniors in our community. Abuse (APS) Investigators/case managers are IDOA trained and certified. Abuse, Neglect and Financial Exploitation services include:

a. Twenty-four hour hot-line with standardized report screening
b. Investigation of all reports with/or without substantiation

c. Case work and advocacy for substantiated victims to mitigate the effects of the abuse
d. Monthly Follow-up and monitoring (up to 12 months) to ensure low risk and the senior remains safely in their home.
e. Early Intervention Funds- temporary financial assistance to assist in alleviating effects of abusive situation.

Money Management Program:

Elder Care Services is designated as the sole provider of an AARP/Illinois Department on Aging collaborative program designed to assist individuals 60 years of age and older with money management issues. The need and authorization for money management service is determined through the care coordination assessment or elder abuse investigation process. The Money Management Coordinator is Illinois Department on Aging certified as Care Coordinator and a Certified Professional Accountant. Money management services include:

a. The Care Coordinator trains and provides oversight to 16 community volunteers selected to assist seniors with financial issues.
b. Seniors are 'oversight' assisted with budgeting, banking, advocacy with creditors, completing financial forms, and monitoring or acting as Representative payees

Information and Assistance Program:

Elder Care Services is contracted by NIAAA to provide Information and Assistance for seniors, caregivers and professionals in DeKalb County. Information related to senior living is collected and available for review. Information concerning financial assistance, assistive technology, housing, energy assistance, pharmaceutical assistance and other relevant topics are available. The I&R Specialist is certified through the Alliance of Information and Referral Systems (AIRS) and the Senior Health Insurance Program (SHIP). I&A services include:

a. Collection and organization of public and private benefit brochures and applications for seniors and their caregivers.
b. Development and updating of a Senior Resource Guide.
c. Provides guidance and assistance in identifying and applying for benefit programs at the federal, state, and local levels that a person, 60 years or older with low or very low income, may be eligible (i.e. Illinois Cares Rx and Medicare Part D, Illinois Circuit Breaker, and housing options, Medicare, Medicaid, Veteran's Association,) .
d. Assists with preparation of government benefit applications.
e. Assists with linkage to other senior service providers with follow-up monitoring

ECS Vulnerable Adult Program:

- This program is directed toward vulnerable adults, 18 YOA and older in DeKalb County, with a high number of clients in The City of Dekalb.
- Vulnerable adults are those that live in the community and exhibit at least one of the following :
    - Inability to care properly for physical self
    - Residence is in extremely poor condition (hoarding, infestations, squalor, excessive pets)
    - Has some type of physical or mental health impairment
    - Exhibits confusion, depression, suspected drug or alcohol abuse, overly withdrawn, suicidal ideations or denies problem.
    - High 911 utilizer, with repeated calls to local municipalities for assistance.

Our mission is to help seniors as well as vulnerable adults (18-59) be able to remain self-determined at home safely, with care in an affordable manner, where they want to be.

Our agency serves all of Dekalb County. We serve seniors 60 years and over and vulnerable adults 18-59. We provide long and short term care coordination, adult protective services, Information and assistance, Medicare and Medicaid assistance, money management, self-neglect services, Choices for Care transitional services, crisis intervention, caregiver support and assistance, financial assistance. Basically we have a "no wrong door motto", we will help anyone who comes through our door or get them to where they can get the help they need all for free. We provide walk-in services, scheduled appointments and home visits. We hold contracts with the Illinois Department on Aging as well as Northwestern Area Agency on Aging. We are the Aging Professionals for DeKalb County. All Care Coordinators have degrees, most have Master's Degrees in Social Work.

- How will the grant request be used?

If we are chosen the money would go toward our under 60 vulnerable adult (intermediate self-neglect clients) which is highly under-funded but has a great need especially in Dekalb and Sycamore. This program works closely with local fire and police departments on high 911 utilizers and reaches out to provide assistance, case management and some rehab for those that put themselves and their neighbors at risk of danger. It has proven great success so far and has relieved the local municipalities in lowering 911 calls and costs associated with those calls. This particular program is not funded by The Illinois Department on Aging. Their specifications and protocol only allow intervention if the client is in imminent risk and immediate danger. This Vulnerable Adult programs targets and focuses on the client before it gets to that level of high risk. This program is to catch the problem early and offer interventions and support before something of a serious nature occurs. By targeting this group while they are still at an intermediate risk, our staff has a better chance of resolving issues and helping the client to remain in the community safely. This program also has many financial benefits to The City of

DeKalb and its municipalities. By having this program involved, local police, fire fighters and EMS can contact ECS to complete a home visit and to follow, support and monitor the client. By doing this, it frees up these agencies to do their job and not have to spend hours of repeated 911 calls to the same residences. This program also would assist with lowering readmission rates at our local hospital, which is at an all-time high.

- How will we know about the success of the program and the impact on the community?

  ECS will specifically track each client intake through assessment, casework and follow up. ECS will staff these types of cases bi-weekly with a clinical consultant as well as monthly with a multi-disciplinary team made up of area professionals to brainstorm strategies on extremely complicated cases. Many of these types of clients include hoarders, untreated mental health issues and substance abuse. Statistics and explanations of the statistics will be made available in a confidential manner. In FY2019, ECS served 70 vulnerable adults. 8 of these intakes were under 60 and the rest were over 60 years of age. That means 70 individuals were kept in their homes and off of the streets with the help of intensive case management. In FY20, ECS has already served 32 vulnerable adults so far. This number is steady each year, especially with the opioid epidemic and the lack of enough mental health programs locally that can offer this type of comprehensive care coordination.

ELDERCARE SERVICES

REPORT OF ADULT IN NEED OF HELP

Name	Click here to enter text.	**Date**	Click here to enter a date.		
Address	Click here to enter text.	**DOB**	**Click here to enter text.**	**Age**	Click here to enter text.
Phone	Click here to enter text.	**Client location**	Click here to enter text.	**Time of contact**	Click here to enter text.
Emergency Contact	Click here to enter text.				

PHYSICAL CONDITION	RESIDENCE CONDITION	DISABILITIES
☐Questionable bruises or welts	☐ No Gas	☐Wheelchair User or Mobility Impaired
☐ Open Sores	☐Excessive Heat	☐Deaf
☐ Soiled Bandages	☐No Heat	☐ Hard of Hearing
☐Malnutrition	☐No Water	☐ Speech Difficulty
☐Dehydration	☐Hoarding	☐Blind
☐Foul Smelling	☐Squalor	☐ Low Vision
☐Improper Clothing Worn	☐Garbage Piled Up	☐ Intellectual Disability
☐ Soiled Clothing	☐Excessive Household Pets	☐ Epilepsy
☐Under/Over weight	☐Animal/Insect Infestation	☐Diabetic
☐ Repeated 911 calls	☐Residence in State of Disrepair	☐Autism
☐Inability to Move Independently	☐No Access to Mobility or Communication Devices	☐ Mental Health Impairment
☐Abuse Suspected	☐Other:_Click here to enter text.	☐Other Disability:Click here to enter text.

MENTAL/EMOTIONAL OBSERVATION	
Distorted or confused	☐
Cannot follow conversation	☐
Depression	☐
Suspected Drug or Alcohol abuse	☐
Severely anxious or fearful	☐
Withdrawn	☐
Denies problem	☐
Incoherent	☐
Suicidal ideations	☐
Hesitates to talk openly	☐

COMMENTS:			
REPORTED BY	Click here to enter text.	DATE	Click here to enter a date.

RETURN FORM TO: ELDER CARE SERVICES OF DEKALB COUNTY
EMAIL: TRUSSO@ECSEKALB.ORG
1701 EAST LINCOLN HIGHWAY, DEKALB, ILLINOIS 60115
FAX: 815-758-4239

Illinois Department of Revenue
Central Registration Division
Sales Tax Exemption Section, 3-222
101 W. Jefferson Street
Springfield, Illinois 62702
217 782-8881

February 20, 2015

ELDERLY CARE SERVICES OF DEKALB COUNTY INC
1701 EAST LINCOLN HIGHWAY

DEKALB IL 60115

We have received your recent letter; and based on the information you furnished, we believe

ELDERLY CARE SERVICES OF DEKALB COUNTY INC
of
DEKALB, IL

is organized and operated exclusively for charitable purposes.

Consequently, sales of any kind to this organization are exempt from the Retailers' Occupation Tax, the Service Occupation Tax (both state and local), the Use Tax, and the Service Use Tax in Illinois.

We have issued your organization the following tax exemption identification number: E9946-6252-04. To claim the exemption, you must provide this number to your suppliers when purchasing tangible personal property for organizational use. This exemption may not be used by individual members of the organization to make purchases for their individual use.

This exemption will expire on March 1, 2020, unless you apply to the Illinois Department of Revenue for renewal at least three months prior to the expiration date.

Central Registration Division
Illinois Department of Revenue

STS-49 (R-05/14)
IL-492-3456
11-0000032

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give Form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
Elder Care Services of DeKalb County

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☑ Other (see instructions) ▶ non-for profit

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
1701 E. Lincoln Hwy.

Requester's name and address (optional)

6 City, state, and ZIP code
DeKalb, Il. 60115

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number
___ - ___ - ____

or

Employer identification number
36 - 3629138

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person ▶ Lisa Russo, Executive Director Date ▶ 11/5/19

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

AMENDED CORPORATE BYLAWS

ELDER CARE SERVICES OF DEKALB COUNTY, INC.

DECEMBER 12, 2018

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ARTICLE 1

CORPORATION

SECTION 1.1 - Corporate Name.

The name of the corporation shall be Elder Care Services of DeKalb County, Inc. (the "Corporation"), an Illinois not-for-profit corporation.

SECTION 1.2 – Corporate Offices.

The Corporation shall have and continuously maintain in Illinois a registered office and a registered agent whose office address is identical with such registered office, and may have other offices within the State of Illinois as the Board of Directors may from time to time determine.

SECTION 1.3 – Corporate Purposes.

Mission Statement: Keep seniors and vulnerable adults in DeKalb County, Illinois, safe, secure and supported.

The purposes for which the Corporation is organized are those set forth in its Articles of Incorporation as, from time to time, amended.

The Corporation shall be noncommercial, nonsectarian and nonpartisan.

SECTION 1.4 – Not-for-Profit Organization.

All of the assets and the earnings of the Corporation shall be used exclusively for charitable, educational purposes within the meaning of Section 501(c)(3) of the Federal Income Tax Internal Revenue Code (the Code) of 1954, as amended or any subsequent law of the United States of America, in the course of which operation:

a) No Director may receive compensation for services as a Director but shall be entitled to reimbursement of expenses incurred as a direct result of carrying out any responsibility as a Director.
b) No substantial part of the activities of the Corporation shall be the carrying on of propaganda or otherwise attempting to influence legislation. The

Corporation shall not participate in nor intervene (including publishing or distribution of statements) in any political campaign on behalf of or in opposition to any candidate for public office as authorized under the Code.

c) Notwithstanding any other provisions of these articles, the Corporation shall not carry on any other activities not permitted to be carried on: (a) by a corporation exempt from Federal Income Tax under the Code; or (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Code.

SECTION 1.5 – Dissolution.

Upon dissolution of the Corporation, the Board of Directors shall, after paying or making provisions for the payment of all the just debts and liabilities of the Corporation, dispose of all the assets of the Corporation exclusively for the purposes of the Corporation in such a manner, or to such organization or organizations organized and operated exclusively for charitable, educational, religious or scientific purposes as shall at the time qualify as an exempt organization or organizations under 501(c)(3) of the Code, as the Board of Directors shall determine. Any such assets not so disposed of shall be disposed of by a court of competent jurisdiction, in the county in which the principal office of the Corporation is then located, exclusively for such purposes.

ARTICLE 2

BOARD OF DIRECTORS

SECTION 2.1 – General Powers and Duties.

The Board of Directors (the "Board") shall oversee the affairs of the Corporation and ensure that all actions of the Corporation are consistent with the purposes of the Corporation. The Board may exercise all such powers as are authorized by law, by the Articles of Incorporation or by these Bylaws, as may be amended from time to time.

SECTION 2.2 – Number, Election and Term of Office.

a) The Board of the Corporation shall consist of no less than seven (7) but no more than eleven (11) individuals who have reached their majority, live in DeKalb County and are interested in the welfare and activities of seniors and vulnerable adults.
b) All Directors shall be elected by majority vote of the members of the duly constituted existing Board.
c) Each Director shall serve a three-year term.

SECTION 2.3 – Meetings.

Board members are expected to make reasonable effort to attend all meetings. Excused absence may be granted upon notification of the Chairperson. Three unexcused absences in one fiscal year will dictate the Board's consideration of removal of the Director. (See Section 3.5.)

a) Annual Meeting – The first meeting of the fiscal year shall be the annual meeting. (The fiscal year is defined in Section 5.1.) Date and place of the meeting shall be set by the Board and each Director shall be furnished with written notice and agenda of such meeting by mail or electronic communication at least ten (10) days prior to the meeting.
b) Regular Meeting – At the first meeting, and at each succeeding annual meeting, the Board shall establish a schedule of meetings for the ensuing fiscal year.

Special Meetings – Special meetings may be called by the Chairperson of the Board or at the request of three (3) members of the Board. Written notice and agenda shall be furnished to each Director at least ten (10) days prior to the meeting, unless an emergency matter is involved in which case notification may be given by personal contact, e-mail or by telephone. Such emergency shall be declared through the judgment of the Chairperson of the Board. The only business to be acted upon in a Special meeting is that for which the meeting has been called.

SECTION 2.4 – Quorum and Manner of Acting.

Except as provided herein, a majority of the Directors shall constitute a quorum for any meeting of the Board, and the act of a majority of the Directors present at any meeting at which there is a quorum shall be the act of the Board, unless the act of a

greater number is required by the Articles of Incorporation, the Illinois Not-For-Profit Corporation Act or these Bylaws, as may be amended from time to time. No Director may act by proxy on any matter.

Notwithstanding the foregoing, the Directors shall only exercise the following powers by a two-thirds majority vote:

a) Amendment to the Articles of Incorporation or the Bylaws of the Corporation;
b) Merger or consolidation of the Corporation;
c) Sale, lease, exchange of assets or mortgage of real estate or other substantial assets;
d) Voluntary dissolution of the Corporation;
e) Distribution of assets of the Corporation; and
f) Removal of a Director without cause.

Roberts Rules of Order shall control the conduct of all meetings unless said Rules are inconsistent with these Bylaws or the Articles of Incorporation of the Corporation in which case said Bylaws or Articles shall dictate the control.

SECTION 2.5 – Resignations.

Any Director may resign at any time by giving a written notice to the Chairperson or the Secretary of the Corporation. Such resignation shall take effect at the time specified therein, or if no time is so specified, immediately upon receipt by the Corporation.

SECTION 2.6 – Replacement of Elected Directors.

On or before the Annual meeting of each year, the Chairperson of the Board shall appoint a Nominating committee composed of three members to be selected from the body of Directors, one person being designated as the Chairperson of the Nominating committee. The Nominating committee shall serve for one year and shall nominate persons to fill any positions vacated and shall report its nominees at the next regular meeting of the Board. Current Directors may be considered for nomination to another term. The Board shall elect persons on or before December 1 of each year to fill the vacancies created by the expiration of Directors' terms each year.

SECTION 2.7 – Vacancies of Directors.

Vacancies for the unexpired term of any Director, whether occurring on account of resignation, death or other cause, shall be filled by the election of a succeeding Director by a majority vote of the Directors then holding office. Such election shall take place at the next meeting following notice or determination of the existence of a vacancy.

SECTION 2.8 – Compensation.

No Director may receive compensation for services as a Director, but shall be entitled to reimbursement of expenses incurred as a direct result of carrying out any responsibility as a Director.

SECTION 2.9 – Notice of Meetings.

Notice stating the place, day, hour and agenda of the meeting and, in the case of a special meeting, the purpose or purposes for which the meeting is called, shall be given in writing by personal delivery, mail or electronic communication to each Director not less than ten (10) business days before the date on which the meeting is to be held. In the case of a removal of one or more Directors, a merger, consolidation, dissolution or sale, lease or exchange of assets, not less than twenty (20) nor more than sixty (60) business days before the date of the meeting. If mailed, such notice shall be deemed to be delivered when deposited in the United States mail addressed to the Director at the address as shown in the records of the Corporation with prepaid postage thereon.

A meeting may be called to deal with an emergency matter with notification given by personal contact, e-mail or by telephone. Such emergency shall be declared through the judgment of the Chairperson of the Board.

Notice may be waived in writing by any Director either before of after the meeting. Attendance at any meeting by a Director shall be deemed to be a waiver of notice unless the Director attends to object to a transaction or business because the meeting is not lawfully convened.

SECTION 2.10 – Informal Action.

Any action required or permitted to be taken at a meeting of the Board, may be taken without a meeting using a written ballot sent out by mail or electronic communication with Directors given the opportunity to register for or against the proposed action. If the action receives approval by a majority of the Directors (or such larger number as may be required by these Bylaws, the Articles of Incorporation or by law,) provided that the number of Directors casting votes would constitute a quorum if such action had been taken at a meeting, the action is effective. Voting must remain open for not less than five (5) days from the date the ballot is delivered (although in the case of a removal of one or more Directors, a merger, consolidation, dissolution or sale, lease or exchange of assets, the voting must remain open for not less than twenty (20) days from the date the ballot was delivered.) Such informal action by members shall become effective only if, at least five (5) days prior to the effective date of such informal action, a notice of the proposed action (written or via electronic communication) is delivered to all of the Board members entitled to vote with respect to the subject matter thereof.

ARTICLE 3

OFFICERS

SECTION 3.1 – Officers.

At its Annual meeting, the Board shall elect the following Officers of the Corporation, as needed: Chairperson, Vice-Chairperson, Secretary; and other such Officers as the Board, in its discretion, may elect from time to time. Officers shall serve in their elected capacity no more than two consecutive three-year terms.

SECTION 3.2 – Chairperson.

The Chairperson shall preside at meetings, may appoint members of the Board to serve on and chair such committees as may be necessary or desirable from time to time, may convene special meetings of the Board and shall perform such other duties as may be required by law.

SECTION 3.3 – Vice-Chairperson.

The Vice-Chairperson shall preside at meetings in the absence of the Chairperson and shall have the authority to take such actions as may be necessary or required in the absence of the Chairperson.

SECTION 3.4 – Secretary.

The Secretary shall record the proceedings at all meetings of the Board and shall maintain records of the Corporation. The records of the Corporation shall be maintained at the Registered Office of the Corporation.

SECTION 3.5 – Resignations and Removal.

Any Officer may resign at any time by giving written notice to the Chairperson or Secretary of the Corporation; and, unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective. Any Officer may be removed from office at any time by a two-thirds (2/3) vote of the Board members then holding office. Such removal may occur whenever in its sole judgment the best interests of the Corporation are served thereby. The removal of an Officer shall be without prejudice to the contract rights, if any, of the person so removed. Election or appointment of an Officer shall not of itself create any contract rights.

SECTION 3.6 – Vacancies of Officers.

A vacancy in any office may be filled for the unexpired portion of the term in the same manner as provided for in the original election.

ARTICLE 4

COMMITTEES

SECTION 4.1 – Designation.

The Board, by resolution adopted by a majority vote of the Directors in office, may designate and create one or more committees. Each committee shall consist of at least two Directors and other persons as the Board designates (provided that a majority of

each committee's members are Directors) and all committee members shall be recommended by the Chairperson in consultation with the Executive Director for approval by the Board. Each committee shall have the authority to recommend any action to the Board, but shall not have or exercise the authority of the Board. The designation and creation of any such committees and the delegation thereto of authority shall not operate to relieve the Board or any individual Director of any responsibility imposed upon him or her by law.

SECTION 4.2 – Executive Committee.

The Executive Committee of the Board shall consist of the Chairperson, Vice-Chairperson and Secretary. The Executive Committee advises the Executive Director and coordinates the work of Board committees and is charged with fulfilling all duties and responsibilities, assigned by the Board.

Any action of the Executive Committee herein authorized shall be reported to the Board at its next meeting. The Committee shall meet upon call of its Chairperson or majority of its members. The Board has final authority.

ARTICLE 5

FISCAL MATTERS

SECTION 5.1 – Fiscal Year.

The fiscal year of the Corporation shall commence on the first day of July of each year and end on the last day of June of each year.

SECTION 5.2 – Contracts.

The Board may authorize any Officer or Officers, agent or agents, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Corporation, as limited by these Bylaws.

SECTION 5.3 – Loans.

No loans shall be contracted on behalf of the Corporation and no evidence of indebtedness shall be issued in its name unless authorized by a resolution of the Board as limited by these Bylaws. No loan shall be granted to any Officer or Director of the Corporation.

SECTION 5.4 – Checks and Drafts.

All checks, drafts or other orders for the payment of money, notes or other evidences of indebtedness, issued in the name of the Corporation or to the Corporation, shall be signed or endorsed by an Officer or other person, designated by the Board, as an agent of the Corporation; and in such manner as shall from time to time be determined by resolution of the Board.

SECTION 5.5 – Deposits.

All funds of the Corporation, not otherwise employed, shall be deposited from time to time to the credit of the Corporation in such banks, trust companies or other depositories as the Board may select.

SECTION 5.6 – Financial Records and Audit.

Financial records shall be maintained by a Certified Public Accountant and reported to the Board monthly. At the close of each fiscal year, or at such time as the Board may authorize, the Board may provide for an independent audit of all the assets in the accounts of the Corporation.

ARTICLE 6

BOOKS AND RECORDS

The Corporation shall keep correct and complete books and records of account and minutes of the proceedings of its Board. All books and records of the Corporation

may be inspected by any Director, for any proper purpose, at any reasonable time. All books and records shall be kept at the Corporation's principal office.

ARTICLE 7

INDEMNIFICATION

SECTION 7.1 – Indemnification.

The Corporation shall indemnify each Director, Officer, employee or agent against all costs or charges (including attorney's fees) that result from any act done in his or her role for the Corporation if such person acted in good faith and in a manner he or she reasonably believed to be lawful and in, or not opposed to, the best interest of the Corporation.

SECTION 7.2 – Right to Payment of Expenses.

To the extent that a Director, Officer, employee or agent of the Corporation has been successful, on the merits or otherwise, in the defense of any action, suit or proceeding referred to in Section 7.1, or in defense of any claim, issue or matter therein, such person shall be indemnified against expenses (including attorney's fees) actually and reasonably incurred by such person in connection therewith.

SECTION 7.3 – Determination of Conduct.

Any indemnification under Section 7.1 (unless ordered by a court) shall be made by the Corporation only as authorized in the specific case, upon a determination that indemnification of the Director, Officer, employee or agent is proper in the circumstances because the person has met the applicable standard of conduct set forth in Section 7.1. Such determination shall be made: 1) by the Board by a majority vote of a quorum consisting of Directors who were not parties to such action, suit or proceeding, or 2) if such a quorum is not obtainable, or even if obtainable, if a quorum of disinterested Directors so directs, or 3) after review and recommendation by independent legal counsel in a written opinion, or 4) by the Directors entitled to vote, if any.

SECTION 7.4 – Payment of Expenses in Advance.

Expenses incurred in defending a civil or criminal action, suit, or proceeding may be paid by the Corporation in advance of the final disposition of such action, suit or proceeding, as authorized by the Board in the specific case, upon receipt of an undertaking by or on behalf of a Director, Officer, employee or agent to repay such amount, unless it shall ultimately be determined that the person is entitled to be indemnified by the Corporation as authorized in this Article.

SECTION 7.5 – Indemnification Not Exclusive..

The indemnification provided by these Sections shall not be deemed exclusive of any other rights to which those seeking indemnification may be entitled under any bylaw, agreement, vote of disinterested Directors or otherwise, both as to action in the person's official capacity and as to action in another capacity while holding such office, and shall continue as to a person who has ceased to be a Director, Officer, employee or agent, and shall inure to the benefit of the heirs, executors and administrators of such person.

SECTION 7.6 – Liability Insurance.

The Corporation may purchase and maintain insurance on behalf of any person who is or was a Director, Officer, employee or agent of the Corporation, or who is or was serving at the request of the Corporation as a Director, Officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, against the liability asserted against such person incurred by such person in any such capacity, or arising out of his or her status as such, whether or not the Corporation would have the power to indemnify such person against such liability under the provisions of this Section.

SECTION 7.7 – Notice to Board Members.

If the Corporation has paid indemnity or has advanced expenses under this Article to a Director, Officer, employee, or agent, the Corporation shall report the indemnification or advance in writing to any Directors entitled to vote with or before the notice of the next meeting of the Directors entitled to vote.

SECTION 7.8 – References to Corporation.

For purposes of this Section, references to "the Corporation" shall include, in addition to the surviving Corporation, any merging corporation (including any

corporation having merged with a merging corporation) absorbed in a merger which, if its separate existence had continued, would have had the power and authority to indemnify its Directors, Officers, employees or agents, so that any person who was a Director, Officer, employee or agent of such merging corporation, or was serving at the request of such merging corporation as a Director, Officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, shall stand in the same position under the provision of this Section with respect to the surviving Corporation as such person would have with respect to such merging corporation if its separate existence had continued.

SECTION 7.9 – Other References.

For purposes of this Section, references to "other enterprises" shall include employee benefit plans; references to "fines" shall include any excise taxes assessed on a person with respect to an employee benefit plan; and references to "serving at the request of the Corporation" shall include any service as a Director, Officer, employee or agent of the Corporation which imposes duties on, or involves services by such Director, Officer, employee, or agent with respect to an employee benefit plan, its participants, or beneficiaries. A person who acted in good faith and in a manner the person reasonably believed to be in the best interests of the participants and beneficiaries of an employee benefit plan shall be deemed to have acted in a manner "not opposed to the best interests of the Corporation" as referred to in this Section.

ARTICLE 8

CONFLICT OF INTEREST

SECTION 8.1 – Use of Corporation or Director Names.

The name of the Corporation or the names of any Directors and their official capacities shall not be used in any connection with a commercial concern or with any partisan interest or for any purpose not appropriately related to the promotion of the goals/objects of the Corporation.

SECTION 8.2 – Service on Community Care Program of DeKalb County.

No member of the Board may simultaneously serve on the Board of another vendor of the Illinois Department on Aging's Community Care program, which serves DeKalb County.

SECTION 8.3 – Director as Party to a Transaction.

a) If a transaction is fair to the Corporation at the time it is authorized, approved, or ratified, the fact that a Director of the Corporation is directly or indirectly a party to the transaction is not grounds for invalidating the transaction.

b) In a proceeding contesting the validity of a transaction described in Subsection (a), the person asserting validity has the burden of proving fairness unless:

1) The material facts of the transaction and the Director's interest or relationship were disclosed or known to the Board or a committee consisting entirely of Directors and the Board or committee authorized, approved or ratified the transaction by the affirmative votes of a majority of disinterested Directors, even though the disinterested Directors be less than a quorum;

2) The material facts of the transaction and the Director's interest or relationship were disclosed or known to the Directors entitled to vote, if any, and they authorized, approved or ratified the transaction without counting the vote of any Director who is an interested Director.

c) The presence of the Director, who is directly or indirectly a party to the transaction described in subsection (a), or a Director who is otherwise not disinterested, may be counted in determining whether a quorum is presented but may not be counted when the Board or a committee of the Board takes action on the transaction.

d) For purposes of this Article, a Director is "indirectly" a party to a transaction if the other party to the transaction is an entity in which the Director has a material financial interest or of which the Director is a shareholder, owner, officer, director or partner.

ARTICLE 9

AMENDMENT OF BYLAWS

SECTION 9.1 – Notice of Proposed Bylaws Amendment.

Notice of any proposed amendment to Bylaws shall be delivered to each member of the Board, together with a copy of such proposed amendment not less than ten (10) days prior to a regular meeting of the Board.

SECTION 9.2 – Action on Proposed Bylaws Amendment.

Action upon such proposed Bylaws amendment shall not be taken at the meeting at which such amendment is proposed. Any such amendment may be adopted only by a two-thirds (2/3) affirmative vote of the Board and only after the expiration of at least twenty-eight (28) days after the meeting at which such amendment is first proposed.

Approved and adopted by resolution of the Board this _____ day of _____, 2018.

_____ _____

Chairperson of the Board Secretary of the Board

Exhibit B: Current Year's Budget

	A	B	C	D	E	F	G	H	I	J	K
1											
2						City of DeKalb HS Budget for ECS VA Program					
3						BUDGET JUSTIFICATION					
4											
5	***Program Expenses***										
6	Salaries of certified staff Dedicated to VA)								$38,200.00		
7	Payroll taxes @ 6.2SS & 1.45% medicare								$3,060.00		
8	Benefits: Healthcare								$5,300.00		
9	Workmans comp								$800.00		
10	Retirement @ 5%/year								$1,910.00		
11											
12					**Program Expense Subtotal**						
13										$49,270.00	
14											
15											
16	***Support Expenses***										
17	Staff development								$400.00		
18	Office support								$2,000.00		
19	Program Intevention expense (clean out/respite/Rx/etc...)								$5,000.00		
20	Mileage								$2,000.00		
21	Telephone								$1,000.00		
22											
23					**Support Subtotal**						
24										$10,400.00	
25											
26	***Occupancy Expenses***										
27	Office, Meeting rooms								$1,218.00		
28											
29											
30											
31					**Occupancy Subtotal**						
33										$1,218.00	
47											
48	**TOTAL COST OF VA PROGRAM:**										
49										$60,888.00	
50	**Amount requested from City of DeKalb HS**								$15,000.00		
51											
52											
53											
54											
55	**GRAND TOTAL:**										
56									$15,000.00		
57											
58											

Elder Care Services Projected
2020 Budget (Fiscal Year Ending 6/30/20)

			FY 20 Projected
Support and Revenue			
Government Grant			
4100	-000	NIAAA I&A- Title III-B	73,000
4101	-000	NIAAA I&A- III-E Caregiver Asst	22,000
4102	-000	NIAAA - SHAP	10,000
4104	0.00	NIAAA-Options Counseling	3,000
4103	-000	NIAAA - MIPPA2	2,200
4250	-000	DeKalb Co. Mental Health Board	116,000
4255	-000	DeKalb Township	2,750
4260	-000	City of DeKalb-Human Services	9,300
4265	-000	City of DeKalb- CDBG	8,000
4270	-000	DeKalb Co. Senior Tax Levy	60,500
		Total Government Grant	**306,750**
Government Fee-for-Service			
4020	-000	IL DOA - Comp. Case Mgmt	**320,600**
4020	-260/60	*Initial Determination*	4,600
4020	-050	*MCO*	10,000
4020	-360	*Initial Determination w/Intensive*	60,000
4020	-362	*Redetermination w/Intensive*	50,000
4020	-366	*Intensive CW*	95,000
4020	-369	*Intensive Monitoring*	10,000
4020	-253	*Non-CCP Monitoring*	2,000
4020	-062	*CCP Redetermination at NHPS*	12,000
4020	-080	*Presumptive Eligibility*	11,000
4020	-084	*Presumptive Eligibility - Spousal*	-
4020	-089	*Medicaid/App*	2,000
4020	-051	*Automatic case management*	64,000
4125	-010	*Self-Neglect Capacity Grant*	-
4021	-000	IL DOA - NH Pre-Screen(64&66)	**85,000**
4022	-000	IL DHS - ORS Pre-Screen	
4025	-000	IL DOA - Money Management	**74,400**
4025	-082	*IDOA MM Initial Assessment or*	12,400
4025	-083	*IDOA MM Volunteer Hours*	62,000
4020	-081	*NH Pre-Screen w/Language*	-
4125	-000	NIAAA - Elder Abuse (ANE)	**249,400**
4125	-001	*ANE/SN Assessment*	170,000
4125	-002	*ANE/SN Case Work*	35,000

Elder Care Services Projected
2020 Budget (Fiscal Year Ending 6/30/20)

			FY 20 Projected
4125	-005	*ANE/SN Followup*	25,000
4125	-006	*ANE MM Assessments*	4,000
4125	-007	*ANE MM Volunteer hrs*	2,000
4125	-008	*ANE M-team stipend*	2,400
4020	-090	*NHPS Weekend*	11,000
		Total Government Fee-for-Service	**729,400**
Government Pass-Thru			
4115	-000	NIAAA - III-B/GRF/E Gap Filling	4,000
4130	-000	IDOA-MFP	-
4120	-000	NIAAA- Elder Abuse EIF	15,000
4130	-000	IDOA 24-7 APS Response	5,000
		Total Government Pass-Thru	**24,000**
		Total Government Revenue	**1,060,150**
		Bridge Program at NM	**71,000**
Contributions			
4006	-000	Contributions-Food Pantry	1,000
4005	-000	Contributions	20,000
4010	-000	Contributions- Give Dekalb Co.	10,000
4275	-000	Kishwaukee United Way	4,666
4290	0.00	DCCF Fall Grant	7,000
		Total Contributions	**41,666**
Other Revenue			
4041	-000	Sponsorships/Appeals	30,000
4042	-000	Investment Income	500
		Total Other Revenue	**$ 30,500.00**
		Total Support & Revenue	**1,203,316**

Elder Care Services Projected
2020 Budget (Fiscal Year Ending 6/30/20)

			FY 20 Projected
Operating Expenses			
Salaries and Related Expenses			
6010	-000	Salaries	816,000
6011	-000	On-Call Wages	5,200
6020	-000	FICA Tax Expense (7.65%)	62,200
6030	-000	State Unemployment Tax	-
6165	-000	Health Insurance	1,400
6162	-000	Worker's Compensation Ins	14,000
6155	-000	Retirement (5%)	41,000
6156	-000	Other Employee Benefits	1,500
6280	-000	Travel	20,000
		Total Salaries and Related	**961,300**
Staff Development			
6065	-000	Staff Development	5,000
		Total Staff Development	**5,000**
Support Services			
6150	-000	Equipment Maintenance	6,000
6070	-000	Advertising/Website	23,000
6221	-000	Computer Expense	25,000
6160	-000	Insurance-Other	9,000
6300	-000	Legal and Professional Fees	25,000
6220	-000	Office Supplies & Expense	15,000
6225	-000	Postage	6,000
6226	-000	Printing	1,000
6140	-000	Telephone	18,000
		Total Support Services	**128,000**
Program Expenses			
6061	-000	IDOA-MFP	-
6062	-000	NIAAA - III-B/GRF/E GAP Filling	4,000
6063	-000	NIAAA- Elder Abuse EIS	10,000
6068	-000	Other Non-Reimb. Client Exp.	2,000
6066	-000	Supplies - ANE M-Team/SN	1,500

Elder Care Services Projected
2020 Budget (Fiscal Year Ending 6/30/20)

			FY 20 Projected
6067	-000	Supplies - MM Adv. & Volunteer	1,200
6330	-000	Depreciation	11,000
		Total Program Expenses	**29,700**
Occupancy			
6100	-000	Rent (in-kind)/FY19 Actual Rent	45,504
6152	-000	Building Repair and Renovation	10,000
6151	-000	Building Maintenance	2,000
6110	-000	Electric (Com Ed)	9,000
6110	-000	Gas (Nicor)	2,000
6110	-000	Water(City of DeKalb)	1,000
6110	-000	Waste Management	1,500
6151	-000	Cleaning/maintainence	7,000
6110	-000	Security	1,100
		Total Occupancy	**79,104**
		Total Expenses	**1,203,104**
		Change in Net Assets	**212**

Exhibit C: Most Recent Completed Fiscal Year's Audit or Year-End Financial Statement

DE RAIMO ABENDROTH & ASSOCIATES
Certified Public Accountants & Business Consultants

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JOHN J. DE RAIMO
DANIELLE N. ABENDROTH

March 29, 2019

To the Board of Directors
Elder Care Services of DeKalb County, Inc.

We have audited the financial statements of Elder Care Services of DeKalb County, Inc. for the year ended June 30, 2018, and have issued our report thereon dated March 29, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 22, 2018. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Elder Care Services of DeKalb County, Inc. are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2018. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The summary of significant accounting policies disclosed in Note A.

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

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 29, 2019.

Management Consultation with Other Independent Accountants

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

Other Audit Findings or Issues

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

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

Very truly yours,

De Raimo Abendroth & Associates

DE RAIMO ABENDROTH & ASSOCIATES
Certified Public Accountants & Business Consultants

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JOHN J. DE RAIMO
DANIELLE N. ABENDROTH

To the Board of Directors
Elder Care Services of DeKalb County, Inc.

In planning and performing our audit of the financial statements of Elder Care Services of DeKalb County, Inc. as of and for the year ended June 30, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered Elder Care Services of DeKalb County, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

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 a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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. We consider the following deficiencies in Elder Care Services of DeKalb County, Inc.'s internal control to be significant deficiencies:

Elder Care Services of DeKalb County, Inc. does not have a formal fraud risk assessment or antifraud program, so auditors had to perform risk assessment procedures instead of testing Elder Care Services of DeKalb County, Inc.'s fraud risk assessment procedures.

This communication is intended solely for the information and use of management, Board of Directors, and others within the Organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

DeRaimo Abendroth & Associates

March 29, 2019

ELDER CARE SERVICES OF DEKALB COUNTY, INC.
DeKalb, Illinois

Financial Statements

Together With Independent Auditor's Report

As of June 30, 2018 and 2017

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DE RAIMO ABENDROTH & ASSOCIATES
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JOHN J. DE RAIMO
DANIELLE N. ABENDROTH

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Elder Care Services of
DeKalb County, Inc.
DeKalb, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of Elder Care Services of DeKalb County, Inc. (a nonprofit organization), which comprise the Statement of Financial Position as of June 30, 2018 and 2017, and the related Statements of Activities, Functional Expenses, and Cash Flows for the year 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 statements 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 Elder Care Services of DeKalb County, Inc.'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 Elder Care Services of DeKalb county, Inc.'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 opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Elder Care Services of DeKalb County, Inc. as of June 30, 2018 and 2017, 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2019, on our consideration of Elder Care Services of DeKalb County, 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 Elder Care Services of DeKalb County Inc.'s internal control over financial reporting and compliance.

De Raimo Abendroth & Associates

March 29, 2019

ELDER CARE SERVICES OF DEKALB COUNTY, INC.
STATEMENTS OF FINANCIAL POSITION
AS OF JUNE 30, 2018 and 2017

ASSETS

	2018	2017
Current Assets		
Cash and cash equivalents	$ 86,045	$ 207,948
Short-term cash investments	170,290	170,059
Grants receivable	266,334	202,155
Interest receivable	479	325
Prepayments	4,754	2,677
Total Current Assets	527,902	583,164
Other Assets		
Long-term cash investments	146,929	176,710
Fixed Assets		
Furniture and equipment	117,085	117,085
Less: Accumulated depreciation	(100,894)	(90,513)
Total Fixed Assets	16,191	26,572
TOTAL ASSETS	$ 691,022	$ 786,446

LIABILITIES AND NET ASSETS

Current Liabilities		
Accounts payable	13,454	$ 9,652
Accrued pension payable	34,424	31,664
Accrued vacation	16,986	21,823
Total Current Liabilities	64,864	63,139
Net Assets		
Unrestricted	626,158	723,307
Total Liabilities and Net Assets	$ 691,022	$ 786,446

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

ELDER CARE SERVICES OF DEKALB COUNTY, INC.
STATEMENTS OF ACTIVITIES
For the Years Ended June 30, 2018 and 2017

	2018	2017
SUPPORT AND REVENUE		
Contributions	$ 16,429	$ 6,349
Government Grants -		
IL Department on Aging -		
Case coordination	335,795	336,043
Money management	33,697	28,106
Capacity	4,320	3,690
Other grants	80,415	85,743
NW IL Area Agency on Aging -		
Elder Abuse	119,891	163,723
Title III-B & E/Circuit Breaker	107,367	101,479
DeKalb County 708 Board	125,685	116,000
DeKalb Township	2,575	2,750
City of DeKalb	17,250	17,500
Community Development Block Grant	11,650	3,374
DeKalb County Tax Levy	63,000	70,562
Investment income	643	636
TOTAL SUPPORT AND REVENUE	918,717	935,955
EXPENSES		
Program services	919,671	850,540
Supporting services -		
Management and general	96,195	99,751
TOTAL EXPENSES	1,015,866	950,291
CHANGE IN NET ASSETS	(97,149)	(14,336)
NET ASSETS, BEGINNING OF YEAR	723,307	737,643
NET ASSETS, END OF YEAR	$ 626,158	$ 723,307

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

ELDER CARE SERVICES OF DEKALB COUNTY, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2018

	Program Services	Supporting Services: Management and General	Total
Salaries	$ 673,110	$ 20,130	$ 693,240
Payroll taxes	53,179	1,540	54,719
Workers' compensation insurance	13,204	392	13,596
Retirement	37,227	1,007	38,234
Health insurance	494	-	494
Staff development	6,474	-	6,474
Travel	21,296	-	21,296
Telephone	21,126	2,347	23,473
Postage	3,245	-	3,245
Printing	319	-	319
Insurance - other	6,207	-	6,207
Professional fees	-	16,136	16,136
Program supplies and expense	17,316	-	17,316
Equipment maintenance	-	6,035	6,035
Advertising	12,510	-	12,510
Occupancy	39,256	13,086	52,342
Building maintenance	6,922	2,307	9,229
Office supplies and expense	-	17,985	17,985
Computer expense	-	12,635	12,635
Depreciation	7,786	2,595	10,381
Total Expenses	$ 919,671	$ 96,195	$ 1,015,866

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

ELDER CARE SERVICES OF DEKALB COUNTY, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2017

	Program Services	Supporting Services: Management and General	Total
Salaries	$ 628,888	$ 19,278	$ 648,166
Payroll taxes	47,589	1,475	49,064
Workers' compensation insurance	10,819	335	11,154
Retirement	30,700	964	31,664
Health insurance	252	-	252
Staff development	2,262	-	2,262
Travel	21,740	-	21,740
Telephone	17,663	1,963	19,626
Postage	4,422	-	4,422
Printing	647	-	647
Insurance - other	5,455	-	5,455
Professional fees	-	19,652	19,652
Program supplies and expense	12,927	-	12,927
Equipment maintenance	-	5,159	5,159
Advertising	13,061	-	13,061
Occupancy	38,695	12,899	51,594
Building maintenance	7,821	2,607	10,428
Office supplies and expense	-	14,097	14,097
Computer expense	-	18,789	18,789
Depreciation	7,599	2,533	10,132
Total Expenses	$ 850,540	$ 99,751	$ 950,291

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

ELDER CARE SERVICES OF DEKALB COUNTY, INC.
STATEMENTS OF CASH FLOWS
For the Years Ended June 30, 2018 and 2017

	2018	2017
Cash Flows From Operating Activities:		
Change in Net Assets	$ (97,149)	$ (14,336)
Adjustments to reconcile change in net assets to net cash used by operating activities		
Depreciation	10,381	10,132
(Increase) decrease in current assets -		
Grants receivable	(64,179)	25,183
Interest receivable	(154)	(26)
Prepayments	(2,077)	(2)
Increase (decrease) in current liabilities -		
Accounts payable	3,802	199
Accrued pension payable	2,760	2,557
Accrued vacation	(4,837)	6,479
Net cash used by operating activities	(151,453)	30,186
Cash Flows From Investing Activities:		
Purchases of furniture and equipment	-	(4,269)
Redemption of certufucate of deposit	30,000	-
Interest on certificates of deposit	(450)	(557)
Net cash provided by investing activities	29,550	(4,826)
Net Change in Cash and Cash Equivalents	(121,903)	25,360
Cash and Cash Equivalents, Beginning of Year	207,948	182,588
Cash and Cash Equivalents, End of Year	$ 86,045	$ 207,948

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

ELDER CARE SERVICES OF DEKALB COUNTY, INC.
Notes to the Financial Statements
June 30, 2018 and 2017

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Elder Care Services of DeKalb County, Inc. (Elder Care), an Illinois non-profit organization, was established to promote and further the welfare of senior citizens and their families who live in DeKalb County through the provision of services which improve their well-being and quality of life.

Use of Estimates

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

Basis of Accounting

Elder Care's financial statements are presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as promulgated by the American Institute of Certified Public Accountants.

Basis of Presentation

In accordance with professional standards, contributions are recognized when the donor makes a promise to give and are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence and/or nature of any donor restrictions.

Professional standards establish the reporting requirements for exempt financial statements of nonprofit organizations, including a Statement of Financial Position, a Statement of Activities and a Statement of Cash Flows. The accompanying financial statements have been prepared to focus on Elder Care as a whole. Balances and transactions have been reclassified into the following classes of net assets based on the existence or absence of donor-imposed restrictions:

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

Unrestricted Net Assets – not subject to donor-imposed restrictions. Unrestricted net assets may be designated for specific purposes or locations by action of the Board of Directors.

Temporarily Restricted Net Assets – subject to donor-imposed stipulations that may be fulfilled by actions of Elder Care to meet the stipulations or become unrestricted at the date specified by the donor. Elder Care has no temporarily restricted net assets.

Permanently Restricted Net Assets – subject to donor-imposed stipulations that they be retained and invested permanently by Elder Care. The donors require Elder Care to use all or part of the investment return on these net assets for specified or unspecified purposes. Elder Care has no permanently restricted net assets.

Cash and Cash Equivalents

For purposes of these statements, cash equivalents are defined as short-term, highly liquid investments that are both readily convertible to known amounts of cash and having original maturities of three months or less.

As of June 30, 2018 and 2017, Elder Care had deposits in financial institutions consisting of a checking account and certificates of deposit. Bank deposits are covered by Federal Deposit Insurance Corporation (FDIC) insurance. The FDIC insured limits cover up to $250,000 of total deposits at each financial institution. As of June 30, 2018 and 2017, Elder Care had uninsured deposits at one financial institution of $137,657 and $284,594, respectively.

For the purposes of the Statement of Cash Flows, there were no cash payments for income taxes or for interest for the fiscal years ended June 30, 2018 and 2017.

Public Support and Revenue

Revenues earned from government grants are reported as temporarily restricted net assets. When the donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions. However, donor restricted contributions in which restrictions are met in the same reporting period are reported as unrestricted support.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNT POLICIES (CONTINUED)

Public Support and Revenue (continued)

Contributions of donated non-cash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance non-financial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received. A substantial amount of donated services have been received from numerous unpaid volunteers for which no amounts have been recognized in the financial statements because the criteria for recognition of such volunteer effort have not been satisfied in accordance with professional standards.

Functional Allocation of Expenses

In accordance with standards of accounting and financial reporting prescribed for voluntary health and welfare organizations, expenses are allocated on a functional basis among program and supporting service. Expenses are charged on a direct functional basis whenever practicable. When direct charges cannot be accomplished, the expenses are allocated on the basis of time records, historical analysis and on estimates made by Elder Care's management.

Income Taxes

Elder Care is exempt from federal and state income taxes under Section 501 (c) (3) of the Internal Revenue Code and, therefore, no provision for income taxes is presented in these financial statements.

Elder Care has evaluated for uncertain tax positions, management has determined there are no uncertain tax positions as of June 30, 2018 and 2017. Tax returns for the past three years remain open for examination by state and federal tax jurisdictions.

Fixed Assets

Fixed assets are recorded at original cost and depreciation is computed on the straight line basis over the estimated useful lives of these assets, which is 5-7 years for equipment. All acquisitions of property and equipment in excess of $2,500 with a useful life of more than 1 year and all expenditures for repairs, maintenance, improvements and betterments that materially prolong the useful lives of assets are capitalized. The cost of all other maintenance and repairs is charged to operations as incurred. Donated assets are recorded at estimated fair market value at the date of donation.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNT POLICIES (CONTINUED)

Advertising and Promotion Costs

Elder Care expenses costs of advertising and promotion at the time incurred. Advertising and promotion expenses were $12,510 and $13,061 for the years ended June 30, 2018 and 2017, respectively.

Subsequent Events

Management of Elder Care has evaluated subsequent events through March 29, 2019, the date the financial statements were available to be issued.

NOTE B – CASH INVESTMENTS

Cash investments consist of certificates of deposit which are reported at cost plus accrued interest, which approximates fair market value. Short-term cash investments have a maturity of over three months and less than one year. Long-term cash investments mature in over one year.

NOTE C – RECEIVABLES

Elder Care considers accounts and grants receivable to be fully collectable. Accordingly, no allowance for doubtful accounts is recorded. Accounts receivable are due within 30 days of invoicing. If amounts become uncollectable, they will be charged to operations when that determination is made. The outstanding receivables at June 30, 2018 and 2017 are composed of:

	2018	2017
DeKalb County 708 Board	$ 9,685	$ -
City of DeKalb	10,650	-
Illinois Department on Aging	216,056	164,693
Illinois Department of Human Services	537	1,074
Northwestern Illinois Area Agency on Aging	29,406	36,388
Total Accounts Receivable	$ 266,334	$ 202,155

NOTE D – RETIREMENT PLAN

Elder Care has established a defined contribution pension plan for the benefit of its employees. The plan is non-contributory (employees do not contribute) and is administered by a local financial institution. Under the plan, a predetermined contribution is made to the account of each individual employee, based on annual compensation levels, and accrued for their benefit. For the fiscal years ended June 30, 2018 and 2017, Elder Care contributed an amount equal to 5% of each eligible employee's compensation. Total retirement expense for the years ended June 30, 2018 and 2017 was $38,234 and $31,664, respectively.

NOTE E – COMPENSATED ABSENCES

Under terms of employment, employees are granted vacation in varying amounts. The amount of accumulated vacation at June 30, 2018 and 2017 recorded on the Statement of Financial Position is $16,986 and $21,823, respectively.

NOTE F – LEASES

Building Lease

Elder Care is leasing its office in DeKalb, Illinois under a five year lease agreement from July 1, 2014 through July 1, 2019. This lease requires monthly rental payments of $3,250. Rental payments under this lease for the years ended June 30, 2018 and 2017 were $39,000 and $39,000, respectively. Minimum future rentals to be paid on this lease, through the current lease term, will amount to the following for the years ended June 30:

2019	$ 39,000
Total	$ 39,000

Equipment Lease

Elder Care is leasing a copy machine under a five year operating lease agreement from June 30, 2014 through June 30, 2019. This lease requires monthly rental payments of $431. Rental payments under this lease for the years ended June 30, 2018 and 2017 were $6,035 and $ $5,609, respectively. Minimum future rentals to be paid on this lease, through the current lease term, will amount to the following for the years ended June 30:

2019	$ 5,166
Total	$ 5,166

NOTE G – CONCENTRATION

Illinois Department on Aging constituted approximately 81% and 49% of total grants receivable and revenues for the year ended June 30, 2018, respectively. Should these grants decline in the future, Elder Care's program services may be negatively impacted.

DE RAIMO ABENDROTH & ASSOCIATES
Certified Public Accountants & Business Consultants

9601 West 165th Street • Suite #5 • Orland Park, Illinois 60467-5661 • Telephone (815) 469-7500 • Facsimile (815) 469-6970

JOHN J. DE RAIMO
DANIELLE N. ABENDROTH

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

Board of Directors
Elder Care Services of
DeKalb County, Inc.
DeKalb, Illinois

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 Elder Care Services of DeKalb County, Inc. (a nonprofit organization), which comprise the Statement of Financial Position as of June 30, 2018, and the related Statements of Activities, Functional Expenses, and Cash Flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 29, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Elder Care Services of DeKalb County, 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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Elder Care Services of DeKalb County, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Elder Care Services of DeKalb County, 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 a combination of deficiencies, in internal control such that there is a 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 the 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these

limitations, during our audit we did not identify any deficiencies in internal that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as item 2018-001 Formal Fraud Risk Assessment, that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Elder Care Services of DeKalb County, 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*.

Elder Care Services of DeKalb County, Inc.'s Response to Findings

Elder Care Services of DeKalb County, Inc.'s response to the findings identified in our audit is described in the accompanying Schedule of Findings and Responses. Elder Care Services of DeKalb County, Inc.'s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose 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 Elder Care Services of DeKalb County, Inc.'s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Elder Care Services of DeKalb County, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purposes.

DeRaimo Abendroth & Associates

March 29, 2019

ELDER CARE SERVIES OF DEKALB COUNTY, INC.
Schedule of Findings and Responses
For the Year Ended June 30, 2018

Financial Statement Findings

Finding No. 2018-001 Formal Fraud Risk Assessment

Criteria or Specific Requirement

Risk Assessment, including fraud risk assessment, is one element of internal control. Thus, ideally Elder Care should include performance of this assessment.

Condition

Elder Care does not have a formal fraud risk assessment or antifraud program.

Context

Auditors performed risk assessments based on direct interviews and observations because Elder Care did not have a formal risk assessment process documented.

Effect

Auditors performed risk assessment procedures instead of testing Elder Care's fraud risk assessment procedures.

Cause

Elder Care does not have a formal fraud risk assessment or antifraud program.

Views of Responsible Officials and Planned Corrective Actions

Management is aware that this condition exists and will review options available to develop a formal fraud risk assessment process.

Exhibit D: Grantee-Specific Obligations

Grantee agrees and acknowledges that it shall comply with the following obligations, which shall be considered to be an integral component of the Agreement:

Elder Care Services (Grantee) will provide information and assistance, case management assessment and services, and Adult Protective Services investigation and support programs to assist elderly residents age 60 or older and people with disabilities age 18 to 59 in the City of DeKalb to remain safely in their own homes while preventing premature institutionalization and substantially reducing public costs.

Elder Care Services anticipates serving 120 under age 60 vulnerable adults this year. Of this number, 50 individuals are anticipated to be residents of the City of DeKalb. Grantee will track the total number of individuals served and will include a separate accounting of those individuals who are residents of the City of DeKalb to document that City of DeKalb Human Services Funding is used only to support those services directly benefiting DeKalb residents. Grantee will report revenue from other sources to document that the agency receives funding from other sources to cover services provided to individuals who are not residents of the City of DeKalb. Reports will be submitted on a Quarterly basis in order to receive payment of grant funds.

HUMAN SERVICES AGREEMENT
FAMILY SERVICE AGENCY

This agreement made this 13th day of January, 2020, between the City of DeKalb, a municipal corporation of the State of Illinois, hereinafter referred to as the "City" and Family Service Agency, hereinafter referred to as "Grantee," WITNESSETH:

WHEREAS, the City desires that Grantee provide certain services to the citizens of DeKalb and Grantee has the capacity to provide such services; and,

WHEREAS, the Grantee acknowledges that it is the City's intention to purchase said services for the citizens of the City of DeKalb under the following guidelines:

1. First priority shall be given to those services which will help meet basic emergency needs such as food, clothing and shelter. Second priority shall be given to those services which are preventative in nature and promote the highest degree of self-support, self-care and self-help. Third priority shall be given to those services which seek to enhance the quality of life of persons whose basic needs are already met. Priority shall also be given to services which primarily benefit low and moderate income residents. The services provided by the Grantee are consistent with these guidelines as explained on the attached Exhibit A.

2. Services shall address specific documented needs. The services provided by the Grantee address the specific, documented needs as explained on the attached Exhibit A.

3. Services shall also receive financial support from other community sources. Grantee has attached hereto a copy of its budget for the period that this Agreement covers as Exhibit B, which budget establishes that the Grantee receives at least 97 % of its funding from third party sources. A copy of Grantee's audit or year end financial statement from the most recent complete year of operations is attached hereto as Exhibit C.

4. City funds are used only to support those services directly benefiting DeKalb residents. The City will not subsidize the cost of services to non-residents. Grantee has certified compliance with this requirement by signing the attached Exhibit A.

5. Administrative costs for these services are to be kept to a minimum. Grantee has identified the allocation between administrative costs and program costs as explained on the attached Exhibit A.

6. These services must be coordinated with other agencies when feasible. Grantee has outlined how services are coordinated with other agencies as explained on the attached Exhibit A.

7. The City will not fund, but may augment, services which are the responsibility of another public agency or funding source. Grantee has identified any areas where the City's funds are being utilized to augment third party responsibilities as explained on the attached Exhibit A.

8. City funds are to be used primarily to match or leverage other private or public funds. Grantee has explained how matching or leveraged funds are being sought or obtained as explained on the attached Exhibit A.

9. The City's intent is to contract for specific services and monitor their effectiveness. Grantee has: a) identified the metrics by which its performance is to be evaluated on an annual basis; b) identified those third parties that provide any review or evaluation of Grantee's efforts; and, c) explained its clearly defined performance evaluation process, as explained on the attached Exhibit A.

10. Grantee has clearly identified and delineated where any elected or appointed official of the City or any City employee is involved in its programming or receives any direct or indirect benefit, any compensation or any pecuniary benefit of any form by virtue of Grantee's program or the City funding provided hereunder, as explained on the attached Exhibit A.

11. Grantee has outlined the process by which funds are held by Grantee as explained on the attached Exhibit A, and all such funds are held by the Grantee in a Grantee-specific checking account with the financial institution identified therein (and not in any personal checking account), unless otherwise indicated therein.

WHEREAS, the parties hereto understand and agree that the Grantee is an independent contractor and not an employee of the City; now,

In consideration of the agreements set forth and other good and valuable considerations, the parties agree as follows:

1. **Term**. The term of this agreement shall be from January 1, 2020 to December 31, 2020. The City or Grantee may terminate this Agreement at any time, upon the provision of thirty (30) days written notice. The City may terminate this agreement at any time based upon the occurrence of a breach of this Agreement, upon the provision of 48 hours written notice.

2. **Scope of Service**. The Grantee shall provide services in accordance with the service plan provided in the original application, a copy of which is attached hereto as Exhibit A.

3. **Hold Harmless**. The Grantee hereby agrees to indemnify, defend and hold the City and its officers, employees, contractors and representatives harmless from and against any and all such costs, expenses, damages, liabilities, losses and claims

which may arise out of, or are related to the services provided by the Grantee under this agreement or which relate to this Agreement or the funding provided herein. The Grantee agrees and acknowledges that the City is not in any way responsible for the conduct or provision of Grantee's programs or services, and is not responsible for the review, supervision or management of Grantee's personnel, volunteers, participants, programming or services.

4. **Payment.** The City agrees to pay the Grantee the sum of Ten Thousand and No/100 Dollars ($10,000.00) for services rendered under this agreement. **Payment will be disbursed in four equal installments and will be processed upon receipt of the Grantee's quarterly reports, as required by this funding agreement.** In the event that this Agreement is terminated, no further payments shall be due or payable to Grantee. In the event that the City Council determines that the City's financial condition does not support making a payment otherwise due under this Agreement, the City may suspend, delay or otherwise cancel payments due hereunder.

5. **Access to Financial Records.** The Grantee agrees to allow the City access to review any and all of Grantee's financial records as may be determined appropriate to insure the accountability of monies disbursed by the City. The Grantee also agrees to provide the City with a copy of its operating budget and its audit or year-end financial statement for each fiscal year or portion thereof in which the Grantee receives funding under this (or successor) agreements.

6. **Performance Reporting**. The Grantee agrees to send the City a report following every three months of services identifying the number of City of DeKalb citizens that have been provided services under the terms of this Agreement. The Grantee further agrees to send the City a copy of all documentation required to demonstrate its performance or which is identified as a performance-evaluation tool in Exhibit A.

   Quarterly reports shall be provided to the City on or before the 10th day of the following months:

   1st Quarter – April
   2nd Quarter – July
   3rd Quarter – October
   4th Quarter - January

7. **Compliance with Laws.** The Grantee expressly covenants and agrees that it shall comply with all applicable laws, including those laws applicable to the use of public funding to the extent that such laws are applicable to programs funded in whole or in part by the City of DeKalb. The Grantee expressly covenants that it shall not discriminate against any person or organization on the basis of any legally recognized protected classification, including but not limited to race, gender, religion, ethnic or cultural background, sexual preference, or other legally

recognized, protected classification, in the provision of its services or use of funding provided hereunder.

8. **Use of Funds.** The Grantee shall only utilize funds made available under this agreement for the provision of services consistent with this agreement and shall not use such funding for any other purpose, nor for the construction of any real property or improvement to real property, nor for any purpose which constitutes "Public Works" for purposes of the Illinois Prevailing Wage Act.

9. **Grantee's Organization.** Grantee is organized in the format as described in Exhibit A. For the term of this Agreement, Grantee shall take such actions as shall be required to maintain that form of organization. Grantee shall provide the City with notice of the meetings of its governing board or board of directors, and the City shall have the opportunity to attend such meetings as an *ex officio* member of such governing board; the City shall also have the right to review the minutes of all such meetings.

10. **Grantee-Specific Obligations.** Grantee shall comply with the listing of Grantee-Specific Obligations attached hereto as Exhibit D.

11. **Certification:** Grantee hereby certifies that it shall comply with the contents of this Agreement and the terms of its Application and certifies that the contents of this Agreement and the Application are true, accurate and correct. The recitals to this Agreement are expressly incorporated herein by reference.

IN WITNESS WHEREOF, the Grantee has caused this agreement to be signed, sealed and attested to by its Chairman of the Board of Directors and Executive Director, on the _____ day of _____, 2020, and said City has caused the same to be signed, sealed and attested to by its Mayor and City Clerk as of the date first mentioned in this Agreement.

FAMILY SERVICE AGENCY

Board Chairman

ATTEST:

Executive Director

CITY OF DEKALB, ILLINOIS

Jerry Smith, Mayor

ATTEST:

RUTH A. SCOTT
Executive Assistant

Exhibit A: Funding Application

City of DeKalb
opportunity · innovation

200 South Fourth Street
DeKalb, Illinois 60115
815.748.2000 • cityofdekalb.com

FY 2020 HUMAN SERVICES FUNDING APPLICATION

Twelve Months Funding 1/1/20 to 12/31/20

APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 8, 2019. INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.

Agency Name: Family Service Agency of DeKalb County

Mailing Address: 1325 Sycamore Rd., DeKalb, IL 60115

Agency Director: Tynisha Clegg

Contact Person: Erin Eckhardt

Telephone No.: 815-758-8616 **Email Address:** eeckhardt@fsadekalbcounty.org

Name of Person Responsible for Completing Quarterly Report: Erin Eckhardt

Telephone No.: 815-758-8616 **Email Address:** eeckhardt@fsadekalbcounty.org

Program Description: Club 55 Senior Activity Center in DeKalb that continues to serve as a focal point for older adults to congregate for services and activities that respect their experience and skills, respond to diverse needs and interests, enhance dignity, support independence and encourage involvement in and with the center and the community.

Twelve Month Program Budget: $334,933

Amount of Funding Requested: $15,000

% of Total Program Budget: 4.00 %

Total Number of Estimated Program Participants: 700

Total Number of Estimated DeKalb Residents to be Served: 450

Estimated DeKalb Residents as % of Total Participants to be Served: 64 %

The following documents must accompany the application:

1. A current listing of the agency's Board of Directors and terms.
2. The current annual operating budget for the agency and a detailed budget for the program requesting funding.
3. A detailed narrative explaining the program to be funded, its potential impact and any anticipated outcomes to be achieved. Also include any descriptive materials of the agency that would help augment the application.
4. Documentation of the agency's 501(c)(3) status.
5. Completed W-9 Form.
6. Copy of agency's most recent financial audit.

The City of DeKalb retains the right to request any and all additional information from the agency it may determine necessary in making funding decisions. This may include, but is not limited to, agency audits, articles of incorporation, or any other information deemed appropriate.

The undersigned hereby certifies the information contained in this application is true and accurate to the best of their knowledge and belief.

Name of Authorized Signer: Tynisha Clegg

Title: Executive Director

Signature: Tynisha Clegg

Date: 11-12-2019

Please submit application in one of the following methods:

- via regular mail to be received no later than 5:00 p.m. on November 8, 2019 to:

  City of DeKalb
  Attention: Joanne Rouse
  200 S. Fourth Street
  DeKalb, Illinois 60115

- via email dated no later than 5:00 p.m. on November 8, 2019 to: joanne.rouse@cityofdekalb.com

RECEIVED
NOV 7 2019
By



OFFICE USE ONLY:

Date Application Received: _____

☐ Approved – Annual Amount Awarded $_____ / $_____ per quarter

☐ Denied

Family Service Agency
Strengthening Individuals & Families

Family Service Agency Board of Directors
FY20

Term		Term	
2018 (2021)	**Brian Oster (Chair)** OC Creative Owner	Ex-Officio	**Tynisha Clegg (Secretary)** Family Service Agency Acting Executive Director
(2019) 2022	**Micki Chulick (Co-Vice Chair)** Retired Executive Director	2018 (2021*)	**Suzanne Juday (Treasurer)** Retired Educator
2020 (2023)	**Chris Bonine (Co-Vice Chair)** First National Bank Sr. Advisor, Business Banking	Ex-Officio	**Rick Amato** DeKalb County Government State's Attorney
2021 (2024)	**Josh Hall**	2020 (2023)	**Brad Hoey** Northern Illinois University Special Projects Marketing & Communications
2021 (2024)	**Cassandra Gottschalk** Foster & Buick Attorney	2021 (2024)	**Nick Lee**
2022 (2025)	**Curt Lang** Sycamore Government Mayor	2020 (2025)	**Jenny Jeep Johnson** DeKalb Township Supervisor

Family Service Agency requests funding to support the Senior Services program and its impact among the City of DeKalb residents. Senior Services maintains multiple Club 55 senior activity centers and Senior Connections to help meet the needs of seniors in northern DeKalb County. By supporting Senior Services programming and activities, the City of DeKalb is allowing FSA to serve as a gateway connecting older adults, their families, and the community to resources that enable older adults to stay healthy, secure, and independent.

Over the years, the older adult population has changed significantly. The number of individuals turning 55 years of age has increased due to the Baby Boomer generation aging, and now senior service providers are preparing for Generation X to start turning age 55 and/or retiring. Despite all the changes FSA has remained an integral community resource for older adults and their families by constantly adapting in response to the changing needs of our clients. Older adults who benefit from senior services programming report having higher levels of health, social interaction, and life satisfaction, and lower levels of income.[1]

Club 55 senior activity centers continue to serve as a focal point for older adults to congregate for services and activities that respect their experience and skills, respond to diverse needs and interests, enhance their dignity, support independence and encourage involvement in and with the center and the community. Families have come to rely on FSA's Senior Services program for guidance on current information regarding a variety of resources and referrals. In addition, families feel assured knowing that family elders have a place to visit for socialization, meals, physical activity and so much more.

The following list of activities and services are offered through FSA's Senior Services.

- Nutrition Programs
    - Meals served at the centers via partnership with VAC
    - Other wellness programs
    - Partnering with hunger relief programs, like Northern Illinois Food Bank, to offer nutritious and fresh food distribution to seniors who may experience food insecurity
    - Healthy cooking classes through partnership with Hy-Vee
- Exercise classes including
    - Low-impact aerobic exercise
    - Tai Chi (evidenced based)
    - Chair Yoga (evidenced based)
    - Chair Exercise
    - Wii Bowling
- Health Services
    - Blood pressure checks, flu shots, diabetes management
    - Support groups (Grief and Parkinson's)
    - Chronic disease management (evidence based)
- Information and Assistance
    - Education and guidance in understanding Medicare and insurance
    - Referral and connection to appropriate community support services
    - Senior Health Fair in partnership with local State Legislators
- Education Classes

    - Computer Classes
    - Smart Phone Classes
    - AARP Smart Driver Course
    - State of IL Secretary of State Driver's Review Class
    - Creative Writing
- Financial Literacy
    - LIHEAP assistance
    - Avoiding identity theft
    - Tax topics for the elderly
- Social Events and Programs
    - Monthly Community Dinner
    - Day trips
    - Crafts, needle working
    - Monthly entertainment, birthday parties
    - Bridge, Pinochle, Mexican Dominoes, Mah Jong etc.

2019-20 marks the second year of Senior Services providing Senior Connections services. This is positive socialization and companionship to those appropriate for the program through referral and initial clinical assessment. The program pairs volunteers with an older adult who needs positive social contact. By encouraging regular visits, Senior Connections paves the way for friendships to develop.

The development and implementation of Senior Connections is aligned with FSA's mission amplifying services available especially to those who may benefit from positive socialization and companionship. According to America's Health Ranking Senior Report[2], social isolation has current and more emerging issues affecting seniors. The purpose of Senior Connections is not to provide housekeeping, transportation, counseling or personal care assistance, but to combat negative outcomes that can result from isolation, impairments in physical and mental health and early institutionalization. Through participation in the program, FSA envisions enabling positive outcomes including enjoying pleasurable and purposeful activities with a new friend, alleviating loneliness, isolation, depression or social barriers, increased self-esteem, improved quality of life. In addition to, FSA foresees an increase in life satisfaction and more physical activity being reported by participants.

For FSA to have a successful Senior Services program, it is important to have objectives and goals that are clear and achievable. Senior Services' programming is designed to provide "opportunities to try new behaviors, experience mastery, learn new skills, meet new people, deepen existing relationships, and develop a clearer sense of self."[3] This is broken down into three categories of programming; treatment, leisure education, and recreation participation.[2] Treatment programming consists of physical, mental, emotional/affective, and social. Leisure education programming consists of leisure awareness, social interaction skills, leisure activity skills, and leisure resources. Recreation participation programming consists of activities that allow the client to practice newly acquired skills, and/or experience enjoyment and self-expression.

FSA believes in providing efficient and effective service delivery and the achievement of strategic and program goals. FSA believes in utilizing data to identify areas of needed improvement and implement improvement plans in support of achieving performance targets, program goals, client satisfaction, and positive client outcomes. As part of the process evaluation, FSA measures progress on goals and specific objectives, how many individuals are assessed, interviewed, paired, etc. and demographic information on participants, to name a few.

The main measurement tool utilized to collect data is self-assessment surveys. Through self-assessment surveys, FSA can measure the short, medium, and long -term outcomes of

- Knowledge of leisure opportunities in the community
- Intrinsic motivation to participate in meaningful leisure activities
- Health indicators
- Abilities for planning, making choices, and taking responsibility
- Overall health, well-being, and quality of life

Senior Services will also complete client satisfaction surveys that measure

- enjoying pleasurable and purposeful activities with a new friend;
- decreased feelings of loneliness, isolation, depression or social barriers;
- increased self-esteem;
- improved quality of life

Following FSA's Performance Quality and Improvement process, the Senior Connections team will meet once a month to review activities relative to Senior Connections including but not limited to areas of concern, strengths, needs and adjustments. The team will utilize a Plan-Do-Check-Act process for problem solving that relates to the Senior Connections goals and objectives. The Performance and Quality Improvement Team, which consists of the Leadership Team, will review any unsolved issues, develop action plans and review progress towards goals on a quarterly basis, if not more often. Annually, information and data will be reported out to agency stakeholders.

Information and data that will be collected consists of older adults' scores on a Life Satisfaction Scale versus the baseline score upon pairing, progress towards SMART objectives and goals such as number of pairings, meeting occurrence, and older adults' self-reports on physical activity. If needed, depending on initial assessment results and post survey results, a clinical reassessment utilizing the previously referenced assessment tools which includes the GDS and the standards and requirements from Medicare and Medicaid compliance will be completed.

[1] National Council on Aging (n.d.) Retrieved from https://www.ncoa.org/news/resources-for-reporters/get-the-facts/senior-center-facts/

[2] United Health Foundation. (2019). America's Health Rankings Senior Report [Data file]. Retrieved from https://assets.americashealthrankings.org/app/uploads/ahr-senior-report_2019_final.pdf

[3] Stumbo, Norma J., & Peterson, Carol A. (1998) The Leisure Ability Model. *Therapeutic Recreation Journal,* 82-95.

Internal Revenue Service

Date: February 28, 2007

FAMILY SERVICE AGENCY OF DEKALB
COUNTY INC
14 HEALTH SERVICES DR
DEKALB IL 60115-9637

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:
DALPHENE NAEGELE 31-04012
CUSTOMER SERVICE SPECIALIST
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
36-2360012

Dear Sir or Madam:

This is in response to your request of February 28, 2007, regarding your organization's tax-exempt status.

In February 1964 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

Michele M. Sullivan

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give Form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
Family Service Agency of DeKalb County, Inc

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☑ Other (see instructions) ▶ 501(c)(3)

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
1325 Sycamore Road

Requester's name and address (optional)

6 City, state, and ZIP code
DeKalb, IL 60115

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number
[ ][ ][ ] - [ ][ ] - [ ][ ][ ][ ]

or

Employer identification number
3 6 - 2 3 6 0 0 1 2

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person ▶ Tynisha Clegg Date ▶ 9-10-2019

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

Exhibit B: Current Year's Budget

Family Service Agency
Strengthening Individuals & Families

	FY20 Senior Services Program Budget	FY20 FSA Agency Total Budget
Ordinary Income/Expense		
Income		
Indirect	$ -	$ 15,000.00
Direct	$ 95,475.00	$ 355,805.00
Government	$ 72,996.00	$ 1,046,610.00
Service Fees	$ -	$ 98,400.00
Other	$ 170,448.00	$ 170,448.00
Total Income	$ 338,919.00	$ 1,686,263.00
Expense		
Employee Related Expenses	$ 125,770.00	$ 1,167,302.00
Support Services	$ 33,480.00	$ 249,463.00
Occupancy	$ 175,608.00	$ 219,208.00
Other Expenses	$ 75.00	$ 49,445.00
Total Expenses	$ 334,933.00	$ 1,685,418.00
Other Income/Expense		
Other Expense		
Interest Expense	$ -	$ -
Total Expense	$ -	$ -
Net Other Income	$ -	$ -
Net Income	$ 3,986.00	$ 845.00

Exhibit C: Most Recent Completed Fiscal Year's Audit or Year-End Financial Statement

Erboe & Associates
Certified Public Accountants
3600 East State Street, Suite 318
Rockford, Illinois 61108
(815)394-0004
(815)394-0017 fax

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.

FINANCIAL STATEMENTS

Years Ended June 30, 2018 and 2017

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Statement of Cash Flows 9

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Erboe & Associates
Certified Public Accountants
3600 East State Street, Suite 318
Rockford, Illinois · 61108
(815)394-0004
(815)394-0017 fax

Independent Auditor's Report

To the Board of Directors
Family Service Agency of DeKalb County, Inc.
DeKalb, IL

We have audited the accompanying financial statements of Family Service Agency of DeKalb County, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2018 and the related statements of activities, functional expenses, and cash flows for the year 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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 opinion.

Opinion
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Family Service Agency of DeKalb County, Inc., as of June 30, 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information
We have previously audited Family Service Agency of DeKalb County, Inc.'s 2017 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated January 8, 2018. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2017, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Erboe & Associates, CPAs

Rockford, Illinois
November 27, 2018

Illinois State Registration # 066-004204

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.
STATEMENT OF FINANCIAL POSITION
June 30, 2018 and 2017

Assets

	2018	2017
Assets:		
Cash	$ 70,719	$ 58,162
Accounts receivable	112,757	65,853
Prepaid expenses (Note 2)	8,190	1,863
Property and equipment, net (Note 3)	452,033	452,432
	$643,699	$578,310

Liabilities and Net Assets

Liabilities:		
Accounts payable	$ 52,041	$ 46,168
Accrued expenses:		
Vacation	12,044	14,208
Pension	170	-
United Way	240	3,233
Unearned grant revenue	2,667	-
Line of credit (Note 4)	196,312	120,716
Total liabilities	263,474	184,325
Net Assets:		
Unrestricted	380,225	393,985
Total net assets	380,225	393,985
	$643,699	$578,310

The accompanying notes are an integral part of this statement.

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.
STATEMENT OF ACTIVITIES
For the Years Ended June 30, 2018 and 2017

	2018	2017
Unrestricted net assets:		
Revenues and gains:		
Direct Public Support	$ 378,529	$ 389,142
Indirect Public Support	19,098	23,152
Government Support	483,485	371,632
Program Service Revenue	137,523	187,323
Other	177,648	192,048
Total unrestricted revenues, gains and other support	1,196,283	1,163,297
Expenses and losses:		
Program services:		
Center for Counseling	278,976	302,720
Youth Mentoring	46,283	77,751
Senior Services Center	356,314	295,553
Children's Advocacy Center	194,667	119,029
Total program services	876,240	795,053
Supporting services:		
Management and general expenses	325,597	453,268
Fund raising expenses	8,206	676
Total supporting services	333,803	453,944
Total expenses and losses	1,210,043	1,248,997
Decrease in net assets	(13,760)	(85,700)
Net assets, beginning of year	393,985	479,685
Net assets, end of year	$ 380,225	$ 393,985

The accompanying notes are an integral part of this statement.

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.
STATEMENT OF FUNCTIONAL SUPPORT AND REVENUE
For the Years Ended June 30, 2018 and 2017

	2018					
	Center for Counseling	Youth Mentoring	Senior Services Center	Children's Advocacy Fund	General Fund	Total All Funds
Direct Public Support:						
Contributions unrestricted	$ 1,905	$ 1,952	$ 18,465	$ 17,008	$ 93,412	$ 132,742
Contributions temporarily restricted	-	-	-	-	-	-
Contributions in-kind	-	615	180	-	-	795
Affiliated	-	47	47,500	-	50	47,597
Foundations	-	8,175	-	-	65,250	73,425
Fundraising	-	46,583	11,272	20,220	45,895	123,970
Total public support	1,905	57,372	77,417	37,228	204,607	378,529
Indirect Public Support:						
United Way	-	922	-	-	18,176	19,098
Total indirect public support	-	922	-	-	18,176	19,098
Government Support:						
City Township and Village	10,000	3,563	15,683	-	3,000	32,246
DeKalb County 708 Board	164,657	-	-	10,805	-	175,462
DeKalb County	-	-	58,800	28,253	-	87,053
VCVA Attorney General	-	-	-	15,900	-	15,900
IL VOCA	-	-	-	103,185	-	103,185
IL DCFS CAC	16,415	-	-	53,224	-	69,639
Total government support	191,072	3,563	74,483	211,367	3,000	483,485
Program Service Revenue:						
Individual & family	105,201	-	-	-	-	105,201
Groups	17,905	-	-	-	-	17,905
Divorce mediation	7,025	-	-	-	-	7,025
Other service fees	255	7,076	-	2	59	7,392
Total program service revenue	130,386	7,076	-	2	59	137,523
Other:						
Interest	-	-	-	-	-	-
Rent in-kind	-	-	177,648	-	-	177,648
Total other	-	-	177,648	-	-	177,648
Total revenue	$323,363	$ 68,933	$329,548	$248,597	$225,842	$1,196,283

The accompanying notes are an integral part of this statement.

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.
STATEMENT OF FUNCTIONAL SUPPORT AND REVENUE
For the Years Ended June 30, 2018 and 2017

	2017					
	Center for Counseling	Big Brothers Big Sisters	Senior Services Center	Children's Advocacy Fund	General Fund	Total All Funds
Direct Public Support:						
Contributions unrestricted	$ 687	$ 2,318	$ 17,767	$ -	$143,050	$ 163,822
Contributions temporarily restricted	-	-	-	-	-	-
Contributions in-kind	-	-	-	-	189	189
Affiliated	-	144	38,500	9,000	-	47,644
Foundations	10,000	2,664	-	-	45,500	58,164
Fundraising	-	35,435	10,369	18,407	55,112	119,323
Total public support	10,687	40,561	66,636	27,407	243,851	389,142
Indirect Public Support:						
United Way	-	-	-	-	23,152	23,152
Total indirect public support	-	-	-	-	23,152	23,152
Government Support:						
City Township and Village	-	4,000	16,240	-	3,000	23,240
DeKalb County 708 Board	173,138	-	945	12,000	4,400	190,483
DeKalb County	-	-	58,726	30,059	-	88,785
VCVA Attorney General	7,950	-	-	7,950	-	15,900
IL DCFS CAC	-	-	-	53,224	-	53,224
Total government support	181,088	4,000	75,911	103,233	7,400	371,632
Program Service Revenue:						
Individual & family	161,000	-	-	-	74	161,074
Groups	17,575	-	-	-	-	17,575
Divorce mediation	6,250	-	-	-	-	6,250
Other service fees	658	1,734	-	-	32	2,424
Total program service revenue	185,483	1,734	-	-	106	187,323
Other:						
Interest	-	-	-	-	400	400
Rent in-kind	-	-	191,648	-	-	191,648
Total other	-	-	191,648	-	400	192,048
Total revenue	$377,258	$ 46,295	$334,195	$130,640	$274,909	$1,163,297

The accompanying notes are an integral part of this statement.

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Years Ended June 30, 2018 and 2017

	2018								
	Program Services					Supporting Services			
	Center for Counseling	Youth Mentoring	Senior Services Center	Children's Advocacy Center	Total	Mgmt and General	Special Events and Fundraising	Total	Total All Funds
Salaries	$231,721	$ 21,845	$126,714	$122,661	$502,941	$145,758	$ -	$145,758	$ 648,699
Payroll taxes	18,957	1,606	9,169	9,211	38,943	9,981	-	9,981	48,924
Employee insurance	1,705	5,053	6,675	-	13,433	7,884	-	7,884	21,317
Workman's comp insurance	-	-	-	-	-	8,240	-	8,240	8,240
Unemployment tax	3,511	387	2,045	4,994	10,937	(755)	-	(755)	10,182
Conference and meetings	104	30	240	2,385	2,759	155	-	155	2,914
Dues and subscriptions	-	28	707	500	1,235	1,220	-	1,220	2,455
Travel	1,029	436	660	7,218	9,343	299	-	299	9,642
Postage	147	544	966	279	1,936	2,120	-	2,120	4,056
Printing	1,242	316	2,892	571	5,021	7,418	1,319	8,737	13,758
Professional fees	6,186	-	350	8,726	15,262	14,921	-	14,921	30,183
Telephone	-	102	1,764	-	1,866	7,948	-	7,948	9,814
Office equipment and furniture	2,838	1,000	2,214	9,524	15,576	19,645	-	19,645	35,221
Program supplies	1,056	2,429	14,626	4,727	22,838	16,007	3,622	19,629	42,467
Payroll processing	2,122	336	859	744	4,061	736	-	736	4,797
Utilities	-	-	-	-	-	16,059	-	16,059	16,059
Facility rental	-	-	250	336	586	1,827	1,845	3,672	4,258
Repairs and maintenance	-	-	180	-	180	12,615	-	12,615	12,795
City of DeKalb in-kind rent	-	-	177,648	-	177,648	-	-	-	177,648
Insurance	-	-	-	-	-	20,544	-	20,544	20,544
Interest	-	-	-	-	-	10,378	-	10,378	10,378
Bad debts	-	-	-	-	-	7,917	-	7,917	7,917
Depreciation	7,616	7,616	7,616	7,615	30,463	7,616	-	7,616	38,079
Promotion/marketing	-	726	-	220	946	2,406	420	2,826	3,772
Sponsorships	-	-	213	-	213	561	-	561	774
Other	742	3,829	526	14,956	20,053	4,097	1,000	5,097	25,150
Total expenses	$278,976	$ 46,283	$356,314	194,667	$876,240	$325,597	$ 8,206	$333,803	$1,210,043

The accompanying notes are an integral part of this statement.

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Years Ended June 30, 2018 and 2017

	2017								
	Program Services					Supporting Services			
	Center for Counseling	Big Brothers Big Sisters	Senior Services Center	Children's Advocacy Center	Total	Mgmt and General	Special Events and Fundraising	Total	Total All Funds
Salaries	$250,658	$ 51,375	$ 67,053	$ 86,451	$455,537	$240,246	$ -	$240,246	$ 695,783
Payroll taxes	17,089	3,400	4,350	6,057	30,896	20,682	-	20,682	51,578
Employee insurance	7,382	2,371	3,943	-	13,696	13,913	-	13,913	27,609
Workman's comp insurance	-	-	-	-	-	11,768	-	11,768	11,768
Unemployment tax	4,166	936	1,192	1,496	7,790	3,320	-	3,320	11,110
Conference and meetings	26	200	-	1,440	1,666	806	-	806	2,472
Dues and subscriptions	160	-	518	-	678	1,229	-	1,229	1,907
Staff recruitment	39	-	-	-	39	33	-	33	72
Travel	1,048	797	107	2,777	4,729	925	-	925	5,654
Postage	362	354	833	109	1,658	2,148	-	2,148	3,806
Printing	825	694	3,015	430	4,964	7,107	288	7,395	12,359
Professional fees	5,586	-	-	7,185	12,771	10,163	-	10,163	22,934
Telephone	-	248	1,623	-	1,871	6,654	-	6,654	8,525
Office equipment and furniture	2,031	30	2,082	10	4,153	16,672	-	16,672	20,825
Program supplies	1,666	5,475	11,659	3,463	22,263	21,324	138	21,462	43,725
Payroll processing	2,000	251	720	711	3,682	1,629	-	1,629	5,311
Utilities	-	-	-	-	-	13,604	-	13,604	13,604
Facility rental	-	780	-	336	1,116	1,520	250	1,770	2,886
Repairs and maintenance	22	93	109	-	224	12,445	-	12,445	12,669
City of DeKalb in-kind rent	-	-	191,648	-	191,648	-	-	-	191,648
Insurance	-	-	-	-	-	39,112	-	39,112	39,112
Interest	-	-	-	-	-	6,539	-	6,539	6,539
Bad debts	-	-	-	-	-	4,051	-	4,051	4,051
Depreciation	6,015	6,015	6,015	6,015	24,060	6,016	-	6,016	30,076
Promotion/marketing	84	1,923	138	753	2,898	1,685	-	1,685	4,583
Sponsorships	-	-	-	150	150	870	-	870	1,020
Other	3,561	2,809	548	1,646	8,564	8,807	-	8,807	17,371
Total expenses	$302,720	$ 77,751	$295,553	$119,029	$795,053	$453,268	$ 676	$453,944	$1,248,997

The accompanying notes are an integral part of this statement.

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.
STATEMENT OF CASH FLOWS
For the Years Ended June 30, 2018 and 2017

	2018	2017
Cash flows from operating activities:		
Decrease in net assets	$(13,760)	$(85,700)
Adjustments to reconcile decrease in net assets to net cash used by operating activities:		
Depreciation	38,080	30,076
(Increase) decrease in investment	-	10,000
(Increase) decrease in receivables	(46,904)	(21,764)
(Increase) decrease in prepaid expenses	(6,327)	11,634
Increase (decrease) in accounts payable	5,870	40,180
Increase (decrease) in deferred revenue	2,667	(10,000)
Increase (decrease) in accrued expenses	(4,987)	5,570
Total adjustments	(11,601)	65,696
Net cash used by operating activities	(25,361)	(20,004)
Cash flows from investing activities:		
Payments for purchase of fixed assets	(37,678)	(46,478)
Disposal of fixed assets	-	-
Net cash used by investing activities	(37,678)	(46,478)
Cash flows from financing activities:		
Proceeds from line of credit	246,000	145,000
Principal payments on line of credit	(170,404)	(63,000)
Principal payments on capital lease	-	-
Net cash provided by financing activities	75,596	82,000
Net increase in cash	12,557	15,518
Cash - beginning of year	58,162	42,644
Cash - end of year	$ 70,719	$ 58,162
Supplemental disclosure of cash flow information:		
Cash paid during the year for interest	$ 10,377	$ 6,539

The accompanying notes are an integral part of this statement.

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Business Activity

Family Service Agency of DeKalb County, Inc. is a not-for-profit corporation organized on July 18, 1956 under the laws of the State of Illinois and exists to provide vital human services which individuals and families need to overcome life's difficulties or to enhance the quality of their lives.

Center for Counseling program provides professional counseling services to children, adolescents and adults as well as to families, couples, and groups. Various emotional concerns can be addressed including stress, issues of depression, anxiety and divorce, grief, loss, abuse and help adjusting to life transitions. Other services include divorce mediation, psychological testing and assessment and an educational program for separating parents.

Big Brothers/Big Sisters program serves school age children primarily from single-parent families by matching them with adult volunteers who serve as mentors and role models. Professional case managers recruit, train, match and supervise the volunteers who spend a consistent amount of time each week with a child. Big Brothers/Big Sisters helps the whole family by strengthening the child's self-worth, social skills and competence while offering support and guidance.

Workshops are provided on a regular basis and cover topics such as anger, keeping kids safe, parenting, eating disorders, grief and relationships.

Senior Services Center offers a wide range of social, recreational, educational and mentoring programs county wide. The Agency operates five senior activity sites as well as intergenerational programs. All programs are non-sectarian and open to all persons in DeKalb County.

Children's Advocacy Center provides multidisciplinary teams of professional to help abused children. The teams offer forensic interviews, assessment and crisis intervention, counseling, case coordination and court advocacy to children in DeKalb County.

The Capital Fund was established for the purpose of major equipment purchases, building and site improvements, and maintenance of the Agency's building.

Allowance for Uncollectible Receivables and Unconditional Promises to Give

The Agency maintains a written policy on collection. The Agency determines the allowance for doubtful accounts as a percentage of Center for Counseling receivables based on a five year average ratio of accounts written off and accounts receivable. Based on experience, the director determines unconditional promises to give to be fully collectible; accordingly, no allowance for doubtful accounts has been established. If promises to give become uncollectible, they will be charged to operations when that determination is made.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Accounting Method

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP). Consequently, revenues and gains are recognized when earned, and expenses and losses are recognized when incurred.

Net assets, revenues and expenses are classified based on the existence or absence of donor-imposed restrictions. Net assets of the Organization and changes therein are classified into the following three categories:

Unrestricted
Net assets which are free of donor-imposed restrictions; all revenues and expenses that are not changes in permanently or temporarily restricted net assets are unrestricted net assets. In addition, restricted net assets whose restrictions are met in the same reporting period are also reported as changes in unrestricted net assets.

Temporarily Restricted
Net assets used by the Organization which are limited by donor-imposed stipulations that either expire with the passage of time or that can be fulfilled or removed by actions of the Organization pursuant to those stipulations. The Organization had no temporarily restricted net assets as of June 30, 2018.

Permanently Restricted
Net assets used by the Organization which are limited by the donor-imposed stipulations that neither expire with the passage of time nor can be fulfilled or otherwise removed by actions of the Organization. The Organization had no permanently restricted net assets as of June 30, 2018.

Contributions

The Agency has adopted SFAS No. 116, "Accounting for Contributions Received and Contributions Made." Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions.

Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the Agency considers all unrestricted, highly liquid investments with an initial maturity of three months or less to be cash equivalents.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Donated Property and Equipment

Donations of property and equipment are recorded as contributions at their estimated fair value at the date of donation. Such donations are reported as increases in unrestricted net assets unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Agency reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Agency reclassifies temporarily restricted net assets to unrestricted assets at that time.

Donated Services

The Agency receives a substantial amount of services donated by individuals interested in the Agency's programs. The services donated generally involve the contribution of time. These items generally are not reflected in the accompanying financial statements because the criteria for recognition under generally accepted accounting principles has not been met. However, when the criterion for recognition has been met, the amounts are reflected in the financial statements as revenues and expenditures.

Employee Benefits

The cost of employee benefits and compensated leave are accrued as they are vested to the employee. The Agency does not maintain any unfunded retirement or health care plans.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Expense Allocation

In accordance with standards of accounting and financial reporting prescribed for voluntary health and welfare organizations, functional expenses should be accounted for in three separate functions: program, management and general, and fundraising. Expenses are charged on a direct functional basis (to all four programs) whenever applicable. When direct charges cannot be accomplished, the expenses are charged to management and general. The Agency follows the practice of allocating fundraising expenses directly to the programs.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Income Taxes

Family Service Agency of DeKalb County, Inc. is a not-for-profit organization and claims exemption from income taxes under Internal Revenue Code §501(c)(3) and similar state provisions. Therefore, income taxes are not provided for in the financial statements. The Agency is not classified as a private foundation.

The Agency files Form 990 in the federal jurisdiction and the State of Illinois. The Agency's tax returns for the current and prior three years remain subject to examination by the Federal and state tax jurisdictions.

Promises to Give

Unconditional promises to give are recognized as revenues or gains in the period received and as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Conditional promises to give are recognized only when the conditions of which they depend are substantially met and the promises become unconditional.

Property and Equipment

Purchased property and equipment is recorded at cost. It is the policy of the Agency to capitalize betterments which materially add to the value of related assets or materially extend the useful life of assets with a cost in excess of $500. Normal maintenance and minor equipment purchases are charged to expense as incurred. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts with any resulting gain or loss reflected in the current period.

Depreciation provisions are determined using the straight line method over the estimated useful lives of the assets ranging from five to forty years.

Restricted and Unrestricted Revenue

Contributions are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets, depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Support from Governmental Units

The Agency receives a substantial amount of support from state and local governments. A significant reduction in the level of this support, if this were to occur, may have a significant effect on the Agency's programs and activities.

Total Columns

Total columns are presented to facilitate financial analysis. Data in these columns do not present financial position, results of operations and changes in net assets balances in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

NOTE 2: PREPAID EXPENSES

Prepaid expenses consist of the following at June 30, 2018 and 2017:

	2018	2017
Insurance	$ 6,556	$ 272
Other	1,634	1,591
	$ 8,190	$ 1,863

NOTE 3: PROPERTY AND EQUIPMENT

Property and equipment, net, is summarized as follows at June 30, 2018 and 2017:

	2018	2017
Furniture, fixtures and equipment	$ 357,802	$ 339,181
Building	670,971	670,971
Land	98,860	98,860
Leasehold improvements	123,367	104,307
	1,251,000	1,213,319
Less accumulated depreciation	798,967	760,887
Property and equipment, net	$ 452,033	$ 452,432

NOTE 4: LINE OF CREDIT

The Agency has closed the line of credit they had with First Midwest Bank as of September 29, 2017 and has established a $150,000 secured line of credit with Resource Bank instead, which expires September 29, 2018. Interest is payable monthly at a rate of .5% over index floating with a floor of 5.5% with the principal portion due upon maturity. In addition, the Agency has established an additional $200,000 secured line of credit with Resource Bank, which expires September 30, 2037. Interest is payable monthly at a variable rate of 5.0%. At June 30, 2018 and 2017, $196,312 and $120,716 was outstanding on the lines of credit.

NOTE 5: PENSION PLAN

The Agency sponsors a flexible benefit §403(b) "deferred compensation arrangement" pension plan. All employees are eligible to participate. This plan is administered by Charles Schwab. Employees may elect to defer up to $18,000 of their yearly compensation for the calendar year ending December 31, 2017. Participation in this plan is voluntary.

The Organization has adopted an employee benefit §125 cafeteria plan for the benefit of all employees after three months of employment. Benefits under this plan are financed by salary redirection sufficient to support benefits elected. Participation in this plan is voluntary.

NOTE 6: DONATED FACILITIES

The Agency occupies five facilities located in DeKalb County. No rent is paid to the city by the Agency. The approximate fair value of the annual rental is $177,648 at June 30, 2018 and $191,648 at June 30, 2017. In addition, the Agency received advertising services from DeKalb County Broadcasters for which they did not pay. The approximate fair value of the annual advertising service is $795 at June 30, 2018 and $189 at June 30, 2017. These amounts are included in the financial statements as in-kind.

NOTE 7: RELATED PARTY TRANSACTIONS

The Agency is affiliated with another non-profit organization, Family Service Agency Guild. The Guild is a volunteer organization of over 100 members. The members operate a thrift shop from which they sell a variety of articles for the home, gifts, decorations and clothing. The profits of the Country Store are granted to the Agency, specifically the Senior Services program. The Agency received grants from the Guild in the amount of $47,500 during the fiscal year ended June 30, 2018 and $38,500 during the fiscal year ended June 30, 2017.

NOTE 8: EVALUATIONS OF SUBSEQUENT EVENTS

Subsequent events have been evaluated through the date of the auditor's report, which is the date the financial statements were available to be issued.

Exhibit D: Grantee-Specific Obligations

Grantee agrees and acknowledges that it shall comply with the following obligations, which shall be considered to be an integral component of the Agreement:

Family Service Agency (Grantee) operates four Senior Centers, one of which is located in the City of DeKalb. The DeKalb Senior Center will provide programs and activities that strengthen seniors mentally, physically, and socially to keep them as independent as possible for as long as possible.

Family Service Agency proposes to serve a total of 700 seniors through the Senior Center's Club 55 in the coming year. Of this number, 450 are anticipated to be residents of the City of DeKalb. Grantee will track the total number of seniors served and will include a separate accounting of seniors who are residents of the City of DeKalb to document that City of DeKalb Human Services Funding is used only to support those services directly benefiting DeKalb residents. Grantee will report revenue from other sources to document that the agency receives funding to cover services provided to individuals who are not residents of the City of DeKalb. Reports will be submitted on a Quarterly basis in order to receive payment of grant funds.

HUMAN SERVICES AGREEMENT
FRIENDS OF DEKALB REGIONAL OFFICE OF EDUCATION

This agreement made this 13th day of January, 2020, between the City of DeKalb, a municipal corporation of the State of Illinois, hereinafter referred to as the "City" and Friends of DeKalb Regional Office of Education, hereinafter referred to as "Grantee," WITNESSETH:

WHEREAS, the City desires that Grantee provide certain services to the citizens of DeKalb and Grantee has the capacity to provide such services; and,

WHEREAS, the Grantee acknowledges that it is the City's intention to purchase said services for the citizens of the City of DeKalb under the following guidelines:

1. First priority shall be given to those services which will help meet basic emergency needs such as food, clothing and shelter. Second priority shall be given to those services which are preventative in nature and promote the highest degree of self-support, self-care and self-help. Third priority shall be given to those services which seek to enhance the quality of life of persons whose basic needs are already met. Priority shall also be given to services which primarily benefit low and moderate income residents. The services provided by the Grantee are consistent with these guidelines as explained on the attached Exhibit A.

2. Services shall address specific documented needs. The services provided by the Grantee address the specific, documented needs as explained on the attached Exhibit A.

3. Services shall also receive financial support from other community sources. Grantee has attached hereto a copy of its budget for the period that this Agreement covers as Exhibit B, which budget establishes that the Grantee receives at least 98 % of its funding from third party sources. A copy of Grantee's audit or year end financial statement from the most recent complete year of operations is attached hereto as Exhibit C.

4. City funds are used only to support those services directly benefiting DeKalb residents. The City will not subsidize the cost of services to non-residents. Grantee has certified compliance with this requirement by signing the attached Exhibit A.

5. Administrative costs for these services are to be kept to a minimum. Grantee has identified the allocation between administrative costs and program costs as explained on the attached Exhibit A.

6. These services must be coordinated with other agencies when feasible. Grantee has outlined how services are coordinated with other agencies as explained on the attached Exhibit A.

7. The City will not fund, but may augment, services which are the responsibility of another public agency or funding source. Grantee has identified any areas where the City's funds are being utilized to augment third party responsibilities as explained on the attached Exhibit A.

8. City funds are to be used primarily to match or leverage other private or public funds. Grantee has explained how matching or leveraged funds are being sought or obtained as explained on the attached Exhibit A.

9. The City's intent is to contract for specific services and monitor their effectiveness. Grantee has: a) identified the metrics by which its performance is to be evaluated on an annual basis; b) identified those third parties that provide any review or evaluation of Grantee's efforts; and, c) explained its clearly defined performance evaluation process, as explained on the attached Exhibit A.

10. Grantee has clearly identified and delineated where any elected or appointed official of the City or any City employee is involved in its programming or receives any direct or indirect benefit, any compensation or any pecuniary benefit of any form by virtue of Grantee's program or the City funding provided hereunder, as explained on the attached Exhibit A.

11. Grantee has outlined the process by which funds are held by Grantee as explained on the attached Exhibit A, and all such funds are held by the Grantee in a Grantee-specific checking account with the financial institution identified therein (and not in any personal checking account), unless otherwise indicated therein.

WHEREAS, the parties hereto understand and agree that the Grantee is an independent contractor and not an employee of the City; now,

In consideration of the agreements set forth and other good and valuable considerations, the parties agree as follows:

1. **Term**. The term of this agreement shall be from January 1, 2020 to December 31, 2020. The City or Grantee may terminate this Agreement at any time, upon the provision of thirty (30) days written notice. The City may terminate this agreement at any time based upon the occurrence of a breach of this Agreement, upon the provision of 48 hours written notice.

2. **Scope of Service**. The Grantee shall provide services in accordance with the service plan provided in the original application, a copy of which is attached hereto as Exhibit A.

3. **Hold Harmless**. The Grantee hereby agrees to indemnify, defend and hold the City and its officers, employees, contractors and representatives harmless from and against any and all such costs, expenses, damages, liabilities, losses and claims

which may arise out of, or are related to the services provided by the Grantee under this agreement or which relate to this Agreement or the funding provided herein. The Grantee agrees and acknowledges that the City is not in any way responsible for the conduct or provision of Grantee's programs or services, and is not responsible for the review, supervision or management of Grantee's personnel, volunteers, participants, programming or services.

4. **Payment.** The City agrees to pay the Grantee the sum of Two Thousand and No/100 Dollars ($2,000.00) for services rendered under this agreement. **Payment will be disbursed in four equal installments and will be processed upon receipt of the Grantee's quarterly reports, as required by this funding agreement.** In the event that this Agreement is terminated, no further payments shall be due or payable to Grantee. In the event that the City Council determines that the City's financial condition does not support making a payment otherwise due under this Agreement, the City may suspend, delay or otherwise cancel payments due hereunder.

5. **Access to Financial Records.** The Grantee agrees to allow the City access to review any and all of Grantee's financial records as may be determined appropriate to insure the accountability of monies disbursed by the City. The Grantee also agrees to provide the City with a copy of its operating budget and its audit or year-end financial statement for each fiscal year or portion thereof in which the Grantee receives funding under this (or successor) agreements.

6. **Performance Reporting**. The Grantee agrees to send the City a report following every three months of services identifying the number of City of DeKalb citizens that have been provided services under the terms of this Agreement. The Grantee further agrees to send the City a copy of all documentation required to demonstrate its performance or which is identified as a performance-evaluation tool in Exhibit A.

   Quarterly reports shall be provided to the City on or before the 10th day of the following months:

   1st Quarter – April
   2nd Quarter – July
   3rd Quarter – October
   4th Quarter - January

7. **Compliance with Laws.** The Grantee expressly covenants and agrees that it shall comply with all applicable laws, including those laws applicable to the use of public funding to the extent that such laws are applicable to programs funded in whole or in part by the City of DeKalb. The Grantee expressly covenants that it shall not discriminate against any person or organization on the basis of any legally recognized protected classification, including but not limited to race, gender, religion, ethnic or cultural background, sexual preference, or other legally

recognized, protected classification, in the provision of its services or use of funding provided hereunder.

8. **Use of Funds.** The Grantee shall only utilize funds made available under this agreement for the provision of services consistent with this agreement and shall not use such funding for any other purpose, nor for the construction of any real property or improvement to real property, nor for any purpose which constitutes "Public Works" for purposes of the Illinois Prevailing Wage Act.

9. **Grantee's Organization.** Grantee is organized in the format as described in Exhibit A. For the term of this Agreement, Grantee shall take such actions as shall be required to maintain that form of organization. Grantee shall provide the City with notice of the meetings of its governing board or board of directors, and the City shall have the opportunity to attend such meetings as an *ex officio* member of such governing board; the City shall also have the right to review the minutes of all such meetings.

10. **Grantee-Specific Obligations.** Grantee shall comply with the listing of Grantee-Specific Obligations attached hereto as Exhibit D.

11. **Certification:** Grantee hereby certifies that it shall comply with the contents of this Agreement and the terms of its Application and certifies that the contents of this Agreement and the Application are true, accurate and correct. The recitals to this Agreement are expressly incorporated herein by reference.

IN WITNESS WHEREOF, the Grantee has caused this agreement to be signed, sealed and attested to by its Chairman of the Board of Directors and Executive Director, on the 6th day of February, 2020, and said City has caused the same to be signed, sealed and attested to by its Mayor and City Clerk as of the date first mentioned in this Agreement.

FRIENDS OF DEKALB REGIONAL OFFICE OF EDUCATION

Board Chairman

ATTEST:

Executive Director

CITY OF DEKALB, ILLINOIS

Jerry Smith, Mayor

ATTEST:

RUTH A. SCOTT
Executive Assistant

Exhibit A: Funding Application

City of DeKalb
opportunity · innovation

200 South Fourth Street
DeKalb, Illinois 60115
815.748.2000 • cityofdekalb.com

FY 2020 HUMAN SERVICES FUNDING APPLICATION
Twelve Months Funding 1/1/20 to 12/31/20

APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 8, 2019. INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.

Agency Name: Friends of DeKalb Regional Office of Education

Mailing Address: 2500 N. Annie Glidden Rd., Suite C

Agency Director: Amanda Christensen

Contact Person: Amanda Christensen

Telephone No.: 815-217-0460 **Email Address:** friendsdekalbroe@gmail.com

Name of Person Responsible for Completing Quarterly Report: Courtney Hill

Telephone No.: 815-217-0541 **Email Address:** chill@dekalbcounty.org

Program Description: Basics DeKalb County is a community saturation initiative that seeks to inform all adults about the 5 Basics that 1) positively impact brain development Birth - 3, 2)contribute to Kindergarten readiness, and 3) reduce the achievement gap.

The Basics are: Maximize Love and Manage Stress; Read and Discuss Stories; Count, Group and Compare; Talk, Sing and Point; Explore Through Movement and Play.

Twelve Month Program Budget: $150,000

Amount of Funding Requested: $15,000

% of Total Program Budget: 10 %

Total Number of Estimated Program Participants: 7000 (2014 data of children 0-5)

Total Number of Estimated DeKalb Residents to be Served: 2000 (2018 data of K students x 4)

Estimated DeKalb Residents as % of Total Participants to be Served: 28 %

The following documents must accompany the application:

1. A current listing of the agency's Board of Directors and terms.
2. The current annual operating budget for the agency and a detailed budget for the program requesting funding.
3. A detailed narrative explaining the program to be funded, its potential impact and any anticipated outcomes to be achieved. Also include any descriptive materials of the agency that would help augment the application.
4. Documentation of the agency's 501(c)(3) status.
5. Completed W-9 Form.
6. Copy of agency's most recent financial audit.

The City of DeKalb retains the right to request any and all additional information from the agency it may determine necessary in making funding decisions. This may include, but is not limited to, agency audits, articles of incorporation, or any other information deemed appropriate.

The undersigned hereby certifies the information contained in this application is true and accurate to the best of their knowledge and belief.

Name of Authorized Signer: Amanda Christensen

Title: Ex-officio Secretary of Friends of DeKalb ROE

Signature: Amanda Christensen

Date: 10/22/19

Please submit application in one of the following methods:

- via regular mail to be received no later than 5:00 p.m. on November 8, 2019 to:

  City of DeKalb
  Attention: Joanne Rouse
  200 S. Fourth Street
  DeKalb, Illinois 60115



- via email dated no later than 5:00 p.m. on November 8, 2019 to: joanne.rouse@cityofdekalb.com

FRIENDS OF DEKALB REGIONAL OFFICE OF EDUCATION

BOARD OF DIRECTORS

Amanda Christensen, Founding President, Current Ex-Officio Secretary

Jeff Smith, Member—DeKalb ROE

Denise Curran, Member—DeKalb ROE

Deb Petrie, Treasurer (non-voting)

Anne Williams, Member—Retired Educator and Substitute Teacher for DeKalb County schools

Tom Weber—Retired Regional Superintendent of Schools, currently employed at PMA Financial

(pending) Arma Johnson—Retired DCFS Administrator

2 vacancies

Narrative of Basics DeKalb County request for funding (Visit www.basicsdekalbcounty.org)

The mission of Friends of DeKalb ROE is to provide goods/services to DeKalb County at-risk youth and children struggling with school/life success. We advocate for the best interests of all students and believe in educating the whole child with equitable distribution of resources and social justice.

Because early learning is critical to school and life success, the DeKalb ROE as part of the Kindergarten Readiness Collaborative, houses Basics DeKalb County and Friends of DeKalb ROE became the fiscal agent for the program. Basics DeKalb County was adopted in 2018 from a national movement coming out of Harvard University Achievement Gap Initiative and is founded on social justice. Basics DeKalb County is driven to address racial, ethnic, and income-related disenfranchisement. Achievement gaps due to race and socio-economic status only widen throughout the school years when left unaddressed early. Basics DeKalb County is a community saturation initiative that seeks to inform all adults about the 5 Basics that 1) positively impact brain development Birth - Age Three, 2) contribute to Kindergarten readiness, and 3) reduce the achievement gap. Basics DeKalb County uses a socio-ecological saturation approach in which all sectors of a community (e.g. faith-based, housing authorities, retail, parks, libraries, government, healthcare) are made aware of the importance of early learning and given the tools to interact positively with infants and toddlers no matter where they are in the community. The 5 Basics are: Maximize Love and Manage Stress; Read and Discuss Stories; Count, Group and Compare; Talk, Sing and Point; Explore Through Movement and Play.

Basics Community Saturation is measured through internal and external data collection of community awareness and caregiver use of the 5 Basics. NIU has been contracted as the third party evaluator. Additionally, kindergarten readiness is measured by the KIDS Assessment. The KIDS Assessment is administered in all DeKalb County Kindergarten (K) classes within the first 40 days. It assesses K readiness in language, math, and social/emotional development. 2017 was the baseline year of data indicating as configured by the Illinois State Board of Education. Only 21% of children in City of DeKalb were deemed K Ready in all 3 areas--below the state average of 24%. For those in poverty, only 12% were "ready."

Community saturation requires intensive outreach to families and agencies who work with children and families. Infants and toddlers birth-age 3 are the primary beneficiaries, but it is the adults in the community that Basics DeKalb County targets. Basics DeKalb County is taking a differentiated approach in that some populations may have many of the tools already in care-giving and need reminders like a billboard, a magnet, a baby bib, a video refresher. Other care-givers, particularly those underprivileged and underprepared to be parents, may need more intensive teaching, modeling, and reinforcing of Basics skills when playing with their children. We are establishing partner pledges across sectors across the County such as with libraries, parks, early learning centers, the County Health Department, and school districts, but there is so much more work to do especially in high-poverty neighborhoods in City of DeKalb. Of the funding being requested, most of the money will contribute to the resources needed to splash campaign in laundromats, bus stops, local businesses, and at family/community events. We are also in a partnership with U of I Extension Master Gardeners and DCCG to establish a Toddler Garden in DeKalb that requires signage, start-up plants and materials, and supplies to maintain the garden even though the work is being generously donated. Lastly we want to fund parent cafes as a model of family networking and education.

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: MAY 02 2016

FRIENDS OF DEKALB REGIONAL OFFICE
OF EDUCATION
2500 NORTH ANNIE GLIDDEN STE C
DEKALB, IL 60115-0000

Employer Identification Number:
81-1784802
DLN:
26053519001196
Contact Person:
CUSTOMER SERVICE ID# 31954
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
April 5, 2016
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ **Go to *www.irs.gov/FormW9* for instructions and the latest information.**

Give Form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

Friends of DeKalb Regional Office of Education

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☑ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

2500 North Annie Glidden Rd. Suite C

Requester's name and address (optional)

6 City, state, and ZIP code

DeKalb, IL 60115

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			-			-				

or

Employer identification number

8	1	-	1	7	8	4	8	0	2

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person ▶ Anna Christen Date ▶ 3/25/19

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

Exhibit B: Current Year's Budget

DRAFT PROGRAM BUDGET FOR BASICS DEKALB COUNTY Community Saturation for 2020

Coordinator salary and benefits	60,000
Key Partners support	22,000

For full community saturation, any organizational barriers need to be alleviated. Key partners receive financial support when needed to implement the Basics into their business operations. Examples include part-time staff, project-based staff, TVs for waiting rooms, mobile devices for showing the Basics to clients, Toddler Garden signage.

Office Support (personnel)	10,000
Office rent, network, phone	5,000
Website maintenance	3,000

See www.basicsdekalbcounty.org recently developed and will need to be maintained including updating news and events and adding resources

Marketing and materials	35,000

Branded materials such as totes, children's bags, toys aligned to the Basics, signage, bus stop signs, cardstock, magnets, bibs and other infant items. Marketing also includes payment for services for public relations releases and media.

Meetings / work materials	5,000
Travel / Professional Development	5,000
Evaluation:	15,000

- Internal data collection and evaluation
- Evaluation of partner organizations' implementation level
- Data collaboration with The Basics in Boston
- Third Party Evaluation

Degree of community saturation (awareness of the Basics) is being evaluated as well as effectiveness of the Basics tools for caregivers.

TOTAL BUDGET	160,000	
Funding from DeKalb Regional Office of Education (in-kind)		10,000

DeKalb ROE provides the home base for Basics, the administrative costs, and oversight

Funding from DeKalb County Community Foundation	20,000
Funding from other local funding partners/in-kind TBD	15,000
McCormick Foundation sought and pending	100,000
AMOUNT REQUESTED 15,000	

DRAFT ORGANIZATION BUDGET for FRIENDS OF DEKALB ROE 2020

Basics DeKalb County $160,000

Detail: see previous page

K-3 Family Success Program $52,000

Detail:

$40,000 annually needed for salary and benefits for Family Liaison

$4,000 for care packages to families and school tools for children

$1,000 for general supplies

$2,000 for network access, computer, phone line

$5,000 data collection and evaluation

Costs absorbed by the DeKalb ROE for office space, furniture; oversight, sharing of resources

Total needed: $52,000 annually

Program Income: Funds received towards the goal:

$4,000 (DeKalb ROE agency funds)

$10,000 State grant

$4,000 DeKalb School District IL Empower funds

Seeking additional funding

Fees/Business Expenses $500

Homeless students / Students in need $500

Audit / Bookkeeping $3000

General income: Spirit Day, personal donations, Give DeKalb County $3000

Friends of DeKalb Regional Office of Education
Trial Balance
As of September 30, 2019

	Sep 30, 19	
	Debit	Credit
Friends of DeKalb ROE FNB	96,928.49	
32000 · Retained Earnings		67,846.58
40000 Donations Received		430.00
40000 Donations Received:40001 · Family Success		5,000.00
40000 Donations Received:40002 · Spirit Day Donations		1,032.00
40000 Donations Received:40003 · BASICS DeKalb County		70,000.00
40000 Donations Received:40004 · Give DeKalb County donations		1,022.94
43420 · Amazon Smiles donations		37.73
60900 · Business Expenses	189.98	
60900 · Business Expenses:60920 · Credit Card Fees	54.88	
60900 · Business Expenses:60930 · Registration and Filing Fees	25.00	
62100 · Contract Services:62150 · Outside Contract Services	4,875.00	
62800 · Facilities and Equipment:62810 · Depr and Amort - Allowable	1,279.03	
62800 · Facilities and Equipment:62890 · Rent, Parking, Utilities	1,414.20	
65000 · Operations:65040 · Supplies	6,546.85	
65049 · Website Development	2,500.00	
66000 · Payroll Expenses	28,505.40	
68300 · Travel and Meetings	3,050.42	
TOTAL	145,369.25	145,369.25

Exhibit C: Most Recent Completed Fiscal Year's Audit or Year-End Financial Statement

Friends of DeKalb Regional Office of Education

2500 North Annie Glidden Road, Suite C

DeKalb, IL 60115

Phone: 815-217-0460 **Fax #:** 815-217-0467 **Email:** friendsdekalbroe@gmail.com

October 22, 2019

Friends of DeKalb ROE is a non-profit in its early development, established to meet needs of DeKalb County youth and children. While in existence since 2016, active fund-raising began in 2018. Therefore, an audit has not occurred yet, but is planned for completion for the 2019 year.

We have enclosed the 990 Form and the Illinois Charitable Organization Annual Report.

Sincerely,

Amanda Christensen, Secretary

Deb Petrie, Treasurer

Form 990-EZ

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990EZ for instructions and the latest information.

OMB No. 1545-1150

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2018 calendar year, or tax year beginning , 2018, and ending , 20

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
Friends of DeKalb Regional Office of Education

Number and street (or P.O. box, if mail is not delivered to street address) | Room/suite
2500 North Annie Glidden Road | C

City or town, state or province, country, and ZIP or foreign postal code
DeKalb, IL 60115

D Employer identification number
81-1784802

E Telephone number
815-217-0460

F Group Exemption Number ▶

G Accounting Method: ☑ Cash ☐ Accrual Other (specify) ▶

H Check ▶ ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website: ▶

J Tax-exempt status (check only one) – ☑ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B)) are $500,000 or more, file Form 990 instead of Form 990-EZ . . . . . ▶ $

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I . . . . . ☐

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	67,020
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	
	5a	Gross amount from sale of assets other than inventory — 5a		
	b	Less: cost or other basis and sales expenses — 5b		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events:		
	a	Gross income from gaming (attach Schedule G if greater than $15,000) — 6a		
	b	Gross income from fundraising events (not including $ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000) — 6b		
	c	Less: direct expenses from gaming and fundraising events — 6c		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	
	7a	Gross sales of inventory, less returns and allowances — 7a		
	b	Less: cost of goods sold — 7b		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe in Schedule O)	8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	9	67,020
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	803
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe in Schedule O)	16	
	17	**Total expenses.** Add lines 10 through 16 ▶	17	803
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	66,217
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	1,629
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶	21	67,846

Part II Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II . . . . . ☐

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	1,629	22	67,846
23	Land and buildings		23	
24	Other assets (describe in Schedule O)		24	
25	**Total assets**		25	
26	**Total liabilities** (describe in Schedule O)		26	
27	**Net assets or fund balances** (line 27 of column (B) must agree with line 21)		27	67,846

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III . . ☐

What is the organization's primary exempt purpose? Programs for needy children

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28 Tutoring

(Grants $) If this amount includes foreign grants, check here . . . . ▶ ☐ 28a 355

29

(Grants $) If this amount includes foreign grants, check here . . . . ▶ ☐ 29a

30

(Grants $) If this amount includes foreign grants, check here . . . . ▶ ☐ 30a

31 Other program services (describe in Schedule O)

(Grants $) If this amount includes foreign grants, check here . . . . ▶ ☐ 31a

32 **Total program service expenses** (add lines 28a through 31a) . . . . . ▶ 32 355

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated—see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV . . . . . ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Jeff Smith, President	1	0	0	0
Amanda Christensen, Secretary	2	0	0	0
Tom Weber, BOD	1	0	0	0
Margaret Jankauskis, BOD	1	0	0	0
Anne Williams, BOD	1	0	0	0
Debra Petrie, Treasurer	1	0	0	0

Part V **Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V ☐

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		✓
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	34		✓
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		✓
b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		✓
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		✓
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0			
b	Did the organization file Form 1120-POL for this year?	37b		✓
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		✓
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		✓
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		✓
41	List the states with which a copy of this return is filed ▶			
42a	The organization's books are in care of ▶ Telephone no. ▶ Located at ▶ ZIP + 4 ▶			
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42b		✓
c	At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country ▶	42c		✓
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43			
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		✓
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		✓
c	Did the organization receive any payments for indoor tanning services during the year?	44c		✓
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		✓
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions	45b		✓

			Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		✓

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

			Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47		✓
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		✓
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		✓
b	If "Yes," was the related organization a section 527 organization?	49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

f Total number of other employees paid over $100,000 . . . . ▶

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over $100,000 . . ▶

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A . . . . . ▶ ☑ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date
	Amanda Christensen, Secretary Type or print name and title	03/11/2019

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	

May the IRS discuss this return with the preparer shown above? See instructions . . . . . ▶ ☐ Yes ☐ No

For Office Use Only

PMT #

AMT

INIT

ILLINOIS CHARITABLE ORGANIZATION ANNUAL REPORT

Attorney General **LISA MADIGAN** State of Illinois
Charitable Trust Bureau, 100 West Randolph
11th Floor, Chicago, Illinois 60601

Form AG990-IL
Revised 3/05

CO # 7061-9377

Report for the Fiscal Period:

Beginning 01 / 01 / 2018

& Ending 12 / 31 / 2018
MO DAY YR

Check all items attached:

Make Checks Payable to the Illinois Charity Bureau Fund

- ☐ Copy of IRS Return
- ☐ Audited Financial Statements
- ☐ Copy of Form IFC
- ☑ $15.00 Annual Report Filing Fee
- ☐ $100.00 Late Report Filing Fee

Federal ID # 81-1784802

Are contributions to the organization tax deductible? ☒ Yes ☐ No

Date Organization was created: MO 5 DAY 12 YR 16

LEGAL NAME	Friends of DeKalb Regional Office of Education		
MAIL ADDRESS	2500 North Annie Glidden Road, Suite C	A) ASSETS	A) $ 67847
CITY, STATE ZIP CODE	DeKalb, IL 60115	B) LIABILITIES	B) $ 0
		C) NET ASSETS	C) $ 67847

I. SUMMARY OF ALL REVENUE ITEMS DURING THE YEAR:	PERCENTAGE	AMOUNT
D) PUBLIC SUPPORT, CONTRIBUTIONS & PROGRAM SERVICE REV. (GROSS AMTS.)	100 %	D) $ 67020
E) GOVERNMENT GRANTS & MEMBERSHIP DUES	%	E) $ 0
F) OTHER REVENUES	%	F) $ 0
G) TOTAL REVENUE, INCOME AND CONTRIBUTIONS RECEIVED (ADD D,E, & F)	100%	G) $ 67020
II. SUMMARY OF ALL EXPENDITURES DURING THE YEAR:		
H) OPERATING CHARITABLE PROGRAM EXPENSE	78 %	H) $ 612
I) EDUCATION PROGRAM SERVICE EXPENSE	%	I) $ 0
J) TOTAL CHARITABLE PROGRAM SERVICE EXPENSE (ADD H & I)	%	J) $ 612
J1) JOINT COSTS ALLOCATED TO PROGRAM SERVICES (INCLUDED IN J): $		
K) GRANTS TO OTHER CHARITABLE ORGANIZATIONS	%	K) $ 0
L) TOTAL CHARITABLE PROGRAM SERVICE EXPENDITURE (ADD J & K)	76 %	L) $ 612
M) MANAGEMENT AND GENERAL EXPENSE	24 %	M) $ 191
N) FUNDRAISING EXPENSE	%	N) $
O) TOTAL EXPENDITURES THIS PERIOD (ADD L, M, & N)	100 %	O) $ 803
III. SUMMARY OF ALL PAID FUNDRAISER AND CONSULTANT ACTIVITIES:		
(Attach Attorney General Report of Individual Fundraising Campaign- Form IFC. One for each PFR.)		
PROFESSIONAL FUNDRAISERS:		
P) TOTAL AMOUNT RAISED BY PAID PROFESSIONAL FUNDRAISERS	100 %	P) $ 0
Q) TOTAL FUNDRAISERS FEES AND EXPENSES	%	Q) $ 0
R) NET RECEIVED BY THE CHARITY (P MINUS Q=R)	%	R) $ 0
PROFESSIONAL FUNDRAISING CONSULTANTS:		
S) TOTAL AMOUNT PAID TO PROFESSIONAL FUNDRAISING CONSULTANTS		S) $ 0
IV. COMPENSATION TO THE (3) HIGHEST PAID PERSONS DURING THE YEAR:		
T) NAME, TITLE:		T) $ 0
U) NAME, TITLE:		U) $ 0
V) NAME, TITLE:		V) $ 0
V. CHARITABLE PROGRAM DESCRIPTION: *CHARITABLE PROGRAM (3 HIGHEST BY $ EXPENDED) CODE CATEGORIES*		List on back side of instructions CODE
W) DESCRIPTION: Programs for needy children		W) # 115
X) DESCRIPTION:		X) #
Y) DESCRIPTION:		Y) #

IF THE ANSWER TO ANY OF THE FOLLOWING IS YES, ATTACH A DETAILED EXPLANATION:	YES	NO
1 WAS THE ORGANIZATION THE SUBJECT OF ANY COURT ACTION, FINE, PENALTY OR JUDGMENT? 1		✓
2. HAS THE ORGANIZATION OR A CURRENT DIRECTOR, TRUSTEE, OFFICER OR EMPLOYEE THEREOF EVER BEEN CONVICTED BY ANY COURT OF ANY MIDSDEMEANOR INVOLVING THE MISUSE OR MISAPPROPRIATION OF FUNDS OR ANY FELONY? 2.		✓
3 DID THE ORGANIZATION MAKE A GRANT AWARD OR CONTRIBUTION TO ANY ORGANIZATION IN WHICH ANY OF ITS OFFICERS, DIRECTORS OR TRUSTEES OWNS AN INTEREST; OR WAS IT A PARTY TO ANY TRANSACTION IN WHICH ANY OF ITS OFFICERS, DIRECTORS OR TRUSTEES HAS A MATERIAL FINANCIAL INTEREST OR DID ANY OFFICER, DIRECTOR OR TRUSTEE RECEIVE ANYTHING OF VALUE NOT REPORTED AS COMPENSATION? 3.		✓
4 HAS THE ORGANIZATION INVESTED IN ANY CORPORATE STOCK IN WHICH ANY OFFICER, DIRECTOR OR TRUSTEE OWNS MORE THAN 10% OF THE OUTSTANDING SHARES? 4.		✓
5 IS ANY PROPERTY OF THE ORGANIZATION HELD IN THE NAME OF OR COMMINGLED WITH THE PROPERTY OF ANY OTHER PERSON OR ORGANIZATION? 5		✓
6. DID THE ORGANIZATION USE THE SERVICES OF A PROFESSIONAL FUNDRAISER? (ATTACH FORM IFC) 6.		✓
7a DID THE ORGANIZATION ALLOCATE THE COST OF ANY SOLICITATION, MAILING, ADVERTISEMENT OR LITERATURE COSTS BETWEEN PROGRAM SERVICE AND FUNDRAISING EXPENSES? 7.		✓
7b. IF "YES", ENTER (i) THE AGGREGATE AMOUNT OF THESE JOINT COSTS $; (ii) THE AMOUNT ALLOCATED TO PROGRAM SERVICES $; (iii) THE AMOUNT ALLOCATED TO MANAGEMENT AND GENERAL $; AND (iv) THE AMOUNT ALLOCATED TO FUNDRAISING $		
8 DID THE ORGANIZATION EXPEND ITS RESTRICTED FUNDS FOR PURPOSES OTHER THAN RESTRICTED PURPOSES? 8		✓
9 HAS THE ORGANIZATION EVER BEEN REFUSED REGISTRATION OR HAD ITS REGISTRATION OR TAX EXEMPTION SUSPENDED OR REVOKED BY ANY GOVERNMENTAL AGENCY? 9		✓
10. WAS THERE OR DO YOU HAVE ANY KNOWLEDGE OF ANY KICKBACK, BRIBE, OR ANY THEFT, DEFALCATION MISAPPROPRIATION, COMMINGLING OR MISUSE OF ORGANIZATIONAL FUNDS? 10.		✓

11 LIST THE NAME AND ADDRESS OF THE FINANCIAL INSTITUTIONS WHERE THE ORGANIZATION MAINTAINS ITS THREE LARGEST ACCOUNTS

First National Bank

12. NAME AND TELEPHONE NUMBER OF CONTACT PERSON: 715-754-5110 or 815 758-2411

ALL ATTACHMENTS MUST ACCOMPANY THIS REPORT - SEE INSTRUCTIONS

UNDER PENALTY OF PERJURY, I (WE) THE UNDERSIGNED DECLARE AND CERTIFY THAT I (WE) HAVE EXAMINED THIS ANNUAL REPORT AND THE ATTACHED DOCUMENTS, INCLUDING ALL THE SCHEDULES AND STATEMENTS AND THE FACTS THEREIN STATED ARE TRUE AND COMPLETE AND FILED WITH THE ILLINOIS ATTORNEY GENERAL FOR THE PURPOSE OF HAVING THE PEOPLE OF THE STATE OF ILLINOIS RELY THEREUPON I HEREBY FURTHER AUTHORIZE AND AGREE TO SUBMIT MYSELF AND THE REGISTRANT HEREBY TO THE JURISDICTION OF THE STATE OF ILLINOIS

Amanda Christensen — Amanda Christensen — 3/11/19
PRESIDENT or TRUSTEE (PRINT NAME) — SIGNATURE — DATE

Debra Petrie — Debra Petrie — 3/11/19
TREASURER or TRUSTEE (PRINT NAME) — SIGNATURE — DATE

PREPARER (PRINT NAME) — SIGNATURE — DATE

BE SURE TO INCLUDE ALL FEES DUE:
1.) REPORTS ARE DUE WITHIN SIX MONTHS OF YOUR FISCAL YEAR END.
2.) FOR FEES DUE SEE INSTRUCTIONS.
3.) REPORTS THAT ARE LATE OR INCOMPLETE ARE SUBJECT TO A $100.00 PENALTY.

Exhibit D: Grantee-Specific Obligations

Grantee agrees and acknowledges that it shall comply with the following obligations, which shall be considered to be an integral component of the Agreement:

Friends of DeKalb Regional Office of Education (Grantee) will aggressively promote the BASICS, a community-based educational initiative designed to prepare all young children with the skills they need to be fully prepared for Kindergarten as the starting point for a successful future.

Friends of the DeKalb Regional Office of Education proposes to serve 7,000 children county-wide with the outreach for this program. Of this number, 2,000 are anticipated to be residents of the City of DeKalb. Grantee will track the total number of individuals to be served by the outreach for the program and will include a separate accounting of individuals who are residents of the City of DeKalb to document that City of DeKalb Human Services Funding is used only to support services to DeKalb residents. Grantee will report revenue from other sources to document that the agency receives funding to cover services to individuals who are not residents of the City of DeKalb. Reports will be submitted on a Quarterly basis in order to receive payment of grant funds.

HUMAN SERVICES AGREEMENT
HOPE HAVEN

This agreement made this 13th day of January, 2020, between the City of DeKalb, a municipal corporation of the State of Illinois, hereinafter referred to as the "City" and Hope Haven, hereinafter referred to as "Grantee," WITNESSETH:

WHEREAS, the City desires that Grantee provide certain services to the citizens of DeKalb and Grantee has the capacity to provide such services; and,

WHEREAS, the Grantee acknowledges that it is the City's intention to purchase said services for the citizens of the City of DeKalb under the following guidelines:

1. First priority shall be given to those services which will help meet basic emergency needs such as food, clothing and shelter. Second priority shall be given to those services which are preventative in nature and promote the highest degree of self-support, self-care and self-help. Third priority shall be given to those services which seek to enhance the quality of life of persons whose basic needs are already met. Priority shall also be given to services which primarily benefit low and moderate income residents. The services provided by the Grantee are consistent with these guidelines as explained on the attached Exhibit A.

2. Services shall address specific documented needs. The services provided by the Grantee address the specific, documented needs as explained on the attached Exhibit A.

3. Services shall also receive financial support from other community sources. Grantee has attached hereto a copy of its budget for the period that this Agreement covers as Exhibit B, which budget establishes that the Grantee receives at least 98 % of its funding from third party sources. A copy of Grantee's audit or year end financial statement from the most recent complete year of operations is attached hereto as Exhibit C.

4. City funds are used only to support those services directly benefiting DeKalb residents. The City will not subsidize the cost of services to non-residents. Grantee has certified compliance with this requirement by signing the attached Exhibit A.

5. Administrative costs for these services are to be kept to a minimum. Grantee has identified the allocation between administrative costs and program costs as explained on the attached Exhibit A.

6. These services must be coordinated with other agencies when feasible. Grantee has outlined how services are coordinated with other agencies as explained on the attached Exhibit A.

7. The City will not fund, but may augment, services which are the responsibility of another public agency or funding source. Grantee has identified any areas where the City's funds are being utilized to augment third party responsibilities as explained on the attached Exhibit A.

8. City funds are to be used primarily to match or leverage other private or public funds. Grantee has explained how matching or leveraged funds are being sought or obtained as explained on the attached Exhibit A.

9. The City's intent is to contract for specific services and monitor their effectiveness. Grantee has: a) identified the metrics by which its performance is to be evaluated on an annual basis; b) identified those third parties that provide any review or evaluation of Grantee's efforts; and, c) explained its clearly defined performance evaluation process, as explained on the attached Exhibit A.

10. Grantee has clearly identified and delineated where any elected or appointed official of the City or any City employee is involved in its programming or receives any direct or indirect benefit, any compensation or any pecuniary benefit of any form by virtue of Grantee's program or the City funding provided hereunder, as explained on the attached Exhibit A.

11. Grantee has outlined the process by which funds are held by Grantee as explained on the attached Exhibit A, and all such funds are held by the Grantee in a Grantee-specific checking account with the financial institution identified therein (and not in any personal checking account), unless otherwise indicated therein.

WHEREAS, the parties hereto understand and agree that the Grantee is an independent contractor and not an employee of the City; now,

In consideration of the agreements set forth and other good and valuable considerations, the parties agree as follows:

1. **Term**. The term of this agreement shall be from January 1, 2020 to December 31, 2020. The City or Grantee may terminate this Agreement at any time, upon the provision of thirty (30) days written notice. The City may terminate this agreement at any time based upon the occurrence of a breach of this Agreement, upon the provision of 48 hours written notice.

2. **Scope of Service**. The Grantee shall provide services in accordance with the service plan provided in the original application, a copy of which is attached hereto as Exhibit A.

3. **Hold Harmless**. The Grantee hereby agrees to indemnify, defend and hold the City and its officers, employees, contractors and representatives harmless from and against any and all such costs, expenses, damages, liabilities, losses and claims

which may arise out of, or are related to the services provided by the Grantee under this agreement or which relate to this Agreement or the funding provided herein. The Grantee agrees and acknowledges that the City is not in any way responsible for the conduct or provision of Grantee's programs or services, and is not responsible for the review, supervision or management of Grantee's personnel, volunteers, participants, programming or services.

4. **Payment.** The City agrees to pay the Grantee the sum of Seven Thousand and No/100 Dollars ($7,000.00) for services rendered under this agreement. **Payment will be disbursed in four equal installments and will be processed upon receipt of the Grantee's quarterly reports, as required by this funding agreement.** In the event that this Agreement is terminated, no further payments shall be due or payable to Grantee. In the event that the City Council determines that the City's financial condition does not support making a payment otherwise due under this Agreement, the City may suspend, delay or otherwise cancel payments due hereunder.

5. **Access to Financial Records.** The Grantee agrees to allow the City access to review any and all of Grantee's financial records as may be determined appropriate to insure the accountability of monies disbursed by the City. The Grantee also agrees to provide the City with a copy of its operating budget and its audit or year-end financial statement for each fiscal year or portion thereof in which the Grantee receives funding under this (or successor) agreements.

6. **Performance Reporting.** The Grantee agrees to send the City a report following every three months of services identifying the number of City of DeKalb citizens that have been provided services under the terms of this Agreement. The Grantee further agrees to send the City a copy of all documentation required to demonstrate its performance or which is identified as a performance-evaluation tool in Exhibit A.

   Quarterly reports shall be provided to the City on or before the 10th day of the following months:

   1st Quarter – April
   2nd Quarter – July
   3rd Quarter – October
   4th Quarter - January

7. **Compliance with Laws.** The Grantee expressly covenants and agrees that it shall comply with all applicable laws, including those laws applicable to the use of public funding to the extent that such laws are applicable to programs funded in whole or in part by the City of DeKalb. The Grantee expressly covenants that it shall not discriminate against any person or organization on the basis of any legally recognized protected classification, including but not limited to race, gender, religion, ethnic or cultural background, sexual preference, or other legally

recognized, protected classification, in the provision of its services or use of funding provided hereunder.

8. **Use of Funds.** The Grantee shall only utilize funds made available under this agreement for the provision of services consistent with this agreement and shall not use such funding for any other purpose, nor for the construction of any real property or improvement to real property, nor for any purpose which constitutes "Public Works" for purposes of the Illinois Prevailing Wage Act.

9. **Grantee's Organization.** Grantee is organized in the format as described in Exhibit A. For the term of this Agreement, Grantee shall take such actions as shall be required to maintain that form of organization. Grantee shall provide the City with notice of the meetings of its governing board or board of directors, and the City shall have the opportunity to attend such meetings as an *ex officio* member of such governing board; the City shall also have the right to review the minutes of all such meetings.

10. **Grantee-Specific Obligations.** Grantee shall comply with the listing of Grantee-Specific Obligations attached hereto as Exhibit D.

11. **Certification:** Grantee hereby certifies that it shall comply with the contents of this Agreement and the terms of its Application and certifies that the contents of this Agreement and the Application are true, accurate and correct. The recitals to this Agreement are expressly incorporated herein by reference.

IN WITNESS WHEREOF, the Grantee has caused this agreement to be signed, sealed and attested to by its Chairman of the Board of Directors and Executive Director, on the _____ day of _____, 2020, and said City has caused the same to be signed, sealed and attested to by its Mayor and City Clerk as of the date first mentioned in this Agreement.

HOPE HAVEN

Board Chairman

ATTEST:

Executive Director

CITY OF DEKALB, ILLINOIS

Jerry Smith, Mayor

ATTEST:

RUTH A. SCOTT
Executive Assistant

Exhibit A: Funding Application

Hope Haven

Hope Haven of DeKalb County, Inc.

"Serving the homeless and the community for over 25 years"

November 5, 2019

City of DeKalb
Joanne Rouse
200 South Fourth Street
DeKalb, Illinois 60114

Dear Ms. Rouse,

I would like to thank you and the City of DeKalb for giving Hope Haven the opportunity to submit another Human Services grant. With the financial support from this funding, we have provided thousands of homeless men, women, and children with food, shelter, and supportive services.

Last year alone we provided over 25,000 nights of emergency shelter and served over 50,000 meals. Without adequate shelter and housing, homeless individuals and families would cost the community thousands of dollars a year in emergency resources and services. We consider Hope Haven as not only a lifesaver for the homeless, but also as a vital community asset.

It is with much respect that we are requesting funds from the City of DeKalb in the amount of $8,000 to provide shelter, meals, and services to the homeless. Thank you in advance for what I know will be your thoughtful consideration of this request. If you have any questions, please contact me at 815-758-5765.

Respectfully submitted,

Lesly D. Wicks, LCSW, MSW
Executive Director

Emergency Shelter & Housing First Program
1145 Rushmoore Drive, DeKalb, IL 60115
Phone: 815-758-5765 * Fax: 815-758-7006

Dresser Court Project & Administrative Office
965 W. Dresser Road, DeKalb, IL 60115
Phone: 815-758-3166 * Fax: 815-787-7026

City of DeKalb
opportunity · innovation

200 South Fourth Street
DeKalb, Illinois 60115
815.748.2000 • cityofdekalb.com

FY 2020 HUMAN SERVICES FUNDING APPLICATION

Twelve Months Funding 1/1/20 to 12/31/20

APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 8, 2019. INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.

Agency Name: Hope Haven of DeKalb County, Inc.

Mailing Address: 1145 Rushmoore Drive, DeKalb Il 60115

Agency Director: Lesly D. Wicks, LCSW

Contact Person: Angie Shaulis

Telephone No.: 815-758-5765 **Email Address:** ashaulis@hopehavendekalb.com

Name of Person Responsible for Completing Quarterly Report: Mary Ozgowicz

Telephone No.: 815-758-5765 **Email Address:** mozgowicz@hopehavendekalb.com

Program Description: Hope Haven provides meals, shelter, and supportive services to homeless individuals and families from DeKalb County.

Twelve Month Program Budget: $368,058

Amount of Funding Requested: $8,000

% of Total Program Budget: 2.2%

Total Number of Estimated Program Participants: 200

Total Number of Estimated DeKalb Residents to be Served: 160

Estimated DeKalb Residents as % of Total Participants to be Served: 80%

The following documents must accompany the application:

1. A current listing of the agency's Board of Directors and terms.
2. The current annual operating budget for the agency and a detailed budget for the program requesting funding.
3. A detailed narrative explaining the program to be funded, its potential impact and any anticipated outcomes to be achieved. Also include any descriptive materials of the agency that would help augment the application.
4. Documentation of the agency's 501(c)(3) status.
5. Completed W-9 Form.
6. Copy of agency's most recent financial audit.

The City of DeKalb retains the right to request any and all additional information from the agency it may determine necessary in making funding decisions. This may include, but is not limited to, agency audits, articles of incorporation, or any other information deemed appropriate.

The undersigned hereby certifies the information contained in this application is true and accurate to the best of their knowledge and belief.

Name of Authorized Signer: Lesly D. Wicks, LCSW

Title: Executive Director

Signature: Lesly D Wicks LCSW

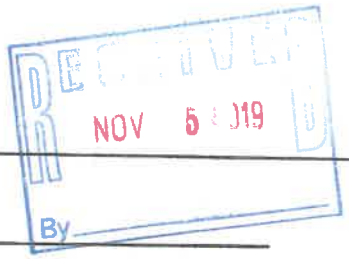
Date: 10/29/2019

Please submit application in one of the following methods:

- via regular mail to be received no later than 5:00 p.m. on November 8, 2019 to:

  City of DeKalb
  Attention: Joanne Rouse
  200 S. Fourth Street
  DeKalb, Illinois 60115

- via email dated no later than 5:00 p.m. on November 8, 2019 to: joanne.rouse@cityofdekalb.com



OFFICE USE ONLY:

Date Application Received: _____

☐ **Approved – Annual Amount Awarded $**_____ **/ $**_____ **per quarter**

☐ **Denied**

Hope Haven Board of Directors

Tait Lundgren, Chair (2020)
2nd Term Board Member
Attorney At Law
The Foster & Buick Law Group
Sycamore, IL 60178
work: (815) 758-6616
cell: (630) 621-2968
email: tlundgren@fosterbuick.com
On Board since: 10/2013

Suzanne Juday, Director (2019)
3rd Term Boarc Member
Retired Educator
11208 N. Grove Rd.
Sycamore, IL 60178
home: (815) 895-2082
email: Suzanne.Juday@idealindustries.com
On Board since: 09/2012

Julie Lamb, Director (2021)
1st Term Board Member
Admin Asst. @ The Suter Co.
22 Jennifer Lane
DeKalb, IL 60115
cell: (815) 761-1199
email: jslamb@comcast.net
On Board since: 02/2017

Laurie Knoke, Director (2021)
1st Term Board Member
Nurse Practioner
2 Cari Court
DeKalb, IL 60115
home: (815) 758-2976
email: akalula16@gmail.com
On Board since: 7/2018

Lesly D. Wicks, Ex-Officio
Hope Haven of DeKalb County, Inc.
1145 Rushmoore Drive
DeKalb, IL 60115
work: (815) 758-3166
cell: (815) 762-0076
email: lwicks@hopehavendekalb.com
Executive Director since: August/1995

Pernevlon Ellis, Vice Chair (2020)
1st Term Board Member
Sociology Professor, Kishwaukee College
21193 Malta Rd
Malta, IL 60150
work: (815) 825-2086
cell: (312) 448-4445
email: pernevlonjr@gmail.com
On Board since: 11/2016

Sue Guio, Director (2021)
8th Term Board Member
Retired - Community Development
211 Tilton Park Drive
DeKalb, IL 60115
cell: (815) 762-9956
email: sueguio@hotmail.com
On Board since: 04/1996

Pastor Janet Hunt, Director (2019)
1st Term Board Member
Pastor, First Lutheran Church
324 North 3rd Street
DeKalb, IL 60115
work: (815) 758-0643
emal: pastorjanehunt@firstdekalb.org
On Board since: 02/2017

Kami L. Knitt (2021)
1st Term Board Member
Marketplace Chaplain
530 Lynn Avenue
Sycamore, Illinois 60178
cell: (937) 423-1086
email: kamknitt@yahoo.com
On Board since: 9/2019

Marilyn Ellerby, Treasurer (2020)
2nd Term Board Member
Business Manager St. Paul's Church/Sandwich
223 W 3rd St
Sandwich, IL 60548
home: (815) 786-6102
email: bellerby@indianvalley.com
On Board since: 06/2013

Brian Ellingson, Director (2019)
5th Term Board Member
Resource Bank
310 S Hwy 23
Genoa, IL 60135
cell: (815) 985-4556
email: bellingson@resourcebank.com
On Board since: 06/2004

Sgt. Alan Smith, Director (2019)
1st Term Board Member
NIU Police Department
395 Wirtz Drive
DeKalb, IL 60115
work: (815) 753-1212
email: bod.alsmith@gmail.com
On Board since: 02/2017

PROGRAM NARRATIVE

PROGRAM DESCRIPTION:

Hope Haven's Emergency Shelter provides food, shelter, and supportive services to homeless men, women, and children from DeKalb County. Last year alone, Hope Haven provided over 25,000 nights of shelter and served over 50,000 meals. Some of the supportive services offered at Hope Haven includes:

- Case Management
- Life Skills
- Group and Individual Therapy
- Psychiatry
- Drug and/or Alcohol Counseling
- Vocational Readiness
- Housing Search
- Legal Services
- Children's Programs
- Client Advocacy

Each client receiving services from Hope Haven develops a "plan of action" with their case manager. The goals and objectives are reviewed and revised on a weekly basis. Just as clients have outcome measures, the overall agency collects annual data as well. Hope Haven's goals are to:

- Assist clients in moving to permanent housing
- Help clients increase their household income
- Ensure clients have applied for all eligible mainstream resources
- Decrease the number of days the homeless spend in shelter
- Reduce the recidivism of homelessness

These outcome measures are calculated through a software-based management system which collects client data at the time of intake and outtake. Results are reported to both federal and state agencies.

POTENTIAL IMPACT:

Providing shelter to homeless individuals and families impact both the community and the homeless. Besides receiving safe shelter, adequate food, and meaningful supportive services, the main impact on the homeless includes:

- Establishing stability
- Having access to physical and mental health care

- Options that strengthen housing success (rapid re-housing, supportive housing)
- Understanding the educational rights of homeless children
- Receiving eligible mainstream resources
- Avoiding unnecessary legal issues due to homeless survival (pan handling, theft, trespassing, etc.)

The main impact on the community includes:

- Reducing the burden on community resources (hospitals, police, court system, etc.)
- Reducing the threat of communicable diseases
- Increasing public safety
- Improving the community's public image
- Providing opportunities for volunteerism in the community

ANTICIPATED OUTCOMES:

1. 90% of the homeless will transition to permanent housing
2. 50% of the homeless will maintain or increase their income
3. 100% of the homeless will apply for eligible mainstream resources
4. Sheltered homeless will spend less than 100 days in shelter
5. The recidivism rate for homelessness will be 25% or less

HOPE HAVEN HISTORY

Hope Haven of DeKalb County, Inc. began in 1986 as PADS, (Public Action to Deliver Shelter), which was operated by volunteers from five area churches. The churches provided food, shelter, and emotional support to the homeless of DeKalb County during the months of October through April. The churches rotated sites each night and every day volunteers transported sleeping pads from one church to another.

In 1988, PADS secured a regular site by renting the vacant parsonage at the First United Methodist Church in DeKalb. It was at this time a part-time Executive Director was hired.

In 1990, PADS evolved into a new not-for-profit agency named "Hope Haven". On October 1, 1990 Hope Haven opened its doors at 316 N. Sixth Street in DeKalb offering services to the homeless year round.

Due to the rising number of homeless in our community, Hope Haven embarked on a major capital campaign. On January 20, 2000 clients and staff moved into a newly constructed shelter at 1145 Rushmoore Drive. The new shelter tripled the capacity to serve homeless individuals and families.

On May 1, 2004 Hope Haven's first supportive housing program opened at 965 W. Dresser Road. Dresser Court Apartments provided permanent housing and supportive services to individuals who were chronically homeless due to a disability.

In 2011, Hope Haven broke ground on an expansion project that added almost 4,500 square feet to the existing Emergency Shelter. The new expansion included 30 more beds, a kitchen, living area, and large classroom.

Hope Haven originated, and continues to grow, through the volunteerism and compassion of community members. On behalf of the homeless, THANK YOU!

HOPE HAVEN MISSION STATEMENT

The mission of Hope Haven is to provide emergency shelter to homeless individuals and families, transition the homeless to permanent housing, and offer supportive services to help break the cycle of future homelessness.

HOPE HAVEN GOALS

1. Transition the homeless from shelter to permanent housing
2. Reduce the number of days the homeless spend in shelter
3. Reduce the recidivism of homelessness
4. Increase income and employment for homeless clients
5. Help the homeless access eligible mainstream resources

HOPE HAVEN STAFF

Lesly D. Wicks, Executive Director

Gary Chapman, Associate Director

Miki Hall Bagot, Grants Administrator

Mary Ozgowicz, Admin. Assistant

Karen Alberti, Clinical Director

Angie Shaulis, Emergency Shelter Coordinator

Quiana Jones, Dresser Court Coordinator

Jenny Swanson, Housing First Coordinator

United Way

Hope Haven of DeKalb County, Inc.

Hope Haven

Providing food and shelter to homeless individuals and families from DeKalb County since 1990.

1145 Rushmoore Drive
DeKalb, IL 60115
(815) 758-5765
Fax: (815) 758-7006

965 W. Dresser Court
DeKalb, IL 60115
(815) 758-3166
Fax: (815) 517-1494

www.hopehavendekalb.com

facebook

Hope Haven is a designated 501©3 charitable organization. All donations are tax deductible.

Emergency Shelter Program:

Hope Haven provides emergency food, shelter, and supportive services to homeless individuals and families from DeKalb County. Supportive Services include:

- Case Management
- Life Skills
- Counseling
- Vocational Readiness
- Housing Search
- Advocacy
- Children's Programs



Rapid Re-Housing:

Rapid re-housing helps homeless families and individuals transition to permanent housing as quickly as possible. Relocation and stabilization services are offered immediately upon entrance to the shelter with the goal of transitioning to permanent housing within the first thirty days of homelessness. Rapid Re-housing clients receive case management and financial assistance for a limited time or until they can live independently

Permanent Housing Programs:

Dresser Court

Dresser Court is a twenty-six unit subsidized apartment complex that provides permanent housing with intensive on-site programs and services for people with disabilities and a history of chronic homelessness. Hope Haven is responsible for screening residents for eligibility and providing supportive services. The goal of the program is to assist residents in maintaining permanent housing.

Housing First

The Housing First Program, located at Hope Haven's Rushmoore Drive location, provides subsidized housing to twelve individuals who were chronically homeless due to a diagnosed mental illness. Residents live in private bedrooms with a shared kitchen and living space. Hope Haven provides case management and support so residents can live as independently as possible. The purpose of this program is to help the "hardest to house" homeless, secure a home of their own.

Homeless Prevention:

Assistance designed to prevent the incidence of homelessness, including: emergency rent assistance for people in imminent danger of eviction, security deposit or first month's rent to help move into permanent housing and divert homelessness; emergency financial assistance to prevent housing foreclosure; and referrals to services designed to prevent homelessness.

Youth Trauma Program:

Hope Haven provides individual and group therapy to homeless youth who have suffered childhood trauma. Treatment models include mutual support, cognitive behavioral therapy, and experiential therapy. Compared to non-homeless children, homeless children disproportionally experience childhood trauma at much higher rates.
Trauma negatively effects the stress response system, rational thought, emotional and psychological presence, ability to trust and feel safe, coping skills, and emotional regulation. Risk factors of childhood trauma are homelessness, addictions, and poor mental and physical health in adulthood.



Clinical Services:

Hope Haven offers clinical services for the homeless who struggle with a mental illness or who are experiencing anxiety and/or depression due to homelessness. Clinical services include psychiatry, individual and group counseling for adults and children, drug and alcohol counseling, and support groups. Services are provided by a licensed psychiatrist, clinical counselor, social worker, certified alcohol and drug counselor, and a registered nurse.

Internal Revenue Service

Date: October 26, 2006

HOPE HAVEN OF DEKALB COUNTY INC
1145 RUSHMOORE DR
DEKALB IL 60115-5132

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:
Janet M. Duncan 31-07676
Correspondence Specialist/Screener
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
36-3537762

Dear Sir or Madam:

This is in response to your request of October 26, 2006, regarding your organization's tax-exempt status.

In November 1990 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

Janna K. Skufca

Janna K. Skufca, Director, TE/GE
Customer Account Services

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give Form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
Hope Haven of DeKalb County, Inc.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☑ Other (see instructions) ▶ Not for Profit

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
1145 Rushmoore Drive

Requester's name and address (optional)

6 City, state, and ZIP code
DeKalb, Illinois 60115

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number: ___ - ___ - ____

or

Employer identification number: 36 - 3537762

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person ▶ [signature] Date ▶ 10/29/2019

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

Exhibit B: Current Year's Budget

Hope Haven of DeKalb County, Inc.
FY'20 Program Budget - Emergency Shelter

INCOME:	
FEMA Grant	19,000
Dept Human Serv- ESG (DCEO)	35,711
Dept Human Serv-Emergen Shelter	57,958
DeKalb County Mental Health 708	186,269
City of De Kalb	5,000
City of De Kalb/CDBG	17,000
Foundation & Corp Grants	22,000
Mary Uscian Health Grant	1,120
General Donations / Fundraisers	24,000
TOTAL INCOME	**368,058**

EXPENSES:	Emergency Side
Payroll (Incl S&W, HC & taxes)	299,638
Audit Expense	2,300
Mary Uscian Health Access	1,120
Client Services	2,000
Contractual Services	15,000
Furniture & Equipment Exp.	5,000
Insurance/General	7,000
Office Expenses	2,200
Repair & Maintenance	7,000
Site Supplies	7,000
Staff Mileage	2,500
Staff Training and Development	800
Telephone	3,000
Utilities	13,500
TOTAL EXPENSES	**368,058**
NET INCOME (Loss)	-

Projected
July 1, 2019 - June 30, 2020

Revenue	
Government Funding	
HUD Rapid Re-Housing	48,422
HUD Housing First (SRO)	29,704
HUD - Dresser Ct.	98,690
FEMA Grant	19,000
Dept Human Serv- ESG (DCEO)	108,770
Dept Human Serv-Emergen Shelter	57,958
Dept Human Serv-Hsg First (SRO)	108,000
Dept Human Serv-Prevention	46,485
DeKalb County Mental Health 708*	364,000
DeKalb County Senior Tax Levy	15,000
Township Grants	11,725
City of De Kalb	5,000
City of De Kalb/CDBG	17,000
Total Government Funding	929,754
Grants, Donations, Fundraising	
United Way Grants	20,000
Foundation & Corp Grants	105,000
Mary Uscian Health Grant	3,500
Donations (General)	215,000
"Night-By-Night"/ Give Local Fundraiser	50,000
Fundraising Events	80,000
Total Grants, Donations, Fundraising	473,500
Rent/ T.H. (Program Services)	-
Rent Housing First (SRO)	69,000
Interest Income	50
Total Revenue	1,472,304
Expense	
Payroll	
Salaries & Wages	952,391
Payroll Taxes	72,858
Health Insurance	90,000
Workers Comp Insurance	16,000
Total Payroll	1,131,249
Audit Expense	7,000
Client Activities (Trauma)	10,000
Client Activities (Children)	1,000
Client Activities (Youth Home)	20,000
Client Mary Uscian Health Expense	3,500
Client Services	2,500
Contractual Services	30,500
Fundraising Expense	4,500
Furnishing & Equipment Expense	11,100
Liability & D&O Insurance	19,500
Memberships & Dues	500
Miscellaneous	1,000
Office Expenses	7,000
Rent Assistance DHS/ Emerg Solu	40,146
Rent Assistance- DHS Prevention	41,845
Rent Assistance- HUD	24,876
Repair & Maintenance	67,500
Site Supplies	6,500
Staff Development & Training	1,000
Gas/Mileage	3,600
Telephone	9,000
Utilities	29,000
Total Expense	1,472,816
Net Income (Loss)	(512)

Exhibit C: Most Recent Completed Fiscal Year's Audit or Year-End Financial Statement

HOPE HAVEN OF DEKALB COUNTY, INC.

FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT
DeKalb, Illinois
For the Year Ended June 30, 2018 and 2017

HOPE HAVEN OF DEKALB COUNTY, INC.

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T. Allen & Associates, LLC
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Hope Haven of DeKalb County, Inc.
DeKalb, IL 60115

We have audited the accompanying financial statements of Hope Haven of DeKalb County, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2018 and 2017, and the related statements of activities 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. 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 opinion.

Opinion
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Hope Haven of DeKalb County, Inc. as of June 30, 2018 and 2017, 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.

Report on Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of functional expenses on page 10 and the DHS and DCEO schedules on pages 11-12 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.

T. Allen & Associates, LLC
Certified Public Accountants

Sycamore, Illinois
December 31, 2018

HOPE HAVEN OF DEKALB COUNTY, INC
STATEMENTS OF FINANCIAL POSITION
For Years Ended June 30, 2018 and 2017

	2018	2017
ASSETS		
Current Assets		
Cash and Certificate of Deposits	$ 542,414	$ 546,229
Accounts Receivable	80,851	60,736
Prepaid Expenses	19,014	17,511
Total Current Assets	642,279	624,476
Fixed Assets		
Furniture and Equipment	94,825	62,243
Less: Accumulated Depreciation	(62,036)	(53,993)
Playground Equipment	44,544	44,544
Less: Accumulated Depreciation	(44,544)	(44,544)
Land	354,757	354,757
Land Improvements	101,146	90,246
Less: Accumulated Depreciation	(53,769)	(48,772)
Building	1,838,088	1,838,088
Less: Accumulated Depreciation	(579,627)	(533,675)
Total Fixed Assets	1,693,384	1,708,894
TOTAL ASSETS	$ 2,335,663	$ 2,333,370
LIABILITIES		
Current Liabilities		
Accounts Payable	$ 9,489	$ 14,231
Accrued Payroll	17,969	13,028
Accrued Employee Benefits	21,500	54,305
Rental Deposits	1,200	900
Payroll Liabilities	30,283	28,762
Total Current Liabilities	80,441	111,226
TOTAL LIABILITIES	80,441	111,226
NET ASSETS		
Unrestricted	2,048,694	1,985,601
Unrestricted-Capital Reserve	206,528	217,428
Temporarily restricted	-	19,115
TOTAL NET ASSETS	2,255,222	2,222,144
TOTAL LIABILITIES AND NET ASSETS	$ 2,335,663	$ 2,333,370

See independent auditor's report and notes to financial statements

HOPE HAVEN OF DEKALB COUNTY, INC
STATEMENTS OF ACTIVITIES
For the Years ended June 30, 2018 and 2017

	Unrestricted	Temp Restricted	Total 2018	2017
Support and Revenue				
Government Funding	$ 911,398	$ -	$ 911,398	$ 837,241
Grants	74,786	4,139	78,925	32,753
United Way	22,331	-	22,331	25,019
Private Donations	244,820	34,780	279,600	270,501
Contributed Materials	105,261	-	105,261	89,766
Programs Services	63,844	-	63,844	61,284
Special Events	73,277	-	73,277	78,301
Interest Income	47	-	47	831
Subtotal Support and Revenue	1,495,764	38,919	1,534,683	1,395,696
Net assets released from restrictions	-	-	-	-
Satisfaction of program restrictions	-	-	-	-
Total Support and Revenue	1,495,764	38,919	1,534,683	1,395,696
Expenses (Details Page 10)				
Program Services	1,214,811	58,034	1,272,845	1,160,472
Management & General	174,749	-	174,749	157,704
Fundraising	54,011	-	54,011	48,928
Total Expenses	1,443,571	58,034	1,501,605	1,367,104
Increase in Net Assets	52,193	(19,115)	33,078	28,592
Net Assets at the Beginning of Year	2,203,029	19,115	2,222,144	2,193,552
Change in Temporary Restrictions	-	-	-	-
Net Assets at the End of Year	$ 2,255,222	$ -	$ 2,255,222	$ 2,222,144

See independent auditor's report and notes to financial statements

HOPE HAVEN OF DEKALB COUNTY, INIC.
STATEMENTS OF CASH FLOWS
For the Years ended June 30, 2018 and 2017

	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 33,078	$ 28,592
Adjustments to reconcile change in net assets to net cash		
Provided by operating activities:		
Depreciation Expense	58,992	59,955
Effects of Changes in Operating Assets and Liabilities		
(Increase) Decrease in Promises to give	-	12,500
(Increase) Decrease in Accounts receivable	(20,114)	74,028
(Increase) Decrease in Prepaid expenses	(1,503)	18,665
Increase (Decrease) in Accounts payable	(4,742)	(12,145)
Increase (Decrease) in Accrued payroll	4,941	(28,200)
Increase (Decrease) in Accrued employee benefits	(32,805)	(821)
Increase (Decrease) in Rental Deposits	300	-
Increase (Decrease) in Payroll liabilities	1,521	28,762
Net cash provided by operating activities	39,668	181,336
CASH FLOWS FROM INVESTING ACTIVITIES		
Land and land improvements	(10,900)	-
Furniture and equipment purchases	(32,583)	-
Net cash used by investing activities	(43,483)	-
Net increase (decrease) in cash and cash equivalents	(3,815)	181,336
BEGINNING CASH AND CASH EQUIVALENTS	546,229	364,893
ENDING CASH AND CASH EQUIVALENTS	$ 542,414	$ 546,229

See independent auditor's report and notes to financial statements

HOPE HAVEN OF DEKALB COUNTY, INC.
Notes to Financial Statements
June 30, 2018 and 2017

(1) Organization

Hope Haven is a non-profit homeless shelter which provides, shelter, food and supportive services to homeless individuals and families of DeKalb County. Hope Haven currently offers three separate programs - emergency shelter, life skills training and supportive housing for disabled homeless individuals. The emergency shelter program is for individuals and families who need temporary assistance, before they obtain permanent housing. The Life Skills Training Center is open during the day Monday through Friday and offers life skills, psychiatric services, vocational preparation, socialization and meals to the homeless, the formerly homeless and those at risk of homelessness. Supportive housing for disabled homeless individuals is for anyone chronically homeless and disabled. These individuals may stay in the program as long as they meet the criteria.

Hope Haven of DeKalb County, Inc. is an organization incorporated as a not-for-profit corporation in the State of Illinois on April 14, 1989. It is organized as a charitable corporation within the meaning of Section 501(c)(3) of the Internal Revenue Code.

(2) Summary of Significant Accounting Policies

a) Basis of Accounting

The accompanying financial statements of Hope Haven of DeKalb County, Inc have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. They reflect all significant receivables, payables, and other liabilities.

b) Financial Statement Presentation

Hope Haven meets the financial reporting requirements of Statement of Financial Accounting Standards (SFAS). An Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets, based on the existence or absence of donor-imposed restrictions. At the end of fiscal year 2017, Hope Haven of DeKalb County, Inc. did not own any net assets in the permanently restricted category.

Contributed materials and services combined are recorded as income and also as expenses in FY 2017 and FY 2016 in the amounts of $105,261 and $89,766 respectively.

(2) Summary of Significant Accounting Policies-Con't

c) Income Tax Status

Hope Haven of DeKalb County, Inc. is exempt from federal and state income taxes under section 501(c)(3) of the Internal Revenue Code and therefore has made no provision for federal income taxes in the accompanying financial statements. In addition, the organization has been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of Code Section 509(a)(2) and qualifies for the charitable contribution deduction under Internal Revenue Code Section170(b)(1)(A). There was no unrelated business income for FY 2017. Form 990 for Organizations Exempt from Income Tax is filed annually with the Internal Revenue Service. In addition, Form AG 990-IL is filed with the State of Illinois.

d) Contributions

In accordance with accounting principles generally accepted in the United States of America, unconditional promises to give are recorded as a receivables and revenues at the time of promise. Contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support, depending on the existence and/or nature of donor restrictions. Support that is restricted by the donor is presorted as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reports as an increase in temporality or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of actives as net assets released from restrictions. Net assets of Hope Haven of DeKalb County Inc., are classified as follows.

Unrestricted net assets are Net assets that are not subject to donor-imposed stipulations. These assets are available primarily for used to the expenses and obligations of Hope Haven as approved by the board of directors.

Hope Haven also has an unrestricted Capital Reserve account that was established by the Board of Directors of Hope Haven of DeKalb County, Inc. in June of 1992. Transfers to the fund or from the fund are approved by the Board of Directors. The fund may be used for major repairs or improvement to the facilities or for acquisition of additional facilities. There was a net decrease in the fund balance of $10,900 during FY 2017.

Temporarily restricted net assets are Net assets subject to donor-imposed stipulations that either expire by passage of time or can fulfilled and removed by actions of Hope Haven pursuant to those stipulations.

(2) Summary of Significant Accounting Policies-Con't

d) Contributions- con't

Permanently restricted net assets are Net assets primarily endowment funds, made up of certain donor restricted donations, gifts and bequests. The principal of each fund is to remain intact with the income being available for use. Gains and losses both realized and unrealized are recorded as temporally restricted or unrestricted to insure that the original restricted contribution remain intact. Hope Haven has no such permanently restricted net assets.

e) Real Property, Furniture, Equipment and Depreciation Method

Land, land improvements, building, furniture and equipment are carried at cost. Land improvements are being depreciated over a useful life of 20 years, furniture and equipment are depreciated over a life of 7 years, and the building over a life of 40 years. Straight line depreciation is used. For the year ended June 30, 2018, depreciation amounted to $58,992.

f) Contributed Materials and Services

Food, clothing, supplies and furnishings have been donated throughout the year for the use of Hope Haven clients. A substantial number of volunteers have donated their time to the organization's program services and special projects. For FY 2017, the organization has recorded only the estimated value of food provided for meals for shelter clients, a total of $105,261. The Statement of Activities and the Statement of Functional Expenses include a similar estimate.

g) Estimates

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

(3) Property Tax Status

Hope Haven of DeKalb County, Inc. has been granted property tax exemption by the Illinois Department of Revenue for the property located at 1145 Rushmoore Drive, DeKalb, Illinois, and for an adjacent lot used as a playground.

(4) Subsequent Events

Subsequent events are events or transactions that occur after the balance sheet date but before financial statements are issued or are available to be issued. These events and transactions either provide additional evidence about conditions that existed at the date of the balance sheet, including the estimates inherent in the process of preparing financial statements (that is recognized subsequent events), or provide evidence about conditions that did not exist at the date of the balance sheet but arose after that date (that is, non-recognized subsequent events).

The organization has evaluated subsequent events through December 31, 2018, the date of the financial statements were available for issuance, and determined that there were no significant non-recognized subsequent events through that date.

(5) Contingent Liability

Hope Haven of DeKalb County Inc. has no lawsuits or pending ligation against it at the end of the calendar year, June 30, 2018.

(6) Related Party Transactions

The organization reports that there are no related party transactions to be reported.

(7) Comparative Total for 2017

The financial information for year ended June 30, 2017 is presented for comparative purposes only, and is not intended to be a complete financial statement presentation.

SUPPLEMENTARY INFORMATION

HOPE HAVEN OF DEKALB COUNTY, INC
Statements of Functional Expenses
For the Years ended June 30, 2018 and 2017

	Program Services	Management & General	Fund Raising	2018 Totals	2017 Totals
Compensation and Related Expenses					
Salaries and Wages	$ 736,852	$ 115,410	$ 35,511	$ 887,773	$ 805,095
Payroll Taxes and benefits	147,921	23,168	7,129	178,218	164,770
Total Compensation and Related Expenses	884,773	138,578	42,640	1,065,991	969,865
Expenses					
Client Services	58,655	-	-	58,655	40,726
Contractual Services	23,128	3,622	1,115	27,865	25,078
Fundraising Expense	-	-	8,365	8,365	7,075
Furniture and Equipment	15,948	3,298	-	19,246	7,338
Insurance-General	15,001	2,350	723	18,074	18,308
Office Expense	10,588	10,191	510	21,289	18,150
Rental Assistance	39,350	-	-	39,350	59,489
Repair and Maintenance	17,487	5,829	-	23,316	8,444
Site Supplies	7,979	1,397	-	9,376	10,844
Staff Mileage	5,282	827	255	6,364	6,202
Supplies Contributed	105,261	-	-	105,261	89,766
Telephone	7,777	1,218	375	9,370	9,474
Training and Conferences	584	92	28	704	7,847
Utilities	22,040	7,347	-	29,387	28,543
Total Expenses before Depreciation	1,213,853	174,749	54,011	1,442,613	1,307,149
Depreciation Expense	58,992	-	-	58,992	59,955
TOTAL EXPENSES	$ 1,272,845	$ 174,749	$ 54,011	$ 1,501,605	$ 1,367,104

See independent auditor's report and notes to financial statements

HOPE HAVEN OF DEKALB COUNTY, INC
Schedules of IL Dept of Human Services (DHS) Grant
For the Years ended June 30, 2018 and 2017

	2018	2017
Emergency Food and Shelter Grant		
Grant awarded	$ 57,958	$ 57,958
Expenses funded		
Direct service personnel	50,222	48,549
Insurance-Shelter	1,000	1,076
Telephone	650	537
Utilities	2,676	2,000
Administrative personnel	3,410	5,796
Total expenses funded	57,958	57,958
Difference	$ -	$ -
Homeless Assistance Tax Write-In		
Grant awarded	$	$
Expenses funded		
Expansion Furnishing		
Difference	$ -	$ -

See independent auditor's report and notes to financial statements

HOPE HAVEN OF DEKALB COUNTY, INC
Schedule of IL Dept of Commerce and Economic Opportunity (DCEO) Grants
For the Year Ended June 30, 2018

Illinois Department of Commerce and Economic Opportunity (DCEO)

Emergency Shelter Grants Program (ESGP) award		
July 1, 2017 through June 30, 2018	$	64,690
Match required		64,690
Total Amount	$	129,380

Expenses Funded	ESGP	Other Sources (a)	Amount Total	
	$ 64,690	$ 64,690	$ 129,380	
Administration				
Administration	$ 3,000	$ 3,000	$ 6,000	
Essential Services				
Salaries	12,000	12,000	24,000	
Operations				
Equipment	2,314	2,314	4,628	
Insurance	3,000	3,000	6,000	
Maintenance	7,000	7,000	14,000	
Site Supplies	3,000	3,000	6,000	
Telephone	1,500	1,500	3,000	
Utilities	7,000	7,000	14,000	
Rapid Re-housing				
RRH Housing Relocation	17,876	17,876	35,752	
RRH Rental Assistance	8,000	8,000	16,000	
Total expenses funded	$ 64,690	$ 64,690 (a)	$ 129,380	129,380
			Difference	$ -

(a) Mental Health Board 708

See independent auditor's report and notes to financial statements

Exhibit D: Grantee-Specific Obligations

Grantee agrees and acknowledges that it shall comply with the following obligations, which shall be considered to be an integral component of the Agreement:

Hope Haven (Grantee) will provide emergency shelter and food to homeless individuals and families living in DeKalb County. It will provide case management, life skills training, counseling, nursing care, psychiatric care, and needed referrals to appropriate social service agencies.

Hope Haven proposes to serve 200 individuals this year. Of this number, 160 are estimated to be residents of the City of DeKalb. Grantee will track the total number of individuals served and will include a separate accounting of individuals who are residents of the City of DeKalb to document that City of DeKalb Human Services Funding is used only to support those services directly benefiting DeKalb residents. Grantee will report revenue from other sources to document that the agency receives funding to cover services to individuals who are not residents of the City of DeKalb. Reports will be submitted on a Quarterly basis in order to receive payment of grant funds.

HUMAN SERVICES AGREEMENT
KISHWAUKEE FAMILY YMCA – CAMP POWER

This agreement made this 13th day of January, 2020, between the City of DeKalb, a municipal corporation of the State of Illinois, hereinafter referred to as the "City" and Kishwaukee Family YMCA – Camp Power, hereinafter referred to as "Grantee," WITNESSETH:

WHEREAS, the City desires that Grantee provide certain services to the citizens of DeKalb and Grantee has the capacity to provide such services; and,

WHEREAS, the Grantee acknowledges that it is the City's intention to purchase said services for the citizens of the City of DeKalb under the following guidelines:

1. First priority shall be given to those services which will help meet basic emergency needs such as food, clothing and shelter. Second priority shall be given to those services which are preventative in nature and promote the highest degree of self-support, self-care and self-help. Third priority shall be given to those services which seek to enhance the quality of life of persons whose basic needs are already met. Priority shall also be given to services which primarily benefit low and moderate income residents. The services provided by the Grantee are consistent with these guidelines as explained on the attached Exhibit A.

2. Services shall address specific documented needs. The services provided by the Grantee address the specific, documented needs as explained on the attached Exhibit A.

3. Services shall also receive financial support from other community sources. Grantee has attached hereto a copy of its budget for the period that this Agreement covers as Exhibit B, which budget establishes that the Grantee receives at least 86 % of its funding from third party sources. A copy of Grantee's audit or year end financial statement from the most recent complete year of operations is attached hereto as Exhibit C.

4. City funds are used only to support those services directly benefiting DeKalb residents. The City will not subsidize the cost of services to non-residents. Grantee has certified compliance with this requirement by signing the attached Exhibit A.

5. Administrative costs for these services are to be kept to a minimum. Grantee has identified the allocation between administrative costs and program costs as explained on the attached Exhibit A.

6. These services must be coordinated with other agencies when feasible. Grantee has outlined how services are coordinated with other agencies as explained on the attached Exhibit A.

7. The City will not fund, but may augment, services which are the responsibility of another public agency or funding source. Grantee has identified any areas where the City's funds are being utilized to augment third party responsibilities as explained on the attached Exhibit A.

8. City funds are to be used primarily to match or leverage other private or public funds. Grantee has explained how matching or leveraged funds are being sought or obtained as explained on the attached Exhibit A.

9. The City's intent is to contract for specific services and monitor their effectiveness. Grantee has: a) identified the metrics by which its performance is to be evaluated on an annual basis; b) identified those third parties that provide any review or evaluation of Grantee's efforts; and, c) explained its clearly defined performance evaluation process, as explained on the attached Exhibit A.

10. Grantee has clearly identified and delineated where any elected or appointed official of the City or any City employee is involved in its programming or receives any direct or indirect benefit, any compensation or any pecuniary benefit of any form by virtue of Grantee's program or the City funding provided hereunder, as explained on the attached Exhibit A.

11. Grantee has outlined the process by which funds are held by Grantee as explained on the attached Exhibit A, and all such funds are held by the Grantee in a Grantee-specific checking account with the financial institution identified therein (and not in any personal checking account), unless otherwise indicated therein.

WHEREAS, the parties hereto understand and agree that the Grantee is an independent contractor and not an employee of the City; now,

In consideration of the agreements set forth and other good and valuable considerations, the parties agree as follows:

1. **Term**. The term of this agreement shall be from January 1, 2020 to December 31, 2020. The City or Grantee may terminate this Agreement at any time, upon the provision of thirty (30) days written notice. The City may terminate this agreement at any time based upon the occurrence of a breach of this Agreement, upon the provision of 48 hours written notice.

2. **Scope of Service**. The Grantee shall provide services in accordance with the service plan provided in the original application, a copy of which is attached hereto as Exhibit A.

3. **Hold Harmless**. The Grantee hereby agrees to indemnify, defend and hold the City and its officers, employees, contractors and representatives harmless from and against any and all such costs, expenses, damages, liabilities, losses and claims

which may arise out of, or are related to the services provided by the Grantee under this agreement or which relate to this Agreement or the funding provided herein. The Grantee agrees and acknowledges that the City is not in any way responsible for the conduct or provision of Grantee's programs or services, and is not responsible for the review, supervision or management of Grantee's personnel, volunteers, participants, programming or services.

4. **Payment.** The City agrees to pay the Grantee the sum of Eleven Thousand and No/100 Dollars ($11,000.00) for services rendered under this agreement. **Payment will be disbursed in four equal installments and will be processed upon receipt of the Grantee's quarterly reports, as required by this funding agreement.** In the event that this Agreement is terminated, no further payments shall be due or payable to Grantee. In the event that the City Council determines that the City's financial condition does not support making a payment otherwise due under this Agreement, the City may suspend, delay or otherwise cancel payments due hereunder.

5. **Access to Financial Records**. The Grantee agrees to allow the City access to review any and all of Grantee's financial records as may be determined appropriate to insure the accountability of monies disbursed by the City. The Grantee also agrees to provide the City with a copy of its operating budget and its audit or year-end financial statement for each fiscal year or portion thereof in which the Grantee receives funding under this (or successor) agreements.

6. **Performance Reporting**. The Grantee agrees to send the City a report following every three months of services identifying the number of City of DeKalb citizens that have been provided services under the terms of this Agreement. The Grantee further agrees to send the City a copy of all documentation required to demonstrate its performance or which is identified as a performance-evaluation tool in Exhibit A.

   Quarterly reports shall be provided to the City on or before the 10th day of the following months:

   1st Quarter – April
   2nd Quarter – July
   3rd Quarter – October
   4th Quarter - January

7. **Compliance with Laws.** The Grantee expressly covenants and agrees that it shall comply with all applicable laws, including those laws applicable to the use of public funding to the extent that such laws are applicable to programs funded in whole or in part by the City of DeKalb. The Grantee expressly covenants that it shall not discriminate against any person or organization on the basis of any legally recognized protected classification, including but not limited to race, gender, religion, ethnic or cultural background, sexual preference, or other legally

recognized, protected classification, in the provision of its services or use of funding provided hereunder.

8. **Use of Funds.** The Grantee shall only utilize funds made available under this agreement for the provision of services consistent with this agreement and shall not use such funding for any other purpose, nor for the construction of any real property or improvement to real property, nor for any purpose which constitutes "Public Works" for purposes of the Illinois Prevailing Wage Act.

9. **Grantee's Organization.** Grantee is organized in the format as described in Exhibit A. For the term of this Agreement, Grantee shall take such actions as shall be required to maintain that form of organization. Grantee shall provide the City with notice of the meetings of its governing board or board of directors, and the City shall have the opportunity to attend such meetings as an *ex officio* member of such governing board; the City shall also have the right to review the minutes of all such meetings.

10. **Grantee-Specific Obligations.** Grantee shall comply with the listing of Grantee-Specific Obligations attached hereto as Exhibit D.

11. **Certification:** Grantee hereby certifies that it shall comply with the contents of this Agreement and the terms of its Application and certifies that the contents of this Agreement and the Application are true, accurate and correct. The recitals to this Agreement are expressly incorporated herein by reference.

IN WITNESS WHEREOF, the Grantee has caused this agreement to be signed, sealed and attested to by its Chairman of the Board of Directors and Executive Director, on the 10th day of February, 2020, and said City has caused the same to be signed, sealed and attested to by its Mayor and City Clerk as of the date first mentioned in this Agreement.

KISHWAUKEE FAMILY YMCA - CAMP POWER

Mary K. Evans
Board Chairman

ATTEST:

Executive Director

CITY OF DEKALB, ILLINOIS

Jerry Smith, Mayor

ATTEST:

RUTH A. SCOTT
Executive Assistant

Exhibit A: Funding Application

City of DeKalb
opportunity • innovation

200 South Fourth Street
DeKalb, Illinois 60115
815.748.2000 • cityofdekalb.com

FY 2020 HUMAN SERVICES FUNDING APPLICATION

Twelve Months Funding 1/1/20 to 12/31/20

APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 8, 2019. INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.

Agency Name: Kishwaukee Family YMCA

Mailing Address: 2500 W. Bethany Rd

Agency Director: Mark Spiegelhoff

Contact Person: Sheridan Ernst

Telephone No.: 8153755378 **Email Address:** sernst@kishymca.org

Name of Person Responsible for Completing Quarterly Report: Sheridan Ernst

Telephone No.: 8153755378 **Email Address:** sernst@kishymca.org

Program Description: See attached document for description and outcomes.

Twelve Month Program Budget: $80,265

Amount of Funding Requested: $17,000

% of Total Program Budget: 21 %

Total Number of Estimated Program Participants: 110

Total Number of Estimated DeKalb Residents to be Served: 110

Estimated DeKalb Residents as % of Total Participants to be Served: 100 %

The following documents must accompany the application:

1. A current listing of the agency's Board of Directors and terms.

2. The current annual operating budget for the agency and a detailed budget for the program requesting funding.

3. A detailed narrative explaining the program to be funded, its potential impact and any anticipated outcomes to be achieved. Also include any descriptive materials of the agency that would help augment the application.

4. Documentation of the agency's 501(c)(3) status.

5. Completed W-9 Form.

6. Copy of agency's most recent financial audit.

The City of DeKalb retains the right to request any and all additional information from the agency it may determine necessary in making funding decisions. This may include, but is not limited to, agency audits, articles of incorporation, or any other information deemed appropriate.

The undersigned hereby certifies the information contained in this application is true and accurate to the best of their knowledge and belief.

Name of Authorized Signer: Sheridan Ernst

Title: Development Director

Signature: Sheridan Ernst

Date: 11/4/2019

Please submit application in one of the following methods:

- via regular mail to be received no later than 5:00 p.m. on November 8, 2019 to:

  City of DeKalb
  Attention: Joanne Rouse
  200 S. Fourth Street
  DeKalb, Illinois 60115

- via email dated no later than 5:00 p.m. on November 8, 2019 to: joanne.rouse@cityofdekalb.com



OFFICE USE ONLY:

Date Application Received: _____

☐ Approved – Annual Amount Awarded $_____ / $_____ per quarter

☐ Denied

FOR YOUTH DEVELOPMENT®
FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

2019 Board Roster

Kishwaukee Family YMCA

	Company	Phone Number	Email	Address	City	State	Zip	Spouse	Joined the Board
rutti	Crum-Halsted	779-777-7346	rcerutti@crumhalsted.com	2350 Bethany Rd.	Sycamore	IL	60178	Leticia Cerutti	2011
Countryman	Sycamore School District #427	815-899-8100	kcountry@SYC427.org	27689 Gerry Lane	Sycamore	IL	60178	Curt Countryman	2010
d J. Craven	DeKalb Community Unit School District #428	815-751-5135	jamie.craven@d428.org	1934 Margaret Ln	DeKalb	IL	60178	Jodee Craven	2019
ullen	First Midwest Bank	779-222-7009	mike.cullen@firstmidwest.com	230 W. State St.	Sycamore	IL	60178	Pat Cullen	2017
vans	First National Bank	815-754-5131	garyevans@fnni.com	100 Greenwood Acres Dr.	DeKalb	IL	60115	Julie Evans	2012
oster	Foster, Buick, Conklin, Lundgren & Tritt LLC	815-758-6616	kfoster@fosterbuick.com	2040 Aberdeen Ct.	Sycamore	IL	60178	Beth Foster	2008
Goltz	First State Bank	217-898-1070	ggoltz@firststatebank.biz	1940 DeKalb Avenue	Sycamore	IL	60178		2016
nzalez	DeKalb County Health Department	815-748-2429	lgonzalez@dekalbcounty.org	2550 N. Annie Glidden Rd.	DeKalb	IL	60115	Hector Gonzalez	2017
otine Liakos	Orthopaedic Surgeon	815-895-7606	photine1@gmail.com	1346 Devonshire Dr. South	Sycamore	IL	60178	Sushil Keswani	2017
han	Lehan Drugs, Inc.	815-758-0911	jim@lehandrugs.com	1407 S. 4th St.	DeKalb	IL	60115	Jessica Lehan	2013
lillburg	DeKalb County Farm Bureau	815-756-6361	gregmillburg@dekalbfarmbureau.org	1350 West Prairie Drive	Sycamore	IL	60178	Marci Millburg	2017
son	Shaw Media	815-757-5549	eorotary@gmail.com	1318 Foxpoint Dr.	Sycamore	IL	60178	Kate Olson	2018
Roznowski	Northwestern Memorial Healthcare Kishwaukee and Valley West Hospitals	815-756-1521 X155603	droznowski@kishhealth.org	6502 Broadcast Parkway	Loves Park	IL	61111	Mike Roznowski	2017
. Sommese	Heartland Bank and Trust	815-787-5794	jpsommes@hbtbank.com	1985 DeKalb Ave.	Sycamore	IL	60178	Jock Sommese	2018
stice	School Tool Box	815-895-2835	dstice@schooltoolbox.com	715 Cambridge Place	Sycamorw	IL	60178	Kathy Stice	2017
ıter	The Suter Company, Inc.	815-895-9186	tsuter@suterco.com	258 May Street	Sycamore	IL	60178	Julie Suter	2017
Teaberry	Northern Illinois University	815-753-0571	cteaberry@niu.edu	426 Hickory Dr	Davis Junction	IL	61020	DeMarcus Lindsey	2019
larie Treml	Sycamore Chamber of Commerce	815-761-7504	rtreml@sycamorechamber.com	407 W. State St	Sycamore	IL	60178		2018
inters	Sycamore Police Department	815-895-3435	jwinters@sycamorepd.com	535 DeKalb Ave.	Sycamore	IL	60178	Lisa Winters	2017

aukee Family YMCA
/. Bethany Rd.
ore, IL 60178
.756.9577 F: 815.758.4549
ishymca.org

CAMP POWER: The City of DeKalb Grant Program Description

Camp Power is a free, collaborative summer program that provides many social services to University Village residents. It is offered on-site with a goal of helping children achieve their potential, providing employment opportunities for parents and helping residents connect with the community. The program is administered by the Kishwaukee Family YMCA along with support from collaborative partners. In 2019, we served 110 children during the camp season.

During the school year, the neighborhood schools provide structured activities, physical education, breakfast and lunch programs, and of course, education. Camp Power takes place for eight-weeks during the summer when there is no meal program, nor structured and supervised activities in that particular neighborhood.

Oversite for the program is provided by the Camp Power Steering Committee with representation from the City of DeKalb Police Department, Northern Illinois University, Northwestern Medicine, and the Kishwaukee Family YMCA.

The Kishwaukee Family YMCA manages the day to day operations of the Camp Power program including the curriculum, staffing and volunteer management. The program addresses summer learning loss, academics, healthy living & eating, life skills and relationship building with local police. Parents can apply for staff or mentor positions and receive training and education. Daily lunch time, along with a couple of family events, provide the opportunity for families to play together and meet others in the community.

The DeKalb Police Department assists daily as part of their mentoring program with goals of reducing crime rates, calls for police service and building

relationships with residents. Officers participate with the children and counselors in games and activities. The Police Department also coordinates an annual fishing derby for the children.

Several Northern Illinois University Departments provide programming support in education, life skills, and nutrition. NIU athletes spend time with the children to teach them about teamwork and working together. Data is collected regarding healthy living behaviors and affective climate.

The Voluntary Action Center includes this program in VAC's Summer Meals Program. The daily meal service is available for all children who participate in Camp Power as well as for all neighborhood children.

Camp Power continues to make big impacts due to the combined work of the YMCA, the Steering Committee, collaborative partners, and about 200 volunteers and donors willing to fund and support this great initiative.

Some of the activities the children engage in during the program include reading for learning, cooking, nutrition lessons, physical games and skills instruction, field trips, tending to the community gardens, reading games, STEM activities, arts and crafts, team building activities, asset building activities, and water games. A two-hour academic academy led by a District 428 teacher is additionally offered in the morning.

In 2019, we saw the highest reported behavior changes related to eating more fruit (76%) and trying new foods (71%). Over half of the campers reported asking someone at home to buy them more healthy foods (57%). In 2018, crime decreased by 16%. Our number of children also increased, and we continue to see great need in this community.

IRS Department of the Treasury
Internal Revenue Service

OGDEN UT 84201-0038

In reply refer to: 0438090075
Aug. 02, 2019 LTR 4168C 0
36-2379643 000000 00
Input Op: 0438090075 00024149
BODC: TE

KISHWAUKEE FAMILY YOUNG MENS
CHRISTIAN ASSOCIATION INC
2500 BETHANY RD
SYCAMORE IL 60178-3129

024330

Employer ID number: 36-2379643
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated July 24, 2019, about your tax-exempt status.

We issued you a determination letter in April 1960, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

0438090075
Aug. 02, 2019 LTR 4168C 0
36-2379643 000000 00
Input Op: 0438090075 00024150

KISHWAUKEE FAMILY YOUNG MENS
CHRISTIAN ASSOCIATION INC
2500 BETHANY RD
SYCAMORE IL 60178-3129

local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely yours,

Deborah K Allan

Deborah K Allan
Program Manager, AM OPS 1

Form **W-9**
(Rev. November 2017)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Give Form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
KISHWAUKEE FAMILY YMCA

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☒ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
2500 W. BETHANY ROAD

Requester's name and address (optional)

6 City, state, and ZIP code
SYCAMORE, IL 60178

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number
___ - ___ - ____

or

Employer identification number
36-2379643

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person ▶ Chelsea Dirk Date ▶ 3/14/18

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

Exhibit B: Current Year's Budget

Camp Power Financial Summary

Camp Power 1-Year expenses	Annual	Annual funding source		Leveraged
Item	**Expense**	**Fundraising**	**In Kind $**	**Grants**
Transportation for field trips	2,000.00	2,000.00		
Field Trips	3,500.00	3,500.00		
Supplies for family engagement activities & two events	1,500.00	1,500.00		
Supplies for a variety of enrichment activities	1,500.00	1,500.00		
Camp Shirts/Counselor uniform shirts	1,000.00	1,000.00		
Printing/Marketing Expenses/Data	1,000.00	1,000.00		
Staffing wages and related payroll taxes	18,266.00	18,266.00		
2,400 lunches (average per summer)	8,598.00			8,598.00
1,600 snacks (average per summer)	1,600.00			1,600.00
Meal transportation/staffing	10,000.00		10,000.00	
Police salaries	14,000.00		14,000.00	
Academic Coordinator NIU Dept. of Literacy	3,900.00	3,900.00		
Field trips to Huskie Athletic teams	2,800.00		2,800.00	
NIU Athletes to visit University Village	306.00		306.00	
NIU Salaraies for Nutrition Ed, supplies, food, field trip snacks, CHOPPED Competition at NIU	5,000.00			5,000.00
Admin costs for supervision of nutrition lessons, and committee time	1,275.00		1,275.00	
Educational Items printed materials, books, photcopying	3,000.00		3,000.00	
Admin costs for staff person to provide CATCH services and committee time	1,020.00		1,020.00	
Total	**80,265.00**	**32,666.00**	**32,401.00**	**15,198.00**

Exhibit C: Most Recent Completed Fiscal Year's Audit or Year-End Financial Statement

Kishwaukee Family YMCA

Dekalb, Illinois

Financial Report

December 31, 2018

Kishwaukee Family YMCA

Year Ended December 31, 2018

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Statements of Financial Position	3
Statements of Activities	4
Statements of Cash Flows	5
Statements of Functional Expenses	6 - 7
Notes to Financial Statements	8 - 17

WIPFLi

Independent Auditor's Report

To the Board of Directors
Kishwaukee Family YMCA
DeKalb, Illinois

We have audited the accompanying financial statements of Kishwaukee Family YMCA (a nonprofit organization), which comprise the statements of financial position as of December 31, 2018 and 2017, and the related statements of activities, cash flows and functional expenses 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; this includes 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 audits. We conducted our audits in accordance with auditing standards generally accepted in 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.

Allinial GLOBAL

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Kishwaukee Family YMCA as of December 31, 2018 and 2017, 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.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the Association adopted Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit Entities-Presentation of Financial Statements of Not-for-Profit Entities,* as of and for the year ended December 31, 2018. The ASU has been applied on a retrospective basis with the exception of the omission of certain information as permitted by the ASU.

Wipfli LLP

Rockford, Illinois
May 3, 2019

Kishwaukee Family YMCA

Statements of Financial Position
December 31, 2018 and 2017

	2018	2017
Assets		
Cash on hand	$ 400	$ 400
Cash in bank - checking	149,198	201,480
Cash in bank - campaign	22,003	4,503
Cash in money market	113,956	121,492
Cash in certificate of deposit	150,000	-
Investments - DCCF	33,986	34,223
Pledges receivable	31,040	53,098
Accounts receivable - operations	20,159	17,106
Total current assets	520,742	432,302
Property and Equipment - Net	5,386,166	5,612,372
Total assets	$ 5,906,908	$ 6,044,674
Liabilities and Net Assets		
Current liabilities:		
Accounts payable	$ 43,936	$ 50,919
Member overpayments	6,124	6,140
Accrued expenses payable	89,088	94,737
Deferred revenue	77,207	81,455
Capital lease obligations	41,475	75,844
Mortgage payable	94,865	91,146
Total current liabilities	352,695	400,241
Long-term liabilities:		
Capital lease obligations, less current maturities	14,489	78,341
Long-term debt, less current maturities	1,850,777	1,945,849
Total liabilities	2,217,961	2,424,431
Net Assets:		
Without donor restrictions	3,654,444	3,603,240
With donor restrictions	34,503	17,003
Total net assets	3,688,947	3,620,243
Total liabilities and net assets	$ 5,906,908	$ 6,044,674

Kishwaukee Family YMCA

Statements of Activities

For the years ended December 31, 2018 and 2017

	2018	2017
Net Assets Without Donor Restrictions		
Revenue, gains, and other support		
Contributions	$ 308,720	$ 341,424
United Way allotments	6,500	6,668
Regular Membership	2,122,506	2,107,865
Program fees	1,154,563	1,116,248
Service fees	45,466	52,288
Sales to public, net	(2,972)	(3,757)
Gain (loss) on sale of assets	-	(1,082)
Total revenue, gains, and other support	3,634,783	3,619,654
Net assets released from donor restriction	2,500	18,892
Total revenues, gains, other support and net assets released from restrictions	3,637,283	3,638,546
Expenses		
Program services	2,760,551	2,750,891
Support services - management and general	617,904	596,299
Support services - fundraising	145,511	118,473
Total program and Support services	3,523,966	3,465,663
Fair Share		
Fair share to YMCA of USA	62,113	64,334
Total fair share	62,113	64,334
Total expenses	3,586,079	3,529,997
Change in Net Assets Without Donor Restrictions	51,204	108,549
Net Assets with Donor Restrictions		
Capital contributions	20,000	259
Net assets released from restrictions	(2,500)	(18,892)
Change in Net Assets With Donor Restrictions	17,500	(18,633)
Total Change in Net Assets	68,704	89,916
Net Assets, Beginning of Year	3,620,243	3,530,327
Net Assets End of Year	$ 3,688,947	$ 3,620,243

Kishwaukee Family YMCA

Statements of Cash Flows

For the years ended December 31, 2018 and 2017

	2018	2017
Cash Flows From Operating Activities		
Change in net assets	$ 68,704	$ 89,916
Adjustments to reconcile change in net assets to cash provided by operating activities:		
Depreciation	399,908	394,180
Net (increase) decrease in current assets other than cash	19,242	33,322
Net increase (decrease) in current liabilities other than bank loans	(16,896)	(102,285)
Loss (gain) on sale of fixed assets	-	1,082
Net cash provided by operating activities	470,958	416,215
Cash Flows From Investing Activities		
Purchase of property and equipment	(173,702)	(225,278)
Net cash (used in) investing activities	(173,702)	(225,278)
Cash Flows From Financing Activities		
Borrowings from capital lease	-	50,000
Principal payments on capital lease	(98,221)	(66,885)
Net borrowings from long-term bank loans	(91,353)	(87,772)
Net cash (used in) financing activities	(189,574)	(104,657)
Net Increase (Decrease) in Cash and Cash Equivalents	107,682	86,280
Cash and Cash Equivalents - beginning of year	327,875	241,595
Cash and Cash Equivalents - end of year	$ 435,557	$ 327,875
Supplemental cash flow disclosures:		
Cash paid for interest	$ 81,221	$ 96,417

A capital lease obligation of $50,000 was incurred when the Association entered into a lease for equipment and improvements in 2017.

Kishwaukee Family YMCA

Statement of Functional Expenses

For the year ended December 31, 2018

	Program Services	Management and General	Fundraising	Total Expense
Other program expenses	$ 232,219	$ -	$ -	$ 232,219
Salaries	1,407,431	292,765	68,875	1,769,071
Payroll taxes	109,760	22,831	5,371	137,962
Workers compensation insurance	26,160	4,616	-	30,776
Health insurance	67,860	14,116	3,321	85,297
Fundraising expenses	-	-	67,483	67,483
Retirement	48,314	7,670	-	55,984
Other employee expenses	30,407	4,827	-	35,234
Utilities	192,024	30,484	-	222,508
Janitorial services	21,024	3,337	-	24,361
Maintenance contract	36,772	5,838	-	42,610
Maintenance repairs	40,458	6,423	-	46,881
Supplies	63,868	6,626	-	70,494
Postage	3,238	514	-	3,752
Dues and subscriptions	-	5,040	-	5,040
Contract services	-	55,145	-	55,145
Conference and training	9,428	1,961	461	11,850
Bank charges	-	31,914	-	31,914
Insurance	25,931	4,117	-	30,048
Interest	70,094	11,127	-	81,221
Office equipment lease	11,315	1,796	-	13,111
Printing and promotion	16,928	2,687	-	19,615
Telephone	7,398	1,175	-	8,573
Software support	-	42,909	-	42,909
Total expense before depreciation	2,420,629	557,918	145,511	3,124,058
Depreciation	339,922	59,986	-	399,908
Total functional expenses	$ 2,760,551	$ 617,904	$ 145,511	$ 3,523,966

See Accompanying Notes to Financial Statements.

Kishwaukee Family YMCA

Statement of Functional Expenses

For the year ended December 31, 2017

	Program Services	Management and General	Fundraising	Total Expense
Program contracts	$ 2,211	$ -	$ -	$ 2,211
Other program expenses	264,538	-	-	264,538
Salaries	1,390,654	289,276	68,054	1,747,984
Payroll taxes	103,267	21,481	5,054	129,802
Workers compensation insurance	28,517	5,032	-	33,549
Health insurance	60,354	12,555	2,954	75,863
Fundraising expenses	-	-	42,046	42,046
Retirement	50,563	8,027	-	58,590
Other employee expenses	15,633	2,482	-	18,115
Utilities	192,864	30,617	-	223,481
Janitorial services	21,416	3,400	-	24,816
Maintenance contract	32,992	5,237	-	38,229
Maintenance repairs	38,763	6,153	-	44,916
Supplies	43,657	4,529	-	48,186
Postage	3,735	593	-	4,328
Dues and subscriptions	-	5,420	-	5,420
Contract services	-	46,154	-	46,154
Conference and training	7,455	1,551	365	9,371
Bank charges	-	31,294	-	31,294
Insurance	21,853	3,469	-	25,322
Bad debt expense	24,695	-	-	24,695
Interest	83,208	13,209	-	96,417
Office equipment lease	12,170	1,932	-	14,102
Printing and promotion	11,369	1,805	-	13,174
Telephone	5,924	941	-	6,865
Software support	-	42,015	-	42,015
Total expense before depreciation	2,415,838	537,172	118,473	3,071,483
Depreciation	335,053	59,127	-	394,180
Total functional expenses	$ 2,750,891	$ 596,299	$ 118,473	$ 3,465,663

See Accompanying Notes to Financial Statements.

Kishwaukee Family YMCA

Notes to Financial Statements

Note 1 Significant Accounting Policies

Nature of Activities

The Kishwaukee Family YMCA (Association) is a nonprofit corporation organized under the laws of the State of Illinois for the purpose of providing health and welfare facilities, programs, and services. The Association is a member of the national YMCA of which it pays dues annually to support the operations of this National Council. The Association primarily serves residents of Dekalb County, Illinois. The mission is to promote Christian principles by enriching the spirit, mind and body of all those in our community, especially families and children, regardless of ability to pay. The Kishwaukee Family YMCA builds Strong Kids, Strong Families and Strong Communities. The Association's programs focus on four core values-caring, honesty, respect, and responsibility. It serves men, women, and children of all ages, abilities, incomes, races, and religions. It provides financial assistance to those who need it. It identifies needs within the community and responds to them so that the entire community benefits from its efforts. The majority of its funding comes from membership and program fees, contributions, and endowments.

Fund Accounting

The accounts of the Association are organized on the basis of funds, each of which is considered a separate entity. The Operating Funds are used to record normal operating revenues and disbursements and for various special purposes. The Capital Campaign Funds are used to track contributions relating to facility equipment and grounds improvements.

Basis of Accounting

The financial statements of the Association have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States.

Donated Services

Standards state that for donated services to be recognized in the financial statements, the services must either (a) create or enhance a non-financial asset or (b) be specialized skills, provided by entities or persons possessing those skills that would be purchased if not donated. For the years ending December 31, 2018 and 2017, there were no donations meeting the above criteria.

The Association receives donated services generally in the form of contributed time by volunteers. However, these donated services are not reflected in the financial statements since they do not meet the criteria for recognition as contributed services.

Cash and Cash Equivalents

For purposes of reporting the statements of cash flows, the Association includes all cash accounts, which are not subject to withdrawal restrictions or penalties, and all highly liquid investments with a maturity of three months or less as cash and cash equivalents.

Note 1 Significant Accounting Policies (Continued)

Investments

Investments are stated at the year end market value. Unrealized gain or loss on the year end aggregate market value of the investments is reflected in the current year's activity. Investment income and gains restricted by a donor are reported as increases in unrestricted net assets if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

Pledges Receivable

Pledges made to the Association are recorded as receivables in the year the pledge was made. Pledges and other promises to give whose eventual uses are restricted by the donor are recorded as increases in temporarily restricted net assets. Unrestricted pledges to be collected in future periods are also recorded as an increase in temporarily restricted net assets and reclassified to unrestricted net assets when received.

Pledges to give are reported in the statement of financial position net of unamortized discounts and an allowance for uncollectible pledges. Pledges that are expected to be collected in future years are recorded at the present value of estimated future cash flows using a discount rate that approximates the rate of government securities. Amortization of the discount is recorded as an increase or decrease in contribution revenue. An allowance for uncollectible accounts is determined by management based on past collection history. There was no allowance for uncollectible accounts as of December 31, 2018 and 2017.

Accounts Receivable

Accounts receivable are generally uncollateralized client obligations net of allowances for uncollectible accounts. Management individually reviews all past due accounts receivables and estimates the portion, if any, of the balance that will not be collected. Management believes all accounts receivables currently shown to be collectible.

Income Taxes

The Association, as a nonprofit charitable organization, is exempt from federal income taxes under Internal Revenue Code Section (501)(c)(3).

The Association accounts for income taxes in accordance with Financial Accounting Standards Board *Accounting for Uncertainty Income Taxes.* The standard provides detailed guidance for the financial statement recognition, measurement and disclosure of uncertain tax positions recognized in an enterprise's financial statements and requires an entity to recognize the financial statement impact of a tax position when it is more likely than not that the position will be sustained upon examination. The Association had determined there are no amounts to record as assets or liabilities related to uncertain tax positions. The federal forms (Form 990) remain open for examination by taxing authorities through their statutory periods.

Note 1 Significant Accounting Policies (Continued)

Net Assets

Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets of the Association and changes therein are classified and reported as follows:

Net assets without donor restrictions: net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net assets with donor restrictions: net assets subject to donor or certain grantor imposed restrictions. Some donor imposed restrictions are temporary in nature, such as those that will be net by the passage of time, long-lived assets placed in service, or other events specified by the donor. Other explicit donor imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Deferred Revenue

Deferred revenue represents program fees which have been received, but for which the prescribed services have not yet been completed. These fees will be recognized in income when these services are provided.

Revenue Recognition

Contributions are recorded as revenue when an unconditional promise to give has been made. Contributions are recorded as with donor restrictions or without donor restriction, depending on donor intent. Membership revenue and program fees are recognized evenly over the period of membership and the programs.

Note 1 Significant Accounting Policies (Continued)

Change in Accounting Policies

In 2016, the FASB issued Accounting Standards Update (ASU) No. 2016-14, Not-for-Profit Entities (Topic 958) Presentation of Financial Statements of Not-for-profit Entities. This ASU provides for certain improvements in financial reporting for not-for-profit organizations and requires changes to net asset classification, enhancements to liquidity presentation and disclosures, presentation of an analysis of expenses by function and by nature, netting of investment expenses with return, among other changes. The guidance was adopted effective January 1, 2018.

Pending Accounting Pronouncements

In 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*. This ASU, as amended, provides comprehensive guidance on the recognition of revenue from customers arising from the transfer of goods and services, guidance on accounting for certain contract costs, and new disclosures. The new standard supersedes current revenue recognition requirements in FASB Accounting Standards Codification (ASC) Topic 605, *Revenue Recognition*, and most industry specific guidance. When adopted, the amendments in the ASU must be applied using one of two retrospective methods. ASU No. 2014-09 is effective for nonpublic organizations for annual periods beginning after December 15, 2018. Management is evaluating what impact this new standard will have on its financial statements.

In 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02, *Leases (Topic 842)*, which is intended to improve financial reporting on leasing transactions. ASU 2016-02 will require lessees to recognize right of use assets and lease obligations for operating and finance leases under terms greater than 12 months. ASU 2016-02 is effective for fiscal years beginning after December 15, 2019, with early adoption permitted. ASU 2016-02 must be applied modified retrospectively. Management is evaluating what impact this new standard will have on its financial statements.

In 2018, the FASB issued ASU No. 2018-08, Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made. The amendments in ASU No. 2018-08 will assist entities in evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) or as exchange (reciprocal) transactions and determining whether a transaction is conditional. The amendments in ASU No. 2018-08 are effective for annual financial statements issued for the fiscal years beginning after December 15, 2019, for transactions in which the entity serves as the resource recipient. Early application of the amendments in ASU No. 2018-08 is permitted. The Association has not elected to early implement the amendments.

Subsequent Events

The Association has evaluated events and transactions for potential recognition or disclosure in the financial statements through May 3, 2019, which is the date the financial statements were available to be issued.

Kishwaukee Family YMCA

Notes to Financial Statements

Note 2 Liquidity and Availability of Financial Assets

The YMCA monitors its liquidity so that it is able to meet its operating needs and other grant commitments while maximizing the investment of its excess operating cash. The YMCA has the following financial assets that could readily be made available within one year of the balance sheet to fund expenses without limitations:

	2018	2017
Cash and cash equivalents	$150,255	$185,021
Accounts receivable - operations	20,159	17,106
Total	$170,414	$202,127

The YMCA meets general expenditures over the year by collecting sufficient revenues from membership, programs and donations. The statement of cash flows identifies the sources and uses of the YMCA's cash and shows positive cash generated by operations of $470,958 and $416,215 for fiscal years ending December 31, 2018 and 2017, respectively.

Note 3 Changes in Fixed Assets

A summary of changes in fixed assets follows:

	December 31, 2017	Additions	Disposals	December 31, 2018
Land	$ 61,654	$ -	$ -	$ 61,654
Buildings and improvements	9,986,084	99,843	-	10,085,927
Equipment	1,064,485	73,859	-	1,138,344
Total	11,112,223	173,702	-	11,285,925
Less accumulated depreciation and amortization	5,499,851	399,908	-	5,899,759
Total	$ 5,612,372	$ (226,206)	$ -	$ 5,386,166

Improvements and equipment over $2,000 are capitalized at cost. Purchases under $2,000 are expensed as maintenance and repair. Donated assets are capitalized at fair market value as of the date received. Depreciation and amortization is provided over the estimated useful lives of the assets on the straight-line method. Buildings and improvements are depreciated over 15 - 40 years, equipment is depreciated over 3 - 10 years, and leasehold improvements are amortized over 20 years.

Depreciation expense for December 31, 2018 and 2017 was $399,908 and $394,180, respectively.

Note 4 Pledges

Pledges receivable consist of the following as of December 31:

	2018	2017
Less than one year	$31,040	$28,098
One to five years	-	25,000
Pledges receivable	$31,040	$53,098

Note 5 Notes Payable

On May 2, 2013, the Association obtained a loan from National Bank and Trust Company of Sycamore, Illinois in the amount of $2,357,000. The note matures on August 2, 2027 with an interest rate of 3.95% until August 2, 2020, at which time it will adjust. Monthly payments of $14,265.52, including interest, began September 2, 2013. The balance due as of December 31, 2017 was $2,036,995. The balance due as of December 31, 2018 was $1,945,642.

During 2011, the Association obtained a $200,000 Line of Credit from National Bank and Trust Company of Sycamore, Illinois. The Line of Credit matured September 10, 2018 with an interest rate of 4.25%. The Line of Credit was renewed on that date and matures on September 10, 2019. The balance due as of December 31, 2018 and 2017 was $0.

Estimated annual principal payments for each of the next five years are:

2019	$ 94,865
2020	98,527
2021	102,753
2022	106,945
2023	111,307
Thereafter	1,431,245
Total	$1,945,642

Note 6 Leases

Capital Leases

The Association has capital lease agreements with an imputed interest rate ranging from 3.78% to 5.297%. Monthly payments of principal and interest range from $625 to $5,104 with a balloon payment of $25,000 scheduled in 2019 funded by a contribution. The assets and liabilities under capital leases are recorded at the lower of the present value of minimum lease payments or the fair value of the asset. The net capitalized cost of the leased property at December 31, 2018 and 2017 was $114,293 and $157,967, respectively. Assets are amortized over their estimated productive lives, for leases that transfer ownership or contain bargain purchase clauses. Amortization expense on capital leases is included in depreciation expense. Accumulated amortization was $163,091 and $103,064 as of December 31, 2018 and 2017, respectively.

Operating Leases

The Association leases various office and fitness equipment. These leases are accounted for as operating leases. Rent expense on the operating leases was $13,111 and $14,102 for the years ended December 31, 2018 and 2017, respectively.

The following is a schedule of future minimum lease payments under all leases with an initial term in excess of one year at December 31, 2018:

	Capital Leases	Operating Leases
2019	$ 41,475	$6,970
2020	9,100	6,970
2021	7,500	6,970
2022	-	6,970
2023	-	5,809
Total future minimum lease payments	$58,075	$33,690
Less – Amount representing interest	(2,111)	
Present value of future minimum lease payments	55,964	
Less – current portion	(41,475)	
Long-term capital lease obligation	$ 14,489	

Note 7 Fees to National Office

In accordance with the affiliation agreement between the Association and its National Office, $62,113 and $64,334 from the General Operating funds was remitted to the National Office for support of national research and other activities during 2018 and 2017, respectively.

Note 8 Pension Plan

The Association is a participant in the YMCA Retirement Fund. The Fund provides defined contribution, money purchase pension plans and serves YMCA Associations only. Each employee who has worked over 1,000 hours during the year, has been employed for two full years, and is 21 years of age or older is required to participate by contributing a minimum of 5% of their wages to the plan. The Association is required to contribute 7% of each qualified employee's wages. Normal retirement is at age 60 with early retirement at age 55 with five years of service.

For the years ending December 31, 2017, the Association contributed $58,590 to the plan on wages of $837,000. For the year ending December 31, 2018, the Association contributed $55,984 to the plan on wages of $799,771.

Note 9 Concentration of Credit Risk

At various times during the year ended December 31, 2018, the bank balances exceeded FDIC insurance.

Note 10 Investments

The investments of the YMCA are handled by the Investment Advisors of the Dekalb County Community Foundation (DCCF). The YMCA funds are accounted for separately on the books of the DCCF and have an annual review of their records. YMCA funds are invested along with other entities that are part of DCCF. The Association's investments are presented in the financial statements in the aggregate at their fair market value as determined by the recognized exchanges. The following were the investment balances as of December 31:

	2018	
	Cost	Market Value
Investments	$33,986	$33,986

	2017	
	Cost	Market Value
Investments	$34,223	$34,223

Note 11 Fair Value

Fair Value Measurements, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of fair value hierarchy under *Fair Value Measurements* are described as follows:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Association has the ability to access.

Level 2: Inputs to the valuation methodology include; quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; or inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable market data by correlation or other means.

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

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2018.

Money market funds are valued at the net asset value (NAV) of shares held by the Association at year end.

The following table presents the Association's approximate fair value hierarchy for the assets measured at fair value on a recurring basis at December 31:

	2018			
Description	Fair Value	(Level 1)	(Level 2)	(Level 3)
Assets measured at fair value on a recurring basis:				
Money market funds	$33,986	$33,986	$ -	$ -

Note 11 Fair Value (Continued)

	2017			
Description	Fair Value	(Level 1)	(Level 2)	(Level 3)
Assets measured at fair value on a recurring basis:				
Money market funds	$34,223	$34,223	$ -	$ -

Note 12 Net Assets with Donor Restrictions

Net assets with donor restrictions consist of the following as of December 31:

	2018	2017
Subject to expenditure for specified purpose:		
Scholarship fund	$5,000	$ 5,000
Day care center	20,000	-
Subject to the passage of time:	2,003	4,503
Not subject to spending policy or appropriation:		
Initial contribution of the Dekalb County Community Foundation into the charitable fund	7,500	7,500
Net assets with donor restrictions	$34,503	$17,003

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time or other events specified by the donors as follows for the year ended December 31:

	2018	2017
Expirations of time restrictions	$2,500	$18,892
Net assets released from donor restrictions	$2,500	$18,892

Exhibit D: Grantee-Specific Obligations

Grantee agrees and acknowledges that it shall comply with the following obligations, which shall be considered to be an integral component of the Agreement:

Kishwaukee Family YMCA – Camp Power (Grantee) will provide a collaborative summer program to the children of University Village to help them achieve their potential, provide employment opportunities for parents, and help residents connect to the community.

Camp Power proposes to serve 110 children with summer day camp services. Of this number, 110 recipients of services are anticipated to be residents of the City of DeKalb. Grantee will track the total number of individuals served by the program and will include a separate accounting of individuals who are residents of the City of DeKalb to document that City of DeKalb Human Services Funding is used only to support camp programming and services to DeKalb residents. Grantee will report revenue from other sources to document that the agency receives funding to cover services to individuals who are not residents of the City of DeKalb. Reports will be submitted on a Quarterly basis in order to receive payment of grant funds.

The program is designed to meet the needs of the children at University Village during the summer months when school is not in session. Due to the timing of when services are rendered and expenses are incurred, the City will consider requests to pay out grant funds on a schedule that will expend the total amount of allocated funds following the end of the quarter during which the last day of camp occurs.

HUMAN SERVICES AGREEMENT
NGUZO SABA

This agreement made this 13th day of January, 2020, between the City of DeKalb, a municipal corporation of the State of Illinois, hereinafter referred to as the "City" and Nguzo Saba Men's Club, hereinafter referred to as "Grantee," WITNESSETH:

WHEREAS, the City desires that Grantee provide certain services to the citizens of DeKalb and Grantee has the capacity to provide such services; and,

WHEREAS, the Grantee acknowledges that it is the City's intention to purchase said services for the citizens of the City of DeKalb under the following guidelines:

1. First priority shall be given to those services which will help meet basic emergency needs such as food, clothing and shelter. Second priority shall be given to those services which are preventative in nature and promote the highest degree of self-support, self-care and self-help. Third priority shall be given to those services which seek to enhance the quality of life of persons whose basic needs are already met. Priority shall also be given to services which primarily benefit low and moderate income residents. The services provided by the Grantee are consistent with these guidelines as explained on the attached Exhibit A.

2. Services shall address specific documented needs. The services provided by the Grantee address the specific, documented needs as explained on the attached Exhibit A.

3. Services shall also receive financial support from other community sources. Grantee has attached hereto a copy of its budget for the period that this Agreement covers as Exhibit B, which budget establishes that the Grantee receives at least 58 % of its funding from third party sources. A copy of Grantee's audit or year end financial statement from the most recent complete year of operations is attached hereto as Exhibit C.

4. City funds are used only to support those services directly benefiting DeKalb residents. The City will not subsidize the cost of services to non-residents. Grantee has certified compliance with this requirement by signing the attached Exhibit A.

5. Administrative costs for these services are to be kept to a minimum. Grantee has identified the allocation between administrative costs and program costs as explained on the attached Exhibit A.

6. These services must be coordinated with other agencies when feasible. Grantee has outlined how services are coordinated with other agencies as explained on the attached Exhibit A.

7. The City will not fund, but may augment, services which are the responsibility of another public agency or funding source. Grantee has identified any areas where the City's funds are being utilized to augment third party responsibilities as explained on the attached Exhibit A.

8. City funds are to be used primarily to match or leverage other private or public funds. Grantee has explained how matching or leveraged funds are being sought or obtained as explained on the attached Exhibit A.

9. The City's intent is to contract for specific services and monitor their effectiveness. Grantee has: a) identified the metrics by which its performance is to be evaluated on an annual basis; b) identified those third parties that provide any review or evaluation of Grantee's efforts; and, c) explained its clearly defined performance evaluation process, as explained on the attached Exhibit A.

10. Grantee has clearly identified and delineated where any elected or appointed official of the City or any City employee is involved in its programming or receives any direct or indirect benefit, any compensation or any pecuniary benefit of any form by virtue of Grantee's program or the City funding provided hereunder, as explained on the attached Exhibit A.

11. Grantee has outlined the process by which funds are held by Grantee as explained on the attached Exhibit A, and all such funds are held by the Grantee in a Grantee-specific checking account with the financial institution identified therein (and not in any personal checking account), unless otherwise indicated therein.

WHEREAS, the parties hereto understand and agree that the Grantee is an independent contractor and not an employee of the City; now,

In consideration of the agreements set forth and other good and valuable considerations, the parties agree as follows:

1. **Term**. The term of this agreement shall be from January 1, 2020 to December 31, 2020. The City or Grantee may terminate this Agreement at any time, upon the provision of thirty (30) days written notice. The City may terminate this agreement at any time based upon the occurrence of a breach of this Agreement, upon the provision of 48 hours written notice.

2. **Scope of Service**. The Grantee shall provide services in accordance with the service plan provided in the original application, a copy of which is attached hereto as Exhibit A.

3. **Hold Harmless**. The Grantee hereby agrees to indemnify, defend and hold the City and its officers, employees, contractors and representatives harmless from and against any and all such costs, expenses, damages, liabilities, losses and claims

which may arise out of, or are related to the services provided by the Grantee under this agreement or which relate to this Agreement or the funding provided herein. The Grantee agrees and acknowledges that the City is not in any way responsible for the conduct or provision of Grantee's programs or services, and is not responsible for the review, supervision or management of Grantee's personnel, volunteers, participants, programming or services.

4. **Payment.** The City agrees to pay the Grantee the sum of Five thousand and No/100 Dollars ($5,000.00) for services rendered under this agreement. **Payment will be disbursed in four equal installments and will be processed upon receipt of the Grantee's quarterly reports, as required by this funding agreement.** In the event that this Agreement is terminated, no further payments shall be due or payable to Grantee. In the event that the City Council determines that the City's financial condition does not support making a payment otherwise due under this Agreement, the City may suspend, delay or otherwise cancel payments due hereunder.

5. **Access to Financial Records**. The Grantee agrees to allow the City access to review any and all of Grantee's financial records as may be determined appropriate to insure the accountability of monies disbursed by the City. The Grantee also agrees to provide the City with a copy of its operating budget and its audit or year-end financial statement for each fiscal year or portion thereof in which the Grantee receives funding under this (or successor) agreements.

6. **Performance Reporting**. The Grantee agrees to send the City a report following every three months of services identifying the number of City of DeKalb citizens that have been provided services under the terms of this Agreement. The Grantee further agrees to send the City a copy of all documentation required to demonstrate its performance or which is identified as a performance-evaluation tool in Exhibit A.

   Quarterly reports shall be provided to the City on or before the 10th day of the following months:

   1st Quarter – April
   2nd Quarter – July
   3rd Quarter – October
   4th Quarter - January

7. **Compliance with Laws.** The Grantee expressly covenants and agrees that it shall comply with all applicable laws, including those laws applicable to the use of public funding to the extent that such laws are applicable to programs funded in whole or in part by the City of DeKalb. The Grantee expressly covenants that it shall not discriminate against any person or organization on the basis of any legally recognized protected classification, including but not limited to race, gender, religion, ethnic or cultural background, sexual preference, or other legally

recognized, protected classification, in the provision of its services or use of funding provided hereunder.

8. **Use of Funds.** The Grantee shall only utilize funds made available under this agreement for the provision of services consistent with this agreement and shall not use such funding for any other purpose, nor for the construction of any real property or improvement to real property, nor for any purpose which constitutes "Public Works" for purposes of the Illinois Prevailing Wage Act.

9. **Grantee's Organization.** Grantee is organized in the format as described in Exhibit A. For the term of this Agreement, Grantee shall take such actions as shall be required to maintain that form of organization. Grantee shall provide the City with notice of the meetings of its governing board or board of directors, and the City shall have the opportunity to attend such meetings as an *ex officio* member of such governing board; the City shall also have the right to review the minutes of all such meetings.

10. **Grantee-Specific Obligations.** Grantee shall comply with the listing of Grantee-Specific Obligations attached hereto as Exhibit D.

11. **Certification:** Grantee hereby certifies that it shall comply with the contents of this Agreement and the terms of its Application and certifies that the contents of this Agreement and the Application are true, accurate and correct. The recitals to this Agreement are expressly incorporated herein by reference.

IN WITNESS WHEREOF, the Grantee has caused this agreement to be signed, sealed and attested to by its Chairman of the Board of Directors and Executive Director, on the 13th day of February, 2020, and said City has caused the same to be signed, sealed and attested to by its Mayor and City Clerk as of the date first mentioned in this Agreement.

NGUZO SABA MEN'S CLUB

Board Chairman

ATTEST:

Executive Director

CITY OF DEKALB, ILLINOIS

Jerry Smith, Mayor

ATTEST:

RUTH A. SCOTT
Executive Assistant

Exhibit A: Funding Application

City of DeKalb
opportunity · innovation

200 South Fourth Street
DeKalb, Illinois 60115
815.748.2000 • cityofdekalb.com

FY 2020 HUMAN SERVICES FUNDING APPLICATION

Twelve Months Funding 1/1/20 to 12/31/20

APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 8, 2019. INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.

Agency Name: Nguzo Saba Men's Club

Mailing Address: 1806 Kennicott Court, Sycamore, IL. 60178

Agency Director: Derrick Smith

Contact Person: Derrick Smith

Telephone No.: 815-793-1990 **Email Address:** dsssmith@niu.edu

Name of Person Responsible for Completing Quarterly Report: Derrick Smith

Telephone No.: 815-793-1990 **Email Address:** dsssmith@niu.edu

Program Description: See Attachment

Twelve Month Program Budget: $ 12,000

Amount of Funding Requested: $ 6,000

% of Total Program Budget: 50 %

Total Number of Estimated Program Participants: 150

Total Number of Estimated DeKalb Residents to be Served: 150

Estimated DeKalb Residents as % of Total Participants to be Served: 100 %

The following documents must accompany the application:

1. A current listing of the agency's Board of Directors and terms.
2. The current annual operating budget for the agency and a detailed budget for the program requesting funding.
3. A detailed narrative explaining the program to be funded, its potential impact and any anticipated outcomes to be achieved. Also include any descriptive materials of the agency that would help augment the application.
4. Documentation of the agency's 501(c)(3) status.
5. Completed W-9 Form.
6. Copy of agency's most recent financial audit.

The City of DeKalb retains the right to request any and all additional information from the agency it may determine necessary in making funding decisions. This may include, but is not limited to, agency audits, articles of incorporation, or any other information deemed appropriate.

The undersigned hereby certifies the information contained in this application is true and accurate to the best of their knowledge and belief.

Name of Authorized Signer: Derrick Smith

Title: Director

Signature: Derrick Smith

Date: 11-5-2019

Please submit application in one of the following methods:

- via regular mail to be received no later than 5:00 p.m. on November 8, 2019 to:

  City of DeKalb
  Attention: Joanne Rouse
  200 S. Fourth Street
  DeKalb, Illinois 60115

- via email dated no later than 5:00 p.m. on November 8, 2019 to: joanne.rouse@cityofdekalb.com

RECEIVED
NOV 8 2019

OFFICE USE ONLY:

Date Application Received: _____

By _____

☐ Approved – Annual Amount Awarded $_____ / $_____ per quarter

☐ Denied

Nguzo Saba
Men's Club of DeKalb
Board of Directors

Derrick Smith	Director
Jerry Wright	Asst. Director
Charles Williams	Treasurer
Leonard McCall	Secretary
Bruce Gholstein	Historian
Joseph Mitchell	P/Relations
Jason Wright	Member
Unique Shaw	Member

Other Members:

Keyalo Gray	Member
Vince Robinson	Member
George Mitchell	Member
James Bailey	Member
Leroy Mitchell	Member
Menelek Shaw	Member
David Seymour	Member

*** The director and asst. director serve terms of three years each: All of the other officers serve two year terms.**

Name of Agency: **Nguzo Saba Men's Club of DeKalb**

Complete Description of Activities: The Men's Club began this program approximately 30 years ago to keep the youth (specifically African American males) in the community from "just hanging out" during the summers' late afternoon and evening hours. Basketball was used as the motivating factor to get the young people to attend the program and to attend on a regular basis. When the program first started members of the Men's Club volunteered 5 hours a day and 5 days a week for 8 weeks while paying for rental space at a local elementary school. Basketball continues to be the motivating factor to get young people in the program but we now have rap sessions about various topics such as education, health, gangs, alcohol and drug abuse, judicial system, etc, we also have guest speakers to come in their particular area of expertise. This program is extremely important for parents that cannot afford summer activities for their children in DeKalb. An integral part of the program and our goal as African American males in the community is to provide positive role models and mentoring for all the young people in the program as well as entire community. The mentoring aspect of the program stresses positive values and constructive behavior. This program allows young people to interact with each other while developing fundamental skills and gaining an understanding of the importance of teamwork from a personal and group capacity. When the program first started it was for males only until 2006, that summer we began accepting females and I am proud to say that 35% of the 150 young people involved in the program are females.

The program was first housed by Park District, later School District 428 took care of this issue and presently Northern Illinois University has been graciously housing the camp for approximately 10 years on campus. Three years ago the Kinesiology Department hired a new director and he made the decision to charge us a partial charge for rental purposes for the six months were are allowed to use their facilities. For the years before the university never charged us anything and that was done as a community outreach good faith gesture due to us never charging the participants where the majority comes from impoverished and single parent households. This added expense affected the program to the point where we couldn't hire enough people to adequately accommodate camp participants, having to make adjustments to our poorly supported financial situation was frustrating.

The program begins in late June at Anderson Hall's (on campus) gymnasiums in the northeast entrance and ends six weeks later in the first week of August. The camp meets Monday through Thursday every week from 5:00pm to 10:00pm. There is instructional basketball for grades 3rd through 8th from 5:00pm to 6:30pm and from 6:30pm to 7:30pm they play team basketball with coaches and referees The high school participants begin their instructional basketball at 7:30pm to 9:00pm and 9:00pm to 10:00pm they play highly competitive games. Unfortunately again this year the staff did not publicize the program as much as we had done in the past because we could not hire enough staff to handle the potential 200-250 participants. After funding from the city's grant was cut by

a 1/3 in 2011, the camp has averaged approximately 125 participants. Now that our funding has been cut, another $2000.00 this year it puts the program in a dire situation for the 2019 summer. It has been extremely difficult for me to understand how this program could be thrown into a pile of proposals as if there are other organizations and programs that deal with the youth of color who have traditionally been treated as outsiders in almost every operable system in this city. Our program is trying to do what only one or two programs for the community youth are doing at anytime during the year that will allow them a sense of belonging. This program has been part of the community in the summer for thirty years and receiving tremendous support from former Police Chief Berg and former Mayor Sparrow. The Men's Club had decided that we could no longer financially support this program and had decided to shut it down. This move motivated Chief Berg to set up a meeting with the mayor and executive board of the Men's Club to find some type of funding so that the program would continue. The Chief testified before the mayor and other staff members how effective the program had been in assisting the at-risk African American male youth change their position to becoming a positive asset to themselves, their families and the DeKalb community as a whole. I have lived in DeKalb since 1972 while attending NIU and don't recall more than two programs that targeted young people from underrepresented groups in order for people of color to feel like part of the community instead of outsiders. I say this in all seriousness after discovering two week ago that the student population of District 428 is now 50% students of color, which makes this program even more relevant and a community need. My request to the city is that it's understood the importance of this program in order for the Men's Club to receive funding as we have for the last twenty something years and that the funding cut last year ($2000.00) be returned to the allocation of the funding to the Nguzo Saba's Men's Club.

Sincerely,

Derrick Smith, Executive Director

NGUZO SABA MEN'S CLUB
BASKETBALL/MENTORING PROGRAM

Snack PROVIDED DAILY



JULY 1ST-AUG 1ST

SUMMER CAMP

Mon-Thur 5pm-10pm

"LEARNING THE FUNDAMENTALS WHILE HAVING FUN"

BASKETBALL CAMP

Registration will be held the first week of camp. This camp is free of cost
Please use eastside doors to enter gym.

NIU Anderson Hall | Contact Derrick Smith (815)793-1990

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: NOV 14 2012

NGUZO SABA MENS CLUB OF DEKALB
C/O DERRICK SMITH
1806 KENNICOTT COURT
SYCAMORE, IL 60178

Employer Identification Number:
36-0634202
DLN:
17053177332002
Contact Person:
JASON T SAMMONS ID# 31516
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
May 15, 2010
Contribution Deductibility:
Yes
Addendum Applies:
Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

NGUZO SABA MENS CLUB OF DEKALB

Sincerely,

Holly O. Paz

Holly O. Paz
Director, Exempt Organizations
Rulings and Agreements

Enclosure: Publication 4221-PC

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give Form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
Nguzo Saba Men's Club

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☒ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) 1

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
1806 Kennicott Court

Requester's name and address (optional)

6 City, state, and ZIP code
Sycamore, IL. 60178

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number
[ ][ ][ ] - [ ][ ] - [ ][ ][ ][ ]

or

Employer identification number
26-0634202

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person ▶ Derrick Smith Date ▶ 11-9-19

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

Exhibit B: Current Year's Budget

NGUZO SABA MEN'S CLUB
DEKALB SUMMER BASKETBALL/MENTORING PROGRAM
Annual Report for:20 2019

Personnel		
	Program Supervisor	$1,200.00
	Instructional Skills Counselors	$1,960.00
	Program Coordinators	$2,000.00
Administration		
	Workshop Materials	$353.50
	Program Flyers	$200.00
	Registration Forms	$250.00
	Certificates & Awards	$700.00
Equipment		
	Basketballs	$200.00
	Whistles	$50.00
	First Aid Kits	$60.00
	Ball Racks	$225.00
	New Scoreboards	$800.00
Contractual		
	NIU	$1,500.00
	Pizza Hut	$500.00
	LB3 Tees (T-Shirts)	$1,200.00
	Wal-Mart	$430.00
Total Expenditures: 2(2019		$11,628.50

Deposits	
City of DeKalb	$6,000.00
New Hope Missionary Baptist Church	$1,800.00
The Rock Christian Church	$2,000.00
Mentoring Valuable Peers	$1,400.00
Total Depo osits 2019	$11,200.00
Bank Balance of of 9/3 /30/2019	$93.45
In-Kind Contributions	
Northern Illinois University	$4,500.00
NIU Basketball	$600.00
Total In-Kind	$5,100.00

Exhibit C: Most Recent Completed Fiscal Year's Audit or Year-End Financial Statement

NGUZO SABA

MEN'S CLUB OF DEKALB

586 Grange Court

Umoja (Unity)
To strive for and maintain unity in the family,

DeKalb, Illinois 60115

Kujichagulia (Self-Determination)
To define ourselves, name ourselves, create

Ujima (Collective Work and Responsibility)
To build and maintain our community together and make our brother's and sister's problems our

Ujamaa (Cooperative Economics)
To build and maintain our own stores, shops and



Nia (Purpose)
To make our collective vocation the building and developing of our community in order to



Kuumba (Creativity)
To do always as much as we can, in the way we can, in order to leave our community



Imani (Faith)
To believe with all our heart in our people, our parents, our teachers, our leaders and the

MOST RECENT FINANCIAL AUDIT FOR AGENCY:

The Nguzo Saba Men's Club of DeKalb does not have an recent or past financial audit. Any finances that's needed for any project or activity that we are involved in is on a donation or grant basis and the donations accepted are all used for that particular project or activity. The Board of Directors met and calculated to run this program as we have done with the first cuts 7-8 years ago it will cost approximately $7,500. The members of the Men's Club are in the process of formulating a list of businesses to raise the remaining 45% if we are allocated the same amount of funds that we received last year from the city's grant. Prayfully everything will work out as it did last year to support our work with the young people in order to allow them the opportunity to have a positive impact on the community.

Exhibit D: Grantee-Specific Obligations

Grantee agrees and acknowledges that it shall comply with the following obligations, which shall be considered to be an integral component of the Agreement:

Nguzo Saba Men's Club (Grantee) will provide a basketball/mentoring program to keep youth off the streets during the summer late afternoon and evening hours. The program will provide youth with an opportunity to develop, progress, and be successful mentally, physically, socially, and academically. The program will serve both males and females with positive role models and mentors who stress positive values and constructive behaviors with the goal of preparing youth to make positive contributions to the DeKalb community and to society as a whole.

Nguzo Saba proposes to serve 150 participants this year. Of this number, 150 are anticipated to be residents of the City of DeKalb. Grantee will track the total number of individuals served and will include a separate accounting of individuals who are residents of the City of DeKalb to document that City of DeKalb Human Services Funding is used only to support those services directly benefiting DeKalb residents. Grantee will report revenue from other sources to document that the agency receives funding to cover services provided to individuals who are not residents of the City of DeKalb. Reports will be submitted on a Quarterly basis in order to receive payment of grant funds.

The program is designed to meet the needs of youth who reside in the Annie Glidden North Neighborhood during the summer months when school is not in session. Due to the timing of when services are rendered and expenses are incurred, the City will consider requests to pay out grant funds on a schedule that will expend the total amount of allocated funds folowing the end of the quarter during which the last day of camp occurs.

HUMAN SERVICES AGREEMENT
RAMP

This agreement made this 13th day of January, 2020, between the City of DeKalb, a municipal corporation of the State of Illinois, hereinafter referred to as the "City" and RAMP, hereinafter referred to as "Grantee," WITNESSETH:

WHEREAS, the City desires that Grantee provide certain services to the citizens of DeKalb and Grantee has the capacity to provide such services; and,

WHEREAS, the Grantee acknowledges that it is the City's intention to purchase said services for the citizens of the City of DeKalb under the following guidelines:

1. First priority shall be given to those services which will help meet basic emergency needs such as food, clothing and shelter. Second priority shall be given to those services which are preventative in nature and promote the highest degree of self-support, self-care and self-help. Third priority shall be given to those services which seek to enhance the quality of life of persons whose basic needs are already met. Priority shall also be given to services which primarily benefit low and moderate income residents. The services provided by the Grantee are consistent with these guidelines as explained on the attached Exhibit A.

2. Services shall address specific documented needs. The services provided by the Grantee address the specific, documented needs as explained on the attached Exhibit A.

3. Services shall also receive financial support from other community sources. Grantee has attached hereto a copy of its budget for the period that this Agreement covers as Exhibit B, which budget establishes that the Grantee receives at least 92 % of its funding from third party sources. A copy of Grantee's audit or year end financial statement from the most recent complete year of operations is attached hereto as Exhibit C.

4. City funds are used only to support those services directly benefiting DeKalb residents. The City will not subsidize the cost of services to non-residents. Grantee has certified compliance with this requirement by signing the attached Exhibit A.

5. Administrative costs for these services are to be kept to a minimum. Grantee has identified the allocation between administrative costs and program costs as explained on the attached Exhibit A.

6. These services must be coordinated with other agencies when feasible. Grantee has outlined how services are coordinated with other agencies as explained on the attached Exhibit A.

7. The City will not fund, but may augment, services which are the responsibility of another public agency or funding source. Grantee has identified any areas where the City's funds are being utilized to augment third party responsibilities as explained on the attached Exhibit A.

8. City funds are to be used primarily to match or leverage other private or public funds. Grantee has explained how matching or leveraged funds are being sought or obtained as explained on the attached Exhibit A.

9. The City's intent is to contract for specific services and monitor their effectiveness. Grantee has: a) identified the metrics by which its performance is to be evaluated on an annual basis; b) identified those third parties that provide any review or evaluation of Grantee's efforts; and, c) explained its clearly defined performance evaluation process, as explained on the attached Exhibit A.

10. Grantee has clearly identified and delineated where any elected or appointed official of the City or any City employee is involved in its programming or receives any direct or indirect benefit, any compensation or any pecuniary benefit of any form by virtue of Grantee's program or the City funding provided hereunder, as explained on the attached Exhibit A.

11. Grantee has outlined the process by which funds are held by Grantee as explained on the attached Exhibit A, and all such funds are held by the Grantee in a Grantee-specific checking account with the financial institution identified therein (and not in any personal checking account), unless otherwise indicated therein.

WHEREAS, the parties hereto understand and agree that the Grantee is an independent contractor and not an employee of the City; now,

In consideration of the agreements set forth and other good and valuable considerations, the parties agree as follows:

1. **Term**. The term of this agreement shall be from January 1, 2020 to December 31, 2020. The City or Grantee may terminate this Agreement at any time, upon the provision of thirty (30) days written notice. The City may terminate this agreement at any time based upon the occurrence of a breach of this Agreement, upon the provision of 48 hours written notice.

2. **Scope of Service**. The Grantee shall provide services in accordance with the service plan provided in the original application, a copy of which is attached hereto as Exhibit A.

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   1st Quarter – April
   2nd Quarter – July
   3rd Quarter – October
   4th Quarter - January

7. **Compliance with Laws.** The Grantee expressly covenants and agrees that it shall comply with all applicable laws, including those laws applicable to the use of public funding to the extent that such laws are applicable to programs funded in whole or in part by the City of DeKalb. The Grantee expressly covenants that it shall not discriminate against any person or organization on the basis of any legally recognized protected classification, including but not limited to race, gender, religion, ethnic or cultural background, sexual preference, or other legally recognized, protected classification, in the provision of its services or use of funding provided hereunder.

8. **Use of Funds.** The Grantee shall only utilize funds made available under this agreement for the provision of services consistent with this agreement and shall not use such funding for any other purpose, nor for the construction of any real property or improvement to real property, nor for any purpose which constitutes "Public Works" for purposes of the Illinois Prevailing Wage Act.

9. **Grantee's Organization.** Grantee is organized in the format as described in Exhibit A. For the term of this Agreement, Grantee shall take such actions as shall be required to maintain that form of organization. Grantee shall provide the City with notice of the meetings of its governing board or board of directors, and the City shall have the opportunity to attend such meetings as an *ex officio* member of such governing board; the City shall also have the right to review the minutes of all such meetings.

10. **Grantee-Specific Obligations.** Grantee shall comply with the listing of Grantee-Specific Obligations attached hereto as Exhibit D.

11. **Certification:** Grantee hereby certifies that it shall comply with the contents of this Agreement and the terms of its Application and certifies that the contents of this Agreement and the Application are true, accurate and correct. The recitals to this Agreement are expressly incorporated herein by reference.

IN WITNESS WHEREOF, the Grantee has caused this agreement to be signed, sealed and attested to by its Chairman of the Board of Directors and Executive Director, on the 31st day of JANUARY, 2020, and said City has caused the same to be signed, sealed and attested to by its Mayor and City Clerk as of the date first mentioned in this Agreement.

RAMP

Board Chairman

ATTEST:

Executive Director

CITY OF DEKALB, ILLINOIS

Jerry Smith, Mayor

ATTEST:

RUTH A. SCOTT
Executive Assistant

Exhibit A: Funding Application

City of DeKalb
opportunity · innovation

200 South Fourth Street
DeKalb, Illinois 60115
815.748.2000 • cityofdekalb.com

FY 2020 HUMAN SERVICES FUNDING APPLICATION
Twelve Months Funding 1/1/20 to 12/31/20

APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 9, 2018. INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.

Agency Name: RAMP – Regional Access & Mobilization Project, Inc.

Mailing Address: 115 N First Street, DeKalb, IL 60115

Agency Director: Julie Bosma

Contact Person: Amy Morris

Telephone No.: 779-774-1022 **Email Address:** amorris@rampcil.org

Name of Person Responsible for Completing Quarterly Report: Janel Mamer

Telephone No.: 319-826-3744 **Email Address:** DataAnalyst@rampcil.org

Program Description: RAMP's Employment Services are geared toward individuals with disabilities who are motivated job seekers looking for long-term competitive employment. This is accomplished through several different programs aimed at different target audiences based on eligibility, age, level of independence, etc. These programs include RAMP's Adult Employment Services, Fast Track Transition Services, and Project SEARCH (new to DeKalb).

Twelve Month Program Budget: $132,204

Amount of Funding Requested: $6,000

% of Total Program Budget: 4.5%

Total Number of Estimated Program Participants: 65

Total Number of Estimated DeKalb Residents to be Served: 35

Estimated DeKalb Residents as % of Total Participants to be Served: 54%

The following documents must accompany the application:

1. A current listing of the agency's Board of Directors and terms.

2. The current annual operating budget for the agency and a detailed budget for the program requesting funding.

3. A detailed narrative explaining the program to be funded, its potential impact and any anticipated outcomes to be achieved. Also include any descriptive materials of the agency that would help augment the application.

4. Documentation of the agency's 501(c)(3) status.

5. Completed W-9 Form.

6. Copy of agency's most recent financial audit.

The City of DeKalb retains the right to request any and all additional information from the agency it may determine necessary in making funding decisions. This may include, but is not limited to, agency audits, articles of incorporation, or any other information deemed appropriate.

The undersigned hereby certifies the information contained in this application is true and accurate to the best of their knowledge and belief.

Name of Authorized Signer: Amy Morris

Title: Development Director

Signature: AmyMo

Date: _____

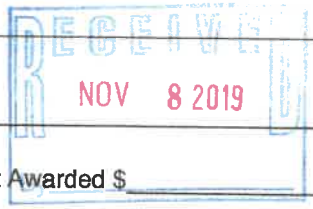
Please submit application in one of the following methods:

- via regular mail to be received no later than 5:00 p.m. on November 8, 2020 to:

  City of DeKalb
  Attention: Joanne Rouse
  200 S. Fourth Street
  DeKalb, Illinois 60115

- via email dated no later than 5:00 p.m. on November 8, 2018 to: joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:



Date Application Received: _____

☐ Approved – Annual Amount Awarded $_____ / $_____ per quarter

☐ Denied

RAMP
no limits

2019 BOARD OF DIRECTORS

BOARD OFFICERS

President – Jessica Koltz, Rasmussen College, Term Expires 2020

Vice President – Alan Zais, Winnebago County Housing Authority, Term Expires 2020

Treasurer and Past President – Craig Fetty, Raymond James, Term Expires 2020

Secretary – Kim Moore, Embrace Educational Software Company, Term Expires 2020

BOARD MEMBERS

Martrice Collier, Stephenson County Health Department, Term Expires 2022

Bill Haynes, Retired from RAMP, Term Expires 2020

Arles Hendershott Love, Milestone, Term Expires 2020

Tina Kaatz, Retired from UIC, College of Medicine, Term Expires 2021

Tim Kelly, Former National Wheelchair Athlete, Term Expires 2021

Joe Marshall, Retired from Landstar, Term Expires 2021

Geoff Roemerman, Associated Bank, Term Expires 2020

Kim Schweitzer, Aka Resources, Term Expires 2020

Shari Snyder, Midland States Bank, Term Expires 2021

RAMP EMPLOYMENT SERVICES

FY 20 HUMAN SERVICES FUNDING NARRATIVE

PROGRAM DESCRIPTION

RAMP's Employment Services are geared toward individuals with disabilities who are motivated job seekers looking for long-term competitive employment. This is accomplished through several different programs aimed at different target audiences based on eligibility, age, level of independence, etc. These programs include RAMP's Adult Employment Services (two types offered), Fast Track Transition Services, and Project SEARCH (new to DeKalb).

NEED OF PROGRAMS

The Institute on Disability (IOD) at the University of New Hampshire's Rehabilitation Research and Training Center on Disability Statistics and Demographics (StatsRRTC) released its *Annual Disability Statistics Compendium* on February 14, 2017. Some of those key findings include:

- In 2015, 34.9% of people with disabilities in the US ages 18-64 living in the community were employed compared to 76.0% for people without disabilities - a gap of 41.1 percentage points.
- According to 2015 data, the median earnings of US civilians with disabilities ages 16 and over was $21,572, about two-thirds of the median earnings of people without disabilities ($31,874).
- More than one in five (21.2%) US civilians with disabilities of working-age in 2015 were living in poverty. For US civilians of working-age without disabilities, the national poverty rate was 13.8%. In 2015, states show an increasing poverty percentage gap between those with and without disabilities at all age groups except for people ages 65 and over.

EMPLOYMENT SERVICES

There are two types of Employment Services that RAMP provides – Employment Network Services/Ticket to Work and Employment Vocational Rehabilitation Services.

Employment Network Services – Ticket to Work

Program Description/Intent:

Social Security created the Ticket to Work program to provide incentives to individuals who want to return to work or figure out if they are able to return to work. They receive skills training, peer

support, and education throughout their journey to achieving their full potential. Participants may continue to receive their cash and Medicare and/or Medicaid healthcare benefits as they transition to full-time work; and, may be able to return to these benefits if no longer able to work due to their disability. The long-term goal desired by this program is that an individual returns to full time work and no longer needs to rely on Social Security income.

Admission Criteria:

· SSI or SSDI beneficiary eligible for Ticket to Work
· Between ages of 18 and 64 who want to work
· Personal desire & motivation to work within the community

Services Provided:

· Resume development
· Master application development
· Interview skills training
· Career exploration
· Soft/Essential skill training
· Transportation training
· Job seeking skills training
· Job shadow/volunteer opportunities
· Job placement
· Job retention services
· Peer Support
· Benefit Planning Assistance/Referral

Program Description/Intent: Everyone has the right to work in their community and achieve their full potential. RAMP works with individuals to learn their likes, dislikes, skills and desires for a job. Working with those we serve, we identify goals that lead to employment, go out in the community and educate employers on the benefits of hiring a prepared candidate, and provide ongoing support to ensure job satisfaction and success.

Admission Criteria:

- Have a disability
- Out of high school or will graduate within next three months
- Personal desire & motivation to work within the community

Services Provided:

- Resume development
- Master application development
- Interview skills training
- Career exploration
- Soft/Essential skill training
- Transportation training

- Job seeking skills training
- Job shadow/volunteer opportunities
- Job placement
- Job retention services
- Peer Support
- Benefit Planning Assistance/Referral

Employment Services – Vocational Rehabilitation

Program Description/Intent: Everyone has the right to work in their community and achieve their full potential. RAMP works with individuals to learn their likes, dislikes, skills and desires for a job. Working with those we serve, we identify goals that lead to employment, go out in the community and educate employers on the benefits of hiring a prepared candidate, and provide ongoing support to ensure job satisfaction and success.

Admission Criteria:

- Have a disability
- Out of high school or will graduate within next three months
- Personal desire & motivation to work within the community

Services Provided:

- Resume development
- Master application development
- Interview skills training
- Career exploration
- Soft/Essential skill training
- Transportation training
- Job seeking skills training
- Job shadow/volunteer opportunities
- Job placement
- Job retention services
- Peer Support
- Benefit Planning Assistance/Referral

FAST TRACK TRANSITION SERVICES

RAMP's Fast Track program serves students with a disability who want to explore their options for post-secondary education and/or employment by gaining job seeking skills, finding job shadow or internships in the community and/or obtaining community employment while still in school.

These services lay a foundation for high school students with disabilities to reach their full potential by encouraging enrollment in college, preparing for employment or career

opportunities, and preparing for independent living. These services can be provided in a group setting or via individual instruction. The goal is to leave students with the tools needed for a successful transition to further their education and/or employment desires, keeping them out of the at-risk population after high school.

Fast Track Admission Criteria

- Willing to enroll in the State of Illinois Vocational Rehabilitation Program
- Have a documented disability (IEP, 504, medical/counseling records)
- Ages 14 through 21
- Enrolled in an education program

Fast Track Admission Criteria

- Career exploration
- Soft/Essential skill training
- Transportation training
- Job seeking skills training
- Job shadow/volunteer opportunities
- Apprenticeship/Internship opportunities
- Resume development
- Master application development
- Interview skills training
- Peer Support
- Benefit planning assistance/referral
- Mentoring on post-secondary education & certification opportunities
- Independent living skills training
- Self-Advocacy skills training

PROJECT SEARCH

Project SEARCH is a collaboration between Northwestern Medicine Kishwaukee Hospital, DeKalb High School, Vocational Rehabilitation (VR) and RAMP. A class of 13 students with disabilities were selected from area schools (3 from DeKalb High School) and began Project SEARCH in August of 2019. Each student spends time in the classroom being taught employment and independent living skills such as effective communication, goal setting, problem-solving, nutrition, grooming and independent travel. Time is also spent on determining each student's capacity for memory, teamwork, job interests and interpersonal skills.

Each student also participates in three individualized worksite rotations, or internships, lasting 10 weeks each. Each of the internships involves real-world employment and teaches competitive, marketable and transferable skills. Placement in a paid job can happen at any time

during the program but usually happens in the final month of the program or the following summer. The goal for each participating student is competitive employment in an integrated setting of their choosing with fringe benefits and opportunities to advance. Long-term supports that enable Project SEARCH alumni to retain their jobs, such as job coaching, are available for as long as necessary.

Project SEARCH Admission Criteria:

- Referred by a participating school district
- Intellectual or developmental disability
- Have an IEP or Individualized Education Plan
- Are in their last year of high school eligibility or, ready to graduate upon completion of the Project SEARCH program year
- Strong desire to achieve a job in the community

Services Provided:

- Internship opportunities at work site
- Job skills training
- Resume development
- Master application development
- Interview skills training
- Career exploration
- Soft/Essential skill training
- Transportation training
- Job seeking skills training
- Job shadow/volunteer opportunities
- Job placement
- Job retention services
- Peer Support
- Benefit Planning Assistance/Referral

Project SEARCH Target Outcomes:

- Job placement in the community upon program completion or within the following 6 months
- Earning minimum wage or higher
- Working 16 or more hours per week

IMPACT OF RAMP'S EMPLOYMENT PROGRAMS

While these numbers may be less than the number of people served by other programs, the **Impact** on the lives of those we are serving and our community is tremendous.

Below are some FY 19 outcomes from our Employment Program (33 students from DeKalb were served last year)

- 100% of those surveyed could state their strengths and were able to promote themselves.
- 53% of consumers surveyed after reaching their 12-month milestone of working reported that they had reduced dependence on government assistance.
- 71% of eligible consumers obtained a job as a result of working with RAMP.
    - Average of 25 hours per week of work
    - Average of $10.82 per hour
    - Average of 25 applications and 4 interviews
- 19% of those we worked with have obtained private health care through their employer
- 25% of consumers had an increase in job responsibilities or job advancement

Below are some FY19 outcomes from our Fast Track Program (20 students from DeKalb County we served last year)

- 67% of youth served stated their desired career and/or education path (Target 80%).
- 75% of youth served completed the training offered (Target 80%).
- 26% of youth served obtained a job shadow and or volunteer opportunity in the community (Target 10%).
- 26% of youth served obtained a job (Target 10%).

COST SAVINGS OF PROGRAMS

We are not only making an impact on the individuals served, but the cost-savings associated with the program are magnificent, as well. If 53% of those we served in the first 9 months (or 33 people), as our outcomes indicate, were not paid Social Security benefits now because they were able to obtain employment, that means we saved the state and taxpayers $216,000. Here is our math:

33 people not on Social Security benefits due to finding employment
x $1000 month (conservatively what Social Security Benefits pay)
x 12 months
$396,000 cost savings annually

In addition, these working individuals are more likely to receive health benefits through their employers now (19% earned benefits last year) rather than a State Medicaid program, saving even more tax dollars.

Also, in 2018 alone, RAMP helped 62 individuals get a job. The average single person receives $300/month in the SNAP benefits formerly called food stamps. If you multiply that $300 by 12 months for each of the 62 now employed individuals, the savings is over $223,200 for just one year, and that is only counting one benefit not to mention others like subsidized housing and transportation.

OUR REQUEST

Our previous contract estimated we would serve 40 participants total and we have **served 65 in just 9 months (Jan-Sept).** We estimated 25 of those served to be DeKalb residents, we have been able to serve **32 DeKalb residents in the nine months to date**. The impact is significant both in the impact we are making for those we serve and the cost-savings to our tax payers.

Additionally, with the start of Project SEARCH, we are serving 12 young adults (ages 19-22) with the goal of 100% of the student interns completing three 10-week internships and the goal of competitive employment in the community at the conclusion of the program.

Therefore, we would like to request $6,000. This represents a $1,000 increase due to the increased number of individuals served, a new program, and the tremendous impact on the community.

DeKalb County Employment Services - FY 20

(includes Adult Employment Services, Fast Track, and Project SEARCH Programs)

	DeKalb Co.
Income	
4000 · GRANT REVENUE	
Federal Grant Revenue	$24,932.00
Total 4020 · State Grant Revenue	$53,560.00
Total 4030 · Local Grant Revenue	**$6,000.00**
Total 4040 · United Way Grant Revenue	$1,200.00
4050 · Other Grant Revenue	$0.00
Total 4000 · GRANT REVENUE	**$85,692.00**
4100 · FOUNDATIONS	$36,000.00
Total 4200 · GIFTS REVENUE	$7,102.00
Total 4300 · SPECIAL EVENTS REVENUE	$3,410.00
Total Income	**$132,204.00**
Expense	
6410 · Personnel	$98,315.82
6420 · Fringe	$16,280.63
Contractual	$2,241.71
Marketing	$446.12
Equipment	$338.46
Supplies Expense	$356.90
Total 6580 · Travel	$2,453.67
6560 · Postage Expense	$303.96
6565 · Printing Expense	$118.97
Other Operating	$11,347.51
Total Expense	**$132,203.75**
Net	**$0.00**

Please note: The signifcant increase in budget is due to the addition of Project SEARCH in DeKalb County

RAMP
FY20 Budget
by County

RAMP FY20 Budget

	Boone	%	DeKalb	%	Stephenson	%	Winnebago	%	Total $	Total %
Income										
4000 · GRANT REVENUE										
Total 4010 · Federal Grant Revenue	**$62,450.48**	**13.31%**	**$83,589.13**	**17.82%**	**$104,996.71**	**22.39%**	**$217,996.68**	**46.48%**	**$469,033.00**	**100%**
Total 4020 · State Grant Revenue	$166,122.12	16.62%	$237,964.67	23.80%	$192,935.73	19.30%	$402,648.48	40.28%	$999,671.00	100%
Total 4030 · Local Grant Revenue	**$0.00**	**0.00%**	**$5,000.00**	**19.23%**	**$3,000.00**	**11.54%**	**$18,000.00**	**69.23%**	**$26,000.00**	**100%**
Total 4040 · United Way Grant Revenue	$8,400.00	16.49%	$10,000.00	19.63%	$17,950.00	35.23%	$14,600.00	28.66%	$50,950.00	100%
4050 · Other Grant Revenue	**$1,512.00**	**12.00%**	**$2,142.00**	**17.00%**	**$2,898.00**	**23.00%**	**$6,048.00**	**48.00%**	**$12,600.00**	**100%**
Total 4000 · GRANT REVENUE	$238,484.60	15.30%	$338,695.80	21.74%	$321,780.44	20.65%	$659,293.16	42.31%	$1,558,254.00	100%
4100 · FOUNDATIONS	**$36,000.00**	**12.00%**	**$51,000.00**	**17.00%**	**$69,000.00**	**23.00%**	**$144,000.00**	**48.00%**	**$300,000.00**	**100%**
Total 4200 · GIFTS REVENUE	$16,346.28	12.00%	$23,157.23	17.00%	$31,330.37	23.00%	$65,385.12	48.00%	$136,219.00	100%
Total 4300 · SPECIAL EVENTS REVENUE	**$22,450.00**	**14.33%**	**$8,000.00**	**5.11%**	**$19,341.45**	**12.35%**	**$106,858.54**	**68.21%**	**$156,649.99**	**100%**
Total 4400 · SOCIAL ENTERPRISE REVENUE	$11,889.60	12.00%	$16,843.60	17.00%	$22,788.40	23.00%	$47,558.40	48.00%	$99,080.00	100%
Total 4500 · OTHER REVENUE	**$7,261.81**	**12.00%**	**$10,287.55**	**17.00%**	**$13,918.45**	**23.00%**	**$29,047.20**	**48.00%**	**$60,515.01**	**100%**
Total Income	***$332,432.29***	***14%***	***$447,984.18***	***19.39%***	***$478,159.11***	***20.69%***	***$1,052,142.42***	***45.53%***	***$2,310,718.00***	***100%***
Expense										
6410 · Personnel	$198,340.68	12.00%	$280,982.63	17.00%	$380,152.97	23.00%	$793,362.72	48.00%	$1,652,839.00	100%
6420 · Fringe	**$32,844.26**	**12.00%**	**$46,529.37**	**17.00%**	**$62,951.50**	**23.00%**	**$131,377.05**	**48.00%**	**$273,702.18**	**100%**
Contractual	$17,037.60	12.00%	$24,136.60	17.00%	$32,655.40	23.00%	$68,150.40	48.00%	$141,980.00	100%
Marketing	**$900.00**	**12.00%**	**$1,275.00**	**17.00%**	**$1,725.00**	**23.00%**	**$3,600.00**	**48.00%**	**$7,500.00**	**100%**
Equipment	$682.80	12.00%	$967.30	17.00%	$1,308.70	23.00%	$2,731.20	48.00%	$5,690.00	100%
Supplies Expense	**$720.00**	**12.00%**	**$1,020.00**	**17.00%**	**$1,380.00**	**23.00%**	**$2,880.00**	**48.00%**	**$6,000.00**	**100%**
Total 6580 · Travel	$4,950.00	12.00%	$7,012.50	17.00%	$9,487.50	23.00%	$19,800.00	48.00%	$41,250.00	100%
6560 · Postage Expense	**$613.20**	**12.00%**	**$868.70**	**17.00%**	**$1,175.30**	**23.00%**	**$2,452.80**	**48.00%**	**$5,110.00**	**100%**
6565 · Printing Expense	$240.00	12.00%	$340.00	17.00%	$460.00	23.00%	$960.00	48.00%	$2,000.00	100%
Other Operating	**$24,217.28**	**11.20%**	**$32,430.73**	**14.99%**	**$45,532.20**	**21.05%**	**$114,114.03**	**52.76%**	**$216,294.24**	**100%**
Total Expense	$280,545.82	11.93%	$395,562.83	16.82%	$536,828.58	22.82%	$1,139,428.20	48.44%	$2,352,365.42	100%
Capital/Additional Expenses	**$0.00**	**0.00%**	**$0.00**	**0.00%**	**$0.00**	**0.00%**	**$0.00**	**0.00%**	**$0.00**	**0%**
Net Ordinary Income	$51,885.87	-124.58%	$52,421.10	-125.87%	-$58,668.78	140.87%	-$87,286.36	209.58%	-$41,648.18	100%
Total Other Income	**$4,380.00**	**12.00%**	**$6,205.00**	**17.00%**	**$8,395.00**	**23.00%**	**$17,520.00**	**48.00%**	**$36,500.00**	**100%**
Total Other Expense	$1,140.00	12.00%	$1,615.00	17.00%	$2,185.00	23.00%	$4,560.00	48.00%	$9,500.00	100%
Net Other Income	**$3,240.00**	**12.00%**	**$4,590.00**	**17.00%**	**$6,210.00**	**23.00%**	**$12,960.00**	**48.00%**	**$27,000.00**	**100%**
Net Income	*$55,125.87*	-376.33%	*$57,011.10*	-389.20%	*-$52,458.78*	358.12%	*-$74,326.36*	507.41%	*-$14,648.18*	100%

IRS Department of the Treasury
Internal Revenue Service
P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248205661
Feb. 28, 2017 LTR 4168C 0
36-3149827 000000 00
00019011
BODC: TE

REGIONAL ACCESS MOBILIZATION
PROJECT INC
202 MARKET ST
ROCKFORD IL 61107

050092

Employer ID Number: 36-3149827
Form 990 required: Yes

Dear Taxpayer:

This is in response to your request dated Feb. 16, 2017, regarding your tax-exempt status.

We issued you a determination letter in December 1982, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

0248205661
Feb. 28, 2017 LTR 4168C 0
36-3149827 000000 00
00019012

REGIONAL ACCESS MOBILIZATION
PROJECT INC
202 MARKET ST
ROCKFORD IL 61107

Sincerely yours,

Kim A. Billups, Operations Manager
Accounts Management Operations 1

Form **W-9**
(Rev. December 2014)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

Print or type
See Specific Instructions on page 2.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
Regional Access & Mobilization Project, Inc.

2 Business name/disregarded entity name, if different from above
RAMP

3 Check appropriate box for federal tax classification; check only one of the following seven boxes:
☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate
☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____
Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.
☑ Other (see instructions) ▶ **501(c)(3) Nonprofit Corporation**

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
Exempt payee code (if any) **5**
Exemption from FATCA reporting code (if any) _____
(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.)
202 Market St

Requester's name and address (optional)

6 City, state, and ZIP code
Rockford, IL 61107-3954

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number
[ ][ ][ ] - [ ][ ] - [ ][ ][ ][ ]

or

Employer identification number
3 6 - 3 1 4 9 8 2 7

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here | **Signature of U.S. person** ▶ David E. Smith | **Date** ▶ 5/29/19

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at *www.irs.gov/fw9*.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding?* on page 2.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

Exhibit B: Current Year's Budget

Exhibit C: Most Recent Completed Fiscal Year's Audit or Year-End Financial Statement

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Financial Statements

June 30, 2019 and 2018

(With Independent Auditor's Report Thereon)

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

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BENNING GROUP, LLC
CERTIFIED PUBLIC ACCOUNTANTS
www.BenningGroup.com

Independent Auditor's Report

The Board of Directors
Regional Access & Mobilization Project, Inc.
Rockford, Illinois

We have audited the accompanying financial statements of Regional Access & Mobilization Project, Inc. (RAMP) which comprise the statements of financial position as of June 30, 2019 and 2018, 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 audits. We conducted our audits 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.

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Rockford, Illinois 61114
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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Regional Access & Mobilization Project, Inc. as of June 30, 2019 and 2018, 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.

Adoption of New Accounting Pronouncement

As discussed in Note 17 to the financial statements, RAMP adopted the Financial Accounting Standards Board's Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*, as of and for the year ended June 30, 2019. The requirements of the ASU have been applied retrospectively to all periods presented. Our opinion is not modified with respect to this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 23, 2019, on our consideration of RAMP'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 RAMP's internal control over financial reporting and compliance.

Bennig Group, LLC

Rockford, Illinois
October 23, 2019

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Statements of Financial Position

June 30, 2019 and 2018

Assets		2019	2018
Current assets:			
Cash and cash equivalents	$	238,785	369,944
Accounts receivable:			
Department of Rehabilitation Services		130,679	213,372
Other, net of allowance for doubtful accounts of $1,231 and $2,640 as of June 30, 2019 and 2018		122,048	23,394
Pledges receivable – current portion		679,426	61,371
Prepaid expenses		36,019	22,306
Total current assets		1,206,957	690,387
Pledges receivable – long-term		–	1,000
Investments – held for endowment purposes		1,262,183	1,271,977
Property and equipment, net		555,236	566,698
	$	3,024,376	2,530,062
Liabilities and Net Assets			
Liabilities – current:			
Accounts payable		47,627	36,019
Accrued expenses		118,352	96,021
Unearned revenue		5,625	7,500
Total liabilities – current		171,604	139,540
Net assets:			
Without donor restrictions		1,328,127	1,446,358
With donor restrictions		1,524,645	944,164
Total net assets		2,852,772	2,390,522
Total liabilities and net assets	$	3,024,376	2,530,062

See accompanying notes to financial statements

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Statements of Activities

For the Years Ended June 30, 2019 and 2018

	Without Donor Restrictions	With Donor Restrictions	Total 2019	Without Donor Restrictions	With Donor Restrictions	Total 2018
Revenue and support:						
Grants:						
Federal	$ 208,020	–	208,020	191,583	–	191,583
State of Illinois	737,230	–	737,230	737,945	–	737,945
Other grants	79,793	–	79,793	9,799	–	9,799
Contributions – United Way	2,471	55,482	57,953	8,538	32,217	40,755
Rockford Mass Transit District	18,000	–	18,000	18,000	–	18,000
Capital contributions and other donations	122,722	839,737	962,459	347,449	60,311	407,760
Special events, net of direct expenses	114,874	44,406	159,280	107,539	51,717	159,256
Investment income	31,200	–	31,200	77,702	–	77,702
Interest income	268	–	268	23	–	23
Curriculum services	41,998	–	41,998	45,315	–	45,315
Other fees	399,668	–	399,668	356,450	–	356,450
Net assets released from restrictions	359,144	(359,144)	–	143,745	(143,745)	–
Total revenue and support	2,115,388	580,481	2,695,869	2,044,088	500	2,044,588
Expenses:						
Program services	1,662,669	–	1,662,669	1,510,995	–	1,510,995
Management and general	315,295	–	315,295	311,383	–	311,383
Fundraising	255,655	–	255,655	248,227	–	248,227
Total expenses	2,233,619	–	2,233,619	2,070,605	–	2,070,605
Change in net assets	(118,231)	580,481	462,250	(26,517)	500	(26,017)
Net assets at beginning of year	1,446,358	944,164	2,390,522	1,472,875	943,664	2,416,539
Net assets at ending of year	$ 1,328,127	1,524,645	2,852,772	1,446,358	944,164	2,390,522

See accompanying notes to financial statements

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Statements of Functional Expenses

For the Years Ended June 30, 2019 and 2018

	Program	Management and General	Fundraising	Total 2019	Program	Management and General	Fundraising	Total 2018
Salaries and wages	$ 1,174,294	154,553	175,547	1,504,394	1,076,124	173,818	172,723	1,422,665
Employee benefits	103,449	13,615	15,465	132,529	103,498	16,717	16,612	136,827
Payroll taxes	91,372	12,026	13,659	117,057	85,105	13,746	13,660	112,511
Grants supporting consumers	65,008	–	–	65,008	42,564	–	–	42,564
Buildings and grounds	24,051	3,829	2,639	30,519	19,816	3,852	3,104	26,772
Conferences and education	6,143	1,372	482	7,997	3,244	2,510	649	6,403
Dues and subscriptions	2,199	5,096	1,409	8,704	3,003	2,669	2,232	7,904
Equipment and repairs	7,613	1,212	835	9,660	1,862	362	291	2,515
Equipment rental	3,213	511	353	4,077	4,051	787	634	5,472
Food	802	2,612	59	3,473	650	2,646	73	3,369
Background checks	660	–	–	660	1,457	–	–	1,457
Insurance	6,656	1,059	730	8,445	5,324	1,035	834	7,193
Marketing	4,328	6,957	1,452	12,737	1,965	12,973	4,332	19,270
Interpreter	8,560	–	–	8,560	4,721	–	–	4,721
Professional fees	29,189	79,364	29,149	137,702	30,172	53,929	16,784	100,885
Postage	–	3,366	681	4,047	1,402	556	1,381	3,339
Printing	1,653	1,131	–	2,784	1,896	318	395	2,609
Rent	24,542	10,516	4,926	39,984	24,176	10,359	4,853	39,388
Supplies	270	6,720	304	7,294	3,226	2,072	234	5,532
Travel	42,173	1,203	45	43,421	37,133	1,881	49	39,063
Utilities and telephone	28,301	4,272	3,442	36,015	24,034	4,425	3,793	32,252
Miscellaneous	7,211	949	1,078	9,238	5,701	921	915	7,537
Depreciation	30,982	4,932	3,400	39,314	29,871	5,807	4,679	40,357
Total expenses	$ 1,662,669	315,295	255,655	2,233,619	1,510,995	311,383	248,227	2,070,605

See accompanying notes to financial statements.

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Statements of Cash Flows

For the Years Ended June 30, 2019 and 2018

		2019	2018
Cash flows from operating activities:			
Increase (decrease) in net assets	$	462,250	(26,017)
Adjustment to reconcile change in net assets to net cash provided by operating activities:			
Depreciation		39,314	40,357
Realized and unrealized gains on investment securities		(17,502)	(64,591)
Increase (decrease) in cash flow due to changes in:			
Accounts receivable		(15,961)	(26,475)
Pledges receivable		(617,055)	21,756
Prepaid expenses		(13,713)	16,214
Accounts payable and accrued expenses		33,939	26,098
Deferred revenue		(1,875)	3,125
Net cash used in operating activities		(130,603)	(9,533)
Cash flows from investing activities:			
Purchase of property and equipment		(27,852)	(21,283)
Purchase of investments		(111,484)	(205,113)
Proceeds from sale of investments		138,780	167,024
Net cash used in investing activities		(556)	(59,372)
Cash flows from financing activities		–	–
Net change in cash and cash equivalents		(131,159)	(68,905)
Cash and cash equivalents:			
Beginning of year		369,944	438,849
End of year	$	238,785	369,944
Supplemental cash flow information –			
Disposal of fully depreciated equipment	$	12,441	119,824

See accompanying notes to financial statements

(1) Nature of the Organization and Significant Accounting Policies

(a) Nature of Business

Regional Access & Mobilization Project, Inc. (RAMP) is a nonprofit corporation organized to enable persons with disabilities living in the Northern Illinois area to gain effective control over and direction of their own lives.

(b) Promises to Give

Contributions are recognized when the donor makes a promise to give to RAMP 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 restrictions. When restricted contributions expire, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

(c) Cash and Cash Equivalents

Cash and cash equivalents represent cash on hand and on deposit in demand accounts at financial institutions.

(d) Property and Equipment

Purchased property and equipment is stated at cost. RAMP capitalizes expenditures over $500 for building, improvements and equipment; donated property is capitalized at fair market value when received. Depreciation is computed on the straight-line method over the estimated useful lives of the assets: Building and improvements – 39 years; furniture and equipment – 3 to 7 years.

(e) Donated Materials and Services

Donated materials are reflected as contributions at their estimated value at the date of receipt. Donated services are recognized as revenue if the services create or enhance non-financial assets or require specialized skills, are provided by individuals possessing those skills, and typically need to be purchased if not provided by donation. RAMP uses the services of volunteers to assist its staff. No amounts have been reflected in the financial statements for these donated services, as they do not meet the requirements stated above.

(f) Income Taxes

RAMP is a not-for-profit organization exempt from federal income taxes under Internal Revenue Code Section 501(c)(3) as other than a private foundation and is therefore not subject to federal and state income or franchise taxes. Therefore, there is no provision for income taxes in the financial statements.

Management of RAMP has evaluated uncertain tax positions and has determined there are no uncertain tax positions as of June 30, 2019 and 2018. The Organization files its information returns (Form 990 series) in the U.S. federal jurisdiction and the office of the attorney general for the State of Illinois. Tax regulations within each jurisdiction are subject to the interpretation of the related tax laws and regulations require significant judgment to apply.

(g) Investment Valuation and Income Recognition

Investment securities are reported at fair value, generally based upon quoted market prices. Realized and unrealized gains and losses are reflected in the statements of activities. Investment income and gains and losses on investments are reported as increases or decreases in net assets without restrictions unless a donor or law restricts their use. Investments are exposed to potential risks including interest rate risk, credit risk and overall market volatility. Accordingly, it is reasonably possible that changes in the value of investments will occur in the near term and such changes could be material in amount.

(h) Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. On an ongoing basis, management evaluates the estimates and assumptions based on new information. Management believes that the estimates and assumptions are reasonable in the circumstances; however, actual results could differ from those estimates.

(i) Net Assets with Donor Restrictions

The Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions.

Contributions received are recorded as with or without donor restrictions depending on the existence or nature of any donor restrictions.

Net assets restricted with donor restrictions as of June 30, 2019 represent time restrictions for receivables that have not been collected and contributions that are restricted for the program services and permanent restrictions for the endowment fund.

(j) Expense Allocation

The financial statements report certain categories of expenses that are attributed to more than one program service or supporting activity. Therefore, expenses require allocation on a reasonable basis that is consistently applied. Payroll and payroll related expenses are based on time allocation of employees. Occupancy related expenses (i.e. rent, building and grounds, insurance, repairs, and utilities) are based on a square footage allocation.

(k) Reclassifications

Certain reclassifications have been made to the 2018 financial statements to conform with the 2019 presentation.

(2) Pledges Receivable

A summary of pledges receivable is as follows at June 30, 2019 and 2018:

		2019	2018
Capital campaign	$	637,665	10,000
Contributions		4,286	20,154
United Ways		37,475	32,217
		679,426	62,371
less current portion		(679,426)	(61,371)
	$	–	1,000

RAMP receives funding from a number of United Way agencies in its operating area including: NW Illinois, Boone County, Rock River Valley, Genoa Kingston, and Kishwaukee.

(3) Investments – Held for Endowment Purposes

Investment securities – held for endowment purposes, which are recorded at quoted market values, are comprised of the following at June 30, 2019 and 2018:

	Market Value 2019	Market Value 2018
Cash and money market funds	$ 5,711	4,644
Equity mutual funds	541,741	541,990
Fixed income investments	277,376	281,084
Held at community foundations (CF):		
CF of Northern Illinois	336,892	338,129
DeKalb County CF	24,240	24,944
Boone County CF	10,004	13,235
Freeport CF	66,219	67,951
	$ 1,262,183	1,271,977

The components of investment income for the years ended June 30, 2019 and 2018 were:

	2019	2018
Dividends	$ 25,928	24,834
Realized and unrealized gains (losses)	17,502	64,591
Management fees	(12,230)	(11,723)
	$ 31,200	77,702

(4) Property and Equipment

A summary of property and equipment at June 30, 2019 and 2018 is as follows:

	2019	2018
Building	$ 511,838	511,837
Building improvements	531,316	528,016
Furniture and equipment	163,642	151,532
	1,206,796	1,191,385
Less accumulated depreciation	651,560	624,687
	$ 555,236	566,698

(5) Line of Credit

RAMP has a line of credit for $525,000 maturing December 13, 2019 at an interest rate of prime with a minimum rate of 3.5% per annum (5.5% at June 30, 2019). This line is secured by a pledge agreement granting a security interest in the endowment assets and all other assets of the Organization. There was no balance outstanding at June 30, 2019 or 2018.

(6) Endowment Net Assets

RAMP's endowment consists of both donor-restricted endowment funds and funds designated by the Board of Directors to function as endowments. As required by generally accepted accounting principles, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

Absent explicit donor stipulations to the contrary, the Board of Directors of RAMP has interpreted the State Prudent Management of Institutional Funds Act (SPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds. As a result of this interpretation, RAMP classifies as net assets restricted for permanent endowment purchases as (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in net asset with donor restrictions – permanent endowment is classified as net assets without donor restrictions – board designated endowment until those amounts are appropriated for expenditure by RAMP in a manner consistent with the standard of prudence prescribed by SPMIFA.

In accordance with SPMIFA, RAMP considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of RAMP, and (7) RAMP's investment policies. All such amounts had been appropriated as of June 30, 2019.

RAMP has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets over the long-term. The endowment assets are invested in accordance with predetermined asset allocation and performance benchmarks. To satisfy its long-term rate-of-return objectives, RAMP relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). RAMP's spending policy provides that only the income from endowments may be used for the general purposes of RAMP, with RAMP withdrawing current income as it is needed only if invested funds are over $1,000,000.

RAMP has endowment accounts in the Community Foundations of Northern Illinois, Freeport, DeKalb and Belvidere as part of their campaign to reach $1,000,000 in investment assets held for endowment purposes.

The endowment composition by type of fund as of June 30, 2019 is as follows:

		Without Donor Restrictions	With Donor Restrictions	2019 Total
Endowment funds:				
Donor restricted	$	–	785,099	785,099
Board designated		477,084	–	477,084
	$	477,084	785,099	1,262,183

The endowment composition by type of fund as of June 30, 2018 is as follows:

		Without Donor Restrictions	With Donor Restrictions	2018 Total
Endowment funds:				
Donor restricted	$	–	785,099	785,099
Board designated		496,878	–	496,878
	$	496,878	785,099	1,281,977

The changes in endowment net assets for the year ended June 30, 2019 are as follows:

		Without Donor Restrictions	With Donor Restrictions	2019 Total
Endowment net assets, beginning of year	$	496,878	785,099	1,281,977
Investment return – Investment income		31,200	–	31,200
Other income		6	–	6
Withdrawals		(51,000)	–	(51,000)
Endowment net assets, end of year	$	477,084	785,099	1,262,183

The changes in endowment net assets for the year ended June 30, 2018 are as follows:

		Without Donor Restrictions	With Donor Restrictions	2018 Total
Endowment net assets, beginning of year	$	420,275	769,821	1,190,096
Investment return – Investment income		77,702	–	77,702
Other expense		(1,099)	–	(1,099)
Contributions		–	15,278	15,278
Endowment net assets, end of year	$	496,878	785,099	1,281,977

(7) Net Assets Without Donor Restrictions and With Donor Restrictions

Components of net assets without donor restrictions as of June 30, 2019 and 2018 respectively, are as follows:

		2019	2018
Undesignated	$	295,807	382,782
Investment in property and equipment		555,236	566,698
Board designated – endowment		477,084	496,878
	$	1,328,127	1,446,358

Components of net assets with donor restrictions as of June 30, 2019 and 2018 respectively, are as follows:

		2019	2018
Restricted as to time:			
Special events	$	44,406	51,717
United Way		27,107	32,217
Restricted as to purpose:			
Project Search program		10,368	75,131
Building renovations		657,665	–
Endowment fund		785,099	785,099
	$	1,524,645	944,164

(8) Liquidity and Availability of Financial Assets

The following table reflects the Organization's financial assets as of June 30, 2019 and 2018, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date because of contractual or donor restrictions.

		2019	2018
Cash and cash equivalents	$	238,785	369,944
Accounts receivable		252,727	236,766
Pledges receivable		679,426	62,371
Investments, at fair value		1,262,183	1,271,977
Total financial assets		2,433,121	1,941,058
Board designated – endowments		(477,084)	(496,878)
Donor restricted for time and program requirements		(1,524,645)	(944,164)
		(2,001,729)	(1,441,042)
Financial assets available to meet cash needs for general expenditures within one year	$	431,392	500,016

(9) Major Source of Revenue

Approximately 27 and 36 percent of RAMP's revenue without donor restrictions was received from the State of Illinois in fiscal years 2019 and 2018, respectively. A significant reduction in the level of this support, if this were to occur, could have a significant effect on RAMP's programs and activities.

(10) Special Events – Direct Expenses

During fiscal years 2019 and 2018 RAMP held several special fund-raising events with gross revenue of $260,669 and $238,971 and direct expenses of $101,389 and $79,715, respectively. The net proceeds from these events were $159,280 and $159,256, respectively.

(11) Leases and Total Rental Expense

RAMP has entered into lease agreements for its DeKalb County and Boone County offices. The DeKalb County lease was extended through December 2023 with monthly rental payments of $1,649 from January 2018 through December 2018 and $1,675 from January 2019 through December 2021 and $1,700 from January 2022 through December 2023. During fiscal year 2017, RAMP agreed to a lease amendment for the Boone County office. The lease amendment extended the original lease 24 months with monthly rental payments of $1,670 through July 2019. During fiscal year 2019, the lease was extended for a one year term with rental payments of $1,670 through July 2020.

During 2018, RAMP entered into maintenance agreements for copiers at all four of RAMP's offices that is included in rental expense. The copier maintenance agreements expire in December 2022.

Minimum rental payments under these leases and maintenance agreements through expiration are as follows:

Year ending June 30,		Amount
2020	$	25,430
2021		22,090
2022		22,340
2023		21,395
2024		10,200

The total rental expense for fiscal years ending June 30, 2019 and 2018 was $44,061 and $44,861, respectively.

(12) Risks and Uncertainties

Investment securities are exposed to various risks such as interest rate, market, and credit. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term would be material to the amounts reported in the statements of activities.

(13) Retirement Plan

RAMP maintains a 401(k) retirement plan which provides for retirement benefits based on the actual value of contributions and accumulated earnings at the time of retirement. Employees must be 18 years of age and have completed three months of service before they become eligible to participate. Employees attain a 20 percent vested interest in any employer matching or other contributions to the plan after two years of employment, increasing 20 percent each year over the following four years of employment. The amount of RAMP contributions to the plan, which are discretionary, was one percent of eligible employees' compensation. RAMP's contributions for the years ended June 30, 2019 and 2018 were $9,429 and $7,530, respectively.

(14) Fair Value Measurements

The Financial Accounting Standards Board guidance establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy are described below:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that RAMP has the ability to access.

Level 2: Inputs to the valuation methodology include: quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in inactive markets, inputs other than quoted prices that are observable for the asset or liability, inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full-term of the asset or liability.

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

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value:

Investments in registered investment companies (money market and mutual funds) – Shares of mutual funds are valued at net asset value of shares held by RAMP at year end.

Interest in investments under management with community foundations – interest in investments under management with community foundations are valued based upon the fair value of the underlying assets as reported to RAMP by each community foundation.

The following tables set forth the level, within the fair value hierarchy, of RAMP's assets at fair value as of June 30, 2019 and 2018:

	Assets at Fair Value as of June 30, 2019			
	Level 1	Level 2	Level 3	Total
Money market funds	$ 5,711	–	–	5,711
Equity mutual funds	541,741	–	–	541,741
Fixed income mutual funds	277,376	–	–	277,376
Interest in investments under management with community foundations	–	–	437,355	437,355
	$ 824,828	–	437,355	1,262,183

	Assets at Fair Value as of June 30, 2018			
	Level 1	Level 2	Level 3	Total
Money market funds	$ 4,643	–	–	4,643
Equity mutual funds	541,991	–	–	541,991
Fixed income mutual funds	281,084	–	–	281,084
Interest in investments under management with community foundations	–	–	444,259	444,259
	$ 827,718	–	444,259	1,271,977

The following table provides a reconciliation of the beginning and ending balances of Level 3 investments for years ended June 30, 2019 and 2018:

		2019	2018
Balance at beginning of year	$	444,259	358,305
Contributions		–	60,278
Withdrawals		(19,269)	–
Investment income		3,780	25,356
Unrealized gain, net		12,740	3,705
Fees		(3,655)	(3,385)
Balance at end of year	$	437,855	444,259

(15) Related Party Transactions

RAMP received $18,000 from Rockford Mass Transit District (RMTD) during fiscal years 2019 and 2018 for services provided. The Executive Director of RMTD joined RAMP's Board of Directors in April 2011 and his term ended at the end of fiscal year 2019.

(16) Subsequent Events

Subsequent events are events or transactions that occur after the balance sheet date but before financial statements are issued or are available to be issued. These events and transactions either provide additional evidence about conditions that existed at the date of the balance sheet, including the estimates inherent in the process of preparing financial statements (that is, recognized subsequent events), or provide evidence about conditions that did not exist at the date of the balance sheet but arose after that date (that is, non-recognized subsequent events).

RAMP has evaluated subsequent events through October 23, 2019, which was the date that these financial statements were available for issuance, and determined that there were no significant non-recognized subsequent events through that date.

(17) Adoption of New Accounting Pronouncement

The Organization adopted the Financial Accounting Standards Board's Accounting Standards Update No. 2016-14, Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities, as of and for the year ended June 30, 2019. This update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return between not-for-profit entities. The changes required by the update have been applied retrospectively to all periods presented. A key change required by the update are the net asset classes used in these financial statements. Amounts previously reported as unrestricted net assets are now reported as net assets without donor restrictions and amounts previously reported as temporarily restricted net assets and permanently restricted net assets, if applicable, are now reported as net assets with donor restrictions.

(18) New Accounting Pronouncements

Revenue Recognition

In May 2014, the FASB issued Accounting Standards Update (ASU) No. 2014-09, "Revenue from Contracts with Customers". ASU No 2014-09 will eliminate the transaction specific and industry specific revenue recognition guidance under current U.S. GAAP and replace it with a principle based approach for determining revenue recognition. ASU No 2014-09 will be effective for nonpublic entities for periods beginning after December 15, 2018 and is required to be applied retrospectively including any combination of practical expedients as permitted. RAMP has not determined the impact ASU No. 2014-09 will have on RAMP's financial statements.

Accounting for Leases

During February 2016, the FASB issued ASU NO. 2016-02, "Leases". ASU No. 2016-02 requires lessees to recognize lease assets and liabilities for the rights and obligations created by those leases and recognize expenses on their income statements in a manner similar to current accounting standards. For lessors, the guidance modifies the classification criteria and the accounting for sales-type and direct financing leases. ASU NO. 2016-02 is effective for annual periods beginning after December 15, 2019. Early adoption is permitted. RAMP has not yet determined the impact ASU No. 2016-02 will have on RAMP's financial statements.

BENNING GROUP, LLC
CERTIFIED PUBLIC ACCOUNTANTS
www.BenningGroup.com

Independent Auditor's 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

The Board of Directors
Regional Access & Mobilization Project, Inc.
Rockford, Illinois

We have audited, 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, the financial statements of Regional Access & Mobilization Project Inc. (RAMP) which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 23, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered RAMP'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of RAMP's internal control. Accordingly, we do not express an opinion on the effectiveness of RAMPS's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any material weaknesses; however, as described in the accompanying schedule of findings and responses, we identified a certain deficiency in internal control that we consider to be a significant deficiency.

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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We did not identify any material weaknesses.

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(815) 316-2375
Fax (815) 316-2389

1809 10th Street
Monroe, Wisconsin 53566
(608) 325-5035
Fax (608) 328-2843

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. As described in the accompanying schedule of findings and responses, we identified a deficiency in internal control that we consider to be a significant deficiency (see 2019-01).

Compliance and Other Matters

As part of obtaining reasonable assurance about whether RAMP's financial statements are free of 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*.

RAMP's Response to Findings

RAMP's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. RAMP's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose 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 RAMP's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering RAMP's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bennig Group, LLC

Rockford, Illinois
October 23, 2019

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Schedule of Findings and Responses

For the Year Ended June 30, 2019

Financial Statement Findings

2019-01 – Internal Control and Preparation of Financial Statements

Condition/Criteria – Management has chosen to rely on accounting skills, knowledge and experience of its auditors to apply adequate procedures to the financial statements and notes to ensure that RAMP's financial statements and related notes are in material compliance with accounting standards generally accepted in the United States of America.

Effects – Auditors use RAMP's trial balance and other financial information to prepare U.S. GAAP based financial statements and note disclosures for which management is responsible.

Cause – Like many small not-for-profit entities, RAMP did not have an accountant on staff during the fiscal year ended June 30, 2019 with experience in preparing U.S. GAAP based financial statements and note disclosures.

Recommendation – Due to the size of RAMP, we do not recommend any changes at this time. It is important to note that when this situation exists, the fair presentation of the financial statements remains management's responsibility and therefore management review of the financial statements is an important part of the internal control process.

Management response – RAMP's management plans to continue to review and take responsibility for the U.S. GAAP based financial statements and note disclosures prior to the finalizing of the auditor's report.

Exhibit D: Grantee-Specific Obligations

Grantee agrees and acknowledges that it shall comply with the following obligations, which shall be considered to be an integral component of the Agreement:

RAMP (Grantee) will provide employment services geared toward individuals with disabilities who are motivated job seekers looking for long-term competitive employment.

RAMP proposes to serve 65 individuals with resume development, Master application development, career exploration, job seeking skills training, interview skills training, soft skills training, job shadowing/volunteer opportunities, job placement, job retention services, peer support, and Benefit Planning Assistance/Referral. Of this number, 35 recipients of services are anticipated to be residents of the City of DeKalb. Grantee will track the total number of individuals served by the program and will include a separate accounting of individuals who are residents of the City of DeKalb to document that City of DeKalb Human Services Funding is used only to support the direct services provided to DeKalb residents. Grantee will report revenue from other sources to document that the agency receives funding to cover services to individuals who are not residents of the City of DeKalb. Reports will be submitted on a Quarterly basis in order to receive payment of grant funds.

HUMAN SERVICES AGREEMENT
SAFE PASSAGE

This agreement made this 13th day of January, 2020, between the City of DeKalb, a municipal corporation of the State of Illinois, hereinafter referred to as the "City" and Safe Passage, hereinafter referred to as "Grantee," WITNESSETH:

WHEREAS, the City desires that Grantee provide certain services to the citizens of DeKalb and Grantee has the capacity to provide such services; and,

WHEREAS, the Grantee acknowledges that it is the City's intention to purchase said services for the citizens of the City of DeKalb under the following guidelines:

1. First priority shall be given to those services which will help meet basic emergency needs such as food, clothing and shelter. Second priority shall be given to those services which are preventative in nature and promote the highest degree of self-support, self-care and self-help. Third priority shall be given to those services which seek to enhance the quality of life of persons whose basic needs are already met. Priority shall also be given to services which primarily benefit low and moderate income residents. The services provided by the Grantee are consistent with these guidelines as explained on the attached Exhibit A

2. Services shall address specific documented needs. The services provided by the Grantee address the specific, documented needs as explained on the attached Exhibit A.

3. Services shall also receive financial support from other community sources. Grantee has attached hereto a copy of its budget for the period that this Agreement covers as Exhibit B, which budget establishes that the Grantee receives at least 99 % of its funding from third party sources. A copy of Grantee's audit or year end financial statement from the most recent complete year of operations is attached hereto as Exhibit C.

4. City funds are used only to support those services directly benefiting DeKalb residents. The City will not subsidize the cost of services to non-residents. Grantee has certified compliance with this requirement by signing the attached Exhibit A.

5. Administrative costs for these services are to be kept to a minimum. Grantee has identified the allocation between administrative costs and program costs as explained on the attached Exhibit A.

6. These services must be coordinated with other agencies when feasible. Grantee has outlined how services are coordinated with other agencies as explained on the attached Exhibit A.

7. The City will not fund, but may augment, services which are the responsibility of another public agency or funding source. Grantee has identified any areas where the City's funds are being utilized to augment third party responsibilities as explained on the attached Exhibit A.

8. City funds are to be used primarily to match or leverage other private or public funds. Grantee has explained how matching or leveraged funds are being sought or obtained as explained on the attached Exhibit A.

9. The City's intent is to contract for specific services and monitor their effectiveness. Grantee has: a) identified the metrics by which its performance is to be evaluated on an annual basis; b) identified those third parties that provide any review or evaluation of Grantee's efforts; and, c) explained its clearly defined performance evaluation process, as explained on the attached Exhibit A.

10. Grantee has clearly identified and delineated where any elected or appointed official of the City or any City employee is involved in its programming or receives any direct or indirect benefit, any compensation or any pecuniary benefit of any form by virtue of Grantee's program or the City funding provided hereunder, as explained on the attached Exhibit A.

11. Grantee has outlined the process by which funds are held by Grantee as explained on the attached Exhibit A, and all such funds are held by the Grantee in a Grantee-specific checking account with the financial institution identified therein (and not in any personal checking account), unless otherwise indicated therein.

WHEREAS, the parties hereto understand and agree that the Grantee is an independent contractor and not an employee of the City; now,

In consideration of the agreements set forth and other good and valuable considerations, the parties agree as follows:

1. **Term**. The term of this agreement shall be from January 1, 2020 to December 31, 2020. The City or Grantee may terminate this Agreement at any time, upon the provision of thirty (30) days written notice. The City may terminate this agreement at any time based upon the occurrence of a breach of this Agreement, upon the provision of 48 hours written notice.

2. **Scope of Service**. The Grantee shall provide services in accordance with the service plan provided in the original application, a copy of which is attached hereto as Exhibit A.

3. **Hold Harmless**. The Grantee hereby agrees to indemnify, defend and hold the City and its officers, employees, contractors and representatives harmless from and against any and all such costs, expenses, damages, liabilities, losses and claims

which may arise out of, or are related to the services provided by the Grantee under this agreement or which relate to this Agreement or the funding provided herein. The Grantee agrees and acknowledges that the City is not in any way responsible for the conduct or provision of Grantee's programs or services, and is not responsible for the review, supervision or management of Grantee's personnel, volunteers, participants, programming or services.

4. **Payment.** The City agrees to pay the Grantee the sum of Ten Thousand and No/100 Dollars ($10,000.00) for services rendered under this agreement. **Payment will be disbursed in four equal installments and will be processed upon receipt of the Grantee's quarterly reports, as required by this funding agreement.** In the event that this Agreement is terminated, no further payments shall be due or payable to Grantee. In the event that the City Council determines that the City's financial condition does not support making a payment otherwise due under this Agreement, the City may suspend, delay or otherwise cancel payments due hereunder.

5. **Access to Financial Records**. The Grantee agrees to allow the City access to review any and all of Grantee's financial records as may be determined appropriate to insure the accountability of monies disbursed by the City. The Grantee also agrees to provide the City with a copy of its operating budget and its audit or year-end financial statement for each fiscal year or portion thereof in which the Grantee receives funding under this (or successor) agreements.

6. **Performance Reporting.** The Grantee agrees to send the City a report following every three months of services identifying the number of City of DeKalb citizens that have been provided services under the terms of this Agreement. The Grantee further agrees to send the City a copy of all documentation required to demonstrate its performance or which is identified as a performance-evaluation tool in Exhibit A.

   Quarterly reports shall be provided to the City on or before the 10th day of the following months:

   1st Quarter – April
   2nd Quarter – July
   3rd Quarter – October
   4th Quarter - January

7. **Compliance with Laws.** The Grantee expressly covenants and agrees that it shall comply with all applicable laws, including those laws applicable to the use of public funding to the extent that such laws are applicable to programs funded in whole or in part by the City of DeKalb. The Grantee expressly covenants that it shall not discriminate against any person or organization on the basis of any legally recognized protected classification, including but not limited to race, gender, religion, ethnic or cultural background, sexual preference, or other legally

recognized, protected classification, in the provision of its services or use of funding provided hereunder.

8. **Use of Funds.** The Grantee shall only utilize funds made available under this agreement for the provision of services consistent with this agreement and shall not use such funding for any other purpose, nor for the construction of any real property or improvement to real property, nor for any purpose which constitutes "Public Works" for purposes of the Illinois Prevailing Wage Act.

9. **Grantee's Organization.** Grantee is organized in the format as described in Exhibit A. For the term of this Agreement, Grantee shall take such actions as shall be required to maintain that form of organization. Grantee shall provide the City with notice of the meetings of its governing board or board of directors, and the City shall have the opportunity to attend such meetings as an *ex officio* member of such governing board; the City shall also have the right to review the minutes of all such meetings.

10. **Grantee-Specific Obligations.** Grantee shall comply with the listing of Grantee-Specific Obligations attached hereto as Exhibit D.

11. **Certification:** Grantee hereby certifies that it shall comply with the contents of this Agreement and the terms of its Application and certifies that the contents of this Agreement and the Application are true, accurate and correct. The recitals to this Agreement are expressly incorporated herein by reference.

IN WITNESS WHEREOF, the Grantee has caused this agreement to be signed, sealed and attested to by its Chairman of the Board of Directors and Executive Director, on the _____ day of _____, 2020, and said City has caused the same to be signed, sealed and attested to by its Mayor and City Clerk as of the date first mentioned in this Agreement.

SAFE PASSAGE

Board Chairman

ATTEST:

Mary Ellen Schaud

Executive Director

CITY OF DEKALB, ILLINOIS

Jerry Smith, Mayor

ATTEST:

RUTH A. SCOTT

Executive Assistant

Exhibit A: Funding Application

City of DeKalb
opportunity • innovation

200 South Fourth Street
DeKalb, Illinois 60115
815.748.2000 • cityofdekalb.com

FY 2020 HUMAN SERVICES FUNDING APPLICATION
Twelve Months Funding 1/1/20 to 12/31/20

APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 8, 2019. INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.

Agency Name: Safe Passage

Mailing Address: P. O. Box 621; DeKalb, IL 60115

Agency Director: Mary Ellen Schaid

Contact Person: Mary Ellen Schaid

Telephone No.: 815-756-7930 **Email Address:** mschaid@safepassagedv.org

Name of Person Responsible for Completing Quarterly Report: Becky Versluys

Telephone No.: 815-756-7930 **Email Address:** bversluys@safepassagedv.org

Program Description: See attached.

Twelve Month Program Budget: $2,638,385

Amount of Funding Requested: $ 15,000

% of Total Program Budget: 0.6 %

Total Number of Estimated Program Participants: 800

Total Number of Estimated DeKalb Residents to be Served: 440

Estimated DeKalb Residents as % of Total Participants to be Served: 55% %

The following documents must accompany the application:

1. A current listing of the agency's Board of Directors and terms.
2. The current annual operating budget for the agency and a detailed budget for the program requesting funding.
3. A detailed narrative explaining the program to be funded, its potential impact and any anticipated outcomes to be achieved. Also include any descriptive materials of the agency that would help augment the application.
4. Documentation of the agency's 501(c)(3) status.
5. Complete W-9 Form.
6. Copy of agency's most recent financial audit.

The City of DeKalb retains the right to request any and all additional information from the agency it may determine necessary in making funding decisions. This may include, but is not limited to, agency audits, articles of incorporation, or any other information deemed appropriate.

The undersigned hereby certifies the information contained in this application is true and accurate to the best of their knowledge and belief.

Name of Authorized Signer: Mary Ellen Schaid

Title: Executive Director

Signature: Mary Ellen Schaid

Date: November 7, 2019

Please submit application in one of the following methods:

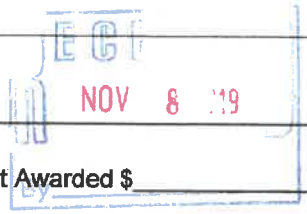
- via regular mail to be received no later than 5:00 p.m. on November 8, 2019 to:

  City of DeKalb
  Attention: Joanne Rouse
  200 S. Fourth Street
  DeKalb, Illinois 60115

- via email dated no later than 5:00 p.m. on November 8, 2019 to: joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:

Date Application Received: _____



☐ Approved – Annual Amount Awarded $_____ / $_____ per quarter

☐ Denied

Board of Directors

Member	Term Began	Term Ends
Michael Kokott	2nd term: April 2017	April 2020
	1st term: April 2014	April 2017
Nancy Partch	2nd term: October 2018	October 2021
	1st term: October 2015	October 2018
Kristina Lauritzen	1st term: March 2018	March 2021
Arthur (Art) Bingham	2nd term: July 2019	July 2022
	1st term: July 2016	July 2019
Tarryn Thaden	2nd term: April 2019	April 2022
	1st term: April 2016	April 2019
Margie Komes	1st term: February 2017	February 2020
Nancy Proesel	1st term: July 2017	July 2020
Evan King	1st term: March 2018	March 2021
Brian Jackson	1st term: January 2019	January 2022
Eva Rey	2nd: July 2017	July 2020
	1st term: July 2014	July 2017

PROGRAM DESCRIPTION

In FY19, Safe Passage provided service to 894 individuals in the domestic violence and sexual assault victims programs. Forty-five percent of these were City of DeKalb residents. Over 25,000 hours of services were provided and over 22,000 meals were served. The Abuse Intervention Program provided over 5,800 hours of service to 260 clients. During the first four months of FY20, over 500 clients have been served across the three programs.

The mission of Safe Passage is to promote the right to non-violent, abuse free relationships for all through advocacy, support, and intervention and prevention education in DeKalb County. We strive to accomplish this through a variety of programs and services. These include:

- A 24/7 Hotline answered by trained advocates through which staff provide crisis intervention, information and referrals to victims of domestic and sexual violence.
- Safety and stability for women, men and their children fleeing violence in their homes to the Emergency Shelter, which houses up to 27 women, men and children.
- Long-term transitional housing for women, men and children who are working on reaching goals such as education, housing, jobs, etc. and need more time and support to establish themselves safely in the community
- Supportive services including medical advocacy to victims when they come into an emergency room due to domestic or sexual assault. In addition, legal advocacy to assist them in obtaining orders of protection, supporting them in court proceedings, helping clients to learn and understand their legal rights.
- Individual, group and family counseling and therapy services for all victims of domestic and sexual violence stay in the emergency shelter or come in from the community to receive services.
- A Partner Abuse Intervention Program (PAIP) that provides psycho-educational groups for men and women who are charged with a domestic battery.
- A complete range of prevention education programs in schools to children K-12, college students and presentations for any community groups to raise awareness of the causes and effects of domestic and sexual violence.
- Education to first responders such as police, medical providers, teachers, recreation workers, youth workers and others to increase their understanding of the causes, effects and dynamics of domestic and sexual assault and how to identify and best respond to victims.

All of the services and programs except for PAIP are completely confidential and free of charge to women, men, and children who are victims of, or in the case of many children, exposed to domestic and sexual violence. In addition, the training we provide to all first responders, schools, community organizations, and groups interested in learning more about Safe Passage, the impact of domestic and sexual violence on individuals, and the community as a whole, are also provided free of charge. People who are referred to the PAIP program are charged fees on a sliding scale, according to their ability to pay.

Safe Passage also provides an extensive array of prevention and education programming and services every year to K-12 school children and staff; to students and staff at NIU and Kishwaukee College; to churches, civic and community groups throughout the county. We reach hundreds if not thousands of children and adults in DeKalb County by providing prevention education and outreach.

PROGRAM TO BE FUNDED

The program to be funded with the human service funding is our 24/7 crisis line and domestic violence program. We have been operating the Lethality Assessment Protocol since October of 2018 and have been able to reach over 105 victims that have been identified as being at risk of lethality or serious injury and provided them with shelter, legal advocacy and counseling services. In addition, we have been able to grow our long term transitional housing program from six apartments on site to 10 total. We received funding from the Illinois Criminal Justice Information Authority to add four off site apartments, which we now rent from the DeKalb County Housing Authority. This is a program that allows survivors to live in an apartment for up to two years. During this time, clients are able to get their lives in order by seeking education, saving money, and working at jobs that offer them a better future.

We have a strong collaboration with the Housing Authority, who in addition to renting us these four apartments, provide a housing counselor on site at our shelter every other week so that survivors can get questions answered and apply for subsidized housing. Housing is the primary need most survivors have when they are living in our emergency shelter. Even people who live in the community but come into the agency for free counseling or legal advocacy identify housing as their greatest need if they are trying to leave an abusive partner. Having the ability to regularly speak with a housing officer has been extremely helpful for many survivors who often have challenges with such things as criminal records or past eviction records, often related to or as a result of the abuse they suffered. The Housing Authority has been able to help them work out those barriers so that they can become eligible for housing assistance.

We have also developed a strong collaboration with the nursing school at NIU to provide us with bi-weekly visits from supervised nursing students to provide medication management and other health services. Medication management is a huge need of many of the survivors that come to our shelter. They often come with a bag containing dozens of medications both prescribed and over the counter. We cannot deny survivors any of their medication but we often have concerns that some of these medications counteract each other and may cause health problems. Although, we help clients who are usually eligible apply for Medicaid, they often have challenges getting into a doctor due to a lack of transportation or difficulty getting appointments. The nursing students will meet with them and answer questions they have about anything related to such things as their health, pregnancy or female issues. They will also do health screenings. We are very excited and grateful for this collaboration because adequate health care is something most of the survivors we serve have ignored or lived without. We are hopeful that this will help us to insure not only that medication is managed effectively but that their physical health will also be addressed on a consistent basis.

Our primary goal at Safe Passage is to meet the needs of our clients to help them build safer and better lives. Strong collaborations are an important part of that. However, we are also researching new approaches to programming. One of the things that we have become acutely aware of is that many of our survivors are extremely challenged to achieve the kinds of goals that are important to building a safer and better life for themselves and their children. One of the largest challenges clients face is poverty, which our culture tends to think of as only a lack of resources. As we provide long term housing, education, subsidized child care and other resources, we frequently find that clients are not able to benefit as much as we would hope from these resources. We are learning that the incredible amount of stress caused by a lifetime of poverty and trauma complicates things tremendously. Their stress comes from needing to juggle too much, with too few resources and too few opportunities to get out of poverty. We also recognize the stress caused by persistent social bias including class-based and/or racism. In the case of the survivors we serve, their stress is further complicated by the trauma that frequently accompanies poverty. We are starting to understand that these stresses can damage a survivor's sense of self including their identity, self-efficacy, and motivation. They may also lack important self-regulation skills including the ability to regulate thoughts, emotions and behavior. This may be further impacted by the injuries sustained by so many survivors of domestic violence including brain injuries resulting from multiple strangulations or from having their heads banged on floors and walls.

We are researching a new paradigm that includes more coaching as a partnership rather than case management as a social service where we are seen as "the experts". We know clients are the experts of their own lives, but the impact of the toxic stress and trauma they have suffered makes it difficult for them to acknowledge or believe it. We are looking at some new programming for work with this population that is showing impressive outcomes. But we are challenged to find the funding for training and implement a completely new approach to the way we provide service. We can however implement some of the ideas and one of them is to focus on their interaction with their children and help them to build more skills to parent in a way that teaches their child the executive skills they need as they grow. There is other research that shows children who grow up in the toxic stress of domestic violence coupled with poverty are at high risk of repeating the patterns their parent functions by. However children are resilient and things can be turned in a positive direction. If we can increase the amount of time a child spends with adults, but especially their parent, in positive interactions, they can avoid some of those dire outcomes of limited executive function. In order to encourage parents to have more positive interactions with their children we have created a new position, a child-family advocate to work specifically with parents and their children to encourage positive interactions such as reading to their child on a regular basis, playing games and having fun together. It is a small step but one that can have better outcomes for many of the children we serve that have been exposed to domestic violence and poverty.

We are privileged to provide vital and sometimes lifesaving services to the victims of domestic and sexual violence in DeKalb County. We are very grateful for the financial support we receive from the City of DeKalb that helps us to do that. We will utilize funds awarded to help support the trauma informed services described above to every victim who needs our help. Thank you in advance for your consideration of funding and for partnering with us in this important work.

IRS Department of the Treasury
Internal Revenue Service
P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0752251763
Jan. 03, 2017 LTR 4168C 0
36-3108372 000000 00
00055943
BODC: TE

SAFE PASSAGE INC
PO BOX 621
DEKALB IL 60115-0621

06615

Employer ID Number: 36-3108372
Form 990 required: Yes

Dear Taxpayer:

This is in response to your request dated Dec. 22, 2016, regarding your tax-exempt status.

We issued you a determination letter in March 1981, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific

Sincerely yours,

Teri M. Johnson
Operations Manager, AM Ops. 3

Form **W-9**
(Rev. December 2014)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

Print or type
See Specific Instructions on page 2.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
Safe Passage, Inc.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification; check only **one** of the following seven boxes:
☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate
☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶
Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.
☑ Other (see instructions) ▶ **Nonprofit corporation exempt under IRS Code 501(c)(3)**

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
Exempt payee code (if any)
Exemption from FATCA reporting code (if any)
(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.)
P.O. Box 621

Requester's name and address (optional)

6 City, state, and ZIP code
DeKalb, IL 60115

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number
[ ][ ][ ] - [ ][ ] - [ ][ ][ ][ ]

or

Employer identification number
3 6 - 3 1 0 8 3 7 2

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here Signature of U.S. person ▶ Jennifer Dibuch Date ▶ 11/2/18

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at *www.irs.gov/fw9*.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding?* on page 2.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

Exhibit B: Current Year's Budget

Date Printed: 10/25/2019 3:54 PM

Safe Passage, Inc.

FY20 Budget

	FY20 Budget
INCOME	
IDHS	558,483
ICADV	633,705
ICASA	679,395
ICJIA	202,089
AG	54,530
FEMA	4,000
708 Board	155,900
City of DeKalb	10,000
City of DeKalb-CDBG	15,000
UW-Kishwaukee	14,000
UW-GenoaKingston	3,025
DCHA	63,840
DeKalb Township	9,025
PAIP client fees	50,000
Interest Income	-
Other Income	-
Fundraising	75,000
Community Support	110,393
In-Kind Donations	
Total Income	2,638,385
EXPENSE	
Salaries/Fringes/Taxes	2,294,659
Repairs/Maintenance	25,615
Property Insurance	10,000
Utilities	29,591
Telephone/Comm	16,056
Int Exp-Financing	-
Mortgage Interest	24,000
Rent - LT Apts.	34,008
Rent - office space	40,980
Equipment	-
Contract Services	47,545
Administration Exp	7,200
Bank/PayPal/Donate Now fees	-
Dues	4,420
D&O Insurance	2,600
License Fees	925
Awareness	9,600
Postage	3,050
Printing	-
Subscription	1,639
Office Supplies	26,633
Volunteer Training	1,000
Program Supplies	5,700
Conferences & Training	10,400
Travel	18,874
Fund Raising Expense	8,100
Client Food & Services	12,000
Indirect	3,790
In-Kind Expenses	-
Total Expenses	2,638,385
Net Income/Loss	(0)

Filename: FY20 Budget by Grant

Exhibit C: Most Recent Completed Fiscal Year's Audit or Year-End Financial Statement

SAFE PASSAGE, INC.

Financial Statements and
Supplementary Information

June 30, 2018 and 2017

(With Independent Auditor's Report Thereon)

SAFE PASSAGE, INC.

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BENNING GROUP, LLC
CERTIFIED PUBLIC ACCOUNTANTS
www.BenningGroup.com

Independent Auditor's Report

The Board of Directors
Safe Passage, Inc.
DeKalb, Illinois

We have audited the accompanying financial statements of Safe Passage, Inc. (a nonprofit organization) which comprise the statements of financial position as of June 30, 2018 and 2017 and the related statements of activities, cash flows, and functional expenses 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 audits. We conducted our audits 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.

50 W. Douglas Street, Suite 801
Freeport, Illinois 61032
(815) 235-3157
Fax (815) 235-3158

6815 Weaver Road, Suite 300
Rockford, Illinois 61114
(815) 316-2375
Fax (815) 316-2389

1809 10th Street
Monroe, Wisconsin 53566
(608) 325-5035
Fax (608) 328-2843

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Safe Passage, Inc. as of June 30, 2018 and 2017, 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.

Other Matters

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, the schedule of changes in net assets by function, and the schedule of functional revenues and expenses – DeKalb County Community Mental Health Board, 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 November 27, 2018, on our consideration of Safe Passage, 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 Safe Passage, Inc.'s internal control over financial reporting and compliance.

Benning Group, LLC

Rockford, Illinois
November 27, 2018

SAFE PASSAGE, INC.

Statements of Financial Position

June 30, 2018 and 2017

		2018	2017
Assets			
Cash	$	247,541	49,830
Grants receivable		422,440	526,973
Prepaid expenses		20,276	10,043
Property and equipment, net		1,115,422	1,100,736
Total assets	$	1,805,679	1,687,582
Liabilities and Net Assets			
Liabilities:			
Accounts payable		36,433	24,297
Payroll related liabilities		690	2,032
Wages payable		59,790	43,717
Deferred revenue		29,056	–
Accrued vacation and sick pay		66,518	46,100
Other liabilities		4,276	2,745
Long-term debt		499,891	517,794
Total liabilities		696,654	636,685
Net assets:			
Unrestricted		895,935	865,975
Temporarily restricted		213,090	184,922
Total net assets		1,109,025	1,050,897
Total liabilities and net assets	$	1,805,679	1,687,582

See accompanying notes to financial statements

SAFE PASSAGE, INC.

Statements of Activities

For the Years Ended June 30, 2018 and 2017

		2018	2017
Changes in unrestricted net assets:			
Support:			
Government grants	$	1,933,376	1,303,312
Private foundation contributions		25,200	59,925
United Way		5,858	5,583
Contributions – other		146,240	185,702
Donations of supplies and food		36,138	40,637
Loss on disposal of property and equipment		–	(2,444)
Special events, including year-end appeal		67,269	41,306
Total support		2,214,081	1,634,021
Revenues:			
Abuser service fees		42,041	27,458
Miscellaneous income		1,658	2,838
Interest income		4,084	16
Total revenues		47,783	30,312
Net assets released from restrictions		38,499	29,712
Total unrestricted support and revenues and net assets released from restrictions		2,300,363	1,694,045
Expenses:			
Program services		1,927,786	1,345,482
Fundraising		2,695	4,766
Supporting services		339,922	254,628
Total expenses		2,270,403	1,604,876
Change in unrestricted net assets		29,960	89,169
Changes in temporarily restricted net assets:			
Contributions restricted in succeeding periods		11,667	11,667
Contributions restricted to purpose		55,000	169,467
Net assets released from restrictions		(38,499)	(29,712)
Changes in temporarily restricted assets		28,168	151,422
Change in net assets		58,128	240,591
Net assets at beginning of year		1,050,897	810,306
Net assets at end of year	$	1,109,025	1,050,897

See accompanying notes to financial statements

SAFE PASSAGE, INC.

Statements of Cash Flows

For the Years Ended June 30, 2018 and 2017

		2018	2017
Cash flows from operating activities:			
Change in net assets	$	58,128	240,591
Adjustment to reconcile change in net assets to net cash from operating activities:			
Depreciation		66,255	63,708
Loss on disposal of property and equipment		–	2,444
Increase (decrease) in cash flows due to changes in:			
Grants receivable		104,533	(219,847)
Prepaid expenses		(10,233)	(4,846)
Accounts payable		12,136	14,486
Payroll related liabilities		(1,342)	(1,731)
Wages payable		16,073	9,178
Payable to DeKalb Community Mental Health Board		–	(148,000)
Deferred revenue		29,056	(40,670)
Accrued vacation and sick pay		20,418	4,319
Other liabilities		1,531	(968)
Net cash provided by (used in) operating activities		296,555	(81,336)
Cash flows from investing activities –			
Purchase of property and equipment		(80,941)	(43,085)
Cash flows from financing activities –			
Principal payments long-term debt		(17,903)	(21,232)
Net increase (decrease) in cash		197,711	(145,653)
Cash, beginning of year		49,830	195,483
Cash, end of year	$	247,541	49,830

See accompanying notes to financial statements

SAFE PASSAGE, INC.

Statement of Functional Expenses

For the Year Ended June 30, 2018

	Abuser Services	Domestic Violence	Sexual Assault	Total Program Services	Fund-raising	Supporting Services	2018 Totals
Salaries and wages	$ 67,325	827,976	276,623	1,171,924	–	225,975	1,397,899
Fringe benefits and payroll taxes	5,236	67,744	19,195	92,175	–	17,922	110,097
Employee benefits	10,604	123,180	37,492	171,276	–	30,541	201,817
Workers compensation insurance	1,281	14,723	4,386	20,390	–	3,553	23,943
Travel/staff conferences	892	26,366	14,307	41,565	–	5,727	47,292
Rent	–	39,463	7,302	46,765	–	–	46,765
Utilities	1,271	36,015	6,204	43,490	–	1,949	45,439
Building maintenance	472	31,092	7,970	39,534	–	2,860	42,394
Occupancy insurance	127	6,487	1,176	7,790	–	339	8,129
Officers liability insurance	216	1,510	431	2,157	–	–	2,157
Postage and shipping	20	1,029	331	1,380	–	1,114	2,494
Printing	821	2,449	1,540	4,810	372	2,657	7,839
Communications and advertising	95	4,224	9,526	13,845	–	3,624	17,469
Books and subscriptions	–	676	314	990	–	1,529	2,519
Contractual fees	1,749	12,822	4,611	19,182	746	5,850	25,778
Supplies – program/office	1,366	39,415	45,702	86,483	1,577	11,325	99,385
Dues and fees	287	4,653	1,673	6,613	–	903	7,516
Client costs	2,096	46,255	8,400	56,751	–	–	56,751
Technology supplies/services	1,473	11,893	4,944	18,310	–	1,005	19,315
Interest expense	54	11,414	8,958	20,426	–	6,662	27,088
Miscellaneous	–	–	–	–	–	4,346	4,346
Noncapitalized furniture and equipment	–	6,862	401	7,263	–	453	7,716
Depreciation	452	41,664	12,551	54,667	–	11,588	66,255
	$ 95,837	1,357,912	474,037	1,927,786	2,695	339,922	2,270,403

See accompanying notes to financial statements

SAFE PASSAGE, INC.

Statement of Functional Expenses

For the Year Ended June 30, 2017

	Abuser Services	Domestic Violence	Sexual Assault	Total Program Services	Fund-raising	Supporting Services	2017 Totals
Salaries and wages	$ 70,969	570,566	191,307	832,842	–	158,776	991,618
Fringe benefits and payroll taxes	6,054	47,158	17,242	70,454	–	14,748	85,202
Employee benefits	1,085	60,909	19,847	81,841	–	22,954	104,795
Workers compensation insurance	1,491	13,442	4,750	19,683	–	2,920	22,603
Travel/staff conferences	573	10,724	10,155	21,452	–	1,406	22,858
Utilities	1,344	35,180	5,826	42,350	–	2,171	44,521
Building maintenance	457	42,622	1,560	44,639	–	1,794	46,433
Occupancy insurance	131	6,653	1,187	7,971	–	349	8,320
Officers liability insurance	215	1,507	430	2,152	–	–	2,152
Postage and shipping	–	707	266	973	571	571	2,115
Printing	112	962	404	1,478	206	6	1,690
Communications and advertising	118	2,752	14,224	17,094	–	10,888	27,982
Books and subscriptions	–	121	286	407	–	1,096	1,503
Contractual fees	1,937	15,423	3,793	21,153	2,017	3,240	26,410
Supplies – program/office	458	11,981	20,238	32,677	1,972	7,493	42,142
Dues and fees	87	4,419	1,674	6,180	–	–	6,180
Client costs	3,219	41,344	9,454	54,017	–	–	54,017
Technology supplies/services	1,215	10,293	3,167	14,675	–	1,523	16,198
Interest expense	–	8,986	7,972	16,958	–	10,501	27,459
Miscellaneous	–	–	100	100	–	1,520	1,620
Noncapitalized furniture and equipment	14	4,677	28	4,719	–	631	5,350
Depreciation	452	40,161	11,054	51,667	–	12,041	63,708
	$ 89,931	930,587	324,964	1,345,482	4,766	254,628	1,604,876

See accompanying notes to financial statements

(1) Nature of the Organization and Significant Accounting Policies

(a) Nature of Business

Safe Passage, Inc. is an Illinois non-profit organization. Safe Passage, Inc. was established to provide shelter and resources for victims of domestic violence and sexual assault. Its staff provides group and individual counseling and advocacy services to both children and adults, as well as counseling services to offenders. Safe Passage, Inc. maintains emergency shelter and long-term housing facilities and provides public education and awareness of the problems of domestic and sexual violence. Clients served are primarily from the DeKalb County area.

(b) Cash

Safe Passage, Inc. at times had funds on deposit at one financial institution that exceeded the Federal insurance limit during 2018 and 2017.

(c) Grants Receivable

Grant revenues are recognized when the conditions on which they depend are substantially met (for example, by incurring allowable costs or providing units of service). If there are no conditions, the grant revenue is recognized when the grantor informs Safe Passage, Inc. of its promise of the unconditional grant. Safe Passage, Inc. considers its grants receivable to be fully collectible; accordingly, no allowance for doubtful accounts is recorded.

(d) Promises to Give

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 unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

(e) Property and Equipment

Expenditures for the acquisition of property and equipment in excess of $500 are capitalized at cost. The fair value of donated property and equipment is similarly capitalized. Depreciation on equipment and buildings is computed using the straight-line method over the estimated useful lives of the assets, as follows:

	Years
Building & improvements	10 - 40
Equipment	5
Software and computer equipment	5

(f) Net Assets

Safe Passage, Inc. reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Unrestricted net assets are those assets presently available for use by Safe Passage, Inc., at the discretion of the Board of Directors. If the Board specifies a purpose where none has been stated by the original donor, such assets are classified as unrestricted – board designated. Temporarily restricted net assets are those assets which have donor-imposed restrictions as to time, purpose or both. Permanently restricted net assets are those which have donor-imposed restrictions which continue indefinitely. Safe Passage, Inc. has no permanently restricted net assets at June 30, 2018 or 2017.

(g) Support and Expenses

Safe Passage, Inc. reports gifts of goods and equipment at their estimated fair value as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations Safe Passage, Inc. estimates about how long those long-lived assets must be maintained. Safe Passage, Inc. reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

(h) Estimates

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

(i) Income Taxes

Safe Passage, Inc. is a not-for-profit organization which is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code as other than a private foundation.

The Organization may recognize the tax benefit from a tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. Examples of tax positions include the tax-exempt status of the Organization and various positions related to the potential sources of unrelated business taxable income (UBIT). The Organization has analyzed its tax positions taken for filings with the Internal Revenue Service and the state of Illinois. Safe Passage, Inc. believes that its income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse affect on the Organization's financial condition, results of operations, or cash flows.

(j) Functional Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the statements of activities and functional expenses. Accordingly, certain costs have been allocated among the programs, fund-raising, and supporting services benefited. The allocations are based on direct labor hours, square footage, or other measures deemed appropriate for each cost category.

(k) Donated Services, Materials and Facilities

Contributions of food, clothing and supplies and other goods for Safe Passage, Inc.'s program and fund-raising activities are reflected in the accompanying financial statements at their estimated fair value at the date of receipt.

Safe Passage, Inc. uses the services of volunteers to assist its staff. Donated services are recognized as revenue if the services create or enhance non-financial

assets or require specialized skills, are provided by individuals possessing those skills, and typically need to be purchased if not provided by donation. Contributed services that do not meet the above criteria are not recognized as revenues and expenses. No services were recognized as revenue in 2018 or 2017.

(l) Advertising

Advertising costs are expensed as incurred. Advertising expense was $17,469 and $27,982 for the years ended June 30, 2018 and 2017 respectively.

(2) Property and Equipment

Property and equipment consists of following at June 30:

		2018	2017
Land	$	280,502	280,502
Building and improvements		1,244,248	1,184,009
Equipment		127,244	125,291
Software and computer equipment		91,641	72,891
		1,743,635	1,662,693
Less accumulated depreciation		(628,213)	(561,957)
	$	1,115,422	1,100,736

(3) Line of Credit

Safe Passage, Inc. has a line of credit with a financial institution with a limit of $200,000 and a maturity date of May 21, 2019 with interest payable monthly at 4.65%. The line of credit is secured by all real estate held by Safe Passage, Inc. The balance at June 30, 2018 and 2017 was $0.

(4) Leases

The Organization has four non-cancelable operating leases, for its long term housing program, that expire during the years ended June 30, 2020 and 2019. Lease payments due under these leases are $48,612 in the coming year and $13,836 in 2020. Rental expenses for those leases consisted of $46,765 and $2,064 for the years ended June 30, 2018 and 2017, respectively.

(5) Long-Term Debt

Long-term debt consisted of four notes at June 30, 2017. The notes were consolidated into one note during the year ended June 30 2018. Long-Term Debt consisted of the following at June 30:

	2018	2017
Bank note payable in monthly installments of $1,255 including interest at the rate of 5.125% due in a balloon payment in January 2023, secured by all real estate.	$ –	160,642
Bank note payable in monthly installments of $493 including interest at the rate of 5.125% due in a balloon payment in January 2023, secured by all real estate.	–	63,034
Bank note payable in monthly installments of $1,413 including interest rate of 5.125% due in a balloon payment in January 2023, secured by all real estate.	–	178,848
Bank note payable in monthly installments of $901 including interest rate of 5.125% due in a balloon payment in January 2023, secured by all real estate.	–	115,270
Bank note payable in monthly installments of $3,189 including interest rate of 4.50%, subject to scheduled rate change on May 21, 2023, not to exceed 3% above the weekly average yield on United States Treasury Securities adjusted to a constant maturity of five years, maturing in May 2038, secured by all real estate.	499,891	–
	499,891	517,794
Less current maturities	(16,097)	(22,367)
Amount due after one year	$ 483,794	495,427

The buildings and related land have a net carrying value at June 30, 2018 and 2017 of $1,033,759 and $1,016,868, respectively.

The following is a maturity schedule of notes payable:

2019	$	16,097
2020		16,837
2021		17,610
2022		18,419
2023		19,265
Thereafter		411,663
Total	$	499,891

Interest paid for June 30, 2018 and 2017 was $27,088 and $27,459, respectively.

(6) Retirement Plan

Safe Passage, Inc. has implemented a 403(b) retirement plan which includes a discretionary employer match of employee elective deferral up to 3 percent of compensation for covered eligible employees. Contributions to the plan by Safe Passage, Inc. amounted to $14,275 and $0 for the years ended 2018 and 2017, respectively.

(7) Concentration

Government grants accounted for approximately 86% and 80% of total unrestricted revenues for the years ended June 30, 2018 and 2017, respectively. Should these grants decline in the future, Safe Passage, Inc.'s program services may be negatively impacted.

(8) Temporarily Restricted Net Assets

Temporarily restricted net assets at June 30, 2018 and 2017 consisted of the following items:

		2018	2017
Restricted as to time –			
United Way pledges	$	11,667	11,667
Restricted as to purpose:			
Horizons – training		10,000	1,938
DeKalb County Mental Health Board – sexual assault program		132,467	132,467
Long-term apartments		45,000	
Trauma-informed service delivery		13,956	17,754
Alfred Bersted Foundation		–	21,096
		201,423	173,255
	$	213,090	184,922

(9) Subsequent Events

Safe Passage, Inc. has evaluated subsequent events through November 27, 2018, which was the date that these financial statements were available for issuance, and determined that there were no significant non-recognized subsequent events through that date.

SAFE PASSAGE, INC.

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2018

Federal Grantor/Pass-through Grantor/Program or Cluster Title:	Federal CFDA Number	Pass Through Entity Identifying Number		Federal Expenditures
U.S. Department of Justice:				
Passed through from Illinois Coalition Against Domestic Violence –				
Crime Victim Assistance	16.575	215301	$	534,506
Crime Victim Assistance	16.575	None		328,157
Passed through from Illinois Coalition Against Sexual Assault –				
Crime Victim Assistance	16.575	None		24,510
Passed through from Illinois Criminal Justice Authority –				
Crime Victim Assistance	16.575	215170		176,484
		Total 16.575	**	1,063,657
Passed through from Illinois Coalition Against Sexual Assault –				
VOCA Training	16.582	None		272
Sexual Assault Services Formula Program	16.017	None		15,838
Education, Training, and Enhanced Services to End Violence Agains and Abuse of Women with Disabilities	16.529	None		150
Total U.S. Department of Justice				1,079,917
U.S. Department of Human Services:				
Passed through the Illinois Department of Human Services –				
Social Services Block Grant	93.667	FCSWT01635		118,353
Passed through from Illinois Coalition Against Sexual Assault –				
Violence Against Women Formula Grants	93.136	None		9,968
Total U.S. Department of Human Services				128,321
U.S. Department of Homeland Security –				
Passed through from DeKalb County Community Services Department –				
Emergency Food and Shelter National Board Program	97.024	None		9,000
U.S. Department of Housing and Urban Development –				
Passed through from City of DeKalb –				
Community Development Block Grants/Entitlement Grants	14.218	None		15,000
Total Expenditures of Federal Awards			$	1,232,238

** Major program

See accompanying notes to schedule of expenditures of Federal Awards

SAFE PASSAGE, INC.

Notes to Schedule of Expenditures of Federal Awards

June 30, 2018

Note A – Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal grant activity of Safe Passage, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

Note B – Summary of Significant Accounting Policies

Expenditures on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of operations to amounts reported as expenditures in prior years. Safe Passage did not elect to include the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Note C – Other Matters

Safe Passage, Inc. received no federal non-cash assistance during the year ended June 30, 2018. Additionally, the organization had no insurance, loans or loan guarantees related to federal funds. Safe Passage, Inc. had no sub-recipients during the year ended June 30, 2018.

SAFE PASSAGE, INC.
Changes in Net Assets by Function
For the Year Ended June 30, 2018

Grant		#FCSVT01635	#215201	#215001	#215001				#FCSVT01914		
Match	$	28,405	133,626			44,121					
		IDHS DV	ICADV VOCA	ICADV Travel	ICADV Lapse Funds	ICJIA Transitional Housing	Other Domestic Violence	Total Domestic Violence	IDHS Abuser Services	Other Abuser Services	Total Abuser Services
Grants from government agencies:											
ICADV	$	-	534,506	150	-	-	-	534,656	-	-	-
IDHS		408,854	-	-	-	-	-	408,854	29,900	-	29,900
ICJIA		-	-	-	-	176,484	-	176,484	-	-	-
State of Illinois Attorney General		-	32,130	-	-	-	-	32,130	-	-	-
City of DeKalb CDBG (HUD)		-	-	-	-	-	25,000	25,000	-	-	-
FEMA		-	-	-	-	-	9,000	9,000	-	-	-
DeKalb Co. Mental Health 708		28,405	64,351	-	-	-	19,544	112,300	-	-	-
City of DeKalb, DeKalb Township		-	-	-	-	-	8,725	8,725	-	-	-
Total grants		437,259	630,987	150	-	176,484	62,269	1,307,149	29,900	-	29,900
Other support:											
United Way allocations		-	-	-	-	-	17,525	17,525	-	-	-
Private donations		-	37,145	-	-	44,121	151,429	232,695	-	43,771	43,771
Fundraising direct and indirect		-	-	-	-	-	96,194	96,194	-	-	-
Other support		-	37,145	-	-	44,121	265,148	346,414	-	43,771	43,771
Revenues:											
Abuser service fees		-	-	-	-	-	-	-	-	42,041	42,041
Miscellaneous income		-	-	-	-	-	1,658	1,658	-	-	-
Interest income		-	-	-	-	-	4,084	4,084	-	-	-
Total revenues		-	-	-	-	-	5,742	5,742	-	42,041	42,041
Total public support and revenues		437,259	668,132	150	-	220,605	333,159	1,659,305	29,900	85,812	115,712
Expenses:											
Salaries and wages		262,348	415,176	-	-	103,484	207,414	988,422	23,485	56,949	80,434
Fringe benefits and payroll taxes		20,654	34,242	-	-	8,145	17,429	80,470	1,995	4,281	6,276
Employee benefits		35,452	62,892	-	-	23,712	22,808	144,864	4,131	8,245	12,376
Worker's compensation insurance		5,890	6,940	-	-	1,466	2,950	17,246	289	1,198	1,487
Travel/staff conferences		6,210	17,835	150	-	815	5,422	30,432	-	1,224	1,224
Rent		-	7,302	-	-	32,161	-	39,463	-	-	-
Utilities		28,294	5,487	-	-	2,784	835	37,400	-	1,384	1,384
Building maintenance		17,280	19,346	-	-	-	(3,504)	33,122	-	638	638
Occupancy insurance		6,465	22	-	-	-	240	6,727	-	147	147
Officers liability insurance		1,510	-	-	-	-	-	1,510	-	216	216
Postage and shipping		294	598	-	-	-	927	1,819	-	85	85
Printing		2,409	-	-	-	-	2,191	4,600	-	997	997
Communications and advertising		-	4,192	-	-	-	2,606	6,798	-	305	305
Books and subscriptions		-	632	-	-	-	1,129	1,761	-	89	89
Contractual fees		11,310	113	-	-	-	6,083	17,506	-	2,132	2,132
Supplies - programs/office		15,112	27,161	-	-	641	5,662	48,576	-	2,114	2,114
Dues and fees		932	3,022	-	-	-	1,340	5,294	-	339	339
Client costs		10,869	37,244	-	-	44,121	(45,979)	46,255	-	2,096	2,096
Technology supplies/services		8,955	2,937	-	-	-	714	12,606	-	1,531	1,531
Interest expense		9,981	1,591	-	-	-	4,572	16,144	-	440	440
Miscellaneous		(6,706)	2,823	-	-	-	6,968	3,085	-	252	252
Furniture expense		-	3,588	-	-	3,276	321	7,185	-	26	26
Depreciation		-	14,989	-	-	-	34,903	49,892	-	1,124	1,124
Total expenses		437,259	668,132	150	-	220,605	275,031	1,601,177	29,900	85,812	115,712
Increase in net assets	$	-	-	-	-	-	58,128	58,128	-	-	-

SAFE PASSAGE, INC.
Changes in Net Assets by Function
For the Year Ended June 30, 2018

Grant	#215201	#215201	#215201	#215201	#215201	#215201	#215201	#215201		#FCSVT01914		
Match	$ 15,753	32,816	1,584	960								
	ICASA General Service	ICASA Advocacy Counseling	ICASA SASP	ICASA VAWA Prevent.	ICASA VOCA One Time	ICASA Travel DCFS	ICASA Travel VOCA	ICASA Travel Gen Rev	ICASA Travel VAWA Prev.	Other Sexual Assault	Total Sexual Assault	Grand Total
Grants from government agencies:												
ICADV	$ –	–	–	–	–	–	–	–	–	–	–	534,656
ICASA	155,829	328,157	15,838	9,597	24,510	1,045	272	1,798	371	–	537,417	537,417
IDHS	–	–	–	–	–	–	–	–	–	–	–	438,754
ICJIA	–	–	–	–	–	–	–	–	–	–	–	176,484
State of Illinois Attorney General	15,310	–	–	–	–	–	–	–	–	–	–	47,440
City of DeKalb CDBG (HUD)	–	–	–	–	–	–	–	–	–	–	15,310	25,000
FEMA	–	–	–	–	–	–	–	–	–	–	–	9,000
DeKalb Co. Mental Health 708	443	30,657	–	–	–	–	–	–	–	12,500	43,600	155,900
DeKalb, DeKalb Township	–	–	–	–	–	–	–	–	–	–	–	8,725
Total grants	171,582	358,814	15,838	9,597	24,510	1,045	272	1,798	371	12,500	596,327	1,933,376
Other support:												
United Way allocations	–	–	–	–	–	–	–	–	–	–	–	17,525
Private donations	–	2,159	1,584	960	–	–	–	–	–	(47,516)	(42,813)	233,653
Fundraising direct and indirect	–	–	–	–	–	–	–	–	–	–	–	96,194
Total other support	–	2,159	1,584	960	–	–	–	–	–	(47,516)	(42,813)	347,372
Revenues:												
Abuser service fees	–	–	–	–	–	–	–	–	–	–	–	42,041
Miscellaneous income	–	–	–	–	–	–	–	–	–	–	–	1,658
Interest income	–	–	–	–	–	–	–	–	–	–	–	4,084
Total revenues	–	–	–	–	–	–	–	–	–	–	–	47,783
Total public support and revenues	171,582	360,973	17,422	10,557	24,510	1,045	272	1,798	371	(35,016)	553,514	2,328,531
Expenses:												
Salaries and wages	127,678	214,420	8,811	5,780	–	–	–	–	–	(27,646)	329,043	1,397,899
Fringe benefits and payroll taxes	10,063	17,062	818	494	–	–	–	–	–	(5,086)	23,351	110,097
Employee benefits	13,464	35,931	1,459	110	–	–	–	–	–	(6,387)	44,577	201,817
Worker's compensation insurance	2,499	2,816	159	102	–	–	–	–	–	(366)	5,210	23,943
Travel/staff conferences	3,257	8,535	169	–	–	1,045	272	1,798	371	189	15,636	47,292
Rent	–	7,302	–	–	–	–	–	–	–	–	7,302	46,765
Utilities	1,414	4,792	234	–	–	–	–	–	–	215	6,655	45,439
Building maintenance	3,328	4,333	240	–	–	–	–	–	–	733	8,634	42,394
Occupancy insurance	1,154	22	–	–	–	–	–	–	–	79	1,255	8,129
Officers liability insurance	396	35	–	–	–	–	–	–	–	–	431	2,157
Postage and shipping	195	–	–	–	–	–	–	–	–	395	590	2,494
Printing	499	1,000	–	–	–	–	–	–	–	743	2,242	7,839
Communications and advertising	190	678	–	–	8,625	–	–	–	–	873	10,366	17,469
Books and subscriptions	–	314	–	–	–	–	–	–	–	355	669	2,519
Contractual fees	453	4,157	–	–	–	–	–	–	–	1,530	6,140	25,778
Supplies – programs/office	4,392	24,735	3,948	3,111	15,885	–	–	–	–	(3,376)	48,695	99,385
Dues and fees	–	1,673	–	–	–	–	–	–	–	210	1,883	7,516
Client costs	–	2,176	1,584	960	–	–	–	–	–	3,680	8,400	56,751
Technology supplies/services	2,600	2,345	–	–	–	–	–	–	–	233	5,178	19,315
Interest expense	–	9,132	–	–	–	–	–	–	–	1,372	10,504	27,088
Miscellaneous	–	951	–	–	–	–	–	–	–	58	1,009	4,346
Furniture expense	–	400	–	–	–	–	–	–	–	105	505	7,716
Depreciation	–	18,164	–	–	–	–	–	–	–	(2,925)	15,239	66,255
Total expenses	171,582	360,973	17,422	10,557	24,510	1,045	272	1,798	371	(35,016)	553,514	2,270,403
Increase (decrease) in net assets	$ –	–	–	–	–	–	–	–	–	–	–	58,128

SAFE PASSAGE, INC.

Schedule of Functional Revenue and Expenses – DeKalb County Community Mental Health Board

For the Year Ended June 30, 2018

	Domestic Violence Program Crisis Intervention	Domestic Violence Program Residential	Domestic Violence Program LT Housing	Sexual Assault Program	Partner Abuse Intervention Program	Total
Public support and revenues –						
DeKalb Co Community Mental Health 708	$ 27,400	27,400	45,000	31,100	25,000	155,900
Expenses:						
Salaries and wages	5,051	25,222	18,765	5,732	14,877	69,647
Fringe benefits and payroll taxes	287	1,961	1,449	360	1,186	5,243
Employee benefits	3,405	5,141	3,684	3,332	284	15,846
Workers compensation insurance	202	415	254	258	473	1,602
Travel/staff conferences	2,830	273	995	591	–	4,689
Utilities	179	–	2,425	2,214	–	4,818
Building maintenance	1,401	–	13,901	1,990	32	17,324
Postage/shipping	48	–	–	–	147	195
Communication/advertising	3,514	–	–	–	65	3,579
Contractual fees	1,081	–	38	3,851	–	4,970
Supplies-program/office	2,990	(5,612)	2,149	1,957	7,936	9,420
Dues/fees	3,351	–	–	1,684	–	5,035
Noncapitalized furniture and equipment	1,470	–	1,340	–	–	2,810
Interest expense	1,591	–	–	9,131	–	10,722
Total expenses	27,400	27,400	45,000	31,100	25,000	155,900
Increase (decrease) in net assets	$ –	–	–	–	–	–

SAFE PASSGE, INC.

Schedule of Functional Revenue and Expenses – DeKalb County Community Mental Health Board

For the Year Ended June 30, 2017

		Domestic Violence Program Crisis Intervention	Domestic Violence Program Residential	Domestic Violence Program LT Housing	Sexual Assault Program	Partner Abuse Intervention Program	Total
Public support and revenues –							
DeKalb Co Community Mental Health 708	$	27,403	27,403	45,000	179,101	24,993	303,900
Expenses:							
Salaries and wages		20,066	20,965	19,805	13,198	19,527	93,561
Fringe benefits and payroll taxes		1,613	1,717	1,624	973	1,777	7,704
Employee benefits		2,494	2,959	4,160	3,482	80	13,175
Workers compensation insurance		462	557	596	700	486	2,801
Travel/staff conferences		25	–	71	825	225	1,146
Utilities		85	–	10,530	917	13	11,545
Building maintenance		90	–	572	190	32	884
Postage/shipping		–	–	–	84	–	84
Communication/advertising		1,036	–	125	413	794	2,368
Contractual fees		1,671	–	–	2,344	2,085	6,100
Supplies-program/office		358	2,190	1,143	3,430	1	7,122
Dues/fees		3,022	–	–	1,859	–	4,881
Interest expense		–	1,282	–	7,976	–	9,258
Total expenses		30,922	29,670	38,626	36,391	25,020	160,629
Increase (decrease) in net assets	$	(3,519)	(2,267)	6,374	142,710	(27)	143,271

BENNING GROUP, LLC
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Independent Auditor's 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*

The Board of Directors
Safe Passage, Inc.:

We have audited 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, the financial statements of Safe Passage, Inc. (a nonprofit organization) as of and for the year ended June 30, 2018 and the related notes to the financial statements, and have issued our report thereon dated November 27, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Safe Passage'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Safe Passage's internal control. Accordingly, we do not express an opinion on the effectiveness of Safe Passage'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 a combination of deficiencies, in internal control such that there is a 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

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Fax (815) 235-3158

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Rockford, Illinois 61114
(815) 316-2375
Fax (815) 316-2389

1809 10th Street
Monroe, Wisconsin 53566
(608) 325-5035
Fax (608) 328-2843

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 Safe Passage's financial statements are free of 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.*

Purpose 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.

Bearing Group, LLC

Rockford, Illinois
November 27, 2018

BENNING GROUP, LLC
CERTIFIED PUBLIC ACCOUNTANTS
www.BenningGroup.com

Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

To the Board of Directors
Safe Passage, Inc.:

Report on Compliance for the Major Federal Program

We have audited Safe Passage, Inc.'s (a nonprofit organization) compliance with the types of compliance requirements described in *OMB Compliance Supplement* that could have a direct and material effect on Safe Passage's major federal program for the year ended June 30, 2018. Safe Passage's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for Safe Passage's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Safe Passage's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Safe Passage's compliance.

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Opinion on the Major Federal Program

In our opinion, Safe Passage complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2018.

Report on Internal Control over Compliance

Management of Safe Passage is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Safe Passage's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Safe Passage's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of Safe Passage, Inc. as of and for the year ended June 30, 2018, and have issued our report thereon dated November 27, 2018, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Benning Group, LLC

Rockford, Illinois
November 27, 2018

SAFE PASSAGE, INC.

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2018

Section I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	*unmodified*	
Internal control over financial reporting:		
Significant deficiency(ies) identified?	_____ yes	__x__ no
Considered to be material weaknesses?	_____ yes	__x__ no
Noncompliance material to financial statements noted?	_____ yes	__x__ no

Federal Awards

Internal Control over major programs:		
Significant deficiency(ies) identified?	_____ yes	__x__ no
Considered to be material weaknesses?	_____ yes	__x__ no
Type of auditor's report issued on compliance for Major programs:	*unmodified*	
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	_____ yes	__x__ no

Identification of major program:

CFDA Number	Name of Federal Program or Cluster	Amount
16.575	Crime Victim Assistance	$1,063,657

Dollar threshold used to distinguish Between Type A and Type B programs:	$750,000
Auditee qualified as low-risk auditee?	____ yes __x__ no

SAFE PASSAGE, INC.

Schedule of Findings and Questioned Costs

Section II – Financial Statement Findings

None

Section III – Prior Year Financial Statement Findings

None

Section IV – Federal Award Findings and Questioned Costs

None

Section V – Prior Year Federal Award Findings and Questioned Costs

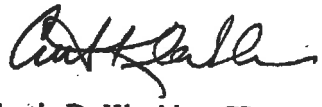
None

Section VI – Other Issues

A management letter was issued for the year ended June 30, 2018 identifying no material weaknesses.

Submitted by:

BENNING GROUP, LLC



Curtis D. Kleckler, CPA
Member

Rockford, Illinois
November 27, 2018

Exhibit D: Grantee-Specific Obligations

Grantee agrees and acknowledges that it shall comply with the following obligations, which shall be considered to be an integral component of the Agreement:

Safe Passage (Grantee) will provide comprehensive services to all victims of domestic violence and sexual violence including a 24/7 hotline, emergency shelter, transitional housing, supportive services, group and individual counseling, advocacy, and education.

Safe Passage proposes to serve 800 individuals in DeKalb County. Of this number, 440 are anticipated to be residents of the City of DeKalb. Grantee will track the total number of individuals served and will include a separate accounting of individuals who are residents of the City of DeKalb to document that City of DeKalb Human Services Funding is used only to support those services directly benefiting DeKalb residents. Grantee will report revenue from other sources to document that the agency receives funding to cover services to individuals who are not residents of the City of DeKalb. Reports will be submitted on a Quarterly basis in order to receive payment of grant funds.

HUMAN SERVICES AGREEMENT
VOLUNTARY ACTION CENTER (VAC)

This agreement made this 13th day of January, 2020, between the City of DeKalb, a municipal corporation of the State of Illinois, hereinafter referred to as the "City" and Voluntary Action Center (VAC), hereinafter referred to as "Grantee," WITNESSETH:

WHEREAS, the City desires that Grantee provide certain services to the citizens of DeKalb and Grantee has the capacity to provide such services; and,

WHEREAS, the Grantee acknowledges that it is the City's intention to purchase said services for the citizens of the City of DeKalb under the following guidelines:

1. First priority shall be given to those services which will help meet basic emergency needs such as food, clothing and shelter. Second priority shall be given to those services which are preventative in nature and promote the highest degree of self-support, self-care and self-help. Third priority shall be given to those services which seek to enhance the quality of life of persons whose basic needs are already met. Priority shall also be given to services which primarily benefit low and moderate income residents. The services provided by the Grantee are consistent with these guidelines as explained on the attached Exhibit A.

2. Services shall address specific documented needs. The services provided by the Grantee address the specific, documented needs as explained on the attached Exhibit A.

3. Services shall also receive financial support from other community sources. Grantee has attached hereto a copy of its budget for the period that this Agreement covers as Exhibit B, which budget establishes that the Grantee receives at least 99 % of its funding from third party sources. A copy of Grantee's audit or year end financial statement from the most recent complete year of operations is attached hereto as Exhibit C.

4. City funds are used only to support those services directly benefiting DeKalb residents. The City will not subsidize the cost of services to non-residents. Grantee has certified compliance with this requirement by signing the attached Exhibit A.

5. Administrative costs for these services are to be kept to a minimum. Grantee has identified the allocation between administrative costs and program costs as explained on the attached Exhibit A.

6. These services must be coordinated with other agencies when feasible. Grantee has outlined how services are coordinated with other agencies as explained on the attached Exhibit A.

7. The City will not fund, but may augment, services which are the responsibility of another public agency or funding source. Grantee has identified any areas where the City's funds are being utilized to augment third party responsibilities as explained on the attached Exhibit A.

8. City funds are to be used primarily to match or leverage other private or public funds. Grantee has explained how matching or leveraged funds are being sought or obtained as explained on the attached Exhibit A.

9. The City's intent is to contract for specific services and monitor their effectiveness. Grantee has: a) identified the metrics by which its performance is to be evaluated on an annual basis; b) identified those third parties that provide any review or evaluation of Grantee's efforts; and, c) explained its clearly defined performance evaluation process, as explained on the attached Exhibit A.

10. Grantee has clearly identified and delineated where any elected or appointed official of the City or any City employee is involved in its programming or receives any direct or indirect benefit, any compensation or any pecuniary benefit of any form by virtue of Grantee's program or the City funding provided hereunder, as explained on the attached Exhibit A.

11. Grantee has outlined the process by which funds are held by Grantee as explained on the attached Exhibit A, and all such funds are held by the Grantee in a Grantee-specific checking account with the financial institution identified therein (and not in any personal checking account), unless otherwise indicated therein.

WHEREAS, the parties hereto understand and agree that the Grantee is an independent contractor and not an employee of the City; now,

In consideration of the agreements set forth and other good and valuable considerations, the parties agree as follows:

1. **Term**. The term of this agreement shall be from January 1, 2020 to December 31, 2020. The City or Grantee may terminate this Agreement at any time, upon the provision of thirty (30) days written notice. The City may terminate this agreement at any time based upon the occurrence of a breach of this Agreement, upon the provision of 48 hours written notice.

2. **Scope of Service**. The Grantee shall provide services in accordance with the service plan provided in the original application, a copy of which is attached hereto as Exhibit A.

3. **Hold Harmless**. The Grantee hereby agrees to indemnify, defend and hold the City and its officers, employees, contractors and representatives harmless from and against any and all such costs, expenses, damages, liabilities, losses and claims

which may arise out of, or are related to the services provided by the Grantee under this agreement or which relate to this Agreement or the funding provided herein. The Grantee agrees and acknowledges that the City is not in any way responsible for the conduct or provision of Grantee's programs or services, and is not responsible for the review, supervision or management of Grantee's personnel, volunteers, participants, programming or services.

4. **Payment.** The City agrees to pay the Grantee the sum of Twenty-Eight Thousand and No/100 Dollars ($28,000.00) for services rendered under this agreement. **Payment will be disbursed in four equal installments and will be processed upon receipt of the Grantee's quarterly reports, as required by this funding agreement.** In the event that this Agreement is terminated, no further payments shall be due or payable to Grantee. In the event that the City Council determines that the City's financial condition does not support making a payment otherwise due under this Agreement, the City may suspend, delay or otherwise cancel payments due hereunder.

5. **Access to Financial Records**. The Grantee agrees to allow the City access to review any and all of Grantee's financial records as may be determined appropriate to insure the accountability of monies disbursed by the City. The Grantee also agrees to provide the City with a copy of its operating budget and its audit or year-end financial statement for each fiscal year or portion thereof in which the Grantee receives funding under this (or successor) agreements.

6. **Performance Reporting**. The Grantee agrees to send the City a report following every three months of services identifying the number of City of DeKalb citizens that have been provided services under the terms of this Agreement. The Grantee further agrees to send the City a copy of all documentation required to demonstrate its performance or which is identified as a performance-evaluation tool in Exhibit A.

   Quarterly reports shall be provided to the City on or before the 10th day of the following months:

   1st Quarter – April
   2nd Quarter – July
   3rd Quarter – October
   4th Quarter - January

7. **Compliance with Laws.** The Grantee expressly covenants and agrees that it shall comply with all applicable laws, including those laws applicable to the use of public funding to the extent that such laws are applicable to programs funded in whole or in part by the City of DeKalb. The Grantee expressly covenants that it shall not discriminate against any person or organization on the basis of any legally recognized protected classification, including but not limited to race, gender, religion, ethnic or cultural background, sexual preference, or other legally

recognized, protected classification, in the provision of its services or use of funding provided hereunder.

8. **Use of Funds.** The Grantee shall only utilize funds made available under this agreement for the provision of services consistent with this agreement and shall not use such funding for any other purpose, nor for the construction of any real property or improvement to real property, nor for any purpose which constitutes "Public Works" for purposes of the Illinois Prevailing Wage Act.

9. **Grantee's Organization.** Grantee is organized in the format as described in Exhibit A. For the term of this Agreement, Grantee shall take such actions as shall be required to maintain that form of organization. Grantee shall provide the City with notice of the meetings of its governing board or board of directors, and the City shall have the opportunity to attend such meetings as an *ex officio* member of such governing board; the City shall also have the right to review the minutes of all such meetings.

10. **Grantee-Specific Obligations.** Grantee shall comply with the listing of Grantee-Specific Obligations attached hereto as Exhibit D.

11. **Certification:** Grantee hereby certifies that it shall comply with the contents of this Agreement and the terms of its Application and certifies that the contents of this Agreement and the Application are true, accurate and correct. The recitals to this Agreement are expressly incorporated herein by reference.

IN WITNESS WHEREOF, the Grantee has caused this agreement to be signed, sealed and attested to by its Chairman of the Board of Directors and Executive Director, on the _____ day of _____, 2020, and said City has caused the same to be signed, sealed and attested to by its Mayor and City Clerk as of the date first mentioned in this Agreement.

VOLUNTARY ACTION CENTER (VAC)

Board Chairman

ATTEST:

Executive Director

CITY OF DEKALB, ILLINOIS

Jerry Smith, Mayor

ATTEST:

RUTH A. SCOTT
Executive Assistant

Exhibit A: Funding Application

City of DeKalb
opportunity · innovation

200 South Fourth Street
DeKalb, Illinois 60115
815.748.2000 • cityofdekalb.com

FY 2020 HUMAN SERVICES FUNDING APPLICATION
Twelve Months Funding 1/1/20 to 12/31/20

APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 8, 2019. INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.

Agency Name: Voluntary Action Center

Mailing Address: 1606 Bethany Rd. Sycamore, IL 60178

Agency Director: Ellen Rogers

Contact Person: Leah Jordal

Telephone No.: 815-758-3932 **Email Address:** erogers@vacdk.com

Name of Person Responsible for Completing Quarterly Report: Leah Jordal

Telephone No.: 815-758-3932 **Email Address:** ljordal@vacdk.com

Program Description: Voluntary Action Center is the non-profit provider of nutrition and transportation services in DeKalb County.

Nutrition services include home delivered meals for homebound older adults and individuals with disabilities, and summer meals for children.

Transportation services include dial-a-ride, fixed and deviated bus route system. City funds serve as local match for state and federal grants.

Twelve Month Program Budget: $8,549,853.00

Amount of Funding Requested: $45,000.00

% of Total Program Budget: .53 %

Total Number of Estimated Program Participants: 3,400

Total Number of Estimated DeKalb Residents to be Served: 2,000

Estimated DeKalb Residents as % of Total Participants to be Served: 58 %

The following documents must accompany the application:

1. A current listing of the agency's Board of Directors and terms.

2. The current annual operating budget for the agency and a detailed budget for the program requesting funding.

3. A detailed narrative explaining the program to be funded, its potential impact and any anticipated outcomes to be achieved. Also include any descriptive materials of the agency that would help augment the application.

4. Documentation of the agency's 501(c)(3) status.

5. Completed W-9 Form.

6. Copy of agency's most recent financial audit.

The City of DeKalb retains the right to request any and all additional information from the agency it may determine necessary in making funding decisions. This may include, but is not limited to, agency audits, articles of incorporation, or any other information deemed appropriate.

The undersigned hereby certifies the information contained in this application is true and accurate to the best of their knowledge and belief.

Name of Authorized Signer: Ellen Rogers

Title: CEO/President

Signature: Ellen Rogers Digitally signed by Ellen Rogers Date: 2019.11.08 10:29:34 -06'00'

Date: 11/8/19

Please submit application in one of the following methods:

- via regular mail to be received no later than 5:00 p.m. on November 8, 2019 to:

  City of DeKalb
  Attention: Joanne Rouse
  200 S. Fourth Street
  DeKalb, Illinois 60115

- via email dated no later than 5:00 p.m. on November 8, 2019 to: joanne.rouse@cityofdekalb.com

RECEIVED
NOV 7 2019
By

OFFICE USE ONLY:

Date Application Received: _____

☐ Approved – Annual Amount Awarded $_____ / $_____ per quarter

☐ Denied

Voluntary Action Center Board of Directors FY 2019-20

Executive Committee

OFFICERS	ADDRESS	PHONE	APPOINTED	COMMITTEE	OCCUPATION
Melody Mitchell President	468 Wood Street DeKalb, IL 60115 mmitchell.rmn@gmail.com	761-3804 (C)	2013	Executive	Director-Alumni Relations NIU College of Law
Sue Willey Vice President	505 Brant Circle DeKalb, IL 60115 crazysue@comcast.net	901-0372 (H) 901-6781 (C)	2016	Executive	Retired-HR Administrator
Joel Maurer Secretary	618 Hanna Court DeKalb, IL 60115 Jamaurer618@comcast.net	517-0717 (C)	2017	Executive	Retired-City of DeKalb Engineer
Michael Haines Treasurer	8723 River Lane Kingston, IL 60145 mhaines@niu.edu	815-751-0624 (Home & Work #)	2018	Executive	Retired-Dir. Of Natl Social Norms Ctr. Currently: Michael Haines & Associates
Keith Foster Immediate Past President	2040 Aberdeen Court Sycamore, IL 60178 kfoster@fosterbuick.com	758-6616 (W)	2013	Executive	Attorney- The Foster Buick Law Group

Voluntary Action Center Board of Directors FY 2019-20

BOARD	ADDRESS	PHONE	APPOINTED	COMMITTEE	OCCUPATION
Elizabeth Bass	224 Rolfe Road DeKalb, IL 60115 ebass@niu.edu	756-1227 (H)	1997		Retired- NIU Public Affairs
Pam Blickem	337 George Street Sycamore, IL 60178 pblickem@yahoo.com	895-5310 (H)	2003	Executive	Retired-City Government
Steve Curatti	811 W. John Street Yorkville, IL 60560 Scuratti@co.kendall.il.us	630-553-8032 (W)	2018		Program Administrator- Kendall Co Health Dept
Cindy Green-Deutsch	507 W. Cherokee Ave. Shabbona, IL 60550 cindy.green-deutsch@firstmidwest.com	815-593-7048 (W) 309-255-3366 (C)	2018		First Midwest Bank Branch Manager-- Lincoln Hwy Location
Chad Henry	352 ½ W State Street Sycamore, IL 60178	895-8885 (W)	2016		Financial Planner
Denise Ihrig	16 W Marion Street Princeton, IL 61356 dwilde03@yahoo.com	879-3981 (W)	2018		Executive Director-Bureau County Senior Center

Voluntary Action Center Board of Directors FY 2019-20

Dalena Kemna-Kahn	1212 So 2nd Street DeKalb, IL 60115 Dkemna-kahn@pineacresdekalb.com	758-8152 (H) 717-5500 (W)	1994	HR Committee	Administrator-Pine Acres Rehabilitation & Living Center
Jerry Maring	1534 Pine Street Sycamore, IL 60178 jmaring@aol.com	895-6148 (H)	1974	Executive	Retired-Director North-western Illinois Association
Mary Lynn McArtor	4403 Twombly Road Malta, IL 60150 mlmcartor@aol.com	825-2265 (H)	1996		Owner of Jonomac Orchards
Alice Schmidt	11868 Chatfield Crossing Huntley, IL 60152 Waschmidt2016@gmail.com	970-2802 (C)	2005		Retired-DeKalb Clinic Administrator
Dick Stipher	356 Orchard PO Box 193 Sycamore, IL 60178 rstipher@gmail.com	895-6752 (H)	2000		Retired-Regional Office of Education
Bev Waite	2944 Greenwood Acres Dr #E328 DeKalb, IL 60115 waitebev58@gmail.com	758-8345 (H)	1980		Retired-Realtor
Linda Wiggins	2702 Greenwood Acres Dr DeKalb, IL 60115 glwiggins@comcast.net	756-6376 (H) 970-5808 (W)	2002	Executive	Retired-City Government

Voluntary Action Center Board of Directors FY 2019-20

VOLUNTARY ACTION CENTER - ADMINISTRATIVE STAFF

Ellen Rogers	1606 Bethany Road Sycamore, IL 60178 Erogers@vacdk.org	758-3932 (W) 895-8188 (H) 761-6317 (C)		All Committees	CEO/ Executive Director
Paul LaLonde	1606 Bethany Road Sycamore, IL 60178 plalonde@vackdk.org	758-3932 (W) 630-746-6457 (C)		All Committees	VP of Operations/HR
Mike Neuenkirchen	109 W Ridge Street #002 Yorkville, IL 60560 Mneuenkirchen@vacdk.org	630-882-6962 (W) 815-257-2925 (C)			VP-Southern Operations
Anita Mullen	1606 Bethany Road Sycamore, IL 60178 Amullen@vack.org	815-758-3932 (W) Ext 244			Administrative Assistant to the Board

VOLUNTARY ACTION CENTER (VAC) Detailed Program Narrative

The programs that Voluntary Action Center is asking the City of DeKalb for Human Services funding are TransVAC, MedVAC, Meals on Wheels and Summer Meals Program (new this year).

TransVAC: Transportation for the general public to and from community facilities and resources for purposes of acquiring/receiving services, to participate in activities, or attend events in order to reduce isolation and promote successful independent living. The service is provided by twenty-five paid drivers with VAC's fleet of forty accessible buses and mini-vans.

Dial-A Ride trips are scheduled ahead of time with TransVAC. In order to participate in the Dial-A-Ride service, one must be a registered rider that resides in DeKalb County. Registration forms are found at www.vacdk.com or a rider may call TransVAC to register. The one-way fare for TransVAC is $1.00 for all riders. Seniors (60 years of age or older) are not required to pay, but may donate. Children 5 years and younger ride free with paying adult. Dial-A-Ride service is available on Monday through Friday in DeKalb, Sycamore, Malta, and Cortland. Service from Genoa, Kingston, and Kirkland to DeKalb and Sycamore is provided Monday-Friday as well. A south county route serves residents of Sandwich, Somonauk, Hinckley, Waterman, and Shabbona needing to travel throughout those communities as well as to and from DeKalb and Sycamore on Monday through Friday.

The City of DeKalb, VAC and NIU worked together to restructure several TransVAC and Huskie Line bus routes in order to provide a better coordinated and on-time bus route system for the DeKalb metropolitan area, per the 2017 Transit Develop Plan published by DSATS. The bus routes operated by VAC are the Route 18 DeKalb Northbound and Southbound fixed bus routes and Sycamore deviated bus route and operate seven days a week. Please see attached brochure for fare structure. The Genoa Kingston flex bus route (mixture of deviated route and Dial-A-Ride) operates three days a week. The Kishwaukee College bus route operates when school is in session. In FY 2018, TransVAC provided 217,836 rides including 36,136 rides for senior citizens.

MedVAC: The Dial-A-Ride Service also includes transportation through MedVAC. MedVAC transports individuals to medical appointments outside of DeKalb County within Illinois with the purpose of providing access to needed medical care. Destinations include Rockford, Rochelle, Chicago and surrounding suburbs. The service is provided by three volunteer drivers and five paid drivers who use VAC mini-vans. Arrangements for rides are made in advance with VAC. Fees vary to use the MedVAC service. Service is available for all county residents, five days per week. In FY 2018, VAC provided 5,678 MedVAC trips including 2,680 rides for senior citizens.

Meals on Wheels/Home Delivered Meals: Provision of meals to older adults sixty year of age or older and their spouses in DeKalb County. Individuals served are homebound because of illness, physical or mental impairment, or are otherwise isolated. Meals on Wheels reduces hunger and food insecurity, promotes independence and socialization and promotes the health and well-being of older adults. Service may be available for individuals with disabilities. Meals on Wheels is provided with the help of 1,500 volunteers who deliver the meals five days a week and make contact with each client to ensure their safety and well-being. Menus meet 1/3 of the Dietary Reference Intakes and are approved by a Registered Dietitian. There is a suggested donation for the meals, but no one is denied meals for not donating. Anyone can refer a DeKalb County resident to the program including self- referral, physician's office, hospital, and family members. There need for Meals on Wheels in DeKalb County is greater then what funding can provide. Currently, there are 94 individuals on the Meals on Wheels waiting list. Meals on Wheels provided 43,262 meals last fiscal year to 404 individuals.

Summer Meal Program: The Summer Meal Program is administered federally by the USDA and by the Illinois State Board of Education at the state level. VAC is a sponsor of the Summer Meal Program and administers the program locally. Many children are on free and reduced priced lunches during the school year and don't have access to nutritious meals in the summer. The Summer Meal Program fills this gap and helps children to continue to learn, play and grow throughout the summer by providing access to nutritious meals. VAC prepares and delivers summer meals to children at University Village's Camp Power, Kishwaukee Special Recreation Association's Camp Maple Leaf, DeKalb Park District's Camp Discover, Barb Food Mart and YMCA. The nutritious meals are prepared following the Summer Meal Program meal pattern based on the Dietary Guidelines for America.

Funding for VAC programs are received from state and federal grants, local governments, user fares, client donations, United Ways Grants, charitable foundations, community donations and VAC fundraisers.

Route 16

Weekdays

Route 16 - Weekdays

August 20, 2018 to December 31, 2018

Holmes Student Center (East Side)	Seventh & Franklin	Taylor St. Plaza	Riverside Apartments	Gideon Court Apartments	Holmes Student Center (East Side)*
7:00am	7:07am	7:09am	7:16am	7:22am	7:28am
7:30	7:37	7:39	7:46	7:52	7:59
8:00	8:07	8:09	8:16	8:22	8:29
8:30	8:37	8:39	8:46	8:52	8:59
9:00	9:07	9:09	9:16	9:22	9:29
9:30	9:37	9:39	9:46	9:52	9:59
10:00	10:07	10:09	10:16	10:22	10:29
10:30	10:37	10:39	10:46	10:52	10:59
11:00	11:07	11:09	11:16	11:22	11:29
11:30	11:37	11:39	11:46	11:52	11:59
12:00pm	12:07pm	12:09pm	12:16pm	12:22pm	12:29pm
12:30	12:37	12:39	12:46	12:52	12:59
1:00	1:07	1:09	1:16	1:22	1:29
1:30	1:37	1:39	1:46	1:52	1:59
2:00	2:07	2:09	2:16	2:22	2:29
2:30	2:37	2:39	2:46	2:52	2:59
3:00	3:07	3:09	3:16	3:22	3:29
3:30	3:37	3:39	3:46	3:52	3:59
4:00	4:07	4:09	4:16	4:22	4:29
4:30	4:37	4:39	4:46	4:52	4:59
5:00	5:07	5:09	5:16	5:22	5:29
5:30	5:37	5:39	5:46	5:52	5:59
6:00	6:07	6:09	6:16	6:22	6:29
6:30	6:37	6:39	6:46	6:52	6:59
7:00	7:07	7:09	7:16	7:22	7:29
7:30	7:37	7:39	7:46	7:52	7:59

After 7:30pm use Route 6R
From 9:15am to 1:45pm bus will detour to Schnucks on request
*Bus changes to Rt. (17/18) upon arrival at Holmes Bus Stop

Weekends

Route 16 - Weekends

September 1, 2018 to December 31, 2018

Holmes Student Center (East Side)	Seventh & Franklin	Taylor St. Plaza	Riverside Apartments	Gideon Court Apartments	Holmes Student Center (East Side)*
8:30am	8:37am	8:39am	8:44am	8:50am	8:56am
9:00	9:07	9:09	9:14	9:20	9:26
9:30	9:37	9:39	9:44	9:50	9:56
10:00	10:07	10:09	10:14	10:20	10:26
10:30	10:37	10:39	10:44	10:50	10:56
11:00	11:07	11:09	11:14	11:20	11:26
11:30	11:37	11:39	11:44	11:50	11:56
12:00pm	12:07pm	12:09pm	12:14pm	12:20pm	12:26pm
12:30	12:37	12:39	12:44	12:50	12:56
1:00	1:07	1:09	1:14	1:20	1:26
1:30	1:37	1:39	1:44	1:50	1:56
2:00	2:07	2:09	2:14	2:20	2:26
2:30	2:37	2:39	2:44	2:50	2:56
3:00	3:07	3:09	3:14	3:20	3:26
3:30	3:37	3:39	3:44	3:50	3:56
4:00	4:07	4:09	4:14	4:20	4:26
4:30	4:37	4:39	4:44	4:50	4:56
5:00	5:07	5:09	5:14	5:20	5:26
5:30	5:37	5:39	5:44	5:50	5:56

*Bus changes to Rt. (17/18) upon arrival at Holmes Bus Stop

Route 17

Southbound

Route 17 - Weekdays

August 20, 2018 to December 31, 2018

Southbound - Weekdays

Kishwaukee Hospital	Target	Locust & 2nd Street	Holmes Student Center (East Side)*
7:31am	7:35am	7:41am	7:55am
8:31	8:35	8:41	8:55
9:31	9:35	9:41	9:55
10:31	10:35	10:41	10:55
11:31	11:35	11:41	11:55
12:31pm	12:35pm	12:41pm	12:55pm
1:31	1:35	1:41	1:55
2:31	2:35	2:41	2:55
3:31	3:35	3:41	3:55
4:31	4:35	4:41	4:55
5:31	5:35	5:41	5:55
6:31	6:35	6:41	6:55
7:31	7:35	7:41	7:55
8:31	8:35	8:41	8:55
9:31	9:35	9:41	9:55
10:31	10:35	10:41	10:55
11:31	11:35	On Request	On Request

*Bus changes to Rt. (17/18) upon arrival at Holmes Bus Stop

Route 17 - Weekends

September 1, 2018 to December 31, 2018

Southbound - Saturdays and Sundays

Kishwaukee Hospital	Target	Locust & 2nd Street	Holmes Student Center (East Side)*
7:31am	7:35am	7:41am	7:55am
8:31	8:35	8:41	8:55
9:31	9:35	9:41	9:55
10:31	10:35	10:41	10:55
11:31	11:35	11:41	11:55
12:31pm	12:35pm	12:41pm	12:55pm
1:31	1:35	1:41	1:55
2:31	2:35	2:41	2:55
3:31	3:35	3:41	3:55
4:31	4:35	4:41	4:55
5:31	5:35	5:41	5:55
6:31	6:35	6:41	6:55
7:31	7:35	7:41	7:55
8:31	8:35	8:41	8:55
9:31	9:35	9:41	9:55
10:31	10:35	10:41	10:55
11:31	11:35	On Request	On Request

*Bus changes to Rt. (17/18) upon arrival at Holmes Bus Stop

Northbound

Route 17 - Weekdays

August 20, 2018 to December 31, 2018

Northbound - Weekdays

Holmes Student Center (East Side)	Lincoln Hwy & Pearl	Walmart	Hyvee
7:00am	7:03am	7:17am	7:22am
8:00	8:03	8:17	8:22
9:00	9:03	9:17	9:22
10:00	10:03	10:17	10:22
11:00	11:03	11:17	11:22
11:30	11:33	11:47	11:52
12:00pm	12:03pm	12:17pm	12:22pm
12:30	12:33	12:47	12:52
1:00	1:03	1:17	1:22
1:30	1:33	1:47	1:52
2:00	2:03	2:17	2:22
2:30	2:33	2:47	2:52
3:00	3:03	3:17	3:22
3:30	3:33	3:47	3:52
4:00	4:03	4:17	4:22
4:30	4:33	4:47	4:52
5:00	5:03	5:17	5:22
6:00	6:03	6:17	6:22
6:30	6:33	6:47	6:52
7:00	7:03	7:17	7:22
8:00	8:03	8:17	8:22
9:00	9:03	9:17	9:22
10:00	10:03	10:17	10:22
11:00	11:03	11:17	11:22

Red shaded trips do not run during breaks

Route 17 - Weekends

September 1, 2018 to December 31, 2018

Northbound - Saturdays and Sundays

Holmes Student Center (East Side)	Lincoln Hwy & Pearl	Walmart	Hyvee
7:00am	7:03am	7:17am	7:22am
8:00	8:03	8:17	8:22
9:00	9:03	9:17	9:22
10:00	10:03	10:17	10:22
11:00	11:03	11:17	11:22
12:00pm	12:03pm	12:17pm	12:22pm
1:00	1:03	1:17	1:22
2:00	2:03	2:17	2:22
3:00	3:03	3:17	3:22
4:00	4:03	4:17	4:22
5:00	5:03	5:17	5:22
6:00	6:03	6:17	6:22
7:00	7:03	7:17	7:22
8:00	8:03	8:17	8:22
9:00	9:03	9:17	9:22
10:00	10:03	10:17	10:22
11:00	11:03	11:17	11:22

Route 18

Southbound Operated by VAC

Route 18 - Weekdays

August 20, 2018 to December 31, 2018

Southbound - Weekdays

Walmart	Kishwaukee Hospital	Target	KinderCare	Wildflower & Dresser	University Village & Crane
7:00am	7:03am	7:10am	7:16am	7:20am	7:26am
8:00	8:03	8:10	8:16	8:20	8:26
9:00	9:03	9:10	9:16	9:20	9:26
10:00	10:03	10:10	10:16	10:20	10:26
10:30	10:33	10:40	10:46	10:50	10:56
11:00	11:03	11:10	11:16	11:20	11:26
11:30	11:33	11:40	11:46	11:50	11:56
12:00pm	12:03pm	12:10pm	12:16pm	12:20pm	12:26pm
12:30	12:33	12:40	12:46	12:50	12:56
1:00	1:03	1:10	1:16	1:20	1:26
1:30	1:33	1:40	1:46	1:50	1:56
2:00	2:03	2:10	2:16	2:20	2:26
2:30	2:33	2:40	2:46	2:50	2:56
3:00	3:03	3:10	3:16	3:20	3:26
3:30	3:33	3:40	3:46	3:50	3:56
4:00	4:03	4:10	4:16	4:20	4:26
4:30	4:33	4:40	4:46	4:50	4:56
5:00	5:03	5:10	5:16	5:20	5:26
6:00	6:03	6:10	6:16	6:20	6:26
7:00	7:03	7:10	7:16	7:20	7:26
8:00	8:03	8:10	8:16	8:20	8:26

Route 18 - Weekends

September 1, 2018 to December 31, 2018

Southbound - Saturdays and Sundays

Walmart	Kishwaukee Hospital	Target	Kinder-Care	Wild-flower & Dresser	University Village & Crane
8:00am	8:03am	8:10am	8:16am	8:20am	8:26am
9:00am	9:03	9:10	9:16	9:20	9:26
10:00	10:03	10:10	10:16	10:20	10:26
11:00	11:03	11:10	11:16	11:20	11:26
12:00pm	12:03pm	12:10pm	12:16pm	12:20pm	12:27pm
1:00	1:03	1:10	1:16	1:20	1:26
2:00	2:03	2:10	2:16	2:20	2:26
3:00	3:03	3:10	3:16	3:20	3:26
4:00	4:03	4:10	4:16	4:20	4:26
5:00	5:03	5:10	5:16	5:20	5:26

Northbound Operated by VAC

Route 18 - Weekdays

August 20, 2018 to December 31, 2018

Northbound - Weekdays

University Village & Crane	County Health Depart.	Wild-flower & Dresser	Kinder-Care	Walmart
7:00am		7:06am	7:20am	7:35am
8:00		8:06	8:20	8:35
9:00	9:05	9:40	9:43	9:54
10:30	10:35	10:40	10:43	10:54
11:00	11:05	11:10	11:13	11:24
11:30	11:35	11:40	11:43	11:54
12:00pm	12:05pm	12:10pm	12:13pm	12:24pm
12:30	12:35	12:40	12:43	12:54
1:00	1:05	1:10	1:13	1:24
1:30	Rt.25	1:36	1:40	1:53
2:00		2:06	2:10	2:23
2:30	Rt. 25	2:36	2:40	2:53
3:00		3:06	3:10	3:23
3:30	Rt. 25	3:36	3:40	3:53
4:00		4:06	4:10	4:23
4:30	Rt. 25	4:36	4:40	4:53
5:00		5:06	5:10	5:23
5:30	Rt. 25	5:36	5:40	5:53
6:00		6:06	6:08	6:23
6:30		6:36	6:38	6:53
7:30		7:36	7:38	7:53
8:30		8:36	8:38	8:53

Route 18 - Weekends

September 1, 2018 to December 31, 2018

Northbound - Saturdays and Sundays

University Village & Crane	Wild-flower & Dresser	Kinder-Care	Walmart
8:30am	8:36am	8:39am	8:48am
9:30	9:36	9:39	9:49
10:30	10:36	10:39	10:48
11:30	11:36	11:40	11:50
12:30pm	12:36pm	12:39pm	12:48pm
1:30	1:36	1:40	1:50
2:30	2:36	2:40	2:50
3:30	3:36	3:40	3:50
4:30	4:36	4:40	4:50
5:30	5:36	5:40	5:50

Fare Structure

	Fare
Adult	$0.50
Senior/Disabled[1]	$0.25
NIU[2]	Free
K-12 Students[3]	$0.25
Kishwaukee College Route Pass Holders	Free
Transfers	Free
Paratransit	$1.00

[1] = With Medicare or Medicaid Card or other appropriate ID.
[2] = For NIU students, staff, faculty, and retirees with their NIU OneCard.
[3] = Children under the age of 9 years old must be accompanied by an adult.

Route 25

Route 25 will leave DeKalb County Health Department in the afternoon & will deliver passengers to their destination.

To schedule a ride to Dresser Court or DeKalb County Health Department, contact VAC at: 815-758-6641

Transfer Points

Transfer Location	Transfers Accepted
Wal-Mart	Routes 17, 18, & 21
KinderCare	Route 18 (Northbound to Southbound)
7th St & Hillcrest St	Routes 17 & 18
6th St & Locust St	Routes 16 & 17

Riders will be able to stay on the bus to transfer between Routes 16 & 17. The route will automatically change at the Holmes Student Center.



ROUTES 16, 17, & 18 RIDE GUIDE

Route Maps, Timetables, Available Stops, Fare Structure, Transfer Points, and Additional Information.

August 20, 2018

-

December 31, 2018

- On Demand Stop Requests
- Fare Structure
- Route 25

Available Stops

1. 1st St @ Church Driveway
2. 1st St @ SE Corner of Ridge Dr
3. 1st St @ SW Corner of Dresser Rd
4. 1st St @ Walgreen's
5. 7th St & Lewis St
6. 7th St & Lewis St (East Side)
7. 7th St & Garden St
8. 7th St & Grove St
9. 7th St & Pine St
10. 7th St & Pine St (East Side)
11. 7th St & Pleasant St
12. 7th St & Pleasant St (East Side)
13. 7th St & Sycamore Rd
14. 7th St & Sycamore Rd (East Side)
15. Annie Glidden Rd (Across from Resource Bank & Hampton Inn)
16. Annie Glidden Rd @ Graham Hall
17. Annie Glidden Rd & Varsity Blvd (SE Corner)
18. Amber Manor (Normal Bus Shelter)
19. Amber Manor (Ridge Bus Shelter)
20. Blackhawk & Edgebrook
21. Ben Gordon Center
22. DeKalb County Health Dept
23. DeKalb High School (Farside of Wildflower)
24. DeKalb High School (Nearside Wildflower)
25. Dresser Court Apts
26. Dresser Rd (Bike Path)
27. DuSable Turnaround
28. Gideon Court Apts
29. Hopkins Park (Bus Shelter)
30. Hy-Vee
31. Jewel (Bus Shelter)
32. Jewel @ SW Corner of Rt 23 & Hollister
33. KinderCare (North Side)
34. KinderCare (South Side)
35. Kishwaukee Hospital @ North Bus Shelter
36. Lincoln Hwy & Rt 23
37. Lincoln Hwy & Annie Glidden Rd
38. Lincoln Hwy @ Burger King
39. Lincoln Hwy @ First National Bank
40. Lincoln Hwy & Pearl St
41. Lincoln Hwy & Pearl St (North Side)
42. Lincoln Hwy & Popeye's Chicken
43. Lincoln Hwy @ Psychology Building
44. Lincolnshire Apts
45. Locust St & 2nd St
46. Locust St & 2nd St (North Side)
47. Locust St & 6th St
48. Locust St & 6th St (North Side)
49. Normal Rd & Hillcrest Dr
50. Normal Rd @ Parking Deck
51. Panera Bread
52. Riverside Apts
53. Rt 23 @ Brian Bemis Toyota
54. Rt 23 & E Dresser
55. Rt 23 @ Fast Mart Gas Station
56. Rt 23 & Gateway Dr
57. Rt 23 @ Northland Plaza
58. Rt 23 & Oakland Dr

Available Stops Continued

59. Rt 23 @ Pad (Between Woodlawn & Lawnwood)
60. Rt 23 @ White Castle
61. Schnuck's Shopping Center
62. Speech-Language-Hearing Clinic South
63. Stadium Dr @ Physical Plant
64. Student Center (East Side)
65. Target (Turn Lane)
66. Taylor St & 1st St
67. Taylor St & 2nd St
68. Taylor St @ Ashbury Ct Apts
69. Taylor St & Glidden Ave
70. Taylor St Plaza
71. University Village at Crane Dr
72. University Village at Loren Dr
73. University Village at Russell Rd
74. Verizon @ Rt 23
75. Wal-Mart (Front) (Layover)
76. YMCA

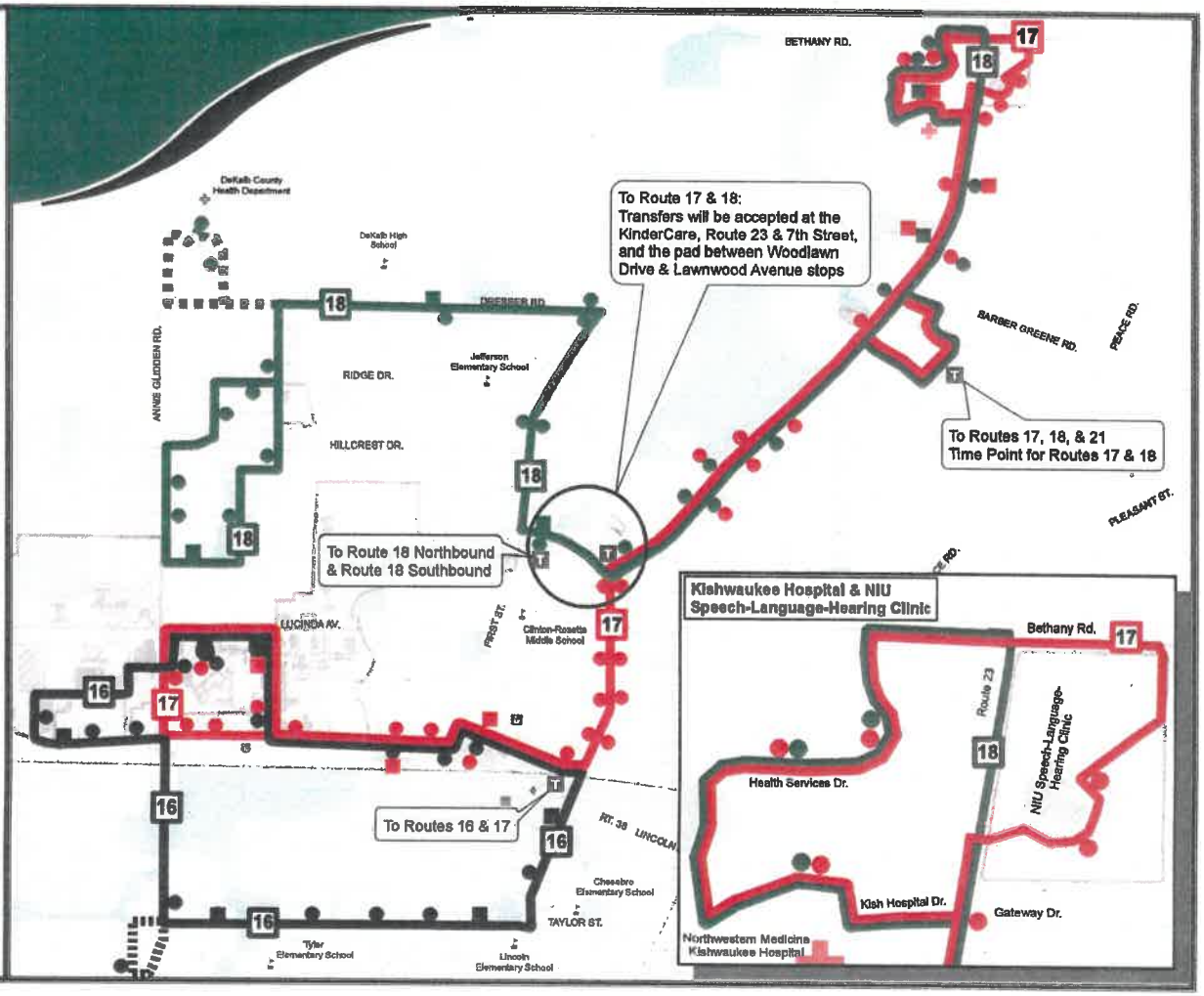
*Note: Circle color indicates service route.

Map Key

- Route 16 Stops
- Route 16
- Route 16 by Request
- Route 17 Stops
- Route 17
- Route 18 Stops
- Route 18
- Route 18 by Request
- Route 16
- Route 17
- Route 18
- Transfer Point
- Time Points**
- Hospital
- City Hall
- Health Dpt.
- Police Dpt.
- Airport
- Railroad
- Library
- Theatre
- Schools
- NIU
- Parks
- Buildings

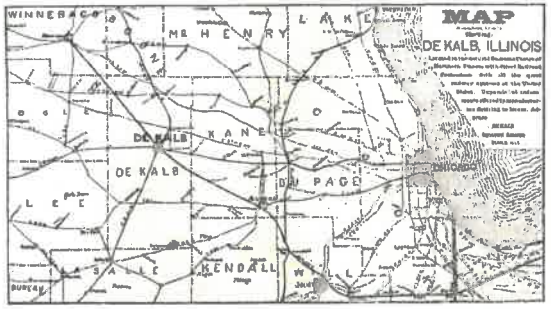
**Note: Time points on the map correspond to the stops listed in the schedules on the back of the ride guide.

0 0.125 0.25 0.5 0.75 1 Miles



Service Area

Service area includes DeKalb County and limited locations outside the County. To get a complete listing of these locations, please contact dispatch. One leg of the trip must begin or end in DeKalb County.



Who Can Ride the Bus

Service is available to seniors, individuals with disabilities, and the general public. All rides are based on space and availability. All riders must first register to ride. To register, please contact the dispatch office at (815) 758-6641, or download a registration form at www.vacdk.com. Return forms to main office or fax (815) 758-0202.



Types of Service

TransVAC is a shorter distance general public transit service. Riders who use TransVAC are generally transported within DeKalb County, especially to and from the DeKalb-Sycamore area. However, TransVAC vehicles do make cross county trips, especially in the Genoa-Kingston-Kirkland and Sandwich-Somonauk areas of the County.



Voluntary Action Center

1606 Bethany Road
DeKalb, IL 60115

(815) 758-6641 For Info/Rides

(815) 758-3932 For Complaints

VAC was incorporated in 1974. The organization is governed by a volunteer Board of Directors comprised of representatives from communities throughout DeKalb County. Our Public Transportation Facility and Community Kitchen are located at 1606 Bethany Road in Sycamore, IL. VAC also maintains community offices in Oglesby, Sandwich, and Yorkville.

Find us on Facebook

This brochure is designed to give a general description of TransVAC. For more information please call (815) 758-6641or visit the VAC webpage: www.vacdk.com

The Voluntary Action Center receives Title III Older American Act and State of Illinois General Revenue funds through the Northwestern Area Agency on Aging and the Illinois Department on Aging.

VOLUNTARY ACTION CENTER

TransVAC

Dial-A-Ride Services

Serving the community and public transportation needs of DeKalb County, Illinois.

(815) 758-6641

Last Revised: August 2018



Available in alternative formats upon request.

About TransVAC Service

TransVAC is VAC's community and public transportation program for DeKalb County. TransVAC is reliable, flexible, and financially sustainable while serving the various mobility needs of the general public and individuals unable to access or operate private cars.

Registering for Service

In order to participate in the TransVAC program, one must be a registered rider that resides in DeKalb County. To find out more about how to become a registered rider contact VAC.

Hours of Service

Dial-a-ride transportation is available Monday through Thursday from 7:00 a.m. to 11:00 p.m., and Fridays 7:00 a.m. to 9:00 p.m. Hours of operations cease during weekends and designated holidays. For a complete list of our holiday schedule, please visit vacdk.org.

Assistants

VAC bus operators are trained to take a wheelchair up or down one step only. When a rider's needs are beyond the responsibility of the operator, a travel assistant is required. One travel assistant may ride at no charge.

Children

VAC follows all Illinois Safety Seat Laws. Please check with the dispatcher regarding the infant and toddler seat requirements. Passengers are responsible for providing and installing these car seats. Children 12 and under must be accompanied by an adult.

Schedule a Ride

After becoming a registered rider, you can schedule a ride by calling (815) 758-6641. General trips can be reserved no more than 6 days and no less than 2 business days in advance. Trips can be requested with 24 hours notice or less but cannot be guaranteed.

All trips are based on space and availability. In order to maximize our transportation resources, two or more people may be transported together if origin and/or destination locations are within reasonable times and distances.



Fares (one-way)

The one-way fare for TransVAC is $1.00 for all riders. Seniors (60 year of age and older) are not required to pay a fare, but we ask that you consider a donation. Seniors will not be denied service due to inability to pay. Children 5 years and younger ride free w/paying adult. When paying driver directly fares must be paid in exact change at the time of each individual pickup. Drivers do not carry change on them.

Day of Trip

TransVAC buses can arrive anywhere from 10 minutes before or 10 minutes after the scheduled pickup time. If your pickup time is set at 10:00 a.m., please be ready by 9:50 a.m. while constantly keeping any eye out for the bus.

Once the bus arrives, it will wait three minutes. After three minutes if the rider has not boarded the bus, it will leave and the ride will be forfeited.

When shopping **only items the passenger can easily manage will be allowed.** The rider must be able to maintain control of all packages while on the bus, and drivers cannot guarantee that they will assist with items. For example, if a passengers tries to board the vehicle with a shopping cart full of items, service cannot be guaranteed and the ride may be forfeited.

Canceling a Trip

If you need to cancel a ride, you are encouraged to do so as soon as possible but no less than 2 hours prior to pick-up time. A ride cancelled with less than 2 hour of notification may be considered a "no show" and can result in restricted service.

Questions, Comments, or Concerns

Your input is important to us. If you have a questions, comments, or concerns regarding our services or your ride, please contact VAC at (815) 758-3932.

Safety, courtesy, and on-time performance are expected of our dispatchers and bus operators and we need to know when the expectation has not been met.

Voluntary Action Center-DeKalb

Senior Luncheon Program/Meals on Wheel Menu

Monday	Tuesday	Wednesday	Thursday	Friday
	1	2	3	4
	Baked Fish/Tartar Sauce Macaroni & Cheese Kidney Bean Salad Pineapple Wheat Bread	Spaghetti with Meat Sauce Peas Romaine Salad/Dressing Diced Peaches Italian Bread	Baked Chicken Quarter Potato Salad Green Beans Fruit Cocktail Wheat Roll	Bratwurst Buttered Spätzle Coleslaw Apple Strudel Mustard/Bun
7	8	9	10	11
Creamed Chicken Mashed Potatoes Spinach Mandarin Oranges Biscuit	Chopped Beef Steak with Gravy Yukon Gold Potatoes Carrots/Wheat Bread Tropical Fruit	Cheese Omelet Bacon Potatoes O'Brien Banana/Peanut Butter Fruit Juice/Coffee Cake	 *Cook's Choice*	Crunchy Baked Fish Sliced Potatoes 3-Bean Salad Craisins Oatmeal Bread
14	15	16	17	18
Chicken Milano Fettuccini Noodles Italian Green Beans Ambrosia Salad Sourdough Bread 	Beef Patty on a Bun Roasted Potatoes Corn Sliced Melon Pickle/Onion	Chicken Fajitas with Peppers And Onions Spanish Rice/Refried Beans Fresh Pear/Tortilla Sour Cream/Cheese	Roasted Pork Loin with Gravy German Potato Salad Red Cabbage & Green Beans/Spiced Apples Pumpernickel Bread German Chocolate Cupcake	Meat Lasagna Carrots Romaine Salad/Dressing Orange French Bread
21	22	23	24	25
Chicken Kiev Rice Pilaf Yellow Squash Sliced Pears/Fruit Juice Dinner Roll	Beef Goulash Mixed Vegetables Apple Peanut Butter Graham Crackers	BBQ Pork Chop  Baked Beans Stewed Tomatoes Frosted Cake Fruit Cocktail/Dinner Roll	Cornflake Chicken Red Potatoes Pea Salad Apricots White Bread	Sweet & Sour Meatballs White Rice Oriental Blend Gelatin Salad Wheat Bread
28	29	30		Each day rate the menu
Beef Chili with Beans Baked Potato Cauliflower Sliced Peaches/Cornbread Sour Cream/Cheese	Baked Ham Fresh Yams Tomato & Zucchini Pineapple Slices Rye Bread	Oven Roasted Chicken Parmesan Potato Half Broccoli Applesauce Wheat Bread	Zombie Meatloaf  Mummified Mashed Potatoes Graveyard Green Beans Invisible Fruit/Cookies Broomstick Bread	1(least favorite) to 5(most enjoyed)  At the end of the month, return the menu to us via your site coordinator or volunteer driver.

Voluntary Action Center does not discriminate in admission to programs or treatment of employment in programs or activities in compliance with appropriate state and federal statutes. If you feel you have been discriminated against, you have a right to file a complaint with the Illinois Department on Aging. For more information, call Senior Helpline at 1-800-252-8966 (Voice and TTY), NIAAA at 1-815-226-4901, or the Executive Director of Voluntary Action Center at 1-866-820-6641.

The Voluntary Action Center receives Title III Older Americans Act and State of Illinois General Revenue funds through the **Northwestern Illinois Area Agency on Aging**

Voluntary Action Center is a United Way Partner Agency

If you are homebound due to illness, disability or otherwise isolated, contact Meals on Wheels to arrange home delivery of your meals.

815.758.3932

In need of transportation, please call:
815-758-6641



Senior Luncheons

Offered to anyone age 60 and older, their spouses and all residents of the Hi-Rise Sites.

Reservations should be made by 10:00 am the day before.

Suggested Lunch Contribution $4.00

Guests under age 60 may dine at a cost of $6.00

No one eligible for VAC services will be denied due to inability to contribute.

Locations:

DeKalb Senior Center
815.758.1678

Taylor Street Plaza
815.758.1678

Fox Valley Older Adults
815.787.6219

VOLUNTARY ACTION CENTER

Offering
Meals on Wheels

Senior Transportation

Senior Luncheons

Serving DeKalb County

To Reach Us

Toll Free
1.866.820.6641
815.758.3932
Fax: 815.758.0202
Visit Us on the Web
www.vacdk.org

Internal Revenue Service

Department of the Treasury

District
Director

Person to Contact: EO:TPA

Telephone Number: (312) 886-5571

Refer Reply to: 88-1120

Date: 3-16-88

Voluntary Action Center of DeKalb
County
680 Haish Blvd.
Suite 300
DeKalb, IL 60115

RE: Voluntary Action Center of DeKalb County
EIN: 36-2798257 ✓

This is in response to the letter dated December 30, 1987 regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued in September 1974, granting your organization an exemption from Federal income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code of 1954. Our records also indicate that your organization is not a private foundation but one that is described in 509(a)(1) & 170(b)(1)(A)(vi).

Contributions made to you are deductible by donors in computing their taxable income in the manner and to the extent provided in Section 170 of the Internal Revenue Code.

If your gross receipts each year are normally $25,000.00 or more, you are required to file Form 990, Return of Organizations Exempt from Income Tax by the fifteenth day of the fifth month after the end of your annual accounting period.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under Section 511 of the Code. If you are subject to this tax, you must file an income tax return on F-990-T.

If any question arises with respect to your status for Federal income tax purposes, you may use this letter as evidence of your exemption.

This is an advisory letter.

Sincerely yours,

R. S. Wintrode Jr.
District Director

Form **W-9**
(Rev. January 2005)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Give form to the requester. Do not send to the IRS.

Print or type
See Specific Instructions on page 2.

Name (as shown on your income tax return)
Voluntary Action Center

Business name, if different from above

Check appropriate box: ☐ Individual/ Sole proprietor ☒ Corporation ☐ Partnership ☐ Other ► .....

☐ Exempt from backup withholding

Address (number, street, and apt. or suite no.)
1606 Bethany Road

Requester's name and address (optional)

City, state, and ZIP code
Sycamore, IL 60178

List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. *If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.*

Social security number
| | | | | | | | | |

or

Employer identification number
3 6 - 2 7 9 8 2 5 7

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. person (including a U.S. resident alien).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 4.)

Sign Here — Signature of U.S. person ► Susan Gahnoe — Date ► 11-7-19

Purpose of Form

A person who is required to file an information return with the IRS, must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

U.S. person. Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee.

Note. *If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.*

For federal tax purposes you are considered a person if you are:

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or
- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the recipient has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.

Exhibit B: Current Year's Budget

Voluntary Action Center
Budget- FY 2020
Senior and Child Nutrition

	Total Budget
Revenues	
Government Grants	522,087
Local Governments	23,634
Project Income	109,700
Agency Contracts	896,045
United Ways	41,752
Local Donations	360,270
Miscellaneous	2,625
Total Revenues	**1,956,113**
Expenses	
Personnel	880,686
Fringe Benefits	172,558
Material & Supplies	767,130
Operations &	65,550
Purchased Services	137,530
Total Expenses	**2,023,454**
Net Income / (Loss)	**(67,341)**

Voluntary Action Center
Budget- FY 2020
Transvac/Medvac

	Total Budget
Revenues	
Government Grants	3,911,856
Local Governments	90,425
Project Income	55,000
Agency Contracts	105,000
United Ways	0
Local Donations	49,249
Miscellaneous	0
Total Revenues	**4,211,530**
Expenses	
Personnel	2,201,045
Fringe Benefits	593,008
Material & Supplies	422,550
Operations &	146,576
Purchased Services	702,932
Total Expenses	**4,066,111**
Net Income / (Loss)	**145,419**

Voluntary Action Center
Statement of Revenues and Expenditures
FY 2020 Budget
From 7/1/2019 Through 6/30/2020
(In Whole Numbers)

	FY 2020 Budget
Revenues	
Government Grants	6,243,992
Local Governments	248,348
Project Income	320,272
Agency Contracts	1,171,690
United Ways	52,752
Local Donations	510,174
Miscellaneous	0
Sales Tax	2,625
Total Revenues	**8,549,853**
Expenses	
Personnel	4,382,514
Fringe Benefits	1,071,036
Materials & Supplies	1,677,107
Operations &	337,984
Purchased Services	1,081,212
Total Expenses	**8,549,853**
Net Income / (Loss)	**0**

Exhibit C: Most Recent Completed Fiscal Year's Audit or Year-End Financial Statement

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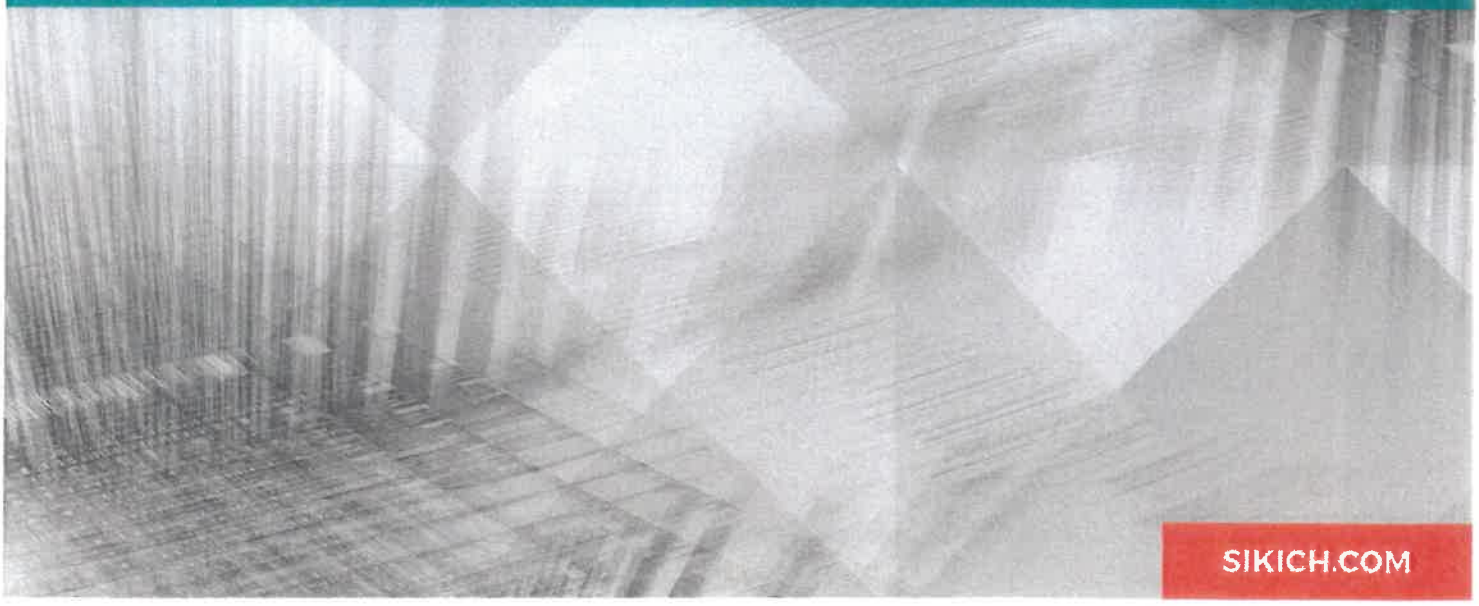
VOLUNTARY ACTION CENTER OF DEKALB COUNTY

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

For the Year Ended June 30, 2018



VOLUNTARY ACTION CENTER OF DEKALB COUNTY
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CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS
Members of American Institute of Certified Public Accountants

1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Voluntary Action Center of DeKalb County
Sycamore, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of Voluntary Action Center of DeKalb County (the Center), which comprise the statement of financial position as of June 30, 2018, and the related statements of activities and cash flows for the year 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 opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Voluntary Action Center of DeKalb County as of June 30, 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information on page 17 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 January 24, 2019 on our consideration of the Center's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 the Center's internal control over financial reporting and compliance.

Sikich LLP

Naperville, Illinois
January 24, 2019

FINANCIAL STATEMENTS

VOLUNTARY ACTION CENTER OF DEKALB COUNTY

STATEMENT OF FINANCIAL POSITION

June 30, 2018

ASSETS

CURRENT ASSETS	
Cash and cash equivalents	$ 122,647
Accounts receivable, net of allowance for doubtful accounts of $20,000	111,344
Grants receivable	1,452,368
Prepaid expenses	31,803
Total current assets	1,718,162
NONCURRENT ASSETS	
Property and equipment, net of accumulated depreciation	294,406
Interest in assets held at DeKalb County Community Foundation	132,303
Total noncurrent assets	426,709
TOTAL ASSETS	$ 2,144,871

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES	
Accounts payable	$ 305,832
Accrued payroll and related liabilities	262,880
Vehicle loan	5,347
Line of credit	400,000
Total current liabilities	974,059
NONCURRENT LIABILITIES	
Vehicle loan, net of current portion	13,065
Total noncurrent liabilities	13,065
Total liabilities	987,124
NET ASSETS	
Unrestricted	840,041
Temporarily restricted	185,403
Permanently restricted	132,303
TOTAL NET ASSETS	1,157,747
TOTAL LIABILITIES AND NET ASSETS	$ 2,144,871

See accompanying notes to financial statements.

VOLUNTARY ACTION CENTER OF DEKALB COUNTY

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2018

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
REVENUES				
Government grants	$ 5,511,883	$ -	$ -	$ 5,511,883
Cities and townships	519,201	-	-	519,201
Project income	358,968	-	-	358,968
Agency contracts	945,270	-	-	945,270
United Way funds	53,582	-	-	53,582
Contributions	319,746	-	-	319,746
In-kind contributions	166,288	-	-	166,288
Interest income	5,441	-	-	5,441
Change in interest in assets held at DeKalb County Community Foundation	-	-	3,544	3,544
Other	4,376	-	-	4,376
Net assets released from restrictions	45,605	(45,605)	-	-
Total revenues	7,930,360	(45,605)	3,544	7,888,299
PROGRAM EXPENSES				
Personnel	3,337,565	-	-	3,337,565
Personnel benefits	884,181	-	-	884,181
Material and supplies	1,586,677	-	-	1,586,677
Operations and maintenance	132,176	-	-	132,176
Purchased services	278,005	-	-	278,005
Depreciation	75,174	-	-	75,174
Total program expenses	6,293,778	-	-	6,293,778
MANAGEMENT AND GENERAL EXPENSES				
Personnel	599,423	-	-	599,423
Personnel benefits	193,561	-	-	193,561
Material and supplies	28,141	-	-	28,141
Operations and maintenance	238,517	-	-	238,517
Purchased services	616,902	-	-	616,902
Interest	22,227	-	-	22,227
Miscellaneous	24,865	-	-	24,865
Total management and general expenses	1,723,636	-	-	1,723,636
FUNDRAISING EXPENSES				
Material and supplies	16,061	-	-	16,061
Total fundraising expenses	16,061	-	-	16,061
Total expenses	8,033,475	-	-	8,033,475
CHANGE IN NET ASSETS	(103,115)	(45,605)	3,544	(145,176)
NET ASSETS, BEGINNING OF YEAR	943,156	231,008	128,759	1,302,923
NET ASSETS, END OF YEAR	$ 840,041	$ 185,403	$ 132,303	$ 1,157,747

See accompanying notes to financial statements.

VOLUNTARY ACTION CENTER OF DEKALB COUNTY

STATEMENT OF CASH FLOWS

For the Year Ended June 30, 2018

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	$ (145,176)
Adjustments to reconcile change in net assets to net cash from operating activities	
Depreciation	75,174
Change in interest in assets held at DeKalb County Community Foundation	(3,544)
Contributions restricted for long-term purposes	(33,000)
Change in assets and liabilities	
(Increase) decrease in	
Accounts receivable	(5,999)
Grants receivable	(264,679)
Prepaid expenses	617
Increase (decrease) in	
Accounts payable	167,165
Accrued payroll and related liabilities	18,980
Net cash from operating activities	(190,462)
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchases of property and equipment	(48,510)
Net cash from investing activities	(48,510)
CASH FLOWS FROM FINANCING ACTIVITIES	
Contributions restricted for long-term purposes	33,000
Proceeds from notes payable	22,250
Payments on notes payable	(3,838)
Line of credit - advances	1,258,904
Line of credit - repayments	(1,113,904)
Net cash from financing activities	196,412
NET DECREASE IN CASH AND CASH EQUIVALENTS	(42,560)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	165,207
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 122,647
SUPPLEMENTAL DATA	
Interest paid	$ 22,227

See accompanying notes to financial statements.

1. NATURE OF ACTIVITIES

Voluntary Action Center of DeKalb County (the Center) is a nonprofit organization incorporated on January 11, 1974 in the State of Illinois. The Center's purpose is to provide quality of life enhancing services that meet mobility, basic nutritional, and volunteer needs in the community. The Center supports the needs of the members of DeKalb, LaSalle, Putnam, Bureau, and Kendall Counties of Illinois.

The Center's transportation services include public buses, rides to medical appointments, on demand door to door services, and rides for the elderly and disabled. The Center's nutritional program helps the elderly live independently in their homes and communities, while monitoring their nutritional intake and providing healthy meals for their overall well being.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Cash and Cash Equivalents

Cash and cash equivalents are comprised of deposits and certificates of deposit in various federally insured financial institutions. The Center considers cash equivalents to be highly liquid investments with an original maturity of three months or less.

Accounts Receivable

Accounts receivable represent amounts due from various local agencies and individuals for nutrition and transportation services and are stated at the amount management expects to collect from the outstanding balance. The Center charges off uncollectible accounts receivable when management determines the receivable will not be collected.

Grants Receivable

Grants receivable represent funds owed to the Center by state and local government agencies. As of June 30, 2018, management has determined all grants receivable are fully collectible based on historical experience and no allowance for doubtful accounts is necessary.

Property and Equipment

The Center generally capitalizes purchases of fixed assets in excess of $2,000 and a useful life of one year or greater. Vehicles, buildings, and equipment are recorded at cost. Donated assets are recorded at fair value on the date of donation. Depreciation is calculated on the straight-line method over the estimated useful lives ranging from 10 to 40 years for real property and 3 to 15 years for furniture and equipment.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interest in Assets Held at DeKalb County Community Foundation

The Center transferred funds to DeKalb County Community Foundation (the Foundation) which is holding them as an endowed fund (the Fund) for the benefit of the Center. The Fund is subject to the Foundation's investment and spending policies. Annually, distributions from the Fund are paid to the Center in accordance with the Foundation's spending policy, which is typically based on an annual spending rate applied to a three-year moving average of the total portfolio market value. The Foundation maintains variance power over these assets. Despite the variance power, the Center believes the Foundation will continue to make annual distributions to the Center.

The Center reports the fair value of its interest in assets held by the Foundation in the statement of financial position and reports distributions received as investment income. Investment income is reported as unrestricted if the restrictions are met in the fiscal year in which the investment income is recognized. Changes in the value of the interest in assets held by the Foundation are reported in the statement of activities as change in interest in assets held by DeKalb County Community Foundation.

In addition to the interest in assets held by the Foundation, the Foundation maintains other funds that have been contributed by various donors to the Foundation for the benefit of the Center. These funds are not included as assets of the Center because the Center does not have unconditional rights to distributions from these funds. The earnings from these funds typically are paid to the Center each year in accordance with the Foundation's spending policy, although the Foundation has the right to withhold distributions or pay them to another organization.

Net Assets

The Center classifies net assets as unrestricted, temporarily restricted, or permanently restricted.

Unrestricted net assets of the Center are not subject to donor-imposed stipulations.

Temporarily restricted net assets are subject to donor-imposed restrictions, either for a specific purpose or subject to the passage of time. Temporarily restricted amounts also include earnings on permanently restricted endowments that are absent of explicit donor stipulations and that have not yet been appropriated for expenditure by the Center.

Permanently restricted net assets of the Center are subject to donor-imposed restrictions that require the Center to maintain them permanently. Generally, the donors of these assets require the gift be invested in perpetuity and permit the Center to use all or part of the income earned and net appreciation on the related investments for general or specific purposes.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition

Government grants, as well as grants from cities and townships, are considered conditional contributions, primarily funded on a reimbursement basis, and are recognized as income as qualifying expenses are incurred. Project income and program service fees provided under contracts with other agencies are recognized as revenue at the time the services are provided.

Contributions

Contributions are recognized when the donor makes a promise to give to the Center that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions are met in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets and are transferred to unrestricted net assets when the restrictions are met. Contributions that are restricted for buildings and equipment are recognized as increases in temporarily restricted net assets and released over the useful lives of the underlying assets acquired or constructed.

The Center also receives certain federal grants for the purchase of vehicles and other equipment to provide transportation services. These grants are considered conditional contributions and are recognized as revenue in the period when the related grant expenditures for the vehicles and other equipment have been made. In most cases, the grantor requires its approval prior to the disposal of these vehicles and other equipment. The grantor may also request the vehicles and other equipment be returned to them instead of disposal by the Center.

The Center has received conditional promises to give totaling approximately $208,000 as of June 30, 2018 that are not recognized as assets in the statement of financial position. Such amounts are conditional upon the expenditure of funds and/or the performance of services.

In-Kind Contributions

The Center receives donated services from a variety of unpaid volunteers assisting the Center in the operation of the transportation and nutritional programs. Services totaling approximately $64,000 have not been recognized in the accompanying statement of activities for the year ended June 30, 2018 as they do not meet the requirements for recognition.

The Center receives donated materials and use of facilities. Contributed property and equipment is recorded at fair value at the date of donation.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Functional Allocation of Expenses

Expenses are charged directly to program or administration in general categories based on specific identification. Indirect expenses have been allocated based on direct salary expenditures or other allocation bases.

Income Taxes

The Center has been classified as "not a private foundation" and has been determined to be exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code pursuant to a letter dated March 1988. Accordingly, no provision for income taxes is included in the financial statements.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (USGAAP) requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, the actual results could differ from those estimates.

New Accounting Standards

Financial Accounting Standards Board (FASB) has issued ASU 2014-09, *Revenue from Contracts with Customers*, as amended by ASU 2015-14, which supersedes or replaces nearly all USGAAP revenue recognition guidance. This standard establishes a new contract and control-based revenue recognition model, changes the basis for deciding when revenue is recognized over time or at a point in time, and will expand disclosures about revenue. ASU 2014-09, as amended, is effective for nonpublic companies for annual reporting periods beginning after December 15, 2018, and interim periods within the annual period beginning after December 15, 2019. The Center is currently assessing the impact of this new standard.

FASB has issued ASU No. 2016-02, *Leases (Topic 842)*, to increase the transparency and comparability about leases among entities. The new guidance requires lessees to recognize a lease liability and a corresponding lease asset for virtually all lease contracts. It also requires additional disclosures about leasing arrangements. ASU 2016-02 is effective for annual periods beginning after December 15, 2019, and interim periods within fiscal years beginning after December 15, 2020, and requires a modified retrospective approach to adoption. The Center is currently assessing the impact of this new standard.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

New Accounting Standards (Continued)

FASB has issued ASU No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. ASU No. 2016-14 is intended to simplify and improve current net asset classification requirements and the information presented in financial statements and notes about a not-for-profit entity's liquidity, financial performance, expense classifications and cash flows. ASU No. 2016-14 is effective for fiscal years beginning after December 15, 2017, with early adoption permitted. The Center is currently assessing the impact of this new standard.

FASB has issued ASU No. 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. ASU No. 2018-08 is intended to assist entities in (1) evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) within the scope of contribution accounting guidance, or as exchange (reciprocal) transactions subject to other guidance, and (2) determining whether a contribution is conditional. ASU No. 2018-08 is effective for fiscal years beginning after December 15, 2018, for transactions in which the entity serves as a resource recipient, and for fiscal years beginning after December 15, 2019, for transactions in which the entity serves as a resource provider. Early adoption is permitted. The Center is currently assessing the impact of this new standard.

3. PROPERTY AND EQUIPMENT

Cost, accumulated depreciated, and net book values of fixed assets as of June 30, 2018 are as follows:

Buildings and improvements	$ 311,792
Furniture and equipment	368,245
Vehicles	459,656
Subtotal	1,139,693
Less accumulated depreciation	(845,287)
TOTAL PROPERTY AND EQUIPMENT, NET	$ 294,406

Depreciation expense for the year ended June 30, 2018 was $75,174.

4. FAIR VALUE MEASUREMENTS

USGAAP establishes a framework for measuring fair value. That framework uses a hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. USGAAP requires the Center to maximize the use of observable inputs when measuring fair value. The hierarchy describes three levels of inputs, which are as follows:

4. FAIR VALUE MEASUREMENTS (Continued)

Level 1: Quoted prices in active markets for identical assets or liabilities.

Level 2: Quoted prices for similar assets or liabilities in active markets; quoted prices for identical assets or liabilities in inactive markets; or inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3: Significant unobservable inputs.

In many cases, a valuation technique used to measure fair value includes inputs from more than one level of the fair value hierarchy. The lowest level of significant input determines the placement of the entire fair value measurement in the hierarchy. The categorization of an investment within the hierarchy reflects the relative ability to observe the fair value measure and does not necessarily correspond to the perceived risk of that investment.

If an investment that is measured using net asset value (NAV) has a readily determinable fair value (that is, it can be traded at the measurement date at its published NAV), it is included in Level 1 of the hierarchy. Otherwise, investments measured using NAVs are not included in Level 1, 2, or 3, but are separately reported.

The Center recognizes transfers into and out of levels within the fair value hierarchy at the end of the reporting period. There were no transfers between levels in the year ended June 30, 2018.

Valuation Techniques

Following is a description of the valuation techniques used for assets measured at fair value on a recurring basis. There have been no changes to the techniques used during the year ended June 30, 2018.

- Interest in assets held by DeKalb County Community Foundation: Valued at NAV per unit as reported by the Foundation.

Recurring Measurements

Assets and liabilities measured at fair value on a recurring basis as of June 30, 2018 are as follows:

	Level 1	Level 2	Level 3	Total
ASSETS				
Interest in assets held at DeKalb County Community Foundation	$ -	$ -	$ 132,303	$ 132,303
TOTAL INVESTMENTS	$ -	$ -	$ 132,303	$ 132,303

4. FAIR VALUE MEASUREMENTS (Continued)

Unobservable (Level 3) Inputs

The activity for the interest in assets held at DeKalb County Community Foundation, which is measured at fair value on a recurring basis using significant unobservable inputs (Level 3 inputs), is as follows:

Balance, beginning of year	$	128,759
Distributions received		(5,401)
Change in fair value		8,945
BALANCE, END OF YEAR	$	132,303

5. LINE OF CREDIT

The Center has a line of credit with a local bank. The available credit is $600,000, with an interest rate of 4.00%. The line of credit matures on February 22, 2019 and is secured by the business assets of the Center.

At June 30, 2018, the Center had a balance of $400,000 on the line of credit. Interest charged to operations on the line of credit for the year ended June 30, 2018 was $21,448.

The Center has a loan with a local bank for the financing of a vehicle with an interest rate of 5.00%. The loan matures on September 15, 2021. The loan has a balance of $18,412 as of June 30, 2018. Interest charged on the loan for the year ended June 30, 2018 was $780.

Total notes payable	$	18,412
Less: Current portion		5,347
AMOUNT DUE AFTER ONE YEAR	$	13,065

Required payments on long-term debt through maturity are as follows:

2019	$	5,347
2020		5,623
2021		5,916
2022		1,526
TOTAL	$	18,412

6. RESTRICTED NET ASSETS

Temporarily restricted net assets at June 30, 2018 are as follows:

Time restrictions related to assets purchased with restricted contributions	$ 185,403
TOTAL TEMPORARILY RESTRICTED NET ASSETS	$ 185,403

Permanently restricted net assets at June 30, 2018 are as follows:

Interest in assets held at DeKalb County Community Foundation	$ 132,303
TOTAL PERMANENTLY RESTRICTED NET ASSETS	$ 132,303

7. OPERATING LEASES

On December 16, 1985, the Center entered into a lease agreement with the County of DeKalb for the purpose of renting a parcel of land. The land is provided for the construction of a mass transit maintenance garage and office facility. The term of the lease is 30 years and there is an option to renew. Annual rents are $100 per year.

The Center leases certain property in LaSalle County that is classified as an operating lease. Monthly payments are $4,000 per month. The agreement expired on October 21, 2017, and the Center has continued the agreement on a month to month basis.

The Center leases office space in DeKalb County. The lease is cancellable upon notice. The monthly payment is $2,800 per month. The agreement expires on June 30, 2021.

The following is a schedule by years of future minimum lease payments at June 30, 2018.

2019	$ 100
2020	100
2021	100
2022	100
2023	100
Thereafter	1,250
TOTAL	$ 1,750

Lease expense for the year ended June 30, 2018 was $82,589.

8. FUNCTIONAL EXPENSES

The expenses for the year ended June 30, 2018, presented by functional classification are:

Program	
Transportation	$ 3,722,471
Nutrition	2,571,307
Total program	6,293,778
Supporting services	
Management and general	1,723,636
Fundraising	16,061
TOTAL EXPENSES	$ 8,033,475

9. RELATED PARTY TRANSACTIONS

The Center has a member of the board of directors that is also the Center's attorney. Payments to the law firm totaled $6,244 for the year ended June 30, 2018. The Center also utilized a member of the board of directors to develop a strategic plan. Payments to the board member totaled $5,000.

10. SUBSEQUENT EVENTS

The Center has evaluated subsequent events through January 24, 2019, which was the date that these financial statements were available for issuance.

SUPPLEMENTARY INFORMATION

VOLUNTARY ACTION CENTER OF DEKALB COUNTY

SCHEDULE OF ACTIVITIES BY PROGRAM

For the Year Ended June 30, 2018

	Transportation	Nutrition	Management and General	Fundraising	Total
REVENUES					
Government grants	$ 4,455,065	$ 1,056,818	$ -	$ -	$ 5,511,883
Cities and townships	327,175	192,026	-	-	519,201
Project income	111,177	247,791	-	-	358,968
Agency contracts	188,305	756,965	-	-	945,270
United Way funds	25,586	27,996	-	-	53,582
Contributions	45,422	274,324	-	-	319,746
In-kind contributions	23,700	142,588	-	-	166,288
Investment and interest income	33	5,408	-	-	5,441
Change in interest in assets held at DeKalb County Community Foundation	1,772	1,772	-	-	3,544
Other	-	4,376	-	-	4,376
Total revenues	5,178,235	2,710,064	-	-	7,888,299
EXPENSES					
Personnel	2,328,794	1,008,771	599,423	-	3,936,988
Personnel benefits	568,294	315,887	193,561	-	1,077,742
Material and supplies	467,920	1,118,757	28,141	16,061	1,630,879
Operations and maintenance	67,567	64,609	238,517	-	370,693
Purchased services	252,309	25,696	616,902	-	894,907
Interest	-	-	22,227	-	22,227
Miscellaneous	-	-	24,865	-	24,865
Depreciation	37,587	37,587	-	-	75,174
Total expenses	3,722,471	2,571,307	1,723,636	16,061	8,033,475
CHANGE IN NET ASSETS	$ 1,455,764	$ 138,757	$ (1,723,636)	$ (16,061)	$ (145,176)

Exhibit D: Grantee-Specific Obligations

Grantee agrees and acknowledges that it shall comply with the following obligations, which shall be considered to be an integral component of the Agreement:

Voluntary Action Center – VAC (Grantee) will provide nutrition services including home delivered meals for the homebound elderly and persons with disabilities, a Summer Meals Program for children, and transportation services including dial-a-ride, fixed route and deviated fixed route systems to the residents of DeKalb County. City of DeKalb funding serves as local match for state and federal grants.

VAC proposes to serve 3,400 individuals with dial-a-ride services, fixed route and deviated fixed route transportation, and nutrition services. Of this number, 2,000 recipients of services are anticipated to be residents of the City of DeKalb. Grantee will track the total number of individuals served by each program and will include a separate accounting of individuals who are residents of the City of DeKalb to document that City of DeKalb Human Services Funding is used only to support those services directly benefiting DeKalb residents. Funding received from the City of DeKalb will be used as the local match to secure state and federal grants. Grantee will report revenue from other sources to document that the agency receives funding to cover services to individuals who are not residents of the City of DeKalb. Reports will be submitted on a Quarterly basis in order to receive payment of grant funds.