RESOLUTION 2022-004 **PASSED: JANUARY 10, 2022**

AUTHORIZING HUMAN SERVICES FUNDING AGREEMENTS IN THE AMOUNT OF $200,000 WITH LOCAL SOCIAL SERVICE AGENCIES BEGINNING JANUARY 1, 2022, THROUGH DECEMBER 31, 2022.

WHEREAS, the City of DeKalb (the "City") is a home rule unit of local government and may exercise any power and perform any function pertaining to its government and affairs pursuant to Article VII, Section 6, of the Illinois Constitution of 1970; and

WHEREAS, the City's corporate authorities find that approving human service funding agreements with various local social services for the FY2022 in a total amount not to exceed $200,000 in the forms attached hereto and incorporated herein as Group Exhibit A (the "FY 2022 Human Services Funding Agreements") is in the City's best interests for the protection of the public health, safety, and welfare; and

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF DEKALB, ILLINOIS:

SECTION 1: The City's corporate authorities approve the FY2022 Human Services Funding Agreements attached hereto and incorporated herein as Group Exhibit A in the amounts set forth as follows:

Adventure Works of DeKalb County, Inc.	$ 10,000
Barb City Manor	$ 2,000
Barb Food Mart	$ 10,000
B.L.A.C., Inc.	$ 10,000
Court Appointed Special Advocates (CASA)	$ 5,000
Community Coordinated Child Care (4-C)	$ 19,000
DeKalb County Community Gardens	$ 5,500
DeKalb County Youth Service Bureau	$ 25,000
Elder Care Services	$ 10,000
Family Service Agency of DeKalb County	$ 10,000
Fox Valley Older Adult Services	$ 5,000
Hope Haven	$ 7,000
Kishwaukee YMCA – Camp Power	$ 12,000
Nguzo Saba Men's Club	$ 5,500
Opportunity House	$ 2,000
Passion Pursuit, Inc.	$ 10,000
RAMP	$ 5,000
Safe Passage	$ 11,000
St. Vincent de Paul	$ 6,000
Sir Donald Foundation	$ 10,000
Voluntary Action Center	$ 20,000
Total	$200,000

Furthermore, the City's corporate authorities authorize and direct the Mayor to execute, and the

Executive Assistant to attest, the FY2022 Human Services Funding Agreements on the City's behalf, and for the City Manager to take all necessary actions to effect said agreements.

SECTION 2: This resolution and each of its terms shall be the effective legislative act of a home rule municipality without regard to whether such resolution should (a) contain terms contrary to the provision of current or subsequent non-preemptive state law, or (b) legislate in a manner or regarding a matter not delegated to municipalities by state law. It is the intent of the City's corporate authorities that to the extent that the terms of this resolution should be inconsistent with any non-preemptive state law, that this resolution shall supersede state law in that regard within its jurisdiction.

SECTION 3: This resolution shall be in full force and effect from and after its passage and approval as provided by law.

PASSED BY THE CITY COUNCIL of the City of DeKalb, Illinois at a Regular meeting thereof held on the 10th day of January 2022 and approved by me as Mayor on the same day. Passed by 6-0-2 roll call vote. Aye: Morris, Larson, Perkins, McAdams, Verbic, Faivre. Nay: None. Abstain: Smith, Barnes.

CITY OF DEKALB STATE OF ILLINOIS

COHEN BARNES, Mayor

ATTEST:

Ruth A. Scott, Executive Assistant

HUMAN SERVICES AGREEMENT
ADVENTURE WORKS OF DEKALB COUNTY, INC.

This agreement made this 10th day of January, 2022, 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 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, 2022 to December 31, 2022. 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 10 day of February, 2022, and said City has caused the same to be signed, sealed, and attested to by its Mayor and City Clerk or Executive Assistant of the City of DeKalb as of the date first mentioned in this Agreement.

ADVENTURE WORKS OF DEKALB COUNTY, INC.

Board Chairman

Executive Director

ATTEST:

CITY OF DEKALB, ILLINOIS

CITY OF DEKALB STATE OF ILLINOIS

Cohen Barnes, Mayor

ATTEST:

Exhibit A: Funding Application

City of DeKalb
opportunity • innovation

164 East Lincoln Highway
DeKalb, Illinois 60115
815.748.2000 • cityofdekalb.com

FY 2022 HUMAN SERVICES FUNDING APPLICATION
Twelve Months Funding 1/1/22 to 12/31/22

APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 5, 2021. INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.

Agency Name: Adventure Works of DeKalb County, Inc.

Mailing Address: 1211 Sycamore Road, DeKalb, IL 60115

Agency Director: Katie Watts

Contact Person: Katie Watts

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

Name of Person Responsible for Completing Quarterly Report: Katie Watts

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

Program Description: See Attached

Twelve Month Program Budget: $709,222

Amount of Funding Requested: $17,000

% of Total Program Budget: 2 %

Total Estimated Number of Program Participants: 340

Total Estimated Number of DeKalb Residents to be Served: 142

Estimated DeKalb Residents as % of Total Participants to be Served: 42 %

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 anticipated outcomes to be achieved. Be specific about the population to be served and the benefits derived from your services. Include any descriptive materials regarding the history and mission 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. For small agencies that do not perform an annual audit, financial statements certified by a professional accountant can be submitted.

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 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: Katie Watts

Title: Executive Director

Signature: Katie Watts

Date: 11/01/21

Please submit the application using one of the following methods:

- Via regular mail to be received no later than 5:00 p.m. on November 5, 2021 to:

  City of DeKalb
  Attention: Joanne Rouse
  164 East Lincoln Highway
  DeKalb, Illinois 60115

- Via email dated no later than 5:00 p.m. on November 5, 2021 to: joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:

Date Application Received: 11/2/2021

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

☐ Denied

Description of Program and Outcomes

Adventure Works seeks funding from the City of DeKalb Human Services to specifically support its prevention programming for underserved youth in DeKalb County and the surrounding area. Adventure Works is strategically growing its prevention programming to broaden its reach in the community in order to serve higher numbers of youth.

Adventure Works offers adventure-based interventions tailored for school or place-based groups focused on social-emotional learning with a goal of improving mental wellness and prevention of mental health challenges. Adventure Works offers group-based programs to early learners (4-6 years old), elementary, middle school and high school aged youth. Groups focus on connection, fun, exploration, movement and adventure to increase confidence, promote a healthy sense of self, and develop an appreciation for the natural environment.

Program activities and outcomes are tailored for each age group, with the goal of building outdoor skills; participating in fun, physical activities and challenges; and developing healthy relationships and social skills. Programs weave in tenets of social emotional learning, with an emphasis on building self-confidence, developing social skills, increasing emotional awareness and regulation, and building distress tolerance. Additionally, programming engages parents and caregivers through family days and parent coaching opportunities to better support their children at home.

Additionally, Adventure Works is excited for a new potential partnership with the Kishwaukee Special Recreation Association Camp Maple Leaf (KSRA) during summer 2022. KSRA Camp Maple Leave has seen an increased need to provide mental health services as an option for youth during camp. Adventure Works would like to develop a group program for youth to address the mental health needs of camp attendees. Adventure Works and KSRA Camp Maple Leaf will develop protocols for identifying youth in need of this group program. KSRA has also requested that Adventure Works provides mental health training for KSRA staff to build capacity and knowledge of its team.

Adventure Works is committed to providing all of its programs to all youth, regardless of their ability to pay. Currently, over 40 youth are enrolled in group programs, however, more than 50% of their families are not charged at all for this service, based on household incomes and Adventure Works' sliding fee scale. Similarly, the remaining families who do pay for the services receive substantial discounts (over 50% discount) based on income levels. The group programs fall under the preventative level of service, and therefore, Adventure works cannot bill insurance. While Adventure Works is deeply committed to increasing its group offerings to meet the needs of youth in the community, it is creating a gap in its funding. Funding from the City of DeKalb Human Service would help Adventure Works offset the program fees and allow it to provide group-based services that promote self-support, self-care and self-help to all youth in the community.

Adventure Works of DeKalb County
Program Narrative for City of DeKalb Human Services

History and Mission of Adventure Works

Adventure Works was launched in 2010 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 and intervention services, prevention programming utilizing group therapy, 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.

Population Served and Benefits of Services

Adventure Works seeks to provide all youth with access to quality mental health care. It increases programming to youth and families in DeKalb and as the only outdoor behavioral healthcare program in DeKalb, it reduces barriers to treatment. The youth served by Adventure Works are largely disadvantaged and staff meet the needs of all youth, regardless of their ability to pay. Adventure Works seeks to overcome the negative stigma associated with therapy. Many of the youth who come to the organization have been unsuccessful with traditional office-based talk therapy. Staff connect with youth differently, utilizing positive experiences that are shared with the clinician to help clients overcome personal and behavioral challenges.

Recently, the American Academy of Pediatrics, American Academy of Child and Adolescent Psychiatry and Children's Hospital Association declared a national emergency in child and adolescent mental health. Health professionals have witnessed soaring rates of mental health challenges over the course of the COVID-19 pandemic. As a result of the mental health crisis, tied to stress brought on by COVID-19 and the ongoing struggle for racial justice, emergency departments have experienced increases in visits for all mental health emergencies including suicide attempts. This crisis is illuminating the need for innovative approaches to serving youth with mental health services.

Adventure Works has been providing thoughtful and innovative mental health services to youth for over a decade. Its programs are focused on youth from ages 4 through 25 years old, with over half ranging in ages from 5-12 years old. Many barriers to adequate mental health treatment exist for DeKalb County youth. Barriers such as lack of access to affordable services, cultural beliefs surrounding therapy and negative attitudes based on past experiences preventing treatment. 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. As a result, approximately 53% of Adventure Works' participants are from households that are below 150% of the Federal Poverty Guidelines. Additionally, approximately 57% of clients are individuals who are neurodevelopmental, which includes ADHD, conduct, and autism spectrum disorder.

Adventure Works
Board of Directors 2021

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
Bakarr Bah President, MoreWithUs.com	Member	Member Since 2021
Cindy Luxton	Treasurer	Member Since 2020
Mary Gentile Department of Social Work Sycamore School District 427	Vice-Chair	Member Since 2018
Jane Dargatz Retired Educator	Secretary	Member Since 2017

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, 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

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
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 ▶ [signature] Date ▶ 10/28/21

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

AdventureWorks of DeKalb County, Inc.
Statement of Activities
Approved Budget
For the Fiscal Year Ending June 30, 2022

	FY22 Budget Approved
Revenue	
Government Grants	
City of DeKalb-University Village Collab	-
City of DeKalb Human Services	10,000
DeKalb County Forest Preserve	10,000
DeKalb Township Grant	11,000
ERAP Grant	22,660
Paycheck Protection Program	77,412
Dept of HHS Grant	-
Total Government Grants	**131,072**
Foundation & Corporate Grants	
100+ Women	-
3M	-
Alfred Bersted	10,000
Custom Cares Foundation	2,000
Cy Miller Foundation	2,000
DeKalb Co. Community Foundation	22,000
First National Bank	-
FMW Bank - CRA	5,000
FMW Bank - Charitable Foundation	-
George & Betty Dutton Foundation	5,000
Horizons Unlimited	-
Ideal Industries Grant	15,000
J6 Foundation	-
Kate Svitek Memorial Foundation	-
Kishwaukee Sunrise Rotary	2,500
NW Medicine Kishwaukee Hospital	10,000
Schultz Foundation	
Sycamore Charities	3,000
Target Grant	-
Roberts Foundation	10,000
United Way - Kishwaukee	4,000
United Way - Genoa Kingston	3,000
Total Foundation & Corporate Grants	**93,500**
Fee for Service	
Therapy - Ins/Client pmts	253,969
Therapy - MHB pmts	95,000
Ins/Client Pmts Earned/Not Received	-
Earned/Not Recd - Prev/Ed	-
Therapy - CH+A	5,000

AdventureWorks of DeKalb County, Inc.
Statement of Activities
Approved Budget
For the Fiscal Year Ending June 30, 2022

	FY22 Budget Approved
DCFS	10,000
PYD Revenue - MHB pmts	-
PYD Revenue - Client Pmts	-
Other Program Income	12,000
Little Adventurers	3,000
COVID MHB	-
NIU PFAE Contract	33,000
Total Fee for Service	**411,969**
Other	
Private Donations	55,000
Fundraising Events	-
Interest Earned	-
Rent Revenue	-
OC Creative Partnership	-
Business Partnerships	10,000
In Kind Donations	-
Total Other	**65,000**
Total Revenue	**701,541**
Expenses	
Personnel	
Payroll - Salary	500,794
Payroll Taxes	39,900
QSEHRA - Health Reimb @ Single Max	25,278
PTO Expense	4,000
Moving expense for ED	1,200
Personnel	**571,172**
Program Support	
Alumni Client Expenses	-
Alumni Tuition and Books	-
Contract, Other Consulting	1,500
Contractual-Grant Writing	7,200
Credentialing	2,500
Equipment & Supplies Program	2,500
Equipment Rental Program	-
Nutrition	2,000
Outcomes & Client Tracking	3,400
Program Development	4,000
University Village Collab Subcontract	-

AdventureWorks of DeKalb County, Inc.
Statement of Activities
Approved Budget
For the Fiscal Year Ending June 30, 2022

	FY22 Budget Approved
Total Program Support	**23,100**
Administration	
Advertising & Marketing	2,500
Bad Debt	-
Bank/CC Fees	3,600
Contract, Accounting & Legal	27,500
Equipment & Supplies, Operations	1,600
Fundraising Expenses	500
Gift Cards for Staff	750
Insurance: Directors and Officers	1,185
Insurance: Liability	7,500
Insurance: Workers Comp	8,800
Memberships & Dues	4,125
Miscellaneous Expense	1,200
Office Supplies & Expenses	5,500
Professional Development	13,810
Repair & Maintenance (vehicle)	1,000
Software	-
Staff Development	-
Telephone	2,600
Travel Expense	1,200
Total Administration	**83,370**
Occupancy	
Capital Improvements	-
Internet	2,040
Mortgage Payment	-
Mortgage Interest	9,300
Property Tax Expense	5,000
Repair & Maintenance-ocupancy	12,000
Utilities	3,240
Total Occupancy	**31,580**
Total Expenses	**709,222**
Depreciation	**(7,681)**
Depreciation	6,100
Net Operating Income	**(13,781)**

This table demonstrates the cost of one 12 week session for an adventure therapy group at Adventure Works. The DeKalb Human Service Funding grant, if received, would fund the costs for 10 of these group sessions. This cost analysis is with one paid staff member and one unpaid intern. There are times that we have two paid staff members when an intern is not available, and our costs are even higher than $1706 for a 12 week adventure therapy group session.

Adventure Therapy Group Expenses

Expenses for 1 group session-12 weeks long				
Adventure Works Expenses	**Hourly Rate**	**Group Session Hours-12 Weeks**	**Before, After, Admin Hours**	**Total Cost**
Group Lead ($20 Sal + $2 ben)	22.00	24.00	12.00	792.00
Intern	-	2.00		
Parent Support	25.00	2.00	-	50.00
Administration				
Reg, TA, Phone, Ongoing	15.00	-	6.00	90.00
Leadership, Bus Ops, Training	34.00		6.00	204.00
Occupancy based on $3,000/month (.25/day/session * 12 sessions)				450.00
Nutrition (per 12 week session)				60.00
Program Supplies (per 12 week session)				60.00
			Total Direct Costs Per 12 Week Session	**1,706.00**

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, 2020 and 2019

(With Independent Auditor's Report Thereon)

ADVENTURE WORKS OF DEKALB COUNTY, INC.

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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, 2020 and 2019, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our 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.

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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 Adventure Works of DeKalb County, Inc. as of June 30, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Adoption of New Accounting Pronouncement

As discussed in Note 9 to the financial statements, Adventure Works of DeKalb County adopted the Financial Accounting Standards Board's Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*, and all subsequently issued clarifying ASUs and ASU No. 2018-08, Not-for-Profit Entities (Topic 958): *Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made*, as of July 1, 2019. Our opinion is not modified with respect to this matter.

Benning Group LLC

Rockford, Illinois
October 22, 2020

ADVENTURE WORKS OF DEKALB COUNTY, INC.

Statements of Financial Position

June 30, 2020 and 2019

Assets		2020	2019
Current assets:			
Cash and cash equivalents	$	382,251	128,424
Accounts receivable, less allowance for doubtful accounts of $2,500 and $4,749 as of June 30, 2020 and 2019, respectively		23,435	29,338
Contributions receivable – United Way Agencies		4,300	6,147
Contributions receivable – other		–	15,000
Prepaid expenses		3,754	1,265
Total current assets		413,740	180,174
Property and equipment:			
Land and land improvements		174,250	78,013
Building and building improvements		130,430	119,678
Vehicles and trailers		23,585	23,585
Less accumulated depreciation		(38,557)	(33,704)
Net property and equipment		289,708	187,572
	$	703,448	367,746
Liabilities and Net Assets			
Current liabilities:			
Current portion of mortgage payable		15,247	6,590
Accounts payable		8,858	9,937
Accrued expenses		8,527	9,251
Accrued payroll		16,440	9,797
Total current liabilities		49,072	35,575
Refundable advance		57,134	–
Long-term liability – mortgage payable		350,558	125,630
Total liabilities		456,764	161,205
Net assets:			
Without donor restrictions		193,998	150,176
With donor restrictions		52,686	56,365
Total net assets		246,684	206,541
Total liabilities and net assets	$	703,448	367,746

See accompanying notes to financial statements

ADVENTURE WORKS OF DEKALB COUNTY, INC.

Statements of Activities

For the Years Ended June 30, 2020 and 2019

		Without Donor Restrictions	With Donor Restrictions	Total 2020	Without Donor Restrictions	With Donor Restrictions	Total 2019
Revenue and support:							
Contributions	$	97,466	61,789	159,255	87,164	56,700	143,864
Contributions – United Way Agencies		–	7,370	7,370	–	8,400	8,400
Client fees		171,713	–	171,713	122,256	–	122,256
Government grants		185,039	–	185,039	149,948	–	149,948
Fund-raising events, net of direct costs of $391 and $9,220 respectively		5,832	–	5,832	16,784	–	16,784
In-kind contributions		29,118	–	29,118	20,935	–	20,935
Rent revenue		5,800	–	5,800	7,248	–	7,248
Other revenue		700	–	700	–	–	–
Interest income		8	–	8	2	–	2
Net assets released from restrictions:		72,838	(72,838)	–	63,176	(63,176)	–
Total revenue and support		568,514	(3,679)	564,835	467,513	1,924	469,437
Expenses:							
Program services		379,244	–	379,244	320,459	–	320,459
Management and general		133,719	–	133,719	91,469	–	91,469
Fundraising		11,729	–	11,729	14,039	–	14,039
Total expenses		524,692	–	524,692	425,967	–	425,967
Increase (decrease) in net assets		43,822	(3,679)	40,143	41,546	1,924	43,470
Net assets at beginning of year		150,176	56,365	206,541	108,630	54,441	163,071
Net assets at end of year	$	193,998	52,686	246,684	150,176	56,365	206,541

See accompanying notes to financial statements

ADVENTURE WORKS OF DEKALB COUNTY, INC.

Statement of Functional Expenses

For the Year Ended June 30, 2020

		Program Services	Management and General	Fundraising	2020 Totals
Salaries and wages	$	281,033	61,473	5,332	347,838
Payroll taxes and benefits		26,164	5,911	500	32,575
Advertising and promotion		271	–	583	854
Bad debt		(2,249)	–	–	(2,249)
Client services		8,114	–	–	8,114
Contract services		12,389	3,656	5,030	21,075
Depreciation		1,958	2,936	–	4,894
Equipment and supplies		7,873	304	–	8,177
In-kind expense – software		–	1,675	–	1,675
Insurance		7,294	2,715	–	10,009
Interest		3,411	5,116	–	8,527
Memberships and dues		2,372	581	–	2,953
Miscellaneous		2,057	6,838	71	8,966
Nutrition		861	–	–	861
Office expense		3,296	4,772	157	8,225
Outcome and client tracking		2,438	–	–	2,438
Professional development		11,596	440	–	12,036
Professional fees		–	29,118	–	29,118
Rent		108	–	–	108
Repairs and maintenance		4,809	5,415	–	10,224
Telephone and internet		2,960	648	56	3,664
Travel		754	–	–	754
Utilities		1,735	2,121	–	3,856
	$	379,244	133,719	11,729	524,692

See accompanying notes to financial statements

ADVENTURE WORKS OF DEKALB COUNTY, INC.

Statement of Functional Expenses

For the Year Ended June 30, 2019

		Program Services	Management and General	Fundraising	2019 Totals
Salaries and wages	$	189,733	37,252	1,550	228,535
Intern stipend		10,600	–	575	11,175
Payroll taxes and benefits		23,005	4,397	218	27,620
Advertising and promotion		568	44	4,018	4,630
Client services		2,902	–	–	2,902
Contract services		28,635	–	7,425	36,060
Depreciation		2,495	1,840	–	4,335
Equipment and supplies		4,565	722	–	5,287
Insurance		5,980	2,219	–	8,199
Interest		3,677	2,452	–	6,129
Memberships and dues		1,335	486	–	1,821
Miscellaneous		1,251	2,323	174	3,748
Nutrition		595	–	–	595
Office expense		5,013	966	61	6,040
Outcome and client tracking		3,579	–	–	3,579
Professional development		11,852	–	–	11,852
Professional fees		–	32,350	–	32,350
Property taxes		1,111	878	–	1,989
Rent		347	–	–	347
Repairs and maintenance		16,195	3,011	–	19,206
Telephone and internet		1,442	278	18	1,738
Travel		2,828	–	–	2,828
Utilities		2,751	2,251	–	5,002
	$	320,459	91,469	14,039	425,967

See accompanying notes to financial statements

ADVENTURE WORKS OF DEKALB COUNTY, INC.

Statements of Cash Flows

For the Years Ended June 30, 2020 and 2019

		2020	2019
Cash flows from operating activities:			
Increase in net assets	$	40,143	43,470
Adjustment to reconcile change in net assets to net cash flows of operating activities:			
Depreciation		4,894	4,335
Bad debt expense		(2,249)	–
Increase (decrease) in cash flow due to changes in:			
Accounts receivable		8,152	(5,604)
Contributions receivable – United Way Agencies		1,847	(256)
Contributions receivable – other		15,000	(15,000)
Prepaid expenses		(2,489)	3,004
Accounts payable		(1,079)	1,747
Accrued expenses		(724)	4,954
Accrued payroll		6,643	2,030
Net cash flows from operating activities		70,138	38,680
Cash flows from investing activities:			
Proceeds from sale of assets		1,572	–
Purchase of land		(108,602)	(23,613)
Net cash flows from investing activities		(107,030)	(23,613)
Cash flows from financing activities:			
Proceeds from refundable advance		57,134	–
Issuance of mortgage payable		380,183	10,000
Payments on mortgage payable		(146,598)	(5,803)
Net cash flows from financing activities		290,719	4,197
Net increase in cash and cash equivalents		253,827	19,264
Cash and cash equivalents:			
Beginning of year		128,424	109,160
End of year	$	382,251	128,424
Supplemental disclosure of cash flow information			
Cash payments for interest	$	8,527	6,129

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: without donor restrictions and with donor restrictions.

(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 net assets without donor restrictions 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 net assets with donor restrictions depending on the nature of the restrictions. When a restriction is met, net assets with donor restrictions are reclassified to net assets without donor restrictions.

(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. Adventure Works was in excess of federal deposit insurance coverage at June 30, 2020 by approximately $61,000. 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) Net Assets Classification

Adventure Works 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 with donor restrictions represent contributions that are restricted for time and program services as of June 30, 2020 and 2019.

(j) 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 ending June 30, 2020.

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, 2016.

(k) Functional Expense Allocation

The financial statements report certain categories of expenses that are attributed to more than one program service or supporting activity. 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.

(l) Advertising Costs

It is the policy of Adventure Works to expense advertising costs as incurred. Adventure Works expensed $854 and $4,630 of advertising costs for the years ended June 30, 2020 and 2019, respectively.

(2) Leases

Adventure Works leased an apartment located on the second floor of their building until May 2019. The lease was a non-cancelable operating lease which required monthly payments of $700. The lease expired on August 14, 2019; however, the tenant moved out in May 2019 and the apartment will not be leased going forward. Adventure Works also leased a house located on the lot purchased in December 2019. The lease was a non-cancelable operating lease which required a single payment of $5,000. The lease expired on May 31, 2020; however, the tenant continued to rent the house on a month-to-month basis at a rate of $800 per month. Total rental income received was $5,800 and $7,248 in years ended June 30, 2020 and 2019, respectively.

(3) Major Source of Revenue

For the fiscal years ended June 30, 2020 and 2019, approximately 18% and 14% of Adventure Works' revenue without donor restrictions 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 and Notes Payable

In December 2019, Adventure Works consolidated their existing debt into one mortgage payable to a bank when they purchased an property. The new loan was issued for the amount of $220,183. The loan is payable in monthly installments of $1,232 including interest at 4.5% with a final balloon payment of $194,912 due in December 2024. The mortgage payable is secured by Adventure Works' building and assignments of rents.

During 2019, Adventure Works also received an Economic Injury Disaster Loan (EIDL) for $10,000, Payroll Protection Program (PPP) loan for $57,134 and a Small Business administration (SBA) loan for $150,000. The EIDL is considered an advance on the PPP loan and is expected to be paid in full during fiscal year 2021. The PPP loan is recorded on the Statement of Financial Position as a refundable advance as that loan is expected to be 100% forgiven in fiscal year 2021. The SBA loan is included in notes payable. The SBA loan requires monthly payments of principal and interest of $641 which are deferred until 12 months from the date of the loan. The SBA loan matures in May 2050 and bears and interest rate of 2.75%. The loan is secured by all tangible and intangible personal property.

Future debt obligations at June 30, 2020 for the mortgage payables are due as follows:

Fiscal year ending June 30,	Total
2021	15,247
2022	8,801
2023	9,143
2024	9,475
Thereafter	323,138
	$ 365,805

(5) Net Assets

Components of net assets without donor restrictions as of June 30, 2020 and 2019 respectively, are as follows:

	2020	2019
Board designated – property demolition	$ 20,000	–
Undesignated	173,998	150,176
	$ 193,998	150,176

Components of net assets with donor restrictions as of June 30, 2020 and 2019 respectively, are as follows:

	2020	2019
Time restrictions:		
United Way	$ 4,300	6,147
Ideal Industries	15,000	15,000
	19,300	21,147
Program restrictions:		
Alumni Group transition	3,254	11,875
Client service fees	8,717	12,938
University Village collaboration	–	65
Scholarships	5,000	–
Challenge Course	12,326	7,890
Other	4,089	2,450
	33,386	35,218
	$ 52,686	56,365

(6) Liquidity and Availability of Financial Assets

The following table reflects Adventure Works' financial assets as of June 30, 2020 and 2019, reduced by amounts that are not available to meet general expenditures within one year of the statement of assets, liabilities, and net assets date because of contractual restrictions or donor restrictions.

		2020	2019
Cash and cash equivalents	$	382,251	128,424
Accounts receivable		23,435	44,338
Contributions receivables		4,300	21,147
Total financial assets		409,986	193,909
Board designated – property demolition		(20,000)	–
Donor restricted time and program requirements		(52,686)	(56,365)
		(72,686)	(56,365)
Financial assets available to meet cash needs for general expenditures within one year	$	337,300	137,544

(7) Related Party Transactions

Adventure Works hired a vendor that was owned by the spouse of a board member to redesign their logo. Services rendered and paid totaled $3,400 in the year ending June 30, 2019. No related party transactions were noted in the year ending June 30, 2020.

(8) 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 October 22, 2020 which was the date that these financial statements were available for issuance.

On March 11, 2020, the World Health Organization declared the outbreak of the novel coronavirus of 2019 (COVID-19) pandemic which continues to spread in the United States.

The ultimate disruption that may be caused by the outbreak continues to be uncertain; however, it may result in a material adverse impact on Adventure Works' financial position, changes in net assets, and cash flows. Possible effects may include, but are not limited to, disruption to Adventure Works' donors and revenues, inability to hold fundraising events and provide services.

(9) Adoption of New Accounting Pronouncement

Revenue Recognition

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2014-09, "Revenue from Contracts with Customers". The ASU and all subsequently issued clarifying ASUs supersedes the revenue recognition requirements and most industry-specific guidance in U.S. generally accepted accounting principles. The core principle of the new guidance is that an entity recognizes revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The new guidance also includes a cohesive set of disclosure requirements that will provide uses of the financial statements with comprehensive information about the nature, amount, timing, and uncertainty of revenue and cash flows arising from the entity's contracts with customers. Adventure Works adopted the requirements of the new guidance as of July 1, 2019 using the modified retrospective method of transition. In applying the new guidance, Adventure Works elected to use the practical expedient that allows the guidance to be applied only to contracts that were not complete as of July 1, 2019.

The majority of the Adventure Works' revenue is received from counseling services, grants and private donations. Counseling services are recognized after the services are performed and contribution revenue is recognized at a point in time when control is transferred. The adoption of the new guidance did not have a significant impact on Adventure Works' financial statements. Based on the Adventure Works' evaluation process and review of its contribution revenue, the timing and amount of revenue recognized previously is consistent with how revenue is recognized under the new guidance.

Also, in June 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 ASU provides a more robust framework for evaluating whether transactions such as grants and similar contracts with government agencies and others should be accounted for as exchange transactions (that is, revenue from contracts with customers) or contributions. The ASU also assists entities in determining whether a contribution is conditional. Adventure Works adopted the requirements of the ASU as of July 1, 2019. The changes in the ASU have been applied on a modified prospective basis,

that is, the changes have been applied to agreements that are either not completed as of July 1, 2019, or entered into after that date.

(10) New Accounting Pronouncement

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 effective date has been extended a number of times and is now applicable for annual periods beginning after December 15, 2021. 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) offers adventure-based interventions tailored for school or place-based groups focused on social-emotional learning with a goal of improving mental wellness and the prevention of mental health challenges. Groups focus on connection, fun, exploration, movement, and adventure to increase confidence, promote a healthy sense of self, and develop an appreciation of the natural environment.

Adventure Works proposes to serve 340 children with their programs. Of this number, 142 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
BARB CITY MANOR

This agreement made this 10th day of January, 2022, between the City of DeKalb, a municipal corporation of the State of Illinois, hereinafter referred to as the "City" and Barb City Manor, 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, 2022 to December 31, 2022. 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 ensure 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. The Grantee further agrees that it shall provide a verbal report to the City at a regularly scheduled meeting of the City Council as may be requested by the City from time to time.

   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 January, 2022, and said City has caused the same to be signed, sealed, and attested to by its Mayor and City Clerk or Executive Assistant of the City of DeKalb as of the date first mentioned in this Agreement.

BARB CITY MANOR

Sue Russell
Board Chairman

Executive Director

CITY OF DEKALB, ILLINOIS

Cohen Barnes, Mayor

ATTEST:

ATTEST:

Exhibit A: Funding Application

City of DeKalb
opportunity · innovation

164 East Lincoln Highway
DeKalb, Illinois 60115
815.748.2000 • cityofdekalb.com

FY 2022 HUMAN SERVICES FUNDING APPLICATION
Twelve Months Funding 1/1/22 to 12/31/22

APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 5, 2021. INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.

Agency Name: Barb City Manor, Inc.

Mailing Address: 680 Haish Blvd.

Agency Director: Sue Russell, President

Contact Person: Maureen Gerrity, Administrator

Telephone No.: 815-756-8444 **Email Address:** mtgbcm@yahoo.com

Name of Person Responsible for Completing Quarterly Report: Maureen Gerrity

Telephone No.: 815-756-8444 **Email Address:** mtgbcm@yahoo.com

Program Description: Resident Assistance Program providing monthly rent subsidies for senior citizens in financial need living at Barb City Manor Retirement Home.

Twelve Month Program Budget: $25,000.00

Amount of Funding Requested: $5,000.00

% of Total Program Budget: 20 %

Total Estimated Number of Program Participants: 10

Total Estimated Number of DeKalb Residents to be Served: 10

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 anticipated outcomes to be achieved. Be specific about the population to be served and the benefits derived from your services. Include any descriptive materials regarding the history and mission 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. For small agencies that do not perform an annual audit, financial statements certified by a professional accountant can be submitted.

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 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: Maureen Gerrity

Title: Administrator

Signature: Maureen Gerrity

Date: 11-2-2021

Please submit the application using one of the following methods:

- Via regular mail to be received no later than 5:00 p.m. on November 5, 2021 to:

  City of DeKalb
  Attention: Joanne Rouse
  164 East Lincoln Highway
  DeKalb, Illinois 60115

- Via email dated no later than 5:00 p.m. on November 5, 2021 to: joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:

Date Application Received: 11/2/2021

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

☐ Denied

Barb City Manor, Inc., Board of Directors

Term	Board Members	
2/16-6/24	Russell, Sue- President	DeKalb, IL 60115
7/19-6/22	Noreiko, Kate-Vice Pres	DeKalb, IL 60115
2/18-6/23	Maakestad, Dennis-Secretary	DeKalb, IL 60115
7/13-6/22	Cordes, Mark-Treasurer	DeKalb, IL 60115
7/19-6/23	Coulter, Christi	Waterman, IL 60556
4/21-6/23	Espinosa, Adrian	Sycamore, IL 60178
4/21-6/22	Holloway, Brianna	DeKalb, IL 60115
5/17-6/24	Maurer, Helen	DeKalb, IL 60115
2/18-6/23	Scholl, Bill	Malta, IL 60150
12/16-6/22	Stubinger, John	Sycamore, IL 60178

Barb City Manor Resident Assistance Program Narrative

Barb City Manor's Resident Assistance Program helps residents of low income with the monthly cost of room and board. Barb City Manor (BCM) is a not-for-profit retirement home providing affordable housing, three meals daily, utilities including water, gas, electricity, and refuse service, weekly housekeeping and linen service, maintenance, and 24-hour staffing. A variety of social, recreational, and educational activities are also included. Currently, 10 residents are receiving subsidies from the Resident Assistance Program, with an average grant of $257 per month.

Senior citizens living at Barb City Manor are often able to avoid or delay placement in long term care facilities. They have a greater degree of independence, and they are not in nursing homes or supportive living facilities on Public Aid (Medicaid). Most BCM residents "age in place". Assistance with bathing, personal care, and medications is available through agencies that provide these services in the community. BCM residents are allowed to use canes, walkers, and wheelchairs. They benefit from a balanced diet, opportunities to socialize, housekeeping service, 24-hour security, and the independence that living at Barb City Manor fosters.

An FY 2022 Human Services Funding grant of $5,000 from the City of DeKalb will help Barb City Manor continue to assist DeKalb senior citizens of low income, allowing them to live in safety and security without burdening them financially. BCM residents are primarily widows or widowers aged 80 and over, living solely on Social Security. The outcome used to measure the effectiveness of the Resident Assistance Program is the number of residents receiving financial assistance that continue to reside at Barb City Manor.

BARB CITY MANOR MISSION STATEMENT AND ORGANIZATIONAL HISTORY

Barb City Manor (BCM) is a not-for-profit retirement home for seniors aged 62 and over. Our mission is to serve low- to moderate-income seniors in safety and comfort. Barb City Manor is an affordable option for senior citizens that are no longer willing or able to maintain a home or live alone.

Barb City Manor Retirement Home opened in the DeKalb Public Hospital building in 1979. It was governed by the DeKalb Housing Commission which was created by the City of DeKalb to establish a retirement home for low- to moderate-income seniors in this historic building. Funds that had been earmarked for the Public Hospital remained with the building. Those funds were used to finance the renovations for the retirement home.

In 1993, the 501(c)(3) non-profit Barb City Manor, Inc., was formed. A new volunteer board of directors took over governance of the retirement home and the DeKalb Housing Commission was dissolved. A 20-year Service Agreement between the City of DeKalb and Barb City Manor, Inc., spelled out the responsibilities of the parties. The Service Agreement was renewed for an additional 6 years on June 30, 2013. A 10-year Service Agreement was signed July 25, 2019.

Barb City Manor is licensed as a Boarding House by the City of DeKalb. Apartments are rented on a month-to-month basis. BCM has 62 studio and one-bedroom apartments and serves 75-80 senior citizens per year. Residents with annual income below $29,250 can apply for HUD rent assistance through The Housing Authority of the County of DeKalb. Barb City Manor has established a designated fund to assist residents that are waiting for HUD funding. DeKalb County Senior Tax Levy Funds and DeKalb Township grants are also used to assist residents with their rent. Currently 11 residents are receiving rent assistance from HUD and/or BCM's Resident Assistance Fund.

BCM offers many amenities that are included in the monthly rent: 3 nutritious meals daily served in our spacious Dining Room, weekly housekeeping & linen service, and all utilities except for phone, cable TV & internet. A staff member is on duty 24/7 and a variety of recreational, social, and educational programs are offered. As residents age, they can arrange for personal care or home health services through local agencies. The auxiliary, Friends of Barb City Manor, provides financial assistance for resident activities through its fundraising efforts, including its on-site ReSale Shop. The services that BCM provides allow seniors to remain active and engaged in a home-like environment and help prevent premature nursing home placement.

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P O BOX A-3290 DPN 22-2
CHICAGO, IL 60690

DEPARTMENT OF THE TREASURY

Date: NOV 09 1993

BARB CITY MANOR INC
680 HAISH BOULEVARD
DEKALB, IL 60115

Employer Identification Number:
36-3602051
Case Number:
363292075
Contact Person:
MRS. R. COOLEY
Contact Telephone Number:
(312) 886-1278
Our Letter Dated:
May 11, 1989
Addendum Applies:
No

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

Marilyn W. Day

Marilyn W. Day
District Director

Letter 1050 (DO/CG)

Form **872-C**

(Rev. March 1986)

Department of the Treasury—Internal Revenue Service

Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

(See Form 1023 instructions for Part IV, line 3.)

OMB No. 1545-0056
Expires 3-31-89

To be used with Form 1023. Submit in duplicate.

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

Barb City Manor, Inc.
(Exact legal name of organization)

680 Haish Boulevard DeKalb, IL 60115
(Number, street, city or town, state, and ZIP code)

and the District Director of Internal Revenue

Consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, then the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year June 30, 1989

Name of organization	Date
Barb City Manor, Inc.	5/4/89

Officer or trustee having authority to sign

Signature ▶ Max Hirdo, President

District Director	Date
R S Hintrode, Jr.	MAY - 9 1989

By ▶ Joan C Pustelnik
Group Manager 7201

For Paperwork Reduction Act Notice, see page 1 of the Form 1023 instructions.

Internal Revenue Service
District Director

Department of the Treasury

P O BOX A-3290 DPN 22-2
CHICAGO, IL 60690

Date: MAY 11 1989

Employer Identification Number:
36-3602051
Contact Person:
P. J. MAZARAKOS, JR.
Contact Telephone Number:
(312) 886-1270

OAKS CITY MANOR INC
680 HAISH BOULEVARD
DEKALB, IL 60115

Accounting Period Ending:
June 30
Foundation Status Classification:
509(a)(2)
Advance Ruling Period Begins:
January 27, 1989
Advance Ruling Period Ends:
June 30, 1993
Addendum Applies:
No

Dear Applicant:

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(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in section 509(a)(2).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and contributors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until the Service makes a final determination of your foundation status.

If notice that you will no longer be treated as a publicly supported organization is published in the Internal Revenue Bulletin, grantors and contributors may not rely on this determination after the date of such publication. In addition, if you lose your status as a publicly supported organization and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that the Service had given notice that you would be removed from classification as a publicly supported organizations, then that person may not rely on this determination as of the date such knowledge was acquired.

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of $100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

You are required to file Form 990, Return of Organization Exempt From Income Tax, only if your gross receipts each year are normally more than $25,000. 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. A penalty of $10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed $5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

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, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unre-

lated 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.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

R. S. Wintrode, Jr.
District Director

Enclosure(s):
Form 872-C

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.
Barb City Manor, 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) ▶

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.)
680 Haish Blvd.

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 - 3602051

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 ▶ Maurice Gerritz Date ▶ 11-1-21

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

Barb City Manor
Revenue - Operations

		21/22 Budget
4000-02	Res. Rent	1,262,407.00
4012-02	Furn.	1,800.00
4015-03	Cable	17,250.00
4100-02	Other Rents	8,000.00
	Subtotal	1,289,457.00
4200-04	Gift shop	4,800.00
4205-02	Vend/Fd sales	250.00
4210-02	Misc. Inc.	5,000.00
4900-00	Grant Income	10,000.00
	Sub. total	20,050.00
Operations Income Total		1,309,507.00
Transfer To (From) Operations		70,535.00
	Total	1,380,042.00

Barb City Manor
Disbursements - Operations

		21/22 Budget
5000-02	Admin.	143,806.00
5005-02	Office	44,207.00
5010-02	Recep.	88,236.00
5015-02	Maint.	117,198.00
5025-02	FT Food Serv.	143,667.00
5025-02	PT Food Serv.	165,810.00
5030-02	Hskpg	45,148.00
Subtotal		748,072.00
5035-02	Workman's Comp.	16,000.00
5040-02	SUI	500.00
5045-02	Pension	24,000.00
5050-02	Medical	53,692.00
5055-02	FICA	57,227.51
5056-02	Misc	2,000.00
Subtotal		153,419.51
	Personnel Subtotal	901,491.51

Commodities

		21/22 Budget
6000-02	Fund Drive	1,250.00
6005-02	Office Supp.	5,250.00
6010-02	Kitchen Supp.	12,000.00
6015-02	Food	117,000.00
6020-02	Rm. Supplies	500.00
6025-02	Maint. Supp.	2,000.00
6030-02	Hsk. Supplies	12,000.00
6035-02	Activities	2,000.00
6040-02	Misc. Comm.	250.00
	Commodities Subtotal	152,250.00

Barb City Manor
Disbursements - Operations

Contractual

		21/22 Budget
7000-02	AC R&M	3,000.00
7005-02	Elevator R&M	16,000.00
7010-02	Boiler R&M	15,000.00
7015-02	Fd. Serv. R&M	6,500.00
7020-02	Office R&M	100.00
7021-02	Equip. R&M	3,500.00
7025-02	Grounds R&M	14,000.00
7030-02	Bld. R&M	80,000.00
7035-02	Phone	5,800.00
7036-02	Cable	25,000.00
7037-02	Gas	26,950.00
7038-02	Electricity	55,500.00
7039-02	Water	20,000.00
7104-02	Refuse	4,000.00
7100-02	Postage	1,500.00
7105-02	Gift Shop	2,500.00
7110-02	Advertising	20,000.00
7115-02	Subscript.	1,300.00
7120-02	Travel/Conf.	500.00
7125-02	Prof. Service	9,000.00
7130-02	Bld. Ins.	11,000.00
7135-02	Public Relat.	2,000.00
7155-02	Misc. Contract.	1,000.00
	Contractual Sub Total	324,150.00
Operations Total		1,377,891.51
Capital		
9005-02	Office Equip.	500.00
9010-02	Kitchen/Dining	250.00
9015-02	Res. Room	1,000.00
9025-02	Redecoration	200.00
9028-02	New Constr	200.00
	Capital Sub Total	2,150.00
Expenditure Total		1,380,041.51

Barb City Manor Resident Assistance Program Budget

Total Program Budget: $25,000 per year; $2,083 per month.

10 Residents assisted per month.
Average monthly subsidy: $208

Amount requested from City of DeKalb FY2022 Human Services Fund: $5,000

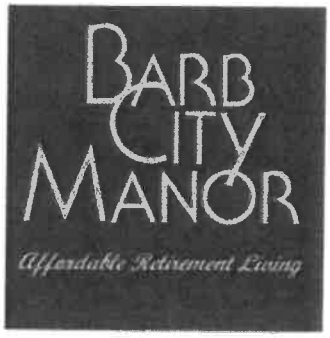
Barb City Manor has 62 studio and one-bedroom apartments. The average monthly rate is $1671. This rate includes: 3 meals daily; water, electricity, heat, and air conditioning; weekly housekeeping and linen service; maintenance; activities; and staff on duty 24/7. Barb City Manor does not charge an entrance fee and apartments are rented on a month-to-month basis.

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

Barb City Manor, Inc.

Financial Statements

Years Ended June 30, 2021 and 2020



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Independent Auditor's Report

Board of Directors
Barb City Manor, Inc.
DeKalb, Illinois

Report on the Financial Statements
We have audited the accompanying financial statements of Barb City Manor, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2021 and 2020, the related statements of activities and cash flows for the years then ended and the statement of functional expenses for the year ended June 30, 2021, 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 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 Barb City Manor, Inc. as of June 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Wipfli LLP

Rockford, Illinois
October 27, 2021

Barb City Manor, Inc.
Statements of Financial Position

June 30, 2021 and 2020

	2021	2020
Assets		
Current assets:		
Cash and cash equivalents	$ 574,332	$ 694,705
Investments	1,982,816	1,621,782
Accounts receivable	6,022	2,618
Beauty shop advances	1,219	1,227
Total current assets	2,564,389	2,320,332
Property and equipment:		
Fixtures and equipment	466,099	459,345
Building improvements	1,191,087	1,191,087
Accumulated depreciation	(1,018,939)	(981,662)
Net property and equipment	638,247	668,770
Other assets:		
Beneficial interest in McQueen charitable trust	1,796,583	1,532,299
Total assets	$ 4,999,219	$ 4,521,401
Liabilities and Net Assets		
Liabilities:		
Accounts payable	$ 29,835	$ 29,189
Accrued liabilities	25,573	48,573
Rent deposits	72,086	80,808
Deferred grant revenue	-	168,484
Total liabilities	127,494	327,054
Net assets:		
Without donor restrictions:		
Designated by Board	167,961	178,911
Undesignated	4,703,764	4,015,436
Total net assets	4,871,725	4,194,347
Total liabilities and net assets	$ 4,999,219	$ 4,521,401

See accompanying notes to financial statements.

Barb City Manor, Inc.
Statements of Activities

Years Ended June 30, 2021 and 2020

	Without Donor Restrictions	
	2021	2020
Public Support & Revenue		
Room and board income	$ 1,036,189	$ 1,289,167
Donations and contributions	143,221	34,478
Gift shop/vending income	1,457	2,974
Grant revenue	213,169	10,500
Change in beneficial interest in McQueen charitable trust	339,542	95,748
Total operating income	1,733,578	1,432,867
Other Income		
Investment income	370,999	62,213
Miscellaneous income	3,417	2,092
Total revenue	2,107,994	1,497,172
Expenses		
Program services	1,252,771	1,248,868
Supporting services:		
Management and general	177,845	176,513
Total supporting services	177,845	176,513
Total expenses	1,430,616	1,425,381
Net change in net assets	677,378	71,791
Net assets, beginning year	4,194,347	4,122,556
Net assets, end of year	$ 4,871,725	$ 4,194,347

See accompanying notes to financial statements.

Barb City Manor, Inc.
Statements of Cash Flows

Years Ended June 30, 2021 and 2020

	2021	2020
Cash Flows From Operating Activities		
Change in net assets	$ 677,378	$ 71,791
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Depreciation	37,277	36,424
Realized and unrealized loss (gain) on investments	(359,359)	(51,353)
Change in beneficial interest in McQueen charitable trust	(264,284)	(21,409)
Changes in operating assets and liabilities:		
Accounts receivable	(3,404)	2,547
Receivable from City of DeKalb	-	93,513
Advances	8	196
Accounts payable	646	24,023
Accrued expenses	(23,000)	8,909
Rent deposits	(8,722)	4,822
Deferred grant revenue	(168,484)	168,484
Net cash flows from operating activities	(111,944)	337,947
Cash Flows From Investing Activities		
Purchases of property and equipment	(6,754)	(10,863)
Purchases of investments	(370,730)	(8,532)
Sales of investments	369,055	8,103
Net cash flows from investing activities	(8,429)	(11,292)
Change in cash and cash equivalents	(120,373)	326,655
Cash and cash equivalents - beginning of year	694,705	368,050
Cash and cash equivalents - end of year	$ 574,332	$ 694,705

See accompanying notes to financial statements.

Barb City Manor, Inc.
Statement of Functional Expenses

Year Ended June 30, 2021 (With comparative totals for 2020)

	Program Services	Supporting Services: Management and General	Supporting Services: Fundraising	Total: 2021	Total: 2020
Salaries and wages	$ 582,375	$ 125,249	$ -	$ 707,624	$ 715,530
Payroll taxes	41,902	13,968	-	55,870	54,051
Employee benefits	60,562	20,188	-	80,750	78,193
Total personnel	684,839	159,405	-	844,244	847,774
Activities	695	-	-	695	811
Advertising	22,908	-	-	22,908	21,171
Bad debt expense	140	7	-	147	1,282
Bank fees	6,738	2,246	-	8,984	8,103
Cable	25,125	-	-	25,125	23,825
Food costs and supplies	139,817	-	-	139,817	140,131
Gift shop expense	766	-	-	766	1,852
Insurance	13,019	-	-	13,019	12,207
Office supplies	4,843	4,843	-	9,686	9,863
Other expenses	1,896	1,897	-	3,793	2,709
Postage	1,405	-	-	1,405	1,359
Professional services	5,285	5,286	-	10,571	9,315
Repairs and maintenance	189,999	-	-	189,999	186,140
Sales tax	-	-	-	-	387
Telephone	5,392	284	-	5,676	5,621
Travel and conferences	383	-	-	383	258
Utilities	100,613	-	-	100,613	103,443
Workers compensation	11,631	3,877	-	15,508	12,706
Total before depreciation	1,215,494	177,845	-	1,393,339	1,388,957
Depreciation	37,277	-	-	37,277	36,424
Total functional expenses	$ 1,252,771	$ 177,845	$ -	$ 1,430,616	$ 1,425,381

See accompanying notes to financial statements.

Barb City Manor, Inc.
Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies

Nature of Activities

The purpose of Barb City Manor, Inc. is to operate a retirement home providing room and board for low to moderate income persons. This function is accomplished through resident rents, fees, grants, and contributions.

The City of DeKalb holds title to its premises occupied and, under provisions of a service agreement entered into on July 1, 1993, Barb City Manor, Inc. maintains the facility for the purposes outlined in its chapters.

Organizational Structure

Barb City Manor, Inc. was incorporated in the state of Illinois as a Not-For-Profit Corporation on March 1, 1989.

Tax Status

Barb City Manor, Inc. is exempt from income taxes under 501(c)(3) of the Internal Revenue Code and similar provisions of Illinois income tax law. As such, they have incurred no income tax expense or liability.

Basis of Accounting

The accompanying financial statements are presented on the accrual basis of accounting in conformity with United States generally accepted accounting principles. Accrual basis accounting recognizes revenue when earned and expenses when incurred.

Cash and Cash Equivalents

Cash and cash equivalents represent funds held in demand deposit accounts and money market accounts that are readily convertible into cash within ninety (90) days of purchase. The carrying value of cash equivalent approximates fair value because of the short maturities of these financial instruments.

Investments

Investments are stated at fair value and consist of mutual funds and certificates of deposits. Investments in marketable securities with readily determined fair values and all investments in debt securities are reported at their fair values In the statement of financial position. Quoted market prices in active markets are used as the basis of measurement. Unrealized gains and losses are included in the change in net assets in the accompanying statements of activities.

Investment income and gains restricted by donors are reported as increases in net assets without donor restrictions if the restrictions are met (either a stipulated time period ends or a purpose restriction is accomplished) in the reporting period in which the income and gains are recognized.

Note 1: Summary of Significant Accounting Policies (Continued)

Accounts Receivable

Accounts receivable represents amounts due from residents' room and board. Amounts are reviewed for collectability by management, and an allowance for doubtful accounts is recorded as needed based on collection history. Management considers these receivables to be collectible, and therefore, no allowance for uncollectible amounts has been recorded. If an amount becomes delinquent after all collection efforts have failed, the account is written off.

Net Assets

Net assets and revenue, expense, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets of the organization 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 met 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. The Organization has no net assets with donor restrictions.

Property and Equipment

Major building improvements and equipment are capitalized when purchased and depreciation is provided over the estimated used lives of the respective assets. Depreciation is provided on the straight-line method. Small equipment purchased is expensed in the year of purchase.

Maintenance, repairs, and renewals which neither materially add to the value of the property nor appreciably prolong its life are charged to expense as incurred. Gains and losses on dispositions of property and equipment are included in income and expense.

Contributions

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions.

The Organization records support for contributed professional services when performed. Contributed professional services are recognized if the services (a) create or enhance long lived assets or (b) require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. The Organization did not receive any services that met the above definition during the year.

Note 1: Summary of Significant Accounting Policies (Continued)

Contributions (Continued)

During 2020, the Organization applied for and received a forgivable loan under the Small Business Administration Paycheck Protection Program in the amount of $168,484. The Organization accounted for this transaction as a conditional contribution under ASC 958-605, because the Organization felt that the loan would be forgiven and the substance of the forgivable loan was a grant. The proceeds received were originally recorded as deferred grant revenue since the conditions of the grant were not substantially met. The conditions of this grant agreement are considered the application for and ultimate forgiveness of the debt. These conditions were met during 2021, and thus the Organization reduced the deferred grant revenue and recognized the contribution as grant revenue on the June 30, 2021 financial statements.

Beneficial Interest in McQueen Charitable Trust

Barb City Manor, Inc. has an ongoing economic interest in the net assets of the McQueen charitable trust held at First Midwest Bank and furthermore has residual rights to those net assets. The trust's mission is to assist the Organization with its general corporate purposes. Accordingly, the Organization recognizes its interest in the trust in the accompanying statement of financial position and statement of activities. Investment fees, if any, are netted with return.

Advertising

Advertising costs are expensed as incurred.

Allocation of Expenses

Expenses are allocated among the program and supporting services benefited based upon management's estimate of the percentage of expense paid for each purpose.

Fair Value Measurements

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an ordinary transaction between market participants at the measurement date. The Organization measures fair value of its financial instruments using a three-tier hierarchy that prioritizes the inputs used in measuring fair value. These tiers include Level 1, defined as observable inputs such as quoted market prices in active markets; Level 2, defined as inputs other than quoted market prices in active markets that are either directly or indirectly observable; and Level 3, defined as unobservable inputs in which little or no market data exists, therefore, requiring an entity to develop its own assumptions. The asset's 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.

Note 1: Summary of Significant Accounting Policies (Continued)

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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 reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Leases

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-02, Leases (Topic 842). This ASU modifies lease accounting to increase transparency and comparability by recognizing lease assets and lease liabilities on the balance sheet and disclosing key information about leasing information. The most significant change for lessees will be the recognition of both a liability to make lease payments (the lease liability) and a right-of-use asset representing its right to use the underlying asset for the lease term for those leases classified as operating leases under current GAAP. Certain accounting policy elections are permitted for leases with terms of 12 months or less. FASB Accounting Standards Codification (ASC) Topic 842, Leases ("ASC 842"), supersedes current lease requirements in FASB ASC Topic 840, Leases. When adopted, the amendments in the ASU must be applied using a modified retrospective approach, with certain practical expedients available. The new standard is effective for nonpublic companies for annual periods beginning after December 15, 2021. The Organization is currently evaluating the impact of the provisions of ASC 842.

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's management has evaluated subsequent events through October 27, 2021, which is the date the financial statements were available for issuance and determined that there were no significant non-recognized subsequent events through that date.

Note 2: Liquidity and Availability of Financial Resources

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

	2021
Cash and cash equivalents	$ 574,332
Short-term investments	1,982,816
Accounts receivable	6,022
Beauty shop advances	1,219
Total financial assets at year end	2,564,389
Less: Board designated funds	(167,961)
Total financial assets to meet general expenditures	$ 2,396,428

The Organization strives to maintain liquid financial assets sufficient to cover 90 days of general expenditures. Financial assets in excess of daily cash requirements are invested in certificates of deposit, money market funds, and other short-term investments.

Note 3: Board Designated Net Assets

In recent years, the board has elected to designate certain contributions to benefit a resident assistance fund which can assist needy individuals who are unable to pay the full amount of room and board charges. Contributions are designated and included in the contributions total but can be used in future years as grants to assist individuals. These funds are kept in a separate Money Market account and are designated from net assets without donor restrictions. These board designated net assets had ending balances of $167,961 and $178,911 for the years ended June 30, 2021, and 2020, respectively.

Note 4: Investments and Fair Value Measurements

Investments accounts have been established at four institutions for investment of the Organization's funds that are not needed for operational purposes. The board has developed an investment policy which governs the structure of the investment portfolio.

The following table sets forth by level, within the fair value hierarchy, the valuation techniques used to determine the fair value of the Organization's investments as of June 30, 2021 and 2020:

	2021			
	Level 1	Level 2	Level 3	Total
First State Bank CD	$ -	$ 217,820	$ -	$ 217,820
Vanguard Funds	401,875	-	-	401,875
Heartland Bank Portfolio	1,363,121	-	-	1,363,121
McQueen Charitable Trust	-	-	1,796,583	1,796,583
Total	$ 1,764,996	$ 217,820	$ 1,796,583	$ 3,779,399

	2020			
	Level 1	Level 2	Level 3	Total
First State Bank CD	$ -	$ 211,638	$ -	$ 211,638
Vanguard Funds	279,151	-	-	279,151
Heartland Bank Portfolio	1,130,993	-	-	1,130,993
McQueen Charitable Trust	-	-	1,532,299	1,532,299
Total	$ 1,410,144	$ 211,638	$ 1,532,299	$ 3,154,081

Investments, in general, are exposed to various risks, such as interest rate, credit and overall market volatility. Due to the level of risk associated with various investments, it is reasonably possible that changes in the values of certain investments will occur in the near term and that such changes could materially affect the amounts reported on the financial statements.

Note 5: Retirement Plan

Barb City Manor, Inc. has a 403(b) retirement plan whereby all employees are eligible to participate. There were no contributions by the Organization during the years ending June 30, 2021 and 2020.

The Organization also has a pension fund that Barb City Manor, Inc. contributes to for eligible employees. The total expense recognized for years ending June 30, 2021 and 2020 was $24,035 and $17,726, respectively. This amount includes the administration fees.

Note 6: Beneficial Interest in McQueen Charitable Trust

Beneficial interest in McQueen charitable trust represents a charitable trust in which the trust agreement states that the trust will hold and invest the funds, of which the Organization is the 75% beneficiary. The trust agreement indicates that convenient installments will be paid at least quarterly, in perpetuity, to be used for general corporate purposes.

Total beneficial interest in assets held in the McQueen charitable trust at June 30, 2021 and 2020, was $1,796,583 and $1,532,299. The change in beneficial interest in McQueen charitable trust consisted of the following at June 30:

	2021	2020
Realized and unrealized gains, net of investment fees	$ 339,542	$ 95,748
Distributions	(75,258)	(74,339)
Total	$ 264,284	$ 21,409

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:

Barb City Manor (Grantee) will facilitate a rent subsidy program for low income senior citizens in financial need to allow them to live in safety and security without burdening them financially. All recipients of the City-funded subsidy will be required to apply for rental assistance through the Housing Authority of the County of DeKalb.

Barb City Manor is licensed a Boarding House in the City. Apartments are rented on a month-to-month basis. The agency will provide a rent subsidy to a total of 10 low-income individuals over the course of the contract. Of this number, 100% of recipients will be residents of the City of DeKalb. Grantee will track the total number of individuals served by the program and will include an accounting of individuals who are residents of the City to document that City of DeKalb Human Services Funding is used only to support direct services to DeKalb residents. Residents who receive the subsidy must be low-income as defined by HUD and must apply for rental assistance with the Housing Authority of the County of DeKalb. The subsidy will be used to assist residents while waiting for Housing Authority assistance. City funds are interim assistance and cannot be used for ongoing rent payments. Grantee will report revenue from other sources in support of this program to document that the City is not the sole funder for the costs for this assistance. Reports will be submitted on a Quarterly basis in order to receive payment of grant funds. Grantee can claim reimburse for documented costs up to $500 per quarter.

HUMAN SERVICES AGREEMENT
BARB FOOD MART

This agreement made this 10th day of January, 2022, between the City of DeKalb, a municipal corporation of the State of Illinois, hereinafter referred to as the "City" and Barb Food Mart, 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 94% 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, 2022 to December 31, 2022. 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 ensure 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. The Grantee further agrees that it shall provide a verbal report to the City at a regularly scheduled meeting of the City Council as may be requested by the City from time to time.

   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 offunding 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 8th day of March, 2022, and said City has caused the same to be signed, sealed, and attested to by its Mayor and City Clerk or Executive Assistant of the City of DeKalb as of the date first mentioned in this Agreement.

BARB FOOD MART

Board Chairman

ATTEST:

Executive Director

CITY OF DEKALB, ILLINOIS

Cohen Barnes, Mayor

ATTEST:

Exhibit A: Funding Application

City of DeKalb
opportunity · innovation

164 East Lincoln Highway
DeKalb, Illinois 60115
815.748.2000 • cityofdekalb.com

FY 2022 HUMAN SERVICES FUNDING APPLICATION
Twelve Months Funding 1/1/22 to 12/31/22

APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 5, 2021. INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.

Agency Name: Barb Food Mart

Mailing Address: 900 E Garden, DeKalb, IL 60115

Agency Director: Joey Moore

Contact Person: Joey Moore

Telephone No.: 773-592-8449 **Email Address:** barbfoodmart@d428.org

Name of Person Responsible for Completing Quarterly Report: Joey Moore

Telephone No.: 7735928449 **Email Address:** barbfoodmart@d428.org

Program Description: Food pantry serving families in the DeKalb School District, D428. through an online & drive thru food pantry. Families can order each week, we serve on average 180 families a week or 1,080 individuals. Annually we we will serve 50,760 individuals.

Twelve Month Program Budget: $153,665.00

Amount of Funding Requested: $23,050.00

% of Total Program Budget: 15%

Total Estimated Number of Program Participants: 50,760

Total Estimated Number of DeKalb Residents to be Served: 46,191

Estimated DeKalb Residents as % of Total Participants to be Served: 91%

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 anticipated outcomes to be achieved. Be specific about the population to be served and the benefits derived from your services. Include any descriptive materials regarding the history and mission of the agency that would help augment the application.

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

5. Completed W-9 Form.

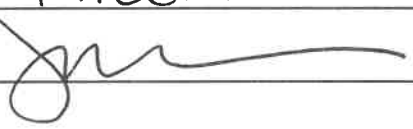
6. Copy of agency's most recent financial audit. For small agencies that do not perform an annual audit, financial statements certified by a professional accountant can be submitted.

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 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: Joey Moore

Title: Director

Signature: 

Date: Nov 8, 2021

Please submit the application using one of the following methods:

- Via regular mail to be received no later than 5:00 p.m. on November 5, 2021 to:

  City of DeKalb
  Attention: Joanne Rouse
  164 East Lincoln Highway
  DeKalb, Illinois 60115

- Via email dated no later than 5:00 p.m. on November 5, 2021 to: joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:

Date Application Received: 11/8/2021 dr

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

☐ Denied

Barb Food Mart
Board of Directors
October 2021

Nancy Partch, President
924 S. 2nd St.
DeKalb, IL 60115
Second Term

Katie Hollowell, Secretary
1808 Amelia Ct.
Sycamore, IL 60178
First Term

Vanessa Saam, Treasurer
1226 Yorkshire Dr. N.
Sycamore, IL 60178
First Term

Deborah Booth, Director
822 N. 9th St.
DeKalb, IL 60115
Second Term

Julie Suter, Director
2765 Wedgewood Dr
DeKalb, IL 60115
Third Term

Araceli Lopez King, Director
120 S. Walnut St.
Sycamore, IL 60178
First Term

Lois Miller, Director
515 E. Taylor Street #9
DeKalb, IL 60115
First Term

Alicia Tobin, Director
118 Forsythe Lane
DeKalb, IL 60115
First Term

Johnathon Thompson, Director
114 E. Hillcrest
DeKalb, IL 60115
First Term

Jessica Nall, Director
16283 Waterman Rd
DeKalb, IL 60115
First Term

Barb Food Mart: Response to Surge in Food Needs

Mission: Barb Food Mart is a non for profit organization working to help alleviate food insecurity for children and families in the DeKalb School District, 428.

Barb Food Mart was established in 2013 with the goal of addressing food security for families with children. From the beginning Barb Food Mart was a leader in addressing the need for dignity through open shopping and a full choice pantry. We continue that mission, while broadening and deepening our work around access, choice and dignity.

Barb Food Mart is open to any family in the DeKalb School District. Our district serves the communities of DeKalb, Malta and Cortland. 91% of our families live within the City of DeKalb. In October 2019 we served on average 61 families per week. In October 2021 that number surged to average 184 families per week.

We currently serve families through online ordering and "collect and carry" pick up options. Families can drive through or walk up to our pantry. Families who are unable to order online still have access to the same types of foods when they arrive. All families also have choices with our produce market, which offers 10-12 fresh produce items each week.

We understand that each family is unique, and to strengthen the family system we must empower families to make choices that meet their individual family cultural, nutritional and health needs.

Healthy whole foods, produce, meat, milk, eggs and shelf stable groceries provide important nutrition to families in need. For some families this food is a supplement to their current access to food, for others it is essential.

Beyond providing these food options we are pushing the envelope on what it means to serve our community. We collaborate with the families that we serve through ongoing reflective assessment. Our online ordering system allows us to pinpoint the types of foods and other items that families are seeking. Through open ended questions we gather information about additional needs, in the areas of food, personal hygiene, and cleaning products. This empowerment through two way communication has increased our volunteer pool as well. We currently utilize over 40 volunteers a week. Many of our current volunteers are families who use the pantry. We also provide culturally diverse and locally grown produce options when available. Together with the families we serve, we are building and strengthening a dynamic community resource.

Funding for Barb Food Mart will go directly into offsetting the current surge in need. We are serving more families than ever before, in a responsive and dignity based operational model. New families continue to register with Barb Food Mart each week. Addressing this increase and continued level of need for food is our highest priority. **High quality food and the operational costs associated with running the pantry will be funded with this grant.**

Barb Food Mart: Response to Surge in Food Needs

Program to be funded:

Barb Food Mart Drive Thru Food Pantry with Online Ordering
Current program experiencing an ongoing increase and surge in need. Food and operational costs associated with running the pantry (limited to staff and operational materials) will be funded with this grant.

Impact of funding:

Barb Food Mart offers a unique and dynamic response to health and safety concerns. Families are able to access the foods that they need without the challenges posed in a more traditional food pantry. Online ordering offers a personalized opportunity for families to select, and request the foods that fit their needs. Health, cultural and nutritional needs are best addressed when families are given choices. Fresh produce, meat, milk, eggs, and shelf stable groceries are all available through Barb Food Mart.

Anticipated outcome:

By responding to our increased and sustained usage Barb Food Mart has developed an effective strategy to assist food insecure families. Our drive thru pantry with online ordering started as a response to covid-19, and has become an integral part of the food security solution in the City of DeKalb. Through our innovation we are eager to continue to grow this model to meet the increase in usage.

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

DEPARTMENT OF THE TREASURY

Date: JUL 08 2014

BARB FOOD MART NFP
C/O MATTHEW L BROWN
301 E LINCOLN HWY
DEKALB, IL 60115

Employer Identification Number:
46-3613866
DLN:
17053308326023
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:
August 30, 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.

BARB FOOD MART 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

Taxpayer Notification
Sales Tax Exemption

STATE OF Illinois
DEPARTMENT OF REVENUE
tax.illinois.gov

October 7, 2020

BARB FOOD MART NFP
ATTN: NANCY PARTCH
1515 S 4TH ST # 28
DEKALB IL 60115-4656

Letter ID: L1927428912
E99 No.: E99224054

We have enclosed your Illinois Sales Tax Exemption Certificate

Welcome!

We have enclosed your Illinois Sales Tax Exemption Certificate. Verify that all of the information is correct. If any corrections are needed you must contact us immediately at the telephone number listed below.

Do not discard. Your Illinois Sales Tax Exemption Certificate is an important tax document that authorizes you under the Retailers' Occupation Tax Act to purchase tangible personal property for use or consumption tax-free.

If you wish to be registered for any other taxes or fees, you must complete a new application. For additional information or questions, visit our website at **tax.illinois.gov** or call us weekdays between 8:00 a.m. and 4:30 p.m. at the telephone number below

EXEMPTION SECTION 3-520
ILLINOIS DEPARTMENT OF REVENUE
101 WEST JEFFERSON STREET
SPRINGFIELD IL 62702

217 782-8881
REV.E99@illinois.gov

Enclosure(s)

Verify that all of your Illinois Sales Tax Exemption Certificate information is correct

- ✓ **If not,** contact us immediately.
- ✓ ***Do not discard*** **-** your Illinois Sales Tax Exemption Certificate is an important tax document that authorizes you to purchase tangible personal property for use or consumption tax-free.

OFFICIAL DOCUMENT — State of Illinois - Department of Revenue — OFFICIAL DOCUMENT

Illinois Sales Tax Exemption Certificate

BARB FOOD MART NFP

1515 S 4TH ST # 28
DEKALB IL 60115-4656

Sales Tax Exemption Certificate

Issue date:
10/07/2020
Expiration date:
11/01/2025

Sales Tax Exemption **E99224054**

Organization type: **Charitable**

This entity is authorized under the Retailers' Occupation Tax Act to purchase tangible personal property for use or consumption tax-free.

ILLINOIS REVENUE
Director

OFFICIAL DOCUMENT - DO NOT DESTROY

FORM **NFP 102.10** (rev. Dec. 2003)
ARTICLES OF INCORPORATION
General Not For Profit Corporation Act

Jesse White, Secretary of State
Department of Business Services
501 S. Second St., Rm. 350
Springfield, IL 62756
217-782-9522
www.cyberdriveillinois.com

Remit payment in the form of a cashier's check, certified check, money order or Illinois attorney's or C.P.A.'s check payable to Secretary of State.

Filed: 8/30/2013 Jesse White Secretary of State

File # 69021735 Filing Fee: $50 Approved: CAF

---- Submit in duplicate ---- Type or Print clearly in black ink ---- Do not write above this line ----

Article 1.
Corporate Name: Barb Food Mart, NFP

CP0011360

CAF

Article 2.
Name and Address of Registered Agent and Registered Office in Illinois:

Registered Agent: Matthew L. Brown
(First Name / Middle Name / Last Name)

Registered Office: 301 East Lincoln Highway
(Number / Street / Suite # (P.O. Box alone is unacceptable))

DeKalb (City) IL 60115 (ZIP Code) DeKalb County (County) 019

Article 3.
The first Board of Directors shall be eleven (11) (Not less than three) in number, their Names and Addresses being as follows

Director Name	Street Address	City	State	Zip Code
See Attached				

Article 4. 60
Purpose(s) for which the Corporation is organized:

See Attached.

(continued on back)

Printed by authority of the State of Illinois. December 2011 - 2.5M - C 157.15

Article 4.(continued)
Is this Corporation a Condominium Association as established under the Condominium Property Act? (check one)
☐ Yes ☑ No

Is this Corporation a Cooperative Housing Corporation as defined in Section 216 of the Internal Revenue Code of 1954? (check one)
☐ Yes ☑ No

Is this Corporation a Homeowner's Association, which administers a common-interest community as defined in subsection (c) of Section 9-102 of the code of Civil Procedure? (check one)
☐ Yes ☑ No

Article 5.
Other provisions **(For more space, attach additional sheets of this size.):**

Article 6.
Names & Addresses of Incorporators
The undersigned incorporator(s) hereby declare(s), under penalties of perjury, that the statements made in the foregoing Articles of Incorporation are true.

Dated August 22 (Month & Day), 2013 (Year)

Signatures and Names	Post Office Address
1. Matthew Brown (Signature) Matthew I. Brown (Name (print))	1. 301 East Lincoln Highway (Street) DeKalb, Illinois 60115 (City, State, ZIP)
2. _____ (Signature) _____ (Name (print))	2. _____ (Street) _____ (City, State, ZIP)
3. _____ (Signature) _____ (Name (print))	3. _____ (Street) _____ (City, State, ZIP)
4. _____ (Signature) _____ (Name (print))	4. _____ (Street) _____ (City, State, ZIP)
5. _____ (Signature) _____ (Name (print))	5. _____ (Street) _____ (City, State, ZIP)

Signatures must be in BLACK INK on the original document.
Carbon copies, photocopies or rubber stamped signatures may only be used on the duplicate copy.

- If a corporation acts as incorporator, the name of the corporation and the state of incorporation shall be shown and the execution shall be by a duly authorized corporate officer. Please print name and title beneath the officer's signature.
- The registered agent cannot be the corporation itself.
- The registered agent may be an individual, resident in Illinois, or a domestic or foreign corporation, authorized to act as a registered agent.
- The registered office may be, but need not be, the same as its principal office.
- A corporation that is to function as a club, as defined in Section 1-3.24 of the "Liquor Control Act" of 1934, must insert in its purpose clause a statement that it **will comply with the State and local laws and ordinances relating to alcoholic liquors.**

Printed by authority of the State of Illinois. December 2011 - 2.5M - C 157.15

Attachment to Articles of Incorporation of
Barb Food Mart, NFP

Article 3.
The first Board of Directors shall be eleven (11) in number, their Names and Addresses being as follows:

Director Name	Street Address	City	State	Zip Code
Lisa Cumings	One Kish Hospital Drive	DeKalb	IL	60115
Kara Gallagher	2500 West Bethany Road	Sycamore	IL	60178
Mary Hess	326 South 3rd Street	DeKalb	IL	60115
Dan Kenney	303 Birchwood Lane	DeKalb	IL	60115
Nancy LaCursia	829 South 8th Street	DeKalb	IL	60115
Rebecca A. Mascal	132 Tilton Park Drive	DeKalb	IL	60115
Cristina Meyer	120 East Elm Street	Sycamore	IL	60178
Sheryl Nakonechny	304 South 6th Street	DeKalb	IL	60115
Anna Nelson	308 Sutcliffe Circle	Vernon Hills	IL	60061
Julie Suter	2765 Wedgewood Drive	DeKalb	IL	60115
James Womack	1822 Elizabeth Circle	Sycamore	IL	60178

Article 4.
Purpose(s) for which the Corporation is organized:

1. To operate exclusively for charitable, educational, religious, or scientific purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (or the corresponding provision of any future United States Internal Revenue Law) (the "Code"); and

2. Subject to and within the limits of such purpose as set forth in Section 1 above, such purposes shall include, but not be limited to, providing District 428 families with healthy foods and promoting healthy eating in a positive community environment maintained through the generous giving of time and effort by dedicated volunteers.

Article 5.
Other provisions:

1. Tax-Exempt Organization. The Corporation shall function as an organization qualifying under Section 501(c)(3) of the Code.

2. Not for Profit Corporation. The Corporation shall have all of the general powers set forth in the provisions of the Illinois General Not For Profit Corporation Act of 1986, as amended, together with the power to solicit and receive grants, contributions and bequests for any corporate purpose and the power to maintain a fund or funds of real or personal property for any corporate purposes, provided, however, that the Corporation shall not have the power to engage in any activities which are not in

furtherance of its purposes as set forth in Article 4 above. The Corporation shall have the right to exercise such other powers as now are, or hereafter may be, conferred by law upon a Corporation organized for the purposes hereinabove set forth or necessary or incidental to the powers so conferred, or conducive to the furtherance thereof.

3. General Limitations. The Corporation shall neither have nor exercise any power, nor shall it directly or indirectly engage in any activity, that would (a) prevent it from obtaining an exemption from Federal income taxation as a Corporation described in Section 501(c)(3) of the Code, or (b) cause it to lose such exempt status. The Corporation shall not be operated for the purpose of carrying on a trade or business for profit.

4. Not for Profit. No part of the income of the Corporation shall inure to the benefit of any Director or officer of the Corporation or any private individual, except that reasonable compensation may be paid for services rendered on behalf of the Corporation, and no Director or officer of the Corporation or any private individual shall be entitled to share in any distribution of any of the assets of the Corporation upon its dissolution. Subject to Paragraph 6 of this Article, a transaction between the Corporation and a private person on an arm's length basis shall not be an inurement to the benefit of a private individual.

5. Limitation on Activities. No substantial part of the activities of the Corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation except as may otherwise be permitted in accordance with an election pursuant to Section 501(h) of the Code; nor shall it in any manner or to any extent participate in or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office; nor shall the Corporation engage in any activities that are unlawful under applicable federal, state or local laws.

6. Private Foundation. If for any period the Corporation is a private foundation as defined in Section 509 of the Code, then during such period, the Corporation shall be subject to the following restrictions and prohibitions:

    a. The Corporation shall not engage in any act of self-dealing as defined in Section 4941(d) of the Code.

    b. The Corporation shall distribute its income for each taxable year at such time and in such manner as not to become subject to the tax on undistributed income imposed by Section 4942 of the Code.

    c. The Corporation shall not retain any excess business holdings as defined in Section 4943(c) of the Code.

    d. The Corporation shall not make any investments in such manner as to subject it to tax under Section 4944 of the Code.

e. The Corporation shall not make any taxable expenditures as defined in Section 4945(d) of the Code.

7. Dissolution. Upon the dissolution of the Corporation and after paying or making provisions for the payment of all liabilities and obligations of the Corporation, the Board of Directors shall, pursuant to a plan of dissolution, distribute the Corporation's assets to such organization or organizations organized and operated exclusively for charitable, educational, religious, or scientific purposes, as shall at such time qualify as exempt organization(s) under Section 501(c)(1) or Section 501(c)(3) of the Code, as the Board of Directors shall determine.

8. Effect. The provisions of this Article shall be effective at all times, and notwithstanding merger, consolidation, reorganization, termination, dissolution or winding up of the Corporation, voluntarily or involuntarily, or by operation of law or any other provision hereof.

Form **W-9**
(Rev. October 2007)
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)
Barb Food Mart

Business name, if different from above

Check appropriate box: ☐ Individual/Sole proprietor ☐ Corporation ☐ Partnership
☐ Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ .....
☑ Other (see instructions) ▶ **Non-profit organization**

☐ Exempt payee

Address (number, street, and apt. or suite no.)
900 E. Garden Street

Requester's name and address (optional)

City, state, and ZIP code
DeKalb Il 60115

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
46 3613866

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).

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 ▶** [signature] **Date ▶** Nov 8, 2021

General Instructions

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

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.

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. 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.

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.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

Exhibit B: Current Year's Budget

Barb Food Mart FY22 Budget

Expenses	Monthly	Annual	Total
Total Food	$5,000.00	$60,000.00	
			$60,000.00
Salary			
Pantry Director (25 hrs per week, $25.50 hr)		$32,526.00	
Operations Coordinator (10 hrs per week, $16 hr)		$8,320.00	
			$40,846.00
Payroll Taxes, including BFM share of social security and Medicare, 18.5%			
Federal			
State			
			$7,672.00
Fees			
Sec of Sate, Illinois Charity Bureau, DCNP		$200.00	
Lawyer (Brown) Annual Report, advice		$200.00	
Accountant (T. Allen)		$1,400.00	
			$1,800.00
IT			
Website (Monthly Fee and domain name)	$14.50	$174.00	
Hardware		$1,200.00	
			$1,374.00
Insurance			
General Liability		$585.00	
Board		$450.00	
Workmans Comp		$705.00	
Aniticipated Increase		$250.00	
			$1,990.00
Outreach			
Volunteer appreciation $10 gift cards 2x per year		$1,000.00	
Postage stamps for thank you letters/gift cards (300)		$400.00	
Postcards for Give Dekalb County (500)		$100.00	
Misc Outreach Materials		$275.00	
			$1,775.00
Supplies			

Barb Food Mart FY22 Budget

Expenses	**Monthly**	**Annual**	**Total**
Covid accomidations (boxes, bags, labels)		$4,500.00	
Maintenance (cleaning, paper, signs)		$3,000.00	
Equipment (pallet jack, misc shelving repairs, tents)		$5,000.00	
			$12,500.00
YEP Grant Expenses			
		$2,114.00	
			$2,114.00
Moving Costs			
Moving Cost Budget		$23,594.00	
			$23,594.00
TOTAL EXPENSES			$153,665.00
Income			
Private Donations		$35,000.00	
Teachers/Staff Payroll Deductions		$21,500.00	
Grants		$27,000.00	
Give DeKalb County		$20,000.00	
FY2021 Balance Rollover		$44,944.68	
NIFB Credit		$3,206.66	
YEP Grant Rollover		$2,114.00	
TOTAL INCOME			$153,765.34
		INCOME	$153,765.34
		EXPENSES	$153,665.00
		DIFFERENCE	$100.34

Barb Food Mart: Response to Surge in Food Needs		
Expenses	**Annual**	**Total**
Food	*$60,000.00*	*Current Budget*
*additional food to meet surge in need	**$15,222.00**	**Request**
Salary		
Operations Coordinator (10 hrs per week, $16 hr)	*$8,320.00*	*Current Budget*
*additional 4 hours per week to meet surge in need	**$3,328.00**	**Request**
Supplies		
Operational Supplies	*$4,500.00*	*Current Budget*
*additional operational supplies, (ie: boxes, bags, etc)	**$1,700.00**	**Request**
	$23,050.00	**Total Request**
Due to the nature of our request, and that we are working to fund an increase in usage rather that start a new program or project, our budget reflects that increase. Funding will specifically be directed into the areas that directly support the surge in usage. Food, operational salary and operation supplies.		

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

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

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. 1545-0047

2019

Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 7/01 , 2019, and ending 6/30 , 2020

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C
Barb Food Mart NFP
1515 S 4th Street Door #28
DeKalb, IL 60115

D Employer identification number
46-3613866

E Telephone number
(815) 766-0210

F Group Exemption Number ►

G Accounting Method: ☒ Cash ☐ Accrual Other (specify) ►

I Website: ► www.barbfoodmart.org

J Tax-exempt status (check only one) – ☒ 501(c)(3) ☐ 501(c) ( ) ◄(insert no.) ☐ 4947(a)(1) or ☐ 527

H Check ► ☒ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

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 ► $ 131,061.

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	129,583.
	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	1,478.	
	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	1,478.
	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	131,061.
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	12,574.
	13	Professional fees and other payments to independent contractors		13	1,150.
	14	Occupancy, rent, utilities, and maintenance		14	
	15	Printing, publications, postage, and shipping		15	
	16	Other expenses (describe in Schedule O) See Schedule O		16	90,161.
	17	**Total expenses.** Add lines 10 through 16 ►		17	103,885.
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)		18	27,176.
	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	172,017.
	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	199,193.

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 X

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	169,948.	22	196,527.
23	Land and buildings		23	
24	Other assets (describe in Schedule O) See Schedule O	2,069.	24	2,666.
25	Total assets	172,017.	25	199,193.
26	Total liabilities (describe in Schedule O)	0.	26	0.
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	172,017.	27	199,193.

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 X

What is the organization's primary exempt purpose? See Schedule O.

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 Reducing food insecurity and increasing nutrition education

(Grants $) If this amount includes foreign grants, check here ..... ▶ ☐ 28a 103,885.

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) ..... ▶ 32 103,885.

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
Kyle Gerdes Director	1	0.	0.	0.
Dan Kenney Director	1	0.	0.	0.
Nancy Partch President	1	0.	0.	0.
Julie Suter Director	1	0.	0.	0.
Kaite Hollowell Secretary	1	0.	0.	0.
Deborah Booth Treasurer	1	0.	0.	0.
Rheon Gibson Director	1	0.	0.	0.
Becky Mascal Director	1	0.	0.	0.
Amy Fontana Director	1	0.	0.	0.
Araceli Lopez Director	1	0.	0.	0.
Scott Cochrane Ex-Officio	1	0.	0.	0.
Joey Moore Ex-Officio	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. See Sch O ☐

			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		X
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		X
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		X
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		X
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		X
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		X
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		X
b	If 'Yes,' complete Schedule L, Part II, and enter the total amount involved. 38b 0.			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9. 39a 0.			
b	Gross receipts, included on line 9, for public use of club facilities. 39b 0.			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ► 0. ; section 4912 ► 0. ; section 4955 ► 0.			
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		X
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. ► 0.			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ► 0.			
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		X

41 List the states with which a copy of this return is filed ► None

42a The organization's books are in care of ► Deborah Booth Telephone no. ► (815) 766-0210
Located at ► 822 N 9th St DeKalb IL ZIP + 4 ► 60115

			Yes	No
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 ►	42b		X
	See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
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		X

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** – Check here ► ☐ N/A
and enter the amount of tax-exempt interest received or accrued during the tax year. ► 43 N/A

			Yes	No
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		X
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		X
c	Did the organization receive any payments for indoor tanning services during the year?	44c		X
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		X
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		X

			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		X

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		X
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E	48		X
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		X
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
None				

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

▸ Deborah Booth — Treasurer

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Mark S. Youngberg CPA	CPA	11/16/20		P01776920

Firm's name ▸ T. Allen & Associates, LLC

Firm's address ▸ 2535 Bethany Road Suite 200, Sycamore, IL 60178

Firm's EIN ▸ 461113063

Phone no. 815-895-2132

May the IRS discuss this return with the preparer shown above? See instructions ▸ ☒ Yes ☐ No

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► **Attach to Form 990 or Form 990-EZ.**

► **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization	Employer identification number
Barb Food Mart NFP	46-3613866

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____

10 ☐ An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations ..... ☐

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▸	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants.')	51,172.	79,243.	55,442.	66,718.	131,061.	383,636.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
4 **Total.** Add lines 1 through 3	51,172.	79,243.	55,442.	66,718.	131,061.	383,636.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						0.
6 **Public support.** Subtract line 5 from line 4						383,636.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▸	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4	51,172.	79,243.	55,442.	66,718.	131,061.	383,636.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						0.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0.
11 **Total support.** Add lines 7 through 10						383,636.

12 Gross receipts from related activities, etc. (see instructions) ..... 12 0.

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ..... ▸ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	100.00 %
15 Public support percentage from 2018 Schedule A, Part II, line 14	15	100.00 %

16a **33-1/3% support test—2019.** If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ..... ▸ ☒

b **33-1/3% support test—2018.** If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ..... ▸ ☐

17a **10%-facts-and-circumstances test—2019.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ..... ▸ ☐

b **10%-facts-and-circumstances test—2018.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ..... ▸ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ..... ▸ ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants.')						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ► ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2019** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2018** Schedule A, Part III, line 17	18	%

19a **33-1/3% support tests—2019.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ► ☐

b **33-1/3% support tests—2018.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ► ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If 'No,' describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If 'Yes,' explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If 'Yes,' answer (b) and (c) below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If 'Yes,' describe in Part VI when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If 'Yes,' explain in Part VI what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ('foreign supported organization')? *If 'Yes' and if you checked 12a or 12b in Part I, answer (b) and (c) below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If 'Yes,' describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If 'Yes,' explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If 'Yes,' answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If 'Yes,' provide detail in Part VI.*	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If 'Yes,' provide detail in Part VI.*	9a		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If 'Yes,' provide detail in Part VI.*	9b		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If 'Yes,' provide detail in Part VI.*	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If 'Yes,' answer 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a	
b	A family member of a person described in (a) above?	11b	
c	A 35% controlled entity of a person described in (a) or (b) above? *If 'Yes' to a, b, or c, provide detail in Part VI.*	11c	

Section B. Type I Supporting Organizations

		Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *If 'No,' describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1	
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If 'Yes,' explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2	

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If 'No,' describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1	

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If 'No,' explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).*	2	
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If 'Yes,' describe in Part VI the role the organization's supported organizations played in this regard.*	3	

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* ***(see instructions).***

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete line 3 below.*

c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a government entity (see instructions).*

		Yes	No
2	Activities Test. ***Answer (a) and (b) below.***		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If 'Yes,' then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a	
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If 'Yes,' explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b	
3	Parent of Supported Organizations. ***Answer (a) and (b) below.***		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in* ***Part VI.***	3a	
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If 'Yes,' describe in* ***Part VI*** *the role played by the organization in this regard.*	3b	

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income

			(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	**Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B – Minimum Asset Amount

			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	**Discount** claimed for blockage or other factors (explain in detail in **Part VI**):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by .035.	6		
7	Recoveries of prior-year distributions	7		
8	**Minimum Asset Amount** (add line 7 to line 6)	8		

Section C – Distributable Amount

				Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2	Enter 85% of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations *(continued)*

Section D – Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in **Part VI**). See instructions.	
7 **Total annual distributions.** Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in **Part VI**). See instructions.	
9 Distributable amount for 2019 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required – explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019			
a From 2014			
b From 2015			
c From 2016			
d From 2017			
e From 2018			
f **Total** of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 **Excess distributions carryover to 2020.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015			
b Excess from 2016			
c Excess from 2017			
d Excess from 2018			
e Excess from 2019			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
► Attach to Form 990 or 990-EZ.
► Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization: Barb Food Mart NFP

Employer identification number: 46-3613866

Form 990-EZ, Part I, Line 16
Other Expenses

Bank Fees	$ 77.
Depreciation	1,830.
Gardening Coodinator	16,440.
Insurance	2,118.
Maintenance	837.
Northern Illinois Food Bank	61,000.
Registration Fees	75.
Supplies	7,784.
Total	$ 90,161.

Form 990-EZ, Part II, Line 24
Other Assets

	Beginning	Ending
Furniture and Fixtures	$ 736.	$ 107.
Machinery and Equipment	1,333.	2,559.
Total	$ 2,069.	$ 2,666.

Form 990-EZ, Part III - Organization's Primary Exempt Purpose

Barb Food Mart strives to reduce food insecurity and increase nutrition education

Form 990-EZ, Part V - Regarding Transfers Associated with Personal Benefit Contracts

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ..... No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ..... No

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:

Barb Food Mart is a free food pantry for families with children in District 428 schools. In recent months, the pantry has experienced a surge in the number of families requesting assistance. Funds will be used to support the purchase of high quality food and the operational costs to support the increased demand for assistance.

Barb Food Mart serves 50,760 individuals per year. Of this number, an estimated 46,000 are DeKalb residents. (Users of the service are counted each time they use the pantry.) Approximately 180 families within the District are served each week. Families order online and select the items they desire which decreases the waste of pre-packaged boxes. Orders are pick-up via drive through or walk up. Families without online access have the same access to the same types of food when selecting items at the pantry. All families also have their choice of fresh produce which is typically 10 to 12 items per week. 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
BUILDING LEADERS ADVOCATING FOR CHANGE
B.L.A.C., Inc.

This agreement made this 10th day of January, 2022, between the City of DeKalb, a municipal corporation of the State of Illinois, hereinafter referred to as the "City" and B.L.A.C., 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 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, 2022 to December 31, 2022. 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 ensure 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. The Grantee further agrees that it shall provide a verbal report to the City at a regularly scheduled meeting of the City Council as may be requested by the City from time to time.

   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 offunding 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 20 day of January, 2022, and said City has caused the same to be signed, sealed and attested to by its Mayor and City Clerk or Executive Assistant of the City of DeKalb as of the date first mentioned in this Agreement.

B.L.A.C., Inc.

Board Chairman

CITY OF DEKALB, ILLINOIS

Cohen Barnes, Mayor

CITY OF DEKALB STATE OF ILLINOIS

ATTEST:

Executive Director

ATTEST:

Exhibit A: Funding Application

City of DeKalb
opportunity - innovation

164 East Lincoln Highway
DeKalb, Illinois 60115
815.748.2000 • cityofdekalb.com

FY 2022 HUMAN SERVICES FUNDING APPLICATION

Twelve **Months** Funding 1/1/22 to 12/31/22

APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 5, 2021. INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.

Agency Name: Building Leaders Advocating for Change

Mailing Address: 301 Par Five Drive Unit DeKalb IL 60115

Agency Director: Tiffany Tucker

Contact Person: Tiffany Tucker

Telephone No.: 815 324-7424 **Email Address:** ttucker2@blacincunited.org

Name of Person Responsible for Completing Quarterly Report: Tiffany Tucker

Telephone No.: 815 508-1121 **Email Address:** _____

Program Description: Youth orgnization that proivides mental health, leadership development community service, and education support to at risk youth 10-18 in DeKalb and the D428 Community.

We are youth centered and youth led. We focus on topice that will make a lasting impact now until adult hood.

Twelve Month Program Budget: $450,000

Amount of Funding Requested: $30,000

% of Total Program Budget: 6.667 %

Total Estimated Number of Program Participants: 35

Total Estimated Number of DeKalb Residents to be Served: 60

Estimated DeKalb Residents as % of Total Participants to be Served: ~~80~~ 58.33 %

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 anticipated outcomes to be achieved. Be specific about the population to be served and the benefits derived from your services. Include any descriptive materials regarding the history and mission 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. For small agencies that do not perform an annual audit, financial statements certified by a professional accountant can be submitted.

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 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: Tiffany Tucker

Title: Founder and Executive Director

Signature: 

Date: 11/2/2021

Please submit the application using one of the following methods:

- Via regular mail to be received no later than 5:00 p.m. on November 5, 2021 to:

  City of DeKalb
  Attention: Joanne Rouse
  164 East Lincoln Highway
  DeKalb, Illinois 60115

- Via email dated no later than 5:00 p.m. on November 5, 2021 to: joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:

Date Application Received: 11/3/2021 dl

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

☐ Denied

B.L.A.C. INC.
BUILDING LEADERS ADVOCATING FOR CHANGE

Building Leaders Advocating for Change TEENTALK Program

Joanne Rouse
Community Service Coordinator
City of DeKalb
164 East Lincoln Highway
DeKalb, Illinois 60115

Dear Joanne,

Building Leaders Advocating for Change would like to thank the City of DeKalb for your consideration to support our TEENTALK program's development. Our mission is to empower young leaders to become advocates while overcoming adversities through perseverance and persistence.

From concept to conception BLAC Inc. has changed the lives of many at-risk and vulnerable teens in DeKalb. We provide innovative ways to gain our teenagers' trust, break the silence, start the healing process, enhance their quality of life, and prepare them for the future. We host many events that allow youth to express how they feel in a judgment-free setting while providing solutions and resources. BLAC Inc. offers interactive seminars, field trips, and community service events throughout the year. We take pride in our efforts to support those in need by being teen advocates. We will continue to bridge the mental health gap for our teenagers while also building their leadership and academic goals.

Building Leaders Advocating for Change is requesting $30,000.00 from the City of DeKalb to continue expanding our program. We are dedicated to making a difference in our young adults' lives, and the support from the City of Dekalb will help us reach our goal. TEENTALK program provides access to leadership development tools and quality mental health resources for our young adults. It is our wish that you can help fund such a program.

Sincerely,

Tiffany Tucker
Founder/Executive Director
Building Leaders Advocating for Change
301 Par Five Dr. Unit D
DeKalb, Illinois 60115

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BUILDING LEADERS ADVOCATING FOR CHANGE

Program summary:

Building Leader Advocating for Change is a 501(c) 3 non-profit organization cultivating youth's lives by providing life and relationship-building programs for at-risk teens 10-18 in DeKalb. We make every effort to provide a full range of regular events, from field trips to seminars that support youth at whatever level they may need. Our seminars are interactive, and we take a listen first, then an open-dialogue approach. This organization stresses the importance of academics, social skills, mental health/self-care, teamwork, and community service.

Program Goals:

Building Leaders Advocating for Change was created to provide a space where young men and women aged ten to eighteen could come together and become leaders in their communities. Our mission is to provide academic, mental health, community service, and leadership support to at-risk teens in the DeKalb and surrounding areas. The idea is also to help children recognize their self-worth while overcoming adversities and trauma. We want our youth to maintain focus, stay grounded, and remain humble, and this program will help them do just that. Some underline goals for our TEENTALK program include:

1)To allow teens to discuss challenges affecting them daily and receive resources need to develop a sense of self and what role they play in society

2) To connect young leaders with people they can relate to and develop a bond with is especially important. We promote social, group interactions, and diversity through our TEENTALK program. This allows us to maintain high quality and standards for our youth. This organization is multilayered as we support stem programs that develop and cultivate critical thinkers and leadership opportunities for those who want to be pillars in their communities.

3) To ensure each participant has fun while remaining safe. We offer a wide range of activities so that each participant can try something new and make each experience memorable.

5) Staying up to date with each age group's current trends to better tailor activities to their specific needs.

4) To host community service activities. This event allows our youth to get active, show love to our community, and, most importantly, have fun. Our goal is to provide available resources to enhance the parents' ability to care appropriately for the youth we wish to serve.

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5) To increase the number of students who have the opportunity to participate, engage, network, and interact with similar peers in positive spaces in Dekalb County.

Our TEENTALK Program will focus on the following areas:

1) The importance of mental health with suicide, bullying, coping, depression, anxiety, and teen dating violence.

2) Leadership development and how to use the tools given in your everyday life.

3) Community service showing compassion for others while providing resources to grow our community.

Activities we offer:

Speak Your Truth Summer Program: We offer a mental health check-in summer program that allows our teens to have a therapist/coach present when school counselors are unavailable. BLAC Inc.'s summer program allows for a consistent transition for children who require frequent counseling services and introduces new children to supportive services.

The summer program will be held every Monday, starting June 14th until July 26th, from 6:30 pm to 8:00 pm. BLAC Inc. will provide each teen with snacks and journals. Each night we will open with a mental health check-in. This allows coaches the opportunity to understand and adapt to each child's individual needs. Each participant is allowed to place stickers on our check-in board, matching the category that best describes how they feel. We are collaborating with therapists/coaches that will be on-site for one on one help if required.

- Red- I'm doing great
- Orange- I'm pretty good
- Yellow- I'm okay, I guess
- Green- I'm beginning to struggle
- Blue- I feel lonely
- Purple- I'm having a hard time
- Black- Please pray for me

Following the mental health check-in, we will select a participant to choose one affirmation card representing love, health, purpose, and happiness to read aloud to the group. Once each participant completes their mental health check-in, we will transition into our Speak Your Truth board. We utilize the "fishbowl" method that encourages our team and each participant to enter a topic of their choosing. We would then allow the youth to select a topic from the bowl randomly.

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It is essential that our youth feel heard, and allowing them to choose the topic encourages an open dialogue. BLAC Inc aims to enable teens to speak freely in a relaxed setting with on-site coaches and peers. Youth are more likely to seek advice from peers; therefore, the coaches will redirect and reinforce thoughts and feelings while allowing the teens to guide the conversation. BLAC Inc. concludes the summer program with a release of butterflies. This symbolizes releasing trauma, self-doubt, insecurities, and negative feelings into the world and walking into a new purpose.

TEENTALK Seminars. We provide TEENTALK youth engagement seminars that focus on topics that profoundly impact teens in their day-to-day life. We collaborate with organizations, individual counselors, and guest speakers who have keen mental health knowledge. The goal is to allow teens to have a safe space to speak freely about past or present traumas without judgment. We like to create bonding through shared experiences while growing as individuals. The seminars are an excellent opportunity to provide mentoring and mental health support.

Field Trips: We offer field trips to all Building Leaders Advocating for Change participants. Field trips allow our youth to explore the world outside of DeKalb and bring the knowledge they gained back to help build their community. It helps promote social skills and enhance community bonding.

Community service opportunities: Community service is a crucial component of our TEENTALK program because it ties in mental health and leadership development. Our main goal is to provide support to families in need while helping the community grow. We network with other organizations and elected officials to better understand what areas have the greatest needs. We supply back-to-school clothing for families in need and work with community volunteers to provide coats and toys for our winter drive. The field day activities included games, jump rope, and more. We also allocate time to hear from our community members to discuss topics impacting our community daily. Once each panel concludes, we open the floor to question from community members. The field day is an opportunity for community members to ask community leaders and organizations about resources to better their families. The panel is organized based on subject matter such as healthcare, education, housing, and community organizations. The children show off their talents with open mic and reading exerts, art, dance, poetry, and more. We hear about self-care a lot, and we believe this is especially important for our young adults.

Leadership Development: TEENTALK's mission is to instill that a true leader can lead and take direction in every youth. A significant component of leadership is teamwork and knowing when to seek guidance. We would also like to teach our teens to always have compassion while acknowledging every individual and situation is unique. We want to expose our teens to different scenarios where they can put their leadership skills to practice. We offer activities such as Escape Room to demonstrate how

leadership skills can be utilized. There is a debriefing session to discuss the pros and cons of the outcome respectfully.

Services To Be Delivered:

Our TEENTALK program consists of special group discussions for pre-teens and teens. All of the conversations are age-appropriate. A variety of views may be shared in the informal, open-chat forum. Consequently, youth will have an opportunity to air their concerns and ask adult facilitators questions in a safe, accepting, and nonjudgmental environment. Sessions are facilitated by our leadership team, led by Tiffany Tucker and other team members. TEENTALK facilitators are open to discussing anything the youth participants bring up. Also, topics can range from light to severe. Issues that may be addressed include school, social media, friendship, depression, sexuality, dating, abuse, violence, homelessness, social injustice, mental health and wellness, self-harm, and suicide.

Joining a group of kids that your teen doesn't know may sound intimidating to them at first, but group discussions provide many benefits to participants. Teens who participate in group discussions are usually surprised by how rewarding the experience can be.

Youth will benefit from participation in Teen Talk group discussions in several ways.

- Participation encourages dialogue among and between teens. Youth are asked to comment on what another participant has said. Teens are encouraged to discuss possible answers with each other before the public discussion.
- It provides a support network and a sounding board. Other teens in the group may help one another develop specific ideas for dealing with a difficult situation or challenge and hold each other accountable along the way. Human beings are social, and there's a social need for people to join groups. We prefer companionship with those who provide us with reassurance and support as well as accurate information.
- It increases understanding and empathy. Sharing ideas in a group setting can promote awareness of other viewpoints. Furthermore, it can provide new ideas and ways to deal with issues. Seeing how other people tackle problems and make positive changes can discover a wide range of strategies for facing their concerns.
- It can improve social and emotional well-being. Participating in group talks can reduce or eliminate feelings of isolation, "I'm not alone," and promote overall improved social, mental, and emotional well-being. It can be a significant relief to hear other teens talk about what they're going through and realize they're not alone. People who are accepted members of a group tend to feel happier and more satisfied.

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DCNP Membership Involvement:

As a current DCNP member, we have the opportunity to attend training webinars and get up-to-date information regarding events happening in the non-profit sector. We utilize the recorded webinars to strengthen our boards' knowledge about non-profits and philanthropy as a whole. The leadership luncheons are also very beneficial. They allow all non-profits in DeKalb to network, begin forming relationships and collaboration opportunities. BLAC Inc. will participate in Give DeKalb Day in May, which would not be possible without DCNP.

DeKalb Chamber of Commerce:

Sustainability

While we are working to cultivate a relationship with the City of DeKalb, we know the importance of expanding our donor pool. We currently have several avenues for raising funds. We are utilizing Go Fund Me Charity, PayPal Give, and Network for Good. We recently created a fundraiser and received funds for our back-to-school event through Facebook peer-to-peer fundraising and Network For Good. We reached out to our local stores and community foundations such as Walmart, Target, YSB, DCCMHB, and Five Below. We received the Community Needs Gran from the DeKalb County Community Foundation and are currently working on the Promis Grant. BLAC Inc. is presently working with Mortenson and received sponsorship for our two-day STEM workshop.

From those as mentioned above, we received donations to expand our program. Give DeKalb Day was held on May 6th, and we did a great job of keeping the community informed and engaged about our campaign. We post our GiveBab link on all social media platforms and our most recent Clubhouse page. BLAC Inc. was able to raise $1,550 during our first Give Dekalb Day. We will continue to utilize all of the above funding strategies while collaborating with different organizations with similar missions. Good360 is another resource we are exploring to help in our efforts. With organization collaboration and Good360, we can reserve some of our costs and allocate funding to high-importance areas.

Outcome Performance Measures:

Performance assessment, including data collection, analysis, and reporting, will be a collaborative effort between BLAC Inc. and the key stakeholders of our TEENTALK Program. BLAC Inc has successfully conducted youth program evaluations, including collecting and reporting community-required data for mental health consumers and other health-related activities.

These performance assessment activities' primary purpose will be to improve youth outcomes by measuring the impact of implementing evidence-based approaches

and expanding capacity to provide recovery support services to youth with mental health-related issues or problems. Data sources will be both programmatic and administrative. The primary programmatic data will be (1) a youth participant List, maintained by BLAC, containing information about youths enrolling in TEENTALK online or through other resources. In addition to demographics (gender, age, race, and ethnicity), BLAC Inc. reporting categories will include general attitudes, relationship issues, peer pressure topics, substance abuse topics such as ATOD use, social media, and social connectedness.

Program and administrative data, including general teen topics, will also be used to track overall system performance and outcomes over time. This approach allows us to gauge the performance of our activities and services. Additionally, for all events funded through the grant, including Zoom Conferences and learning collaborative sessions, data will be collected on overall satisfaction with event quality and event information application using the appropriate evaluation satisfaction tool. This data is collected at the end of each event and 30 days post-event from all participants.

Participants will have excellent knowledge of developing coping skills when engaging with other peers, improving their leadership and confidence skills when engaging other peers, and developing skills to discuss related teen issues in a no-judgment zone adequately. Participants will improve responses to conflict resolutions, manage or address anger related issues and gain overall confidence in relating to other people.

Project Program Output:

For the outcome evaluation process, formative and summarized evaluation data will be collected, and findings will be reported annually for the one-year proposed funding timeframe. For the process evaluation, data will be collected twice annually and registered in the same frequency. The evaluation method will include anonymous surveys in various programs or services to collect feedback data and empower participants enrolled in the program. Process data will be collected at monthly site-based advisory team meetings and yearly from all key stakeholders and partners.

This data will provide insight into the support needed to judge the success of the ongoing program fairly. Annual statistical information related to attendance, topics discussed, service frequencies, and the rest of the element indicators will be reviewed quarterly by BLAC INC to ensure we are getting the required data to measure the program successfully. Reports will be produced annually for formative feedback purposes and annually for summative feedback purposes.

Collaboration:

Building Leaders Advocating for Change is excited to begin working with the DeKalb County Community Mental Health Board. B.L.AC. Inc.'s mission and hope is for

DCCMHB to attend our TEENTALK seminars. We invite them as guest speakers to work as a team to bridge the mental health gap and resources provided to our at-risk population. Our goal is to break the stigma and misconception many people have regarding mental health. DCCMHB supports access to high-quality behavioral healthcare such as mental illness, developmental disability, substance abuse, and addiction. With the resources they provide and the knowledge the DCCMHB has, we can significantly decrease our community's mental health disparities. We were fortunate enough to have their team participate in our first-ever back-to-school field day event. They selflessly joined the panel of community leaders to speak about inequalities related to mental health and how to rectify the issue at hand. With a collaboration between the two organizations, we can make a significant impact in our community.

Building Leaders Advocating for Change will collaborate with ROE and Basics DeKalb County Toddler Garden to support our leadership goals. Its mission is to empower youth, increase needed services, programs, and community involvement. Their main goal is to help children, their parents, and the community. They will fulfill this through community engagement, empowering families, providing supportive services, programs, and events.

We will allow our young adults to develop their leadership skills by helping to facilitate learning and developmental activities. They will be responsible for reading to the younger children and creating hands-on learning activities aligned with Basics' mission. Reading is essential as it enhances early childhood literacy and mental development. The goal is to reflect and discuss what was read and create an open dialog. TEENTALK leaders will evaluate the children's ability to comprehend and provide more one-on-one assistance to those who require it.

BLAC Inc. will also collaborate with YSB to provide mental health support to our at-risk teens. The DeKalb County Youth Service Bureau, Inc. helps youth build healthy lives and relationships with their families, friends, and community. Their focus is to serve all youth and families with empathy, dignity, and respect. YSB provides individual, family, and group counseling and specialty services designed to keep families intact, keep youth out of the juvenile court system, and empower youth to achieve their goals.

Evidence of Need:

The problem is that many parents are not aware of the pressing issues young people are forced to encounter in our community. There is no right way to talk with another person, perhaps especially if that person is a teenager. Everyone is different, and everyone has their style. DeKalb County teens want to know that adults care, are sincere, and be authentic with them. The key is to keep talking! Research shows that It just takes one adult. Dekalb County teens who could not ask a parent or guardian for

help if they had a significant problem were 3.5 times more likely to have been depressed in the past year and 2 to 3 times more likely to have misused substances in the past 30 days.

- Teens do better when they help decide about family decisions that affect them and make family rules.
- Boundaries still matter and provide opportunities for a safe space to engage and discuss profound issues with them.

Dekalb students were asked: When you feel sad, hopeless, empty, angry, or anxious, with whom would you most likely talk? The responses were documented as:

Preferred Person	**Percentage**
Friend	33.5%
A parent or Adult Family Member	22.4%
Siblings	5.5%
Other Adult	2.1%
Teacher or Other Adult in School	1.7%
Not Sure	22.4%
Checked Multiple Box	6.7%
Don't Feel Sad, Anxious, Hopeless & Hopeless	15.1%

In a 2019 youth behavior survey, Dekalb County youth who reported having an adult to turn to with a considerable problem were less likely to:

- Drink or binge drink
- Use marijuana or other drugs
- Hurt themselves (cutting or burning) or attempted suicide
- Have experienced recent bullying or violence

According to local community data gathered by Building Leaders Advocating Change, the number of youth facing these daunting circumstances has increased significantly. The purpose of the TEENTALK Program is to provide an opportunity for

youth to engage, network, and interact in a safe space free from peer judgment. This expanded initiative aligns with the Dekalb County Mental Health Board of providing services in the mental health sector. As stated previously, the TEENTALK Program expands the work we are currently doing in our targeted area.

Even though we are excited to expand our existing program, we realize there are still current organizational challenges. For example, youth identified several barriers to program participation, including poverty, family dynamics, and family and peer relationships. These barriers identified include:

- Child negative perception concerning the time and commitment that would be involved could affect the outcome.
- Parents' perceptions. A parent's poor impression of a program can also be a barrier to youth participation.
- Peer perceptions. Peer perception among youth can be a challenge. Children mentioned that peers' negative perceptions of participating in a teen-only program might dissuade youth from participating in these programs. In other words, if participating in a particular program, or any program, is seen as "uncool," children will be less likely to attend.
- Lack of caring parents could be another factor that would hinder the expansion of the program.
- Lack of awareness of the importance of the program could be a hindrance to getting more students involved.

Operations/COVID:

Like many organizations, we were clueless as to how to continue our programs. With the children out of school and the world on complete shutdown, COVID 19 significantly impacted last years' program goals. Center of It All could not host any activities or events because most require participants to be in person. Our budget also took a big hit because people in the community were out of work.

Due to our dedication to community service, BLAC Inc. could adapt to this unforeseen and tragic pandemic. The first event we hosted was the Kick off to Summer Social Distancing Ice Cream Social. We reached out to Culvers, who supplied the ice cream sundaes and set up parking and drive-through options at Hopkins Park. We wanted to offer something light and refreshing after being quarantined for months. We created a health plan with approval from the Health Department to host our first Back-to-School Field Day event.

Our community's resilience to come together during this pandemic speak to our core values, sense of duty, and responsibility. We were honored to have Lynnea

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Laskowki from Safe Passage, Deanna Cada from The DeKalb County Community Mental Health Board, Jasmine Young from DeKalb County Youth Service Bureau, Susan Garlish and Emily from DeKalb Public Library, Courtney Hill from Basic DeKalb County, Jeanine from DeKalb County Take a United Stands against Hate, Rachel Ayres from Adventures Works, Jerry Smith our Mayor, Susan Russell from Leagues of Women Voters, Amy Doll from the Park District, Joanne Rouse from the City of DeKalb, DeKalb County Police Department, Derek Smith from NIU and many more community leaders support our back to school efforts. Based on our COVID screening sign-in sheet, we had 90 participants in attendance.

We continued our service by collaborating with Susan and the DeKalb library for their art and equality initiative. Our teens joined the panel and discussed ways art play a role in inequality, past, and present. BLAC Inc. also hosted a virtual Vision Board Shadow Box. We focused on goal setting and envisioning a future post-pandemic. We are proud of what we have accomplished with our resources and looking forward to what's to come.

Program Standards and Staff

Standards: Building Leaders Advocating for Change Inc. programs will run throughout the year at different times on a seasonal basis. Most of our activities are on the weekend during the day. We've had mini-retreats that required the youth to stay overnight at a hotel with chaperones. We take pride in the services we provide because everyone deserves to be heard. BLAC Inc. does everything with respect and dignity to empower youth today to become leaders of tomorrow.

Board of Directors/Trustees

Tiffany Tucker/Founder and Executive Director

President

Assistant Secretary

Secretary

Treasurer

Board Demographics:

Seven Board Members, six African American, one Hispanic

Staff Demographics:

Five Female African American advisory committee

Gender:98% female. 2% male

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Qualifications:

Tiffany Tucker, Founder/Executive Director, has been a member of DeKalb for 16 years. She has witnessed so many changes throughout the years. She faced many traumas growing up but cherished the lessons learned during her teenage journey as they helped her maintain focus, stay grounded, and remain humble. Tiffany would like to provide the same opportunities to young adults here in DeKalb and the surrounding areas during their developing years. She has witnessed many of our young adults suffer from some form of mental health trauma. During nursing school, she had the opportunity to see first-hand a child who committed suicide due to bullying and has heard many more. A few teens Tiffany watched grow over the years developed self-esteem, self-image, and relationship insecurities. BLAC Inc's mission is to rectify the issues by providing resources to create a healthy lifestyle.

Recruitment and Target Population:

Ongoing recruitment is a critical component of BLAC Inc.'s TEENTALK program. Most organizations and therapy services are membership-based and have a waiting list. We are here to fill the gap for youth who require assistance but are not able to elsewhere. Our events and activities are open to youth 10-18 years of age. Most events have on-site therapists/counselors if someone requires one-on-one help. This allows us to provide the same services but on a different scale. We follow up with young men and women who have the greatest need for the resources we offer. BLAC Inc has utilized and will continue to use our social media platforms, radio stations, newspapers, and flyers as advertisements to recruit and inform youth and their parents regarding upcoming events and activities. We also reach out to parents of kids who participated in a past event. BLAC Inc. works with substitute teachers who can identify potential program participants who might benefit from our services. We recently started collaborating with other youth organizations such as Youth Service Bureau, YMCA, Safe Passage, and Adventure Works who might have children on their waiting list but still need assistance.

- 100% D428 Students
- 70% are returning participants.
- 20% of participants are referrals from previous participants.
- 10% of participants are newly recruited.
- 100% increase in young male participants

Projected Demographics of Program Participants:

African Americans(85%)

White/Caucasian(10%)

Hispanic(5%)

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Age:

10-18(100%)

Gender:

Female(70%)

Male(20%)

Identify as Otherwise(10%)

Under Median Household Income(80%)

Our targeted demographic is at-risk youth 10-18. Of these children who have participated, 80% of household income is less than 63,317, with only 20% being above. 60% qualify for the free lunch program.

Individuals with Disabilities(50%)

Who are we!

WE ARE A NONPROFIT 501(C)3 ORGANIZATION WHOE'S**VISION** IS TO SUPPORT YOUNG MEN AND WOMEN AGES TEN TO EIGHTEEN TO BECOME LEADERS IN THEIR COMMUNITIES. OUR **MISSION** IS TO PROVIDE ACADEMIC, MENTAL HEALTH, COMMUNITY SERVICE, AND LEADERSHIP SUPPORT TO AT-RISK TEENS IN T DEKALB AND SURROUNDING AREAS. THE IDEA IS ALSO TO HELP CHILDREN RECOGNIZE THEIR SELF-WORTH WHILE OVERCOMING ADVERSITIES. THE FOCUS IS TO PROVIDE RESOURCES SUCH AS COUNSELING, COMPUTERS, MEDIA CENTERS, TUTORING, AND MENTORING SUPPORT, TO NAME A FEW.













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Resources we provide!



EDUCATION

- Promote academic excellence by providing scholarship opportunities and academic assistance such as tutoring to students in need. -Provide opportunities to sponsor young individuals who exemplify academic excellence to participate in study abroad

LEADERSHIP DEVELOPMENT

-Building confidence and self-worth by providing opportunities for growth and leadership through mentoring·
-Host seminars for teens such as TEENTALK Mobile Escape Room to get a real feel for leadership development and ways to utilize those skills.

COMMUNITY SERVICE

-Connecting young leaders with people who they can relate to and develop bonds with is especially important.
-Support community gardens to help build a brighter community
-Conduct food drives for families in need
-Field day provides children with back-to-school clothing and supplies.
-Hot Chocolate holiday coat and toy giveaway to families in need

We take pride in our efforts to better our community. Through it all we strive to serve!!







THE START OF IT ALL

- TEENTALK lock in September 8th-9th, 2018
  Topic: youth empowerment

WATCHING US GROW

- TEENTALK Punch and Paint April 27th, 2019
  Topic: bulling, coping and who to turn to when in trouble
- Holiday toy and coat give away Dec 13th, 2019
- TEENTALK Hot Chocolate Bar Dec 14-15th, 2019
  Topic: Teen dating violence and double standards

THE YEAR OF STRENGTH AND RESILIENCE

- Museum of Science and Industry Black Creativity Juried Art Exhibit Feb 22nd 2020
- Kickoff to Summer drive up social distance Ice cream social June 20th 2020
- First annual back to school community field day/ clothes closet August 22nd 2020
- Hometown Hero Award Sept 4th 2020
- Virtual Art and Equality Panel October 6th 2020
- TEENTALK Virtual Vision Box November 7th 2020
  Topic: Reflecting on 2020 and setting goals for 2021

2021 And Beyond. Lets continue the story together!!







WHAT ARE WE UP TO

- Give DeKalb Day May 6th, 2021
- TEENTALK Leadership Development Mobile Escape Room June 12th, 2021
- Reading to Basic DeKalb Toddler Garden July 22nd, 2021
- Speak Your Truth Summer Program June 14th-July 26th, 2021
- Chamber Family Fun Fest July 20th, 2021
- Three Day Canoe Camp July 27th-July 29th, 2021
- Neon Family Skate Night June 18th- August 13th, 2021
- BLAC Inc. Fishing Outing August 10th, 2021
- Tyler Elementry Back to School Clothes Giveaway August 12th, 2021
- Meet and Greet/Care package giveaway September 4th, 2021
- Two Day STEM September 25th-26th, 2021

And more

IN THE WORKS

- AMC Movie Night July 10th, 2022
- Building Leaders Advocating for Change Scholarship Banquet July 24th, 2022

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End of Year Student Discipline Report School Year 2020-21

Notes:
Discipline counts are by Incident
Cells containing NULL have had their values redacted in compliance with the Family Educational Rights and Privacy Act (FERPA) and are based on er

District Name	School Name	ActionCode
De Kalb ROE	KEC Area Voc Center	04
De Kalb ROE	KEC Central EFE 170	04
DeKalb CUSD 428	Founders Elementary School	03
DeKalb CUSD 428	Founders Elementary School	04
De Kalb ROE	Indian Valley Area Voc Ctr	03
DeKalb CUSD 428	DeKalb High School	03
DeKalb CUSD 428	DeKalb High School	04
DeKalb CUSD 428	Huntley Middle School	03
DeKalb CUSD 428	Jefferson Elem School	04
DeKalb CUSD 428	Littlejohn Elem School	04
DeKalb CUSD 428	Gwendolyn Brooks Elem Sch	04

Incident Type			
Violence With Physical Injury	Violence Without Physical Injury	Drug Offenses	Dangerous Weapon: Firearm
0	1	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0

ırollment counts. These values are not necessarily <10 and can be equal to 0.



ActionDesc	Total Incidents	Total Students	Female	Male
Out-of School Suspension	2	2	NULL	NULL
Out-of School Suspension	1	1	NULL	NULL
In-School Suspension	4	2	0	4
Out-of School Suspension	2	2	0	2
In-School Suspension	6	3	NULL	NULL
In-School Suspension	14	13	5	9
Out-of School Suspension	3	3	2	1
In-School Suspension	3	3	0	3
Out-of School Suspension	1	1	0	1
Out-of School Suspension	2	2	0	2
Out-of School Suspension	2	2	0	2

Race / Ethnicity

Hispanic or Latino	American Indian or Alaska Native	Black or African American	Asian
NULL	NULL	NULL	NULL
NULL	NULL	NULL	NULL
0	NULL	0	NULL
0	NULL	1	NULL
NULL	NULL	NULL	NULL
2	NULL	6	0
1	NULL	0	0
0	NULL	0	NULL
0	NULL	1	0
0	NULL	0	NULL
0	NULL	2	NULL



Native Hawaiian or Other Pacific Islander	White	Two or More Races	Grade K thru 8	Grade 9 thru 12	EL	Alcohol
NULL	NULL	NULL	0	2	0	0
NULL	NULL	NULL	0	1	0	0
NULL	3	1	4	0	0	0
NULL	0	1	2	0	0	0
NULL	NULL	NULL	0	6	0	0
NULL	5	1	0	14	0	0
NULL	2	0	0	3	0	0
NULL	1	2	3	0	0	0
NULL	0	0	1	0	0	0
NULL	2	0	2	0	0	0
NULL	0	0	2	0	0	0

			Duration in Days					
Dangerous Weapon: Other	Other Reason	Tobacco	1 OR LESS	2	3-4	4-5	GREATER THAN 10	NOT REPORTED
1	0	0	0	0	0	0	0	0
1	0	0	0	0	0	0	0	0
4	0	0	0	0	0	0	0	0
2	0	0	0	0	0	0	0	0
6	0	0	0	0	0	0	0	0
13	1	0	0	0	0	0	0	0
3	0	0	0	0	0	0	0	0
3	0	0	0	0	0	0	0	0
1	0	0	0	0	0	0	0	0
2	0	0	0	0	0	0	0	0
2	0	0	0	0	0	0	0	0

CIVIL RIGHTS DATA COLLECTION - 2017-18 SCHOOL YEAR

Data from the Civil Rights Data Collection comes directly from the U.S. Department of Education (ED). ED collects the data directly from ISBE and school districts and releases the information on a two to three-year delay.

ISBE also collects some of these data elements from districts and reports the results in the year it was collected. Current year data for in-school suspensions, out-of-school suspensions, and expulsions is reported by ISBE in a separate report on www.isbe.net. Current year data for chronic absenteeism can be found in the Students section of the Report Card. Current year data for accelerated coursework can be found in the Academic Performance section of the Report Card. Please note data may not match due to differences in data collection methods.

CRDC - IN-SCHOOL SUSPENSIONS	
State	5.1%

CRDC - OUT-OF-SCHOOL SUSPENSIONS	
State	3.5%

CRDC - EXPULSIONS	
State	0.1%

CRDC - SCHOOL-RELATED ARRESTS	
State	0.1%

CRDC - REFERRAL TO LAW ENFORCEMENT	
State	0.7%

CRDC - CHRONIC ABSENTEEISM	
State	16.3%

CRDC - INCIDENTS OF VIOLENCE	
	Rate of Incidents of Violence
State	2.2%

CRDC - INCIDENTS OF VIOLENCE - FIREARM AND HOMICIDE		
	Firearm	Homicide
Schools in the State with Incidents of Violence	153	5

Please note that at the school level, these metrics are displayed as a yes or no indicator. However, at the district and state level, these metrics are displayed as a count.

CRDC - NUMBER AND PERCENT ENROLLED IN PRESCHOOL	
State	78,272
	3.9%

CRDC - ADVANCED PLACEMENT COURSE WORK						
	ADVANCED PLACEMENT (AP) COURSE WORK		INTERNATIONAL BACCALAUREATE (IB) COURSE WORK		DUAL CREDIT COURSE WORK	
	Number	Percent	Number	Percent	Number	Percent
All State	143,753	7.2%	5,004	0.3%	65,736	3.3%

Please note that asterisks in the tables indicate either non-reported data or suppressed data due to privacy concerns. Student counts reported are counts out of groups 10 or greater.

DEKALB COUNTY SHERIFF'S OFFICE
JAIL POPULATION REPORT
JANUARY 2019

Average Daily Population

113

Number of Bookings

215

SEX

Male	*Female*
259	51

TYPE OF CRIME

Felony	*Misdemeanor*
184	126

COURT STATUS

Sentenced	*Pre-Sentenced*
40	270

PERIODIC IMPRISONMENT

Week-ends	*Work Release*
5	2

MONTHLY TRANSPORTS

	Number of Transports	Total Man Hours
General	24	126.85
Medical – Mental	3/2	2.5/28.08
Juvenile	9	38.13
Totals	38	188.56

DOC

	Male	Female
Sentenced	8	0
Parole	1	0
Totals	9	0

MONTHLY INMATE POPULATION STATISTICS

	NON-SENTENCED		REGULAR SENTENCED		WEEK-ENDERS		WORK RELEASE		EHM (ADULTS)	
	Number of Bookings	Total Days Held	Number of Bookings	Total Days Held	Number of Bookings	Total Days Held	Number of Bookings	Total Days Held	Average For Month	Total Days Held
Male	141	2747	26	354	5	15	2	4	-	-
Female	48	326	3	65	0	0	0	0	-	-
Totals	189	3073	29	419	5	15	2	4	76.2	2419

Average Daily Population: The average number of inmates in the jail for the month. Counts each day a person was in the Jail and includes all people booked into the jail.

Number of Bookings: All new arrestees booked into the Jail for this specific month.

DOC: 1) Sentenced: Represents the number of inmates transported to the Department of Corrections because they were sentenced to prison for a period of time.
2) Parole: Represents the number of inmates transported to the Department of Corrections because they were arrested on a new charge, on parole and returned to DOC to face their parole violation.

EHM: The numbers reflect only adults on Electronic Home Monitoring for the month. Juveniles would not be housed in the County Jail so would have no impact on jail population.

DEKALB COUNTY SHERIFF'S OFFICE
JAIL POPULATION REPORT
FEBRUARY 2019

Average Daily Population	Number of Bookings	Reactivated Bookings*
113	190	9

SEX		TYPE OF CRIME		COURT STATUS		PERIODIC IMPRISONMENT	
Male	*Female*	*Felony*	*Misdemeanor*	*Sentenced*	*Pre-Sentenced*	*Week-ends*	*Work Release*
234	47	167	114	242	39	3	3

MONTHLY TRANSPORTS

	Number of Transports	Total Man Hours
General	14	78.47
Medical – Mental	0/0	0/0
Juvenile	6	35.47
Totals	20	113.94

DOC

	Male	Female
Sentenced	9	1
Parole	0	0
Totals	9	1

MONTHLY INMATE POPULATION STATISTICS

	NON-SENTENCED		REGULAR SENTENCED		WEEK-ENDERS		WORK RELEASE		EHM (ADULTS)	
	Number of Bookings	Total Days Held	Number of Bookings	Total Days Held	Number of Bookings	Total Days Held	Number of Bookings	Total Days Held	Average For Month	Total Days Held
Male	105	2427	19	373	3	9	2	25	-	-
Female	31	236	4	93	0	0	1	5	-	-
Totals	136	2663	23	466	3	9	3	30	70.6	2054

Average Daily Population: The average number of inmates in the jail for the month. Counts each day a person was in the Jail and includes all people booked into the jail.

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DEKALB COUNTY SHERIFF'S OFFICE
JAIL POPULATION REPORT
MARCH 2019

Average Daily Population	Number of Bookings	Reactivated Bookings
107	210	20

SEX		TYPE OF CRIME		COURT STATUS		PERIODIC IMPRISONMENT	
Male	*Female*	*Felony*	*Misdemeanor*	*Sentenced*	*Pre-Sentenced*	*Week-ends*	*Work Release*
260	65	175	150	52	273	1	2

MONTHLY TRANSPORTS

	Number of Transports	Total Man Hours
General	15	62:20
Medical – Mental	11 / 0	12:22 / 0
Juvenile	11	28:48
Totals	37	102:09

DOC

	Male	Female
Sentenced	5	1
Parole	1	0
Totals	6	1

MONTHLY INMATE POPULATION STATISTICS

	NON-SENTENCED		REGULAR SENTENCED		WEEK-ENDERS		WORK RELEASE		EHM (ADULTS)	
	Number of Bookings	Total Days Held	Number of Bookings	Total Days Held	Number of Bookings	Total Days Held	Number of Bookings	Total Days Held	Average For Month	Total Days Held
Male	138	2586	9	447	1	9	1	5	-	-
Female	48	220	0	56	0	0	1	3	-	-
Totals	186	2806	9	503	1	9	2	8	66.2	2106

Average Daily Population: The average number of inmates in the jail for the month. Counts each day a person was in the Jail and includes all people booked into the jail.

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DEKALB COUNTY SHERIFF'S OFFICE
JAIL POPULATION REPORT
APRIL 2019

Average Daily Population	Number of Bookings	Reactivated Bookings
101	187	7

SEX		TYPE OF CRIME		COURT STATUS		PERIODIC IMPRISONMENT	
Male	*Female*	*Felony*	*Misdemeanor*	*Sentenced*	*Pre-Sentenced*	*Week-ends*	*Work Release*
230	58	162	126	39	249	1	1

MONTHLY TRANSPORTS

	Number of Transports	Total Man Hours
General	20	67:15
Medical – Mental	23 / 0	17:31 / 0
Juvenile	1	3:18
Totals	44	88:04

DOC

	Male	Female
Sentenced	2	0
Parole	1	0
Totals	3	0

MONTHLY INMATE POPULATION STATISTICS

	NON-SENTENCED		REGULAR SENTENCED		WEEK-ENDERS		WORK RELEASE		EHM (ADULTS)	
	Number of Bookings	Total Days Held	Number of Bookings	Total Days Held	Number of Bookings	Total Days Held	Number of Bookings	Total Days Held	Average For Month	Total Days Held
Male	116	2508	14	212	1	4	1	8	-	-
Female	44	196	4	92	0	0	0	0	-	-
Totals	160	2704	18	304	1	4	1	8	67.5	2054

Average Daily Population: The average number of inmates in the jail for the month. Counts each day a person was in the Jail and includes all people booked into the jail.

Number of Bookings: All new arrestees booked into the Jail for this specific month.

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EHM: The numbers reflect only adults on Electronic Home Monitoring for the month. Juveniles would not be housed in the County Jail so would have no impact on jail population.

DEKALB COUNTY SHERIFF'S OFFICE
JAIL POPULATION REPORT
MAY 2019

Average Daily Population	Number of Bookings	Reactivated Bookings
107	235	9

SEX		TYPE OF CRIME		COURT STATUS		PERIODIC IMPRISONMENT	
Male	*Female*	*Felony*	*Misdemeanor*	*Sentenced*	*Pre-Sentenced*	*Week-ends*	*Work Release*
236	69	171	134	56	249	12	1

MONTHLY TRANSPORTS

	Number of Transports	Total Man Hours
General	25	74
Medical – Mental	19 / 1	26 / 23
Juvenile	5	14
Totals	50	137

DOC

	Male	Female
Sentenced	9	0
Parole	0	0
Totals	9	0

MONTHLY INMATE POPULATION STATISTICS

	NON-SENTENCED		REGULAR SENTENCED		WEEK-ENDERS		WORK RELEASE		EHM (ADULTS)	
	Number of Bookings	Total Days Held	Number of Bookings	Total Days Held	Number of Bookings	Total Days Held	Number of Bookings	Total Days Held	Average For Month	Total Days Held
Male	139	2621	36	340	4	18	1	18	-	-
Female	53	206	5	88	5	27	0	0	-	-
Totals	192	2827	41	428	9	45	1	18	59	1830

Average Daily Population: The average number of inmates in the jail for the month. Counts each day a person was in the Jail and includes all people booked into the jail.

Number of Bookings: All new arrestees booked into the Jail for this specific month.

Reactivated Bookings: All those sent to jail by the Judge for a violation of drug court, MH court, SCF etc. Their original booking is reactivated when they are processed into the jail.

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EHM: The numbers reflect only adults on Electronic Home Monitoring for the month. Juveniles would not be housed in the County Jail so would have no impact on jail population.

DEKALB COUNTY SHERIFF'S OFFICE
JAIL POPULATION REPORT
JUNE 2019

Average Daily Population	Number of Bookings	Reactivated Bookings
110	189	16

SEX		TYPE OF CRIME		COURT STATUS		PERIODIC IMPRISONMENT	
Male	*Female*	*Felony*	*Misdemeanor*	*Sentenced*	*Pre-Sentenced*	*Week-ends*	*Work Release*
245	50	186	109	50	245	16	-

MONTHLY TRANSPORTS

	Number of Transports	Total Man Hours
General	27	90.5
Medical – Mental	18 / 1	48 / 2.5
Juvenile	9	21.5
Totals	55	162.5

DOC

	Male	Female
Sentenced	9	0
Parole	0	0
Totals	9	0

MONTHLY INMATE POPULATION STATISTICS

	NON-SENTENCED		REGULAR SENTENCED		WEEK-ENDERS		WORK RELEASE		EHM (ADULTS)	
	Number of Bookings	Total Days Held	Number of Bookings	Total Days Held	Number of Bookings	Total Days Held	Number of Bookings	Total Days Held	Average For Month	Total Days Held
Male	127	2579	6	312	14	57	-	-	-	-
Female	39	271	1	67	2	8	-	-	-	-
Totals	166	2850	7	379	16	65	-	-	57	1768

Average Daily Population: The average number of inmates in the jail for the month. Counts each day a person was in the Jail and includes all people booked into the jail.

Number of Bookings: All new arrestees booked into the Jail for this specific month.

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EHM: The numbers reflect only adults on Electronic Home Monitoring for the month. Juveniles would not be housed in the County Jail so would have no impact on jail population.

DEKALB COUNTY SHERIFF'S OFFICE
JAIL POPULATION REPORT
JULY 2019 - CORRECTED 09/20/19

Average Daily Population	Number of Bookings	Reactivated Bookings
104	239	12

SEX		TYPE OF CRIME		COURT STATUS		PERIODIC IMPRISONMENT	
Male	*Female*	*Felony*	*Misdemeanor*	*Sentenced*	*Pre-Sentenced*	*Week-ends*	*Work Release*
255	76	175	156	38	293	11	2

MONTHLY TRANSPORTS

	Number of Transports	Total Man Hours
General	20	58
Medical – Mental	12 / -	15 / -
Juvenile	6	15
Totals	38	88

DOC

	Male	Female
Sentenced	5	-
Parole	-	-
Totals	5	-

MONTHLY INMATE POPULATION STATISTICS

	NON-SENTENCED		REGULAR SENTENCED		WEEK-ENDERS		WORK RELEASE		EHM (ADULTS)	
	Number of Bookings	Total Days Held	Number of Bookings	Total Days Held	Number of Bookings	Total Days Held	Number of Bookings	Total Days Held	Average For Month	Total Days Held
Male	145	2577	15	222	9	55	2	9	-	-
Female	64	349	2	13	2	6	-	-	-	-
Totals	209	2929	17	235	11	61	2	9	62	1987

Average Daily Population: The average number of inmates in the jail for the month. Counts each day a person was in the Jail and includes all people booked into the jail.

Number of Bookings: All new arrestees booked into the Jail for this specific month.

Reactivated Bookings: All those sent to jail by the Judge for a violation of drug court, MH court, SCF etc. Their original booking is reactivated when they are processed into the jail.

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EHM: The numbers reflect only adults on Electronic Home Monitoring for the month. Juveniles would not be housed in the County Jail so would have no impact on jail population.

DEKALB COUNTY SHERIFF'S OFFICE
JAIL POPULATION REPORT
August 2019

Average Daily Population	Number of Bookings	Reactivated Bookings
109	226	6

SEX		TYPE OF CRIME		COURT STATUS		PERIODIC IMPRISONMENT	
Male	*Female*	*Felony*	*Misdemeanor*	*Sentenced*	*Pre-Sentenced*	*Week-ends*	*Work Release*
175	51	88	138	19	207	4	2

MONTHLY TRANSPORTS

	Number of Transports	Total Man Hours
General	29	105
Medical – Mental	8 / 2	19 / 26
Juvenile	5	15
Totals	44	165

DOC

	Male	Female
Sentenced	11	-
Parole	1	-
Totals	12	-

MONTHLY INMATE POPULATION STATISTICS

	NON-SENTENCED		REGULAR SENTENCED		WEEK-ENDERS		WORK RELEASE		EHM (ADULTS)	
	Number of Bookings	Total Days Held	Number of Bookings	Total Days Held	Number of Bookings	Total Days Held	Number of Bookings	Total Days Held	Average For Month	Total Days Held
Male	159	2723	11	313	4	13	1	9	-	-
Female	48	312	2	9	-	-	1	7	-	-
Totals	207	3035	11	322	4	13	2	16	72	2225

Average Daily Population: The average number of inmates in the jail for the month. Counts each day a person was in the Jail and includes all people booked into the jail.

Number of Bookings: All new arrestees booked into the Jail for this specific month.

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DOC: 1) Sentenced: Represents the number of inmates transported to the Department of Corrections because they were sentenced to prison for a period of time.
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EHM: The numbers reflect only adults on Electronic Home Monitoring for the month. Juveniles would not be housed in the County Jail so would have no impact on jail population.

DEKALB COUNTY SHERIFF'S OFFICE
JAIL POPULATION REPORT
SEPTEMBER 2019

Average Daily Population	Number of Bookings	Reactivated Bookings
102	204	10

SEX		TYPE OF CRIME		COURT STATUS		PERIODIC IMPRISONMENT	
Male	*Female*	*Felony*	*Misdemeanor*	*Sentenced*	*Pre-Sentenced*	*Week-ends*	*Work Release*
236	63	159	140	28	271	2	1

MONTHLY TRANSPORTS

	Number of Transports	Total Man Hours
General	20	68
Medical – Mental	3 / 0	2 / 0
Juvenile	10	28
Totals	33	98

DOC

	Male	Female
Sentenced	2	0
Parole	1	0
Totals	3	0

MONTHLY INMATE POPULATION STATISTICS

	NON-SENTENCED		REGULAR SENTENCED		WEEK-ENDERS		WORK RELEASE		EHM (ADULTS)	
	Number of Bookings	Total Days Held	Number of Bookings	Total Days Held	Number of Bookings	Total Days Held	Number of Bookings	Total Days Held	Average For Month	Total Days Held
Male	130	2418	16	324	2	6	1	4	-	-
Female	53	292	0	23	0	0	0	0	-	-
Totals	183	2710	16	347	2	6	1	4	76	2265

Average Daily Population: The average number of inmates in the jail for the month. Counts each day a person was in the Jail and includes all people booked into the jail.

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DEKALB COUNTY SHERIFF'S OFFICE
JAIL POPULATION REPORT
OCTOBER 2019

Average Daily Population	Number of Bookings	Reactivated Bookings
106	212	16

SEX		TYPE OF CRIME		COURT STATUS		PERIODIC IMPRISONMENT	
Male	*Female*	*Felony*	*Misdemeanor*	*Sentenced*	*Pre-Sentenced*	*Week-ends*	*Work Release*
260	54	177	137	47	267	1	1

MONTHLY TRANSPORTS

	Number of Transports	Total Man Hours
General	24	97.5
Medical – Mental	4 / 2	11.5 / 24
Juvenile	4	11.5
Totals	34	144.5

DOC

	Male	Female
Sentenced	10	0
Parole	0	0
Totals	10	0

MONTHLY INMATE POPULATION STATISTICS

	NON-SENTENCED		REGULAR SENTENCED		WEEK-ENDERS		WORK RELEASE		EHM (ADULTS)	
	Number of Bookings	Total Days Held	Number of Bookings	Total Days Held	Number of Bookings	Total Days Held	Number of Bookings	Total Days Held	Average For Month	Total Days Held
Male	146	2533	24	400	1	10	0	0	-	-
Female	42	322	3	21	0	0	1	1	-	-
Totals	188	2855	27	421	1	10	1	1	65	2011

Average Daily Population: The average number of inmates in the jail for the month. Counts each day a person was in the Jail and includes all people booked into the jail.

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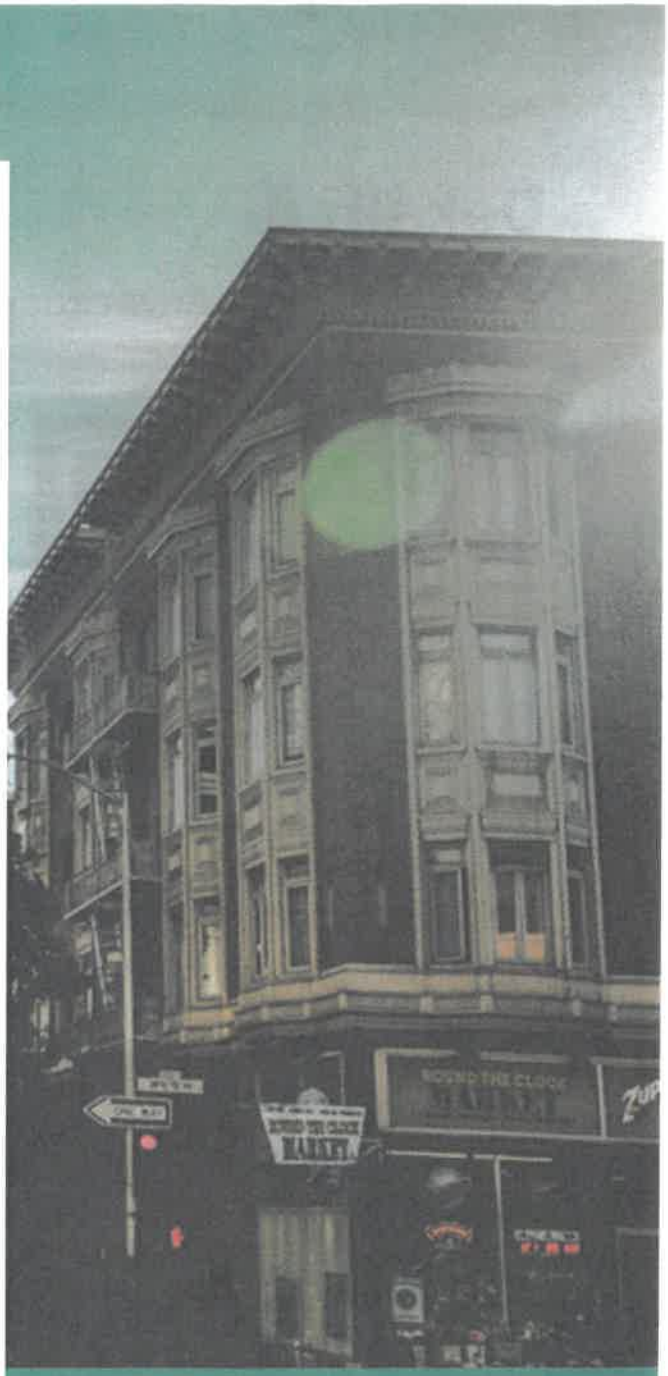
BLAC INC United and Dekalb, IL by the numbers



October 5

BLAC INC United
Founder: Tiffany Tucker

Dekalb IL

Building Leaders Advocating for Change



Tiffany Tucker, Registered Nurse and founder of BLAC INC United is a dedicated community advocate in Dekalb, IL. Tiffany founded the organization to address the gaps within the Dekalb, IL community. As a community, one can identify that measures that must be taken in the community, but let's look at the some of the numbers that make up DeKalb, IL and why BLAC INC United is the missing piece of that puzzle. Upon review of the data of Dekalb, IL one will begin to understand the urgency for BLAC INC United to continue in its endeavors and immediately expand its reach within the community.

"I find great joy in connecting with people in our community." -Tiffany Tucker

Dekalb is a community of 45,953 and is in the 20th largest county in the state of Illinois. Dekalb is not a large city, but it is important to look at the heart of the city. The schools, most importantly, the students that are comprised within our community.

The school system is broken down by the following:

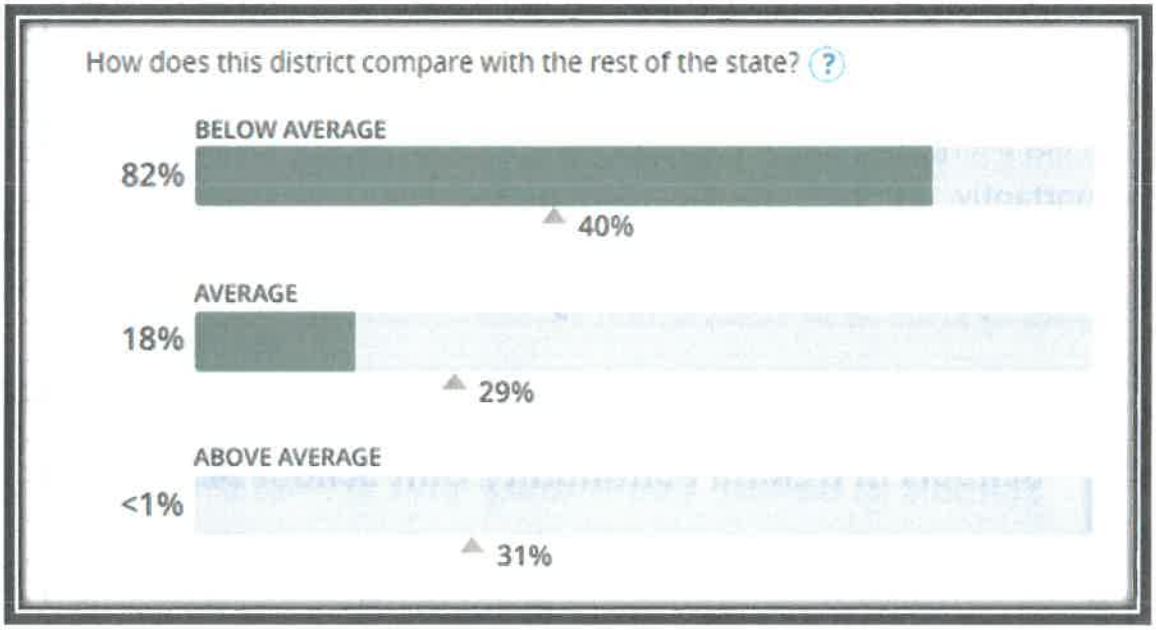
Schools in DeKalb Community Unit School District 428

Preschools	1
Elementary schools	8
Middle schools	3
High schools	1
All schools	13

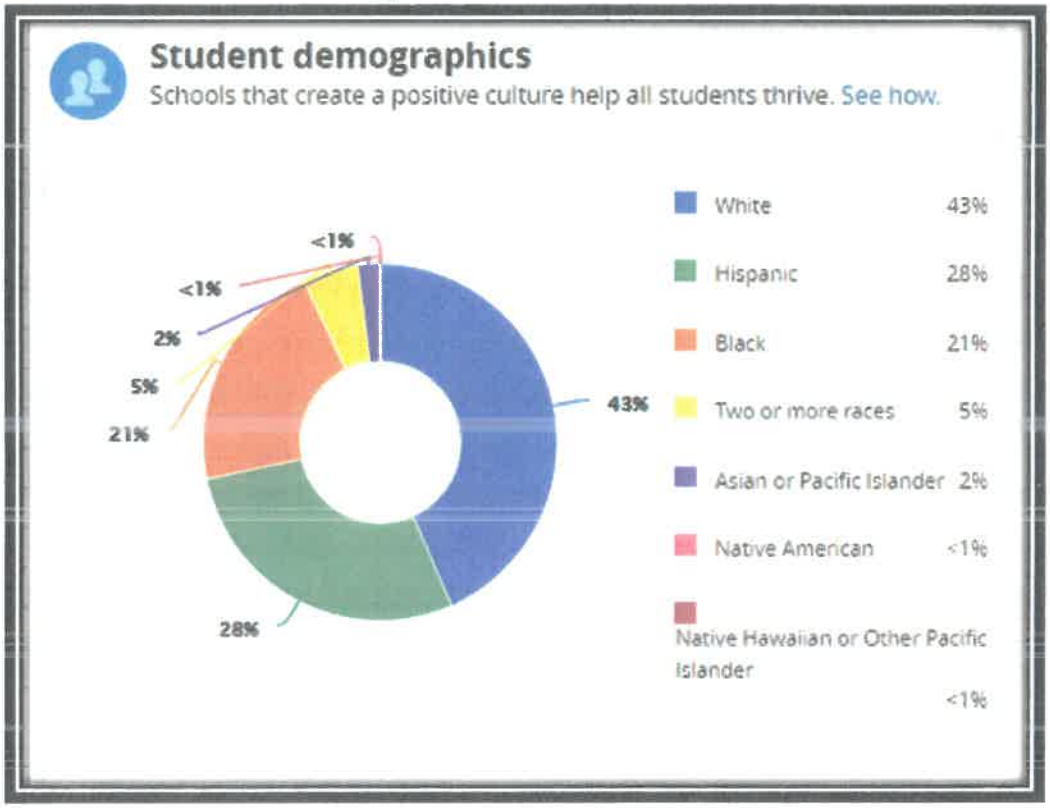
Please note there is 1 preschool in Dekalb, IL- one may gather that early education of children ages 0-3 may be delayed in many homes across the city. This could have a cyclical effect to how children experience education- beginning in kindergarten. One may also determine that a struggle to close that gap, more than likely trends through each educational level of the affected students in our area.

Another point of note- there is only one high school in the Dekalb. Can it be responsibly inferred that this school addresses all of the needs for the entire community?

Compare the Dekalb District quality scores among the entire state of Illinois, it is clear that additional measures must be taken.



Let's review student race demographics in the Dekalb:

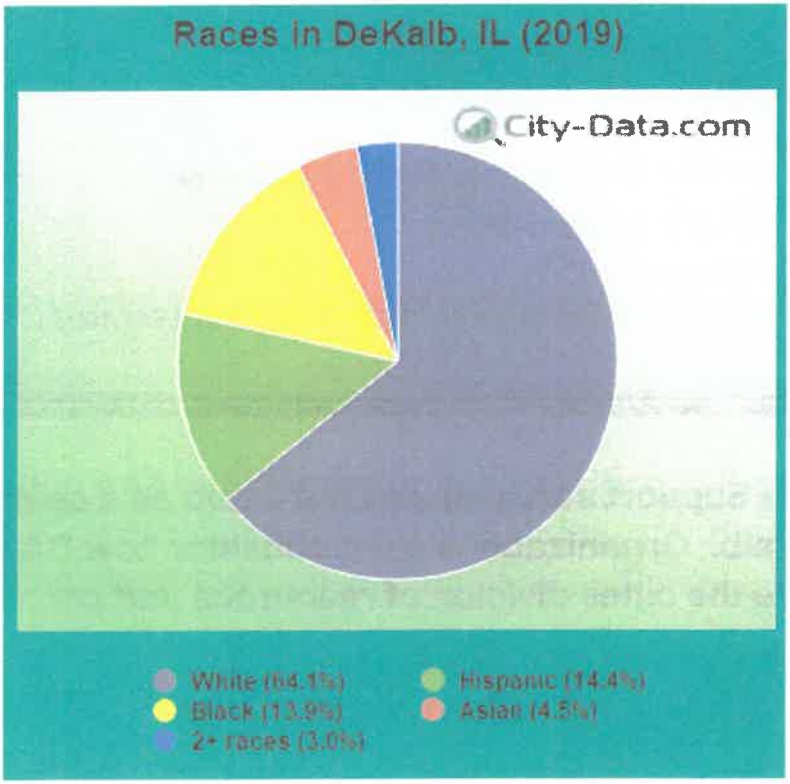


If you examine the African-American representation in the city of Dekalb, students in this demographic account for 21% per of the total school population, yet across the city African- American students are living in poverty at 52.5% .

DeKalb, IL residents, houses, and apartments details

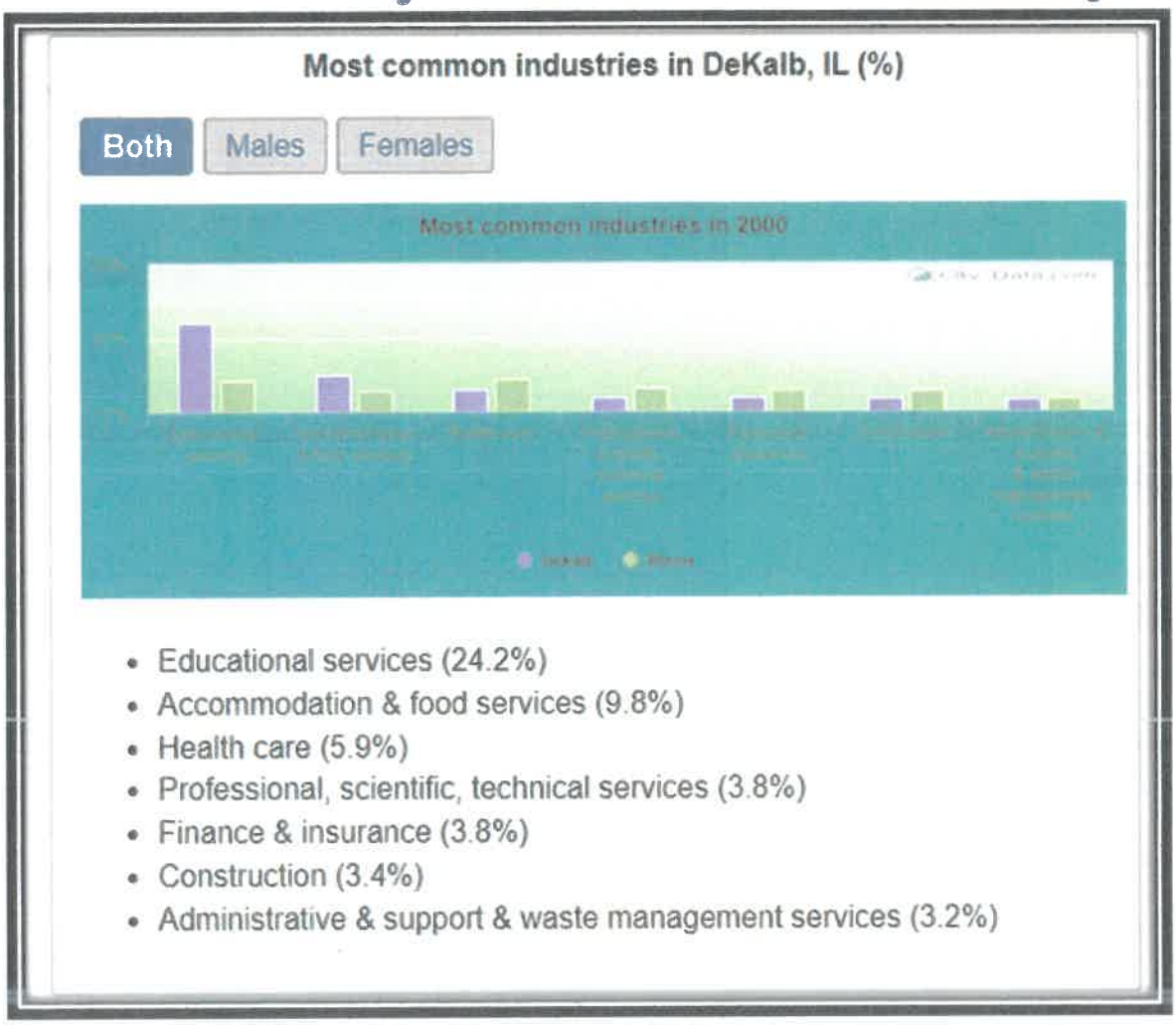
Percentage of residents living in poverty in 2019: 28.5%
(21.7% for White Non-Hispanic residents, 52.5% for Black residents, 29.0% for Hispanic or Latino residents, 47.1% for American Indian residents, 25.6% for other race residents, 22.1% for two or more races residents)

Across the city of Dekalb, African- Americans make up 13.9% of the population:

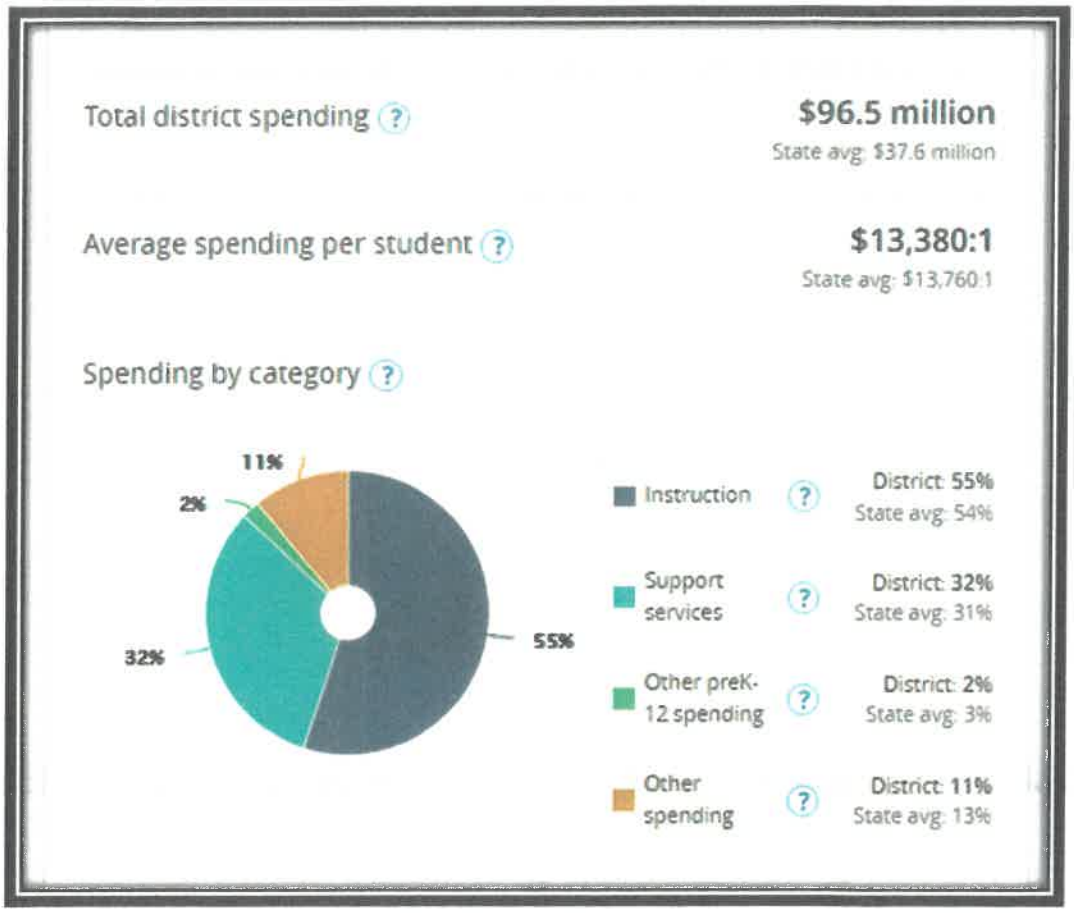


How does African-American demographic represent a small percent of the population, but disproportionately experience the highest level of poverty?

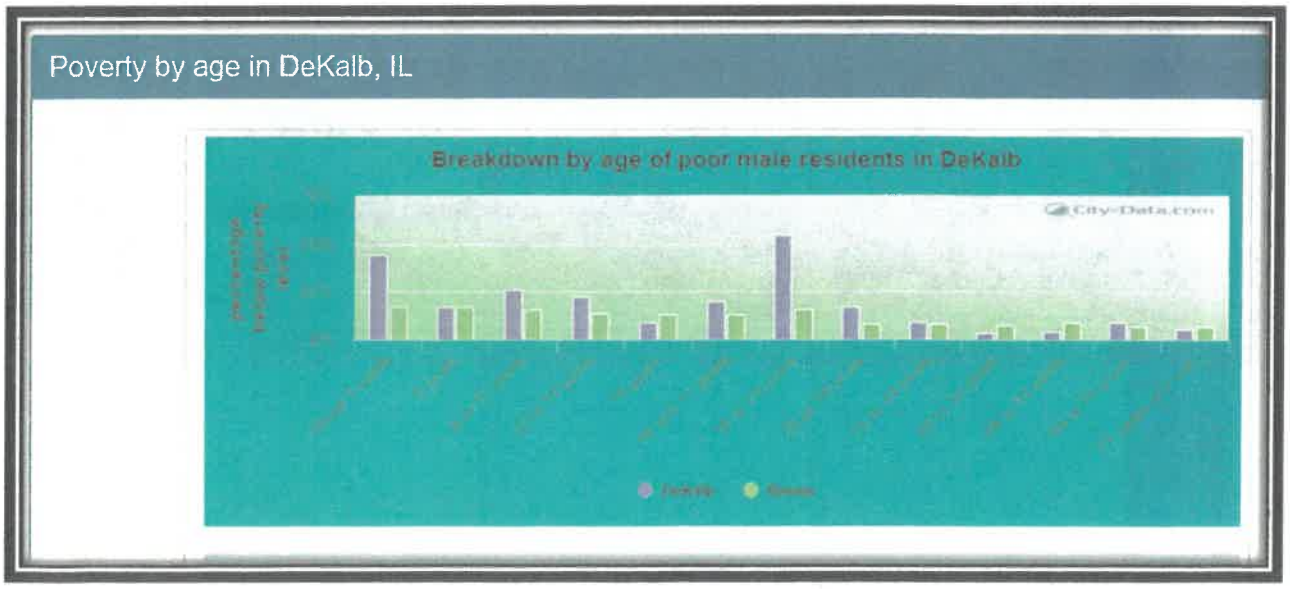
Common industries the City of Dekalb has to offer their community:



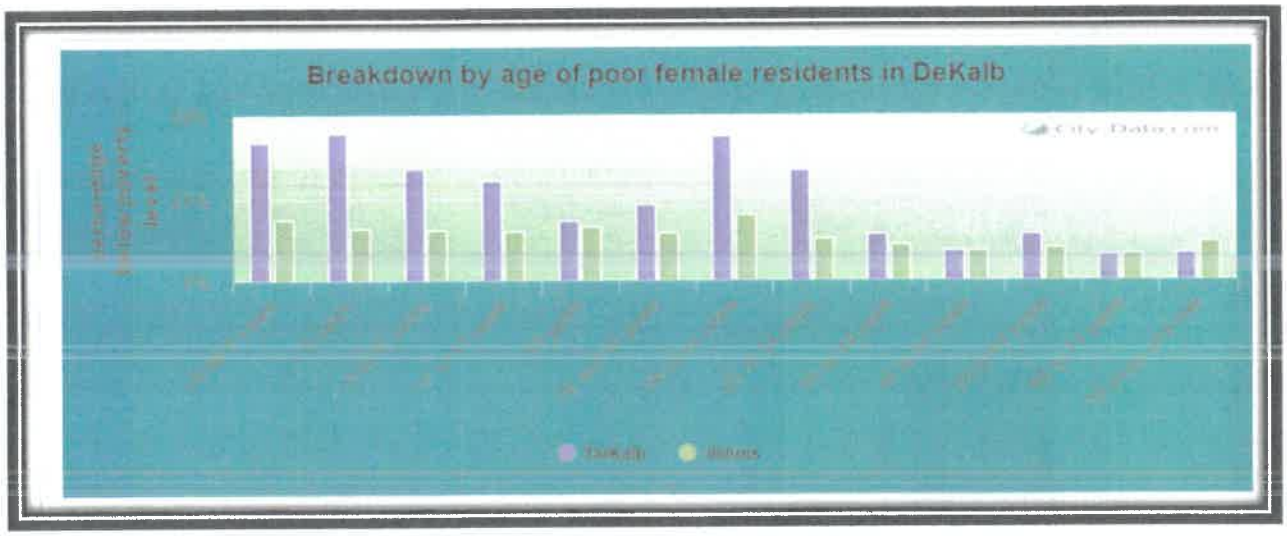
Please note the Support services was not listed as a common industry in the City of Dekalb. Organizations must consider how D428 must counterbalance the cities division of resources and community support services:



How could District spending impact individuals experiencing poverty:



Breakdown by age of poor male residents in DeKalb,IL (percentage below poverty level)	
Under 5 years	44.3%
5 years	16.8%
6 to 11 years	25.9%
12 to 14 years	22.6%
15 years	8.7%
16 and 17 years	19.5%
18 to 24 years	54.5%
25 to 34 years	17.1%
35 to 44 years	9.1%
45 to 54 years	3.1%
55 to 64 years	3.9%



Breakdown by age of poor female residents in DeKalb,IL (percentage below poverty level)	Table of Conten
Under 5 years	42.2%
5 years	44.8%
6 to 11 years	34.0%
12 to 14 years	30.3%
15 years	18.3%
16 and 17 years	23.1%
18 to 24 years	44.1%
25 to 34 years	33.5%
35 to 44 years	14.3%
45 to 54 years	9.0%
55 to 64 years	14.3%
65 to 74 years	7.9%
75 years and over	8.3%

DeKalb compared to Illinois state average:

- Median household income below state average.
- Median age significantly below state average.
- Renting percentage above state average.
- Number of college students significantly above state average.
- Percentage of population with a bachelor's degree or higher above state average.

BLAC INC United has endeavored to stand in the gap and our organization provides services for ALL children ages 10-18. Upon further review, the numbers appear to indicate that a large number of students experience poverty in this age group and may potentially be the direct result of the level of poverty experienced among the 18-24 age group.

BLAC INC United has been working to improve the lives of 10-18 year old student's in the Dekalb, IL area:



Vision- Empowering young adults to become leaders.

Mission- To provide mental health, leadership, community service, and academic support to at-risk youth in DeKalb and the surrounding areas of Illinois.



TEENTALK

- Mental Health
- Leadership Development
- Community Service

Helping You Soar

- STEM Camp
- Scholarships
- Book Stipends
- Study Abroad

B.L.A.C. INC.
BUILDING LEADERS ADVOCATING FOR CHANGE


Back to school clothing giveaway!!
When: 8/12 @ 5:30pm
Where: Tyler Elementry School
1021 Alden Cir, DeKalb, Il 60115
Safety First
We can do this !!
BLAC INC.



Thank you for the opportunity to give a summary of BLAC's heart work. Numbers were compiled via GreatSchools.com and City-Data.com as of the 2019 calendar year. Data compiled by DE&I Certified Consultant and Systems Analyst Margie Whyte-who proudly serves as a consultant for BLAC INC United.

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

DEPARTMENT OF THE TREASURY

Date: JUN 2 3 2020

BUILDING LEADERS ADVOCATING FOR
CHANGE INC
C/O TIFFANY TUCKER
301 PAR FIVE DR UNIT D
DEKALB, IL 60115

Employer Identification Number:
84-4457946
DLN:
29053055306010
Contact Person:
PAULA J MOLL-MALONE ID# 31262
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:
February 14, 2020
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.

Letter 947

(IRS USE ONLY) 575E 01-27-2020 BUIL O 9999999999 SS-4

IMPORTANT REMINDERS:

* Keep a copy of this notice in your permanent records. **This notice is issued only one time and the IRS will not be able to generate a duplicate copy for you.** You may give a copy of this document to anyone asking for proof of your EIN.

* Use this EIN and your name exactly as they appear at the top of this notice on all your federal tax forms.

* Refer to this EIN on your tax-related correspondence and documents.

* Provide future officers of your organization with a copy of this notice.

Your name control associated with this EIN is BUIL. You will need to provide this information, along with your EIN, if you file your returns electronically.

If you have questions about your EIN, you can contact us at the phone number or address listed at the top of this notice. If you write, please tear off the stub at the bottom of this notice and include it with your letter. Thank you for your cooperation.

Keep this part for your records. CP 575 E (Rev. 7-2007)

Return this part with any correspondence so we may identify your account. Please correct any errors in your name or address.

CP 575 E

9999999999

Your Telephone Number
( ) -
_____

Best Time to Call
_____

DATE OF THIS NOTICE: 01-27-2020
EMPLOYER IDENTIFICATION NUMBER: 84-4457946
FORM: SS-4 NOBOD

INTERNAL REVENUE SERVICE
CINCINNATI OH 45999-0023

BUILDING LEADERS ADVOCATING FOR CHANGE
BLAC
301 PAR FIVE DR UNIT D
DEKALB, IL 60115

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.
Tiffany Tucker

2 Business name/disregarded entity name, if different from above
Building Leaders Advocating for Chnage

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.
301 Par Five Drive Unit D

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
8 4 - 4 4 5 7 9 4 6

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** ▶ 11-2-2021

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

Building Leaders Advocating for Change 2022 Budget

Expenses

	Estimated	Actual
Total Expenses		

Retreat	Estimated	Actual
Room and hall fees X2	$2,000.00	
Supplies X2	$300.00	
Meals $15X 35	$525.00	
Transportation 15 passenger van x2	$1,440.00	
Total	**$4,265.00**	**$0.00**

TEENTALK Seminar	Estimated	Actual
Guest speakers $500x6	$3,000.00	
Transportation $720x8	$5,760.00	
Seminar Supplies	$500.00	
Entertainment	$2,250.00	
Food $15/person x4 events x35 people	$2,100.00	
Total	**$13,610.00**	**$0.00**

Field Trip	Estimated	Actual
Tickets $25/35 youth x3 trips	$2,625.00	
Transportation 15 passenger van x8	$5,760.00	
Food $15/person x3 trips x35 people	$1,575.00	
Total	**$9,960.00**	**$0.00**

Fundraising/ Gala Events	Estimated	Actual
Marketing	$500.00	
Venue	$1,600.00	
Food $50x100 doners	$5,000.00	
Entertaimnent	$1,100.00	
Decoration	$500.00	
Total	**$8,700.00**	**$0.00**

Conferences/Workshops	Estimated	Actual

BLAC Inc Monthly Meetings	Estimated	Actual
Food $15x35 youth	$525.00	
Program/Discussion Materials $50x35 youth	$1,750.00	
Craft/Activity Materials $50x35 youth	$1,750.00	
Parent Night x4	$1,400.00	
Total	**$5,425.00**	**$0.00**

Mental Health/Youth Advocates	Estimated	Actual
In school youth advocate liaison	$10,000.00	
Social and emotional coach	$25,000.00	
Outing	$225.00	
Outing	$225.00	
Total	**$35,450.00**	**$0.00**

Board Development	Estimated	Actual
Professional Development	$5,000.00	
Special Event/Program	$5,000.00	
Outing	$500.00	
Outing	$500.00	
Total	**$11,000.00**	**$0.00**

Helping You Soar	Estimated	Actual

Tickets	$300.00	
Transportation	$720.00	
Workshop Supplies	$300.00	
Teen Summit	$6,000.00	
Total	**$7,320.00**	**$0.00**

Two day STEM Workshop	Estimated	Actual
STEM Educator x2 days	$1,200.00	
Transportation $720 x4	$2,880.00	
Workshop Supplies	$1,000.00	
Food $15 x 35 youth plus 5 volunteers	$1,200.00	
Total	**$6,280.00**	**$0.00**

Publicity/Marketing	Estimated	Actual
Display Board/banners/table cloth	$2,000.00	
Photocopying/Printing	$1,500.00	
Stress balls, brochures, pens	$2,000.00	
Business Cards	$200.00	
Total	**$5,700.00**	**$0.00**

Miscellaneous	Estimated	Actual
T-Shirts $25/person per event x4 events	$3,500.00	
New Volunteer Training Info	$500.00	
Volunteer Banquet	$500.00	
Peer Training Session	$250.00	
Digital Camera	$495.00	
Administrative Costs/Tax Filing/ Fees	$350.00	
Total	**$5,595.00**	**$0.00**

Scholarshipx10 students	$10,000.00	$10,000.00
Monthly STEM	$2,000.00	
Scholarship Banquet	$8,000.00	
4-H	$15,000.00	
STIM Kits $50/35 youth x12 months	$21,000.00	
Tutor $20/hr x8/week x52 weeks x3 tutors	$24,960.00	
Book Stipends $300 per student x 10 students	$3,000.00	$3,000.00
Study Abroad	$4,500.00	$20,000.00
Total	**$88,460.00**	**$33,000.00**

TEENTALK Speak Your Truth	Estimated	Actual
Summer Camp	$4,000.00	
In-School program	$30,000.00	
Mental Health Suicide Awareness walk	$10,000.00	
Materal/ supplies	$2,000.00	
Total	**$46,000.00**	**$0.00**

Monthly Academic Incentives	Estimated	Actual
Ribbons/Plaques/Trophies	$135.00	
End of School Year Celebration	$500.00	
Gifts	$250.00	
Total	**$885.00**	**$0.00**

Operating Expenses	Estimated	Actual
Zoom yearly subscription $29/month x12 month	$348.00	$348.00
Insurance Crum Halsted	$2,123.00	$2,123.00
Office supplies	$2,500.00	
website development /management	$2,000.00	
Computer softwear	$1,200.00	
CPA	$10,000.00	
Taxes and associated fees	$15,000.00	
Website and business phone	$900.00	
Computers	$9,500.00	
Total	**$43,571.00**	**$2,471.00**

Total income

Income

Source	Amount	Status	Actual Income
Individual Contributions/ Give DeKalb	$1,550.00	Received	$1,550.00
DeKalb COY Grant	$720.00	Applied	
DCCMHB	$7,020.00	Received	$7,020.00
fundraiser	$1,250.00	Received	$1,250.00
City of DeKalb	$30,000.00	Applied	
CCCF	$6,980.00	Applied	
Giving Tuesday	$13,000.00	Received	$445.00
WalMart Community Grant	$5,000.00	In progress	
Mortenson			
DCCF YEP Grant	$2,500.00	In progress	
Facebook/Meta			
Sponsorship	$3,300.00	Received	$3,300.00
DCCF	$6,800.00	Received	
	$78,120.00		**$13,565.00**

Employee	Estimated	Actual
Executive Director	$72,000.00	
Administrative Assistant	$38,000.00	
Program Manager	$37,000.00	
Site Coordinator	$32,000.00	
social media manager	$15,000.00	
Total	**$194,000.00**	**$0.00**

Estimated	**Actual**
$7,000.00	**$13,565.00**

Estimated Total	**$452,911.00**
Actual Total	**$35,471.00**

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

SIEPERT & CO., LLP
Certified Public Accountants
www.siepert.com

Dear Client:

This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

You are engaging our firm to meet with you to discuss your accounting, budgeting and/or taxation questions. We will consult you on these areas and will provide feedback based on the information you provide to us.

Our engagement cannot be relied upon to identify or disclose errors, fraud, or illegal acts. However, we will inform you of any material errors and of any evidence or information that comes to our attention during the performance of our procedures that fraud may have occurred. In addition, we will inform you of any evidence or information that comes to our attention during the performance of our procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement.

You are responsible for all management decisions and responsibilities and for designating an individual, preferably within senior management, with suitable skills, knowledge, or experience to oversee our bookkeeping services, tax services, or other services we provide. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

Mark Kerman is the engagement partner and is responsible for supervising the engagement.

Our fees for the services detailed above will be assessed at our normal hourly rates, which may change from time to time. Any additional work caused by governmental regulations or authoritative guidance that would impact your payroll processing, quarterly payroll tax reports and annual payroll tax reports will be billed at our standard rates. Other out-of-pocket costs such as postage and QuickBooks Online or RightNetworks fees will be billed at our standard rate. Our invoices for these fees will be rendered as work progresses and are payable within 30 days. Balances past 30 days due are subject to a 1.5% per month late charge. If the balance due exceeds 90 days, future work will cease until arrangements are made to bring the balance current. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our

report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination. Your signature on this letter will constitute a personal guarantee of the amounts owed to Siepert & Co., LLP for services rendered.

Any claim arising out of this engagement letter shall be commenced within one year of the delivery of the work product to you, regardless of any longer period of time for commencing such claim as may be set by law.

We reserve the right to withdraw from this engagement without completing our services, for any reason, including, but not limited to, if you fail to comply with the terms of this engagement letter, or as we determine professional standards require.

It is our policy to keep records related to this engagement for seven years. However, Siepert & Co., LLP does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

By signing this letter, you acknowledge and agree that upon expiration of the seven year period, Siepert & Co., LLP shall be free to destroy our records related to this engagement.
In the interest of facilitating our services to your company, we may send data over the Internet, store electronic data via computer software applications hosted remotely on the Internet, or allow access to data through third-party vendors' secured portals or clouds. Electronic data that is confidential to your company may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data, such as providers of tax return preparation software. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. We also require all of our third-party vendors to do the same.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors. You consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement.

To enhance our services to you, we may use Net Client CS, a collaborative, virtual workspace in a protected, online environment. Net Client CS allows for real-time collaboration across geographic boundaries and time zones and allows Siepert & Co., LLP and you to share data, engagement information, knowledge, and deliverables in a protected environment. You agree that Siepert & Co., LLP has no responsibility for the activities of Thomson Reuters and agree to indemnify and hold Siepert & Co., LLP harmless with respect to any and all claims arising from or related to the operation of Net Client CS. While Thomson Reuters backs up your files to a

third party server, we recommend that you also maintain your own backup files of these records. Upon termination of this agreement, unless a subsequent engagement letter is accepted, Net Client CS will be discontinued on the 15th day of the month subsequent to the termination.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fee. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you acknowledge and agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

Siepert & Co LLP

SIEPERT & CO., LLP
Certified Public Accountants

Acknowledged:

By: _Tiffany Tucker _____

Title: Founder/Executive Director_____

Date: _10/11/2021_____

Our office is still open for client drop off and pickup; but feel free to continue transferring information digitally whenever possible. For everyone's safety we encourage the practice of social distancing upon entry and ask you to avoid coming in if you are not feeling well. Also, please be advised temperatures will be taken before any scheduled in-person appointment.

Office hours: Mon. – Thur. 8:00 a.m. – 5:00 p.m. | Fri. 8:00 a.m. – noon | Sat. and Sun. Closed

You can now pay your bill online via ACH or Credit Card (Visa, Mastercard, Discover, and American Express) by visiting our website at www.siepert.com and clicking the "Pay Now Payment Portal" on the top right side of the page.

Leslie R Scidmore
Siepert & Co., LLP
Administrative Assistant

2380 Bethany Road
Sycamore, IL 60178
(815) 787-7657 Work
(815) 787-6797 Fax
lscidmore@siepert.com
www.siepert.com



CONFIDENTIAL COMMUNICATION - This communication contains information that may be confidential and privileged. It is intended only for the use of the individual or entity to whom it is addressed. You are hereby notified that any dissemination, distribution, printing, or copying of such communication by anyone other than the intended recipient is strictly prohibited. If you have received this communication in error, please immediately notify the sender by reply email (or by collect telephone call to 608-365-2266) and delete the communication. Thank you.

Hello Leslie,

Thank you for speaking with me today. I've attached the forms please let me know if you have any questions

Thank you,

Tiffany Tucker
Founder/Executive Director
Building Leaders Advocating for Change
ttucker2@blacincunited.org
(815) 324-7424
www.blacincunited.org

B.L.A.C. INC.
BUILDING LEADERS ADVOCATING FOR CHANGE

From: Leslie Scidmore <lscidmore@siepert.com>
Sent: Monday, October 4, 2021 12:26 PM
To: Tiffany Tucker <ttucker2@blacincunited.org>
Subject: New Client Information Sheet and Consultation Engagement Letter from Siepert & Co.

Hi Lisa,

Please find attached our New Business Client Info Sheet and Consultation Engagement Letter.

Please complete and return to me at your earliest convenience so I can get your accounts set up in our system.

Have a great day!

Leslie R Scidmore
Administrative Assistant

Siepert & Co. LLP
2380 Bethany Road
Sycamore, IL 60178
P. 815-787-7657
F. 815-787-6797
lscidmore@siepert.com

Effective August, 30th the IL Governor has re-issued a statewide mask mandate, therefore a FACE MASK IS NOW REQUIRED UPON ENTRY!

You can now pay your bill online via ACH or Credit Card (Visa, Mastercard, Discover, and American Express) by visiting our website at www.siepert.com and clicking the "Pay Now Payment Portal" on the top right side of the page.

CONFIDENTIAL COMMUNICATION - This communication contains information that may be confidential and privileged. It is intended only for the use of the individual or entity to whom it is addressed. You are hereby notified that any dissemination, distribution, printing, or copying of such communication by anyone other than the intended recipient is strictly prohibited. If you have received this communication in error, please immediately notify the sender by reply email (or by collect telephone call to 608-365-2266) and delete the communication. Thank you.

From: Leslie Scidmore
Sent: Monday, October 11, 2021 4:49 PM
To: 'Tiffany Tucker' <ttucker2@blacincunited.org>
Subject: RE: New Client Information Sheet and Consultation Engagement Letter from Siepert & Co.

Hi Tiffany,

I received your email and will get your account set up.

Bonnie will contact you tomorrow to discuss QuickBooks and what would work best for your business.

Have a great day!

Leslie R Scidmore
Administrative Assistant

Siepert & Co. LLP
2380 Bethany Road
Sycamore, IL 60178
P. 815-787-7657
F. 815-787-6797
lscidmore@siepert.com

Effective August, 30th the IL Governor has re-issued a statewide mask mandate, therefore a FACE MASK IS NOW REQUIRED UPON ENTRY!

Our office is still open for client drop off and pickup; and we encourage the practice of social distancing upon entry. Please feel free to continue transferring information digitally whenever possible. For everyone's safety, we ask you to avoid coming in if you are not feeling well. Also, please be advised temperatures will be taken before any scheduled in-person appointment.

Office hours: Mon. – Thur. 8:00 a.m. – 5:00 p.m. | Fri. 8:00 a.m. – noon | Sat. and Sun. Closed

You can now pay your bill online via ACH or Credit Card (Visa, Mastercard, Discover, and American Express) by visiting our website at www.siepert.com and clicking the "Pay Now Payment Portal" on the top right side of the page.

CONFIDENTIAL COMMUNICATION - This communication contains information that may be confidential and privileged. It is intended only for the use of the individual or entity to whom it is addressed. You are hereby notified that any dissemination, distribution, printing, or copying of such communication by anyone other than the intended recipient is strictly prohibited. If you have received this communication in error, please immediately notify the sender by reply email (or by collect telephone call to 608-365-2266) and delete the communication. Thank you.

From: Tiffany Tucker <ttucker2@blacincunited.org>
Sent: Monday, October 11, 2021 4:37 PM
To: Leslie Scidmore <lscidmore@siepert.com>
Subject: Re: New Client Information Sheet and Consultation Engagement Letter from Siepert & Co.

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:

B.L.A.C., Inc. (Grantee) will facilitate a TEENTALK Program that provides at-risk youth with leadership development tools and quality mental health resources. The program will allow teens to discuss challenges affecting them and provides resources to help them develop a sense of self and identify what role they wish to play in society. The program offers a wide range of activities and provides community service opportunities to encourage youth to get active and show commitment to their community.

B.L.A.C., Inc. proposes to serve 60 youth with the TEENTALK Program. Of this number, 35 recipients of services are anticipated to be residents of the City of DeKalb. The goal of the organization is to increase program participation to 100 youth. 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
COURT APPOINTED SPECIAL ADVOCATES (CASA)

This agreement made this 10th day of January, 2022, 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 84 % 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, 2022 to December 31, 2022. 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 _____, _____, and said City has caused the same to be signed, sealed, and attested to by its Mayor and City Clerk or Executive Assistant of the City of DeKalb as of the date first mentioned in this Agreement.

COURT APPOINTED SPECIAL ADVOCATES (CASA)

Board Chairman

ATTEST:

Executive Director

CITY OF DEKALB, ILLINOIS

Cohen Barnes, Mayor

ATTEST:

Exhibit A: Funding Application

City of DeKalb
opportunity · innovation

164 East Lincoln Highway
DeKalb, Illinois 60115
815.748.2000 • cityofdekalb.com

FY 2022 HUMAN SERVICES FUNDING APPLICATION

Twelve Months Funding 1/1/22 to 12/31/22

APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 5, 2021. INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.

Agency Name: CASA DeKalb County, Inc.

Mailing Address: 308 West State Street, Suite 301, Sycamore, IL 60178

Agency Director: Jill Olson

Contact Person: Jill Olson

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

Name of Person Responsible for Completing Quarterly Report: Jill Olson

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

Program Description: Advocating for Today's Youth

CASA ensures effective advocacy for children in DeKalb County who have experienced abuse or neglect and are in the court system through no fault of their own.

Twelve Month Program Budget: $448,891

Amount of Funding Requested: $5,000

% of Total Program Budget: .01%

Total Estimated Number of Program Participants: 200

Total Estimated Number of DeKalb Residents to be Served: 120

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 anticipated outcomes to be achieved. Be specific about the population to be served and the benefits derived from your services. Include any descriptive materials regarding the history and mission 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. For small agencies that do not perform an annual audit, financial statements certified by a professional accountant can be submitted.

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 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: Jill Olson

Date: 11-2-21

Please submit the application using one of the following methods:

- Via regular mail to be received no later than 5:00 p.m. on November 5, 2021 to:

  City of DeKalb
  Attention: Joanne Rouse
  164 East Lincoln Highway
  DeKalb, Illinois 60115

- Via email dated no later than 5:00 p.m. on November 5, 2021 to: joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:

Date Application Received: 11/2/2021

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

☐ Denied

CASA DeKalb County List of Current Board Members

- **President** – Ashley O'Connor
  - Term: December 2022 (2)
- **Vice President** – Kelly Tilstra
  - Term: December 2023 (2)
- **Treasurer** – Dan Pavelich
  - Term: December 2024 (2)
- **Secretary** – Karen Weckerly
  - Term: December 2023 (2)
- Ray Hernandez
  - Term: December 2024 (1)
- Mary Kalk
  - Term: December 2024 (1)
- Jeff McMaster
  - Term: December 2021 (1)
- Ted Rosenow
  - Term: December 2023 (2)
- Travis Shaffer
  - Term: December 2024 (1)
- Steven Sulaver
  - Term: December 2023 (1)
- Amanda Wielgus
  - Term: December 2023 (1)
- Michelle Wilder
  - Term: December 2024 (1)

Approved

FY 2022 City of DeKalb Human Services Funding

CASA DeKalb County, Inc.

"Advocating for Today's Youth" Project Description

Project Overview

Every 13 hours in DeKalb County, a new report of child abuse or neglect is made. Children experience abuse or neglect at the hands of a parent or guardian in DeKalb County every day. For some of these children, their story ends up 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 and permanent home as soon as possible. Often times, the CASA advocate is the only consistent person in the child's life. In 2020, CASA DeKalb County, Inc. served 233 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 233 children, 57% were from the City of DeKalb. Currently, CASA is serving 170 children of which 74% of the children are from the City of DeKalb. CASA's mission is to advocate for and serve as the voice for these children in juvenile court. This year, our organization has experienced a drastic increase in cases, and we anticipate that are case numbers will continue to increase through the end of the year.

CASA's role is unlike any other in the courtroom and is the only organization in DeKalb County who advocates on behalf of the children in court. 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, for a volunteer to be successful in their role, they must learn what it means to be a CASA volunteer and what the responsibilities are in that role.

To continue effectively advocating for the children that we serve, including the children of DeKalb, CASA is seeking funding for our volunteer training project, "Advocating for Today's Youth." The project will include two volunteer training sessions to be held in the Spring and Fall of 2022. 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 children who have experienced abuse or neglect, CASA's role in court, the juvenile court process and the effects of trauma on children among other topics. CASA is requesting $5,000 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 effectively advocate for abused and neglected children in the DeKalb County 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, father was doing everything that he needed to do to ensure that his home was a safe place for his children to return to. The CASA Advocate visited the children on the case via a virtual platform to observe their interactions with the father prior to a decision being made by the Court. The CASA Advocate observed the children playing well with the father and the father employing appropriate parenting skills. The CASA Advocate also spoke with the caseworker to gather information from her with regards to the possible return home of the children. Upon gathering information through observation and discussions with the caseworker and the father himself, CASA recommended that the children return home. The father completed his services and proved his sobriety allowing the children to be returned to his care in a safe, permanent home.

In another instance, the child that CASA was appointed to was placed with a family friend and was abducted from their home where he was residing during a parent-child visit at the home. The mother took the child from the home and neither the mother nor child were located for about five weeks. While the child was missing, the CASA Advocate continued to communicate with the child's school to see if he was attending any classes remotely and to gather any information possible about the child's whereabouts. CASA also communicated with the child welfare agency's supervisor, the police department, the State's Attorney's Office and DCFS investigators to exchange information. Together, CASA and the child welfare agency's supervisor also communicated with the National Center for Missing and Exploited Children to provide relevant information and to receive a poster regarding the minor. After being located by law enforcement, CASA advocated for the child to be placed in a traditional foster home for his safety, which occurred.

Each year, CASA serves approximately 120 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 "Advocating for Today's Youth" 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) ▶ 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.
308 W. State St., Ste. 301

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
3	6	-	3	9	0	3	8	9	8

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 ▶ On Behalf of DeKalb County Inc. By: Executive Director Date ▶ 11-2-21

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.			
FY 2021 Proposed Budget			
Income			FY 2021
Grants			
	Kishwaukee United Way		5,000
	VCVA		18,850
	VOCA		118,194
	Illinois CASA		51,066
	IL CASA - CESF		25,981
	DeKalb County		40,000
	Other Government		9,000
	Miscellaneous Grants		5,000
Foundations			32,000
Individuals			28,000
Business			10,000
Organizations			4,500
Fundraising			
	50 Men Who Cook		45,000
	Whiskey, Wine and Cheese		21,000
	Give DeKalb County		35,000
Interest Income			300
Total Income			448,891
Expenses			
Payroll			280,707
Health Insurance			24,342
Payroll Tax			21,474
Retirement			9,027
Contract Labor			45,000
Insurance			5,200
Rent			9,936
Communications/IT			10,726
Office Supplies and Printing			1,500
Postage			700
Furniture/Equipment			4,300
Repair & Maintenance			300
Marketing			500
Professional Fees			9,000
Professional Development			500
Volunteer Training Costs			500
Fundraising Expenses			
	50 Men Who Cook		6,000
	Whiskey, Wine and Cheese		2,500
	Give DeKalb County		500
Total Expenses			432,712
Operating Surplus/(Deficit)			16,179

CASA Volunteer Advocate Recruitment & Training Budget 2022

Item	Quantity	Total Cost
Staff Salaries/Benefits/Taxes	3	$18,455
Overhead Expenses (Rent, Utilities, Internet, Copier)	N/A	$7,218
Marketing and Training Materials	N/A	$5,000
National CASA Online Curriculum	2	$150
	total cost	**$30,823**

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

CASA DEKALB COUNTY, INC.

INDEPENDENT AUDITOR'S REPORT

FINANCIAL STATEMENTS

Year Ended December 31, 2019

CASA DEKALB COUNTY, INC.

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Brian Zabel & ASSOCIATES P.C.
CERTIFIED PUBLIC ACCOUNTANTS
1040 West Route 6 • Morris, IL 60450
Phone: (815) 941-9833 Fax: (815) 941-9835

INDEPENDENT AUDITOR'S REPORT

Board of Directors
CASA DeKalb County, Inc.
Sycamore, Illinois

We have audited the accompanying financial statements of CASA DeKalb County, Inc. which comprise the statement of assets, liabilities, and net assets – modified cash basis as of December 31, 2019, and the related statement of activities – modified cash basis for the year 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 the modified cash basis of accounting as described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for 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 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 assets, liabilities, and net assets of CASA DeKalb County, Inc. as of December 31, 2019, and its changes in its net assets for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Brian Zabel & Assoc. P.C.

BRIAN ZABEL & ASSOCIATES, P.C.
Certified Public Accountants

Morris, Illinois
June 8, 2020

CASA DEKALB COUNTY, INC.

Statement of Assets, Liabilities, and Net Assets - Modified Cash Basis

December 31, 2019

Assets	2019
Current Assets	
Cash and cash equivalents	$ 373,431
Total current assets	373,431
Other Assets	
Beneficial interest in assets held at DCCF	29,123
Total other assets	29,123
Total Assets	$ 402,554
Liabilities and Net Assets	
Net Assets	
With Donor Restrictions	29,123
Without Donor Restrictions	373,431
Total net assets	402,554
Total Liabilities and Net Assets	$ 402,554

The accompanying notes are an integral part of these statements.

CASA DEKALB COUNTY, INC.

Statement of Activities and Changes in Net Assets - Modified Cash Basis

Year Ended December 31, 2019

	Without Donor Restrictions	With Donor Restrictions	2019
Support and Revenue			
Contributions	$ 83,404	$ -	$ 83,404
Grants	156,090	-	156,090
Foundation	19,775	-	19,775
Fundraising	105,666	-	105,666
Investment income	467	-	467
Gain (Loss) on endowment	-	4,910	4,910
Total support and revenue	365,402	4,910	370,312
Other income	-	-	-
Total revenue	365,402	4,910	370,312
Expenses			
Program Services:			
Program expenses	152,563	-	152,563
Supporting Services:			
Management and general	165,935	-	165,935
Fundraising expenses	7,204	-	7,204
Total supporting services	173,139	-	173,139
Total expenses	325,702	-	325,702
Net change in net assets	39,700	4,910	44,610
Net assets, beginning of the year	333,731	24,213	357,944
Net assets, end of the year	$ 373,431	$ 29,123	$ 402,554

The accompanying notes are an integral part of these statements.

CASA DEKALB COUNTY, INC.

Statements of Cash Flows

Year Ended December 31, 2019

CASH FLOWS FROM OPERATING ACTIVITIES	2019
Change in net assets	$ 44,610
Adjustments to reconcile increase (decrease) in net assets to net cash provided by operating activities:	
Depreciation	-
(Gain) Loss on Endowment	(4,910)
Increase (decrease) in liabilities	-
Total adjustments	(4,910)
Net cash provided by operating activities	39,700
CASH FLOWS USED BY INVESTING ACTIVITIES	
Purchases of property and equipment	-
Net cash used by investing activities	-
NET INCREASE (DECREASE) IN CASH	39,700
Cash, beginning of the year	333,731
Cash, end of the year	$ 373,431

The accompanying notes are an integral part of these statements.

CASA DEKALB COUNTY, INC.

Statement of Functional Expenses - Modified Cash Basis

Year Ended December 31, 2019

	Program	Management and General	Fundraising	Total
Salaries and wages	$ 112,032	$ 115,834	$ -	$ 227,866
Payroll taxes and benefits	26,743	18,213	-	44,956
Conference and training	-	1,035	-	1,035
Occupancy	6,993	6,993	-	13,986
Equipment expense	-	2,044	-	2,044
Telephone	4,558	4,559	-	9,117
Transportation	-	2,196	-	2,196
Insurance	1,793	1,793	-	3,586
Supplies	-	246	-	246
Postage	444	443	-	887
Legal and professional fees	-	11,545	-	11,545
Miscellaneous	-	1,034	7,204	8,238
Total before depreciation	152,563	165,935	7,204	325,702
Depreciation	-	-	-	-
Total functional expenses	$ 152,563	$ 165,935	$ 7,204	$ 325,702

The accompanying notes are an integral part of these statements.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

CASA DeKalb County, Inc. (the "Organization") is a not for profit organization that provides advocacy services to abused and neglected children in DeKalb County. These children are in the court system through no fault of their own. CASA advocates interview the child and all relevant parties in his or her life and provide critical information to judges about the child's needs and well-being to help the judge make the most well-informed decision. Annually, CASA serves over 200 abused and neglected children in DeKalb County.

Basis of Accounting

The financial statements of the Organization are prepared on a modified basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States (GAAP). This basis of presentation differs from GAAP in that certain revenues are recognized when received rather than earned and certain expenses are recognized when paid rather than when the obligation is incurred. Specifically, the variances from GAAP include omission of assessments receivable and accruals. Such variances are presumed to be material. However, similar to financial statements prepared in accordance with GAAP, these financial statements reflect the capitalized cost of property and equipment and related depreciation. The accompanying financial statements are not intended to present the financial position, results of operations, and cash flows in conformity with accounting principles generally accepted in the United States.

Net Assets

Net assets and revenue, expense, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets of the organization 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 met 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. The Organization has $29,123 of net assets with donor restrictions.

NOTE 1.SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the financial statement date and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization defines cash accounts such as checking and certificate of deposit as cash and cash equivalents.

Certificates of Deposit

Certificates of deposit are carried at cost plus accrued interest.

Property and Equipment

Property and equipment are recorded as cost or fair market value at the date of the gift for donated assets. Equipment, furniture and fixtures, land improvements, improvements and buildings are depreciated on the straight-line method over its estimated useful life. Equipment, furniture and fixtures not exceeding $1,000 in value are charged to expense in the year of purchase and not recorded as an asset. Maintenance and repairs are charged to expense and not recorded as an asset. Major renewals and betterments which extend the useful lives of assets are capitalized.

	Years
Furniture and Equipment	5-7

Revenue Recognition

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), 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.

Contributed property and equipment are recorded at fair value at the date of donation. Contributions with donor-imposed stipulations regarding how long the contributed assets must be used are recorded as net assets with donor restrictions; otherwise, the contributions are recorded as net assets without donor restrictions.

NOTE 1.SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition (Continued)

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are preformed by people with those skills and would otherwise be purchased by the Organization.

Expense Allocation

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

These allocations are based on job duties, grant restrictions, positions, and percentages of overall expenses to various expense accounts.

Statement of Cash Flows

Cash and cash equivalents are short term, highly liquid investments that are readily convertible to cash with a maturity of three months or less.

Income Taxes

The Organization is a nonprofit organization exempt from income tax under Section 501(C)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes is included in the financial statements. The Organization, however, if it should receive any unrelated business income, would not be exempt from income taxes on such income.

Change in Accounting Policy

In 2016, the FASB issued Accounting Standards Update (ASU) No. 2016-14, Not-for-Profit Entities (Topic 958). 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 for the year ended December 31, 2018.

NOTE 1.SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Subsequent Events

The Organization's management has evaluated events and transactions for potential financial statement recognition or disclosure through June 8, 2020, which is the date the financial statements were available to be issued.

On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19) a pandemic. The operations of the Organization could be materially adversely affected. The extent to which the coronavirus (or any other disease or epidemic) impacts the Organization's activity or investment results will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of the coronavirus and the actions required to contain the coronavirus or treat its impact, among others.

NOTE 2. CONCENTRATION OF CREDIT RISK

The Organization maintains cash balances at financial institutions where the accounts are insured by the Federal Deposit Insurance Corporation (FDIC) for up to $250,000. At certain times during the year, cash balances may be in excess of FDIC coverage. The Organization has not experienced any losses in such accounts, and believes it is not exposed to any significant credit risk on cash.

NOTE 3. LIQUIDITY AND AVAILABILITY OF FINANCIAL RESOURCES

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following for December 31:

	2019
Cash and cash equivalents	$ 373,431
Beneficial interest in assets held at DCCF	29,123
Subtotals financial resources	402,554
Less donor restricted endowment fund	(29,123)
Total financial resources available for general expenditure within 12 months	$ 373,431

Our endowment funds consist of donor-restricted endowments and funds designated by the board as endowments. Income from donor-restricted endowments is restricted for specific purposes, with the exception of the amounts available for general use. Donor-restricted endowment funds are not available for general expenditure.

As part of the liquidity management plan, we invest cash in excess of daily requirements in CDs.

NOTE 4. MAJOR FUNDING SOURCE

The Organization received 19% of its funding from the State of Illinois, Illinois Criminal Justice Information Authority.

NOTE 5. BENEFICIAL INTEREST IN ASSETS HELD BY COMMUNITY FOUNDATION

The Organization has an endowment fund held by the DeKalb County Community Foundation (DCCF) which was started in 1998 and there are several donors who have contributed to the designated fund since inception. The Organization can withdraw the annual distribution which is calculated based on a 3-year average of the fund balance, which currently is 4.25%.

The Organization can request the distribution at any time and, if not requested, it stays in the fund. DCCF has variance power over the fund and that power gives DCCF the right to distribute the investment income to another not-for-profit organization of its choice, if the organization ceases to exist or if the governing board of DCCF votes that support of the Organization (a) is no longer necessary or (b) is inconsistent with the needs of the community. At December 31, 2019, the fund has a value of $29,123, which is reported in the statement of financial position as beneficial interest in assets held by others.

NOTE 6. RETIREMENT PLAN

The Organization sponsors a defined contribution SIMPLE plan (the Plan) covering all employees with at least $5,000 in compensation for the calendar year. The Organization matches participants' contributions to the Plan up to 3% of the individual participant's compensation. Total expense for the year ended December 31, 2019, was $6,860.

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) provides 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 to provide this service.

CASA proposes to serve 200 children with guardian ad litem services. Of this number, 120 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 10th day of January, 2022, 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.

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, 2022 to December 31, 2022. 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 7th day of February, 2022, and said City has caused the same to be signed, sealed, and attested to by its Mayor and City Clerk or Executive Assistant of the City of DeKalb as of the date first mentioned in this Agreement.

COMMUNITY COORDINATED CHILD CARE (4C)

Board Chairman

ATTEST:

Executive Director

CITY OF DEKALB, ILLINOIS

Cohen Barnes, Mayor

CITY OF DEKALB STATE OF ILLINOIS

ATTEST:

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

November 5, 2021

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, 2022, to December 31, 2022, to the City of DeKalb for $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 2,800 children last year, with over 68% 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 to four of the largest child care programs in DeKalb. The mission of these centers is to support working poor families. Each provider has a population with 75-90% on child care financial assistance. These flow through dollars enable programs to meet payroll each month, purchase diapers, and baby formula. These dollars also offset the cost of healthy snacks and meals, knowing that three well balanced meals at the program is a substantial part of a child's nutritional health for the week.

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 are struggling with poverty. Our goal in the coming year is to offer social work and nursing services to help these programs remain open as they face the world-wide pandemic. With the mental health crisis that has exploded with COVID, our professional consultants are on the front line daily supporting the mental health of pre-school teachers who no longer feel they know how to teach and nurture young children. 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

164 East Lincoln Highway
DeKalb, Illinois 60115
815.748.2000 • cityofdekalb.com

FY 2022 HUMAN SERVICES FUNDING APPLICATION

Twelve Months Funding 1/1/22 to 12/31/22

APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 5, 2021. 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 childcare by offering information, education, resources, and services.

Twelve Month Program Budget: $3,819,000

Amount of Funding Requested: $19,000

% of Total Program Budget: .005%

Total Estimated Number of Program Participants: 6,120

Total Estimated Number of DeKalb Residents to be Served: 5,100

Estimated DeKalb Residents as % of Total Participants to be Served: 83%

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 anticipated outcomes to be achieved. Be specific about the population to be served and the benefits derived from your services. Include any descriptive materials regarding the history and mission 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. For small agencies that do not perform an annual audit, financial statements certified by a professional accountant can be submitted.

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 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: 11/5/2021

Please submit the application using one of the following methods:

- Via regular mail to be received no later than 5:00 p.m. on November 5, 2021 to:

  City of DeKalb
  Attention: Joanne Rouse
  164 East Lincoln Highway
  DeKalb, Illinois 60115

- Via email dated no later than 5:00 p.m. on November 5, 2021 to: joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:

Date Application Received: 11/8/2021

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

☐ Denied

4-C: Community Coordinated Child Care
Board of Directors
FY'22

Robert Heck, President c/o First National Bank 511 W. State Street Sycamore, IL 60178, DeKalb County Work: (815) 754-5145 Cell: (815) 762-1101 Fax: (855) 442-5899 Email: rheck@fnni.com Term Expires: 5/2022 Committee: Executive; Marketing & Public Relations Occupation: Sr. Advisor, Community Banking, 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) 945-8336 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: 1/2021 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 DeKalb County 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: 5/2021 Committee: Marketing & Public Relations Occupation: Retired, Director of Communication - Office of the President, Northern Illinois University	**Christopher Jean** 1400 W Lincoln Highway Apt F6 DeKalb, IL 60115, DeKalb County Cell: (707) 979-4312 Email: chrisjean11@yahoo.com Term Expires: 5/2022 Occupation: Program Coordinator, Goodwill Industries	**Linda Toles** 2127 Highland Drive Sycamore, IL 60178 DeKalb County Home: (815-895-2998) Cell: (815-901-8902) Email: linda@toles.com Term Expires: 7/2023 Occupation: Retired

Revised 6/3/2021

4-C: Community Coordinated Child Care
City of DeKalb
FY 22 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 funding to operate CCAP and 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. Supporting young children to be academically successful thru quality child care experiences is a proven and effective means to address the overarching issues of endemic poverty. This past year, $3,851,579 was paid to child care providers who served 4,200 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 518 providers whose program profiles can be given to any family seeking child care. Last year we received 526 phone calls from parents looking for child care for 1,002 children. The CCR&R Program also recruits new child care providers and offers a wide variety of technical assistance. Last year, 4-C offered 108 professional workshops, and over 800 providers attended. 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 that is 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 can 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 230 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 123 family child care providers who cared for over 2,150 children. $660,389 was reimbursed to providers, and 171 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's goal is to positively impact child development and nurture healthy parent-child relationships in the critical young years. Pregnant women and families with children under the age of five are eligible. These services are delivered in English and Spanish in the family's home to best support families where they are in their parenting journey. 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. Last year 47 families and 55 children were served with these intensive weekly services. We distributed 65 developmentally appropriate toys and 580 books in English and Spanish to families in the community.

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 serve 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 weekly visits to child care programs, consulted with 145 teachers/parents, and made 183 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.

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 121 visits to programs, provided direct consultations and 640 consultations with parents and teachers, made 131 outside referrals and checked 385 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 117 referrals made to Optometrists, Pediatricians, Ear & Nose Throat Specialists and/or Mental Health/Counseling Services.
- 385 children were screened from 18 programs
- 5 children were referred for vision
- 3 children referred for hearing
- 1 child was referred by the pediatrician to an ENT.
- Multiple children were referred to Mental Health Services to support their social emotional well-being.

Additional information supporting the need for 4-C to receive this funding by the City of DeKalb:

The services 4-C provides with the DeKalb Human Service Grant will continue to effectively support teachers, families, and children as they continue to navigate ongoing changes in policies and procedures due to the pandemic and the 4-C's Social Emotional Support Consultant will continue to deliver services to childcare programs located in the City of DeKalb. This past year we have experienced an increase and urgency for consultations from early care and education teachers and directors who continue to experience increased anxiety, fear, and deregulation for young children and their families due to the trauma experienced by the isolation and drastic changes to their everyday lives. These families, who tend to be low wage earners have multiple barriers to resources and have experienced devastating changes in employment, financial stability, and isolation. 4-C consultants meet with classroom teachers and directors to create solutions that will support young children with challenging behaviors so they can be successful in the classroom setting and continue to achieve success in their educational trajectory. This need and sense of necessity for guidance and coaching from this position has only heightened among our very fragile families.

Currently the Social Emotional Support Consultant meets virtually with child care program staff daily to support and repair the emotional well-being of young children. Consultations identify areas of need for the young child and create plans to support best outcomes. These action plans give practical solutions to the child, teachers, and family to create and support a healthy classroom environment. Creating and executing a realistic solution for challenging behaviors will enable young children to successfully navigate a group educational setting, which will be instrumental in kindergarten success. This past year, families and children of color were disproportionally affected by the pandemic due to unequitable resources and income, which placed them at a higher risk for expulsion from child care programs. Throughout this past year and continuing this year, the Social Emotional Support Consultant conducted small group and professional trainings addressing implicit biases and racism to ensure equity for children of color.

The ongoing support and coaching offered by the Social Emotional Support Consultant were many times, true crisis intervention services. Daily outreach to assuage the fear and anxiety teachers had concerning their safety and well as the children in their care became instrumental in the retention of many child care teachers. These conversations created a safe space where concrete and reasonable solutions were formulated giving teachers the necessary tools to continue to work child care programs open.

This past year's events related to COVID-19 were stressful, confusing, and in many ways traumatic for young children and their caregivers. Children need to feel safe, be heard and understood. We challenge ourselves to continue to serve this vulnerable population and recognize better outcomes for them.

It is our goal within the next 12 months to actively support child care programs so they will not close. The economic fallout from any one of these large centers in DeKalb would be a great hardship for parents who are essential workers and add more burden to an already fragile local economy.

**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:	$3,819.000
Amount of Funding Requested:	$19,000
% of Total Program Budget:	0.005%
Total Number of Estimated Program Participants:	6,120
Total Number of Estimated DeKalb Residents to be Served:	5,100
% of Total Number:	83%

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.

Department of the Treasury

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

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.

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.

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
3 6 - 2 7 7 3 8 8 9

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 ▶ Susan Petersen Date ▶ 1/4/2021

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

Community Coordinated Child Care

Budget Data - Current Revision

from July 01, 2021 to June 30, 2022

Organization Totals

	Organization Totals
Revenue	
42000 MEMBERSHIP	$7,000.00
42350 GENOA/KINGSTON UNITED WAY	450.00
43000 KISHWAUKEE UNITED WAY	25,000.00
44000 MCHENRY UNITED WAY	2,760.00
44500 DEKALB COUNTY COMMUNITY FOUNDATION	12,000.00
45000 IDHS-SITE ADMIN	300,000.00
45100 IDHS-SITE AGENCY	3,500,000.00
45120 IDHS-QRS	62,939.00
45200 PANDEMIC HEALTH NAVIGATOR GRANT	22,045.00
45350 IDHS MH CONSULTANT	91,052.00
45400 ISBE-CCFP ADMINISTRATION	152,000.00
45410 INFANT TODDLER REVENUE	54,341.00
45500 ISBE-CCFP AGENCY FUNDS	705,000.00
45800 ISBE-PARENT EDUCATION	14,410.00
45810 ISBE-SHARED CONTRACT-4C REV	307,257.00
45820 ISBE-SHARED CONTRACT-ROE REV	42,801.00
45900 IDHS-CCR&R	892,832.00
46150 IDHS-CCAP GRANT	758,869.00
46410 CITY OF DEKALB	19,000.00
46480 DEKALB TOWNSHIP GRANT	17,500.00
46481 SYCAMORE TOWNSHIP GRANT	3,000.00
46490 PROVIDER FEES	5,000.00
47000 INTEREST INCOME	800.00
47100 OTHER INCOME	3,500.00
Total Revenue	**6,999,556.00**
Expenses	
50000 SALARIES	1,771,464.00
51500 HEALTH INSURANCE	69,000.00
51700 EMPLOYEE BENEFITS	15,110.00
52000 FICA EMPLOYERS SHARE	135,518.00
60000 ACCOUNTING FEES	60,000.00
60050 LEGAL FEES	1,500.00
60100 RESOURCE CONSULTANTS	29,853.00
60110 RESOURCE CONS-ROE EXP	43,000.00
60520 ACCREDITATION FEES	3,000.00
60700 CHILD CARE SERVICES	150.00
60800 SUBCONTRACT	3,000.00
60900 JANITORIAL FEES	15,500.00
61000 OFFICE SUPPLIES	48,233.00
61025 NON DHS SUPPLIES	2,760.00
61200 RESOURCE MATERIALS	7,825.00
61205 STAFF DEVELOPMENT	16,371.00
61225 LENDING LIBRARY	100.00
61240 PROVIDER RESOURCES	7,685.00
61250 TRAINING RESOURCES	3,000.00
61350 EQUIPMENT	6,150.00
61420 TECH CONTRACT	18,472.00
61500 SOFTWARE EXPENSE	3,200.00
61550 MINI GRANT EXPENSE	155,000.00
61900 TRAINING STIPENDS	1,000.00
62000 TELEPHONE	24,610.00
62500 UTILITY EXPENSE	4,000.00
63000 POSTAGE	15,530.00
64000 RENT	128,590.00
64050 OFF SITE RENT	6,000.00
65000 EQUIPMENT RENTAL/MAINTENANCE	13,768.00
65950 CCAP CPR/FA	22,000.00
66000 PRINTING	7,500.00
68000 DUES ORGANIZATIONS	4,100.00

Community Coordinated Child Care

Budget Data - Current Revision

from July 01, 2021 to June 30, 2022

Organization Totals

	Organization Totals
69000 LOCAL TRAVEL	49,142.00
69020 FAMILY TRAVEL	100.00
70100 WORKSHOPS/MEETINGS	3,543.00
70200 NON DHS WORKSHOPS/MEETINGS	5,000.00
70425 PROF DEVELOPMENT	18,000.00
71000 ADVERTISING	3,700.00
73000 INSURANCE	9,450.00
74000 CONTINGENCY FUND	62,632.00
80000 TITLE XX PROVIDER PAYMENTS	3,500,000.00
80100 CCFP PROVIDER PAYMENTS	705,000.00
Total Expenses	**6,999,556.00**
Excess (Deficit) of Revenue over Expenses	**$0.00**

4-C: COMMUNITY COORDINATED CHILD CARE	
Annual Budget Social Work and Nursing Services for FY22	
REVENUE	
City of DeKalb	$ 19,000
State of Illinois	$ 3,800,000
TOTAL REVENUE	$ 3,819,000
EXPENSES	
Sa;aroes	$ 186,541
Health Insurance	$ 4,000
Employee Benefits	$ 1,500
FICA	$ 14,570
Accounting Fees	$ 12,933
Legal Fees	$ 691
Janitorial Fees	$ 1,151
Office Supplies	$ 1,049
Staff Development	$ 1,000
Provider kResources	$ 15,299
Tech Contract	$ 1,673
Telephone	$ 1,482
Postage	$ 600
Rent	$ 8,619
Equipment Rental/Maint	$ 999
Printing	$ 550
Local Travel	$ 8,244
Advertising	$ 413
Insurance	$ 909
TXX Prov Paymt	$ 3,556,777
TOTAL EXPENSES	$ 3,819,000

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, 2020

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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
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, 2020, 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, 2020, 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* 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 XXX, 2020, 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
XXX, 2020

Illinois State Registration #066-004204

COMMUNITY COORDINATED CHILD CARE, INC.
STATEMENT OF FINANCIAL POSITION
For the Year Ended June 30, 2020

Assets

Assets:	
Cash and investments-unrestricted	$ 690,598
Accounts receivable (Note 1)	467,932
Prepaid expenses	28,182
Property and equipment, net (Note 5)	70,840
	$1,257,552

Liabilities and Net Assets

Liabilities:	
Accounts payable	$ 108,774
Current maturities of long-term capital lease obligation (Note 10)	8,280
Reimbursement payable	200,636
Accrued expenses	48,222
Deferred revenue	2,000
Payroll Protection Program (Note 13)	87,500
Long-term capital lease obligation (Note 10)	6,900
Total liabilities	462,312
Net Assets:	
With donor restrictions	-
Without donor restrictions:	
Board designated	50,698
Undesignated	744,542
Total net assets without donor restrictions	795,240
	$1,257,552

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, 2020

Net assets without donor restrictions:	
Revenues:	
Illinois Department of Human Services	$3,772,245
Illinois State Board of Education - Child Care Food Program	799,719
Illinois State Board of Education - Parent Training	13,370
Illinois State Board of Education - Shared Contract	352,991
Contributions - unrestricted	53,293
Grants	89,445
Interest income	1,432
Other	33,970
In-kind	1,582
Total revenues	5,118,047
Expenses:	
Program expenses	4,879,559
Management and general expenses	199,261
Fundraising expenses	6,190
Total expenses	5,085,010
Increase in net assets without donor restrictions	33,037
Net assets without donor restrictions, beginning of year	762,203
Net assets without donor restrictions, end of year	$ 795,240

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, 2020

	Direct Program Expenses	Management and General Expenses	Fund Raising Expenses	Total
Accreditation fees	$ 2,640	$ -	$ -	$ 2,640
Advertising	8,379	786	-	9,165
Child care services	173	-	-	173
Conferences/conventions	12,485	310	-	12,795
Depreciation	-	24,247	-	24,247
Employee benefits	21,050	468	-	21,518
Insurance - health	46,067	45	-	46,112
Insurance - liability	9,107	174	-	9,281
Membership dues and fees	2,410	786	-	3,196
Miscellaneous expense	133,761	3,310	-	137,071
Office expense	14,152	643	-	14,795
Postage and shipping expense	14,299	1,117	240	15,656
Professional fees	47,739	9,940	840	58,519
Program consultants	66,471	-	-	66,471
Provider payments	2,697,304	-	-	2,697,304
Publications and printing	3,069	859	325	4,253
Rent expense	114,531	4,599	-	119,130
Repairs and maintenance	3,586	10,476	-	14,062
Resource materials	33,895	-	-	33,895
Salaries	1,434,515	121,687	4,445	1,560,647
Staff development	5,443	-	-	5,443
Subcontract	13,048	202	-	13,250
Supplies - office	-	8,465	-	8,465
Supplies - program	21,133	-	-	21,133
Taxes - payroll	103,629	9,302	340	113,271
Telephone	19,939	1,087	-	21,026
Training for providers	15,948	-	-	15,948
Travel	32,749	758	-	33,507
Utilities	2,037	-	-	2,037
Total functional expenses	$4,879,559	$ 199,261	$ 6,190	$5,085,010

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, 2020

Cash flows from operating activities:	
Increase in net assets	$ 33,037
Adjustments to reconcile increase in net assets	
to net cash provided by operating activities:	
Depreciation	24,247
(Increase) decrease in accounts receivable	48,047
(Increase) decrease in prepaid expenses	132
Increase (decrease) in accounts payable	110,814
Increase (decrease) in reimbursements payable	(60,088)
Increase (decrease) in accrued expenses	15,580
Increase (decrease) in deferred income	2,000
Total adjustments	140,732
Net cash provided by operating activities	173,769
Cash flows from investing activities:	
Payments for purchase of fixed assets	(32,385)
Disposal of fixed assets	-
Net cash used by investing activities	(32,385)
Cash flows from financing activities:	
Principle payments on capital lease obligation	(8,280)
Net cash used by financing activities	(8,280)
Net increase in cash	133,104
Cash - beginning of year	557,494
Cash - end of year	$690,598

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.

Functional Allocation of Expenses

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

Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand and deposits held by financial institutions with original maturities of three months or less.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles (GAAP). Net assets, support and revenues, and expenses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Without Donor Restrictions
Net assets available for use in general operations and not subject to donor restrictions. Grants and contributions gifted for recurring programs are generally not considered "restricted" under GAAP, though for internal reporting, the Organization tracks such grants and contributions to verify that the disbursement matches the intent. Assets restricted solely through the actions of the Board are reported as net assets without donor restrictions, board-designated.

With Donor Restrictions
Net assets subject to donor-imposed stipulations that are more restrictive than the Organization's mission and purpose. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Donor-imposed restrictions are released when the 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. Other donor-imposed restrictions are perpetual in nature, when the donor stipulates that resources be maintained in perpetuity. The Organization had no net assets with donor restrictions as of June 30, 2020.

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, 2020, accounts receivable consists of:

Due from DHS	$321,053
Due from ISBE	55,886
Due from DCFS	81,782
Due from other	9,211
	$467,932

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.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP 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.

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.

Contributions

Contributions and grants are reported as without or with donor restrictions, depending on the existence or nature of any restrictions, or both. Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions depending on the nature of the restriction. When a restriction expires, the net assets are reclassified to net assets without donor restrictions. Noncash contributions are recorded at their fair market value at the date of contribution.

Contributions received with donor restrictions whose restrictions are met in the same reporting period they are received are generally reported as support without donor restrictions in the same reporting year.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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. Revenue is recognized when earned. Program service fees and payment under cost-reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed or expenditures are incurred, respectively. Contributions are recognized when cash, securities, other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met.

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. Community Coordinated Child Care, Inc. has not determined the impact ASU No. 2014-09 will have on the organization's financial statements.

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.

Government funding is generally recorded on a reimbursement basis, that is, when qualifying expenses are incurred by the Organization, both a receivable from the government funder and revenue are recorded.

Commitments and Contingencies

The Organization participates in several federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Organization has not complied with the rules and regulations governing the grants, refunds of any money received may be required, and the collectability of any related receivable may be impaired. Management does not believe there are any significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants.

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 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Advertising

It is the policy of the organization to expense advertising costs as incurred. Community Coordinated Child Care, Inc. paid $9,165 for advertising expenses in the year ended June 30, 2020.

Accounting for Leases

During February 2016, the FASB issued ASU No. 2016-02, "Leases". ASU No. 2016-02 requires leases 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, 2020. Early adoption is permitted. Community Coordinated Child Care, Inc. has not yet determined the impact ASU No. 2016-02 will have on the organization's financial statements.

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, 2020, the Organization did not receive or spend any net assets with donor restrictions. The Organization does not have any unspent net assets with donor restrictions as of June 30, 2020.

NOTE 3: INVESTMENTS

The Organization had the following money market accounts at June 30, 2020:

First National Bank, money market account	$140,866
First State Bank, money market account	232,665
Resource Bank, money market account	136,494
	$510,025

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 166 sub-recipient providers serving 2,021 children. The total amount paid to sub-recipient day care provider homes for the year ended June 30, 2020 is $642,610.

NOTE 5: PROPERTY AND EQUIPMENT

Property and equipment, net is summarized as follows at June 30, 2020:

Property and equipment	$343,686
Vehicles	37,612
	381,298
Less accumulated depreciation	310,458
Property and equipment, net	$ 70,840

Property purchased with federal funds may, in accordance with grantor agreements, be required to be returned to the federal government. However, because day-to-day control lies with the grantee, such assets have been included in the consolidated statements of financial position.

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, 2020. 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, 2024. Minimum rentals were $30,600 for the year ended June 30, 2020. The monthly base rental is $2,550 from February 1, 2018 through January 31, 2022 and $2,600 from February 1, 2022 through January 31, 2024.

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, 2020.

At June 30, 2020 the minimum future lease payments are as follows:

2021	$110,452
2022	105,538
2023	31,200
2024	18,200
	$265,390

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 $19,000 of their yearly compensation for the calendar year ending December 31, 2019. 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 $3,400 to the pension plan for the year ended June 30, 2020.

NOTE 8: 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, 2020, the Organization chose to take a withdrawal of $11,151 from the fund. At June 30, 2020, the endowment fund had a balance of $263,391.95.

NOTE 9: ACCRUED VACATION / SICK PAY

At June 30, 2020, the amount of accrued vacation is $97,399 and the amount of accrued sick pay is $35,337. 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 10: 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, 2020 had a cost of $41,400 and the accumulated depreciation on the leased asset as of June 30, 2020 totaled $28,980.

Capital leases consist of the following at June 30, 2020:

	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.	$ 15,180	$ 8,280
	$ 15,180	$ 8,280

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

Years Ended June 30,	
2021	$ 8,280
2022	6,900
	$ 15,180

NOTE 11: CREDIT RISK

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of cash, investments, and pledges receivable. The Organization maintains cash deposits with major banks which, from time to time, may exceed federally insured limits. The Organization periodically assesses the financial condition of the institutions and believes the risk of any loss is minimal. Concentration of credit risk with respect to its investments is reduced as a result of the diversity of the underlying securities.

NOTE 12: LIQUIDITY AND AVAILABLITY

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. The Organization has approximately $696,218 of financial assets available to meet cash needs for general expenditures. This includes cash of $690,598 and accounts receivable of $467,932. The Organization has liabilities of $462,312 at year end. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure. The Organization has a goal to maintain financial assets on hand to meet at least 90 days of normal operating expenses.

NOTE 13: PAYROLL PROTECTION PROGRAM

On May 1, 2020, Community Coordinated Child Care, Inc. received loan proceeds in the amount of $162,500 under the Paycheck Protection Program (PPP) from First National Bank. The PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act (CARES Act), provides for loans to qualifying businesses for amounts up to 2.5 times the average monthly payroll expenses of the qualifying businesses. The organization discovered they requested too much and promptly returned $75,000 to the bank making the new amount of the loan $87,500. The loan is forgivable after eight weeks as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels. The amount of loan forgiveness will be reduced if the borrower terminates employees or reduces salaries during the eight week period.

The unforgiven portion of the PPP loan is payable over two years at an interest rate of 1%, with a deferral of payments for the first six months. The organization intends to use the entire proceeds for qualifying expenses consistent with the PPP.

NOTE 14: EVALUATIONS OF SUBSEQUENT EVENTS

Subsequent events have been evaluated by management through the date of the independent auditor's report, which is the date the financial statements were available to be issued. Material subsequent events, if any, are disclosed in a separate footnote to these financial statements.

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 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, 2020, 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 XXX, 2020.

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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Coordinated Child Care, 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 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 financial statements. 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
XXX, 2020

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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, 2020. 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, 2020.

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
XXX, 2020

COMMUNITY COORDINATED CHILD CARE, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2020

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, 2020 audit.

Section III - Federal Award Findings and Questioned Costs

There were no federal award findings or questioned costs reported during the June 30, 2020 audit.

COMMUNITY COORDINATED CHILD CARE, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 2020

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, 2020

	Pass Through Organization	Federal CFDA Number	Pass through Entity Number	Period Covered	Expenditures	Passed Through To Subrecipients
U.S. Department of Health & Human Services						
Social Services Block Grant-CCDBG-DISC *	Illinois Dept of Human Services	93.575	81XM404000	7/1/19-6/30/20	$ -	$ -
Social Services Block Grant-CCDBG-DISC (Non-cash) *	Illinois Dept of Human Services	93.575	81XM404000	7/1/19-6/30/20	6,473,557.05	-
Social Services Block Grant-CCDBG *	Illinois Dept of Human Services	93.596	81XM404000	7/1/19-6/30/20	1,548,147.25	12,487
Social Services Block Grant-CCDBG (Non-cash) *	Illinois Dept of Human Services	93.596	81XM404000	7/1/19-6/30/20	1,357,901.79	-
CCDF cluster					9,379,606.09	12,487
Social Services Block Grant-TANF (Non-cash)	Illinois Dept of Human Services	93.558	81XM404000	7/1/19-6/30/20	2,640,245.92	-
Social Services Block Grant-Title XX (Non-cash)	Illinois Dept of Human Services	93.667	81XM404000	7/1/19-6/30/20	30,941.92	-
Total Social Services Block Grant					12,050,793.93	12,487
Total U.S. Department of Health & Human Services					12,050,793.93	12,487
U.S. Department of Agriculture						
Child and Adult Care Food Program-2019 project year	Illinois Board of Education	10.558	16-019-012P-00	7/1/19-6/30/20	224,276.63	179,861
Child and Adult Care Food Program-2020 project year	Illinois Board of Education	10.558	16-019-012P-00	7/1/19-6/30/20	575,441.95	462,500
Total Child and Adult Care Food Program					799,718.58	642,361
Total U.S. Department of Agriculture					799,718.58	642,361
Total federal financial assistance					$12,850,512.51	$ 654,848

* Denotes major program

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

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

	CCFP	MHC	CCR&R	TOTALS
CCFP Homes	$ 642,361	$ -	$ -	$ 642,361
Children's Learning Center, Inc.	-	-	156	156
The Growing Place, Inc.	-	-	8,560	8,560
NIU Campus Child Care	-	-	-	-
Kishwaukee Early Childhood Center	-	-	-	-
Rochelle Enrichment Center	-	-	3,771	3,771
Open Sesame Child Care Center, Inc.	-	-	-	-
Total paid to sub-recipients	642,361	-	12,487	654,848
Community Coordinated Child Care, Inc. administration	157,358	-	-	157,358
Community Coordinated Child Care, Inc. programs	-	63,386	1,481,750	1,545,136
Total federal funds	$ 799,719	$ 63,386	$1,494,237	$2,357,342

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 $10,502,646.68. 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 Assistant 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 6,120 participants this year. Of this number, 5,100 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 10th day of January, 2022, 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 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, 2022 to December 31, 2022. 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 Five Hundred and No/100 Dollars ($5,500.00)** 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 _____, _____, and said City has caused the same to be signed, sealed, and attested to by its Mayor and City Clerk or Executive Assistant of the City of DeKalb as of the date first mentioned in this Agreement.

DEKALB COUNTY COMMUNITY GARDENS (DCCG)

Board Chairman

Executive Director

ATTEST:

CITY OF DEKALB, ILLINOIS

Cohen Barnes, Mayor

ATTEST:

Exhibit A: Funding Application

City of DeKalb
opportunity • innovation

164 East Lincoln Highway
DeKalb, Illinois 60115
815.748.2000 • cityofdekalb.com

FY 2022 HUMAN SERVICES FUNDING APPLICATION
Twelve Months Funding 1/1/22 to 12/31/22

APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 5, 2021. INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.

Agency Name: DeKalb County Community Gardens

Mailing Address: 2280 Bethany Rd. DeKalb, IL 60115

Agency Director: Dan Kenney

Contact Person: Dan Kenney or Heather Edwards

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

Name of Person Responsible for Completing Quarterly Report: Heather Edwards

Telephone No.: 815-739-0044 **Email Address:** hedwards@dekalbgardens.org

Program Description: Provide access to healthy food choices and nutrition education.

Twelve Month Program Budget: $265,860

Amount of Funding Requested: $5,500

% of Total Program Budget: 2%

Total Estimated Number of Program Participants: 21,000

Total Estimated Number of DeKalb Residents to be Served: 16,000 96.19 %

Estimated DeKalb Residents as % of Total Participants to be Served: 10.7%

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 anticipated outcomes to be achieved. Be specific about the population to be served and the benefits derived from your services. Include any descriptive materials regarding the history and mission 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. For small agencies that do not perform an annual audit, financial statements certified by a professional accountant can be submitted.

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 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: 11/5/21

Please submit the application using one of the following methods:

- Via regular mail to be received no later than 5:00 p.m. on November 5, 2021 to:

  City of DeKalb
  Attention: Joanne Rouse
  164 East Lincoln Highway
  DeKalb, Illinois 60115

- Via email dated no later than 5:00 p.m. on November 5, 2021 to: joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:

Date Application Received: 11/5/2021 dR

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

☐ Denied

DEKALB COUNTY COMMUNITY GARDENS

2021 Board of Directors (updated 9-2021)

Executive Committee

PRESIDENT: **Dr. Randi Napientek** NIU Assistant Athletic Director of Student Athlete Academic Support Services 1638 Fulton Lane, Sycamore, IL 60178 815-901-2732 (cell) randi@niu.edu	Board Member since 2019 • 2022 1st Term ends / 2025 2nd Term ends • Current Board President (term ends Fall 2024) • Former Vice President Board Committees • Community Engagement Committee • Finance Committee • Transition Committee
VICE PRESIDENT: **David J. Castro** Research and Development Manager at Ecolab 317 Augusta Avenue, DeKalb Illinois 60115 815-762-7257 djc126126@gmail.com	Board Member since 2020 • 2023 1st Term ends / 2026 2nd Term ends • Current Vice President Board Committees • Community Engagement Committee • Food Hub Committee • Transition Committee
TREASURER: **Ellingsworth Webb** 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 • 2019 1st Term ends / 2022 2nd Term ends • Current Treasure Board Committees • Finance Committee Chair • Community Engagement Committee Tri-Chair • Marketing Committee • Transition Committee
SECRETARY: **Michaela Holtz** Director, Office of Student Engagement and Experiential Learning 513 S. 1st Street, Dekalb, IL 60115 815-668-5136 mholtz@niu.edu	Board Member since 2020 • 2023 1st Term ends / 2026 2nd Term ends • Current Secretary Board Committees • TBA

Board of Directors

Amanda Christensen Dekalb County Regional Office of Education Superintendent 4 Hill Court 815-761-6601 Achristensen2012@gmail.com	Board Member since 2020 (2023 Term ends) • 1st Term ends 2023 / 2nd Term ends 2026 Board Committees: • TBA

Dorothy Coleman Community Volunteer 405 Fairmont, DeKalb, IL 60115 815-901-4332 dcoleman405@gmail.com	Board Member since 2017 • 2020 1st Term ends / 2023 2nd Term ends Board Committees: • Open House Committee • Community Engagement Committee • Local Flavors Harvest Dinner Committee
Caroline Collins Vocational Manager at Opportunity House 220 E. Hillcrest Dr. APT. 8321 DeKalb, IL. 60115 Work: 815-859-5108 x134 Cell: 815-762-0494 ccollins@ohinc.org	Board Member since 2021 Board Committees: • Local Flavors Harvest Dinner Committee • Community Engagement Committee • Food Hub Committee
Hannah Davekos Branch Manager, First Midwest Bank 208 Stearn Drive Genoa, IL 60135 Cell: 815-901-1157 Work: 779-382-7004 Hannah.Davekos@FirstMidwest.com	Board Member since 2020 • 2023 1st Term ends / 2026 2nd Term ends Board Committees: • TBA
Angela Johnson 706 N. Annie Glidden Rd, Unit 10, DeKalb, IL 60115 815-508-7954 angelajasmine1@yahoo.com	Board Member since 2019 • 2022 1st Term ends / 2025 2nd Term ends Board Committees • TBA
Joe King NIU Associate Director of Media Relations, Institutional Communications 1811 Perry Court Sycamore, IL 60178 815-762-7425 joking47@gmail.com	Board Member since 2020 • 2023 1st Term ends / 2026 2nd Term ends Board Committees: • TBA
Emily McKee NIU Department of Anthropology and Institute for the Study of the Environment, Sustainability & Energy, Assistant Professor 518 Park Avenue, DeKalb, IL 60115 ekmckee@niu.edu	Board Member since 2017 • 2020 1st Term ends / 2023 2nd Term ends Board Committees • Strategic Planning Committee • Advisory Board Co-Chair • Open House Committee
Eric Ogi Minister, Federated Church of Sycamore 351 Rolfe Rd. DeKalb, 60115 (815) 797-2250 reveric.federated@gmail.com	Board Member since 2020 • 2023 1st Term ends / 2026 2nd Term ends Board Committees: • Social Justice Committee Chair • HUB Committee
Virginia M. Sherrod DeKalb CUSD 428, Retired Assistant 170 McLaren Dr. South, Sycamore, IL 60178 815-508-9446 sherrod91@comcast.net	Board Member since 2019 • 2022 1st Term ends / 2025 2nd Term ends Board Committees: • TBA

Julie Sommese 28920 Lloyd Road Genoa, IL julie.sommese@nuveen.com	Board Member since 2021 • 2024 1st Term ends / 2027 2nd Term ends Board Committees: • TBA
Andy Wanek Ginkgo House Architecture 413 Fairmont Drive DeKalb, IL 60115 608-692-8830 Andy@ginkgohouse.com	Board Member since 2021 • 2024 1st Term ends / 2027 2nd Term ends Board Committees: • Local Flavors Harvest Dinner Committee
VACANT POSITION	
VACANT POSITION	
VACANT POSITION	
VACANT POSITION	

*Quorum is Majority plus 1 (currently 9) **Terms are 3 years. Can serve 2 terms. ***Board can be 10-19 members

Community Food Needs Narrative

The DeKalb County Community Gardens (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 continue reaching food insecure residents of DeKalb. The program involves community and individual gardening opportunities throughout the city. Garden rental plots are available for individual production needs. Individuals who are disabled, elderly, or too young to garden can attend Grow Mobile events where fresh vegetables and non-perishables are distributed. The Grow Mobile events focus on areas of low income. DCCG also partners with Northwestern Medicine, local chefs, for instruction in food preparation, cooking and preservation.

Currently, the Food Needs Program served 3,791 households and 15,574 City of DeKalb residents from January 1, 2021, to October 1, of 2021. The expected outcomes from this grant 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 City of DeKalb has the only USDA recognized food desert in DeKalb County. The DeKalb Community School District Schools have 50% to 65% students' eligible for free and reduced priced lunches. Together we can close this food gap in the City of DeKalb. The goals of DCCG are no child goes to bed hungry, any individual who is capable and wants to grow their own food is able to do so, and that any elderly individual who is unable to make it to the food pantry can still have access to healthy food choices. With your support, we can move closer to this goal.

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

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) ▶ Nonprofit

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.

2280 Bethany 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

4 6 – 3 6 8 1 2 0 6

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 ▶ 11/4/2021

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

BUDGET OVERVIEW: 2021 BUDGET - FY21 P&L

January - December 2021

	TOTAL
Income	
4000.00 Revenue	906,589.00
Total Income	**$906,589.00**
Cost of Goods Sold	
5000.00 Cost of Goods Sold	550,683.00
Total Cost of Goods Sold	**$550,683.00**
GROSS PROFIT	**$355,906.00**
Expenses	
6000.00 Administration Activity	331,473.08
Total Expenses	**$331,473.08**
NET OPERATING INCOME	**$24,432.92**
Other Expenses	**$20,803.08**
NET OTHER INCOME	$ -20,803.08
NET INCOME	**$3,629.84**

DeKalb County Community Gardens

BUDGET OVERVIEW: 2021 BUDGET - FY21 P&L

January - December 2021

Food Needs Program

	TOTAL
Income	
4000.00 Revenue	
4200.00 Food Needs - Revenue	265,860.00
Total 4000.00 Revenue	265,860.00
Total Income	$265,860.00
Cost of Goods Sold	
5000.00 Cost of Goods Sold	231,804.00
Total Cost of Goods Sold	$231,804.00
GROSS PROFIT	$34,056.00
Expenses	
6000.00 Administration Activity	
6200.00 Food Needs - AA	30,643.00
Total 6000.00 Administration Activity	30,643.00
Total Expenses	$30,643.00
NET OPERATING INCOME	$3,413.00
NET INCOME	$3,413.00

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

DEKALB COUNTY
COMMUNITY GARDENS

Financial Statements
and
Independent Auditor's Report

December 31, 2020 and 2019

SIEPERT & CO., LLP
Certified Public Accountants
www.siepert.com

INDEPENDENT AUDITOR'S REPORT

Board of Directors
DeKalb County Community Gardens
DeKalb, Illinois

Opinion

We have audited the accompanying financial statements of DeKalb County Community Gardens (DCCG) (a nonprofit organization), which comprise the Statements of Financial Position as of December 31, 2020 and 2019, and the related Statements of Activities, Functional Expenses, and Cash Flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of DeKalb County Community Gardens as of December 31, 2020 and 2019, and the changes in its net assets and its cash flows the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of DCCG and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an audit's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with auditing standards generally accepted in the United States of America, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of DCCG's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about DCCG's ability to continue as a going concern for a reasonable period of time.

Board of Directors
DeKalb County Community Gardens

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during audit.

SIEPERT & CO., LLP

Siepert & Co. LLP

Beloit, Wisconsin
September 29, 2021

DEKALB COUNTY COMMUNITY GARDENS
Statements of Financial Position
December 31, 2020 and 2019

	2020	2019
ASSETS		
Current Assets:		
Cash and cash equivalents	$ 340,046	$ 77,375
Restricted contributions receivable	-	150,000
Accounts receivable	36,547	6,500
Total current assets	376,593	233,875
Other Assets:		
Property and equipment, net	212,877	81,619
Total Assets	$ 589,470	$ 315,494
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accounts payable	$ 15,330	$ 149
Accrued payroll expenses	6,903	3,502
Total current liabilities	22,233	3,651
Net Assets:		
Without donor restrictions-		
Undesignated	566,237	161,843
With donor restrictions	1,000	150,000
Total net assets	567,237	311,843
Total Liabilities and Net Assets	$ 589,470	$ 315,494

The accompanying notes are an integral part of this statement.

DEKALB COUNTY COMMUNITY GARDENS
Statements of Activities
For the Years Ended December 31, 2020 and 2019

	2020	2019
Change in Net Assets Without Donor Restrictions:		
Revenues and support-		
Contributions	$ 292,160	$ 76,226
In-kind donations	6,300	-
In-kind rent	101,885	74,960
Grants	358,998	112,500
Membership dues	15,468	13,797
Fundraising, net of expenses of $1,031 for 2020 and $1,796 for 2019	147,515	48,533
Produce sales, net of expenses of $28,425 for 2020 and $24,811 for 2019	58,372	41,819
Rental income	-	7,150
Interest income	220	24
Miscellaneous revenue	27,597	20,298
Net assets released from purpose restrictions	150,000	50,000
Total revenues and support without donor restrictions	1,158,515	445,307
Expenses-		
Program activities	678,152	356,248
Management and general	64,318	18,013
Fundraising	11,651	1,846
Total expenses	754,121	376,107
Change in net assets without donor restrictions	404,394	69,200
Change in Net Assets With Donor Restrictions:		
Contributions	1,000	150,000
Net assets released from purpose restrictions	(150,000)	(50,000)
Change in net assets with donor restrictions	(149,000)	100,000
Change in Net Assets	255,394	169,200
Net Assets, Beginning of Year	311,843	76,987
Prior Period Adjustment	-	65,656
Net Assets, Beginning of Year, as Restated	311,843	142,643
Net Assets, End of Year	$ 567,237	$ 311,843

The accompanying notes are an integral part of this statement.

DEKALB COUNTY COMMUNITY GARDENS
Statement of Functional Expenses
For the Year Ended December 31, 2020

	Program Activities	Management and General	Fundraising Activities	Total Expenses
Salaries	$ 282,319	$ 30,271	$ 10,762	$ 323,352
In-kind rent	98,285	3,600	-	101,885
Payroll taxes	22,478	1,156	289	23,923
Occupancy	187,080	382	11	187,473
Depreciation	29,501	-	-	29,501
Conferences and meetings	432	-	-	432
Insurance	11,176	8,601	-	19,777
Office supplies and expenses	5,059	5,302	589	10,950
Professional fees	18,839	15,006	-	33,845
Advertising	9,130	-	-	9,130
Bank fees	1,495	-	-	1,495
Other expenses	12,358	-	-	12,358
Total Expenses	$ 678,152	$ 64,318	$ 11,651	$ 754,121

The accompanying notes are an integral part of this statement.

DEKALB COUNTY COMMUNITY GARDENS
Statement of Functional Expenses
For the Year Ended December 31, 2019

	Program Activities	Management and General	Fundraising Activities	Total Expenses
Salaries	$ 165,233	$ 5,314	$ 1,329	$ 171,876
In-kind rent	71,360	3,600	-	74,960
Payroll taxes	13,765	452	113	14,330
Occupancy	41,794	260	1	42,055
Depreciation	17,884	-	-	17,884
Conferences and meetings	497	-	-	497
Insurance	6,033	3,885	-	9,918
Office supplies and expenses	736	3,623	403	4,762
Professional fees	22,839	879	-	23,718
Advertising	4,594	-	-	4,594
Bank fees	2,493	-	-	2,493
Other expenses	9,020	-	-	9,020
Total Expenses	$ 356,248	$ 18,013	$ 1,846	$ 376,107

The accompanying notes are an integral part of this statement.

DEKALB COUNTY COMMUNITY GARDENS
Statements of Cash Flows
For the Years Ended December 31, 2020 and 2019

	2020	2019
Cash Flows From Operating Activities:		
Change in net assets	$ 255,394	$ 169,200
Adjustments to reconcile change in net assets to net cash from operating activities-		
Depreciation	29,501	17,884
Change in current assets and liablities-		
Restricted contributions receivable	150,000	(150,000)
Accounts receivable	(30,047)	(6,500)
Accounts payable	15,181	(9,413)
Accrued payroll expenses	3,401	1,371
Net cash from operating activities	423,430	22,542
Cash Flows From Investing Activities:		
Purchases of property and equipment	(160,759)	(24,470)
Net cash from investing activities	(160,759)	(24,470)
Cash Flows From Financing Activities:		
Principal payments on long-term debt	-	(2,100)
Net cash from financing activites	-	(2,100)
Change in Cash and Cash Equivalents	262,671	(4,028)
Cash and Cash Equivalents, Beginning of Year	77,375	81,403
Cash and Cash Equivalents, End of Year	$ 340,046	$ 77,375

The accompanying notes are an integral part of this statement

DEKALB COUNTY COMMUNITY GARDENS
Notes to Financial Statements

NOTE A NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

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 unrestricted cash and highly liquid investments with initial maturities of three months or less 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, 2020 and 2019, DCCG had uninsured deposits of $90,046 and $0, respectively.

Accounts Receivable

Accounts receivable reported on the Statement of Financial Position are from government and individuals and are expected to be collected within one year. Management has determined no allowance for uncollectable accounts receivable is required.

NOTE A NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property and Equipment

Purchases of fixed assets are stated at cost or fair value at the date of the gift if donated. DCCG does not have a formal capitalization policy, but capitalizes all fixed assets with a cost of at least $1,000 and an estimated useful life of more than one year. Depreciation is provided using the straight-line method over periods of five to fifteen years based on the estimated useful lives of the fixed assets. Repair and maintenance costs are expensed as incurred.

Classification of Net Assets

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

Net Assets Without Donor Restrictions - Net assets without donor restrictions are available for use at the discretion of the Board of Directors and management for general operating purposes. From time to time the Board may designate a portion of these net assets for specific purposes which makes them unavailable for use at management's discretion.

Net Assets With Donor Restrictions - Net assets with donor restrictions consist of assets whose use is limited by donor-imposed, time and/or purpose restrictions. DCCG reports gifts of cash and other assets as revenue with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, the net assets are reclassified as net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions. Some net assets with donor restrictions may include a stipulation the assets be maintained permanently (perpetual in nature) while permitting DCCG to expend the income generated by the assets in accordance with the provisions of additional donor imposed stipulations or a Board approved spending policy. DCCG does not have any assets that are to be maintained permanently.

NOTE A NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (Continued)

Contributions

All contributions are recorded as support without donor restriction unless specifically restricted by the donor. Amounts received that are designated for future periods or are restricted by the donor for specific purposes are reported as net assets with donor restrictions that increase that net asset class. When donor restrictions expire, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions. Contributions whose restrictions are met in the same year the contributions are recognized are reported as an increase in net assets without donor restrictions.

Contributed Services, Materials and Facilities

Contributions of supplies and other goods and the use of facilities in DCCG's program and fund-raising activities are reflected in the accompanying financial statements at their estimated fair value at the date of receipt.

DCCG used 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 and are not reported in the accompanying financial statements.

Expense Allocation

Directly identifiable expenses are charged to program activities or appropriate supporting services. Expenses related to more than one function are charged to program activities and supporting services based on DCCG's analysis of personnel time and management's actual and estimated allocation of the expense. Management and general expenses include those expenses that are not directly identifiable with any specific function but provide for the overall support and direction of DCCG.

Advertising Costs

DCCG expenses advertising costs at the time they are paid for. Advertising expenses were $9,130 and $4,594 for the year ended December 31, 2020 and 2019, respectively.

NOTE A NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Taxes

DCCG is a nonprofit organization exempt from federal and state income taxes under Internal Revenue Code Section 501(c)(3) as other than a private foundation. As a result, there is no provision for income taxes in the financial statements. Management of DCCG has evaluated for uncertain tax positions and has determined there are no uncertain tax positions as of December 31, 2020. DCCG is subject to informational reporting requirements 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. At December 31, 2020, there are no ongoing income tax audits or unresolved disputes with the various taxing authorities DCCG currently files, or has filed, with.

NOTE B REVENUE RECOGNITION

In accordance with Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers*, DCCG recognizes revenue when the control of the promised goods and services is transferred to DCCG's outside parties in an amount that reflects the consideration DCCG expects to be entitled to in exchange for those goods or services. The standard outlines a five-step model whereby revenue is recognized as performance obligations within a contract are satisfied.

ASU 2014-09 also requires new and expanded disclosures regarding revenue recognition to ensure an understanding as to the nature, amount, timing and uncertainty of revenue and cash flow arising from contracts with customers. DCCG recognizes contracts with customers as goods or services are transferred or provided in accordance with ASU 2014-09.

DCCG has multiple revenue sources that are accounted for as exchange transactions, including dues, advertising and wholesale and retail sale of plants.

1. DCCG receives membership dues from members on a monthly, weekly or bi-weekly basis. The dues term covers the growing season (April-October), and the benefits received include a box of hope (produce grown at the farm) for each membership level purchased. Dues revenue is recognized over the growing season based on level selected.

NOTE B REVENUE RECOGNITION (Continued)

2. DCCG receives revenue from the wholesale and retail sale of plants. Wholesale plants are sold to institutions and companies on a preorder basis. Retail sales of plants and produce are sold to the general public at the Walnut Grove Farm. Revenue is recognized when the sale is completed.

3. DCCG sells advertising for the Grow-Mobile. Advertising is recognized in the period the advertising relates to.

Performance Obligations

The Company had no material unsatisfied performance obligations as of December 31, 2020 and 2019.

NOTE C LIQUIDITY AND AVAILABILITY

DCCG regularly monitors liquidity required to meet its operating needs, while also striving to maximize the investment of its available funds. For purposes of analyzing resources available to meet general expenditures over a 12-month period, management considers all expenditures related to program, administrative and fundraising activities to be general expenses. DCCG's principle sources of income to meet general expenditures and other cash requirements are grants, contributions, and plant and produce sales. Such support has historically funded annual program and supporting service needs.

As of December 31, 2020 and 2019 the following table shows the total financial assets held by DCCG and the amounts of those financial assets that could be made available within one year of the Statements of Financial Position date to meet general expenditures and other cash needs:

	2020	2019
Financial assets at year end-		
Cash and cash equivalents	$ 340,046	$ 77,375
Restricted contributions receivable	-	150,000
Accounts receivable	36,547	6,500
Financial assets subject to donor restrictions	(1,000)	(150,000)
Financial assets available to meet cash needs for general expenditures within one year	$ 375,593	$ 83,875

NOTE D PROPERTY AND EQUIPMENT

The following summarizes property and equipment at December 31, 2020 and 2019:

	1/1/2020	Additions	Dispositions	12/31/2020
Vehicles	$ 44,493	$ 87,427	$ -	$ 131,920
Building and improvements	87,788	34,315	-	122,103
Furniture and equipment	15,115	39,017	-	54,132
	147,396	160,759	-	308,155
Accumulated depreciation	(65,777)	(29,501)	-	(95,278)
Net Property and Equipment	$ 81,619	$ 131,258	$ -	$ 212,877

	1/1/2019	Additions	Dispositions	12/31/2019
Vehicles	$ 28,699	$ 15,794	$ -	$ 44,493
Building and improvements	87,788	-	-	87,788
Furniture and equipment	6,439	8,676	-	15,115
	122,926	24,470	-	147,396
Accumulated depreciation	(47,893)	(17,884)	-	(65,777)
Net Property and Equipment	$ 75,033	$ 6,586	$ -	$ 81,619

The balances noted above as of January 1, 2019 reflect prior period adjustments. The fixed assets were adjusted for retirements and additions which increased total fixed assets by $3,494. The accumulated depreciation was adjusted for retirements and changes in depreciation expense which decreased accumulated depreciation by $12,162. The net effect of these adjustments is a net increase in net property and equipment of $15,656.

NOTE E LEASE COMMITMENT

In January 2018, DCCG entered into a non-cancelable operating lease agreement for land which requires monthly payments of $500 through December 2027, plus a $20 payment every January 1st through the lease term.

In January 2020, DCCG entered into a non-cancelable operating lease agreement for property which requires annual payments of $20 through December 2024.

NOTE E LEASE COMMITMENT (Continued)

The following is the schedule of future minimum lease commitments.

Year	Lease Payments
2021	6,040
2022	6,040
2023	6,040
2024	6,040
2025	6,040
2026-2027	12,040
	$ 42,240

NOTE F DONATED FACILITIES

In 2020 and 2019, DCCG received contributed rent of $101,885 and $74,960, respectively, as reported on the Statement of Activities. The contributed facilities include land and buildings at Walnut Grove Vocational Farm, warehouse and office space and the Genoa Feed Hub.

NOTE G NET ASSETS WITH DONOR RESTRICTIONS

As of December 31, 2020 and 2019, net assets with donor restrictions consists of a $1,000 for the next years operation and $150,000 to be used for 2020 salaries, respectively.

NOTE H CONCENTRATIONS

A significant portion of DCCG's contributions and grants revenue was received from one contributor. This contributor provided approximately 46% of DCCG's contributions and grants revenue during the year ended December 31, 2019.

NOTE I THE GRACIE CENTER

On December 31, 2019, DCCG acquired the assets of The Gracie Center (TGC). DCCG did not transfer consideration as part of this agreement, but did agree to continue to provide services to all TGC participants at least twice a week, make a good faith effort to continue specific programing once a week, add wording to DCCG's values which further define their services to individuals with disabilities, and add one current member of TGC's Board of Directors to DCCG's Board of Directors. In exchange for those conditions, DCCG received TGC's assets, which amounted to $31,200 of cash.

NOTE J NEW ACCOUNTING PRONOUNCEMENTS

The Financial Accounting Standards Board (FASB) has issued a new pronouncement that will affect the accounting for nonprofit organizations. It is:

> ASU 2016-02 *Leases*. This will amend the treatment of operating leases by lessees by requiring them to be recorded on the Statement of Financial Position as an asset and a liability. It will be effective for DCCG's year ending December 31, 2022.

Management is in the process of reviewing its records to ensure DCCG is prepared to implement the new standard as required. No determination has been made as to the effect of this on DCCG's financial statements.

NOTE K PRIOR PERIOD ADJUSTMENT

During 2019, DCCG recorded a prior period adjustment of $65,656. $50,000 of this adjustment increased beginning net assets with donor restrictions to correct the recording of a donor restricted contribution received in 2018 to be used for 2019 salaries. The remaining $15,656 of this adjustment increased net assets without donor restrictions to correct the recording of fixed assets and accumulated depreciation as detailed in Note D. As a result of these changes, net assets as of January 1, 2019 increased by $65,656 as reported on the Statement of Activities.

NOTE L SUBSEQUENT EVENTS

Management has evaluated subsequent events through September 29, 2021, which was the date these financial statements were available for issuance, and determined there were no significant non-recognized subsequent events through that date except as noted below.

NOTE M CORONAVIRUS

In January 2020, the World Health Organization declared the novel coronavirus outbreak origination in Wuhan, China to be a public health emergency. This coronavirus spread to other countries, including the United States, and efforts to contain the spread of this coronavirus intensified. The outbreak and any preventative or protective actions that governments or DCCG took in respect of this coronavirus resulted in a period of business disruption and reduced operations. Any further resulting financial impact cannot be reasonably estimated at this time but may materially affect DCCG's financial condition and results of operations. The extent to which the coronavirus impacts DCCG's future results will depend on further developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of the coronavirus and the actions to contain the coronavirus or treat its impact, among others.

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 21,000 individuals throughout DeKalb County. Of this number, 16,000 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 10th day of January, 2022, between the City of DeKalb, a municipal corporation of the State of Illinois, hereinafter referred to as the "City" and DeKalb County Youth Service 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 67% 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.

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-Five Thousand and No/100 Dollars ($25,000.00)** 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

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, 2022 to December 31, 2022. 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

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 8th day of March, 2022, and said City has caused the same to be signed, sealed, and attested to by its Mayor and City Clerk or Executive Assistant of the City of DeKalb as of the date first mentioned in this Agreement.

DEKALB COUNTY YOUTH SERVICE BUREAU

Board Chairman

ATTEST:

Executive Director

CITY OF DEKALB, ILLINOIS

Cohen Barnes, Mayor

CITY OF DEKALB STATE OF ILLINOIS

ATTEST:

Exhibit A: Funding Application

City of DeKalb
opportunity · innovation

164 East Lincoln Highway
DeKalb, Illinois 60115
815.748.2000 • cityofdekalb.com

FY 2022 HUMAN SERVICES FUNDING APPLICATION
Twelve Months Funding 1/1/22 to 12/31/22

APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 5, 2021. INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.

Agency Name: DeKalb County Youth Service Bureau, Inc.

Mailing Address: 330 Grove Street, DeKalb, IL 60115

Agency Director: Cydney M. Wessel

Contact Person: Cydney M. Wessel

Telephone No.: 815.748.2010 **Email Address:** cwessel@dcysb.com

Name of Person Responsible for Completing Quarterly Report: Yuritzy Cruz

Telephone No.: 815.748.2010 **Email Address:** ycruz@dcysb.com

Program Description: YSB provides youth 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 their goals.

In 2022, we plan to implement the YSB Connections program for 16-24 year olds will assist opportunity youth facing barriers to continue in education and/or gain employment.

Twelve Month Program Budget: $814,713.00

Amount of Funding Requested: $35,000

% of Total Program Budget: 4.3%

Total Estimated Number of Program Participants: 875

Total Estimated Number of DeKalb Residents to be Served: 625

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 anticipated outcomes to be achieved. Be specific about the population to be served and the benefits derived from your services. Include any descriptive materials regarding the history and mission 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. For small agencies that do not perform an annual audit, financial statements certified by a professional accountant can be submitted.

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 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: Cydney M. Wessel

Title: Executive Director

Signature: Cydney M. Wessel

Date: 11-8-21

Please submit the application using one of the following methods:

- Via regular mail to be received no later than 5:00 p.m. on November 5, 2021 to:

  City of DeKalb
  Attention: Joanne Rouse
  164 East Lincoln Highway
  DeKalb, Illinois 60115

- Via email dated no later than 5:00 p.m. on November 5, 2021 to: joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:

Date Application Received: 11/8/2021 CR

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

☐ Denied

DeKalb County Youth Service Bureau - Board of Directors 2020-2021

Travis Thompson – Board Chair Sr. Advisor, Commercial Banking - First National Bank 141 W. Lincoln Hwy. DeKalb, IL 60115 (work) 815-754-5108 (cell) 815-762-4349 travisthompson@fnni.com Started: 11/2014 1st Term Ending: 11/2017 2nd Term Ending: 11/2020 3rd Term Ending: 11/2023 Committees: Executive (Chair) Finance/Audit	**Dr. Randi Napientek– Vice Chair (former Chair)** Associate Director Student-Athlete Academic Support Services Northern Illinois University - Yordon Center Room 105 DeKalb, IL 60115 (work) 815- 753-9182 (cell) 815-901-2732 randi@niu.edu Started: 7/2015 1st Term Ending: 7/2018 2nd Term Ending: 7/2021 Committees: Board/Community Development (Chair) Finance/Audit	**Brianna Hook- Treasurer** Wealth Management - First National Bank 511 W. State St. Sycamore, IL 60178 (cell) 815-535-6220 (work) 815-754-8016 bhook@fnni.com Started: 6/2019 1st Term Ending: 6/2022 Committees: Finance/Audit Committee (Chair) Development (Chair)
Tia Anderson Retail Manager – Heartland Bank 913 S 4th St DeKalb, IL 60115 (work) 815-787-2344 tmanders@hbtbank.com Started: 7/2020 1st Term Ending: 7/2023 Committees: Development Finance or Board/Community Development	**Joe Gastiger** Pastor, First Congregational United Church of Christ 615 N. First Street DeKalb, IL 60115 (work) 815-758-0691 (cell) 815-970-3485 joegastiger@gmail.com Started: 9/2016 1st Term Ending: 9/2019 2nd Term Ending: 9/2022 Committees: Programs	**Elizabeth Hoerchler** School Counselor, Sycamore Middle School 150 Maplewood Dr. Sycamore, IL 60178 (work) 815-899-8170 (cell) ehoerchler@syc427.org Started: 2/2021 1st Term Ending: 9/2024 Committees: Programs
Dean Hutson | Store Director Store Director, Meijer 541 Puri Parkway | Sycamore. Il 60178 (work) 815.991.1209 X611 (cell) dean.hutsonjr@meijer.com Started: 2/2021 1st Term Ending: 9/2024 Committees: Development	**Regina Parker, LCPC** Retired Licensed Clinical Professional Counselor State of Illinois Elgin Mental Health Center 323 Conlin Ave. Sycamore, IL (cell) 815 895-2889 rparker0221@comcast.net Started: 3/2020 1st Term Ending: 3/2023 Committees: Programs	**Dan Wolfe** Assistant Athletic Director - Football Operations Northern Illinois University - Yordon Center Room 105 DeKalb, IL 60115 (Cell) 319-551-1316 djwolfe81@gmail.com Started: 3/2020 1st Term Ending: 3/2023 Committees: Development or Board/Community Develop.
VACANT	**VACANT**	**VACANT**

YSB Board should be between 8-12 members/Current Quorum is 5 attendees (11-2021)

FY 2021 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 4-24 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, DeKalb High School, Huntley Middle School, Clinton Rosette Middle School, Brooks Elementary, Jefferson Elementary, Tyler 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. Even during the pandemic, we are working with school counselors to schedule telemental health sessions with students during the school day and are ready and prepared to serve kids in the school systems

PROGRAM GOAL/OBJECTIVES:

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

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

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

YSB Connections: The YSB Youth Connections Program (YCP) will offer services to promote employability to youth 16-24, who reside in DeKalb County, with a primary focus on the City of DeKalb. Disconnected youth are teenagers and young adults who are neither working nor in school. They have struggled in school and lacked adequate supports to make it to graduation day. They are included in the estimated one million students who drop out of high school each year and fall through the cracks. Others are youth involved in the justice system, teen parents or foster care children who "aged out" of the system without a clear plan for adulthood.

- Disconnected Youth for DeKalb County, IL reached a record high of 6.7% in January of 2019, according to the United States Federal Reserve.
- The Graduation rate is 87% which is in the bottom 50% of IL high schools. The percentage of students achieving proficiency in math is 22% which is lower than the state average of 32% and the percentage of students achieving proficiency in reading/language is 33%, which is lower than the state average of 37%.
- 59.9% of students in DeKalb High School are eligible for Free or Reduced Lunch.
- DeKalb High School has 1,840 students with a minority enrollment of 47%.
- The City of DeKalb poverty rate is 30.8%, significantly higher than the county rate of 18.1% and the state rate of 13.5%.
- 28.7% of people live in poverty in the City of DeKalb compared to 13.1% and 12.1% in the county and state, respectively.
- Twenty eight percent of residents in the City of DeKalb are Black or Latino and another 4.6% are Asian and 2.8% identify as having two or more races. More than 1/3 (35.5%) of residents in the City of DeKalb are minorities compared to 24.9% countywide.

YSB's Youth Connections Program will assist opportunity youth facing barriers to continue in education and/or gain employment. The goal is to provide basic & technical skill training and work experience to help participants gain employment, increase earnings, and reduce reliance on public assistance.

The program is typically a minimum of 6 and up to 24 months in duration. Initially, youth come to agency multiple times per week, eventually attending employment opportunities and accessing agency support services, as necessary.
Youth are recruited through schools, partnering agencies & services offered at YSB.
Successful completion includes completion of training, assessments, and connection to employment.
Services Include:

PROGRAM GOAL/OBJECTIVES:

1. To ensure disconnected youth aged 16-24 have access to education and support that will improve their employability.
2. To provide individualized assessments to create XXX planning unique to each participants strengths and areas of interest.
3. To provide a meaningful alternative to youth who have been challenged by traditional education and employment XXX
4. To partner with local companies to create employment terms that allow for employee training, feedback and follow-up.

5. To teach kids to advocate for themselves and reach out to teachers when struggling.
6. To provide opportunities to maintain academic credit and get back on track.

SERVICES TO BE DELIVERED:

1. Participant-focused instruction and training
2. Appropriate and meaningful assessments
3. Supportive services and navigation
4. Direct connections to employment
5. Follow-up and guidance

OUTCOME/PERFORMANCE MEASUREMENT

1. 100% will complete the Career Cluster Inventory
2. 100% will complete the Employment 101 pre-assessment
3. 80% will complete the essential Employability Skills
4. 80% will complete the Teen DISC© Personality Profile
5. 70% will complete resume and job search training
6. 60% will complete work readiness activities
7. 60% will participate in a 12–18-week employment session, and
8. 100% who complete the employment session will complete the post-assessment

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 arranged 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 FY 2020 (July1, 2019-June 30, 2020) we had 22 crisis calls, and 17 of them were from DeKalb (77%). That is consistent with other years.

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.

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 as 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 (Managing Emotions, Thoughts, & Actions); 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 Voices Empowerment Group (GVEG):** 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 Champions:** 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) ▶

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) A

(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	3	-	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 ▶** Cynthia M. Wilson **Date ▶** 11-8-2021

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

FY '22 Budget DeKalb County Youth Service Bureau, Inc.

Revenue		FY '22
Government Grants		
City of DeKalb	$	25,000.00
City of DeKalb In-Kind	$	50,352.00
DC Mental Health Board	$	100,000.00
DeKalb Township	$	750.00
IL DHS - CCBYS	$	220,000.00
ICJIA-VOCA	$	190,000.00
SBA-PPP		
Total Government Grants	$	586,102.00
Public Support		
Kishwaukee UW	$	10,000.00
Genoa-Kingston United Way	$	1,250.00
Sponsorships	$	5,250.00
Contributions-Corporate	$	10,000.00
Contributions-Individual	$	5,000.00
Contributions-Found/Civic Org/Church	$	750.00
Foundation: Alfred Bersted (W/S)	$	10,000.00
Foundation: DCCF (Sept & March)	$	-
Foundation: DCCF YEP-Deferred	$	1,925.00
Foundation: DCCMHB & DCCF- Deferred	$	4,450.00
Foundation: Roberts (F & S)	$	-
Foundation: Horizons/Cy Miller	$	4,000.00
Foundation: IDEAL Industries (open)	$	15,000.00
Foundation: Shultz (Oct)	$	5,000.00
Foundation: NM/Project Seth/NM (Open)	$	15,000.00
Foundations: DCCHB AP Materials/FNBO (June)	$	20,000.00
Total Public Support	$	107,625.00
Program Revenue		
Counseling/Divorce Group Fees	$	1,740.48
Early Risk Assessment Program/JCS	$	-
Medicaid & Other Insurance	$	117,936.00
Total Program Revenue	$	119,676.48
Other Revenue		
Interest Income	$	300.00
Special Events/Fundraising	$	13,000.00
Total Other Revenue	$	13,300.00
Total Revenue	**$**	**826,703.48**

FY '22 Budget DeKalb County Youth Service Bureau, Inc.

Operating Expenses		FY '22
Salaries & Related Expenses		
Salaries & Related Expenses	$	517,676.00
FICA Tax Expense	$	38,825.70
State Unemployment Tax	$	1,200.00
Health, Dental, Vision, Life, SSD	$	45,859.00
Worker's Compensation Insurance	$	5,620.00
Total Salaries & Related Expenses	$	609,180.70
Support Services		
Advertising	$	-
Telephone & IT	$	21,792.00
Equipment Lease & Maintenance	$	4,200.00
Insurance - General	$	3,357.00
Office Supplies & Agency Maintenance	$	6,175.00
Computer Expense	$	3,325.00
Credit Card & Bank Fees	$	725.00
Postage	$	550.00
Printing	$	-
Dues & Subscriptions	$	9,000.00
Travel & Meeting Expenses	$	4,800.00
Legal & Professional Fees	$	14,350.00
Depreciation	$	1,000.00
Professional Development	$	7,800.00
Board & Staff Development	$	500.00
Special Events/Fundraising	$	10,950.00
Total Support Services	$	88,524.00
Program Expenses		
Counseling/Program/Outreach Supplies	$	8,600.00
ICJIA CCTS FY '20/ICJIA VOCA FY '22	$	55,181.00
Foster Care/Shelters	$	-
Total Program Expenses	$	63,781.00
Occupancy	$	50,352.00
Total Occupancy	$	50,352.00
Total Expenses	$	**811,837.70**
Revenue Less Expenses	$	**14,865.78**

Youth Connections Program			
Salaries & Related Expenses	**Salary**	**% Time**	**DCCHMB Request**
Executive Director	$ 70,000.00	7%	$4,900.00
Director of Prevention Services	$ 47,500.00	20%	$9,500.00
Youth Connections Program Manager	$ 45,000.00	60%	$27,000.00
Finance & Office Manager	$ 38,000.00	2%	$760.00
Associate Director	$ 50,000.00	10%	$5,000.00
Payroll Taxes (FICA 7.5% of salaries)	$3,537.00		$3,537.00
Benefits (25%)	$11,790.00	25%	$11,790.00
Workmans Comp & Commercial Insurance ($6556 annually 11.5%)	$756.00		$756.00
State Unemployment Tax	$300.00		$300.00
Total Salaries & Related Expenses			$63,543.00
Contract Services for Data System	**Cost/Unit**	**Quanity**	**DCCHMB Request**
Occupancy (cost per square foot includes utilities)	$35.00	150.00	$5,250.00
Payment for YSB Based Youth Employment (4 youth/10 hours/week for 13 weeks)	$12.00	520.00	$6,240.00
Curriculum and Supplies	$2,500.00	1.00	$2,500.00
Total Training & Professional Development			$13,990.00
Total Youth Connections Budget			**$77,533.00**
Revenue			
Comprehensive Community Based Youth Services	Confirmed		$10,000.00
Mejier Foods	Requested		$25,000.00
DeKalb Township	Requested		$2,250.00
FNBO	Confirmed		$20,000.00
Kishwaukee United Way	Requested		$5,000.00
Total Revenue			$62,250.00
Excess Revenue over Expenses			-$15,283.00

Anger Management (META) Program Simplified Revenue and Expense	
Expense	
Salary	$25,101
Payroll Tax	$1,751
Health & Benefits	$846
Contractual	$1,312
Supplies	$776
Transportation	$321
Wrks. Comp/Liab.	$671
Occupancy(in kind)	$2,939
Dist. of M&G	$2,345
TOTALS	**$36,062**
Revenue	
Special events	$500
Grants	$30,000
Private Contributions	$623
In-Kind Donations	$2,939
Program Contracts	$0
Program Fees	$1,500
Sponsorship	$500
TOTALS	**$36,062**

Girl's Empowerment Group Simplified Revenue and Expense	
Expense	
Salary	$15,061
Payroll Tax	$1,051
Health & Benefits	$508
Contractual	$787
Supplies	$466
Transportation	$193
Wrks. Comp/Liab.	$403
Occupancy(in kind)	$1,764
Dist. of M&G	$1,407
TOTALS	**$21,640**
Revenue	
Special events	$376
Grants	$18,000
Private Contributions	$500
In-Kind Donations	$1,764
Program Contracts	$0
Program Fees	$500
Sponsorship	$500
TOTALS	**$21,640**

BOYS Program Simplified Revenue and Expense	
Expense	
Salary	$10,041
Payroll Tax	$701
Health & Benefits	$339
Contractual	$525
Supplies	$311
Transportation	$128
Wrks. Comp/Liab.	$269
Occupancy(in kind)	$1,176
Dist. of M&G	$938
TOTALS	**$14,428**
Revenue	
Special events	$300
Grants	$12,000
Private Contributio	$252
In-Kind Donations	$1,176
Program Contracts	$0
Program Fees	$200
Sponsorship	$500
TOTALS	**$14,428**

Youth and Family Counseling Simplified Revenue and Expense	
Expense	
Salary	$148,221
Payroll Tax	$10,341
Health & Benefits	$4,998
Contractual	$7,747
Supplies	$4,585
Transportation	$1,896
Wrks. Comp/Liab.	$3,964
Occupancy(in kind)	$17,356
Dist. of M&G	$13,846
TOTALS	**$212,954**
Revenue	
Special events	$2,998
Grants	$165,100
Private Contributions	$10,000
In-Kind Donations	$17,356
Program Contracts(KEC)	$7,000
Program Fees	$8,000
Sponsorship	$2,500
TOTALS	**$212,954**

Crisis Simplified Revenue and Expense	
Expense	
Salary	$60,239
Payroll Tax	$4,203
Health & Benefits	$2,031
Contractual	$3,149
Supplies	$1,863
Transportation	$771
Wrks. Comp/Liab.	$1,611
Occupancy(in kind)	$7,054
Dist. of M&G	$5,627
TOTALS	**$86,548**
Revenue	
Special events	$0
Grants	$11,500
Private Contributions	$0
In-Kind Donations	$7,054
Program Contracts	$67,994
Program Fees	$0
Sponsorship	$0
TOTALS	**$86,548**

Early Intervention for Drugs/Alcohol Program Simplified Revenue and	
Expense	
Salary	$37,866
Payroll Tax	$2,642
Health & Benefits	$1,277
Contractual	$1,979
Supplies	$1,171
Transportation	$484
Wrks. Comp/Liab.	$1,013
Occupancy(in kind)	$4,434
Dist. of M&G	$3,537
TOTALS	**$54,403**
Revenue	
Special events	$880
Grants	$41,000
Private Contributions	$4,789
In-Kind Donations	$4,434
Program Contracts	$0
Program Fees	$1,600
Sponsorship	$1,700
TOTALS	**$54,403**

Totals	
Expense	
Salary	$296,529
Payroll Tax	$20,689
Health & Benefits	$9,999
Contractual	$15,499
Supplies	$9,172
Transportation	$3,793
Wrks. Comp/Liab.	$7,931
Occupancy(in kind)	$34,723
Dist. of M&G	$27,700
	$426,035

Revenue	
Special events	$5,054
Grants	$277,600
Private Contributions	$16,164
In-Kind Donations	$34,723
Program Contracts	$74,994
Program Fees	$11,800
Sponsorship	$5,700
TOTALS	$426,035

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

DEKALB COUNTY YOUTH SERVICE BUREAU, INC.

FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT

For the Year Ended June 30, 2020

Abendroth
Accounting & Tax Services, Inc.

DEKALB COUNTY YOUTH SERVICE BUREAU, INC.
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Abendroth
Accounting & Tax Services, Inc.

16750 Oak Park Avenue, Suite 1 Tinley Park, Illinois 60477-2893
dnabendroth@gmail.com T 708.864.4071 F 708.864.4075

INDEPENDENT AUDITOR'S REPORT

Board of Directors
DeKalb County Youth Service Bureau, Inc.
DeKalb, IL

We have audited the accompanying financial statements of DeKalb County Youth Service Bureau, Inc. (the Organization) (an Illinois not-for-profit corporation), which comprise the statement of financial position as of June 30, 2020 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 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 the present fairly, in all material respects the financial position of DeKalb County Youth Service Bureau, Inc. as of June 30, 2020, 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.

Abendroth Accounting & Tax Services, Inc.

Tinley Park, Illinois
December 24, 2020

DEKALB COUNTY YOUTH SERVICE BUREAU, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30,2020

ASSETS	
CURRENT ASSETS	
Cash and cash equivalents	$ 186,741
Grants receivable	154,998
Prepaid expenses	812
TOTAL CURRENT ASSETS	342,551
PROPERTY AND EQUIPMENT	
Furniture and fixtures	30,822
Leasehold improvements	11,398
TOTAL PROPERTY AND EQUIPMENT	42,220
Less accumulated depriciation	(36,939)
NET PROPERTY AND EQUIPMENT	5,281
TOTAL ASSETS	$ 347,832
LIABILITIES AND NET ASSETS	
CURRENT LIABILITIES	
Accounts payable	$ 30,994
Accrued liabilities	26,322
Paycheck protection loan	16,116
TOTAL CURRENT LIABILITIES	73,432
NET ASSETS	
Without donor restrictions	274,400
With donor restrictions	-
TOTAL NET ASSETS	274,400
TOTAL LIABILITIES AND NET ASSETS	$ 347,832

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

DEKALB COUNTY YOUTH SERVICE BUREAU, INC.
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
PUBLIC SUPPORT			
Grants	$ 442,488	$ -	$ 442,488
In-kind donations	50,352	-	50,352
Program fees	27,305	-	27,305
Invidual contributions	7,316	-	7,316
Civic organization contributions	38,319	15,000	53,319
Corporate contributions	14,237	-	14,237
Special events, net of cost of direct benefit to donors of $3,584	3,031	-	3,031
Paycheck protection grant	51,932	-	51,932
Administration fee	199	-	199
Interest	258	-	258
Net assets released from restrictions	30,000	(30,000)	-
TOTAL PUBLIC SUPPORT	$ 665,437	$ (15,000)	$ 650,437
EXPENSES			
Program service	560,765	-	560,765
Management and general	82,866	-	82,866
Fundraising	1,917	-	1,917
TOTAL EXPENSES	645,548	-	645,548
CHANGE IN NET ASSETS	19,889	(15,000)	4,889
NET ASSETS, BEGINNING OF YEAR	254,511	15,000	269,511
NET ASSETS, END OF YEAR	$ 274,400	$ -	$ 274,400

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

DEKALB COUNTY YOUTH SERVICE BUREAU, INC.
STATEMENT OF FUNTIONAL EXPENSES
For the Year Ended June 30, 2020

	Program Services							Supporting Services		
	Youth & Family Counseling	Crisis Intervention	Alcohol/Drug Early Intervention	DeKalb County Youth Project	Early Risk Assessment	Other	Total Programs	Management and General	Fundraising	Total
FUNCTIONAL EXPENSES										
Payroll and payroll taxes	$ 150,808	$ 183,683	$ 36,047	$ 30,082	$ 39,697	$ 15,970	$ 456,287	$ 16,125	$ 1,708	$ 474,120
Advertising	-	-	-	-	-	-	-	34	-	34
Board and self development	-	-	-	-	-	-	-	370	-	370
Computer expense	74	285	-	-	-	73	432	-	-	432
Contract services	9,248	5,902	1,574	1,574	787	590	19,675	24,649	-	44,324
Counseling supplies	4,881	-	620	77	-	2,169	7,747	4,560	-	12,307
Credit card and bank fees	238	10	-	-	-	-	248	436	-	684
Depreciation	300	308	65	65	48	24	810	38	3	851
Dues and subscriptions	351	705	-	-	-	-	1,056	2,687	-	3,743
Equipment lease and manintenance	-	-	-	-	-	-	-	2,820	-	2,820
Insurance	2,984	3,617	723	814	542	362	9,042	1,250	25	10,317
Legal and professional fees	897	572	153	134	95	57	1,908	11,207	-	13,115
Office	1,317	5,230	-	-	-	1,437	7,984	9,570	-	17,554
Postage	-	-	-	-	-	-	-	372	-	372
Professional development	186	2,792	238	-	-	506	3,722	4,768	-	8,490
Rent	14,664	17,252	3,019	3,882	2,588	1,725	43,130	2,041	181	45,352
Telephone	1,604	2,467	493	1,049	370	185	6,168	225	-	6,393
Travel	1,008	1,419	-	77	26	26	2,556	1,714	-	4,270
										-
TOTAL EXPENSES	$ 188,560	$ 224,242	$ 42,932	$ 37,754	$ 44,153	$ 23,124	$ 560,765	$ 82,866	$ 1,917	$ 645,548

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

DEKALB COUNTY YOUTH SERVICE,INC.
STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2020

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	$ 4,889
Adjustments to reconcile change in net assets to cash from operating activities	
Depreciation	851
Changes in certain assets and liabilities	
Account receivables	50
Grants receivables	(105,616)
Prepaid expenses	74
Account payable	27,297
Accrued liabilities	11,752
Net cash from operating activities	(60,703)
CASH FLOWS FROM FINANCING ACTIVITIES	
Net proceeds from Paycheck protection loan	16,116
Net cash from financing activities	16,116
NET DECREASE IN CASH AND CASH EQUIVALENTS	(44,587)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	231,328
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 186,741
SUPPLEMENTAL DISCLOSURES:	
Income taxes paid	$ -
Interest paid	$ -

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

1. NATURE OF ORGANIZATION

DeKalb County Youth Service Bureau, Inc. (the Organization) is an Illinois not-for-profit corporation founded in 1971. The Organization provides counseling services 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 ages 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.

Crisis Intervention Program – Crisis Intervention Program assist families when a youth is refusing to return home, has run away from home, or during a lock-out crisis 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.

Alcohol/Drug Early Prevention Programs (EIP) – EIP 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 DeKalb County schools.

DeKalb County Youth Project (DCYP) – DCYP 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 of META (Manage 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).

1. NATURE OF ORGANIZATION (Continued)

Early Risk Assessment Project (ERAP) – ERAP is a voluntary program run 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 the 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.

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.

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).

1. NATURE OF ORGANIZATION (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's 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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Method of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP). Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions.

Accordingly, net assets of the Organization and changes herein are classified and reported as follows:

Without Donor Restrictions

Undesignated - Net assets that are not subject to donor-imposed restrictions or Board imposed stipulations.

Board Designated - Net assets subject to stipulations imposed by the Board and determined to be unavailable for general use. As of June 30, 2020, there are no board designated net assets.

With Donor Restrictions

Net assets subject to donor-imposed restrictions that either expire by passage of time or can be fulfilled and removed by actions of the Organization pursuant to those restrictions. Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other restricted support is reported as an increase in net assets with donor restrictions. When restrictions expire, net assets with donor restrictions are reclassified to net assets without donor restrictions.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents

Cash is defined as cash on hand, amounts held at financial institutions, and short-term highly liquid investments that are readily convertible to known amount of cash. Investments with an original maturity of three months or less are considered short-term for these purposes.

The Organization maintains its cash at two financial institutions which, at times, may exceed federally insured limits. At June 30, 2020 the balance of deposits did not exceed FDIC limits.

The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk.

Grants Receivable

Grants receivable are amounts due under cost reimbursement contracts with primarily county and state government agencies.

Allowance for Doubtful Accounts

Grants receivable are reviewed periodically by management to determine the adequacy of the allowance for doubtful accounts. Based on management's evaluation, the Organization believes that an allowance for doubtful accounts is not considered necessary as of June 30, 2020, however, actual write-offs may occur.

Property and Equipment

Property and equipment are recorded at cost or if donated, at fair value at the date of donation. All expenditures for property and equipment in excess of $500 are capitalized. 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 method over various useful lives:

	Years
Furniture and fixtures	5-12
Leasehold improvements	Shorter of useful life or lease term

Depreciation expense for the year ended June 30, 2020 was $851.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition

Contributions are recognized when the donor makes a promise to give the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Conditional promises to give are not recognized until the conditions on which they depend are substantially met and are reported as with donor restrictions.

Government grants are recorded as grants that are reimbursable to the Organization from the government based on criteria contained in the grant award.

Program fees are recognized when services are performed.

Contributed Facilities, Materials and Services

Contributed services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. Contributions of tangible assets are recognized at fair value when received. The amounts reflected in the accompanying financial statements as in-kind contributions and within special event revenue, when applicable, are offset by like amounts included in expenses or additions to property and equipment. See Note 6 for information on contributed facilities, materials and services received during the year.

Functional Allocation of Expenses

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include depreciation, office, and occupancy, which are allocated on a square-footage basis as well as salaries and benefits, which are allocated on the basis of estimates of time and effort. Expenses that are specifically identifiable with a program are charged to that program.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Taxes

The Organization is exempt from federal and state income taxes under the Internal Revenue Code Section 501 (c)(3), and similar provisions of the state income tax code as other than a private foundation.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect amounts reported in the financial statements and disclosed in the accompanying notes. Actual results could differ from those estimates.

Fair Value Measurement

The Organization's financial instruments consist primarily of cash, accounts receivable, and accounts payable. The carrying amounts of these financial instruments approximate their fair value due to the short-term nature of such instruments.

Advertising

The Organization expenses advertising costs as they are incurred. Advertising expense for the year ended June 30, 2020 was $34.

3. LIQUIDITY AND AVAILABILITY

The Organization considers it appropriate that earning from contributions with and without donor restrictions are for use in current programs which are ongoing, major, and central to its annual operations and are also available to meet cash needs for general expenditures. General expenditures include administrative and general expenses and fundraising expenses expected to be paid in the subsequent year. Annual operations are defined as activities occurring during the Organization's fiscal year. The Organization manages its cash available to meet general expenditures with the following guiding principles:

- Operating within a prudent range of financial soundness and stability
- Maintaining adequate liquid assets

3. LIQUIDITY AND AVAILABILITY (Continued)

Financial assets available for general expenditure as of June 30, 2020, that is without donor or other restrictions limiting their, within one year of the balance sheet date, are comprised of the following:

FINANCIAL ASSETS	
Cash and cash equivalents	$ 186,741
Grants receivable	154,998
TOTAL FINANCIAL ASSETS	341,739
Less:	
Net assets with donor restrictions	-
FINANCIAL ASSETS AVAILABLE TO MEET CASH NEEDS FOR GENERAL USE WITHIN ONE YEAR	$ 341,739

4. GRANT RECEIVABLES

Grants receivable are comprised of the following as of June 30, 2020:

Department of Human Services	$ 45,194
IL Criminal Justice	88,325
City of DeKalb	6,000
Illinois Counseling Association Foundation	5,000
DeKalb County	10,479
TOTAL	$ 154,998

5. COMPENSATED ABSENCES

Under terms of employment, employees are granted vacations in varying amounts. Accumulated vacation is included in accrued liabilities on the statements of financial position and was $26,153 as of June 30, 2020.

6. DONATED FACILITIES, SERVICES, GOODS

Donated Facilities

The Organization received donated facilities which include utilities for the operating location. The total donated facilities for the year ended June 30, 2020 are valued at $50,352. These amounts are recognized as in-kind donations revenue on the statements of activities and rent and telephone expense on the statements of functional expenses.

7. PAYCHECK PROTECTION PROGRAM LOAN

As a result of the ongoing COVID-19 pandemic, which affected its operations, the Organization obtained a loan in the amount of $68,048 from the Small Business Administration's Paycheck Protection Program on April 16, 2020. Under the terms of the Paycheck Protection Loan program, the interest rate is capped at 1% and is not required to be collateralized by any of the Organization's assets. Management expects the loan to be fully forgiven; accordingly, a prorated portion of the loan, in the amount of $51,932 has been recognized as grant income for the year ended June 30, 2020. The outstanding balance of this loan as of June 30, 2020 is $16,116. The initial terms of the loan agreement call for the loan to be repaid over 2 years, with a maturity date in April 2022; however, because it is expected to be forgiven during the fiscal year ended June 30, 2021, it is being reported as a current liability on the financial statements for the year ended June 30, 2020. As of the date of this report, the loan has not yet been forgiven

8. CONCENTRATIONS

Approximately 45% of the Organization's revenues are from state human service agencies, mainly Illinois Department of Human Services (IDHS) and the Illinois Criminal Justice Information Authority (ICJIA), and the Organization operates in a heavily regulated environment. The operations of the Organization are subject to the administrative directives, rules, and regulations of federal, state, and local regulatory agencies. Such changes may occur with little notice or inadequate funding to pay for related cost, including an additional administrative burden, to comply with a change. A significant reduction in revenue from IDHS or ICJIA could have significant effect on the Organization's operations.

9. 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 the date (that is, nonrecognized subsequent events).

The Organization has evaluated subsequent events through December 24, 2020, which was the date that these financial statements were available to be issued and determined that there were no significant nonrecognized subsequent events through the date.

10. ADOPTION OF NEW ACCOUNTING STANDARDS

In August 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-01, *Financial Instruments – Overall (Subtopic 825-10): Recognition and Measurement of Financial Assets and Financial Liabilities* and ASU 2016-15, *Statement of Cash Flows (Topic 230): Classification of Certain Cash Receipts and Cash Payments*, and ASU 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made.* The Organization has adjusted the presentation of its financial statements accordingly. The new standards change the following aspects of the Organization's financial statements:

- The statement of cash flows now contains disclosures about the amount of income taxes and interest paid during the fiscal year.

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 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 their goals.

Youth Service Bureau proposes to work with 875 youth within DeKalb County in the Youth Connections Program. Of this number, 625 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 10th day of January, 2022, 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 84% 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, 2022 to December 31, 2022. 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 _____, _____, and said City has caused the same to be signed, sealed, and attested to by its Mayor and City Clerk or Executive Assistant of the City of DeKalb as of the date first mentioned in this Agreement.

ELDER CARE SERVICES

Board Chairman

CITY OF DEKALB, ILLINOIS

Cohen Barnes, Mayor

CITY OF DEKALB STATE OF ILLINOIS

ATTEST:

Executive Director

ATTEST:

Exhibit A: Funding Application

November 8, 2021

Joanne Rouse, Community Services Assistant
200 S. Fourth Street
DeKalb, IL 60115

RE: FY 2022 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 $11,000 for grant year 2022 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

City of DeKalb
opportunity • innovation

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

FY 2022 HUMAN SERVICES FUNDING APPLICATION
Twelve Months Funding 1/1/22 to 12/31/22

APPLICATION MUST BE RECEIVED NO LATER THAN NOVEMBER 8, 2021.
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: $ 1,534,142 66.300 VA Program

Amount of Funding Requested: $ 11,000

% of Total Program Budget: .71 % 16.69

Total Number of Estimated Program Participants: 150

Total Number of Estimated DeKalb Residents to be served: 70 46.79

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: 11/8/22

Please submit application in one of the following methods:

- via regular mail to be received no later than 5:00 p.m. on November 8,2021 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, 2021 to: joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:

Date Application Received: 11/11/2021 ar

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

☐ Denied

Elder Care Services of DeKalb County

Board of Directors

July, 2021

Marilyn Knetsch
2183 Waterbury Lane West
Sycamore, IL 60178
(C) 815-751-0438
(H) 815-787-3959
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Tom Sullivan, Secretary
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Marc Doty
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Syfdchief2@gmail.com

Reverend Jonathon Crail
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Larry Sill
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DeKalb, IL 60115
lrsill@niu.edu

Brian Grainger
3697 Eagle Ct.
DeKalb, IL 60115
Briang.solid@gmail.com

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

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. Each year this program expands in various ways. We are now venturing out in specializing officially as hoarding specialists. The VA program will be working closely with the Cognitive Behavioral Supportive Program on intensive counseling for the VA clients that hoard and live in squalor. The calls received from the city of DeKalb on cases such as this will be streamlined to this type of referral and appropriate services will be offered and provided over time.

COGNITIVE/BEHAVIOR SUPPORT PROGRAM

The Cognitive/Behavior Support Program (COGSP) is designed to assist individuals in the community with identifying signs of cognitive decline or maladaptive thought processes and providing behavioral therapies and supportive care planning.

The COGSP is divided up into five sections: **referral, initial assessment, care planning, follow up,** and **outcomes measurement.**

1. Referral

Referrals for COGSP can come from direct requests from seniors or care givers on behalf of seniors who are struggling with memory issues, anxiety, confusion, or negative thoughts or emotions.

Referrals for assessments may also come from other programs that have had previous contact with clients or caregivers and recognize a need for additional forms of support or recognize the existence of behavioral, emotional, or cognitive distortions.

When a referral is received, a support counselor or intake worker will contact the client within 10 business days to schedule a face-to-face interview to complete a cognitive/mental health assessment.

2. Initial Assessment

Once a referral is received, an intake worker or cognitive support specialist will contact the individual in need of services, discuss the reason for the referral, and schedule a face-to-face assessment.

The face-to-face assessment can take place at the home of the referred individual or at the office of Elder Care Services. The assessment consists of completing the Montreal Cognitive Assessment (MOCA), Patient Health Questionnaire-9 (PHQ-9), Generalized Anxiety Disorder 7-item scale (GAD-7), and the Depression, Anxiety and Stress Scale 21-item (DASS-21). The purpose of each of these assessments are outlined below.

Montreal Cognitive Assessment: The MOCA test screens for cognitive issues in 8 categories. These categories are *visual/spatial*, *naming, memory, attention, language, abstraction, delayed recall,* and *orientation*. The test does not diagnose or identify a specific cognitive disorder but instead identifies where an individual may be struggling with their cognitive function. A score of 26/30 or higher is considered normal functioning, and a score of 25 or less indicates impairment.

Patient Health Questionnaire – 9: The PHQ-9 short form is adapted from a much larger questionnaire designed to assess the complete health of a patient in a medical context. For our

purposes, we are utilizing only the 9 question self-assessment tool. This tool measures for the severity of depression related symptoms. Severity of depression symptoms are categorized for every five points accumulated with less than five indicating no depression, 5 being mild depression, 10 being moderate levels of depression, 15 being moderately severe, and 20 or higher being majorly severe. By identifying which categories are measured higher, the clinician can prioritize behavior activation models that target the source of these negative thoughts and establish a more effective care plan with the client.

Generalized Anxiety Disorder 7-Item: The GAD-7 measures the severity of anxiety symptoms to provide the clinician with identifying a specific anxiety related disorder such as panic disorder, social anxiety disorder, and post-traumatic stress disorder that the client may be experiencing and may need further education, referral, and treatment.

Depression, Anxiety and Stress Scale 21-Item: Each of the three DASS-21 scales contains 7 items, divided into subscales with similar content. The depression scale assesses dysphoria, hopelessness, devaluation of life, self-deprecation, lack of interest / involvement, anhedonia and inertia. The anxiety scale assesses autonomic arousal, skeletal muscle effects, situational anxiety, and subjective experience of anxious affect. The stress scale is sensitive to levels of chronic non-specific arousal. It assesses difficulty relaxing, nervous arousal, and being easily upset / agitated, irritable / over-reactive and impatient. Scores for depression, anxiety and stress are calculated by summing the scores for the relevant items.

3. Care Planning

After the initial assessment is completed, the screening tools are analyzed for possible cognitive or mental health impairments. A care plan, specifically tailored for the individual, will be established and monitored to promote positive change in cognitive and behavioral health. This care plan will provide guidance on developing a support team, treating maladaptive thinking patterns or cognitive distortions, developing coping strategies, and providing additional referrals.

Support Teams will consist of individuals or organizations the client believes they can rely on for assistance when the client cannot manage a particular task or situation on their own. Multiple sources of support for different areas in the client's life need to be identified to address support for emotional needs and physical needs as one person cannot fulfill all roles in the client's life without their own stress overwhelming them.

Clinical Treatment will consist of the clinician utilizing **Cognitive Behavioral Therapy (CBT)** with the client. CBT treatment involves training the client to be more self-aware of their automatic or intrusive thoughts and objectively analyze them for accuracy. Once maladaptive thoughts are identified, the client engages in a physical or mental activity designed to address these thoughts and behaviors that contribute to the client's identified mental health disorder or cognitive impairment. For clients that do not require a formal, structured form of therapy, the **Healthy Ideas** model will be implemented to encourage clients to remain active and engaged with daily tasks to create a sense of accomplishment. Whether through formal **Cognitive**

Behavioral Therapy or **Healthy Ideas** the goal of the treatment process is to show clients they can take control of their thoughts and emotions to choose healthy behaviors that further their well-being rather than having their negative thoughts or emotions trigger absent-minded and unhealthy behaviors.

Developing Coping Strategies are essential to client's retaining the benefits of therapy after the therapeutic relationship has ended between the client and the clinician. Coping skills are developed after a client learns to increase their self-awareness and can identify situations that may trigger negative thoughts, beliefs, and behaviors. Coping strategies, more often than not, involve in engaging with alternative activities to reinforce positive mental traits or disengage from negative thinking. Examples could include meditation, reading, watching video programing, listening to music, or other activities. Properly engaging in coping strategies reduces the risk for relapse and can shorten the relapse phase if relapse does occur.

Referrals are made to further address identified concerns or need for further evaluation or treatment. Referrals to physicians, psychiatrists, neuropsychologists, neurologists, home care aids, adult protective services, money management programs, and other support programs in the community should include (when possible) documentation detailing the clinician's perspective on the client's cognitive condition.

4. Follow Up

The frequency of clinical sessions and follow-up contact with clients will vary depending on the client's needs. Clients with significant impairments may meet weekly with the clinician, while those with less significant impairments may meet only once or twice a month. The clinician should look to reduce the number of therapeutic sessions over time until service termination is reached.

Follow-up appointments will consist of client self-evaluations and clinical reassessment to identify if positive change is occurring. During these follow-up contacts, clients can comment on successes and challenges they have experienced, and the clinician can seek additional context from caregivers and others who interact regularly with the client. These contacts will help identify client's level of motivation to change, effectiveness of the care plan, and changes to the care plan that need to be made.

5. Outcomes Measurement

The successfulness of the care plan will be measured by marked changes to reassessments that take place during follow-up visits every three months. This provides a tool to show where improvements have been made and to what extent the impairment remains, if it remains at all.

Once clients have succeeded in learning how to properly address their cognitive distortions, the clinician will seek termination with the client with the option for client to resume

sessions at a later time should cognitive impairments increase beyond a level the client can no longer manage.

ELDER CARE SERVICES

FY 2021 AGENCY PROGRAMS AND SERVICES

Care Coordination Program:

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 and intensive casework as needed.
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 and Financial Exploitation):

Elder Care Services is designated as the only local protective service system for older adults and now persons with disabilities age 18-59. We provide a vital service in identifying and preventing the abuse, neglect and financial exploitation of vulnerable seniors and persons with disabilities in our community. Elder Abuse 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 this Illinois Department on Aging program designed to assist individuals 60 years of age and older with money management issues and now persons with disabilities that are active Adult protective service clients . The need and authorization for money management service is determined through the care coordination assessment or APS 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 and APS clients with financial issues.
b. Seniors and APS clients are 'oversight' assisted with budgeting, banking, and 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. ECS's I & A 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
f. Official SHIP (Senior Health Insurance Program) Site location.

Self-Neglect Program

Elder Care Services has been providing case management to seniors and most recently, persons with disabilities age 18-59, in our community that are vulnerable and prone to self-neglecting behaviors that are not in their best interests. Some of these self-neglecting behaviors include hoarding, animal hoarding, neglect of personal cleanliness, lack of financial follow through and refusal to take prescribed medications. ECS is aware that most self-neglecting behaviors are associated with mental health disorders. ECS has been the agency that residents and professionals have turned to over the years to assist with these individuals. Self-neglect has only recently come into the spotlight as an issue within communities due to media coverage. However, ECS has been working with and assisting these clients since ECS began, unfunded. As an agency, ECS is seeing more and more of these self-neglecting cases being referred to our agency. Our goal is to assist these clients with receiving the proper treatment if necessary and to assist them to remain in their home and community safe and healthy. Many times ECS may have to coordinate with local hospitals and mental health facilities to get these clients the help and care that they may need. Our trained care coordinators follow protocol that is similar to Adult

Protective Services. Additionally, these clients are staffed anonymously within our Self-Neglect task Force that was previously implemented with local authorities, law enforcement, EMS, state's Attorney and county code and animal code enforcement representatives.

Get Me to Monday Emergency Food Pantry

Get Me to Monday is an emergency food program for senior citizens that may find them at the end of the month without enough money for food or prescriptions. Being on a tight, fixed income can be extremely difficult, especially for our vulnerable population. When there is a call for need, Elder Care Services is there with a "bag of hope" that not only provides 2-3 days of easy to open and prepare non- perishable food, but also with paper goods and resources and information. Not only that, a senior can have the option of a care coordination home visit so that assistance can be provided such as money management, an in-home helper and transportation assistance to places such as local food pantries and the grocery store. The goal is not only treat the symptom, but to hopefully create solutions for long term success.

Healthy Ideas Program

Healthy Ideas is an evidence-based program that is designed to help older adults who are experiencing symptoms of depression. A Care Coordinator will meet with the individual to educate them on depression, link them to mental health resources, and encourage them to engage in activities that they enjoy by setting goals. A Care Coordinator meets with each person once a month for three months. At the initial visit, the participant identifies activities that bring them joy. They choose one activity and identify the steps needed to achieve this activity goal. At the second and third visits, the Care Coordinator reviews the goals that were set during the previous month and identify a new activity, if necessary. Studies show that participating in enjoyable activities can decrease symptoms of depression. Individuals who complete the program are more equipped to manage their symptoms of depression on their own and are encouraged to continue using what they learned throughout the program in their daily lives.

Savvy Caregiver Program

Being a Savvy Caregiver is about more than caregiving for others, it is also about taking care of yourself. The evidenced based Savvy Caregiver Program helps participants build confidence in caregiving and learn about self-care. This program will help participants understand the dementia diagnosis and how it affects the person with dementia and their behaviors. It will also help participants understand and work with the challenging behaviors of dementia. This is a free program that will be offered twice yearly through a series of six weekly courses. Upon the completion of the course each participating member will receive a certificate showing they have completed the course work.

Cognitive-Behavioral Support Program

Alzheimer's is the most frequently diagnosed form of dementia in the United States. In Illinois, we are projected to see a thirteen percent increase in the number of individuals diagnosed with Alzheimer's between 2020 and 2025. Mild Cognitive Impairment (MCI) is often the first indicator of Alzheimer's and other dementias seen in individuals. MCI may impact individuals who experience mental health changes. MCI is when individuals have subtle cognitive changes that do not interfere with their everyday activities. Elder Care Services (ECS) receives a large number of calls each year about individuals who may be experiencing MCI. Local emergency services, mental health agencies, and other community-based services are not always able to meet the challenging needs of clients who are living with MCI. In 2020, ECS recognized this need and developed our unique Cognitive Support Program (CogSP). The goal of the program was to reduce the need for emergency services by allowing for the program to identify signs of MCI or maladaptive thought processes and provide interventions to support the individual and their caregivers

IRS Department of the Treasury
Internal Revenue Service

CINCINNATI OH 45999-0038

In reply refer to: 0248205449
July 30, 2020 LTR 4168C 0
36-3629138 000000 00
00010514
BODC: TE

ELDER CARE SERVICES OF DEKALB
COUNTY INC
1701 E LINCOLN HWY
DEKALB IL 60115-3956

024401

Employer ID number: 36-3629138
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated July 21, 2020, about your tax-exempt status.

We issued you a determination letter in March 1989, 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.,

IRS Department of the Treasury
Internal Revenue Service

CINCINNATI OH 45999-0038

024401.257969.380273.14045 1 MB 0.439 530

ELDER CARE SERVICES OF DEKALB
COUNTY INC
1701 E LINCOLN HWY
DEKALB IL 60115-3956

024401

CUT OUT AND RETURN THE VOUCHER IMMEDIATELY BELOW IF YOU ONLY HAVE AN INQUIRY.
DO NOT USE IF YOU ARE MAKING A PAYMENT.

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,
EVEN IF YOU ALSO HAVE AN INQUIRY.

The IRS address must appear in the window.
0248205449
BODCD-TE

Use for inquiries only
Letter Number: LTR4168C
Letter Date : 2020-07-30
Tax Period : 000000

363629138

ELDER CARE SERVICES OF DEKALB
COUNTY INC
1701 E LINCOLN HWY
DEKALB IL 60115-3956

INTERNAL REVENUE SERVICE

CINCINNATI OH 45999-0038

363629138 CL ELDE 00 2 000000 670 00000000000

The IRS address must appear in the window.
0248205449
BODCD-TE

Use for payments
Letter Number: LTR4168C
Letter Date : 2020-07-30
Tax Period : 000000

363629138

ELDER CARE SERVICES OF DEKALB
COUNTY INC
1701 E LINCOLN HWY
DEKALB IL 60115-3956

INTERNAL REVENUE SERVICE

OGDEN UT 84201-0102

363629138 CL ELDE 00 2 000000 670 00000000000

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

Exhibit B: Current Year's Budget

Elder Care Services Projected
2022 Budget (Fiscal Year Ending 6/30/22)

Support and Revenue

Government Grant

4100	-000	NIAAA I&A- Title III-B
4101	-000	NIAAA I&A- III-E Caregiver Asst
4102	-000	NIAAA - SHAP
4104	-000	NIAAA-Options Counseling
4103	-000	NIAAA - MIPPA2
		NIAAA -Census grant
		NIAAA-Social Isolation grant
		NIAAA-Alzheimer Initative grant
4250	-000	DeKalb Co. Mental Health Board
4255	-000	DeKalb Township
4260	-000	City of DeKalb-Human Services
4265	-000	City of DeKalb- CDBG
4270	-000	DeKalb Co. Senior Tax Levy
	New	ESS - FY22 (Admin)
	New	CCU Technology Grant
	New	NIAAA-Cares Act-Title IIIB
	New	NIAAA-Cares Act-Title IIIE
		Genoa Township
		Sycamore Township
		2021 Vaccination Grant
		FY22 APS Covid Grant
	Total Government Grant	

Government Fee-for-Service

4020	-000	IL DOA - Comp. Case Mgmt
4020	60.00	*Initial Determination*
4020	-050	*MCO*
4020	-360	*Initial Determination w/Intensive*
4020	-362	*Redetermination w/Intensive*
4020	-366	*Intensive CW*
4020	-369	*Intensive Monitoring*
4020	-253	*Non-CCP Monitoring*
4020	-062	*CCP Redetermination at NHPS*
4020	-080	*Presumptive Eligibility*
4020	-084	*Presumptive Eligibility - Spousal*
4020	-089	*Medicaid/App*

Elder Care Services Projected
2022 Budget (Fiscal Year Ending 6/30/22)

4020	-051	*Automatic case management*
4125	-010	*Self-Neglect Capacity Grant*
4021	-000	IL DOA - NH Pre-Screen(64&66)
4022	-000	IL DHS - ORS Pre-Screen
4025	-000	IL DOA - Money Management
4025	-082	*IDOA MM Initial Assessment or*
4025	-083	*IDOA MM Volunteer Hours*
4020	-081	*NH Pre-Screen w/Language*
4125	-000	NIAAA - Elder Abuse (ANE)
4125	-001	*ANE/SN Assessment*
4125	-002	*ANE/SN Case Work*
4125	-005	*ANE/SN Followup*
4125	-006	*ANE MM Assessments*
4125	-007	*ANE MM Volunteer hrs*
4125	-008	*ANE M-team stipend*
4020	-090	*NHPS Weekend*
		APS COVID-19 Fund
		Total Government Fee-for-Service

Government Pass-Thru

4115	-000	NIAAA - III-B/GRF/E Gap Filling
4130	-000	IDOA-MFP
4120	-000	NIAAA- Elder Abuse EIF
4130	-000	IDOA 24-7 APS Response
		ESS -FY22
		Total Government Pass-Thru

Total Government Revenue

Cognitive Support Program

Contributions

4006	-000	Contributions-Food Pantry
4005	-000	Fundraising/Donor base
4010	-000	Contributions- Give Dekalb Co.

Elder Care Services Projected
2022 Budget (Fiscal Year Ending 6/30/22)

4275	-000	Kishwaukee United Way
4290	0.00	DCCF Fall Grant
		Total Contributions

Other Revenue

4041	-000	Other Income
4042	-000	Investment Income
		Rent Income
		Total Other Revenue

Total Support & Revenue

Operating Expenses

Salaries and Related Expenses

6010	-000	Salaries
6011	-000	On-Call Wages
6020	-000	FICA Tax Expense (7.65%)
6030	-000	State Unemployment Tax
6165	-000	Health Insurance
6162	-000	Worker's Compensation Ins
6155	-000	Retirement (5%)
6156	-000	Other Employee Benefits
6280	-000	Travel

Total Salaries and Related

Staff Development

6065	-000	Staff Development

Total Staff Development

Support Services

6150	-000	Equipment Maintenance
6070	-000	Advertising/Website/Marketing
6221	-000	Computer Expense
6160	-000	Insurance-Other
6300	-000	Legal and Professional Fees
6220	-000	Office Supplies & Expense

Elder Care Services Projected
2022 Budget (Fiscal Year Ending 6/30/22)

6225	-000	Postage
6226	-000	Printing
6140	-000	Telephone
		Uniforms

Total Support Services

Program Expenses

6061	-000	IDOA-MFP
6062	-000	NIAAA - III-B/GRF/E GAP Filling
6063	-000	NIAAA- Elder Abuse EIS
6068	-000	Other Non-Reimb. Client Exp.
6066	-000	Supplies - ANE M-Team/SN
6067	-000	Supplies - MM Adv. & Volunteer
6330	-000	Depreciation

Total Program Expenses

Occupancy

6100	-000	Mortgage
6152	-000	Building Repair and Renovation
6151	-000	Building Maintenance
6110	-000	Electric (Com Ed)
6110	-000	Gas (Nicor)
6110	-000	Water(City of DeKalb)
6110	-000	Waste Management
6151	-000	Parking lot/signage loan pymt
6110	-000	Security
		Interest

Total Occupancy

Total Expenses

Change in Net Assets

	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)								$43,000.00		
7	Payroll taxes @ 6.2SS & 1.45% medicare								$3,290.00		
8	Benefits: Healthcare								$5,300.00		
9	Workmans comp								$1,000.00		
10	Retirement @ 5%/year								$1,910.00		
11											
12			**Program Expense Subtotal**							$54,500.00	
13											
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**							$10,400.00	
24											
25											
26	***Occupancy Expenses***										
27	Office, Meeting rooms								$1,400.00		
28											
29											
30											
31			**Occupancy Subtotal**							$1,400.00	
33											
47											
48	**TOTAL COST OF VA PROGRAM:**									$66,300.00	
49											
50	**Amount requested from City of DeKalb HS**								$11,000.00		
51											
52											
53											
54											
55	**GRAND TOTAL:**								$11,000.00		

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

ELDER CARE SERVICES OF DEKALB COUNTY, INC.
DeKalb, Illinois

Financial Statements

Together With Independent Auditor's Report

As of June 30, 2020 and 2019

Abendroth
Accounting & Tax Services, Inc.

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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*	15
Schedule of Findings and Responses	17

Abendroth
Accounting & Tax Services, Inc.

16750 Oak Park Avenue, Suite 1 Tinley Park, Illinois 60477-2893
dnabendroth@gmail.com T 708.864 4071 F 708.864 4075

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 Statements of Financial Position as of June 30, 2020 and 2019, and the related Statements of Activities, Functional Expenses, and Cash Flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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 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.

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, 2020 and 2019, 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 Matter

The financial statements of Elder Care Services of DeKalb County, Inc.. as of June 30, 2019 were audited by other auditors whose report dated February 24, 2020 expressed an unmodified opinion on those statements

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 20, 2021, 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 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 Elder Care Services of DeKalb County 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 Elder Care Services of DeKalb County Inc.'s internal control over financial reporting and compliance.

Abendroth Accounting & Tax Services, Inc.

January 20, 2021

ELDER CARE SERVICES OF DEKALB COUNTY, INC.
STATEMENTS OF FINANCIAL POSITION
AS OF JUNE 30, 2020 and 2019

ASSETS

	2020	2019
Current Assets		
Cash and cash equivalents	$ 439,676	$ 228,348
Short-term cash investments	171,077	170,662
Grants receivable	146,483	188,397
Interest receivable	377	253
Prepayments	9,354	3,454
Total Current Assets	766,967	591,114
Other Assets		
Long-term cash investments	61,241	91,873
Fixed Assets		
Furniture and equipment	173,422	131,798
Less: Accumulated depreciation	(119,665)	(111,817)
Total Fixed Assets	53,757	19,981
TOTAL ASSETS	$ 881,965	$ 702,968

LIABILITIES AND NET ASSETS

Current Liabilities		
Accounts payable	$ 23,007	$ 16,052
Accrued payroll liabilities	2,134	9,973
Accrued pension payable	41,343	32,758
Accrued vacation	30,460	20,951
Paycheck protection loan	119,585	-
Total Current Liabilities	216,529	79,734
Net Assets		
Without donor restrictions	665,436	623,234
Total Liabilities and Net Assets	$ 881,965	$ 702,968

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, 2020 and 2019

	2020	2019
SUPPORT AND REVENUE		
Contributions	$ 29,122	$ 15,606
Government Grants -		
IL Department on Aging -		
Case coordination	311,052	288,062
Money management	74,283	60,613
Capacity	7,256	135
Paycheck Protection Grant	59,792	-
Other grants	125,437	151,929
NW IL Area Agency on Aging -		
Elder Abuse	259,156	201,764
Title III-B & E/Circuit Breaker	111,014	129,170
DeKalb County 708 Board	116,000	116,000
DeKalb Township	2,825	2,725
City of DeKalb	9,000	11,775
City of DeKalb - CDBG	8,325	-
NM Bridge Model Contract	69,361	-
DeKalb County Tax Levy	61,933	77,158
Investment income	1,014	427
Other Income	9,844	4,325
TOTAL SUPPORT AND REVENUE	1,255,414	1,059,689
EXPENSES		
Program services	1,065,969	951,779
Supporting services -		
Management and general	147,243	110,834
TOTAL EXPENSES	1,213,212	1,062,613
CHANGE IN NET ASSETS	42,202	(2,924)
NET ASSETS, BEGINNING OF YEAR	623,234	626,158
NET ASSETS, END OF YEAR	$ 665,436	$ 623,234

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, 2020

	Program Services	Supporting Services: Management and General	Total
Salaries	$ 796,336	$ 24,629	$ 820,965
Payroll taxes	59,665	1,845	61,510
Workers' compensation insurance	12,174	376	12,550
Retirement	36,504	1,129	37,633
Health insurance	1,754	-	1,754
Staff development	5,409	-	5,409
Travel	19,647	-	19,647
Telephone	18,429	2,048	20,477
Postage	4,334	-	4,334
Insurance - other	9,812	-	9,812
Professional fees	-	55,773	55,773
Program supplies and expense	15,397	-	15,397
Equipment maintenance	-	3,405	3,405
Advertising	29,912	-	29,912
Occupancy	44,265	14,755	59,020
Building maintenance	6,445	2,148	8,593
Office supplies and expense	-	23,503	23,503
Computer expense	-	15,670	15,670
Depreciation	5,886	1,962	7,848
Total Expenses	$ 1,065,969	$ 147,243	$ 1,213,212

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, 2019

	Program Services	Supporting Services: Management and General	Total
Salaries	$ 695,974	$ 21,525	$ 717,499
Payroll taxes	60,228	1,863	62,091
Workers' compensation insurance	10,133	313	10,446
Retirement	31,636	978	32,614
Health insurance	1,039	-	1,039
Staff development	2,666	-	2,666
Travel	19,049	-	19,049
Telephone	20,471	2,274	22,745
Postage	5,257	-	5,257
Insurance - other	8,560	-	8,560
Professional fees	-	31,711	31,711
Program supplies and expense	25,820	-	25,820
Equipment maintenance	-	6,062	6,062
Advertising	18,347	-	18,347
Occupancy	38,494	12,831	51,325
Building maintenance	5,912	1,970	7,882
Office supplies and expense	-	12,734	12,734
Computer expense	-	15,843	15,843
Depreciation	8,193	2,730	10,923
Total Expenses	$ 951,779	$ 110,834	$ 1,062,613

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, 2020 and 2019

	2020	2019
Cash Flows From Operating Activities:		
Change in Net Assets	$ 42,202	$ (2,924)
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	7,848	10,923
Decrease (increase) in current assets -		
Grants receivable	41,914	77,937
Interest receivable	(124)	226
Prepayments	(5,900)	1,300
Increase (decrease) in current liabilities -		
Accounts payable	6,955	2,598
Accrued payroll liabilities	(7,839)	9,973
Accrued pension payable	8,585	(1,666)
Accrued vacation	9,509	3,965
Net cash provided by operating activities	103,150	102,332
Cash Flows From Investing Activities:		
Purchases of furniture and equipment	(41,624)	(14,713)
Redemption of certificate of deposit	30,217	54,684
Net cash provided (used) by investing activities	(11,407)	39,971
Cash Flows From Financing Activities:		
Proceeds from Paycheck protection loan	119,585	-
Net cash provided by financing activities	119,585	-
Net Change in Cash and Cash Equivalents	211,328	142,303
Cash and Cash Equivalents, Beginning of Year	228,348	86,045
Cash and Cash Equivalents, End of Year	$ 439,676	$ 228,348
Supplemental Information:		
Income taxes paid:	$ -	$ -
Interest paid:	$ -	$ -

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, 2020 and 2019

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 either with or without donor restrictions 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)

Net Assets Without Donor Restrictions – Net assets available for general use and not subject to donor restrictions. Elder Care's policy is to designate donor gifts without restriction at the discretion of the board of directors.

Net Assets With Donor Restrictions – Net assets that are contributions subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature that may or will be met, either by actions of the Organization and/or the passage of time. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity

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, 2020 and 2019, 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, 2020 and 2019, Elder Care had uninsured deposits at one financial institution of $420,313 and $214,343, 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, 2020 and 2019.

Public Support and Revenue

Revenues earned from government grants are reported as net assets with donor restrictions. When the donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions 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 without donor restrictions.

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 promulgated by the American Institute of Certified Public Accountants, expenses are allocated on a functional basis among program and supporting services. 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, and management has determined there are no uncertain tax positions as of June 30, 2020 and 2019. 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.

Depreciation expense for the years ended June 30, 2020 and 2019 was $7,848 and $10,923, respectively.

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 $29,912 and $18,347 for the years ended June 30, 2020 and 2019, respectively.

Fair Value Measurement

Elder Care's financial instruments consist primarily of cash, grants receivable, prepaid expenses, accounts payable and payroll and related liabilities. The carrying amount of these financial instruments approximate their fair value due to the short term nature of such instruments.

NOTE B – LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditures, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

	2020	2019
Cash and cash equivalents	$ 439,676	$ 228,348
Short term cash investments	171,077	170,662
Grants receivable	146,483	188,397
	$ 757,236	$ 587,407

As part of the Elder Care's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations become due.

NOTE C – 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 D – 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, 2020 and 2019 are composed of the following:

	2020	2019
DeKalb County 708 Board	$ 9,685	$ 9,685
DeKalb County Government	2,100	2,067
DeKalb County Comptroller	66,268	68,335
MMP	14,648	5,338
Illinois Department on Aging	15,856	79,497
Illinois Department of Human Services	537	537
NM Bridge Model	14,490	-
Network for Good	-	60
Northwestern Illinois Area Agency on Aging	22,899	22,878
Total Accounts Receivable	$ 146,483	$ 188,397

NOTE E – 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 year ended June 30, 2020 and 2019, Elder Care contributed an amount equal to 5% of each eligible employee's compensation. Total retirement expense for the years ended June 30, 2020 and 2019 was $37,633 and $32,614, respectively.

NOTE F – COMPENSATED ABSENCES

Under terms of employment, employees are granted vacation in varying amounts. The amount of accumulated vacation at June 30, 2020 and 2019 recorded on the Statement of Financial Position is $30,460 and $20,951, respectively.

NOTE G – LEASES

Building Lease

Elder Care is leasing its office in DeKalb, Illinois under a five-year lease agreement that ran from July 1, 2014 through July 1, 2019. This lease required monthly rental payments of $3,250. On July 1, 2019, the lease was renewed through July 1, 2024 and requires monthly payments of $3,792. Rental payments under this lease for the years ended June 30, 2020 and 2019 were $45,504 and $39,000, respectively. See Note J for a subsequent event related to this lease.

Future minimum payments under this lease are as follows:

June 30, 2021	$ 45,500
June 30, 2022	45,500
June 30, 2023	45,500
June 30, 2024	45,500
Total	$ 182,000

Equipment Lease

Elder Care was leasing a copy machine under a five year operating lease agreement from June 30, 2014 through June 30, 2019. This lease required monthly rental payments of $431. Rental payments under this lease for the year ended June 30, 2020 and 2019 were $0 and $6,062, respectively. As of June 30, 2019, Elder Care is only paying a monthly service agreement on this copy machine as the lease obligation has been fulfilled. Accordingly, there are no future minimum payments on this lease.

Total rent expense under all leases for the year ended June 30, 2020 and 2019 is $45,504 and $45,062, respectively.

NOTE H – CONCENTRATION

Illinois Department on Aging constituted approximately 11% and 42% of total grants receivable and revenues for the years ended June 30, 2020 and 2019. Should these grants decline in the future, Elder Care's program services may be negatively impacted.

NOTE I – PAYCHECK PROTECTION PROGRAM LOAN

As a result of the ongoing COVID-19 pandemic, which affected its operations, the Organization obtained a loan in the amount of $179,377 from the Small Business Administration's Paycheck Protection Program on May 1, 2020. Under the terms of the Paycheck Protection Loan program, the interest rate is capped at 1% and is not required to be collateralized by any of the Organization's assets. Management expects the loan to be fully forgiven; accordingly, a prorated portion of the loan, in the amount of $59,792 has been recognized as grant income for the year ended June 30, 2020. The outstanding balance of this loan as of June 30, 2020 is $119,585. The initial terms of the loan agreement call for the loan to be repaid over 2 years, with a maturity date in May 2022; however, because it is expected to be forgiven during the fiscal year ended June 30, 2021, it is being reported as a current liability on the financial statements for the year ended June 30, 2020. As of the date of this report, the loan has been forgiven. See Note J.

NOTE J – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the statement of financial position date, but before financial statements are issued or are available to be issued. The Organization has evaluated subsequent events through January 20, 2021, which was the date that these financial statements were available to be issued.

Since June 30, 2020, the following events have occurred:

- On September 16, 2020 the Organization's application for forgiveness of the Paycheck Protection Loan was approved.
- On December 21, 2020, the Organization purchased the property located at 1701 E. Lincoln Highway, which was being leased, for $1,250,000. Along with the purchase of this property, the Organization obtained a mortgage in the amount of $1,000,000. The monthly payment on the mortgage, including interest at 2.95%, is $5,542. The mortgage will mature on December 21, 2040. Additionally, the lease referenced in Note G, has been terminated as a result of the purchase of the building.

NOTE K – ADOPTION OF NEW ACCOUNTING STANDARD

In August 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update ASU 2016-15, *Statement of Cash Flows (Topic 230): Classification of Certain Cash Receipts and Cash Payments,* and in June 2018 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 Organization has adjusted the presentation of its financial statements accordingly. The new standards change the following aspects of the Organization's financial statements:

- The statement of cash flows now contains a disclosure with the amount income taxes and interest paid during the fiscal year

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANICAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL 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 Statements of Financial Position as of June 30, 2020 and 2019, and the related Statements of Activities, Functional Expenses, and Cash Flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated January 20, 2021.

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. Given these limitations, during our audit we did not identify any deficiencies in internal that we consider to be material weaknesses. However material weaknesses may exist that have not been

identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as item 2020-001 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 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 purposes.

Abendroth Accounting & Tax Services, Inc.

January 20, 2021

ELDER CARE SERVIES OF DEKALB COUNTY, INC.
Schedule of Findings and Responses
For the Year Ended June 30, 2020

Financial Statement Findings

Finding No. 2020-001 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 is in the process of developing 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 assistance and case management services to vulnerable adults aged 18 to 59 who are high utilizers of 911 services to remain safely in their own homes while reducing 911 calls and the costs associated with those calls by addressing residents' needs to reduce self-risk and risk to others.

Elder Care Services anticipates serving 150 under age 60 vulnerable adults this year. Of this number, 70 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 10th day of January, 2022, 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, 2022 to December 31, 2022. 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 _____, _____, and said City has caused the same to be signed, sealed, and attested to by its Mayor and City Clerk or Executive Assistant of the City of DeKalb as of the date first mentioned in this Agreement.

FAMILY SERVICE AGENCY

Board Chairman

ATTEST:

Executive Director

CITY OF DEKALB, ILLINOIS

Cohen Barnes, Mayor

ATTEST:

Exhibit A: Funding Application

City of DeKalb
opportunity · innovation

164 East Lincoln Highway
DeKalb, Illinois 60115
815.748.2000 • cityofdekalb.com

FY 2022 HUMAN SERVICES FUNDING APPLICATION

Twelve Months Funding 1/1/22 to 12/31/22

APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 5, 2021. INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.

Agency Name: Family Service Agency of DeKalb County

Mailing Address: 1325 Sycamore Road, DeKalb, IL 60115

Agency Director: Tynisha Clegg

Contact Person: _____

Telephone No.: 815-758-8616 **Email Address:** tclegg@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 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: $317,744.00

Amount of Funding Requested: $12,500.00

% of Total Program Budget: 3.93%

Total Estimated Number of Program Participants: 750

Total Estimated Number of DeKalb Residents to be Served: 500

Estimated DeKalb Residents as % of Total Participants to be Served: 66.67%

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 anticipated outcomes to be achieved. Be specific about the population to be served and the benefits derived from your services. Include any descriptive materials regarding the history and mission 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. For small agencies that do not perform an annual audit, financial statements certified by a professional accountant can be submitted.

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 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 Digitally signed by Tynisha Clegg Date: 2021.11.08 11:16:53 -06'00'

Date: 11/8/2021

Please submit the application using one of the following methods:

- Via regular mail to be received no later than 5:00 p.m. on November 5, 2021 to:

  City of DeKalb
  Attention: Joanne Rouse
  164 East Lincoln Highway
  DeKalb, Illinois 60115

- Via email dated no later than 5:00 p.m. on November 5, 2021 to: joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:

Date Application Received: 11/8/2024 CR

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

☐ Denied

Family Service Agency
Strengthening Individuals & Families

Family Service Agency Board of Directors
FY22

Term (Renewal)		Term (Renewal)	Public Private Client
2021 (2024)	**Brian Oster (Chair)** OC Creative Owner	2021 (2024)	**Mary Hess** DeKalb Township Supervisor
(2019) 2022	**Micki Chulick (Co-Vice Chair)** Retired Executive Director	2021 (2024)	**Suzanne Juday (Secretary)** Retired Educator
2021 (2024)	**Cassandra Gottschalk (Co-Vice Chair)** Foster & Buick Attorney	Ex-Officio	**Rick Amato** DeKalb County Government State's Attorney
Ex-Officio (2024)	**Cohen Barnes** DeKalb Government Mayor	2022 (2025)	**Jenny Jeep Johnson ????**
2020 (2023)	**Earnell Brown** Sir Donald Foundation Founder	2020 (2023)	**Brad Hoey** Northern Illinois University Special Projects Marketing & Communications
		2021 (2024)	**Nick Lee (Treasurer)**
2021 (2024)	**Steve Braser** Sycamore Government Mayor	2020 (2023)	**Curt Lang**
2020 (2023)	**Alan Smith** NIU Police Commander	2020 (2023)	**Jerry Smith** Former Mayor of DeKalb

Family Service Agency requests funding to support the Senior Services program and its impact among the City of DeKalb residents. For over 40 years, Senior Services has and continues to maintain multiple Club 55 senior activity centers and Senior Connections to help meet the needs of seniors in northern DeKalb County. Throughout the years, FSA's Senior Services program has adapted its programming and services based on the needs and interests of older adults, and the changing times/trends. 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 various resources that enable older adults to stay healthy, secure, and independent.

Since March 2020, FSA's Club 55 senior activity centers have adapted programming and activities to maintain the health and safety of participants and staff while keeping with the mission and vision of FSA and the Senior Services program. In June 2021, FSA was excited to announce the reopening of in-person programming and activities on a limited basis. Then in July/August 2021, all Club 55 senior activity centers were reopened at pre-pandemic hours with virtual options still available. The following is a list of programs and activities Senior Services adapted during the suspension and reopening of Club 55 senior activity centers to date:

- Creative Arts and Expression Group
- Mail Buddies (*a collaboration with FSA's Youth Mentoring*)
- Virtual Creative Writing
- Outdoor Bingo
- Monthly Food Pantry
- Weekly telephone group conversation
- Virtual book clubs
- Virtual Low Impact Group Exercises
- Virtual Zumba Gold class
- Virtual Chair Yoga

Club 55 senior activity centers 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.

To accomplish FSA's Senior Services mission and vision it is important partnerships are fostered with fellow community organizations such as the public libraries, park districts, nonprofits, and palliative care institutions, to name a few. The following list of activities and services are offered through FSA's Senior Services in-person.

- Nutrition Programs
    - Meals served at the centers via partnership with VAC *(currently suspended due to COVID-19)*
    - Wellness programs
    - Partnering with hunger relief programs, like Northern Illinois Food Bank & DeKalb County Community Gardens, to offer nutritious and fresh food distribution to seniors who may experience food insecurity

- Exercise classes including
    - Low-impact aerobic exercise
    - Tai Chi (*evidenced based*)
    - Chair Yoga (*evidenced based*)
    - Matter of Balance (*evidenced based*) in partnership with VAC
    - Chair Exercise
    - Walking Groups
    - Wii Bowling
- Health Services
    - Blood pressure checks, flu shots
    - Chronic disease management (*evidence based*)
    - Workshops and support groups with various focuses (*i.e. Grief Support Group, Parkinson's Support Group, Caregivers Workshop, etc.*)
    - Collaboration with FSA's Center for Counseling program to promote and diminishing mental health by reducing or eliminating:
        - Anxiety / Depression
        - stress and distress
        - sense of helplessness
        - abuse and violence
- Information and Assistance
    - Education and guidance in understanding Medicare and insurance
    - Referral and connection to appropriate community support services
- 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
    - Art, crafts, needle working
    - Monthly entertainment, birthday parties
    - Bridge, Pinochle, Mexican Dominoes, Mah Jong etc.

Senior Connections is a 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. According to America's Health Ranking Senior Report[1], social isolation has current and more emerging issues affecting seniors. Senior Connections does not 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."[2] 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 Services team will meet once a month to review activities relative to Senior Services 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 Services 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.

[1] 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

[2] 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** ▶ January 22, 2021

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

FY22 Program and Agency Budget

	Senior Services	Agency Budget
Income		
Total Direct	$ 70,560.00	$ 302,760
Total Government	$ 69,500.00	$ 1,385,406
Total Indirect	$ -	$ 18,500
Total Other	$ 177,684.00	$ 177,684
Total Service Fees	$ -	$ 198,000
Total Income	**$ 317,744.00**	**$ 2,082,350**
Expenses		
Total Employee Related Expenses	$ 97,055.98	$ 1,349,588
Total Occupancy	$ 178,104.00	$ 212,354
Total Other Expenses	$ 400.00	$ 253,465
Total Support Services	$ 46,699.56	$ 232,817
Total Expenses	**$ 322,259.54**	**$ 2,048,224**
Net Operating Income	**$ (4,515.54)**	**$ 34,126**

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, 2020 and 2019

CONTENTS

Pages

INDEPENDENT AUDITOR'S REPORT 1

FINANCIAL STATEMENTS:

Statement of Financial Position 3

Statement of Activities 4

Statement of Functional Support and Revenue 5

Statement of Functional Expenses 7

Statement of Cash Flows 9

Notes to Financial Statements 10

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

Report on the Financial Statements
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, 2020 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, 2020, 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 2019 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated March 24, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2019, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Erboe & Associates, CPAs

Rockford, Illinois
April 19, 2021

Illinois State Registration # 066-004204

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.
STATEMENT OF FINANCIAL POSITION
June 30, 2020 and 2019

Assets

	2020	2019
Assets:		
Cash	$ 294,632	$ 381,281
Accounts receivable	272,043	177,343
Prepaid expenses (Note 2)	445	-
Property and equipment, net (Note 3)	2,516,157	1,253,479
	$3,083,277	$1,812,103

Liabilities and Net Assets

Liabilities:		
Accounts payable	$ 37,430	$ 115,616
Accrued expenses:		
Vacation	39,447	15,280
Pension	157	-
United Way	405	405
Unearned grant revenue	-	-
PPP Loan	146,200	-
Line of credit (Note 4)	-	40,000
Current maturities of long term debt (Note 5)	450,000	100,000
Long term debt, less current maturities (Note 5)	850,000	340,426
Total liabilities	1,523,639	611,727
Net Assets:		
With donor restrictions	-	-
Without donor restrictions	1,559,638	1,200,376
Total net assets	1,559,638	1,200,376
	$3,083,277	$1,812,103

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, 2020 and 2019

	2020	2019
Activities without donor restrictions:		
Operating activities:		
Support, revenues and transfers:		
Direct Public Support	$ 940,064	$ 756,129
Indirect Public Support	32,645	16,858
Government Support	962,716	630,084
Program Service Revenue	95,870	103,843
Other	198,432	696,401
Total operating support, revenue and transfers	2,229,727	2,203,315
Expenses:		
Program services:		
Program		
Center for Counseling	285,113	302,513
Youth Mentoring	18,865	24,635
Senior Services Center	302,850	383,440
Children's Advocacy Center	253,653	231,058
Community Action Program	369,386	20,928
Total program services	1,229,867	962,574
Supporting services:		
Management and general expenses	623,320	407,557
Fund raising expenses	17,278	13,033
Total supporting services	640,598	420,590
Total operating expenses	1,870,465	1,383,164
Increase (decrease) in net assets without donor restrictions	359,262	820,151
Net assets, beginning of year	1,200,376	380,225
Net assets, end of year	$1,559,638	$1,200,376

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, 2020 and 2019

	2020						
	Center for Counseling	Youth Mentoring	Senior Services Center	Children's Advocacy Fund	Community Action Program	General Fund	Total All Funds
Direct Public Support:							
Contributions unrestricted	$ 140	$ 1,952	$ 9,970	$ 13,848	$151,693	$554,681	$ 732,284
Contributions in-kind	-	-	-	2,595	-	-	2,595
Affiliated	-	-	37,500	-	-	-	37,500
Foundations	-	1,000	-	-	10,000	110,000	121,000
Fundraising	-	29,199	4,660	9,859	-	2,967	46,685
Total public support	140	32,151	52,130	26,302	161,693	667,648	940,064
Indirect Public Support:							
United Way	-	-	-	-	9,000	23,645	32,645
Total indirect public support	-	-	-	-	9,000	23,645	32,645
Government Support:							
Community Services Block Grant	-	-	-	-	326,971	-	326,971
City Township and Village	-	4,750	15,500	-	5,000	3,462	28,712
DeKalb County 708 Board	122,894	-	1,080	20,591	-	1,750	146,315
DeKalb County	-	-	56,508	22,889	-	584	79,981
VCVA Attorney General	-	-	-	15,900	-	-	15,900
IL VOCA	-	-	-	90,234	-	55,420	145,654
IL DCFS CAC	-	-	-	53,224	-	-	53,224
Medicare/Medicaid/MCO	163,948	-	-	-	-	2,011	165,959
Total government support	286,842	4,750	73,088	202,838	331,971	63,227	962,716
Program Service Revenue:							
Individual & family	55,903	-	-	-	-	-	55,903
Groups	19,177	-	-	-	-	-	19,177
Divorce mediation	4,230	-	-	-	-	-	4,230
Other service fees	1,561	150	150	-	-	14,699	16,560
Total program service revenue	80,871	150	150	-	-	14,699	95,870
Other:							
Other	-	-	-	-	-	20,784	20,784
Rent in-kind	-	-	177,648	-	-	-	177,648
Total other	-	-	177,648	-	-	20,784	198,432
Total revenue	$367,853	$ 37,051	$303,016	$229,140	$502,664	$790,003	$2,229,727

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, 2020 and 2019

	2019						
Direct Public Support:	Center for Counseling	Youth Mentoring	Senior Services Center	Children's Advocacy Fund	Community Action Program	General Fund	Total All Funds
Contributions unrestricted	$ 500	$ 2,099	$ 21,065	$ 4,695	$ -	$ 402,339	$ 430,698
Contributions in-kind	-	425	253	-	-	560	1,238
Affiliated	-	-	56,443	-	-	-	56,443
Foundations	-	1,679	32,225	-	-	98,500	132,404
Fundraising	-	41,874	9,227	13,865	-	70,380	135,346
Total public support	500	46,077	119,213	18,560	-	571,779	756,129
Indirect Public Support:							
United Way	-	-	-	-	-	16,858	16,858
Total indirect public support	-	-	-	-	-	16,858	16,858
Government Support:							
Community Services Block Grant	-	-	-	-	39,332	-	39,332
City Township and Village	-	4,263	13,338	-	-	-	17,601
DeKalb County 708 Board	223,846	-	3,440	19,110	-	-	246,396
DeKalb County	-	-	56,500	28,238	-	-	84,738
VCVA Attorney General	-	-	-	15,900	-	-	15,900
IL VOCA	-	-	-	95,226	-	-	95,226
IL DCFS CAC	77,668	-	-	53,223	-	-	130,891
Total government support	301,514	4,263	73,278	211,697	39,332	-	630,084
Program Service Revenue:							
Individual & family	72,886	-	-	-	-	-	72,886
Groups	23,198	-	-	-	-	-	23,198
Divorce mediation	5,801	-	-	-	-	-	5,801
Other service fees	232	1,122	-	600	-	4	1,958
Total program service revenue	102,117	1,122	-	600	-	4	103,843
Other:							
Gain on sale of assets	-	-	-	-		514,161	514,161
Interest/discounts	-	-	-	-		2,092	2,092
Rent	-	-	-	-		2,500	2,500
Rent in-kind	-	-	177,648	-	-	-	177,648
Total other	-	-	177,648	-	-	518,753	696,401
Total revenue	$404,131	$ 51,462	$370,139	$230,857	$ 39,332	$1,107,394	$2,203,315

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, 2020 and 2019

	2020									
	Program Services						Supporting Services			
	Center for Counseling	Youth Mentoring	Senior Services Center	Children's Advocacy Center	Community Action Program	Total	Mgmt and General	Events and Fundraising	Special Total	Total All Funds
Salaries	$191,213	$ 13,135	$ 71,765	$156,059	$185,890	$618,062	$243,076	$ -	$243,076	$ 861,138
Payroll taxes	14,460	989	5,116	11,449	13,016	45,030	17,800	-	17,800	62,830
Employee insurance	1,005	-	4,420	8,798	1,153	15,376	5,537	-	5,537	20,913
Workman's comp insurance	-	-	-	-	-	-	7,497	-	7,497	7,497
Unemployment tax	5,843	398	2,224	4,604	5,395	18,464	7,026	-	7,026	25,490
Conference and meetings	1,310	198	225	4,707	6,072	12,512	3,006	-	3,006	15,518
Dues and subscriptions	1,400	29	447	995	3,159	6,030	312	-	312	6,342
Travel	292	94	608	4,812	11,049	16,855	104	46	150	17,005
Postage	825	228	1,604	103	81	2,841	1,199	83	1,282	4,123
Printing	964	179	4,594	691	426	6,854	5,525	-	5,525	12,379
Professional fees	720	-	60	6,119	-	6,899	74,125	-	74,125	81,024
Telephone	-	-	1,957	-	-	1,957	18,915	-	18,915	20,872
Office equipment and furniture	15,323	146	2,209	11,841	18,856	48,375	60,040	-	60,040	108,415
Program supplies	6,657	657	13,180	19,937	7,135	47,566	18,377	2,873	21,250	68,816
Payroll processing	1,469	238	744	1,166	928	4,545	719	-	719	5,264
Utilities	-	-	-	-	-	-	10,791	-	10,791	10,791
Facility rental	-	-	-	-	-	-	1,195	1,295	2,490	2,490
Repairs and maintenance	-	-	367	20	-	387	33,004	-	33,004	33,391
City of DeKalb in-kind rent	-	-	177,648	-	-	177,648	-	-	-	177,648
Insurance	-	-	-	-	-	-	32,877	-	32,877	32,877
Interest	-	-	-	80	-	80	37,010	-	37,010	37,090
Bad debts	-	-	-	-	-	-	1,220	-	1,220	1,220
Depreciation	43,228	2,358	11,789	21,221	-	78,596	19,649	10,916	30,565	109,161
Promotion/marketing	227	66	58	1,014	109	1,474	8,227	2,065	10,292	11,766
Sponsorships	-	-	-	-	2,500	2,500	525	-	525	3,025
Other	177	150	3,835	37	113,617	117,816	15,564	-	15,564	133,380
Total expenses	$285,113	$ 18,865	$302,850	$253,653	$369,386	$1,229,867	$623,320	$ 17,278	$640,598	$1,870,465

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, 2020 and 2019

	2019									
	Program Services						Supporting Services			
	Center for Counseling	Youth Mentoring	Senior Services Center	Children's Advocacy Center	Community Action Program	Total	Mgmt and General	Special Events and Fundraising	Total	Total All Funds
Salaries	$215,108	$ 15,342	$141,562	$142,403	$ 13,205	$527,620	$178,697	$ -	$178,697	$ 706,317
Payroll taxes	16,767	1,190	10,023	10,371	911	39,262	13,320	-	13,320	52,582
Employee insurance	5,682	1,454	4,497	5,784	172	17,589	1,518	-	1,518	19,107
Workman's comp insurance	-	-	-	-	-	-	8,524	-	8,524	8,524
Unemployment tax	5,518	491	3,684	3,931	347	13,971	4,600	-	4,600	18,571
Conference and meetings	112	-	113	6,534	181	6,940	940	-	940	7,880
Dues and subscriptions	-	29	717	500	-	1,246	135	-	135	1,381
Travel	1,293	426	2,363	7,172	1,451	12,705	471	-	471	13,176
Postage	146	240	927	156	-	1,469	2,037	-	2,037	3,506
Printing	650	160	4,575	498	16	5,899	4,124	425	4,549	10,448
Professional fees	170	1,320	-	15,561	-	17,051	15,721	-	15,721	32,772
Telephone	-	-	2,365	-	-	2,365	6,482	-	6,482	8,847
Office expense	4,727	65	3,226	3,584	-	11,602	25,434	-	25,434	37,036
Program supplies	211	708	13,510	4,534	-	18,963	16,237	3,581	19,818	38,781
Payroll processing	1,490	277	1,002	972	54	3,795	725	-	725	4,520
Utilities	-	-	-	(660)	-	(660)	26,087	-	26,087	25,427
Facility rental	-	-	175	350	-	525	1,980	1,350	3,330	3,855
Repairs and maintenance	-	-	1,936	-	-	1,936	16,785	-	16,785	18,721
City of DeKalb in-kind rent	-	-	177,648	-	-	177,648	-	-	-	177,648
Insurance	12,499	682	3,409	6,136	-	22,726	24,192	-	24,192	46,918
Interest	8,009	433	2,165	3,897	-	14,504	9,276	-	9,276	23,780
Bad debts	-	-	-	-	-	-	1,570	-	1,570	1,570
Depreciation	27,454	1,498	7,488	13,478	-	49,918	12,480	6,933	19,413	69,331
Promotion/marketing	112	140	433	2,018	4,591	7,294	28,340	362	28,702	35,996
Sponsorships	-	-	150	-	-	150	-	-	-	150
Other	2,565	180	1,472	3,839	-	8,056	7,882	382	8,264	16,320
Total expenses	$302,513	$ 24,635	$383,440	$231,058	$ 20,928	$962,574	$407,557	$ 13,033	$420,590	$1,383,164

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, 2020 and 2019

	2020	2019
Cash flows from operating activities:		
Increase in net assets	$ 359,262	$ 820,151
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation	109,161	69,331
(Increase) decrease in investment	-	-
(Increase) decrease in receivables	(94,700)	64,586
(Increase) decrease in prepaid expenses	(445)	8,190
Increase (decrease) in accounts payable	(78,186)	63,576
Increase (decrease) in deferred revenue	-	(2,667)
Increase (decrease) in accrued expenses	170,524	3,231
Total adjustments	106,354	206,247
Net cash provided by operating activities	465,616	1,026,398
Cash flows from investing activities:		
Payments for purchase of fixed assets	(1,372,296)	(1,256,615)
Disposal of fixed assets	457	744,893
Net cash used by investing activities	(1,371,839)	(511,722)
Cash flows from financing activities:		
Proceeds from line of credit	-	40,000
Principal payments on line of credit	(40,000)	(244,114)
Proceeds from long term debt	959,574	-
Principal payments on long term debt	(100,000)	-
Net cash provided (used) by financing activities	819,574	(204,114)
Net increase (decrease) in cash	(86,649)	310,562
Cash - beginning of year	381,281	70,719
Cash - end of year	$ 294,632	$ 381,281
Supplemental disclosure of cash flow information:		
Cash paid during the year for interest	$ 37,090	$ 23,780

The accompanying notes are an integral part of this statement.

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, educational program for divorcing parents that meets the court ordered requirements, and various diversion programs in partnership with the local states attorney's office.

Youth Mentoring 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. Youth Mentoring 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 offers a wide range of social, recreational, educational and mentoring programs county wide. The Agency operates four senior activity sites called Club 55 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.

Community Action Program strives to help low-income families achieve and maintain their highest level of self-sufficiency by providing a variety of programs. We have two primary purposes: to provide essential anti-poverty programs, and to advocate for the needs of the poor in their communities. This program networks with various social service agencies, community groups, and businesses in the county to better serve the low-income population in DeKalb County.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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.

Basis of Presentation

The financial statements of the Agency 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, support and revenues, and expenses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Without Donor Restrictions
Net assets available for use in general operations and not subject to donor restrictions. Grants and contributions gifted for recurring programs are generally not considered "restricted" under GAAP, though for internal reporting, the Agency tracks such grants and contributions to verify that the disbursement matches the intent. Assets restricted solely through the actions of the Board are reported as net assets without donor restrictions, board-designated.

With Donor Restrictions
Net assets subject to donor-imposed stipulations that are more restrictive than the Agency's mission and purpose. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Donor-imposed restrictions are released when the 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. Other donor-imposed restrictions are perpetual in nature, when the donor stipulates that resources be maintained in perpetuity. The Agency had no net assets with donor restrictions as of June 30, 2020.

Cash and Cash Equivalents

Cash includes cash on hand and deposit accounts with financial institutions. 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

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP 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 revenue and expenses during the reporting period. Actual results could differ from those estimates.

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 net assets without donor restrictions 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 net assets with donor restrictions to net assets without donor restrictions 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.

Functional 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.

Contributions are recognized when the donor makes a promise to give to the Agency that is, in substance, unconditional. Conditional promises are recognized as contributions when conditions have been met. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

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.

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 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Restricted and Unrestricted Revenue

Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions 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 contributions with donor restrictions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions.

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.

Revenue Recognition

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. Conditional promises to give are not recognized as revenue until the condition is met.

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. Contract revenue from government agencies is recognized as the services are performed.

Advertising

It is the policy of the agency to expense advertising costs as incurred. Family Service Agency of DeKalb County, Inc. received $8,049 in advertising as in-kind for the year ended June 30, 2020 and $1,238 for the year ended June 30, 2019.

Accounting for Leases

During February 2016, the FASB issued ASU No. 2016-02, "Leases". ASU No. 2016-02 requires leases 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, 2020. Early adoption is permitted. Family Service Agency of DeKalb County, Inc. has not yet determined the impact ASU No. 2016-02 will have on the agency's financial statements.

NOTE 2: PREPAID EXPENSES

Prepaid expenses consist of the following at June 30, 2020 and 2019:

	2020	2019
Insurance	$ 445	$ -
	$ 445	$ -

NOTE 3: PROPERTY AND EQUIPMENT

Property and equipment, net, is summarized as follows at June 30, 2020 and 2019:

	2020	2019
Furniture, fixtures and equipment	$ 225,479	$ 116,698
Building	1,534,574	575,000
Leasehold improvements	959,316	681,615
	2,719,369	1,373,313
Less accumulated depreciation	203,212	119,834
Property and equipment, net	$2,516,157	$1,253,479

NOTE 4: LINE OF CREDIT

The Agency has established a $150,000 secured line of credit with Resource Bank which expires November 29, 2020. 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. Interest is payable monthly at a variable rate of 5.0%. At June 30, 2020 and 2019, $0 and $40,000 was outstanding on the lines of credit.

NOTE 5: TERM LOAN

In order to purchase and renovate a new building, the Agency has established a secured term loan expiring December 31, 2022 with Resource Bank with the stipulation that up to $1,000,000 could be borrowed. Interest is payable annually at a rate of 5.5% on December 31. The payment terms are 3 payments of interest will be made beginning on December 31, 2019 and on the last day of each 12 month period thereafter. One principal payment of the lesser of $100,000 or outstanding principal is due December 31, 2019. Two principal payments of the lesser of $450,000 or outstanding principal is due beginning on December 31, 2020 and on the last day of each 12 month period thereafter. The final payment of outstanding principal and interest is due on December 31, 2022. At June 30, 2020 and 2019, $1,300,000 and $440,426 was outstanding on the term loan.

NOTE 6: 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 $19,000 of their yearly compensation for the calendar year ending December 31, 2019. Participation in this plan is voluntary.

The Agency 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 7: DONATED FACILITIES AND SERVICES

The Agency occupies four 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, 2020 and $177,648 at June 30, 2019. 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 $8,049 at June 30, 2020 and $1,238 at June 30, 2019. These amounts are included in the financial statements as in-kind.

NOTE 8: 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 $37,500 during the fiscal year ended June 30, 2020 and $56,443 during the fiscal year ended June 30, 2019.

NOTE 9: CREDIT RISK

Financial instruments that potentially subject the Agency to concentrations of credit risk consist principally of cash and cash equivalents. The Agency maintains cash deposits with major banks which, from time to time, may exceed federally insured limits. The Agency periodically assesses the financial condition of the institutions and believes the risk of any loss is minimal. At June 30, 2020, the Agency had cash deposits at Resource Bank in excess of federally insured limits of approximately $24,979.

NOTE 10: LIQUIDITY AND AVAILABILITY

The Agency regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. The Agency has approximately $243,036 of financial assets available to meet cash needs for general expenditures. This consists of cash of $294,632 and accounts receivable of $272,043. The Agency has liabilities of $323,639 at year end. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure. The Agency has a goal to maintain financial assets on hand to meet at least 90 days of normal operating expenses.

NOTE 11: PAYROLL PROTECTION PROGRAM

On April 16, 2020, Family Service Agency of DeKalb County, Inc. received loan proceeds in the amount of $146,200 under the Paycheck Protection Program (PPP) from Resource Bank. The PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act (CARES Act), provides for loans to qualifying businesses for amounts up to 2.5 times the average monthly payroll expenses of the qualifying businesses. The loan is forgivable after eight weeks as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels. The amount of loan forgiveness will be reduced if the borrower terminates employees or reduces salaries during the eight week period.

The unforgiven portion of the PPP loan is payable over two years at an interest rate of 1%, with a deferral of payments for the first six months. The organization intends to use the entire proceeds for qualifying expenses consistent with the PPP.

NOTE 12: EVALUATIONS OF 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 statement of financial position, 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 statements of financial positions but arose after that date (that is, non-recognized subsequent events).

Subsequent events have been evaluated by management through the date of the independent auditor's report, which is the date the financial statements were available to be issued. Material subsequent events, if any, are disclosed in a separate footnote to these 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:

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 750 seniors through the Senior Center's Club 55 in the coming year. Of this number, 500 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
FOX VALLEY OLDER ADULT SERVICES D/B/A FOX VALLEY COMMUNITY SERVICES

This agreement made this 10th day of January, 2022, between the City of DeKalb, a municipal corporation of the State of Illinois, hereinafter referred to as the "City" and Fox Valley Older Adult Services d/b/a Fox Valley Community 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 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, 2022 to December 31, 2022. 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 ensure 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. The Grantee further agrees that it shall provide a verbal report to the City at a regularly scheduled meeting of the City Council as may be requested by the City from time to time.

   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 _____, _____, and said City has caused the same to be signed, sealed, and attested to by its Mayor and City Clerk or Executive Assistant of the City of DeKalb as of the date first mentioned in this Agreement.

FOX VALLEY OLDER ADULT SERVICES D/B/A FOX VALLEY COMMUNITY SERVICES

Board Chairman

ATTEST:

Executive Director

CITY OF DEKALB, ILLINOIS

Cohen Barnes, Mayor

CITY OF DEKALB STATE OF ILLINOIS

ATTEST:

Exhibit A: Funding Application

City of DeKalb
opportunity · innovation

164 East Lincoln Highway
DeKalb, Illinois 60115
815.748.2000 • cityofdekalb.com

FY 2022 HUMAN SERVICES FUNDING APPLICATION
Twelve Months Funding 1/1/22 to 12/31/22

APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 5, 2021. INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.

Agency Name: Fox Valley Older Adult Services d/b/a Fox Valley Community Services

Mailing Address: 1406 Suydam Road, Sandwich, IL 60548

Agency Director: Suzanne Kinsey

Contact Person: Patty Steffens

Telephone No.: 815-786-9404 **Email Address:** psteffens@fvoas.org

Name of Person Responsible for Completing Quarterly Report: Patty Steffens

Telephone No.: 815-786-9404 **Email Address:** psteffens@fvoas.org

Program Description: Assistance with operations of Kapper Adult Day Service, 1701 E. Lincoln Highway, DeKalb

Twelve Month Program Budget: $ 235,400

Amount of Funding Requested: $5,000

% of Total Program Budget: 2.13 %

Total Estimated Number of Program Participants: 15

Total Estimated Number of DeKalb Residents to be Served: 8

Estimated DeKalb Residents as % of Total Participants to be Served: 53 %

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 anticipated outcomes to be achieved. Be specific about the population to be served and the benefits derived from your services. Include any descriptive materials regarding the history and mission 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. For small agencies that do not perform an annual audit, financial statements certified by a professional accountant can be submitted.

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 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: Suzanne Kinsey

Title: Executive Director

Signature: Joanne Kinsey

Date: November 2, 2021

Please submit the application using one of the following methods:

- Via regular mail to be received no later than 5:00 p.m. on November 5, 2021 to:

  City of DeKalb
  Attention: Joanne Rouse
  164 East Lincoln Highway
  DeKalb, Illinois 60115

- Via email dated no later than 5:00 p.m. on November 5, 2021 to: joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:

Date Application Received: 11/3/2021 QR

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

☐ Denied

Your Key To Independent Living

FOX VALLEY COMMUNITY SERVICES*

1406 Suydam Road • Sandwich, IL 60548
Phone (815) 786-9404 • Fax (815) 786-2696
Web: www.fvoas.org

2021 BOARD OF DIRECTORS

Meetings: 2nd Tuesday at Noon at Fox Valley Community Center

President:

Valerie M. Plomin, Ph.D. (2023)

Retired – Active Solutions & Knowledge LLC

Mailing: 3109 Grove Ave, Berwyn, IL 60402

854 Holiday Dr., Sandwich, IL 60548

v.plomin@comcast.net

708-280-0465 (c)

Vice President:

Craig Elliott (2024)

Elliott Auctions & Kettley Real Estate 105 S. Gage

188 Easy St.

Somonauk, IL 60552

craigelliot36@yahoo.com

815-498-3377 (w) 815-325-4651 (c)

Treasurer:

Rhonda Aubart Chase (2024)

936 Suzy St.

Sandwich, IL 60548

Rhonda@retaxsolutions.com

815-757-4484 (c)

Secretary:

Mike Nadeau (2023)

Retired School Principal

607 E Church St. Plano, Il 60545

mikejnadeau@comcast.net

630-552-1951 or 630-388-9708

Board Members:

Sarah Greenhagen (2023)

Catalyst Physical Therapy

202 Adams St.

Batavia, IL 60531

Sarah@catalystpts.com

815-313-6333 (w) 815-793-7550 (c)

Ryan Skinner (2023)

Country Financial Services

160 Main St. Leland, IL 60531

ryan.skinner@countryfinancial.com

815-495-9396 (w) 815-228-1982 (c)

Lanette Yingling (2023)

Mid-Day Play

703 Eva Lane

Sandwich, IL 60548

Yingling3032@gmail.com

815-739-7669

Dawn Weekly (2024)

Legacy Law

530 Indian Creek Dr. Leland, IL 60531

Dawn@legcacylawil.com

815-570-2334 (w) 815-378-3764 (c)

Janet DeVoe (2024)

Retired Teacher/Admin. Assistant

102 Golfview Court, Sandwich, Il 60548

kwsjsd@yahoo.com

815-786-0103 815-501-4179 (c)

Your Key To Independent Living

FOX VALLEY COMMUNITY SERVICES*

1406 Suydam Road • Sandwich, IL 60548
Phone (815) 786-9404 • Fax (815) 786-2696
Web: www.fvoas.org

Fox Valley Community Services (FVCS) is currently operating the Kapper Adult Day Service (KADS) at 1701 E. Lincoln Highway in DeKalb. Our agency has been serving seniors in the city of DeKalb since 1972 and operating Adult Day Service for 28 years.

KADS offers families/caregivers peace of mind and the ability to continue to work and care for their families. They feel secure in knowing that their loved ones are being cared for by compassionate, trained staff members, including a registered nurse and certified nurse's assistants. Unfortunately, we had to close our previous site in DeKalb which served many seniors in need of care, because of the budget crisis 2015. That program ran successfully for 7 years providing services to many area families.

KADS provides a variety of person-centered activities including art, exercise, music, current events and mind stimulating projects. This program offers a warm and safe environment for those individuals who are unable to stay alone during the day. Respite for the caregiver/family helps prevent depression and provides much needed relief from care giving.

This program site is directed by a registered nurse, Vicky Dobbs, RN. We have certified nurse assistants who meet the State mandated ratio per client. The Nurse Director documents conditions, participation and changes in client's charts according to the mandates of the Illinois Department on Aging. Staff meetings and trainings are held on a regular basis. Medication management and monthly health monitoring is provided by the registered nurse. Montessori based programing is practiced, which research has shown, improves the engagement, enhances moods and reduces behavior disturbances. This program treats the mind, body and spirit.

The hours of operation of the KADS are Monday-Friday, 8:00 a.m. - 4:00 p.m. The capacity based on Illinois Department on Aging ADS regulations per square footage would be up to 40 clients. Staffing based on state regulations is 2 staff members for every 2-12 clients or 3 staff members for every 13-20 clients. These staffing requirements include at least 1 RN.

Fox Valley Community Services: Your "Key" to Independent Living.

*Fox Valley Older Adult Services is now doing business as Fox Valley Community Services
Same great programs and services, nothing has changed, just our name.

Our Community Care Program and Department of Rehabilitation Services clients are currently State supported. The Private Adult Day Service client fee at this time is $17.00 an hour. This includes transportation, snacks, lunch and daily activities and programs. Long term insurance pays for some Private ADS clients when applicable. The Veterans Assistance program is also accepted for ADS.

FVCS collaborates with Elder Care Services through the Illinois Department on Aging Community Care Program. The Community Care Program provides services at no cost to the clients who meet a financial and needs criteria. FVCS works closely with Voluntary Action Center to meet the transportation and nutrition needs of their clients. Adult Protective Services, Prairie State Legal Services, Veterans Assistance, The Illinois Department of Public Health and the Illinois Department of Rehabilitation Services. Kish Health Systems, part of Northwestern Medicine are community supporters of FVCS.

Attainment of program goals is met by continual assessment of clients and documentation throughout the year. The Nurse Director reviews with staff, clients and family the attainment of program goals and individual achievements at annual reviews. Client outcomes are noted in meetings with caregivers of clients and in their person-centered care plans. Care plans are reviewed quarterly. Client charting notes are maintained and updated as needed.

The continued growth of the aging populace creates an increased client need for Adult Day Service. This is true in rural areas as well as in urban areas. Respite is also needed for caregivers who must continue to work or care for other family members. As the Senior populace grows and encompasses the baby boomers, a need for Adult Day Service and Respite care also grows. If awarded, FVCS will use the funding from the City of DeKalb FY 2022 Human Services Grant to assist with operating expenses for the DeKalb Adult Day Services. We have many years of experience in the field of Adult Day Service and are pleased to be able to bring this much needed service back to the residents of The City of DeKalb.

Thank you for considering our request.

D. Articles of Incorporation
bylaws

Certificate Number 4061

STATE OF ILLINOIS

OFFICE OF THE SECRETARY OF STATE

To all to whom these Presents Shall Come, Greeting:

Whereas, Articles of Amendment to the Articles of Incorporation duly signed and verified of

FOX VALLEY OLDER ADULT SERVICES

have been filed in the Office of the Secretary of State on the 6th day of April A. D. 19 72, as provided by the "GENERAL NOT FOR PROFIT CORPORATION ACT" of Illinois, approved July 17, 1943, in force January 1, A. D. 1944;

Now Therefore, I, JOHN W. LEWIS, Secretary of State of the State of Illinois, by virtue of the powers vested in me by law, do hereby issue this Certificate of Amendment and attach thereto a copy of the Articles of Amendment to the Articles of Incorporation of the aforesaid corporation.

In Testimony Whereof, I hereto set my hand and cause to be affixed the Great Seal of the State of Illinois.

Done at the City of Springfield this 6th day of April A.D. 1972 and of the Independence of the United States the one hundred and 96th.

John W. Lewis

SECRETARY OF STATE

LPIU 57253 PAGE 1

Form **SS-15**
(Rev. June 1969)
Department of the Treasury
Internal Revenue Service

Certificate Waiving Exemption from Taxes
Under the Federal Insurance Contributions Act
(For use by organization exempt from income tax as an organization described in section 501(c)(3) of Internal Revenue Code)

Please type or print name of organization in full and the employer identification number (if any); also identify employee group if an organization described in section 3121 (k)(1)(E) of Federal Insurance Contributions Act.

FOX VALLEY OLDER ADULT SERVICES

Box 125, Serena, Illinois 60549

(Street and number) (City or town) (State) (ZIP code)

YOUR COPY

Effective date (For date to be inserted, see item 3 below)

July June 1, 1972

Employer Identification Number

36-2738669

is a religious, charitable, educational, or other organization that is entitled to exemption from Federal income tax under section 501 (a) of the Internal Revenue Code as an organization described in section 501 (c)(3) of the Code. The organization hereby certifies that it desires to have the Federal insurance system established by title II of the Social Security Act extended to service performed by its employees (or by a group of its employees as provided in section 3121 (k)(1)(E) of the Federal Insurance Contributions Act if this certificate is filed pursuant to section 3121 (k)(1)(E)).

This certificate is accompanied by Form SS-15a which (a) contains the signature, address, and social security number of each employee who concurs in the filing of the certificate or (b) is noted "no concurring employee."

It is understood that:

(1) The list on Form SS-15a accompanying this certificate may be amended, at any time prior to the expiration of the twenty-fourth month following the calendar quarter in which the certificate is filed, by filing a supplemental list or lists on Form SS-15a Supplement, containing the signature, address, and social security number of each additional employee who concurs in the filing of this certificate.

(2) The taxes imposed under the Federal Insurance Contributions Act will apply to this organization and to each employee whose services constitute employment and whose signature appears on the accompanying list (or any supplemental list filed prior to the end of the first month following the calendar quarter in which this certificate is filed) commencing with the first day for which this certificate is effective. (See Item 3.) Such taxes also will apply immediately with respect to services that constitute employment performed by any individual who enters the employ of this organization after the close of the calendar quarter in which this certificate is filed. If an individual is in the employ of an organization in the same quarter in which the certificate is filed and continuously thereafter, and does not sign the original list of concurring employees on Form SS-15a, such employee can be covered only through the filing of a supplemental list on Form SS-15a Supplement. However, an individual who is hired or reemployed by an organization after the calendar quarter in which the organization filed a waiver certificate is immediately covered, and it is not necessary for such employee to sign a supplemental list. With respect to service performed by an individual whose signature appears on a supplemental list filed after the first month following the calendar quarter in which the certificate is filed, such taxes shall apply to services that constitute employment performed by such individual on or after the first day of the calendar quarter in which the supplemental list is filed.

(3) This certificate shall be in effect for the period beginning with the date specified by the organization in the effective date line, above, which is (a) the first day of the calendar quarter in which this certificate is filed, (b) the first day of the following calendar quarter, or (c) the first day of any one of twenty calendar quarters preceding the quarter in which this certificate is filed. After the certificate has been in effect for a period of not less than eight years, the certificate may be terminated by the organization by giving two years' advance notice, in accordance with section 3121 (k) of the Federal Insurance Contributions Act and the regulations applicable thereto.

(4) This certificate is not terminated if this organization loses its exemption as an organization described in section 501 (c)(3) of the Internal Revenue Code, but continues effective with respect to any subsequent periods during which this organization is so exempt.

(5) The acceptance by the Internal Revenue Service of this organization's certificate on Form SS-15 is not to be considered as determinative of the organization's status under section 501 (c)(3) of the Internal Revenue Code.

(6) If this certificate is filed pursuant to section 3121 (k)(1)(E) of the Federal Insurance Contributions Act, all of the foregoing is applicable in the same manner as if services performed by individuals as members of the group of employees identified in the name line, above, were the only services performed in the employ of the organization, and as if all other services were deemed to be performed for a different employer.

Jesse Enger, President, Board of Directors
(Signature of president or other principal officer) (Title)

James Bristol, Treasurer
(Signature of secretary, treasurer, etc.)

Catherine Justat, Secretary
(Title)

Excerpts from section 3121 of the Federal Insurance Contributions Act

(b) EMPLOYMENT.—For purposes of this chapter, the term "employment" means * * * any service, of whatever nature, performed after 1954 either (A) by an employee for the person employing him, irrespective of the citizenship or residence of either, (i) within the United States, * * * or (B) outside the United States by a citizen of the United States as an employee for an American employer * * * except that * * * such term shall not include—

* * * * *

(8) (A) service performed by a duly ordained, commissioned,

(OVER)

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.
FOX VALLEY OLDER ADULT SERVICES

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.
1406 SUYDAM RD

Requester's name and address (optional)

6 City, state, and ZIP code
SANDWICH, IL. 60548

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	7	3	8	6	6	9

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 ▶ Lorna McKeon Date ▶ 10-15-21

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

Agency Wide Budget

Fox Valley Older Adult Services
For the Twelve Months Ending December 31, 2021

Revenues	Description	Year To Date		
Revenues	Adult Day Services	$ 231,000.00		
Revenues	In Home Services	$1,515,456.00		
			$ 1,746,456.00	Total
Revenues	Donations	$90,500.00		
			$ 90,500.00	Total
Revenues	Sr. Tax Levy - DeKalb County	$ 55,000.00		
Revenues	Sr. Tax Levy - Kendall County	61,000.00		
Revenues	Title XX Revenue	$ 24,192.00		
			$ 140,192.00	Total
Revenues	Sponsorships	$30,000.00		
			$30,000.00	Total
Revenues	Events	$ 115,520.00		
			$ 115,520.00	Total
Revenues	Hall Rental	$ 10,335.00		
			$ 10,335.00	Total
Revenues	Activities	$ 15,000.00		
			$ 15,000.00	Total
			$ 2,148.003.00	Revenue Total

Agency Wide Budget

Fox Valley Older Adult Services For the Twelve Months Ending December 31, 2021				
Expenses	Description	Year To Date		
Expenses	ADS Program Supplies	$ 4,500.00		
Expenses	IHS Program Expense	$ 16,100.00		
			$ 20,600.00	Total
Expenses	Event Expenses	$ 15,950.00		
			$ 15,950.00	Total
Expenses	Hall Rental Expenses	$ 4,250.00		
			$ 4,250.00	Total
Expenses	ADS / IHS Facility Rental	$ 1,000.00		
			$ 1,000.00	Total
Expenses	Office Supplies & Postage	$ 15,538.00		
			$ 15,538.00	Total
Expenses	Activities	$ 32,125.00		
			$ 32,125.00	Total
Expenses	Office Equipment	$ 7,875.00		
			$ 7,875.00	Total
Expenses	ADS Payroll, Medicare & SS	$ 164,067.00		
Expenses	IHS Payroll, Medicare & SS	$1,117,143,.00		
Expenses	Admin Payroll, Medicare & SS	$ 332,529.00		
Expenses	IHS Mileage	$ 45,000.00		
			$ 1,658,739.00	Total
Expenses	Indirect Costs	$ 23,100.00		
			$ 23,100.00	Total
Expenses	FVOAS Mortgage	$ 39,204.00		
			$ 39,204.00	Total
Expenses	Insurance	$ 85,000.00		
			$ 85,000.00	Total
Expenses	Phone & Internet Service	$ 9,000.00		
Expenses	Water	$ 1,700.00		
Expenses	Heat	$ 9,000.00		
Expenses	Electricity	$ 25,000.00		
Expenses	Trash Removal	$ 2,808.00		
Expenses	Building Security	$ 1,500.00		
			$ 49,008.00	Total
Expenses	Training	$ 9,500.00		
			$ 9,500.00	Total
Expenses	Building Supplies & Equipment	$ 25,000.00		
			$ 25,000.00	Total
Expenses	VAC - Food & ADS Meals	$ 13,000.00		
			$ 13,000.00	Total
Expenses	Kendall Transportation	$ 20,500.00		
Expenses	ADS Transportation	$ 3,500.00		
			$ 24,000.00	Total
Expenses	Misc.	$ 30,650.00		
			$ 30,650.00	Total
			$ 2,054,539.00	Expense Total

Fox Valley Community Services
Proposed DeKalb Adult Day Service Budget
For a 12-month Period for Facility is approximately 4500 sq. ft.

Income/Revenue			
Client Revenue – based on a projected 15 clients for 1st year			
Private Pay	$ 11,000		
Community Care Program	$ 60,000		
Department of Rehabilitation Services	$ 13,000		
Veterans Assistance	$ 12,000		
Grants	$139,400		
Total Income/Revenue			**$ 235,400**
Expenses			
Direct			
Personnel Salaries			
Program Director	$ 70,000		
Support Staff	$ 64,000		
Sub-Total Salaries		$ 134,000	
Other Direct Expense			
Employer Payroll Taxes	$ 12,000		
Employer Payroll Insurances	$ 3,000		
Training	$ 5,000		
Liability Insurance	$ 10,000		
Rent	$ 24,000		
Utilities			
Gas/Electric/Water	$ (included in rent)		
Phone/Internet/Copier	$ 6,000		
Rental Insurance	$ 3,000		
Maintenance	$ 10,000		
Building Security	$ 1,400		
Sub-Total Other Direct Exp		$ 74,400	
Total Direct Expense			$ 208,400
Indirect Expense			
Start Up – Equipment			
Computers	$ 3,000		
Client Areas	$ 5,000		
Kitchen	$ 5,000		
Ongoing Indirect Expense			
Advertising/Publicity/Marketing	$ 2,000		
Office Supplies	$ 2,000		
Activities	$ 6,000		
Miscellaneous	$ 4,000		
Total Indirect Expense			$ 27,000
Total Expense			**$ 235,400**

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

FOX VALLEY OLDER ADULT SERVICES
d.b.a. FOX VALLEY COMMUNITY SERVICES

SANDWICH, ILLINOIS

ANNUAL FINANCIAL REPORT

December 31, 2020

FOX VALLEY OLDER ADULT SERVICES
d.b.a. FOX VALLEY COMMUNITY SERVICES

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Brian Zabel & ASSOCIATES P.C.
CERTIFIED PUBLIC ACCOUNTANTS
1040 West Route 6 • Morris, IL 60450
Phone: (815) 941-9833 Fax: (815) 941-9835

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Fox Valley Older Adult Services
d.b.a. Fox Valley Community Services
Sandwich, Illinois

We have audited the accompanying financial statements of Fox Valley Older Adult Services d.b.a. Fox Valley Community Services (an Illinois nonprofit organization), which comprise the statement of financial position as of December 31, 2020, 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

Auditors' Responsibility

Our responsibility is to express opinions on these basic 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 Fox Valley Older Adult Services d.b.a. Fox Valley Community Services as of December 31, 2020, 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 Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The schedule of functional expenses on page 13 are 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 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.

Change in Accounting Principle

As discussed in Note 1 to the financial statements, effective January 1, 2017, the Organization adopted Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2016-14, Presentation of Financial Statement of Not-for-Profit Entities. Our opinion is not modified with respect to this matter.

Brian Zabel & Assoc. P.C.
BRIAN ZABEL & ASSOCIATES, P.C.
Certified Public Accountants

Morris, Illinois
July 21, 2021

FOX VALLEY OLDER ADULT SERVICES
d.b.a. FOX VALLEY COMMUNITY SERVICES

Statement of Financial Position

December 31, 2020

ASSETS		2020
Current Assets		
Cash and cash equivalents	$	773,301
Accounts Receivable		-
Other Receivable		-
Prepaid Expenses		-
Total Current Assets		773,301
Property and Equipment		
Land		91,250
Building and improvements		520,721
Equipment		58,709
Less: Accumulated Depreciation		(457,006)
Total Property and Equipment, Net		213,674
Total Assets	$	986,975
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts Payable	$	30,781
Accrued Wages		32,420
Accrued Liabilities		-
Current Portion of Notes Payable		20,915
Total Current Liabilities		84,116
Long-Term Liabilities		
Notes Payable		370,938
Total Long-Term Liabilities		370,938
Total Liabilities		455,054
Net Assets		
Without Donor Restrictions:		
Undesignated		531,921
Board Designated		-
With Donor Restrictions		-
Total Net Assets		531,921
Total Liabilities and Net Assets	$	986,975

The accompanying notes are an integral part of these statements.

FOX VALLEY OLDER ADULT SERVICES
d.b.a. FOX VALLEY COMMUNITY SERVICES

Statement of Activities and Changes in Net Assets

For the year ended December 31, 2020

	2020			
	Without Donor Restrictions			
	Undesignated	Board Designated	With Donor Restrictions	Total
Revenues:				
Program Service Fees	$ 1,393,809	$ -	$ -	$ 1,393,809
Contributions	234,613	-	-	234,613
Covid Income	419,047	-	-	419,047
Grants	24,375	-	-	24,375
Fundraising	225,255	-	-	225,255
Interest Income	-	-	-	-
Net assets released from restrictions:				
Satisfaction of program restrictions	-	-	-	-
Total Revenue	2,297,099	-	-	2,297,099
Expenses:				
Program	1,505,152	-	-	1,505,152
Management and General	324,394	-	-	324,394
Fundraising	73,179	-	-	73,179
Total expenses	1,902,725	-	-	1,902,725
Change in Net Assets	394,374	-	-	394,374
Net assets, beginning of the year	137,547	-	-	137,547
Net assets, end of the year	$ 531,921	$ -	$ -	$ 531,921

The accompanying notes are an integral part of these statements.

FOX VALLEY OLDER ADULT SERVICES
d.b.a. FOX VALLEY COMMUNITY SERVICES

Statement of Cash Flows

For the year ended December 31, 2020

		2020
Cash Flows from Operating Activities		
Decrease in Net Assets	$	394,374
Adjustments to Reconcile Change in Net Assets Provided by Operating Activities:		
Depreciation		22,156
Changes in Assets and Liabilities		
Decrease (Increase) in Accounts Receivable		38,936
Increase (Decrease) in Accounts Payable		7,130
Increase (Decrease) in Accrued Wages		9,214
Increase (Decrease) in Accrued Liabilities		-
Net Cash Provided by Operating Activities		471,810
Cash Flows from Investing Activities		
Purchase of Fixed Assets		-
Net Cash Used in Investing Activities		-
Cash Flows from Financing Activities		
Payment of Long-Term Notes Payable		(18,825)
Net Cash Used in Financing Activities		(18,825)
Net Decrease in Cash		452,985
Cash, Beginning of the Year		320,316
Cash, End of the Year	$	773,301

The accompanying notes are an integral part of these statements.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

Fox Valley Older Adult Services d.b.a. Fox Valley Community Services (the "Organization") is an Illinois, not-for-profit corporation that was established in 1969 to provide adult day services, homemaker services, transportation, senior center, senior lunches and information and assistance for seniors.

The organization operates a regional senior center in Sandwich, Illinois and provides a variety of educational and social programs in addition to providing area seniors with referral assistance. The Organization is a partner in a program which operates a transportation system from the senior center. The service allows area older adults to access local medical facilities, stores and other appointments, including service to an out-of-town dialysis center. The organization obtained an assumed name certificate for Fox Valley Community Services in 2019.

The Organization is a provider of adult day services in DeKalb, Kane, Kendall, and LaSalle counties. The Organization operates a center in Sandwich, Illinois. These facilities are social model daycare centers that provide services for elderly and disabled adults. The program promotes self-esteem and independence while providing emotional support and respite to family members in hopes of eliminating premature nursing home placement.

The Organization provides homemaker assistance to residents of DeKalb and Kendall counties. The Organization is one of the only sources of assistance helping low-income residents of this area.

Basis of Accounting

The financial statements of Fox Valley Older Adult Services d.b.a. Fox Valley Community Services (the Organization) have been prepared in conformity with the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities. Under the accrual basis, revenues are recognized when they are earned and become measurable, and expenses are recorded when incurred.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

New Accounting Pronouncement

For 2017, the Organization began to include in its financial statements informative disclosures similar to those required by GAAP under 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. 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 ASU 2016-14 is the description of 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. In addition, a statement of functional epees is presented with the financial statements. Certain expenses have been reclassified to conform to the current year presentation. Theses reclassifications have no impact on net assets or the change in net assets as previously reported. Also, information regarding liquidity and availability of resources is presented in the notes to the financial statements.

Basis of Presentation

Fox Valley Older Adult Services d.b.a. Fox Valley Community Services financial statements have been prepared on the accrual basis and have been prepared with a focus on the entity as a whole. Net assets, support, revenues, gains, and losses are classified based on the existence or absence of donor restrictions. Accordingly, the net assets of the Organization are classified and reported as follows:

Net assets without donor restrictions are net assets that are currently available for operating purpose under the direction of the board or designated by the board for specific use.

Net assets with donor restrictions are net assets subject to donor stipulations for specific operating purposes or time restrictions. These include donor restrictions requiring the net assets be held in perpetuity or for specified term with investment return available for operations or specific purposes.

Cash and Cash Equivalents

Cash equivalents consist primarily of cash held in a checking account and petty cash.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accounts Receivable

Fox Valley Older Adult Services d.b.a. Fox Valley Community Services grants trade credit to organizations and individuals located in Illinois. Accounts receivable consists primarily of fees due from program services and are non-interest bearing. Accounts receivable are stated at unpaid balances with no allowance for doubtful accounts. It is management's policy to charge off uncollectible accounts receivable when management determines the receivable will not be collected.

Donations

Donations are recorded when received as without donor restrictions or with donor restrictions. When a donor restriction is met, net assets are reclassified to without donor restriction and reported in the statement of activities as satisfaction of program or time restrictions.

Property and Equipment

Fox Valley Older Adult Services d.b.a. Fox Valley Community Services capitalizes building costs in excess of $2,500 and vehicle and equipment in excess of $1,500 for the year ended December 31, 2020. Assets are recorded at historical cost. Donations of property and equipment are recorded as support at their estimated fair value on the date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose.

Expenditures for maintenance and repairs which do not extend the life of the respective assets are expensed currently. Major additions and betterments are capitalized. When properties are sold or retired, the related cost and accumulated depreciation are removed from the accounts and the resulting gains or losses are reflected.

Property and equipment are depreciated using the straight-line method based on useful lives of five (5) to forty (40) years. For the year ended December 31, 2020, depreciation expense was $22,156.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income Taxes

Fox Valley Older Adult Services d.b.a. Fox Valley Community Services is a not-for-profit organization exempt from income tax under Section 501(c)(3) of the Internal Revenue Code. They have also been classified as an entity that is not a private foundation within the meaning of Section 509(a). Accordingly, charitable contributions to Fox Valley Older Adult Services d.b.a. Fox Valley Community Services are tax deductible contributions. However, any income from certain activities not directly related to the organization's tax-exempt purpose would be subject to taxation as unrelated business income. There was no unrelated business income for the year ended December 31, 2020.

The tax effect from an uncertain tax position is recognized in the financial statements only if the position is more likely than not to be sustained on audit, based upon the technical merits of the position. For tax positions meeting the more likely than not threshold, the amount recognized in the financial statements is the largest benefit that has a greater than fifty percent likelihood of being realized upon ultimate settlement with the relevant tax authority. Management has applied the standard to all tax positions for which the statute of limitations remained open and there was no material effect on the financial statements.

Fox Valley Older Adult Services d.b.a. Fox Valley Community Services files income tax returns in the U.S. Federal jurisdiction and in Illinois and is generally no longer subject to U.S. Federal and Illinois income tax examinations by tax authorities for years before 2015.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect (1) reported amounts of assets and liabilities, including the disclosure of contingent assets and liabilities at the financial statement date and (2) reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2. NET ASSETS

With Donor Restrictions
At December 31, 2020, the Organization had no net assets with donor restrictions.

NOTE 3. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Organization's financial assets as of December 31, 2020, reduced by donor-imposed restrictions, resulting in net financial assets of $773,301, all of which are available to meet general expenditures within one year of the financial statement date.

	2020
Cash and cash equivalents	$ 773,301
Accounts Recievable	-
Prepaid Expenses	-
Financial Assets at year end	773,301
Less: Donor-imposed restrictions	-
Financial assets available to meet cash needs for general expenditures within one year	$ 773,301

NOTE 4. FIXED ASSETS

The following is a summary of fixed assets as of December 31, 2020:

	Beginning Balance	Additions	Disposals	Ending Balance
Land	91,250		-	91,250
Builidng and Improvements	520,721	-	-	520,721
Equipment	58,709	-	-	58,709
Accumulated Depreciation	(434,850)	(22,156)	-	(457,006)
Total Net Assets	235,830	(22,156)	-	213,674

NOTE 5. FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities and changes in net assets. Accordingly, certain costs have been allocated among programs, management and general, and fundraising.

NOTE 6. NOTES PAYABLE

Fox Valley Older Adult Services d.b.a. Fox Valley Community Services has a $391,853 note payable to Heartland Bank with a maturity of February 26, 2035. The note is payable in monthly payments of $3,268 including interest at 5% and 229 monthly payments of principal plus interest at a variable rate which is calculated by the U.S. Treasury Independent Index rate plus a 3.75% margin. The note is secured by the building.

	Balances January 1	Additions	Reductions	Balances December 31	Current Portion
Governmental Activities					
Heartland Bank and Trust	$ 410,678	$ -	$ 18,825	$ 391,853	$ 20,915
	$ 410,678	$ -	$ 18,825	$ 391,853	$ 20,915

Future maturities of long-term notes payable are as follows:

For the Year Ended December 31,	
2021	20,915
2022	21,985
2023-2028	157,655
2029-2033	172,668
2034-2035	18,630
	$ 391,853

NOTE 7. PAYCHECK PROTECTION PROGRAM LOAN FORGIVENESS

The Organization received a loan from First National Bank of Omaha in the amount of $287,083 under the Paycheck Protection Program established by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The loan is subject to a note dated April 16, 2020. The Organization applied for and has been notified that $287,083 in eligible expenditures for payroll and other expenses described in the CARES Act has been forgiven. Loan forgiveness is reflected as revenue in the accompanying statement of activities.

NOTE 8. SUBSEQUENT EVENTS

The date to which events occurring after December 31, 2020, the date of the most recent balance sheet, have been evaluated for possible adjustments to the financial statements or disclosure is July 21, 2021, the date the financial statements were available to be issued.

In December 2019, a novel strain of coronavirus surfaced in Wuhan, China, and has spread around the world, with resulting business and social disruption. The coronavirus was declared a Public Health Emergency of International Concern by the World Health Organization on January 30, 2020. The operations and business results of the Organization could be materially adversely affected.

The extent to which the coronavirus (or any other disease or epidemic) impacts business activity or investment results will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of the coronavirus and the actions required to contain the coronavirus or treat its impact, among others.

FOX VALLEY OLDER ADULT SERVICES
d.b.a. FOX VALLEY COMMUNITY SERVICES

Statement of Functional Expenses

For the year ended December 31, 2020

	2020			
		Supporting Services		
	Program Services	Management & General	Fundraising	Total
Functional Expenses:				
Salaries	$ 1,134,796	$ 190,743	$ 36,910	$ 1,362,449
Payroll taxes	85,971	14,451	2,796	103,218
Employee benefits	4,839	941	941	6,721
Equipment Rental	10,019	1,948	1,948	13,915
Interest	-	20,387	-	20,387
Insurance	44,205	8,596	8,596	61,397
Conferences	4,378	851	852	6,081
Office	6,425	1,249	1,249	8,923
Marketing & Promotions	2,013	391	392	2,796
Postage	4,287	834	833	5,954
Professional fees	-	43,184	-	43,184
Repairs & Maintenance	17,958	3,492	3,492	24,942
Training	3,927	-	-	3,927
Transportation	51,100	-	-	51,100
Other program expenses	57,215	-	-	57,215
Outside Services	54,883	10,672	10,672	76,227
Utilities	23,136	4,499	4,498	32,133
Depreciation	-	22,156	-	22,156
Total Functional Expenses	1,505,152	324,394	73,179	1,902,725

FOX VALLEY OLDER ADULT SERVICES
d.b.a. FOX VALLEY COMMUNITY SERVICES

SANDWICH, ILLINOIS

ANNUAL FINANCIAL REPORT

December 31, 2019

FOX VALLEY OLDER ADULT SERVICES
d.b.a. FOX VALLEY COMMUNITY SERVICES

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Brian Zabel & ASSOCIATES P.C.
CERTIFIED PUBLIC ACCOUNTANTS
1040 West Route 6 • Morris, IL 60450
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Fox Valley Older Adult Services
d.b.a. Fox Valley Community Services
Sandwich, Illinois

We have audited the accompanying financial statements of Fox Valley Older Adult Services d.b.a. Fox Valley Community Services (an Illinois nonprofit organization), which comprise the statement of financial position as of December 31, 2019, 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

Auditors' Responsibility

Our responsibility is to express opinions on these basic 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 Fox Valley Older Adult Services d.b.a. Fox Valley Community Services as of December 31, 2019, 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 Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The schedule of functional expenses on page 13 are 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 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.

Change in Accounting Principle

As discussed in Note 1 to the financial statements, effective January 1, 2017, the Organization adopted Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2016-14, Presentation of Financial Statement of Not-for-Profit Entities. Our opinion is not modified with respect to this matter.

Brian Zabel & Assoc. P.C.
BRIAN ZABEL & ASSOCIATES, P.C.
Certified Public Accountants

Morris, Illinois
January 18, 2021

FOX VALLEY OLDER ADULT SERVICES
d.b.a. FOX VALLEY COMMUNITY SERVICES

Statement of Financial Position

December 31, 2019

ASSETS		2019
Current Assets		
Cash and cash equivalents	$	320,316
Accounts Receivable		38,936
Other Receivable		-
Prepaid Expenses		-
Total Current Assets		359,252
Property and Equipment		
Land		91,250
Building and improvements		520,721
Equipment		58,709
Less: Accumulated Depreciation		(434,850)
Total Property and Equipment, Net		235,830
Total Assets	$	595,082
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts Payable	$	23,651
Accrued Wages		23,206
Accrued Liabilities		-
Current Portion of Notes Payable		19,897
Total Current Liabilities		66,754
Long-Term Liabilities		
Notes Payable		390,781
Total Long-Term Liabilities		390,781
Total Liabilities		457,535
Net Assets		
Without Donor Restrictions:		
Undesignated		137,547
Board Designated		-
With Donor Restrictions		-
Total Net Assets		137,547
Total Liabilities and Net Assets	$	595,082

The accompanying notes are an integral part of these statements.

FOX VALLEY OLDER ADULT SERVICES
d.b.a. FOX VALLEY COMMUNITY SERVICES

Statement of Activities and Changes in Net Assets

For the year ended December 31, 2019

	2019			
	Without Donor Restrictions			
	Undesignated	Board Designated	With Donor Restrictions	Total
Revenues:				
Program Service Fees	$ 1,664,551	$ -	$ -	$ 1,664,551
Contributions	161,045	-	-	161,045
Grants	70,798	-	-	70,798
Fundraising	151,488	-	-	151,488
Interest Income	-	-	-	-
Net assets released from restrictions:				
Satisfaction of program restrictions	-	-	-	-
Total Revenue	2,047,882	-	-	2,047,882
Expenses:				
Program	1,711,656	-	-	1,711,656
Management and General	326,487	-	-	326,487
Fundraising	81,581	-	-	81,581
Total expenses	2,119,724	-	-	2,119,724
Change in Net Assets	(71,842)	-	-	(71,842)
Net assets, beginning of the year	209,389	-	-	209,389
Net assets, end of the year	$ 137,547	$ -	$ -	$ 137,547

The accompanying notes are an integral part of these statements.

FOX VALLEY OLDER ADULT SERVICES
d.b.a. FOX VALLEY COMMUNITY SERVICES

Statement of Cash Flows

For the year ended December 31, 2019

	2019
Cash Flows from Operating Activities	
Decrease in Net Assets	$ (71,842)
Adjustments to Reconcile Change in Net Assets Provided by Operating Activities:	
Depreciation	22,156
Changes in Assets and Liabilities	
Decrease (Increase) in Accounts Receivable	69,297
Increase (Decrease) in Accounts Payable	8,182
Increase (Decrease) in Accrued Wages	(3,942)
Increase (Decrease) in Accrued Liabilities	(229)
Net Cash Provided by Operating Activities	23,622
Cash Flows from Investing Activities	
Purchase of Fixed Assets	-
Net Cash Used in Investing Activities	-
Cash Flows from Financing Activities	
Payment of Long-Term Notes Payable	(4,629)
Net Cash Used in Financing Activities	(4,629)
Net Decrease in Cash	18,993
Cash, Beginning of the Year	301,323
Cash, End of the Year	$ 320,316

The accompanying notes are an integral part of these statements.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

Fox Valley Older Adult Services d.b.a. Fox Valley Community Services (the "Organization") is an Illinois, not-for-profit corporation that was established in 1969 to provide adult day services, homemaker services, transportation, senior center, senior lunches and information and assistance for seniors.

The organization operates a regional senior center in Sandwich, Illinois and provides a variety of educational and social programs in addition to providing area seniors with referral assistance. The Organization is a partner in a program which operates a transportation system from the senior center. The service allows area older adults to access local medical facilities, stores and other appointments, including service to an out-of-town dialysis center. The organization obtained an assumed name certificate for Fox Valley Community Services in 2019.

The Organization is a provider of adult day services in DeKalb, Kane, Kendall, and LaSalle counties. The Organization operates a center in Sandwich, Illinois. These facilities are social model daycare centers that provide services for elderly and disabled adults. The program promotes self-esteem and independence while providing emotional support and respite to family members in hopes of eliminating premature nursing home placement.

The Organization provides homemaker assistance to residents of DeKalb and Kendall counties. The Organization is one of the only sources of assistance helping low-income residents of this area.

Basis of Accounting

The financial statements of Fox Valley Older Adult Services d.b.a. Fox Valley Community Services (the Organization) have been prepared in conformity with the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities. Under the accrual basis, revenues are recognized when they are earned and become measurable, and expenses are recorded when incurred.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

New Accounting Pronouncement

For 2017, the Organization began to include in its financial statements informative disclosures similar to those required by GAAP under 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. 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 ASU 2016-14 is the description of 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. In addition, a statement of functional epees is presented with the financial statements. Certain expenses have been reclassified to conform to the current year presentation. Theses reclassifications have no impact on net assets or the change in net assets as previously reported. Also, information regarding liquidity and availability of resources is presented in the notes to the financial statements.

Basis of Presentation

Fox Valley Older Adult Services d.b.a. Fox Valley Community Services financial statements have been prepared on the accrual basis and have been prepared with a focus on the entity as a whole. Net assets, support, revenues, gains, and losses are classified based on the existence or absence of donor restrictions. Accordingly, the net assets of the Organization are classified and reported as follows:

Net assets without donor restrictions are net assets that are currently available for operating purpose under the direction of the board or designated by the board for specific use.

Net assets with donor restrictions are net assets subject to donor stipulations for specific operating purposes or time restrictions. These include donor restrictions requiring the net assets be held in perpetuity or for specified term with investment return available for operations or specific purposes.

Cash and Cash Equivalents

Cash equivalents consist primarily of cash held in a checking account and petty cash.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accounts Receivable

Fox Valley Older Adult Services d.b.a. Fox Valley Community Services grants trade credit to organizations and individuals located in Illinois. Accounts receivable consists primarily of fees due from program services and are non-interest bearing. Accounts receivable are stated at unpaid balances with no allowance for doubtful accounts. It is management's policy to charge off uncollectible accounts receivable when management determines the receivable will not be collected.

Donations

Donations are recorded when received as without donor restrictions or with donor restrictions. When a donor restriction is met, net assets are reclassified to without donor restriction and reported in the statement of activities as satisfaction of program or time restrictions.

Property and Equipment

Fox Valley Older Adult Services d.b.a. Fox Valley Community Services capitalizes building costs in excess of $2,500 and vehicle and equipment in excess of $1,500 for the year ended December 31, 2019. Assets are recorded at historical cost. Donations of property and equipment are recorded as support at their estimated fair value on the date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose.

Expenditures for maintenance and repairs which do not extend the life of the respective assets are expensed currently. Major additions and betterments are capitalized. When properties are sold or retired, the related cost and accumulated depreciation are removed from the accounts and the resulting gains or losses are reflected.

Property and equipment are depreciated using the straight-line method based on useful lives of five (5) to forty (40) years. For the year ended December 31, 2019, depreciation expense was $22,156.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income Taxes

Fox Valley Older Adult Services d.b.a. Fox Valley Community Services is a not-for-profit organization exempt from income tax under Section 501(c)(3) of the Internal Revenue Code. They have also been classified as an entity that is not a private foundation within the meaning of Section 509(a). Accordingly, charitable contributions to Fox Valley Older Adult Services d.b.a. Fox Valley Community Services are tax deductible contributions. However, any income from certain activities not directly related to the organization's tax-exempt purpose would be subject to taxation as unrelated business income. There was no unrelated business income for the year ended December 31, 2019.

The tax effect from an uncertain tax position is recognized in the financial statements only if the position is more likely than not to be sustained on audit, based upon the technical merits of the position. For tax positions meeting the more likely than not threshold, the amount recognized in the financial statements is the largest benefit that has a greater than fifty percent likelihood of being realized upon ultimate settlement with the relevant tax authority. Management has applied the standard to all tax positions for which the statute of limitations remained open and there was no material effect on the financial statements.

Fox Valley Older Adult Services d.b.a. Fox Valley Community Services files income tax returns in the U.S. Federal jurisdiction and in Illinois and is generally no longer subject to U.S. Federal and Illinois income tax examinations by tax authorities for years before 2015.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect (1) reported amounts of assets and liabilities, including the disclosure of contingent assets and liabilities at the financial statement date and (2) reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2. NET ASSETS

With Donor Restrictions

As of December 31, 2019, the Organization had no net assets with donor restrictions.

NOTE 3. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Organization's financial assets as of December 31, 2019, reduced by donor-imposed restrictions, resulting in net financial assets of $359,252, all of which are available to meet general expenditures within one year of the financial statement date.

	2019
Cash and cash equivalents	$ 320,316
Accounts Recievable	38,936
Prepaid Expenses	-
Financial Assets at year end	359,252
Less: Donor-imposed restrictions	-
Financial assets available to meet cash needs for general expenditures within one year	$ 359,252

NOTE 4. FIXED ASSETS

The following is a summary of fixed assets as of December 31, 2019:

	Beginning Balance	Additions	Disposals	Ending Balance
Land	91,250		-	91,250
Builidng and Improvements	520,721	-	-	520,721
Equipment	58,709	-	-	58,709
Accumulated Depreciation	(412,694)	(22,156)	-	(434,850)
Total Net Assets	257,986	(22,156)	-	235,830

NOTE 5. FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities and changes in net assets. Accordingly, certain costs have been allocated among programs, management and general, and fundraising.

NOTE 6. NOTES PAYABLE

Fox Valley Older Adult Services d.b.a. Fox Valley Community Services has a $410,678 note payable to Heartland Bank with a maturity of February 26, 2035. The note is payable in monthly payments of $3,268 including interest at 5% and 229 monthly payments of principal plus interest at a variable rate which is calculated by the U.S. Treasury Independent Index rate plus a 3.75% margin. The note is secured by the building.

	Balances January 1	Additions	Reductions	Balances December 31	Current Portion
Governmental Activities					
Heartland Bank and Trust	$ 415,307	$ -	$ 4,629	$ 410,678	$ 19,897
	$ 415,307	$ -	$ 4,629	$ 410,678	$ 19,897

Future maturities of long-term notes payable are as follows:

For the Year Ended December 31,	
2020	19,897
2021	20,915
2022	21,985
2023-2028	157,655
2029-2033	172,668
2034-2035	17,558
	$ 410,678

NOTE 7. SUBSEQUENT EVENTS

The date to which events occurring after December 31, 2019, the date of the most recent balance sheet, have been evaluated for possible adjustments to the financial statements or disclosure is January 18, 2021, the date the financial statements were available to be issued.

In December 2019, a novel strain of coronavirus surfaced in Wuhan, China, and has spread around the world, with resulting business and social disruption. The coronavirus was declared a Public Health Emergency of International Concern by the World Health Organization on January 30, 2020. The operations and business results of the Organization could be materially adversely affected.

NOTE 7. SUBSEQUENT EVENTS (CONTINUED)

The extent to which the coronavirus (or any other disease or epidemic) impacts business activity or investment results will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of the coronavirus and the actions required to contain the coronavirus or treat its impact, among others.

FOX VALLEY OLDER ADULT SERVICES
d.b.a. FOX VALLEY COMMUNITY SERVICES

Statement of Functional Expenses

For the year ended December 31, 2019

	2019			
		Supporting Services		
	Program Services	Management & General	Fundraising	Total
Functional Expenses:				
Salaries	$ 1,158,827	$ 193,899	$ 32,268	$ 1,384,994
Payroll taxes	85,348	14,346	2,776	102,470
Employee benefits	1,098	214	214	1,526
Equipment Rental	13,620	2,648	2,648	18,916
Interest	-	21,413	-	21,413
Insurance	41,296	8,030	8,030	57,356
Conferences	7,402	1,439	1,439	10,280
Office	8,360	1,626	1,626	11,612
Marketing & Promotions	5,420	1,054	1,054	7,528
Postage	8,287	1,612	1,612	11,511
Professional fees	-	28,136	-	28,136
Repairs & Maintenance	69,711	13,555	13,555	96,821
Training	4,139	-	-	4,139
Transportation	75,507	-	-	75,507
Other program expenses	148,505	-	-	148,505
Outside Services	53,091	10,323	10,323	73,737
Utilities	31,045	6,036	6,036	43,117
Depreciation	-	22,156	-	22,156
Total Functional Expenses	1,711,656	326,487	81,581	2,119,724

See Independent Auditors' 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:

Fox Valley Community Services is seeking funding to operate an Adult Day Care Center for the elderly and people with disabilities to provide a safe place for adults who need supervision to stay while family members work or take a needed break from caretaker responsibilities. The program is located in the Elder Care Services building at 1701 East Lincoln Highway.

Fox Valley Community Services proposes to serve 15 individuals with Adult Day Care services when the program opens. Of this number, 8 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
HOPE HAVEN

This agreement made this 10th day of January, 2022, 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 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, 2022 to December 31, 2022. 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 4 day of February, 22, and said City has caused the same to be signed, sealed, and attested to by its Mayor and City Clerk or Executive Assistant of the City of DeKalb as of the date first mentioned in this Agreement.

HOPE HAVEN

Board Chairman
Pernevlon Ellis

ATTEST:

Executive Director
Lesly D. Wicks

CITY OF DEKALB, ILLINOIS

Cohen Barnes, Mayor

CITY OF DEKALB STATE OF ILLINOIS

ATTEST:

Exhibit A: Funding Application

Hope Haven

Hope Haven of DeKalb County, Inc.

"Serving the homeless and the community for over 25 years"

November 5, 2021

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 $7,000 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

164 East Lincoln Highway
DeKalb, Illinois 60115
815.748.2000 • cityofdekalb.com

FY 2022 HUMAN SERVICES FUNDING APPLICATION

Twelve Months Funding 1/1/22 to 12/31/22

APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 5, 2021. INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.

Agency Name: Hope Haven of Dekalb County, Inc.

Mailing Address: 1145 Rushmoore Drive Dekalb, Illinois 60115

Agency Director: Lesly D. Wicks, LCSW

Contact Person: Lesly D. Wicks, LCSW

Telephone No.: 815-758-5765 **Email Address:** lwicks@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 Emergency Shelter, food, and supportive services to homeless individuals and families from Dekalb County. Services include case management, therapy, psychiatry, life skills, and housing assistance.

Twelve Month Program Budget: $1,892,493

Amount of Funding Requested: $7,000

% of Total Program Budget: .017%

Total Estimated Number of Program Participants: 250

Total Estimated Number of DeKalb Residents to be Served: 225

Estimated DeKalb Residents as % of Total Participants to be Served: 90%

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 anticipated outcomes to be achieved. Be specific about the population to be served and the benefits derived from your services. Include any descriptive materials regarding the history and mission 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. For small agencies that do not perform an annual audit, financial statements certified by a professional accountant can be submitted.

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 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: [signature]

Date: 11/3/21

Please submit the application using one of the following methods:

- Via regular mail to be received no later than 5:00 p.m. on November 5, 2021 to:

  City of DeKalb
  Attention: Joanne Rouse
  164 East Lincoln Highway
  DeKalb, Illinois 60115

- Via email dated no later than 5:00 p.m. on November 5, 2021 to: joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:

Date Application Received: 11/8/2021 qR

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

☐ Denied

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
- Nursing Care
- 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.

POPULATION TO BE SERVED:

The following demographics are from describe the homeless population that we served from 7/1/20-6/30/21:

Adults 81%
Children 19%

Men 63%
Women 37%

Caucasian 55%
African American 38%
American Indian 1%
Multiple Races 6%

Under 5 years old 5%
5-12 years old 12%
13-17 years old 1%
18-24 years old 12%
25-34 years old 25%
35-44 years old 14%
45-54 years old 16%
55-61 years old 10%
62+ years old 5%

Mental Illness 50%
Alcohol Abuse 11%
Drug Abuse 4%
Drug and Alcohol 11%
Chronic Health Condition 23%
Physical Disability 13%
Developmental Disability 6%
HIV/AIDS 2%

History of Domestic Violence 28%

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. 85% of the homeless will transition to permanent housing
2. 40% 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 BOARD OF DIRECTORS

Pernevlon Ellis, Chair (11/2022)
2nd 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

Kami L Knitt, Secretary (12/2022)
1st Term Board Member
Marketplace Chaplain
530 Lynn Avenue
Sycamore, IL 60178
cell: (937) 423-1086
email: kamiknitt@yahoo.com
On Board since: 12/2019

Suzanne Juday, Director (9/2021)
3rd Term Board Member
Retired Educator
11208 N. Grove Rd.
Sycamore, IL 60178
home: (815) 895-2082
email: Suzanne.Juday@idealindustries.com
On Board since: 09/2012

Raymond Napientek, Director (12/2022)
1st Term Board Member
College Recruiter
1638 Fulton
Sycamore, IL 60178
cell: (815) 901-1300
email: rnapientek@gmail.com
On Board since: 12/2019

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: ldwicks@yahoo.com

Sgt. Alan Smith, Vice Chair (2/2023)
2nd 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

Sue Guio, Director (4/2023)
9th 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

Julie Lamb, Director (2/2023)
2nd 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

Michelle Tecza, Director (2/2023)
1st Term Board Member
Heartland Bank & Trust Co.
124 S. Main Street
Sycamore, IL 60178
work: (815) 787-2235
cell: (847) 871-3974
email: mtecza@hbtbank.com
On Board since: 2/2020

Marilyn Ellerby, Treasurer (6/2025)
4th Term Board Member
Business Manager St. Paul's Church/Sandwich
223 W 3rd St
Sandwich, IL 60548
home: (815) 786-6102
email: marilynellerby@gmail.com
On Board since: 06/2013

Brian Ellingson, Director (6/2022)
6th 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

Laurie Knoke, Director (7/2024)
2nd Term Board Member
Nurse Practioner, Compliance Officer
2 Cari Court
DeKalb, IL 60115
home: (815) 758-2976
email: akalula16@gmail.com
On Board since: 7/2018

Wade Holcomb, Director (7/2024)
1st Term Board Member
NW Medicine Cardiology RMG - Staff Nurse
3031 Country Club Lane
DeKalb, IL 60115
cell: (815) 508-3037
email: wholcomb3@gmail.com
On Board since: 7/2021

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. 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.
Hope Haven of Dekalb County, 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) ▶ 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.)
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 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 5 3 7 7 6 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 ▶ [signature] Date ▶ 11/2/21

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

July 1, 2021 - June 30, 2022

Revenue	
Government Funding	
HUD Rapid Re-Housing	46,658
HUD Housing First (SRO)	29,704
HUD - Dresser Ct.	98,690
FEMA Grant	18,000
DHS - ESG (DCEO)	120,875
DHS - ESG CARES I - COVID	338,613
DHS - Emergency Shelter	57,958
DHS - Housing First (SRO)	131,820
DHS - Homeless Prevention	51,650
DeKalb County Mental Health 708	361,000
DeKalb County Senior Tax Levy	20,000
Township Grants	10,000
City of De Kalb - Human Services	7,000
City of DeKalb / CDBG	17,000
City of De Kalb / COVID	25,000
Total Government Funding	1,333,968
Grants, Donations, Fundraising	
United Way Grants	22,000
Foundation & Corp Grants	86,000
Mary Uscian Health Grant	4,500
Donations (General)	215,000
Give Local Fundraiser	82,000
Fundraising Events	80,000
Total Grants, Donations, Fundraising	489,500
Rent/ T.H. (Program Services)	-
Rent Housing First (SRO)	69,000
Interest Income	25
Total Revenue	1,892,493
Expense	
Payroll	
Salaries & Wages	1,025,000
Payroll Taxes	90,000
Health Insurance	128,000
Workers Comp Insurance	20,000
Total Payroll	1,263,000
Payroll Fees	3,565
Advertising and Promotional	4,000
Audit Expense	18,000
Client Mary Uscian Health Expense	4,500
Client Services	7,000
Contractual Services	35,000
Fundraising Expense	5,000
Furnishing & Equipment Expense	12,500
Liability & D&O Insurance	20,000
Memberships & Dues	3,500
Miscellaneous	1,500
Office Expenses	9,000
Rent Assistance DHS/ ESG	42,000
Rent Assistance DHS/ CARES I	236,252
Rent Assistance- DHS Prevention	44,000
Rent Assistance- HUD	24,876
Repair & Maintenance	30,000
Repair & Maintenance - Renovation	53,000
Site Supplies	25,300
Staff Development & Training	2,500
Gas/Mileage	3,500
Telephone	10,500
Utilities	34,000
Total Expense	1,892,493
Net Income (Loss)	-

Hope Haven of DeKalb County, Inc.
FY 22 Program Budget - Emergency Shelter

INCOME:		% of Funding
FEMA Grant	19,000	4.49%
Dept Human Serv- ESG (DCEO)	40,000	9.46%
Dept Human Serv- ESG.CARES Act	50,000	11.82%
Dept Human Serv-Emergen Shelter	57,958	13.70%
DeKalb County Mental Health 708	181,000	42.79%
City of De Kalb	7,000	1.66%
City of De Kalb/CDBG	17,000	4.02%
Foundation & Corp Grants	25,000	5.91%
General Donations / Fundraisers	26,000	6.15%
TOTAL INCOME	**422,958**	100.00%

EXPENSES:	Emergency Side	
Payroll (Incl S&W, HC & taxes)	318,008	75.19%
Audit Expense	18,000	4.26%
Client Services	3,000	0.71%
Contractual Services	15,000	3.55%
Furniture & Equipment Exp.	3,000	0.71%
Insurance/General	9,500	2.25%
Office Expenses	5,000	1.18%
Repair & Maintenance	12,450	2.94%
Site Supplies	12,000	2.84%
Staff Mileage	3,000	0.71%
Staff Training and Development	1,000	0.24%
Telephone	5,000	1.18%
Utilities	18,000	4.26%
TOTAL EXPENSES	**422,958**	100.00%
NET INCOME (Loss)	-	

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

Q cv Erboe & Associates
Certified Public Accountants
3600 East State Street, Suite 318
Rockford, Illinois 61108
(815)394-0004
(815)394-0017 fax

HOPE HAVEN OF DEKALB COUNTY, INC.

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

Year Ended June 30, 2020

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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
Hope Haven
DeKalb, Illinois

We have audited the accompanying financial statements of Hope Haven (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020 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 Hope Haven, as of June 30, 2020, 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 shown on pages 14 - 16 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.

Erboe & Associates, CPAs

Rockford, Illinois
July 22, 2021

Illinois State Registration # 066-004204

HOPE HAVEN OF DEKALB COUNTY, INC.
STATEMENT OF FINANCIAL POSITION
June 30, 2020

Assets

Assets:	
Cash and certificate of deposits	$ 616,159
Accounts receivable (Note 2)	142,002
Pledges receivable (Note 3)	47,680
Prepaid expenses (Note 4)	8,830
Property and equipment, net (Note 5)	1,648,033
	$2,462,704

Liabilities and Net Assets

Liabilities:	
Accounts payable	$ 41,189
Credit cards payable	10,789
Accrued expenses:	
Payroll/vacation	45,920
Payroll tax	1,952
PPP loan	205,523
Rental deposits	600
Total liabilities	305,973
Net Assets:	
With donor restrictions	-
Without donor restrictions:	
Board designated	-
Unrestricted	2,156,731
Total net assets	2,156,731
	$2,462,704

The accompanying notes are an integral part of these financial statements.

HOPE HAVEN OF DEKALB COUNTY, INC.
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2020

Net assets with donor restrictions:	
Emergency Shelter funding for next year	$ 5,800
Increase in net assets with donor restrictions	5,800
Net assets without donor restrictions:	
Operating activities:	
Revenues:	
Government funding	930,727
Grants, donations and fundraising	515,356
Other revenue	62,909
Increase in net assets without donor restrictions	1,508,992
Total operating revenues	1,514,792
Expenses:	
Program services:	
Homeless shelter	1,285,588
Total program services	1,285,588
Supporting services:	
Management and general expenses	184,108
Fund raising expenses	56,785
Total supporting services	240,893
Total operating expenses	1,526,481
Decrease in net assets without donor restrictions	(11,689)
Net assets, beginning of year	2,168,420
Net assets, end of year	$2,156,731

The accompanying notes are an integral part of these financial statements.

HOPE HAVEN OF DEKALB COUNTY, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2020

	Supporting Services				
	Management and General	Fund Raising	Total	Program Services	Total Expenses
Advertising & promotion	$ 132	$ 40	$ 172	$ 841	$ 1,013
Professional fees	915	281	1,196	5,838	7,034
Client activities	-	-	-	22,818	22,818
Client services	-	-	-	7,876	7,876
Contractual services	4,649	1,431	6,080	29,686	35,766
Fundraising expense	-	7,681	7,681	-	7,681
Furnishings & small equipment	2,389	-	2,389	11,666	14,055
Insurance	3,021	930	3,951	19,289	23,240
Membership dues	231	71	302	1,477	1,779
Mileage & gas	344	106	450	2,195	2,645
Miscellaneous	66	20	86	421	507
Office expense	5,864	244	6,108	6,108	12,216
Salaries & wages	125,091	38,489	163,580	798,654	962,234
Employee benefits	13,646	4,199	17,845	87,124	104,969
Payroll taxes	9,563	2,942	12,505	61,056	73,561
Rent assistance	-	-	-	105,721	105,721
Repairs & maintenance	8,272	-	8,272	24,815	33,087
Site supplies	1,600	-	1,600	9,064	10,664
Staff development & training	76	24	100	488	588
Telephone	1,064	327	1,391	6,793	8,184
Utilities	7,185	-	7,185	21,556	28,741
Depreciation	-	-	-	62,102	62,102
Total functional expenses	$ 184,108	$ 56,785	$ 240,893	$1,285,588	$1,526,481

The accompanying notes are an integral part of these financial statements.

HOPE HAVEN OF DEKALB COUNTY, INC.
STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2020

Cash flows from operating activities:	
Decrease in net assets	$(11,689)
Adjustments to reconcile decrease in net assets to net cash provided by operating activities:	
Depreciation	62,102
(Increase) decrease in receivables	(11,398)
(Increase) decrease in pledged receivables	(47,680)
(Increase) decrease in prepaid expenses	(771)
Increase (decrease) in accounts payable	28,327
Increase (decrease) in credit cards payable	3,320
Increase (decrease) in deferred revenue	(910)
Increase (decrease) in accrued expenses	12,477
Total adjustments	45,467
Net cash provided by operating activities	33,778
Cash flows from financing activities:	
Proceeds from PPP loan	205,523
Principal payments on debt	-
Net cash provided by financing activities	205,523
Cash flows from investing activities:	
Payments for purchase of fixed assets	(58,800)
Disposal of fixed assets	-
Net cash used by investing activities	(58,800)
Net increase in cash	180,501
Cash - beginning of year	435,658
Cash - end of year	$ 616,159
Supplemental disclosure of cash flow information:	
Cash paid during the year for interest	$ -

The accompanying notes are an integral part of these financial statements.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Business Activity

Hope Haven of DeKalb County, Inc. is a not-for-profit corporation organized on April 14, 1989 under the laws of the State of Illinois to provide shelter, food, and supportive services to homeless individuals and families of DeKalb County. Hope Haven of DeKalb County, Inc. 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 organized as a charitable corporation within the meaning of Section 501(c)(3) of the Internal Revenue Code.

Allowance for Uncollectible Receivables and Unconditional Promises to Give

The Organization maintains a written policy on collection. Based on experience, the director considers accounts receivable and unconditional promises to give to be fully collectible; accordingly, no allowance for doubtful accounts has been established. If accounts or promises to give become uncollectible, they will be charged to operations when that determination is made.

Basis of Presentation

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, support and revenues, and expenses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified andreported as follows:

Without Donor Restrictions

Net assets available for use in general operations and not subject to donor restrictions. Grants and contributions gifted for recurring programs are generally not considered "restricted" under GAAP, though for internal reporting, the Organization tracks such grants and contributions to verify that the disbursement matches the intent. Assets restricted solely through the actions of the Board are reported as net assets without donor restrictions, board-designated.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Basis of Presentation, continued

With Donor Restrictions

Net assets subject to donor-imposed stipulations that are more restrictive than the Organization's mission and purpose. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Donor-imposed restrictions are released when the restriction expires, that is, when thestipulated time has elapsed, when the stipulated purpose for which the resource was restrictedhas been fulfilled, or both. Other donor-imposed restrictions are perpetual in nature, when the donor stipulates that resources be maintained in perpetuity. The Organization had no net assets with donor restrictions as of June 30, 2020.

Cash and Cash Equivalents

Cash includes cash on hand and deposit accounts with financial institutions. 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.

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 net assets without donor restrictions 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 Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

Donated Services

The Organization receives a substantial amount of services donated by individuals interested in the Organization'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 Organization does not maintain any unfunded retirement or health care plans.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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.

Expense Allocation

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of functional expenses. Expenses are charged to program or management and general categories based on pre-determined allocations. Management and general expenses include those expenses that are not directly identifiable with any other specific function but to provide for the overall support and direction of the Organization.

Income Taxes

Hope Haven of DeKalb County, Inc. is a not-for-profit organization and claims exemption 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.

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.

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Conditional promises are recognized as contributions when conditions have been met. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Property and Equipment

Purchased property and equipment is recorded at cost. 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 with a cost in excess of $5,000. 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 that are restricted by the donor are reported as increases in net assets without donor restrictions 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 contributions with donor restrictions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions.

Revenue Recognition

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. Conditional promises to give are not recognized as revenue until the condition is met.

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. Contract revenue from government agencies is recognized as the services are performed.

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 Organization'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 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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.

NOTE 2: ACCOUNTS RECEIVABLE

Accounts receivable consists of the following at June 30, 2020:

DeKalb Township	$ 4,000
DeKalb County	28,007
City of DeKalb	6,250
DHS	35,470
FEMA	23,582
HUD	37,964
United Way	6,650
Miscellaneous	79
	$142,002

NOTE 3: UNCONDITIONAL PROMISES TO GIVE

Unconditional promises to give are the amounts to be received from the United Way, funding from private donors and the tax check off grant in the next fiscal year. Total unconditional promises to give for the year ended June 30, 2020 is $47,680.

NOTE 4: PREPAID EXPENSES

Prepaid expenses consist of the following at June 30, 2020:

Liability insurance	$ 4,130
Workman's comp insurance	4,700
	$ 8,830

NOTE 5: PROPERTY AND EQUIPMENT

Property and equipment, net is summarized as follows at June 30, 2020:

Land	$ 354,757
Furniture and equipment	81,612
Playground equipment	44,544
Building	1,896,888
Vehicles	32,429
Land improvements	101,146
	2,511,376
Less accumulated depreciation	863,343
Property and equipment, net	$1,648,033

NOTE 6: 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.

NOTE 7: RELATED PARTY TRANSACTIONS

The Organization reports that there are no related party transactions to be reported.

NOTE 8: CREDIT RISK

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of cash, investments, and pledges receivable. The Organization maintains cash deposits with major banks which, from time to time, may exceed federally insured limits. The Organization periodically assesses the financial condition of the institutions and believes the risk of any loss is minimal.

NOTE 9: CONTINGENCIES

The Hope Haven of DeKalb County, Inc. has no lawsuits or pending litigation against it at the end of the fiscal year June 30, 2020.

NOTE 10: LIQUIDITY AND AVAILABLITY

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. The Organization has approximately $452,188 of financial assets available to meet cash needs for general expenditures. This includes cash of $616,159 and accounts receivable of $142,002. The Organization has liabilities of $305,973 at year end, of which $205,523 is a PPP loan that is expected to be forgiven. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure. The Organization has a goal to maintain financial assets on hand to meet at least 90 days of normal operating expenses.

NOTE 11: EVALUATIONS OF SUBSEQUENT EVENTS

Subsequent events have been evaluated by management through the date of the independent auditor's report, which is the date the financial statements were available to be issued. Material subsequent events, if any, are disclosed in a separate footnote to these financial statements.

SUPPLEMENTARY INFORMATION

HOPE HAVEN OF DEKALB COUNTY, INC.
SUPPLEMENTAL SCHEDULE OF REVENUES
For the Year Ended June 30, 2020

Government funding:	
City of DeKalb	$ 7,250
City of DeKalb/CDBG	21,500
DeKalb County Mental Health 708	364,000
DeKalb County Senior Tax Levy	15,462
FEMA Grant	15,950
Township Grants	10,325
Department of Human Services Homeless Prevention	46,485
Department of Human Services ESG (DCEO)	108,770
Department of Human Services Emergency Shelter	57,958
Department of Human Services Housing First (SRO)	131,820
Housing and Urban Development Dresser Court	84,192
Housing and Urban Development Housing First (SRO)	26,127
Housing and Urban Development Rapid Re-Housing	40,888
Total government funding	930,727
Grants, donations, and fundraising:	
Night-by-Night Fundraiser	3,120
Donations (general)	244,343
Foundations and corporate grants	84,100
Fundraising events	160,820
Mary Uscian Health grant	4,340
United Way	18,633
Total grants, donations, and fundraising	515,356
Other revenue:	
Rent Housing First (SRO)	62,734
Interest income	175
Total other revenue	62,909
Total operating revenue without donor restrictions	$1,508,992

The accompanying notes are an integral part of these financial statements.

HOPE HAVEN OF DEKALB COUNTY, INC.
SUPPLEMENTAL SCHEDULE OF ILLINOIS DEPARTMENT
OF HUMAN SERVICES (DHS) GRANT
For the Year Ended June 30, 2020

Emergency Food and Shelter Grant		
Grant awarded		$ 66,656
Match required:		
DHS Emergency Shelter	$ 16,664	
		16,664
Total amount		$ 83,320

	EFSG	Other Sources	Amount Total	
Expenses funded	$ 66,656	$ 16,664	$ 83,320	
Direct service personnel	42,554	14,490	57,044	
Insurance - shelter	1,000	-	1,000	
Utilities	3,677	-	3,677	
Supplies	1,898	724	2,622	
Depreciable assets	5,800	-	5,800	
Administrative personnel	11,727	1,450	13,177	
Total expenses funded	$ 66,656	$ 16,664	$ 83,320	$ 83,320
Difference				$ -

The accompanying notes are an integral part of these financial statements.

HOPE HAVEN OF DEKALB COUNTY, INC.
SUPPLEMENTAL SCHEDULE OF ILLINOIS DEPARTMENT
OF COMMERCE AND ECONOMIC OPPORTUNITY (DCEO) GRANT
For the Year Ended June 30, 2020

Emergency Shelter Grants Program (ESPG) Award		
July 1, 2019 through June 30, 2020		$ 108,770
Match required:		
DHS Emergency Shelter	$ 35,711	
HUD Rapid Re-Housing	69,447	
Donations	3,612	
		108,770
Total amount		$ 217,540

	ESGP	Other Sources	Amount Total	
Expenses funded	$ 108,770	$ 108,770	$ 217,540	
Administration				
Administration	3,612	3,612	7,224	
Essential services				
Salaries	42,914	56,698	99,612	
Operations				
Equipment	-	-	-	
Insurance	3,000	-	3,000	
Travel	-	1,218	1,218	
Maintenance	5,600	-	5,600	
Site supplies	6,699	6,094	12,793	
Telephone	1,500	3,000	4,500	
Utilities	5,299	14,100	19,399	
Client services	-	-	-	
Staff development	-	-	-	
Office expense	-	-	-	
Miscellaneous	31,346	24,048	55,394	
Rapid Re-housing				
RRH Housing Relocation	-	-	-	
RRH Rental Assistance	8,800	-	8,800	
Total expenses funded	$ 108,770	$ 108,770	$ 217,540	$ 217,540
Difference				$ -

The accompanying notes are an integral part of these 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, food, and supportive services 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 250 individuals this year. Of this number, 225 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 10th day of January, 2022, 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 84 % 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, 2022 to December 31, 2022. 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 **Twelve Thousand and No/100 Dollars ($12,000.00)** 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 _____, _____, and said City has caused the same to be signed, sealed, and attested to by its Mayor and City Clerk or Executive Assistant of the City of DeKalb as of the date first mentioned in this Agreement.

KISHWAUKEE FAMILY YMCA - CAMP POWER

Board Chairman

ATTEST:

Executive Director

CITY OF DEKALB, ILLINOIS

Cohen Barnes, Mayor

CITY OF DEKALB STATE OF ILLINOIS

ATTEST:

Exhibit A: Funding Application

City of DeKalb
opportunity • innovation

164 East Lincoln Highway
DeKalb, Illinois 60115
815.748.2000 • cityofdekalb.com

FY 2022 HUMAN SERVICES FUNDING APPLICATION

Twelve **Months** Funding 1/1/22 to 12/31/22

APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 5, 2021. INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.

Agency Name: Kishwaukee Family YMCA

Mailing Address: 2500 Bethany Road

Agency Director: Mark Spiegelhoff

Contact Person: Brian Bickner

Telephone No.: 815-375-5378 **Email Address:** bbickner@kishymca.org

Name of Person Responsible for Completing Quarterly Report: Brian Bickner

Telephone No.: 815-375-5378 **Email Address:** bbickner@kishymca.org

Program Description: See attached document for description and outcomes.

Twelve Month Program Budget: $73,804

Amount of Funding Requested: $13,000

% of Total Program Budget: 18 %

Total Estimated Number of Program Participants: 113

Total Estimated Number of DeKalb Residents to be Served: 113

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 anticipated outcomes to be achieved. Be specific about the population to be served and the benefits derived from your services. Include any descriptive materials regarding the history and mission 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. For small agencies that do not perform an annual audit, financial statements certified by a professional accountant can be submitted.

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 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: Brian Bickner

Title: Development Director

Signature: Brian Bickner Digitally signed by Brian Bickner Date: 2021.11.04 17:10:02 -05'00'

Date: 11/4/2021

Please submit the application using one of the following methods:

- Via regular mail to be received no later than 5:00 p.m. on November 5, 2021 to:

  City of DeKalb
  Attention: Joanne Rouse
  164 East Lincoln Highway
  DeKalb, Illinois 60115

- Via email dated no later than 5:00 p.m. on November 5, 2021 to: joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:

Date Application Received: 11/5/2021

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

☐ Denied

FOR YOUTH DEVELOPMENT®
FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

2021 Board Roster

Kishwaukee Family YMCA

Name	Company	Joined the Board	Term ends
Ron Cerutti	Crum-Halsted	2011	12/31/2021
Grant Goltz	First State Bank	2016	12/31/2021
Jim Lehan	Lehan Drugs, Inc.	2013	12/31/2021
Greg Millburg	DeKalb County Farm Bureau	2017	12/31/2021
Connie Teaberry	Northern Illinois University	2019	12/31/2021
Jim Winters	Sycamore Police Department	2017	12/31/2021
Chad Hintzsche	First Insurance Group	2/1/2020	12/31/2022
Don Busse	First Midwest Bank		12/31/2022
Amanda Wielgus	Klein, Stoddard, Buck & Lewis, LLC	12/1/2022	12/31/2022
Rev. Robert Hansen	Lutheran Pastor, ELCA, retired	12/1/2022	12/31/2022
Lisa Gonzalez	DeKalb County Health Department	2017	12/31/2023
RoseMarie Treml	Sycamore Chamber of Commerce	2018	12/31/2023
Nick Reineck	Sycamore School District #427	5/1/2021	12/31/2023
Christine Devlieger	Suter Company	5/1/2021	12/31/2023
Ellen Rogers	VAC	6/1/2021	12/31/2023
Tom Boubin	Hyvee	6/1/2021	12/31/2023
Brandon Diviak	Resouce Bank	6/1/2021	12/31/2023
Kayte Hamel	Kishwaukee College	12/1/2020	12/31/2023

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 2021, we served 113 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 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, 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.

Listed below is some additional information on Camp Power this past summer.

- DeKalb police sent a team of two police officers out regularly to check in on the camp and work to build relationships with the community.
- On average, 5 parents volunteered to accompany field trips on a weekly basis.

- This summer, we partnered with a variety of local organizations to help ensure the success of camp power. These organizations (and more) provided direct services or assistance in the preparation of Camp Power for summer of 2021.
    - Pete Sanchez and the University Village Team
    - Commander Steve Lekkas and the DeKalb Police Department
    - Nancy Prange and the NIU Nutrition Department
    - Faith Page and the Voluntary Action Center Team
    - Joanne Rouse, Community Services Coordinator for the City of DeKalb
    - Jessica Brady and the Family Service Agency Team
    - J.J. Wett and the Youth Service Bureau Team
    - Mo Brady & NIU Athletes of Student-Athlete Academic Support Services
- Typical Daily Schedule:
    - 11:30am – Camp Begins
    - 11:30am – Lunch in the picnic area near the UV Office
    - 12:00pm-2:00pm – Activities on University Village property and at Welsh Park
    - 2:00pm-2:15pm – Healthy Snack
    - 2:15pm -4:00pm – Games & Activities, Nutrition Education (Wednesdays)
    - 4:00pm – Camp Ends
- Field trips this year fell on Tuesdays, and we took campers to places such as...
    - Red Oak Nature Center
    - Hopkins Pool
    - Sky Zone
    - Otter Cove
    - And more!
- The Camp Power Kickoff event planned ran on Thursday, June 3rd at 5:30pm at University Village.
    - This included free food for village residents, music, and games provided by the Camp Power staff as well as our community partners on the UV Collaborative.
- Camp Power staff training ran from June 7th-11th from 8am to 4pm, covering routines, behavior management, activity planning, field trip safety, child abuse prevention, and more.
- VAC began serving meals the week of June 7th-11th, the week before camp began. They served lunch and snack to Camp Power participants and UV residents daily.
- Camp began on June 14th and the last day was on August 5th.

- Themes:
    - Week 1 (June 14th-17th): Going Green Week
        - Special Event: Community Gardens Presentation
    - Week 2 (June 21st-24th): Safe Kids Week
        - Special Event: Emphasis on safety and Child Abuse Prevention
    - Week 3 (June 28th-July 1st): Healthy Living Week

        - Special Event: Extra nutrition and healthy lifestyle activities
    - Week 4 (July 5th-8th): Mindfulness & Relaxation Week
        - Special Event: Activities to teach about stress management and impulse control
    - Week 5 (July 12th-15th): Camp's Got Talent
        - Special Event: Camp Talent Show
    - Week 6 (July 19th-22nd): Symphony of the 5 Senses
        - Special Event: Homemade fidgets and sensory toys
    - Week 7 (July 26th-29th): Game Show Mania
        - Special Event: Build-your-own games and camp game show
    - Week 8 (August 2nd-5th): History & Heritage Week
        - Special Event: culture and heritage exploration

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. 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.
Kishwaukee Family YMCA, 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) ▶

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 Bethany Rd

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
3 6 - 2 3 7 9 6 4 3

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** ▶ _____ **Date** ▶ 11/4/2024

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

Forecast By Month - 2021 Operating Fund Forecast

Kishwaukee Family YMCA

Fund: Operating Fund 01
Branch: All
Department: All
Major Code: All
PCS Code: All

Account Group Number	Account Group Name	2021 Budget	2021 ACT/FRC	Variance	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	Jul Actual	Aug Actual	Sep Actual	Oct Forecast	Nov Forecast	Dec Forecast
01	Contributions	256,100.00	391,334.00	135,234.00	53,854.88	42,792.50	22,564.64	23,593.82	8,453.92	137,645.18	33,115.39	36,541.87	5,271.80	12,500.00	11,500.00	3,500.00
03	Fundraising	12,850.00	10,322.13	-2,527.87	0.00	621.00	675.75	0.00	112.00	45.00	97.00	340.00	981.38	4,400.00	650.00	2,400.00
10	Grants	0.00	440,797.00	440,797.00	0.00	0.00	161,753.50	183,794.39	84,449.11	0.00	0.00	0.00	0.00	0.00	0.00	10,800.00
11	Membership	956,339.34	970,760.60	14,421.26	70,084.34	71,726.37	81,073.09	75,984.81	84,197.87	85,291.08	86,653.72	91,165.59	92,345.29	77,603.85	76,164.23	78,470.36
13	Program Income	830,557.03	846,011.44	15,454.41	39,614.96	39,778.83	72,644.68	60,566.43	73,680.30	142,899.45	103,047.28	59,649.53	40,965.32	74,948.71	56,277.00	81,938.95
14	Other Membership Income	19,770.00	15,221.96	-4,548.04	1,650.43	1,080.08	1,903.33	1,508.89	1,270.23	1,155.07	1,310.34	991.83	1,034.59	1,144.06	1,088.11	1,085.00
15	Investment Income	2,500.00	6,366.47	3,866.47	0.00	0.00	0.00	0.00	0.00	0.00	3,866.47	0.00	0.00	0.00	0.00	2,500.00
16	Other Revenue	4,004.27	5,123.93	1,119.66	26.71	-128.18	1,573.11	137.58	20.50	1,183.64	461.07	19.04	29.41	0.35	600.35	1,200.35
19	Misc Revenue	11,100.00	15,657.95	4,557.95	1,728.02	430.19	52.28	3,815.43	742.24	0.00	2,451.34	3,711.45	1,227.00	0.00	300.00	1,200.00
Total Revenue		**2,093,220.64**	**2,701,595.48**	**608,374.84**	**166,959.34**	**156,300.79**	**342,240.38**	**349,401.35**	**252,926.17**	**368,219.42**	**231,002.61**	**192,419.31**	**141,854.79**	**170,596.97**	**146,579.69**	**183,094.66**
21	Salaries	1,441,616.96	1,456,419.63	-14,802.67	100,075.12	114,008.36	116,584.07	106,270.91	116,714.98	136,869.55	139,944.77	119,678.33	113,347.89	133,068.40	130,426.39	129,430.86
22	Employee Benefits	116,512.01	105,784.30	10,727.71	5,941.80	6,345.40	2,597.31	7,025.10	10,347.91	2,101.54	6,277.57	21,385.65	6,976.09	12,489.88	11,619.31	12,676.74
23	Employee Taxes	110,081.65	101,588.14	8,493.51	6,137.93	8,364.67	8,620.93	6,780.09	5,365.11	10,163.20	9,947.67	8,799.48	9,531.66	9,488.66	9,368.15	9,020.59
24	Contract Services	294,200.20	317,813.37	-23,613.17	23,205.87	21,635.00	22,087.31	31,518.81	23,737.85	40,398.72	30,342.40	24,413.42	32,650.93	16,001.54	27,903.68	23,917.84
25	Supplies	147,111.50	131,999.25	15,112.25	8,810.66	6,118.06	6,587.45	9,942.70	11,033.88	9,095.01	14,180.19	18,506.50	11,505.36	11,048.43	13,794.90	11,376.11
26	Telephone	10,603.68	11,563.88	-960.20	978.63	928.13	1,531.23	770.39	1,001.31	1,001.31	997.68	732.49	971.79	883.64	883.64	883.64
27	Postage	3,600.00	2,933.43	666.57	234.63	220.10	96.51	57.05	372.28	227.80	325.44	294.39	205.23	300.00	300.00	300.00
28	Utilities	198,114.99	196,935.83	1,179.16	14,320.70	19,828.49	12,603.83	14,149.21	12,813.34	8,597.08	25,331.55	19,347.72	15,286.39	18,490.40	15,354.76	20,812.36
33	Fund / Special Events Sup	24,474.00	26,010.50	-1,536.50	2,247.00	235.00	1,238.00	321.46	548.08	56.70	468.20	504.08	8,776.98	5,325.00	5,080.00	1,210.00
37	Loan Interest	90,975.28	90,995.03	-19.75	5,848.55	7,366.78	9,042.12	7,599.80	8,948.98	7,714.00	7,189.40	7,673.27	7,315.70	7,478.96	7,409.57	7,407.90
38	Insurance	42,924.00	44,647.85	-1,723.85	3,530.22	3,461.70	3,495.96	3,495.96	3,495.96	3,495.96	3,495.96	3,495.20	4,140.18	4,180.25	4,180.25	4,180.25
40	Depreciation	430,010.00	426,087.18	3,922.82	35,323.85	35,323.85	34,692.05	34,790.11	36,515.15	35,610.97	35,480.05	35,373.30	35,475.37	35,834.16	35,834.16	35,834.16
48	YMCA Fair Share	34,328.83	31,001.49	3,327.34	2,854.17	2,854.17	2,854.17	2,854.17	2,854.17	2,854.17	-1,853.58	2,854.17	4,293.66	2,860.74	2,860.74	2,860.74
Total Expense		**2,944,553.10**	**2,943,779.88**	**773.22**	**209,509.13**	**226,689.71**	**222,030.94**	**225,575.76**	**233,749.00**	**258,186.01**	**272,127.30**	**263,058.00**	**250,477.23**	**257,450.06**	**265,015.55**	**259,911.19**
Change in Net Assets		**-851,332.46**	**-242,184.40**	**609,148.06**	**-42,549.79**	**-70,388.92**	**120,209.44**	**123,825.59**	**19,177.17**	**110,033.41**	**-41,124.69**	**-70,638.69**	**-108,622.44**	**-86,853.09**	**-118,435.86**	**-76,816.53**

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		$2,000		
Field Trips	$3,500		$3,500		
Supplies for family engagement activities & two events	$2,000		$2,000		
Supplies for a variety of enrichment activities	$3,000		$3,000		
Camp Shirts/Counselor uniform shirts	$1,000		$1,000		
Printing/Marketing Expenses/Data	$1,000		1,000		
Staffing wages and related payroll taxes	$13,904		$13,904		
1,900 lunches (average per summer)	$7,807				$7,807
1,200 snacks (average per summer)	$1,500				$1,500
Meal transportation/staffing	$10,000			$10,000	
Police salaries	$14,000			$14,000	
Field trips to Huskie Athletic teams	$2,800			$2,800	
NIU Athletes to visit University Village	$306			$306	
NIU Salaraies for Nutrition Ed, supplies, food, field trip snacks, CHOPPED Competition at NIU	$5,000				$5,000
Admin costs for supervision of nutrition lessons, and committee time	$1,275			$1,275	
Tutors for Academic portion & training them and training lead staff teacher for the program	$3,692			$452	$3,240
Admin costs for staff person to provide CATCH services and committee time	$1,020			$1,020	
Total	**$73,804**		**$26,404**	**$29,853**	**$17,547**

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

Kishwaukee Family YMCA

Sycamore, Illinois

Financial Report

Years Ended December 31, 2020 and 2019

WIPFLI

WIPFLI

Independent Auditor's Report

To the Board of Directors
Kishwaukee Family YMCA
Sycamore, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of Kishwaukee Family YMCA (the "Association"), which comprise the statement of financial position as of December 31, 2020 and 2019, 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 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. 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 Kishwaukee Family YMCA as of December 31, 2020 and 2019, and the changes in net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States.

Wipfli LLP

Wipfli LLP

June 2, 2021
Sterling, Illinois

Kishwaukee Family YMCA

Statements of Financial Position

December 31, 2020 and 2019

	2020	2019
Assets		
Cash on hand	$ 400	$ 400
Cash and cash equivalents	763,694	420,350
Inventory	-	1,000
Investments - DCCF	39,209	36,528
Pledges receivable	1,731	9,000
Accounts receivable - operations	64,537	47,561
Prepaid insurance	3,013	-
Total current assets	872,584	514,839
Property and Equipment - Net	6,331,103	6,636,204
Total assets	$ 7,203,687	$ 7,151,043
Liabilities and Net Assets		
Current liabilities:		
Accounts payable	$ 71,565	$ 64,461
Accrued expenses payable	241,279	172,746
Deferred revenue	33,894	60,964
Capital lease obligations	57,409	55,957
Line of credit	150,000	-
Notes payable	6,689	59,598
Mortgage payable	53,294	133,825
Total current liabilities	614,130	547,551
Long-term liabilities:		
Capital lease obligations, less current maturities	73,975	130,795
Long-term debt, less current maturities	2,135,468	1,887,162
Total liabilities	2,823,573	2,565,508
Net Assets:		
Without donor restrictions	4,286,269	4,454,506
With donor restrictions	93,845	131,029
Total net assets	4,380,114	4,585,535
Total liabilities and net assets	$ 7,203,687	$ 7,151,043

See accompanying notes to financial statements.

Kishwaukee Family YMCA

Statements of Activities

Years Ended December 31,	2020	2019
Net Assets Without Donor Restrictions		
Contributions	$ 309,850	$ 423,848
Inherent contribution	-	1,033,128
Grant income	676,730	-
United Way Allotments	-	6,417
Regular Membership	884,364	1,818,133
Program Fees	601,973	1,187,733
Service Fees	26,620	35,601
Investment income	2,717	6,147
Gain (loss) on disposal of fixed assets	-	(79,436)
Sales to Public, Net	4,613	(3,861)
Total revenue, gains, and other support	2,506,867	4,427,710
Net assets released from donor restriction	161,388	47,678
Total revenues, gains, other support and net assets released from restrictions	2,668,255	4,475,388
Expenses		
Program Services Expense	2,150,267	2,848,472
Support services - management and general	592,599	625,143
Support services - fundraising	75,210	92,705
Total program and Support services	2,818,076	3,566,320
Fair Share		
Fair share to YMCA of USA	18,416	60,894
Total fair share	18,416	60,894
Total expenses	2,836,492	3,627,214
Change in Net Assets Without Donor Restrictions	(168,237)	848,174
Net Assets with Donor Restrictions		
Contributions	124,204	66,997
Net assets released from restrictions	(161,388)	(47,678)
Change in Net Assets With Donor Restrictions	(37,184)	19,319
Total Change in Net Assets	(205,421)	867,493
Net Assets, Beginning of Year	4,585,535	3,718,042
Net Assets, End of Year	$ 4,380,114	$ 4,585,535

See accompanying notes to financial statements.

Kishwaukee Family YMCA

Statements of Cash Flows

Years Ended December 31,	2020	2019
Cash Flows From Operating Activities		
Change in Net Assets	$ (205,421)	$ 867,493
Adjustments to reconcile change in net assets to cash provided by operating activities:		
Depreciation	420,200	409,113
Noncash inherent contributions	-	(1,033,128)
Net (increase) decrease in current assets other than cash	(14,401)	(8,904)
Net increase (decrease) in current liabilities other than bank loans	48,567	110,911
Loss (gain) on sale of fixed assets	-	79,436
Net cash flows from operating activities	248,945	424,921
Cash Flows From Investing Activities		
Purchase of property and equipment	(115,099)	(705,460)
Net cash flows from investing activities	(115,099)	(705,460)
Cash Flows From Financing Activities		
Borrowings from capital lease	-	174,815
Principal payments on capital lease	(55,368)	(44,027)
Advances on line of credit	150,000	54,198
Borrowings from long-term bank loans	425,000	181,189
Principal payments on long-term bank loans	(310,134)	(100,443)
Net cash flows from financing activities	209,498	265,732
Net Increase (Decrease) in Cash and Cash Equivalents	343,344	(14,807)
Cash and Cash Equivalents - beginning of year	420,750	435,557
Cash and Cash Equivalents - end of year	$ 764,094	$ 420,750
Supplemental cash flow disclosures:		
Cash paid for interest	$ 79,952	$ 77,073

Kishwaukee Family YMCA

Statements of Cash Flows (Continued)

Cash and cash equivalents are presented in the Statement of Financial Position for the years ended December 31, as follows:

Years Ended December 31,	2020	2019
Cash on hand	$ 400	$ 400
Cash and cash equivalents	763,694	420,350
Total	$ 764,094	$ 420,750

See accompanying notes to financial statements.

Kishwaukee Family YMCA

Statements of Functional Expenses

Years Ended December 31, 2020	Program Services	Management and General	Fundraising	Total
Other program expenses	$ 25,417	$ -	$ 1,079	$ 26,496
Salaries and wages - other	1,019,454	304,159	62,131	1,385,744
Payroll taxes	62,595	18,675	3,815	85,085
Workers compensation insurance	11,560	2,040	-	13,600
Health insurance	60,092	17,928	3,662	81,682
Retirement contributions	14,559	4,344	887	19,790
Other employee expenses	11,815	3,525	720	16,060
Training	5,800	1,731	354	7,885
Utilities	166,573	24,566	-	191,139
Janitorial services	16,212	-	-	16,212
Maintenance contract	41,578	5,642	-	47,220
Maintenance repairs	90,171	14,315	-	104,486
Supplies	94,241	4,930	-	99,171
Postage	13	3,046	-	3,059
Dues and subscriptions	-	3,631	-	3,631
Contract services	22,695	32,333	-	55,028
Conference and training	1,895	2,321	-	4,216
Bank charges	324	18,389	-	18,713
Insurance	29,208	4,795	-	34,003
Interest	87,020	11,222	-	98,242
Office equipment lease	2,835	4,535	-	7,370
Printing and promotion	8,166	11,633	-	19,799
Telephone	10,644	1,676	-	12,320
Software support	4,887	39,476	-	44,363
Fundraising expenses	-	-	2,562	2,562
Total expense before depreciation	1,787,754	534,912	75,210	2,397,876
Depreciation	362,513	57,687	-	420,200
Total functional expenses	$ 2,150,267	$ 592,599	$ 75,210	$ 2,818,076

See accompanying notes to financial statements.

Kishwaukee Family YMCA

Statements of Functional Expenses

Years Ended December 31, 2019	Program	Management and General	Fundraising	Total
Other program expenses	$ 240,117	$ -	$ -	$ 240,117
Salaries and wages - other	1,496,333	308,268	58,148	1,862,749
Payroll taxes	114,109	20,549	4,297	138,955
Workers compensation	17,309	3,055	-	20,364
Health insurance	65,850	11,859	2,480	80,189
Fundraising expense	-	-	27,179	27,179
Retirement plan contributions	52,274	8,298	-	60,572
Other employee expenses	23,981	3,979	-	27,960
Utilities	186,533	29,612	-	216,145
Janitorial expenses	19,453	3,088	-	22,541
Maintenance contract	44,570	7,075	-	51,645
Maintenance repairs	41,076	6,521	-	47,597
Supplies	53,476	5,548	-	59,024
Postage and shipping	3,093	491	-	3,584
Dues and subscriptions	-	3,614	-	3,614
Contract services	-	55,091	-	55,091
Conferences, conventions, and meetings	15,948	2,873	601	19,422
Bank charges	-	29,324	-	29,324
Insurance	29,698	4,714	-	34,412
Bad debt expense	-	-	-	-
Interest expense	66,514	10,559	-	77,073
Office equipment expense	6,419	1,019	-	7,438
Printing and publications	13,861	2,200	-	16,061
Telephone	10,112	1,605	-	11,717
Software support	-	44,434	-	44,434
Total expense before depreciation	2,500,726	$ 563,776	$ 92,705	$ 3,157,207
Depreciation	347,746	61,367	-	409,113
Total functional expenses	$ 2,848,472	$ 625,143	$ 92,705	$ 3,566,320

See accompanying notes to financial statements.

Note 1: Summary of 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, 2020 and 2019, 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: Summary of Significant Accounting Policies (Continued)

Investments

Investments are stated at the year end fair value. Unrealized gain or loss on the year end aggregate fair 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, 2020 and 2019.

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: Summary of 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 membership dues, program fees, and grants 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

The YMCA has multiple revenue streams that are accounted for as reciprocal exchange transactions including membership and program fees. 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, program fees, and daycare fees are recognized evenly over the period of membership and programs.

Because the YMCA's performance obligations relate to contracts with a duration of less than one year, the YMCA has elected to apply the optional exemption provided in FASB ASC 606-10-50-14(a), *Revenue from Contracts with Customers*, and, therefore, is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period. There are no incremental costs of obtaining a contract and no significant financing components.

Note 1: Summary of Significant Accounting Policies (Continued)

Revenue Recognition (Continued)

Membership dues and program fees: Membership dues and program fees consist of amounts that families and individuals pay to participate in health, fitness, education and recreation activities and programs. Members join for varying lengths of time. Members generally pay a onetime joining fee plus monthly dues in advance. Memberships provide use of the recreation facilities, access to free classes, programs and activities, and discounts to fee-based programs. The YMCA offers a variety of programs including family, child care, day camp, resident camp, teen, scholastic, fitness, aquatics, health, immigration, and international services. Fee-based programs are available to the public. Program fees for short duration programs of two months or less, such as aquatics classes, are typically paid in advance at the time of registration. Program fees for longer duration programs, such as fee-based childcare, are usually paid monthly in advance. Cancellation provisions vary by program, but most transactions are not cancelable. Refunds may be available for services not provided. Financial assistance is available to members and program participants. Such financial assistance is reflected as a reduction of gross membership dues and program fees.The YMCA has multiple revenue streams that are accounted for as reciprocal exchange transactions including membership and program fees, residence program and related services, and government contract revenues

Membership dues and program fees are recognized ratably over the period the membership or program service is provided on a straight-line basis in an amount that reflects the consideration the YMCA expects to be entitled to in exchange for those services. All the YMCA's revenue from contracts with customers are from performance obligations satisfied over time. Prices are specific to a distinct performance obligation and do not consist of multiple transactions. Membership joining fees are ratably recognized over a one-year period from the membership start date.

Membership dues and program fees paid to the YMCA in advance represent contract liabilities and are recorded as other deferred revenue. Amounts billed but unpaid are contract assets and recorded as accounts receivables.

Because the YMCA's performance obligations relate to contracts with a duration of less than one year, the YMCA has elected to apply the optional exemption provided in FASB ASC 606-10-50-14(a), *Revenue from Contracts with Customers*, and, therefore, is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period. There are no incremental costs of obtaining a contract and no significant financing components.

Contributions

Contributions are recognized when the donor or grantor makes a promise to give to the Organizations that is, in substance, unconditional. Contributions received are recorded as support with donor restrictions or without donor restrictions, depending on the existence and nature of any donor restrictions. When a restriction expires, 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 restriction. If a restriction is met in the same period that the contribution is received, the contribution is reported as net assets without donor restrictions.

Note 1: Summary of Significant Accounting Policies (Continued)

Revenue Recognition (Continued)

Contributions, including promises to give, are considered conditional or unconditional, depending on the nature and existence of any donor or grantor conditions. A contribution or promise to give contains a donor or grantor condition when both of the following are present:

- An explicit identification of a barrier, that is more than trivial, that must be overcome before the revenue can be earned and recognized
- An implicit right of return of assets transferred or a right of release of a donor or grantor's obligation to transfer assets promised, if the condition is not met

Conditional contributions are recognized when the barrier(s) to entitlement are overcome. Unconditional contributions are recognized as revenue when received.

Unconditional contributions or conditional contributions in which the conditions have been substantially met or explicitly waived by the donor are recorded as support with or without donor restrictions, depending on the existence and nature of any donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Government Grants and Contracts

The Organization applies for grants each year to support various programs the Organization offers. The majority of the Organization's grants are funded in advance, except the 21st Century and State of Illinois Food Program grants are reimbursement grants. Cost reimbursement government grants are recognized as revenue in the period the qualifying allowable expenditures are incurred. Amounts collected in advance but unearned are reflected in the statement of financial position as deferred revenue.

Grants are either recorded as contributions or exchange transactions based on criteria contained in the grant award.

A. Grant Awards That Are Contributions

Grants that qualify as contributions are recorded as invoiced to the funding sources in accordance with the terms of the award and ASC Topic 605. Revenue is recognized in the accounting period when the related expenses are incurred. Amounts received or receivable in excess of expenses are reflected as refundable advances.

Note 1: Summary of Significant Accounting Policies (Continued)

Revenue Recognition (Continued)

B. Grant Awards That Are Exchange Transactions

Exchange transactions are reimbursed based on a predetermined rate for services performed in accordance with the terms of the award and ASC Topic 606. Revenue is recognized when control of the promised goods or services is transferred to the customer (grantor) in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Amounts received in excess of recognized revenue are reflected as a contract liability.

For government receivables, the allowance for doubtful accounts is determined by a monthly and semi-annual review of account balances, including the age of the balance, historical collection experience and specific identification of uncollectible accounts. Uncollectible receivables are charged to the allowance. An expense is recorded at the time the allowance is adjusted.

In-Kind Contributions

The Organization recognizes contributions of services received if such services: (a) create or enhance nonfinancial assets (b) require specialized skills (c) are provided by individuals possessing those skills, and (d) would typically need to be purchased if not contributed. For the year ending December 31, 2020, the Organization had no donated services that are reflected in the financial statements.

The Organization also receives donated services 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.

Contributions of assets other than cash are recorded at estimated fair value.

Change in Accounting Policies

In 2018, FASB issued ASU 2018-13, *Fair Value Measurement (Topic 820) Disclosure Framework—Changes to the Disclosure Requirements for Fair Value Measurement.* The amendments in this Update modify the disclosure requirements on fair value measurements in Topic 820, Fair Value Measurement. Adoption of this pronouncement had no effect on the Organization's current or previously issued financial statements.

Pending Accounting Pronouncements

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, 2021, 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.

Note 1: Summary of Significant Accounting Policies (Continued)

Subsequent Events

The Association has evaluated events and transactions for potential recognition or disclosure in the financial statements through July 21, 2020, which is the date the financial statements were available to be issued. All subsequent events requiring recognition as of December 31, 2020 have been incorporated herein.

In January 2021, management has applied for and received a second round Paycheck Protection Program (PPP) loan from the Small Business Administration for the amount of $400,507. Under the terms of the PPP, certain amounts of the loan may be forgiven if they are used for qualifying expenses.

Note 2: Liquidity and Availability of Financial Assets

The Association 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:

	2020	2019
Cash and cash equivalents	$ 764,094	$ 420,750
Accounts receivable - operations	64,537	47,561
Total	$ 828,631	$ 468,311

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 cash generated by operations of $248,945 and $424,921 for fiscal years ending December 31, 2020 and 2019, respectively.

Note 3: Changes in Property and Equipment

Property and equipment consist of the following as of December 31:

	2019	Additions	Disposals	2020
Land	$ 163,082	$ -	$ -	$ 163,082
Buildings and improvements	11,336,390	65,590	-	11,401,980
Equipments	1,221,230	49,509	-	1,270,739
Total	12,720,702	115,099	-	12,835,801
Less accumulated depreciation and amortization	6,084,498	420,200	-	6,504,698
Total	$ 6,636,204	$ (305,101)	$ -	$ 6,331,103

Note 3: Changes in Property and Equipment (Continued)

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, 2020 and 2019 was $420,200 and $409,113, respectively.

Note 4: Pledges Receivable

Pledges receivable consist of the following as of December 31:

Years Ended December 31,	2020	2019
Less than one year	$ 1,731	$ 9,000
One to five years	-	-
Pledges receivable	$ 1,731	$ 9,000

Note 5: Notes Payable

On May 2, 2013, the Association obtained a loan from National Bank and Trust Company (NB&T) of Sycamore, Illinois in the amount of $2,357,000. The note currently resides with First Midwest Bank when NB&T merged with First First Midwest Bank in 2018. The note matures on August 2, 2027 with a variable interest rate that ranges from 3.95% to 8.00%. Bi-monthly payments of $7,133,including interest, began September 2, 2013. The balance due as of December 31, 2020 and 2019 was $1,772,247 and $1,850,558, respectively. From May 2020 through July 2020, First Midwest Bank agreed to defer principal and interest payments due to the hardships of the COVID-19 pandemic. In addition, on January 10, 2021, First Midwest Bank agreed to defer the principal payment due January 20, 2021 through June 20, 2021 to maturity.

On September 10, 2019, the Association obtained a $200,000 Line of Credit from First Midwest Bank. The Line of Credit matured September 10, 2020 with an interest rate of 5.25%. The Line of Credit was renewed on September 10, 2020 with a maturity date of January 10, 2021 with an interest rate of 3.50%. Subsequent to year-end, the line of credit renewed on January 10, 2021 with a maturity date of July 10, 2021 with an interest rate of 3.50%. The balance on the line of credit as of December 31, 2020 and 2019 was $150,000 and $-, respectively. On January 10, 2021 the line of credit was renewed through July 10, 2021.

Note 5: Notes Payable (Continued)

On December 1, 2019, the Association acquired the assets and liabilities of Rochelle Daycare. The Association assumed liability of three note payables held with Stillman Banccorp N.A. The three loans were refinanced on January 31, 2020 into one loan for $275,000. The note requires monthly payments of $1,750, including interest, at the rate of 4.50% with a single balloon payment of the entire unpaid balance of principal and interest at the date of maturity. The loan matures on January 31, 2027. As of December 31, 2020 and 2019, the balance on the loan was $270,753 and $222,177, respectively. In addition, the Association assumed a loan with Central Bank Illinois which matures on August 25, 2022. The note requires monthly payments of $117, including 0% per annum interest rate. As of December 31, 2020 and 2019, the balance on the loan was $2,451 and $3,850, respectively. Lastly, the Association assumed a loan from an individual in the amount of $6,000 at 0% interest. During the year ended December 31, 2019, $2,000 of this loan was forgiven and the remaining $4,000 balance on the loan was paid during fiscal year 2020.

On June 12, 2020, the Association received an Economic Injury Disaster Loan from the Small Business Administration (SBA) in the amount of $150,000. The loan bears interest at 2.75% with monthly payments of principal and interest of $641 beginning June 12, 2021 and a final payment of all principal and interest due June 12, 2050. The loan is secured by substantially all assets of the YMCA. The proceeds from the loan are required to be used solely as working capital to alleviate economic injury caused by COVID-19 Crisis.

Estimated annual principal payments for each of the next five years are:

2021	$ 209,983
2022	118,095
2023	121,829
2024	126,610
2025	131,989
Thereafter	1,636,945
Total	$ 2,345,451

Note 6: Leases

Capital Leases

The Association has capital lease agreements with an imputed interest rate ranging from 4.33% to 5.30%. Monthly payments of principal and interest range from $625 to $4,493 with a balloon payment of $25,000 paid 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, 2020 and 2019 was $225,490 and $252,368, 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 $50,012 and $37,935 as of December 31, 2020 and 2019, respectively.

Note 6: Leases (Continued)

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 $7,370 and $7,438 for the years ended December 31, 2020 and 2019, 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, 2020:

	Capital Leases	Operating Leases
2021	$ 61,996	$ 6,970
2022	53,921	6,970
2023	22,467	5,809
Total future minimum lease payments	138,384	$ 19,749
Less - Amount representing interest	(7,000)	
Present value of future minimum lease payments	131,384	
Less - current portion	(57,409)	
Long-term capital lease obligation	$ 73,975	

Note 7: Fees to National Office

In accordance with the affiliation agreement between the Association and its National Office, $18,416 and $60,894 from the General Operating funds was remitted to the National Office for support of national research and other activities during 2020 and 2019, 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.

As a result of the COVID-19 pandemic and economic hardships, the Association voted in April 2020 to reduce retirement contributions to 0% for employees and 1% from the Association through September 2020. In September 2020, the Association voted to extend the reduction in contributions through January 1, 2021.

For the years ending December 31, 2020 and 2019, the Association contributed $19,790 and $60,572 to the plan, respectively .

Note 9: Concentration of Credit Risk

The YMCA maintains cash balances at certain financial institutions that may exceed insurance limits provided by the Federal Deposit Insurance Corporation (FDIC) at some point throughout the year. The YMCA has not experienced any losses in such accounts. The YMCA monitors the financial stability of the financial institutions regularly and management does not believe there is a significant credit risk associated with deposits in excess of federally insured amounts.

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 audit 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:

	2020	
	Cost	Fair Value
Investments held by Community Foundation	$39,209	$39,209

	2019	
	Cost	Fair Value
Investments held by Community Foundation	$36,528	$36,528

Note 11: Fair Value Measurement

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.

Note 11: Fair Value Measurement (Continued)

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.

The valuation methods may produce a fiar value calculation that may not be indicative of net realizable value or reflective of future values. Furthermore, while the Association believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

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:

		2020		
Description	Fair Value	(Level 1)	(Level 2)	(Level 3)
Assets measured at fair value on a recurring basis:				
Investments held by Community Foundation	$39,209	-	-	$39,209

		2019		
Description	Fair Value	(Level 1)	(Level 2)	(Level 3)
Assets measured at fair value on a recurring basis:				
Investments held by Community Foundation	$36,528	-	-	$36,528

Reconciliation of assets measured using Level 3 inputs as of December 31,:

	2019	Gains (losses)	Purchases	Distributions	2020
Investment held by Community Foundation	$ 36,528	$ 2,681	$ -	$ -	$ 39,209

	2018	Gains (losses)	Purchases	Distributions	2019
Investment held by Community Foundation	$ 33,986	$ 2,542	$ -	$ -	$ 36,528

Note 11: Fair Value Measurement (Continued)

Quantitative Information about Significant Unobservable Inputs Used in Level 3 Fair Value Measurements

The following tables represent the Association's Level 3 assets, the valuation techniques used to measure the fair value of the assets, the significant unobservable inputs, and the ranges of values for those inputs.

As of December 31, 2020 and 2019

Assets	Fair Value	Valuation Technique	Significant Unobservable Inputs	Range
Investments held by Community Foundation	$39,209	Market approach	Fair value of assets contributed to the community foundation	N/A

Note 12: Net Assets with Donor Restrictions

Net assets with donor restrictions consist of the following as of December 31:

	2020	2019
Subject to expenditure for specified purpose:		
Scholarship fund	$ 5,000	$ 5,000
Rochelle Child Care	-	44,334
Kid Zone	-	14,000
Camp Power	38,489	34,689
Live Healthy	16,142	16,506
Hillcrest Church	10,365	-
Pedaling for Parkinson's	9,159	-
Other	5,459	-
Subject to passage of time:	1,731	9,000
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	$ 93,845	$ 131,029

Note 12: Net Assets with Donor Restrictions (Continued)

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 years ended December 31:

	2020	2019
Expiration of time restrictions	$ 161,388	$ 47,678
Net assets released from donor restrictions	$ 161,388	$ 47,678

Note 13: Risk and Uncertainties

Beginning in March 2020, the World Health Organization made the assessment that COVID-19 was a global health pandemic and the United States economy began suffering adverse effects from the COVID-19 pandemic. The global outbreak of COVID-19 continues to rapidly evolve, and the ultimate impact of the pandemic is highly uncertain. The future impact of the CV19 Crisis on the Association cannot be reasonably estimated at this time.

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 113 children with summer day camp services. Of this number, 113 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. Grantee will report revenue from other sources to document that the City is not the sole supporter for this activity. 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 MEN'S CLUB

This agreement made this 10th day of January, 2022 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 55 % 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, 2022 to December 31, 2022. 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 Five Hundred and No/100 Dollars ($5,500.00)** 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 25th day of February, 2022 and said City has caused the same to be signed, sealed, and attested to by its Mayor and City Clerk or Executive Assistant of the City of DeKalb as of the date first mentioned in this Agreement.

NGUZO SABA MEN'S CLUB

Board Chairman

ATTEST:

Executive Director

CITY OF DEKALB, ILLINOIS

Cohen Barnes, Mayor

CITY OF DEKALB STATE OF ILLINOIS

ATTEST:

Exhibit A: Funding Application

City of DeKalb
opportunity · innovation

164 East Lincoln Highway
DeKalb, Illinois 60115
815.748.2000 • cityofdekalb.com

FY 2022 HUMAN SERVICES FUNDING APPLICATION

Twelve Months Funding 1/1/22 to 12/31/22

APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 5, 2021. 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 Estimated Number of Program Participants: 150

Total Estimated Number of 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 anticipated outcomes to be achieved. Be specific about the population to be served and the benefits derived from your services. Include any descriptive materials regarding the history and mission 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. For small agencies that do not perform an annual audit, financial statements certified by a professional accountant can be submitted.

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 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: 11-5-21

Please submit the application using one of the following methods:

- Via regular mail to be received no later than 5:00 p.m. on November 5, 2021 to:

  City of DeKalb
  Attention: Joanne Rouse
  164 East Lincoln Highway
  DeKalb, Illinois 60115

- Via email dated no later than 5:00 p.m. on November 5, 2021 to: joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:

Date Application Received: 11/5/2021

☐ 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 over 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 utilized 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 nearly 45% of the 150 young people involved in the program yearly are females. The program was first housed by Park District, later the 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.

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, this year the staff did not publicize the program as much as we had done in the past because of the Covid-19 pandemic we had to pay a sanitizing fee $700.00 which limited the number of participants and camp counselors to small manageable groups of 50-60 participants. Before the pandemic shutdowns the camp participants for the last 10-12 years have averaged 125 participants are better, both boys and girls.

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:
26-0634102
DLN:
17053177332002
Contact Person:
JASON T GAMMONS
ID# 31616
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 of DeKalb

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.

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

2	6	–	0	6	3	4	2	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** ▶ | **Date** ▶

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 2021

Personnel

Program Supervisor		$1,200.00
Instructional Skills Counselors	3	$3,000.00

Administration

Workshop Materials	$50.00
Program Flyers	$50.00
Registration Forms	$50.00

Equipment

Basketballs	$150.00
Whistles	$60.00
First Aid Kits	$60.00

Contractual

Pizza Villa	$175.00
LB3 Tees (T-Shirts)	$200.00
Wal-Mart	$100.00
Rental Fee	$1,750.00

Total Expenditures 2021 $6,845.00

Deposits

City of DeKalb	$5,000.00
New Hope Missionary Baptist Church	$300.00
The Rock Christian Church	$250.00
Black Male Initiative	$100.00

Total Deposit -2021 $5,650.00

Bank Balance as of 9-3 31-2021 $103.00

In Kind Contributions

Northern Illinois University	$1,500.00
Total In-Kind	$1,500.00

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

Uiima (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:

RAMP (Grantee) will provide employment services geared toward individuals with disabilities who are motivated job seekers looking for either part-time or 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
OPPORTUNITY HOUSE

This agreement made this 10th day of January, 2022, between the City of DeKalb, a municipal corporation of the State of Illinois, hereinafter referred to as the "City" and Opportunity House, 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, 2022 to December 31, 2022. 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 ensure 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. The Grantee further agrees that it shall provide a verbal report to the City at a regularly scheduled meeting of the City Council as may be requested by the City from time to time.

   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 offunding 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 _____, _____, and said City has caused the same to be signed, sealed, and attested to by its Mayor and City Clerk or Executive Assistant of the City of DeKalb as of the date first mentioned in this Agreement.

OPPORTUNITY HOUSE

Board Chairman

ATTEST:

Executive Director

CITY OF DEKALB, ILLINOIS

Cohen Barnes, Mayor

CITY OF DEKALB STATE OF ILLINOIS

ATTEST:

Exhibit A: Funding Application

City of DeKalb
opportunity · innovation

164 East Lincoln Highway
DeKalb, Illinois 60115
815.748.2000 • cityofdekalb.com

FY 2022 HUMAN SERVICES FUNDING APPLICATION
Twelve Months Funding 1/1/22 to 12/31/22

APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 5, 2021. INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.

Agency Name: Opportunity House, Inc.

Mailing Address: 357 N California Street, Sycamore, IL 60178

Agency Director: Tom Matya

Contact Person: Shaylee Hester

Telephone No.: 815.895.5108 x 130 **Email Address:** shester@ohinc.org

Name of Person Responsible for Completing Quarterly Report: Chanette Oeser

Telephone No.: 815.895.5108 x 107 **Email Address:** chanette@ohinc.org

Program Description: This application will be focused on the Residential Program at Opportunity House.

The Residential Program provides 24-hour supervision and support while addressing the unique needs, preferences, and abilities of each resident.

We offer comprehensive services in community settings that promote growth and independence in activities of daily living.

Twelve Month Program Budget: $3,107,365

Amount of Funding Requested: $13,500

% of Total Program Budget: .4%

Total Estimated Number of Program Participants: 62

Total Estimated Number of DeKalb Residents to be Served: 23

Estimated DeKalb Residents as % of Total Participants to be Served: 37%

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 anticipated outcomes to be achieved. Be specific about the population to be served and the benefits derived from your services. Include any descriptive materials regarding the history and mission 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. For small agencies that do not perform an annual audit, financial statements certified by a professional accountant can be submitted.

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 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: Shaylee Hester

Title: Marketing and Development Coordinator

Signature: ShayleeA

Date: 11/5/2021

Please submit the application using one of the following methods:

- Via regular mail to be received no later than 5:00 p.m. on November 5, 2021 to:

  City of DeKalb
  Attention: Joanne Rouse
  164 East Lincoln Highway
  DeKalb, Illinois 60115

- Via email dated no later than 5:00 p.m. on November 5, 2021 to: joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:

Date Application Received: 11/5/2021 OR

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

☐ Denied

Director Status - Annual Meeting October 28, 2021

Directors are eligible for up to three, three-year terms
The Board is comprised of 13 - 15 directors

MID-TERM	YEAR/TERM
Pulchratia Lacey	1st year, 1st term
Monteil Johnson	1st year, 1st term
Kathy Sloniker	2nd year, 1st term
Lisa Crutcher	2nd year, 1st term
Jeanne Isabel	2nd year, 1st term
Lorna Bemis	2nd year, 1st term
Jennifer Darlinger	3rd year, 1st term
Ben Swedberg	3rd year, 1st term
Landon Faivre	3rd year, 1st term
Tom Weaver	3rd year, 2nd term
Grant Stanojev	3rd year, 2nd term
Tim Conklin	1st year, 3rd term
Kevin Poorten	3rd year, 3rd term
Helen Traglia	2nd year, 3rd term
Jim Dombek	2nd year, 3rd term

ELIGIBLE FOR RE-ELECTION	TERM

A detailed narrative explaining the program to be funded, its potential impact, and anticipated outcomes to be achieved. Be specific about the population to be served and the benefits derived from your services. Include any descriptive materials regarding the history and mission of the agency that would help augment the application.

Opportunity House is a non-profit community sponsored rehabilitation center serving adults with intellectual and developmental disabilities in DeKalb County. For over 50 years, we've focused on providing quality of life for our clients, offering programs and services to meet their employment, housing, and social needs. Our mission is to help people with developmental disabilities work, live in homes of their choice, and enjoy community life.

Individuals with developmental disabilities being cared for at home are outliving their parents, needing services and support after their parents passing. In 1967, Opportunity House began the Residential Living Program with the opening of two homes in Sycamore.

Today, Opportunity House operates four homes in DeKalb and five homes in Sycamore. The Residential Program provides 24-hour supervision to 62 residents while addressing the unique needs, preferences, and abilities of each resident. We offer comprehensive services and support in community settings that promote growth and independence in activities of daily living. These services include medication management, dietary and nutrition, healthcare coordination, housekeeping, meal planning and preparation, laundry, personal hygiene & grooming, budgeting and money management, time management, personal and community safety, social and leisure activities, and community access.

The funds from the City of DeKalb will be used to offset the expenses of projects needed in the residential homes located in DeKalb. As the residents get older, their needs change and their homes are no longer suitable. The funds will offset the expenses of the following projects to create a safe, accessible, and quality environment for the people we serve.

- Many of the residents at our Rich Road home are blind or use a walker for stability, making it difficult to walk up the entrance stairs. A 16' - 20' handicapped accessible wheelchair ramp with railings is needed at the entrance of our home on Rich Road. This project is an estimated $5,000 to complete.
- It is essential for the upstairs shower in our Linden home to be replaced. There are six residents in this home. The residents are limited to one shower due to the framework of the upstairs shower needing to be replaced. This project is an estimated $5,000 to complete.
- Both the Linden and Rich Road homes need the current low-profile toilets to be replaced with comfort height toilets and handicapped rails attached. The replacement of four toilets is an estimated $1,600.
- It is essential for the refrigerator in our Alden home to be replaced. This replacement is an estimated $1,500.

Home means something different for everyone. Individual capabilities may vary, but the need to live in a safe and caring environment is something shared by everyone.

Internal Revenue Service

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

Date: January 16, 2003

Person to Contact:
Annette J. Scales 31-07381
Customer Service Representative
Toll Free Telephone Number:
8:00 a.m. to 6:30 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
36-2476231

Opportunity House, Inc.
202 Lucas Street
Sycamore, IL 60178-1214

Dear Sir or Madam:

Our records indicate that a determination letter issued in January 1965 granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. .If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than $25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of $20 a day, up to a maximum of $10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of $100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Opportunity House, Inc.
36-2476231

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of $20 a day for each day you do not make these documents available for public inspection (up to a maximum of $10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

This letter affirms your organization's exempt status.

Sincerely,

John E. Ricketts

John E. Ricketts, 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.
Opportunity House, 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) ▶

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.
357 N. California St.

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
3 6 - 2 4 7 6 2 3 1

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 ▶ 9-29-21

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

OPPORTUNITY HOUSE, INC
Operations Budget FY2022

Revenue

	Rounded FY 2022 Budget
Fee For Service	
Department of Human Services:	
Community Living Facility	311,100
Community Integrated Living Arrangement Residential	3,019,500
Home Based	39,200
Day Program	1,492,300
Division of Rehabilitation Services:	40,000
Respite	4,400
Transitional Staffing	35,000
Training Reimbursement	25,000
	4,966,500
Total Fee For Service	
Grants	
DeKalb County Community Mental Health Board Grant	103,000
DeKalb County Community Services Grant	25,000
Payroll Protection Grant	0
Total Grants	**128,000**
Client Fees	
Client Fees & Private Pay	167,500
Client Room & Board	671,000
Total Client Fees	**838,500**
Private Funding	
Donations & Fundraising	270,000
Total Private Funding	**270,000**
Miscellaneous	
Contract Revenue - Production	224,500
Contract Revenue - Janitorial	33,500
NIU Work Study Program	7,500
OH Residences Management/Administration	127,400
357 Contribution to Utilities	7,500
Miscellaneous	
Transfer from Affiliate - OH Corporation Operations	293,900
Total Miscellaneous	**694,300**
TOTAL REVENUE	**6,897,200**

Expense

	Rounded FY 2022 Budget
Compensation & Benefits	
Compensation	4,226,200
Health Insurance	860,400
Retirement	78,500
Social Security	323,300
Unemployment	13,800
Workers Compensation	39,300
Other Employee Benefits	30,700
Client Compensation	85,000
Client Social Security	6,500
Client Workers Compensation	800
Client Other Benefits	1,000
Total Compensation & Benefits	**5,665,500**
Consultants	
Program Consultants	45,100
Other Consultants	173,500
Total Consultants	**218,600**
Supplies	
Office	10,000
Medical	15,800
Recreation & Crafts	18,500
Educational	800
Food & Kitchen	28,300
Janitorial	33,300
Linen & Other	5,600
Direct Materials	4,000
Overhead Materials	4,000
Contract Janitorial	2,500
Total Supplies	**122,800**
Occupancy	
Property Insurance	21,100
Utilities	99,900
Building Maintenance	74,100
Grounds Maint & Supplies	43,200
Maintenance - Production Equipment	2,000
Maintenance - Other	23,200
Total Occupancy	**263,500**
Transportation	
Passenger Vehicle Operating Cost	67,400
Transportation Reimbursement	15,000

Other Transportation		16,100
	Total Transportation	**98,400**
Equipment		
Minor Equipment - Other		31,900
Minor Equipment - Production		1,500
	Total Equipment	**33,400**
Lease/Rent		
Lease/Rent - Buildings		0
Lease/Rent Equipment & Other		18,200
Lease/Rent - Vehicles		0
	Total Lease/Rent	**18,200**
Depreciation		
Depreciation - Buildings		79,400
Depreciation - Building Improvements		149,800
Depreciation - Land Improvements		8,300
Depreciation - Vehicles		35,200
Depreciation - Equipment		33,000
	Total Depreciation	**305,700**
Miscellaneous		
Bank Management Fee		2,500
Interest Expense		0
Telecommunications		49,600
Seminars & Training		15,600
Conferences, Conventions, Business Meetings		2,900
Subscriptions & Reference Materials		1,500
Postage		2,500
Production Shipping		8,900
Printing		1,600
Marketing and Promotional Expense		9,000
Membership Dues & Fees		28,400
Liability Insurance		21,600
Directors & Officers Insurance		6,100
Cyber Insurance		3,200
Staff Recruitment		5,000
Sales		2,500
Fundraising Expense		8,100
Miscellaneous, Loss on Fixed Assets		2,200
	Total Miscellaneous	**171,100**
Total Operations Expense		**6,897,200**
Total Revenue		**6,897,200**
		0

OPPORTUNITY HOUSE, INC.
Statement of Revenues and Expenditures
From 7/1/2021 Through 6/30/2022
(In Whole Numbers)

	YTD Budget - Original
REVENUE	
Fee For Service	
Community Integrated Living Arrangement	3,019,504
Day Program	76,853
Transitional Staff	35,000
Respite	4,387
Total Fee For Service	3,135,744
Client Fees	
Client Fees & Private Pay	137,752
Client Room & Board	507,669
Total Client Fees	645,421
Total REVENUE	3,781,165
TOTAL REVENUE	3,781,165
EXPENSES	
Compensation & Benefits	
Compensation	2,190,758
Health Insurance	383,685
Retirement	36,450
Social Security	167,593
Unemployment	8,280
Workers Compensation	20,375
Other Employee Benefits	300
Total Compensation & Benefits	2,807,441
Consultants	
Program Consultants	3,000
Total Consultants	3,000
Supplies	
Medical	7,725
Recreation & Crafts	2,105
Food & Kitchen	13,800
Janitorial	16,450
Linen & Other	4,600
Total Supplies	44,680
Occupancy	
Property Insurance	6,272
Utilities	51,115
Building Maintenance	24,985
Grounds Maint & Supplies	28,950
Maintenance-Other	14,329
Total Occupancy	125,651
Transportation	
Passenger Vehicles	42,645
Staff Reimbursement	11,550
Total Transportation	54,195
Equipment	
Minor Equipment	18,640
Total Equipment	18,640
Lease/Rent	

OPPORTUNITY HOUSE, INC.
Statement of Revenues and Expenditures
From 7/1/2021 Through 6/30/2022
(In Whole Numbers)

	YTD Budget - Original
Equipment & Other	7,687
Total Lease/Rent	7,687
Miscellaneous	
Telecommunications	37,965
Seminars & Training	3,850
Conferences & Conventions	200
Liability Insurance	3,756
Total Miscellaneous	45,771
Total EXPENSES	3,107,065
TOTAL EXPENSES	3,107,065
TOTAL REVENUE OVER/(UNDER) EXPENSES	674,100
TOTAL REVENUE OVER/(UNDER) EXPENSES AFTER CAPITAL	674,100

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

OPPORTUNITY HOUSE, INC.

Financial Statements

June 30, 2021 and 2020

Abendroth
Accounting & Tax Services, Inc.

OPPORTUNITY HOUSE, INC.
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JUNE 30, 2021 and 2020

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Abendroth
Accounting & Tax Services, Inc.

16750 Oak Park Avenue Suite 1 Tinley Park, Illinois 60477-2893
dnabendroth@gmail.com T 708.864 4071 F 708.864 4075

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Opportunity House, Inc.
Sycamore, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of Opportunity House, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities and changes in net assets, cash flows, functional support and revenue-operations, 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 in 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, except for the effects of not consolidating board controlled organizations, as discussed below, the financial statements referred to above present fairly, in all material respects, the financial position of Opportunity House, Inc. as of June 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis of Qualified Opinion

As discussed in Note 1 to the financial statements, the organization is related to O.H. Corporation and O.H. Residences, Inc. through common control by related boards of directors. In our opinion, the accounting principles generally accepted in the United States of America require board controlled organizations to be consolidated. If consolidated financial statements were presented in this report, total net assets would be increased by $2,806,185 and $2,411,779 as of June 30, 2021 and 2020, respectively, revenues would be increased by $611,364 and $343,283 and the expenses would be increased by $216,958 and $217,039, for the years ended June 30, 2021 and 2020, respectively.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 13, 2021, on our consideration of Opportunity House, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of the 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 Opportunity House, Inc.'s internal control over financial reporting and compliance.

Abendroth Accounting & Tax Services, Inc.

October 13, 2021

OPPORTUNITY HOUSE, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2021 AND 2020

ASSETS

	2021	2020
Current Assets:		
Cash and Cash Equivalents	$ 347,268	$ 335,302
Accounts Receivable	237,113	143,179
Due from Affiliates	106,070	251,409
Prepaid Expenses	1,080	-
Total Current Assets	691,531	729,890
Property and Equipment:		
Land	953,661	953,661
Buildings and Building Improvements	7,432,394	7,403,800
Land Improvements	189,259	189,259
Vehicles	520,021	516,895
Equipment, Furniture, and Fixtures	455,537	450,671
Total	9,550,872	9,514,286
Less: Accumulated Depreciation	(3,020,002)	(2,717,984)
Net Property, Plant, and Equipment	6,530,870	6,796,302
Other Assets:		
Investments	1,690,530	1,695,239
Beneficial Interest in Assets Held by Others	66,842	51,326
Total Other Assets	1,757,372	1,746,565
Total Assets	$ 8,979,773	$ 9,272,757

LIABILITIES AND NET ASSETS

Current Liabilities:		
Accounts Payable	$ 64,583	$ 49,113
Accrued Wages and Related Taxes	256,559	286,676
Loan Payable	-	602,083
Deferred Revenue	5,050	-
Total Current Liabilities	326,192	937,872
Total Liabilities:	326,192	937,872
Net Assets:		
Without Donor Restrictions	8,570,241	8,228,809
With Donor Restrictions	83,340	106,076
Total Net Assets	8,653,581	8,334,885
Total Liabilities and Net Assets	$ 8,979,773	$ 9,272,757

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

OPPORTUNITY HOUSE, INC.
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
YEAR ENDED JUNE 30, 2021

	2021		
	Without Donor Restrictions	With Donor Restrictions	Total
PUBLIC SUPPORT AND OTHER REVENUES			
Public Support			
Contributions	$ 229,637	$ 8,555	$ 238,192
Department of Human Services Grant	33,358	-	33,358
DeKalb County Community Mental Health Board Grant	103,000	-	103,000
DeKalb County Senior Grant	20,833	-	20,833
Department of Human Services	4,519,451	-	4,519,451
Net Assets Released from Restrictions:			
Satisfaction of Program Restrictions	31,291	(31,291)	-
Total Public Support	4,937,570	(22,736)	4,914,834
Other Revenues			
Contract Sales	216,337	-	216,337
Paycheck Protection Grant	602,083	-	602,083
Client and Residents' Fees	836,637	-	836,637
Miscellaneous	37,033	-	37,033
Inter-company Management Fees	118,701	-	118,701
Total Other Revenues	1,810,791	-	1,810,791
Total Public Support and Other Revenues	6,748,361	(22,736)	6,725,625
EXPENSES			
Supported Employment	152,849	-	152,849
Developmental Training	975,776	-	975,776
Client and Family Support	112,739	-	112,739
Community Integrated Living Arrangements	3,228,149	-	3,228,149
Community Living Facility	570,573	-	570,573
General and Administration	1,366,843	-	1,366,843
Total Expenses	6,406,929	-	6,406,929
Total Public Support and Other Revenue in Excess (Deficit) of Expenses and Changes in Net Assets	341,432	(22,736)	318,696
Net Assets, Beginning of Year	8,228,809	106,076	8,334,885
Net Assets, End of Year	$ 8,570,241	$ 83,340	$ 8,653,581

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

OPPORTUNITY HOUSE, INC.
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
YEAR ENDED JUNE 30, 2020

	2020		
	Without Donor Restrictions	With Donor Restrictions	Total
PUBLIC SUPPORT AND OTHER REVENUES			
Public Support			
Contributions	$ 219,318	$ 12,300	$ 231,618
Capital Campaign	29,850	-	29,850
DeKalb County Community Mental Health Board Grant	132,468	-	132,468
DeKalb County Senior Grant	18,755	-	18,755
Department of Human Services	4,610,985	-	4,610,985
Net Assets Released from Restrictions:			
Satisfaction of Program Restrictions	40,429	(40,429)	-
Total Public Support	5,051,805	(28,129)	5,023,676
Other Revenues			
Contract Sales	242,913	-	242,913
Paycheck Protection Grant	247,917	-	247,917
Client and Residents' Fees	811,583	-	811,583
Miscellaneous	22,698	-	22,698
Inter-company Management Fees	120,640	-	120,640
Total Other Revenues	1,445,751	-	1,445,751
Total Public Support and Other Revenues	6,497,556	(28,129)	6,469,427
EXPENSES			
Supported Employment	155,496	-	155,496
Developmental Training	1,274,331	-	1,274,331
Client and Family Support	164,404	-	164,404
Community Integrated Living Arrangements	2,945,621	-	2,945,621
Community Living Facility	542,735	-	542,735
General and Administration	1,345,321	-	1,345,321
Total Expenses	6,427,908	-	6,427,908
Total Public Support and Other Revenue in Excess (Deficit) of Expenses and Changes in Net Assets	69,648	(28,129)	41,519
Net Assets, Beginning of Year	8,159,161	134,205	8,293,366
Net Assets, End of Year	$ 8,228,809	$ 106,076	$ 8,334,885

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

OPPORTUNITY HOUSE, INC.
STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2021 AND 2020

	2021	2020
Cash Flows from Operating Activities:		
Increase in Net Assets	$ 318,696	$ 41,519
Adjustment to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	310,619	321,067
(Increase) Decrease in:		
Accounts Receivable	(93,934)	(4,135)
Due from Affiliates	145,339	(25,417)
Prepaid Expenses	(1,080)	793
Increase (Decrease) in:		
Accounts Payable	15,470	(61,891)
Accrued Wages and Related Taxes	(30,117)	78,964
Deferred Revenue	5,050	(7,011)
Cash Provided by Operating Activities	670,043	343,889
Cash Flows from Investing Activities:		
Proceeds from Sale of Investments	829,202	773,660
Acquisition of Investments	(842,106)	(1,527,271)
Proceeds from Sale of Property & Equipment	16,877	22,000
Acquisition of Property & Equipment	(59,967)	(111,044)
Cash Used by Investing Activities	(55,994)	(842,655)
Cash Flows from Financing Activities:		
Proceeds from Paycheck Protection Loan	-	602,083
Repayment of Paycheck Protection Loan	(602,083)	-
Cash (Used) Provided by Investing Activities	(602,083)	602,083
Net Increase in Cash and Cash Equivalents	11,966	103,317
Cash and Cash Equivalents, Beginning of Year	335,302	231,985
Cash and Cash Equivalents, End of Year	$ 347,268	$ 335,302
Supplemental Information:		
Cash Paid for Interest	$ -	$ -
Cash Paid for Income Taxes	$ -	$ -

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

OPPORTUNITY HOUSE, INC.
STATEMENT OF FUNCTIONAL SUPPORT AND REVENUE - OPERATIONS
YEAR ENDED JUNE 30, 2021

	Support and Revenue						
	Client and Family Support	Developmental Training	Supported Employment	Community Integrated Living Arrangements	Community Living Facility	Administration	Total Agency
Department of Human Services	$ -	$ 910,259	$ 176,798	$ 3,068,344	$ 293,819	$ 70,231	$ 4,519,451
Client and Family Fees and Charges	1,405	3,409	4,155	698,572	129,096	-	836,637
Department of Human Services Grant	-	-	-	-	-	33,358	33,358
DeKalb County Community Mental Health Board Grant	70,000	-	33,000	-	-	-	103,000
DeKalb County Senior Grant	-	20,833	-	-	-	-	20,833
Paycheck Protection Grant	-	602,083	-	-	-	-	602,083
Contributions	3,440	4,322	-	3,620	150	226,660	238,192
Contract Revenue - Production	-	180,172	-	-	-	-	180,172
Contract Revenue - Janitorial	-	-	3,190	-	32,975	-	36,165
Management Fee - O.H. Residences	-	-	-	-	118,750	(49)	118,701
Miscellaneous	-	-	-	10,208	601	26,224	37,033
Total Revenue	$ 74,845	$ 1,721,078	$ 217,143	$ 3,780,744	$ 575,391	$ 356,424	$ 6,725,625

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

OPPORTUNITY HOUSE, INC.
STATEMENT OF FUNCTIONAL SUPPORT AND REVENUE - OPERATIONS
YEAR ENDED JUNE 30, 2020

	Support and Revenue						
	Client and Family Support	Developmental Training	Supported Employment	Community Integrated Living Arrangements	Community Living Facility	Administration	Total Agency
Department of Human Services	$ -	$ 1,154,840	$ 180,787	$ 2,947,674	$ 287,943	$ 39,741	$ 4,610,985
Client and Family Fees and Charges	23,404	6,458	5,909	641,373	134,439	-	811,583
DeKalb County Community Mental Health Board Grant	70,000	-	33,000	-	-	29,468	132,468
DeKalb County Senior Grant	-	18,755	-	-	-	-	18,755
Paycheck Protection Grant	56,771	191,146	-	-	-	-	247,917
Contributions	14,961	8,000	-	3,875	800	203,982	231,618
Capital Campaign	-	-	-	-	-	29,850	29,850
Contract Revenue - Production	-	208,252	-	-	-	-	208,252
Contract Revenue - Janitorial	-	-	3,131	-	31,530	-	34,661
Management Fee - O.H. Residences	-	-	-	-	120,640	-	120,640
Miscellaneous	14	60	50	(17,129)	3,583	36,120	22,698
Total Revenue	$ 165,150	$ 1,587,511	$ 222,877	$ 3,575,793	$ 578,935	$ 339,161	$ 6,469,427

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

OPPORTUNITY HOUSE, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2021

	Program Services							
	Client and Family Support	Development Training	Supported Employment	Community Integrated Living Arrangement	Community Living Facility	Total All Programs	General and Admin	Total Agency
Salaries and Wages	$ 46,782	$ 511,230	$ 85,649	$ 2,225,876	$ 388,503	$ 3,258,040	$ 648,962	$ 3,907,002
Employee Benefits & Payroll Taxes	13,833	172,627	32,235	582,692	125,326	926,713	274,668	1,201,381
Program Consultants	-	20,664	-	4,730	361	25,755	-	25,755
Other Consultants	-	857	3,500	1,359	456	6,172	255,791	261,963
Client Wages and Benefits	-	62,505	1,520	-	1,479	65,504	-	65,504
Consumable Supplies	1,758	10,737	294	74,579	34,878	122,246	1,590	123,836
Property Insurance & Utilities	8,529	30,702	3,411	57,697	1,137	101,476	11,461	112,937
Repairs and Maintenance	10,839	42,853	4,337	73,962	1,485	133,476	16,589	150,065
Transportation Services	694	4,595	4,590	42,685	6,488	59,052	5,704	64,756
Equipment Expenses	-	1,414	-	6,677	51	8,142	761	8,903
Equipment Rental	883	6,501	353	4,101	268	12,106	5,992	18,098
Bank Management Fee	-	-	-	(7)	-	(7)	5,273	5,266
Telephone	1,024	2,570	1,654	38,656	2,358	46,262	5,433	51,695
Marketing and Promotional	-	-	-	-	-	-	6,240	6,240
Conferences and Meetings	645	473	463	1,957	223	3,761	4,451	8,212
Printing and Postage	-	-	-	-	-	-	3,284	3,284
Subscriptions and Membership Dues	-	22	120	-	-	142	28,545	28,687
Program Liability Insurance	133	480	53	3,674	18	4,358	15,673	20,031
Staff Recruitment	-	-	-	-	-	-	18,046	18,046
Miscellaneous Expenses	-	2,623	-	-	-	2,623	232	2,855
Directors & Officers Insurance	-	-	-	-	-	-	4,147	4,147
Production Shipping & Sales	-	7,647	-	-	-	7,647	-	7,647
Total Expenses Before Depreciation	85,120	878,500	138,179	3,118,638	563,031	4,783,468	1,312,842	6,096,310
Depreciation	27,619	97,276	14,670	109,511	7,542	256,618	54,001	310,619
Total Expenses	$ 112,739	$ 975,776	$ 152,849	$ 3,228,149	$ 570,573	$ 5,040,086	$ 1,366,843	$ 6,406,929

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

OPPORTUNITY HOUSE, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2020

	Program Services							
	Client and Family Support	Development Training	Supported Employment	Community Integrated Living Arrangement	Community Living Facility	Total All Programs	General and Admin	Total Agency
Salaries and Wages	$ 78,059	$ 657,251	$ 97,565	$ 2,014,750	$ 369,784	$ 3,217,409	$ 613,569	$ 3,830,978
Employee Benefits & Payroll Taxes	22,172	279,021	25,482	521,519	121,277	969,471	229,249	1,198,720
Program Consultants	-	30,838	-	2,523	234	33,595	29,466	63,061
Other Consultants	-	735	49	1,637	620	3,041	301,102	304,143
Client Wages and Benefits	-	85,525	1,325	-	3,938	90,788	76	90,864
Consumable Supplies	15,110	16,169	483	57,893	24,225	113,880	3,970	117,850
Property Insurance & Utilities	8,795	31,662	3,518	59,284	1,173	104,432	8,809	113,241
Repairs and Maintenance	8,919	35,256	3,568	59,671	1,209	108,623	12,857	121,480
Transportation Services	1,928	20,408	5,993	52,078	9,129	89,536	3,961	93,497
Equipment Expenses	-	441	537	6,043	-	7,021	3,770	10,791
Equipment Rental	953	6,752	381	4,085	278	12,449	4,913	17,362
Bank Management Fee	-	-	-	(20)	-	(20)	2,643	2,623
Telephone	1,101	2,877	1,637	37,400	2,603	45,618	5,076	50,694
Marketing and Promotional	-	-	-	-	-	-	5,543	5,543
Conferences and Meetings	243	1,556	346	3,192	570	5,907	5,549	11,456
Printing and Postage	-	-	-	-	-	-	3,226	3,226
Subscriptions and Membership Dues	-	-	-	-	-	-	24,615	24,615
Program Liability Insurance	140	506	56	3,818	19	4,539	14,767	19,306
Staff Recruitment	-	-	-	-	-	-	5,575	5,575
Miscellaneous Expenses	37	2,656	-	-	200	2,893	5,007	7,900
Directors & Officers Insurance	-	-	-	-	-	-	5,746	5,746
Production Shipping & Sales	-	8,149	-	21	-	8,170	-	8,170
Total Expenses Before Depreciation	137,457	1,179,802	140,940	2,823,894	535,259	4,817,352	1,289,489	6,106,841
Depreciation	26,947	94,529	14,556	121,727	7,476	265,235	55,832	321,067
Total Expenses	$ 164,404	$ 1,274,331	$ 155,496	$ 2,945,621	$ 542,735	$ 5,082,587	$ 1,345,321	$ 6,427,908

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

OPPORTUNITY HOUSE, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021 and 2020

1. Organization and Summary of Significant Accounting Policies

Opportunity House, Inc. is a not-profit corporation organized under the laws of Illinois to provide services to adults with developmental disabilities. The Organization's primary service area is DeKalb County. The organizations, O.H. Corporation and O.H. Residences, Inc. are under the common control of related board of directors. These financial statements reflect on the operations of Opportunity House, Inc. Separate consolidated audited financial statements of Opportunity House, Inc., O.H. Residences, Inc. and O.H. Corporation have been prepared.

Contributions and Classifications of Net Assets

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

Net Assets Without Donor Restrictions – Net assets available for general use and not subject to donor restrictions. The Organization's policy is to designate donor gifts without restriction at the discretion of the board of directors. At June 30, 2021 and 2020 all net assets without donor restrictions are undesignated.

Net Assets With Donor Restrictions – Net assets that are contributions subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature that may or will be met, either by actions of the Organization and/or the passage of time. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. As of June 30, 2021 and 2020, the Organization has net assets with donor restrictions totaling $83,340 and $106,076, respectively, as referenced in Note 6.

The Organization recognizes as support the fair market value of all material donations of goods and services. For the year ended June 30, 2021 and 2020, the value of such contributed goods and services was not material and, therefore, not recognized in the financial statements.

Contributions received and unconditional promises to give are measured at their fair values and are presorted as an increase in net assets. The Organization reports a contribution as restricted if it is received with donor stipulations that limit its use or if it is restricted for future periods. When a restriction expires, that is, when a stipulated time restriction ends or the purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported in the statement of activities as net assets released from restrictions. Contributions whose restrictions are met in the same reporting periods are reported as net assets without donor restrictions.

Accounting Method

The Organization has adopted the generally accepted accounting principles of reporting its income and expenses using the accrual method.

1. Organization and Summary of Significant Accounting Policies (Continued)

Property and Equipment

The organization capitalizes purchase or construction costs of buildings and equipment. Donated fixed assets are recorded at fair market value at the date of donation. Repairs and maintenance expenses are charged to operations when incurred and major betterment and replacements are capitalized.

Provisions for depreciation are computed on the straight-line method based over the estimated useful lives of the assets as follows:

Description	Lives
Equipment, Furniture and Fixtures	5 to 10 years
Buildings and Improvements	40 years
Vehicles	5 years

Depreciation expense for the year ended June 30, 2021 and 2020 was $310,619 and $321,067, respectively.

Recognition of Income

Grant funds are recognized as income during the period covered by the applicable contract. Donations and allocations from other organizations are recognized as income in the period in which they are received unless they are specifically designated as being for a future period or the donor or allocating agency has specified that it be used in a specific future period. Non-cash donations of services and miscellaneous materials are recorded at fair market value at the date of receipt.

Donated services are recognized for those that improve or enhance property and equipment (as contributions and increases to the basis of land, buildings, and equipment) or for those that require specialized skills (as contributions and expenses).

Contract revenues are recognized as when the product is shipped or delivered to the customers, depending on the contract. The Organization does not have any financing components as payment is typically received shortly after the revenue is recognized.

Estimates

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

1. Organization and Summary of Significant Accounting Policies (Continued)

Cash Equivalents

For the purpose of the statement of cash flows, the Organization considers all unrestricted cash and other highly liquid investments with initial maturity of less than three months to be cash equivalents.

Allowance for Doubtful Accounts

The Organization considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts is required.

Income Tax Status

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Organization follows the accounting standard regarding "Accounting for Uncertain Tax Positions". This accounting standard provides detailed guidance for financial statement recognition, measurement and disclosure of uncertain tax positions recognized in the Organization's financial statements. It requires an Organization to recognize the financial statement benefit of a tax position when it is more likely that not that the position will be sustained upon examination. The Organization files informational tax returns in the U.S. federal and State of Illinois jurisdictions. This standard had no material effect on the Organization's financial position, results of operations or cash flows. The Organization's income tax returns for 2018, 2019, and 2020 are subject to examination by the Internal Revenue Service, generally for three years after they were filed.

Administrative Expense Allocation

General and administrative expenses are not segregated as supporting services on the statement of functional expenses; these expenses are allocated to program services under various methods based on the respective program and type of expense.

Investments

Investments in marketable equity and debt securities are recorded at market value; unrealized gains and losses on marketable equity securities are reported in income in periods in which such changes occur. Investment income, consisting of interest and dividend income, unrealized gains or losses, and/or realized or gains losses for the years ended June 30, 2021 and 2020 totaled $20,668 and $6,906, respectively.

Accounts Receivable

Accounts receivable at June 30, 2021 and 2020 consists primarily of amounts due from the state of Illinois and other entities for services rendered prior to the end of the fiscal year.

2. Retirement Plan

During fiscal year 2014, the Organization changed to a retirement plan which is qualified under Section 401 of the Internal Revenue Code. All employees completing 1,100 hours of service in a 1 year time period and over 21 years of age are eligible for participation in the plan after 1 year of credited service. The Organization's contributions to the plan are discretionary. Employer contributions were $74,284 and $72,956 for the years ended June 30, 2021 and 2020, respectively.

3. Liquidity and Availability

Financial assets available for general expenditures, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

	2021	2020
Cash and cash equivalents	$ 347,268	$ 335,302
Accounts receivable	237,113	143,179
	$ 584,381	$ 478,481

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations become due.

4. Support from Governmental Units and Contingencies

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

These programs are subject to review by the grantors or their representatives. The reviews of certain of these programs for various periods prior to and including the year ended June 30, 2021 have not been conducted.

Accordingly, the Organization's compliance with applicable requirements will be established at some future date. The amount, if any, of expenditure that may be disallowed by the government agencies cannot be determined at this time, although the Organization expects such amounts, if any, to be immaterial.

5. Related Party Transactions

The Organization has provided O.H. Residences, Inc. with janitorial and management services totaling $44,946 and $43,652, respectively, for the years ended June 30, 2021 and 2020.

As of June 30, 2021 and 2020, $92,000 and $92,000, respectively was receivable from O.H. Corporation.

As of June 30, 2021 and 2020, O.H. Residences, Inc. owed Opportunity House, Inc. $14,070 and $159,409, respectively, for janitorial and management services.

6. Net Assets with Donor Restrictions

Net assets with donor restrictions are available for the following purposes as of June 30:

	2021	2020
Residential needs	$83,340	$106,076

7. Investments

Opportunity House, Inc. had the following investments as of June 30:

Description	Market Value	Cost	Unrealized gain / loss
June 30, 2021			
Federated Government Obligations	$ 1,667,796	$ 1,667,796	$ -
Mutual Fund	22,734	19,219	3,515
	$ 1,690,530	$ 1,687,015	$ 3,515

Description	Market Value	Cost	Unrealized gain / loss
June 30, 2020			
Federated Government Obligations	$ 1,677,488	$ 1,677,488	$ -
Mutual Fund	17,751	17,805	(54)
	$ 1,695,239	$ 1,695,293	$ (54)

8. Fair Value Measurements

FASB ASC 820 (formerly FASB No. 157) *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 the fair value hierarchy are described below:

Level 1 – Inputs to the valuation methodology are unadjusted quote prices for identical assets or liabilities in active markets.

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 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 (or 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's 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 brief description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2021 and 2020.

U.S. Treasury and Agency Securities, Corporate Bonds and Municipal Bonds:

Valued at the closing price reported on the active market on which the individual securities are traded.

Mutual Funds:

Valued at the net asset value ('NAV') of the shares held by organization at year end.

8. Fair Value Measurements (continued)

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the organization's assets at fair value as of June 30, 2021 and 2020:

June 30, 2021

	Level 1	Level 2	Level 3
Federated Govt. Obligations	$ 1,667,796	$ -	$ -
Mutual Funds	22,734	-	-
Total	$ 1,690,530	$ -	$ -

June 30, 2020

	Level 1	Level 2	Level 3
Federated Govt. Obligations	$ 1,677,488	$ -	$ -
Mutual Funds	17,751	-	-
Total	$ 1,695,239	$ -	$ -

9. Beneficial Interest in Assets Held by Others

Beneficial interests in assets held by others represent the current interest in assets transferred to the DeKalb County Community Foundation by Opportunity House, Inc., as well as earnings thereon. This amount totaled $66,842 and $51,326 at June 30, 2021 and 2020, respectively. The purpose of the funds is to provide unrestricted operating support to Opportunity House, Inc. The Foundation holds and invests the funds on behalf of Opportunity House, Inc. Distributions from the Foundation are made in accordance with the spending policy established by the Board of Directors of the Foundation. The Foundation has variance power over the funds.

10. Operating Lease

During the year ended June 30, 2019, the organization entered into a lease agreement for various copy machines and printers. As the Organization will not retain possession of these items at the end of the lease, the lease will be treated as an operating lease. The lease term began on July 1, 2018 and consists of 60 payments of $1,199. The total lease expense for the years ended June 30, 2021 and 2020 was $14,399 and $14,416, respectively.

Future minimum payments on this lease are as follows:

2022	$ 14,388
2023	14,388
Total	$ 28,776

11. Concentrations

From time to time the organization may have amounts on deposit in excess the Federal Deposit Insurance (FDIC) limits. Management believes the Organization is not exposed to any significant credit risk on cash and cash equivalents. As of June 30, 2021 and 2020, the Organization had balances in excess of FDIC limits of $0 and $0, respectively.

12. Functional Expenses

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

The financial statements report expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. All expenses are allocated on the basis of estimates of time and effort.

13. Fair Value of Financial Instruments

The following methods and assumptions were used by the organization in estimating the fair value of its financial instruments:

Cash and cash equivalents – The carrying amount reported in the statement of financial position approximates fair value because of the short maturity of those instruments.

Accounts receivable – The carrying amount reported in the statement of financial position approximates fair value because of the short maturity of those instruments.

Accounts payable – The carrying amount reported in the statement of financial position approximates fair value because of the short maturity of those instruments.

Loan payable – The carrying amount in the statement of financial position approximates fair value because the organization can obtain similar loans at the same terms.

The estimated fair values of the organization's financial instruments as of June 30, 2021 are as follows:

	Carrying Amount	Fair Value
Cash and cash equivalents	$ 347,268	$ 335,302
Accounts receivable	237,113	143,179
Accounts payable	64,583	49,113
Loan payable	-	602,083

14. Paycheck Protection Program Loan

As a result of the ongoing COVID-19 pandemic, which affected its operations, the Organization obtained a loan in the amount of $850,000 from the Small Business Administration's Paycheck Protection Program on May 9, 2020. Under the terms of the Paycheck Protection Loan program, the interest rate is capped at 1% and is not required to be collateralized by any of the Organization's assets. Management expects the loan to be fully forgiven; accordingly, a prorated portion of the loan, in the amount of $602,083 and $247,917 has been recognized as grant income for the years ended June 30, 2021 and 2020, respectively. The outstanding balance of this loan as of June 30, 2021 and 2020 is $0 and $602,083, respectively. The initial terms of the loan agreement call for the loan to be repaid over 2 years, with a maturity date in May 2022; however, because the loan was expected to be forgiven during the fiscal year ended June 30, 2021, it was reported as a current liability on the financial statements for the year ended June 30, 2020. On April 2, 2021, the Organization received full forgiveness of the loan from the Small Business Administration.

15. Legal Fees

During the year ended June 30, 2021 and 2020, the Organization incurred an extraordinary amount of legal fees related to labor and employment law matters. The legal fees incurred related to this activity during the years ended June 30, 2021 and 2020 was $13,607 and $199,755, respectively.

16. Date of Management's Review

Subsequent events were evaluated through October 13, 2021, which is the date the financial statements were available to be issued.

Abendroth
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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
Opportunity House, 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 financial statements of Opportunity House, Inc. (a nonprofit organization),which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements and have issued our report thereon dated October 13, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Opportunity House, 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 Opportunity House, Inc.'s internal control. Accordingly, we do not express and opinion on the effectiveness of the Opportunity House, 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 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 Opportunity House, 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 statements. 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.

Abendroth Accounting & Tax Services, Inc.

October 13, 2021

OPPORTUNITY HOUSE, INC.
Schedule of Findings and Responses
For the Year Ended June 30, 2021

Financial Statement Findings

None

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:

Opportunity House is a community sponsored rehabilitation center serving adults with intellectual and developmental disabilities in DeKalb County. It operates four residential homes in DeKalb and five in Sycamore,. The Residential Program provides 24 hour supervision to residents while addressing their unique needs, preferences, and abilities and offers comprehensive services and support in community settings that promote independence.

City of DeKalb Human Services funds will be used to help offset expenses for the replacement of the upstairs shower unit and ADA accessible toilets with handicap rails for the house located at 630 Linden Place in DeKalb. As residents in the homes continue to age, changes are needed to provide safe, accessible, and quality housing to maintain their independence. Grantee will provide receipts for the labor and materials to make the needed changes and provide data on the number of DeKalb residents who benefit from the improvements. Because this is a one-time expenditure for a specific repair, the City will waive the quarterly reporting requirements and accept a full accounting of project expenses to make payment of grant funds.

HUMAN SERVICES AGREEMENT
PASSION PURSUIT, INC.

This agreement made this 10th day of January, 2022, between the City of DeKalb, a municipal corporation of the State of Illinois, hereinafter referred to as the "City" and Passion Pursuit, 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 88% 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, 2022 to December 31, 2022. 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 ensure 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. The Grantee further agrees that it shall provide a verbal report to the City at a regularly scheduled meeting of the City Council as may be requested by the City from time to time.

   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 21ST day of January, 2022, and said City has caused the same to be signed, sealed, and attested to by its Mayor and City Clerk or Executive Assistant of the City of DeKalb as of the date first mentioned in this Agreement.

PASSION PURSUIT, INC.

Board Chairman

CITY OF DEKALB, ILLINOIS

Cohen Barnes, Mayor

CITY OF DEKALB STATE OF ILLINOIS

ATTEST:

Executive Director

ATTEST:

Exhibit A: Funding Application

City of DeKalb
opportunity · innovation

164 East Lincoln Highway
DeKalb, Illinois 60115
815.748.2000 • cityofdekalb.com

FY 2022 HUMAN SERVICES FUNDING APPLICATION

Twelve Months Funding 1/1/22 to 12/31/22

APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 5, 2021. INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.

Agency Name: Passion Pursuit Inc

Mailing Address: [redacted] DeKalb, IL 60115

Agency Director: Danita Sims

Contact Person: Danita Sims

Telephone No.: [redacted] **Email Address:** [redacted]

Name of Person Responsible for Completing Quarterly Report: Danita Sims

Telephone No.: [redacted] **Email Address:** CoachDanita@passionpursuitinc.org

Program Description: Connect with the Disconnected Youth of DeKalb County in order to guide them into self-sufficient career paths while avoiding experiences with potential poverty and crime. Provide workforce services to the population that often falls through the cracks.

Twelve Month Program Budget: $ $81,874

Amount of Funding Requested: $ $17,899

% of Total Program Budget: 21 %

Total Estimated Number of Program Participants: 85

Total Estimated Number of DeKalb Residents to be Served: 60

Estimated DeKalb Residents as % of Total Participants to be Served: 70.58 %

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 anticipated outcomes to be achieved. **Be specific about the population to be served and the benefits derived from your services.** Include any descriptive materials **regarding** the **history and mission of the** agency that would help augment the application.

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

5. Completed W-9 Form.

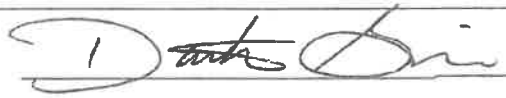
6. **Copy of agency's most recent financial audit. For small agencies that do not perform an annual audit, financial statements certified by a professional accountant can be submitted.**

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 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: **Danita Sims**

Title: **Founder/Executive Director, Passion Pursuit Inc.**

Signature: 

Date: 11-8-2021

Please submit **the** application **using** one of the following methods:

- Via regular mail to be received no later than **5:00 p.m. on** November **5**, 2021 to:

  City of DeKalb
  Attention: Joanne Rouse
  164 East Lincoln Highway
  DeKalb, Illinois 60115

- Via email dated no later than **5:00 p.m. on** November **5**, 2021 to: joanne.rouse@cityofdekalb.com

City of DeKalb
opportunity · innovation

164 East Lincoln Highway
DeKalb, Illinois 60115
815.748.2000 • cityofdekalb.com

FY 2022 HUMAN SERVICES FUNDING APPLICATION

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4. **Documentation of the agency's 501(c)(3) stat**us.

5. Completed W-9 Form.

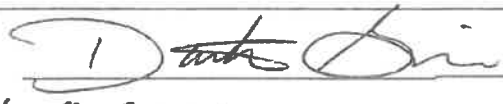
6. **Copy of agency's most recent financial audit. For small agencies that do not perform an annual audit, financial statements certified by a professional accountant can be submitted.**

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 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: **Danita Sims**

Title: **Founder/Executive Director, Passion Pursuit Inc.**

Signature: 

Date: 11-8-2021

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- **Via** regular mail to be received no later than **5:00 p.m. on** November **5**, 2021 to:

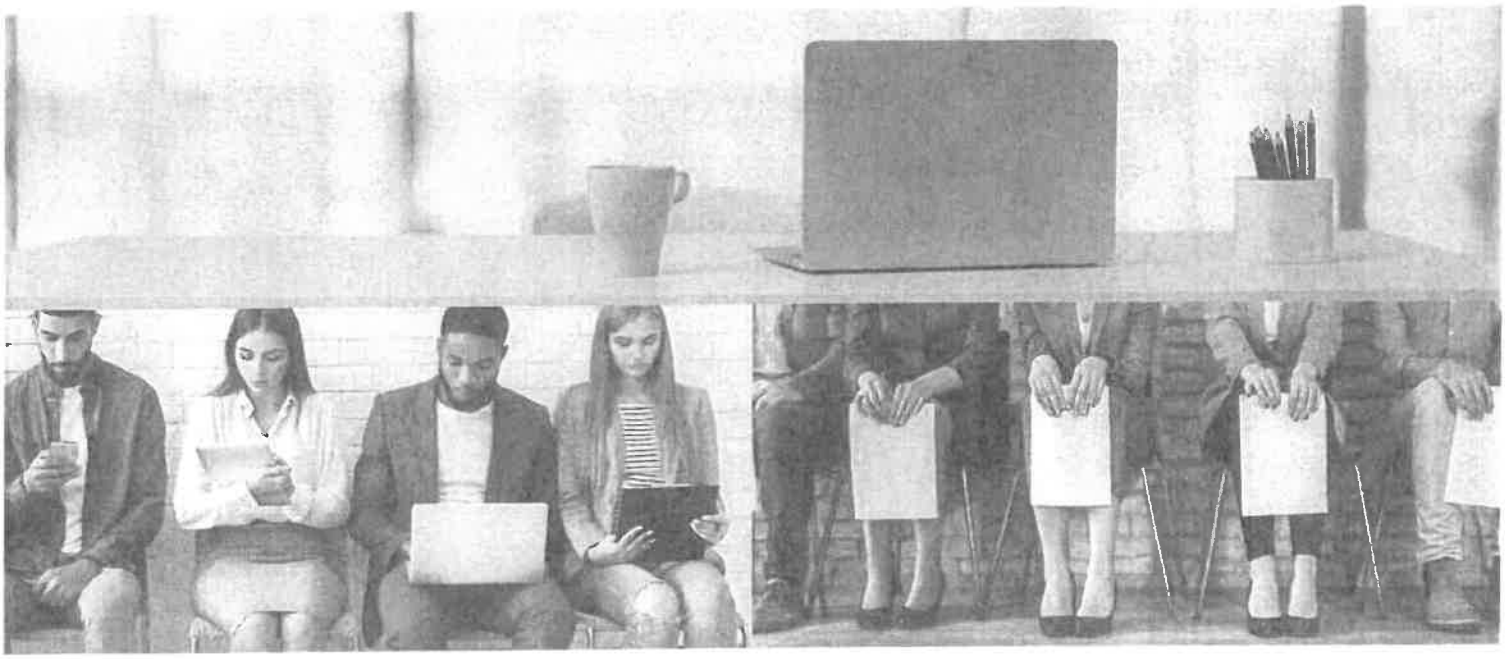
  City of DeKalb
  Attention: Joanne Rouse
  164 East Lincoln Highway
  DeKalb, Illinois 60115

- **Via** email dated no later than **5:00 p.m. on** November **5**, 2021 to: joanne.rouse@cityofdekalb.com

Passion Pursuit Inc.

PROPOSED STATEMENT OF SERVICES

Career Coaching Consultation



Prepared by:

Danita Sims

Founder/Executive Director

Passion Pursuit Inc.

Board of Directors

Tiffani Sanders – Community Liaison; Term: 4 years
Verdell Anderson Jr. – Treasurer; Term: 4 years
Brenda Woods; Term: 4 years
Doris Smith; Term: 4 years
Ebony Crudup; Term: 4 years
Keisha Smith; Term: 4 years
Monica Rider; Term: 4 years

Current Annual Operating Budget

Salaries	$48,480
Equipment Purchases	$4,470
Facilities/Maintenance	$2,749
Career Coaching Workshops	$5,000
Custom Resumes	$12,200
eCommerce Startup Kits for 10 Young Entrepreneurs	$2,000
Administrative Costs	$2,400
Marketing & Promotion	$4,575
TOTAL:	$81,874

Passion Pursuit Inc. Mission & History

The mission of Passion Pursuit Inc. (PPI) is to optimize the personal growth and professional development of future leaders. We pursue this through creating workforce opportunities for aspiring entrepreneurs, transitioning professionals, and entry-level job seekers.multigenerational, multicultural families and individuals from birth to age 65+ in DeKalb, IL with significant barriers and/or limited resources. The office site is along the city of DeKalb's local public transportation route, two minutes from City Hall, and next door to the DeKalb County Youth Service Bureau – an ideal spot for serving DeKalb's underserved populations.

Our ideal clients are considered low-income, Disconnected Youth, entry-level, transitioning professionals, or those returning to the workforce after:

- Military Deployment
- Dislocation/Redundancy
- Incarceration
- Retirement

We proudly serve Veterans, Reentry/Second Chance Citizens, Stay-at-Home Parents, and anyone age 16-65+ that is frustrated with the limitations of the current workforce climate and culture.

Passion Pursuit Inc. Mission & History Cont.

PPI is a proud partner of Community of One, a collaborative office space at 217 S. 4th Street in DeKalb, IL owned by the City of DeKalb and positioned to become a one-stop center serving the multigenerational, multicultural families and individuals from birth to age 65+ with significant barriers and/or limited resources. The office site is along the City of DeKalb's local public transportation route, two minutes from City Hall, and next door to the DeKalb County Youth Service Bureau – an ideal spot for serving DeKalb's underserved populations.

Since it's inception just prior to the COVID-19 pandemic, PPI has served 22 clients with Career Coaching and Resume/Cover Letter creation support - over 50% so far have obtained the desired positions they were seeking to acquire. With the wider acceptance of virtual service options, it is our goal for 2022 to reach a wider audience of at least 180 clients - 126 of which will come directly from DeKalb, IL.

Measure of America defines 'disconnected youth' as "young people between the ages of 16 and 24 who are not in school and not working". In DeKalb County Illinois, Measure of America reported that "5.7% of youth are disconnected" - which is over 1,200 (source).

According to the 2018-2019 (prior to COVID-19 pandemic) IllinoisReportCard.com report, there was a +20% portion of DeKalb High School (DHS) students that did not graduate in four years. According to our local community college's, Kishwaukee College, latest Students Right to Know/Consumer Information, the full time student retention rate is 66% and part time student retention rate is 38% - leaving at least 30% of college students in either enrollment status without direct support in workforce or higher education after initially enrolling in college courses (source).

Passion Pursuit Inc. Mission & History Cont.

According to the 2018-2019 (prior to COVID-19 pandemic) IllinoisReportCard.com report, there was a +20% portion of DeKalb High School (DHS) students that did not graduate in four years. According to our local community college's, Kishwaukee College, latest Students Right to Know/Consumer Information, the full time student retention rate is 66% and part time student retention rate is 38% - leaving at least 30% of college students in either enrollment status without direct support in workforce or higher education after initially enrolling in college courses (https://kcweb.kish.edu/student-life-student-online-handbook-4). Our local university, Northern Illinois University (NIU), reported a 73% freshman class retention rate for the Fall 2018 semester (https://www.niu.edu/enrollment-plan/goal-3.shtml).

Although we cannot predict where each student is placed, the fact remains that there is a measurable population of working age individuals in our area that decide not to continue their education during a critical time in their lives. As a smaller organization with the capability of providing individualized workforce support either in person or virtually, PPI is aimed at connecting with the Disconnected Youth of DeKalb County in order to guide them into self-sufficient career paths while avoiding experiences with potential poverty and crime.

Our target population for The Lost Ones project is DeKalb County residents age 16-24 who are no longer in school and have yet to obtain self-sufficient employment. With 10+ years of industry experience and numerous connections to the local workforce climate, the PPI Founder/Executive Director is aiming to either personally provided or direct Disconnected Youth to workforce services to the population that often falls through the cracks due to lack of high school/college completion or long-term separation from the workforce (incarceration, military deployment, stay-at-home parenting, etc).

Anticipated Outcomes

January 2022: Provide Microsoft Office enabled electronics to equip job seekers with onsite capabilities for resume creation, cover letter creation, job searching, and job application completion.

January – April 2022: Leverage social media, incentivized surveys, no-cost/catered community events (both in-person and virtual), fundraising opportunities, and Passion Pursuit Inc. promotional products to attract, engage, and retain relationships with 85 job seekers ages 16-24.

January – April 2022: Provide 60-minute, one-on-one Career Coaching for 85 entry-level job seekers, aspiring entrepreneurs, and transitioning professionals returning to the workforce after High School/College Disruption, Military Deployment, Dislocation/Redundancy, and/or Incarceration.

January – April 2022: Create, edit, print, and file custom Resumes for 85 adequate workforce performance against ATS scanning and competitive professional review. This service would also include Cover Letters and custom Explanation Letters by request for previously incarcerated job seekers.

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

DEPARTMENT OF THE TREASURY

Date: JAN 23 2020

PASSION PURSUIT
C/O DANITA SIMS
[redacted]

Employer Identification Number:
83-3483227
DLN:
17053110851009
Contact Person:
MS THOMAS ID# 59087
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:
February 14, 2019
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.

This supersedes our letter dated October 22, 2019, which we issued with an incorrect Employer Identification Number (EIN). You should use the EIN 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,

PASSION PURSUIT

which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

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.
Danita Sims

2 Business name/disregarded entity name, if different from above
Passion Pursuit Inc

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) ▶ 501c3

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.
[redacted]

Requester's name and address (optional)

6 City, state, and ZIP code
[redacted] 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
[redacted]

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 ▶ Danita Sims Date ▶ 11-08-2021

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

Detailed Program Budget: $17,899

$3,200: Program Director 4-month stipend

$1,200: Three computer packages

$1,960: Facilities Repair/Maintenance

$789: Annual Liability/Property Insurance

$50: First-aid kits

$2,000: Total of 4 Career Coaching Workshops

$10,200: Total of 85 Custom Resumes at $120/each = $10,200

$4,000: eCommerce Startup Kits for 20 Young Entrepreneurs (Ages 16-24) at $200 each

$400: Administrative Costs

$250: Cost of a digital survey designed to attract attention of participants

$3,825: Promotional Products for first 85 participants who obtain employment and/or official business launch.

TOTAL = $17,899

Detailed Program Budget

$3,200: Program Director stipend = $800/mos for 4 months: Executive Director will be responsible for leading, reporting, and tracking performance of potential interns to ensure program participants are effectively served in accordance with program initiatives.

$1,200: Three computer packages including laptop/chromebook, Word Programs, and IT security software will be purchased to be placed at Passion Pursuit Inc. designated cubicle for an intern to check in participants, maintain database of contacts, schedule coaching sessions, and manage social media campaigning tasks. The last two units will be utilized for walk-in participants who seek support in resume creation and job searching.

$1,960: Facilities Repair/Maintenance: $50 a month x 12 months= $600.00. Janitorial Supplies: $30 a month x 12 months = $360.00. Sub Contracting for Lawn and Parking lot to maintain the appearance and safety of the outside area of the organization. $83.33 x 12 = $1,000.00.

$789: Annual Liability/Property Insurance (quoted from American Family Insurance Broker)

$50: Two $25 first-aid kits will be purchased in case of a medical emergency

Detailed Program Budget Cont.

$2,000: Total of 4 Career Coaching Workshops at $500 for up to 2 hours each with 5-20 participants at a time (20- 80 participants served total). According to the most recent research available, independent Career Coaches in general charge $75 to $150 per hour. More in-demand Career Coaching services can run range from $250 to $500 or more. The average Career Coach salary is $43,275, according to careers site PayScale. Similarly, Glassdoor puts the average salary for Career Coaches at $45,390. In the case of PPI's Executive Director's combination of +10 years of experience in workforce development and a Master's degree from UIC, the minimum threshold for Career Coaching Workshops will be $100/hour - which when multiplied by 180 sessions for the full year, calculates to $18,000.

$10,200: Total of 85 Custom Resumes at $120/each = $10,200: Passion Pursuit Inc.'s Executive Director has been contracted through Talent Inc. since 2014, a company providing professional resume writing, professional CV writing and interview preparation coaching since 2014 - which charges at least $149.99 for each resume. According to Indeed.com "As of Oct 29, 2021, the average annual pay for a Resume Writer in the United States is $42,745 a year...Resume Writer "might earn between $50 and $100 for a basic resume for a newer professional or someone without an extensive work history. For an executive-level client, you might earn up to $300 per resume. (source) ".

$4,000: eCommerce Startup Kits for 20 Young Entrepreneurs (Ages 16-24) at $200 each. Should there be an interest for entrepreneurship, there is a resource available for those interested in the eCommerce sector. For $200 per participant, they receive access to 30 days of one-on-one mentorship from proven industry professionals, 1-year eCommerce storefront, organizational materials for strategic business planning, as well as nearly $200 worth of products to sample, use, or resell to jumpstart volume for their own business.

Detailed Program Budget Cont.

$400: Administrative Costs = Office Supplies including binders, file folders, registration printer paper, toner, staples, mailings, postage, workshop information, binding, brochures, fiscal reports, etc. $100.00per month x 4 months.
$500: Snacks provided for meetings, participants, etc. $125 x 4 months.
$500: Funds to cover costs of a digital marketing campaign including paid Facebook, Google, Instagram, Facebook, Snapchat, and TikTok boost capabilities to introduce Passion Pursuit Inc. to the community and recruit participants to programming

$250: Funds to cover costs of a digital surveys designed to attract attention of participants. Researching interested of high school students concluded a collective interest in food delivery service. Gift cards will be purchased through DoorDash at $25/each. Ten phone numbers from the surveys will be drawn randomly to receive a text with a code to redeem $25 towards their next DoorDash order.

$3,825: Promotional Products: 85 PPI Messenger Bags $20 each ($1,700) and 85 executive planners for 2022 at $25 each ($2,125).

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

Illinois Grant Accountability and Transparency Act
Grantee Portal - Audit Certification

Grantee Portal / Audit Reviews / Audit / Certification Form

This audit has been archived. No changes allowed.

Please answer the questions as they appear below. They are used to determine the type of audit this organization is required to submit per federal and/or state regulations. If you are unsure of an answer please consult a financial or CPA representative.

Has this organization expended $750,000 or more in federal awards this fiscal year?

- Federal awards include both pass-through and direct funds;
- Fiscal year is in reference to this organization's fiscal year;
- $750,000 includes the sum of all federal sources;

Yes | No

Has this organization expended $500,000 or more in federal and state awards this fiscal year?

- Federal awards include both pass-through and direct funds;
- Fiscal year is in reference to this organization's fiscal year;
- $500,000 includes the sum of all state and federal sources;

Yes | No

Has this organization expended $300,000 or more in federal and state awards this fiscal year?

- Federal awards include both pass-through and direct funds;
- Fiscal year is in reference to this organization's fiscal year;
- $300,000 includes the sum of all state and federal sources;

Yes | No

Will an audit be conducted for this organization this fiscal year?

- This includes a financial statement audit conducted due to regulatory requirements? (i.e. Illinois Attorney General, Illinois Municipal Code, PCAOB, etc.);
- This includes a financial statement audit conducted voluntarily;

Yes | No

Requirement for this organization

In accordance with 44 IAC 7000.90 (Illinois Administrative Code - Auditing Standards), this organization is required to submit a Consolidated Year End Financial Report (CYEFR) to the Grantee Portal no later than 6 months from the end of this organization's fiscal year.

Certification

My Name: Danita Sims

My Title: Executive Director/Founder

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:

Passion Pursuit, Inc. will connect with at-risk youth, entry level workers, and transitioning residents who are returning to the workforce after military deployment, dislocation, incarceration, or retirement. The agency provides guidance into self-sufficient career paths that limit experiences with poverty and avoid interaction with crime by providing workforce services to populations that often "fall through the cracks" and require targeted services to support future success.

Passion Pursuit, Inc. proposes to serve 85 participants with employment services. Of this number, 60 recipients 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.

Rouse, Joanne

From: Danita Sims [redacted]
Sent: Tuesday, March 1, 2022 11:57 AM
To: Rouse, Joanne
Subject: Re: W-9

[**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.]

Good Afternoon,

My apologies! The EIN for Passion Pursuit is:

[redacted]

Danita Sims
Founder/Executive Director
Passion Pursuit Inc.
Proud Partner of Community of One
217 S. Fourth St, DeKalb, IL 60115

FREE Review: How strong is YOUR resume?

> On Mar 1, 2022, at 11:31 AM, Rouse, Joanne <Joanne.Rouse@cityofdekalb.com> wrote:
>
> Hi Danita,
>
> I am setting up the new Human Services grantees in the City's financial system and noticed there is no EIN # on the W-9 you submitted with your grant request. In order to set you up for payment, I need the EIN # for Passion Pursuit. If you don't have one yet, then I will need your Social Security number. The Finance Department will not issue payments without one of these numbers.
>
> Please send me what you have so I can set you up for your 1st Quarter payment after the end of March.
>
> Thank you!
> Joanne
>
> **Joanne Rouse | Community Services Coordinator**
> **City of DeKalb | Community Development Dept. | 164 E. Lincoln Highway, DeKalb, IL 60115**
> **815-748-2366 | Joanne.Rouse@cityofdekalb.com**
>
> <image001.png>

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Rouse, Joanne

From: Rouse, Joanne
Sent: Tuesday, March 1, 2022 11:31 AM
To: Danita Sims
Subject: W-9

Importance: High

Hi Danita,

I am setting up the new Human Services grantees in the City's financial system and noticed there is no EIN # on the W-9 you submitted with your grant request. In order to set you up for payment, I need the EIN # for Passion Pursuit. If you don't have one yet, then I will need your Social Security number. The Finance Department will not issue payments without one of these numbers.

Please send me what you have so I can set you up for your 1st Quarter payment after the end of March.

Thank you!
Joanne

Joanne Rouse | Community Services Coordinator
City of DeKalb | Community Development Dept. | 164 E. Lincoln Highway, DeKalb, IL 60115
815-748-2366 | Joanne.Rouse@cityofdekalb.com

HUMAN SERVICES AGREEMENT
RAMP

This agreement made this 10th day of January, 2022, 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 96 % 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, 2022 to December 31, 2022. 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 _____, _____, and said City has caused the same to be signed, sealed, and attested to by its Mayor and City Clerk or Executive Assistant of the City of DeKalb as of the date first mentioned in this Agreement.

RAMP

Board Chairman

ATTEST:

Executive Director

CITY OF DEKALB, ILLINOIS

Cohen Barnes, Mayor

CITY OF DEKALB STATE OF ILLINOIS

ATTEST:

Exhibit A: Funding Application

City of DeKalb
opportunity · innovation

164 East Lincoln Highway
DeKalb, Illinois 60115
815.748.2000 • cityofdekalb.com

FY 2022 HUMAN SERVICES FUNDING APPLICATION

Twelve Months Funding 1/1/22 to 12/31/22

APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 5, 2021. INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.

Agency Name: Regional Access & Mobilization Project, Inc (RAMP)

Mailing Address: 115 N First Street, DeKalb

Agency Director: Jackie Sundquist

Contact Person: Amy Morris

Telephone No.: 815-756-3202 **Email Address:** amorris@rampcil.org

Name of Person Responsible for Completing Quarterly Report: Amy Morris

Telephone No.: 779-774-1022 **Email Address:** amorris@rampcil.org

Program Description: RAMP's Employment Services are geared toward individuals with disabilities who are motivated job seekers looking for either part-time or long-term competitive employment.

RAMP services include adult employment, Fast Track Transition Services for youth and Project SEARCH Internship program.

Twelve Month Program Budget: $139,207

Amount of Funding Requested: $$5,500

% of Total Program Budget: 3.9%

Total Estimated Number of Program Participants: 65

Total Estimated Number of 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 anticipated outcomes to be achieved. Be specific about the population to be served and the benefits derived from your services. Include any descriptive materials regarding the history and mission 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. For small agencies that do not perform an annual audit, financial statements certified by a professional accountant can be submitted.

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 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: COO/Development Director

Signature: Amy Morris

Date: 11/8/2021

Please submit the application using one of the following methods:

- Via regular mail to be received no later than 5:00 p.m. on November 5, 2021 to:

  City of DeKalb
  Attention: Joanne Rouse
  164 East Lincoln Highway
  DeKalb, Illinois 60115

- Via email dated no later than 5:00 p.m. on November 5, 2021 to: joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:

Date Application Received: 6/8/2021

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

☐ Denied

RAMP BOARD OF DIRECTORS AND TERMS

Name/Officer	Address	Phone Number	Term Expires
Alan Zais President	Winnebago County Housing Authority 1301 N Markel Rd Ridott, IL 61067	815-963-2133 x 111 815-988-3882	2022
Arles Hendershott Vice-President	Milestone, Inc. 4450 Rockton Ave. Rockford, IL 61103	815-639-2965 815-980-8856	2022
Craig Fetty Treasurer	Raymond James Associates 4443 Marsh Hawk Drive Loves Park, IL 61111	815-654-4390 815-245-5183	2022
Kim Schweitzer Secretary	AKA Resources 3610 Dallas Road Rockford, IL	815-874-7433 815-262-0888	2022
Jessica Koltz Past President	Rasmussen College 6000 East State Street Rockford, IL 61108	815-316-4843 815-978-0002	2022
Jurea Crudup	Swedish American Hospital 1401 East State Street Rockford, IL 61104		2024
Bill Haynes	Retired from RAMP 5745 Highland Terrace Rockford, IL 61108	815-540-3468	2023
Joe Marshall	Retired, Landstar 1803 Stratford Lane Rockford, IL 61107	815-398-1285 815-978-1309	2024
Lafekeria S. Vaughn	Winnebago County State's Attorney's O 400 W. State Street, Suite 804 Rockford, IL 61101	815-319-4799	2024
John "J.J." Wett	Riverview Child and Family Therapy 127 Tilton Park Dr. DeKalb, IL 60115	815-690-0645	2024

RAMP
no limits

RAMP EMPLOYMENT SERVICES
FISCAL YEAR 2022 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 at Northwestern Kishwaukee Hospital.

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 for adults that RAMP provides – Employment Network Services/Ticket to Work (TTW) and Employment Vocational Rehabilitation Services (VR).

Employment Network Services – Ticket to Work (TTW)

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 the 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 (VR)

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 Services Provided

- 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 11-14 students with disabilities are selected from area high schools to participate. 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 PS
· Strong desire to achieve a job in the community

Project SEARCH 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

FY 2021 Outcome Data/Results for Employment Services (TTW and VR services):

- 32% of VR consumers and 68% of TTW consumers obtained a job as a result of working with RAMP. (Target is 80%)
- 100% of VR consumers surveyed could state their strengths and were able to promote themselves. (Target 80%).
- 48% of VR consumers and 59% of TTW consumers were able to maintain their job for at least 12 months (Target 60%).
- 60% of VR consumers and 69% of TTW consumers surveyed after 12-month milestone reduced dependence on government assistance. (Target 50%)

FY 2021 outcomes from our Fast Track Program:

- 92% of youth served stated their desired career and/or education path (Target 75%).
- 86% of youth served completed the training offered (Target 75%).
- 16% of youth served obtained a job shadow and or volunteer opportunity in the community (Target 25%).
- 14% of youth served obtained a job (Target 10%).

FY 2021 Outcome Results for Project SEARCH:

- 40% of 2021 graduates have obtained employment in the community (Target 100% by **May 2022**)
- 76% of 2020 graduates have obtained employment in the community. (Target 100%)

- 100% of those working, are earning minimum wage or higher. (Target 100%)
- 100% of those working, are working more than 16 hours per week. (Target 100%)

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 70% of those we served (or 43 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 $387,000.

Here is our math:
43 people not on Social Security benefits due to finding employment
x $750 month (what Social Security Benefits pay)
x 12 months
$387,000 cost savings annually

In addition, these working individuals are now more likely to receive health benefits through their employers now (14% earned benefits last year) rather than a State Medicaid program, saving even more tax dollars.

For instance, in 2019 alone, RAMP helped 61 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 61 now employed individuals, the savings is over $219,600 for just one year, and that is only counting one benefit not to mention others like housing and medical care.

SUCCESS STORIES & PHOTOS



Gracie Bishop, a Dekalb High School graduate, participated in two years of Fast Track. She was never comfortable with the fact that she has an Individualized Education Plan (IEP) and never felt comfortable talking about her disability to others.

Gracie is a great self-advocate, so the first thing she wanted to work on with RAMP in Fast Track was to learn how to talk about her disability and how to ask for accommodations in the workplace. She told her advocate how she is now recognizing that she was discriminated against at her old school because of her disability.

"I am way more comfortable now talking about my disability after talking it through with someone. I always felt embarrassed about my disability, and I never wanted my friends to know I had an IEP. I don't feel that way anymore. I feel more comfortable going to college and the workforce and asking for accommodations now."

Gracie received a full ride scholarship to a college of her choice. She practiced hard for the interviews both during the Fast Track meetings and with family and friends, and was one of 800 people to apply for this scholarship. She gets to choose from Blackburn College, Illinois State University, Lewis University, NIU, University of Illinois, and University of St. Francis. She is currently attending Kishwaukee Community College and still deciding which University she will attend next.






Project SEARCH Interns hard at work at Northwestern Kishwaukee Hospital






OUR REQUEST

Our request is for $5,500 to provide employment services for 65 people in DeKalb County, 35 of which will be DeKalb residents.

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. 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.

Regional Access & Mobilization Project, Inc.

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

RAMP

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) ▶ **501c3 Non-Profit 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.) See instructions.

202 Market Street

6 City, state, and ZIP code

Rockford, IL 61107

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

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 for Part II, later.

Sign Here **Signature of U.S. person ▶** [signature] **Date ▶** 09 / 20 / 2021

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.*

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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,* later, for further information.

Note: If you are a U.S. person and 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.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 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 payee 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.

4. The type and amount of income that qualifies for the exemption from tax.

5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,

2. You do not certify your TIN when required (see the instructions for Part II for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code,* later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships,* earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code,* later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of $50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a $500 penalty.

Exhibit B: Current Year's Budget

RAMP
Profit & Loss Budget vs. Actual
July 2017 through June 2021

RAMP	FY22 Budget
Ordinary Income/Expense	
Income	
4000 · GRANT REVENUE	2,098,818
4100 · FOUNDATIONS	310,000
4200 · GIFTS REVENUE	136,219
4300 · SPECIAL EVENTS REVENUE	146,750
4400 · SOCIAL ENTERPRISE REVENUE	88,646
4500 · OTHER REVENUE	29,300
Total Income	2,809,733
Gross Profit	2,809,733
Expense	
6000 · GRANT EXPENSE	147,760
6100 · GIFTS EXPENSE	7,610
6200 · SPECIAL EVENTS EXPENSE	27,140
6300 · SOCIAL ENTERPRISE	5,520
6400 · PERSONNEL	2,198,300
6500 · OPERATING EXPENSE	394,594
6600 · MISCELLANEOUS EXPENSE	15,396
66900 · Reconciliation Discrepancies	
Total Expense	2,796,319
Net Ordinary Income	13,413

DeKalb County Employment Services - FY 22

(Includes Adult Employment Services, Fast Track, and Project SEARCH)

Income	
4000 · GRANT REVENUE	
Federal Grant Revenue	$25,679.96
Total 4020 · State Grant Revenue	$55,166.80
Total 4030 · Local Grant Revenue	$5,665.00
Total 4040 · United Way Grant Revenue	$1,236.00
4050 · Other Grant Revenue	$0.00
4100 · FOUNDATIONS	$40,000.00
Total 4200 · GIFTS REVENUE	$7,000.00
Total 4300 · SPECIAL EVENTS REVENUE	$4,500.00
Total Income	**$139,247.76**
Expense	
6410 · Personnel	$104,302.95
6420 · Fringe	$16,769.05
Contractual	$2,308.96
Marketing	$459.51
Equipment	$348.61
Supplies Expense	$367.60
Total 6580 · Travel	$2,527.28
6560 · Postage Expense	$313.08
6565 · Printing Expense	$122.53
Other Operating	$11,687.94
Total Expense	**$139,207.51**

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

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Financial Statements

June 30, 2020 and 2019

(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, 2020 and 2019, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our 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.

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, 2020 and 2019, 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. 2014-09, *Revenue from Contracts with Customers (Topic 606)*, and all subsequently issued clarifying ASUs and ASU No. 2018-08, Not-for-Profit Entities (Topic 958): *Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made*, as of July 1, 2019. 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 December 4, 2020, 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.

Benning Group LLC

Rockford, Illinois
December 4, 2020

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Statements of Financial Position

June 30, 2020 and 2019

Assets		2020	2019
Current assets:			
Cash and cash equivalents	$	782,009	238,785
Accounts receivable:			
Department of Rehabilitation Services		166,705	130,679
Other, net of allowance for doubtful accounts of $3,028 and $1,231 as of June 30, 2020 and 2019		55,577	122,048
Pledges receivable – current portion		60,178	679,426
Prepaid expenses		41,526	36,019
Total current assets		1,105,995	1,206,957
Pledges receivable – long-term		30,000	–
Investments – held for endowment purposes		1,188,686	1,262,183
Fixed assets, net		1,770,383	555,236
	$	4,095,064	3,024,376
Liabilities and Net Assets			
Current liabilities:			
Accounts payable		459,946	47,627
Accrued expenses		153,090	118,352
Unearned revenue		7,500	5,625
Payroll Protection Program advance		336,000	–
Total current liabilities		956,536	171,604
Net assets:			
Without donor restrictions		2,085,165	1,328,127
With donor restrictions		1,053,363	1,524,645
Total net assets		3,138,528	2,852,772
Total liabilities and net assets	$	4,095,064	3,024,376

See accompanying notes to financial statements

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Statements of Activities

For the Years Ended June 30, 2020 and 2019

	Without Donor Restrictions	With Donor Restrictions	Total 2020	Without Donor Restrictions	With Donor Restrictions	Total 2019
Revenue and support:						
Grants:						
Federal	$ 212,864	–	212,864	208,020	–	208,020
State of Illinois	656,462	–	656,462	737,230	–	737,230
Other grants	181,028	–	181,028	79,793	–	79,793
Contributions – United Way	2,250	17,048	19,298	2,471	55,482	57,953
Rockford Mass Transit District	18,000	–	18,000	18,000	–	18,000
Capital contributions and other donations	428,933	459,835	888,768	122,722	839,737	962,459
Special events, net of direct expenses	88,853	28,445	117,298	114,874	44,406	159,280
Investment income (loss)	(8,717)	–	(8,717)	31,200	–	31,200
Interest income	4,183	–	4,183	268	–	268
Curriculum services	66,308	–	66,308	41,998	–	41,998
Other fees	572,119	–	572,119	399,668	–	399,668
Net assets released from restrictions	976,610	(976,610)	–	359,144	(359,144)	–
Total revenue and support	3,198,893	(471,282)	2,727,611	2,115,388	580,481	2,695,869
Expenses:						
Program services	1,794,014	–	1,794,014	1,662,669	–	1,662,669
Management and general	349,307	–	349,307	315,295	–	315,295
Fundraising	298,534	–	298,534	255,655	–	255,655
Total expenses	2,441,855	–	2,441,855	2,233,619	–	2,233,619
Change in net assets	757,038	(471,282)	285,756	(118,231)	580,481	462,250
Changes in net assets with donor restrictions:						
Net assets at beginning of year	1,328,127	1,524,645	2,852,772	1,446,358	944,164	2,390,522
Net assets at ending of year	$ 2,085,165	1,053,363	3,138,528	1,328,127	1,524,645	2,852,772

See accompanying notes to financial statements

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Statements of Functional Expenses

For the Years Ended June 30, 2020 and 2019

	Program	Management and General	Fundraising	Total 2020	Program	Management and General	Fundraising	Total 2019
Salaries and wages	$ 1,211,689	194,063	198,209	1,603,961	1,174,294	154,553	175,547	1,504,394
Employee benefits	84,165	13,478	13,768	111,411	103,449	13,615	15,465	132,529
Payroll taxes	95,634	15,317	15,644	126,595	91,372	12,026	13,659	117,057
Grants supporting consumers	76,333	–	–	76,333	65,008	–	–	65,008
Buildings and grounds	18,001	2,972	2,726	23,699	24,051	3,829	2,639	30,519
Conferences and education	1,130	608	38	1,776	6,143	1,372	482	7,997
Dues and subscriptions	2,200	10,717	1,409	14,326	2,199	5,096	1,409	8,704
Equipment and repairs	1,416	233	214	1,863	7,613	1,212	835	9,660
Equipment rental	2,619	433	397	3,449	3,213	511	353	4,077
Food	16	1,372	292	1,680	802	2,612	59	3,473
Background checks	47	–	–	47	660	–	–	660
Insurance	6,767	1,117	1,025	8,909	6,656	1,059	730	8,445
Marketing	4,283	502	259	5,044	4,328	6,957	1,452	12,737
Interpreter	8,637	–	–	8,637	8,560	–	–	8,560
Professional fees	20,990	69,400	33,276	123,666	29,189	79,364	29,149	137,702
Postage	1,215	2,004	506	3,725	–	3,366	681	4,047
Printing	1,222	468	420	2,110	1,653	1,131	–	2,784
Rent	106,523	11,960	11,657	130,140	24,542	10,516	4,926	39,984
Supplies	748	4,941	207	5,896	270	6,720	304	7,294
Travel	33,885	826	15	34,726	42,173	1,203	45	43,421
Utilities and telephone	35,589	5,782	5,620	46,991	28,301	4,272	3,442	36,015
Miscellaneous	21,769	3,486	3,563	28,818	7,211	949	1,078	9,238
Loss on sale of fixed assets	27,409	4,390	4,484	36,283	–	–	–	–
Depreciation	31,727	5,238	4,805	41,770	30,982	4,932	3,400	39,314
Total expenses	$ 1,794,014	349,307	298,534	2,441,855	1,662,669	315,295	255,655	2,233,619

See accompanying notes to financial statements.

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Statements of Cash Flows

For the Years Ended June 30, 2020 and 2019

		2020	2019
Cash flows from operating activities:			
Increase in net assets	$	285,756	462,250
Adjustment to reconcile change in net assets to net cash provided by operating activities:			
Depreciation		41,770	39,314
Loss on sale of fixed assets		36,283	–
Realized and unrealized loss (gains) on investments		18,797	(17,502)
Increase (decrease) in cash flow due to changes in:			
Accounts receivable		30,445	(15,961)
Pledges receivable		589,248	(617,055)
Prepaid expenses		(5,507)	(13,713)
Accounts payable and accrued expenses		447,057	33,939
Deferred revenue		1,875	(1,875)
Net cash provided by (used in) operating activities		1,445,724	(130,603)
Cash flows from investing activities:			
Purchase of property and equipment		(1,293,200)	(27,852)
Purchase of investments		(123,341)	(111,484)
Proceeds from sale of investments		178,041	138,780
Net cash provided by (used in) investing activities		(1,238,500)	(556)
Cash flows from financing activities –			
Proceeds from Payroll Protection Program advance		336,000	–
Net change in cash and cash equivalents		543,224	(131,159)
Cash and cash equivalents:			
Beginning of year		238,785	369,944
End of year	$	782,009	238,785
Supplemental cash flow information –			
Disposal of fully depreciated equipment	$	64,109	12,441

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. RAMP maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. RAMP was in excess of federal deposit insurance coverage at June 30, 2020 by approximately $313,000. RAMP believes that the risk related to this concentration is minimal.

(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, 2020 and 2019. RAMP 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

RAMP 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, 2020 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) Payroll Protection Program Advance

RAMP received a Payroll Protection Program (PPP) loan for $336,000 on April 14, 2020. The PPP loan is recorded on the Statement of Financial Position as a refundable advance as that loan is expected to be 100% forgiven in fiscal year 2021.

(l) Reclassifications

Certain reclassifications have been made to the 2019 financial statements to conform with the 2020 presentation.

(2) Pledges Receivable

A summary of pledges receivable is as follows at June 30, 2020 and 2019:

		2020	2019
Capital campaign	$	40,000	637,665
Contributions		37,903	4,286
United Ways		12,275	37,475
		90,178	679,426
less current portion		(60,178)	(679,426)
	$	30,000	–

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, 2020 and 2019:

		Market Value 2020	Market Value 2019
Cash and money market funds	$	4,642	5,711
Equity mutual funds		481,482	541,741
Fixed income investments		281,767	277,376
Held at community foundations (CF):			
CF of Northern Illinois		332,079	336,892
DeKalb County CF		23,155	24,240
Boone County CF		5,007	10,004
Freeport CF		60,554	66,219
	$	1,188,686	1,262,183

The components of investment income (loss) for the years ended June 30, 2020 and 2019 were:

		2020	2019
Dividends	$	21,301	25,928
Realized and unrealized gains (losses)		(18,339)	17,502
Management fees		(11,679)	(12,230)
	$	(8,717)	31,200

(4) Property and Equipment

A summary of property and equipment at June 30, 2020 and 2019 is as follows:

		2020	2019
Building	$	511,838	511,838
Building improvements		476,323	531,316
Furniture and equipment		139,279	163,642
Construction in progress		1,272,165	–
		2,399,605	1,206,796
Less accumulated depreciation		629,222	651,560
	$	1,770,383	555,236

(5) Line of Credit

RAMP has a line of credit for $525,000 maturing December 12, 2020 with an interest rate of prime per annum (3.25% at June 30, 2020). This line is secured by a pledge agreement granting a security interest in the endowment assets and all other assets of RAMP. There was no balance outstanding at June 30, 2020 or 2019.

(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, 2020.

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, 2020 is as follows:

		Without Donor Restrictions	With Donor Restrictions	2020 Total
Endowment funds:				
Donor restricted	$	–	785,099	785,099
Board designated		403,587	–	403,587
	$	403,587	785,099	1,188,686

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 changes in endowment net assets for the year ended June 30, 2020 are as follows:

		Without Donor Restrictions	With Donor Restrictions	2020 Total
Endowment net assets, beginning of year	$	477,084	785,099	1,262,183
Investment return – Investment loss		(8,717)	–	(8,717)
Withdrawals		(64,780)	–	(64,780)
Endowment net assets, end of year	$	403,587	785,099	1,188,686

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 expense		6	–	6
Withdrawals		(51,000)	–	(51,000)
Endowment net assets, end of year	$	477,084	785,099	1,262,183

(7) Net Assets Without Donor Restrictions and With Donor Restrictions

Components of net assets without donor restrictions as of June 30, 2020 and 2019 respectively, are as follows:

		2020	2019
Undesignated	$	1,183,360	295,807
Investment in property and equipment		498,218	555,236
Board designated – endowment		403,587	477,084
	$	2,085,165	1,328,127

Components of net assets with donor restrictions as of June 30, 2020 and 2019 respectively, are as follows:

		2020	2019
Restricted as to time:			
Special events	$	28,445	44,406
United Way		12,275	27,107
Restricted as to purpose:			
COVID Funds		15,034	–
Project Search program		–	10,368
Building renovations		212,510	657,665
Endowment fund		785,099	785,099
	$	1,053,363	1,524,645

(8) Liquidity and Availability of Financial Assets

The following table reflects RAMP's financial assets as of June 30, 2020 and 2019, 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.

		2020	2019
Cash and cash equivalents	$	782,009	238,785
Accounts receivable		222,282	252,727
Pledges receivable - current portion		60,178	679,426
Investments, at fair value		1,188,686	1,262,183
Total financial assets		2,253,155	2,433,121
Board designated – endowments		(403,587)	(477,084)
Donor restricted for time and program requirements		(1,053,363)	(1,524,645)
		(1,456,950)	(2,001,729)
Financial assets available to meet cash needs for general expenditures within one year	$	796,205	431,392

(9) Major Source of Revenue

Approximately 24 and 27 percent of RAMP's revenue without donor restrictions was received from the State of Illinois in fiscal years 2020 and 2019, 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 2020 and 2019 RAMP held several special fund-raising events with gross revenue of $181,590 and $260,669 and direct expenses of $64,292 and $101,389, respectively. The net proceeds from these events were $117,298 and $159,280, 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 $1,675 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. The Boone County staff was moved to the Winnebago office in July 2020 and the Boone County lease was not renewed.

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.

During fiscal year 2020, RAMP received in-kind facility rent from two different organizations during the renovation of their building. The total of the in-kind facility rent was $90,000 for fiscal year 2020.

Minimum rental payments under these leases and maintenance agreements through expiration are as follows:

Year ending June 30,		Amount
2021	$	22,628
2022		23,031
2023		23,459
2024		11,802

The total rental expense for fiscal years ending June 30, 2020 and 2019 was $130,140 and $39,984, 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, 2020 and 2019 were $9,364 and $9,435, 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, 2020 and 2019:

	Assets at Fair Value as of June 30, 2020			
	Level 1	Level 2	Level 3	Total
Money market funds	$ 4,642	–	–	4,642
Equity mutual funds	481,482	–	–	481,482
Fixed income mutual funds	281,767	–	–	281,767
Interest in investments under management with community foundations	–	–	420,795	420,795
	$ 767,891	–	420,795	1,188,686

	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

The following table provides a reconciliation of the beginning and ending balances of Level 3 investments for years ended June 30, 2020 and 2019:

		2020	2019
Balance at beginning of year	$	437,855	444,259
Withdrawals		(22,113)	(19,269)
Investment income		22,292	3,780
Unrealized gain, net loss		(13,575)	12,740
Fees		(3,664)	(3,655)
Balance at end of year	$	420,795	437,855

(15) Related Party Transactions

RAMP did not have any related party transactions in fiscal years 2020 and 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 December 4, 2020, which was the date that these financial statements were available for issuance.

On March 11, 2020, the World Health Organization declared the outbreak of the novel coronavirus of 2019 (COVID-19) pandemic which continues to spread in the United States. The ultimate disruption that may be caused by the outbreak is uncertain; however, it may result in a material adverse impact on RAMP's financial position, changes in net assets, and cash flows. Possible effects may include, but are not limited to, disruption to RAMP's donors and revenues, programs, and inability to hold fundraising events.

(17) Adoption of New Accounting Pronouncement

Revenue Recognition

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2014-09, "Revenue from Contracts with Customers". The ASU and all subsequently issued clarifying ASUs supersedes the revenue recognition requirements and most industry-specific guidance in U.S. generally accepted accounting principles. The core principle of the new guidance is that an entity recognizes revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The new guidance also includes a cohesive set of disclosure requirements that will provide uses of the financial statements with comprehensive information about the nature, amount, timing, and uncertainty of revenue and cash flows arising from the entity's contracts with customers. RAMP adopted the requirements of the new guidance as of July 1, 2019 using the modified retrospective method of transition. In applying the new guidance, RAMP elected to use the practical expedient that allows the guidance to be applied only to contracts that were not complete as of July 1, 2019.

The majority of the RAMP's revenue is received from grants and private donations. Grant and contribution revenue is recognized at a point in time when control is transferred. The adoption of the new guidance did not have a significant impact on RAMP's financial statements. Based on RAMP's evaluation process and review of its grant and contribution revenue, the timing and amount of revenue recognized previously is consistent with how revenue is recognized under the new guidance.

Also, in June 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 ASU provides a more robust framework for evaluating whether transactions such as grants and similar contracts with government agencies and others should be accounted for as exchange transactions (that is, revenue from contracts with customers) or contributions. The ASU also assists entities in determining whether a contribution is conditional. RAMP adopted the requirements of the ASU as of July 1, 2019. The changes in the ASU have been applied on a modified prospective basis, that is, the changes have been applied to agreements that are either not completed as of July 1, 2019, or entered into after that date.

(18) New Accounting Pronouncements

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 effective date has been extended a number of times and is now applicable for annual periods beginning after December 15, 2021. 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
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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
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, 2020, 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 December 4, 2020.

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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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 2020-01).

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.

Benning Group LLC

Rockford, Illinois
December 4, 2020

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Schedule of Findings and Responses

For the Year Ended June 30, 2020

Financial Statement Findings

2020-01 – 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, 2020 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 either part-time or 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 10th day of January, 2022, 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, 2022 to December 31, 2022. 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 _____ day of _____, _____, and said City has caused the same to be signed, sealed, and attested to by its Mayor and City Clerk or Executive Assistant of the City of DeKalb as of the date first mentioned in this Agreement.

SAFE PASSAGE

Board Chairman

ATTEST:

Executive Director

CITY OF DEKALB, ILLINOIS

Cohen Barnes, Mayor

CITY OF DEKALB STATE OF ILLINOIS

ATTEST:

Exhibit A: Funding Application

City of DeKalb
opportunity · innovation

164 East Lincoln Highway
DeKalb, Illinois 60115
815.748.2000 • cityofdekalb.com

FY 2022 HUMAN SERVICES FUNDING APPLICATION

Twelve Months Funding 1/1/22 to 12/31/22

APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 5, 2021. INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.

Agency Name: Safe Passage

Mailing Address: PO Box 621, DeKalb, IL 60115

Agency Director: Mary Ellen Schaid

Contact Person: Becky Versluys

Telephone No.: 815-756-7930 **Email Address:** bversluys@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: $1,727,591

Amount of Funding Requested: $15,000

% of Total Program Budget: 0.9 %

Total Estimated Number of Program Participants: 800

Total Estimated Number of 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 anticipated outcomes to be achieved. Be specific about the population to be served and the benefits derived from your services. Include any descriptive materials regarding the history and mission 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. For small agencies that do not perform an annual audit, financial statements certified by a professional accountant can be submitted.

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 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: 11/10/2021

Please submit the application using one of the following methods:

- Via regular mail to be received no later than 5:00 p.m. on November 5, 2021 to:

  City of DeKalb
  Attention: Joanne Rouse
  164 East Lincoln Highway
  DeKalb, Illinois 60115

- Via email dated no later than 5:00 p.m. on November 5, 2021 to: joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:

Date Application Received: 11/10/2021 CR

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

☐ Denied

Safe Passage
Board of Directors

Office	Member	Term Began	Term Ends
President	Nancy Partch	2nd term: July 2019	June 2022
	Dean Student Services, Kishwaukee College 924 South Second Street DeKalb, IL 60115	1st term: (Oct) July 2016	June 2019
Vice-President	Annette Meares	1st term: (Jan) July 2020	June 2023
	Registered Nurse 211 South Malta Road Malta, IL 60150		
Treasurer	Brian Jackson	1st term: (Jan) July 2019	June 2022
	Certified Public Account, Crowe LLP 2435 Meadow Creek Drive Sycamore, IL 60178		
Secretary	Debra Nottingham	1st term: July (March) 2020	June 2023
	Retail Manager 305 Perry Court Sycamore, IL 60178		
	Arthur (Art) Bingham	1st term: July 2019	June 2022
	Learning & Talent Development Assistant Director 712 Kensington Blvd. DeKalb, IL 60115	1st term: July 2016	June 2019
	Tarryn Thaden	2nd term: July 2019	June 2022
	Architectual Designer/Warehouse Manager 115 Andresen Court DeKalb, IL 60115	1st term: (April) July 2016	June 2019

Nancy Proesel	2nd term: July 2020	June 2023
Social Work/Public Relations 1799 Pickwick Lane DeKalb, IL 60115	1st term: July 2017	June 2020
Evan King	2nd term: (March) July 2021	June 2024
Attorney, Law Office of Riley Oncken 120 S Walnut St Sycamore, IL 60178	1st term: (March) July 2018	June 2021
Eva Rey	1st term: July 2021	June 2024
Manager System Analyst, Gallagher, Bassett Sus 1480 Farmstead Lane DeKalb IL 60115		

HUMAN SERVICES FUNDING
Twelve Months Funding 1/1/22 to 12/31/22

Program Description and Detailed Narrative

PROGRAM DESCRIPTION

In FY21, Safe Passage provided service to over 850 individuals in the domestic violence and sexual assault victims programs. Fifty-three percent of these were City of DeKalb residents. Over 16,000 hours of services were provided and over 20,000 meals were served. The Abuse Intervention Program provided 3,200 hours of service to 145 clients. During the first four months of FY22, over 550 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 Crisis 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 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.
- Professional 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 Safe Passage services and programs except for PAIP are free of charge and completely confidential 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 are about the impact of domestic and sexual violence on individuals, how best to work with victims that are traumatized and the raising awareness to 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 the domestic violence program, including the emergency shelter, transitional housing, individual, group and family counseling for adults and children. We have been operating the Lethality Assessment Protocol since October of 2018 and have been able to reach over 400 victims that have been identified as being at risk of lethality or serious injury and provided them with shelter, legal advocacy and counseling services. Many of them have experienced strangulation and we are trying to work with the medical community to create better screening protocols and therapies that will help with brain injuries and neurological problems related to experiencing air blockage. The COVID Pandemic put a stop to those efforts but we will be starting up conversations with Northwestern/Kishwaukee Hospital again in the near future.

We grew our long-term transitional housing program from six apartments on site to 12 total. We received funding from the Illinois Criminal Justice Information Authority to add six 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. This year we had a graduation service for 5 women who have left the transitional housing program in the last few months. They spoke about their experience and how grateful they were and provided advice and inspiration to new clients. It was very gratifying for staff to see the success of these survivors and how great of an impact staff had.

We have a strong collaboration with the Housing Authority, who in addition to renting us these six 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.

Our collaboration with the nursing school at NIU continues although of course they weren't visiting during the pandemic. Medication management is a huge need of many survivors. 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 and have been providing flu and COVID vaccines for anyone that wants them. 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 have completed a Memorandum of Understanding with NIU and have begun to provide 24/7 advocacy to the NIU community, especially the students. We are serving as their Confidential Advisor which is required by Illinois law. We will also be providing advocacy and support to victims who are going through a Title IX investigation. Although COVID did has slowed things down somewhat, we have already responded to several students this school year.

Our primary goal at Safe Passage is to meet the needs of our clients and 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. Many of the people we serve have histories of generational abuse, complex trauma and poverty. Poverty is an immense challenge that 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 abuse 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.

As we continue to strive to provide trauma informed services in every area, we are focusing more on developing a coaching partnership rather than case management as a social service where we are traditionally seen as "the experts". 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. We have implemented some of the ideas including one that involves helping them focus on interactions with their children and focus on parenting skills 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. Our case management staff is trying to create opportunities and activities to encourage positive interactions with their children. This has exposed people to things that they have never experienced such as concerts, lectures, horseback riding and trips to the pumpkin farm. The COVID pandemic has greatly curtailed these activities.

The pandemic has been and continues to be a challenge for the agency. We have lost many staff and have struggled to find new ones. All staff except those that work in the shelter are being allowed to work one or two days at home. Some clients are coming to see their counselors in person, and our legal advocates are still helping people obtain orders of protection. In our emergency shelter, we have continued to keep the census down in the current building to 5 adults and any children in the 5 rooms we have. We are very grateful to have received COVID funding from a variety of sources, enabling us to provide emergency shelter services in hotel rooms. We have consistently served 5 to 6 survivors and their children in hotels and currently have funds to allow us to continue to keep the hotel rooms until the end of the year. This funding has also helped us to obtain PPE products to keep clients and staff safe, including thermometers, masks, face and desk shields, gloves, alcohol wipes and cleaning supplies. We are still requiring staff to wear masks when out of their offices and requiring everyone entering a building to take and document their temperature. Most staff are vaccinated and although some staff have had COVID everyone recovered and so far, no clients have reported having COVID.

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 so much 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 Orbuch Date ▶ 11/8/21

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: 11/10/2021 9:35 AM

Safe Passage, Inc.
Budget
FY22

	FY22 Budget
INCOME	
IDHS	553,483
ICADV	633,705
ICASA	742,920
ICJIA	282,852
AG	54,530
FEMA	5,000
708 Board	161,200
City of DeKalb	11,000
City of DeKalb-CDBG	16,000
UW-Kishwaukee	14,000
UW-GenoaKingston	3,025
DCHA	47,880
DeKalb Township	10,025
PAIP client fees	50,000
Interest Income	-
Other Income	-
Fundraising	50,000
Community Support	152,988
In-Kind Donations	-
Total Income	2,788,608
EXPENSE	
Salaries/Fringes/Taxes	2,326,833
Repairs/Maintenance	40,355
Property Insurance	11,447
Utilities	36,840
Telephone/Internet	18,807
Mortgage Interest	22,968
Rent - LT Apts.	73,680
Rent - office space	42,180
Equipment	-
Property Taxes	9,392
Contract Services	51,400
Administration Exp	12,000
Dues	4,536
EPLI, D&O Insurance	2,903
License Fees	1,400
Awareness	11,340
Postage	3,800
Printing	-
Subscription	2,352
Office Supplies	22,234
Program Supplies	7,200
Conferences & Training	33,660
Travel	8,342
Fund Raising Expense	-
Client Food & Services	34,440
COVID - hotels	10,500
Indirect	-
In-Kind Expenses	-
Total Expenses	2,788,608
Net Income/Loss	(0)

Filename: FY22 Budget by Grant

Safe Passage, Inc.
DV Program Budget
FY22

	FY22 Budget
INCOME	
Federal and State Grants	1,483,885
Local Grants	243,706
DV Program Income	1,727,591
EXPENSE	
Salaries/Fringes/Taxes	1,438,738
Occupancy	173,325
Contract Services	29,050
Administrative	29,702
Supplies / COVID	55,576
Travel	1,200
DV Program Expenses	1,727,591
Net Income/Loss	-

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

SAFE PASSAGE, INC.

Financial Statements and
Supplementary Information

June 30, 2020 and 2019

(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

Report on the Financial Statements

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, 2020 and 2019 and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our 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.

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

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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, 2020 and 2019, 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

Other Information

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.

Adoption of New Accounting Pronouncement

As discussed in Note 11 to the financial statements, Safe Passage adopted the Financial Accounting Standards Board's Accounting Standards Update (ASU) No. 2014-09, Revenue from Contracts with Customers, and ASU No. 2018-08, Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made as of and for the year ended June 30, 2020. Safe Passage adopted the requirements of the ASU as of July 1, 2019 using the modified retrospective method of transition. In applying the new guidance, Safe Passage elected to use the practical expedient that allows the guidance to be applied only to grants that were not complete as of July 1, 2019. 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 November 16, 2020, 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 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 Safe Passage, 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 Safe Passage, Inc.'s internal control over financial reporting and compliance.

Berning Group LLC

Rockford, Illinois
November 16, 2020

SAFE PASSAGE, INC.

Statements of Financial Position

June 30, 2020 and 2019

		2020	2019
Assets			
Current assets:			
Cash	$	92,236	60,777
Grants receivable		543,181	397,708
Prepaid expenses		24,094	25,777
Total current assets		659,511	484,262
Property and equipment, net		1,265,339	1,314,697
Total assets	$	1,924,850	1,798,959
Liabilities and Net Assets			
Current liabilities:			
Accounts payable		3,304	4,554
Payroll related liabilities		1,037	714
Wages payable		97,826	71,168
Accrued vacation and sick pay		90,187	75,479
Current portion of note payable		17,610	16,837
Other liabilities		9,945	8,052
Total current liabilities		219,909	176,804
Payroll Protection Program advance		63,935	–
Long-term note payable		450,083	467,261
Total liabilities		733,927	644,065
Net assets:			
Without donor restrictions		971,826	1,003,231
With donor restrictions		219,097	151,663
Total net assets		1,190,923	1,154,894
Total liabilities and net assets	$	1,924,850	1,798,959

See accompanying notes to financial statements

SAFE PASSAGE, INC.

Statements of Activities

For the Years Ended June 30, 2020 and 2019

		2020	2019
Changes in net assets without donor restrictions:			
Support:			
Government grants	$	2,465,777	2,199,331
Private foundation contributions		200	28,500
United Way		3,364	3,520
Contributions – other		190,646	162,392
Donations of supplies and food		55,053	33,677
Loss on disposal of property and equipment		(1,106)	–
Special events, including year-end appeal		60,344	53,338
Total support		2,774,278	2,480,758
Revenues:			
Abuser service fees		56,177	55,326
Miscellaneous income		2,014	1,935
Interest income		5,148	4,814
Total revenues		63,339	62,075
Net assets released from restrictions		117,683	252,427
Total support and revenues without donor restrictions and net assets released from net assets with restrictions		2,955,300	2,795,260
Expenses:			
Program services		2,529,697	2,298,542
Fundraising		9,302	7,742
Supporting services		447,706	381,680
Total expenses		2,986,705	2,687,964
Change in net assets without donor restrictions		(31,405)	107,296
Changes in net assets with donor restrictions:			
Contributions restricted in succeeding periods		13,000	13,000
Contributions restricted to purpose		172,117	178,000
Net assets released from restrictions		(117,683)	(252,427)
Changes in net assets with donor restrictions		67,434	(61,427)
Change in net assets		36,029	45,869
Net assets at beginning of year		1,154,894	1,109,025
Net assets at end of year	$	1,190,923	1,154,894

See accompanying notes to financial statements

SAFE PASSAGE, INC.

Statements of Cash Flows

For the Years Ended June 30, 2020 and 2019

		2020	2019
Cash flows from operating activities:			
Change in net assets	$	36,029	45,869
Adjustment to reconcile change in net assets to net cash from operating activities:			
Depreciation		81,880	75,796
Loss on disposal of property and equipment		1,106	–
Increase (decrease) in cash flows due to changes in:			
Grants receivable		(145,473)	24,732
Prepaid expenses		1,683	(5,501)
Accounts payable		(1,250)	(31,879)
Payroll related liabilities		323	24
Wages payable		26,658	11,378
Deferred revenue		–	(29,056)
Accrued vacation and sick pay		14,708	8,961
Other liabilities		1,893	3,776
Net cash provided by operating activities		17,557	104,100
Cash flows from investing activities –			
Purchase of property and equipment		(33,628)	(275,071)
Cash flows from financing activities:			
Proceeds from Payroll Protection Program advance		63,935	–
Principal payments long-term debt		(16,405)	(15,793)
Net cash used in (provided by) financing activities		47,530	(15,793)
Net increase (decrease) in cash		31,459	(186,764)
Cash, beginning of year		60,777	247,541
Cash, end of year	$	92,236	60,777
Supplemental cash flow information:			
Cash payments for interest		23,856	22,495
Disposal of fully depreciated equipment	$	15,013	7,205

See accompanying notes to financial statements

SAFE PASSAGE, INC.

Statement of Functional Expenses

For the Year Ended June 30, 2020

	Abuser Services	Domestic Violence	Sexual Assault	Total Program Services	Fund-raising	Supporting Services	2020 Totals
Salaries and wages	$ 101,916	1,030,505	375,028	1,507,449	–	298,110	1,805,559
Fringe benefits and payroll taxes	6,684	80,853	28,946	116,483	–	24,363	140,846
Employee benefits	3,178	180,138	68,354	251,670	–	42,394	294,064
Workers compensation insurance	925	19,938	6,945	27,808	–	5,621	33,429
Travel/staff conferences	2,167	10,148	15,908	28,223	182	2,268	30,673
Rent	–	55,633	20,490	76,123	–	–	76,123
Utilities	1,390	42,501	10,655	54,546	–	2,106	56,652
Building maintenance	1,289	22,121	10,093	33,503	–	5,682	39,185
Occupancy insurance	162	8,245	1,471	9,878	–	433	10,311
Officers liability insurance	261	1,824	521	2,606	–	–	2,606
Postage and shipping	12	1,045	1,777	2,834	660	851	4,345
Printing	–	4,180	3,188	7,368	319	2,968	10,655
Communications and advertising	–	8,261	79,045	87,306	187	5,750	93,243
Books and subscriptions	–	211	8	219	–	1,342	1,561
Contractual fees	3,803	28,174	9,970	41,947	2,424	580	44,951
Supplies – program/office	2,290	21,939	26,254	50,483	5,530	8,514	64,527
Dues and fees	684	5,507	1,712	7,903	–	319	8,222
Client costs	–	46,880	391	47,271	–	–	47,271
Technology supplies/services	470	17,219	4,964	22,653	–	7,725	30,378
Interest expense	–	4,987	6,802	11,789	–	12,067	23,856
Donated supplies/services	–	27,527	27,527	55,054	–	–	55,054
Miscellaneous	–	579	–	579	–	14,603	15,182
Noncapitalized furniture and equipment	–	8,266	7,516	15,782	–	350	16,132
Depreciation	308	53,070	16,842	70,220	–	11,660	81,880
	$ 125,539	1,679,751	724,407	2,529,697	9,302	447,706	2,986,705

See accompanying notes to financial statements

SAFE PASSAGE, INC.

Statement of Functional Expenses

For the Year Ended June 30, 2019

	Abuser Services	Domestic Violence	Sexual Assault	Total Program Services	Fund-raising	Supporting Services	2019 Totals
Salaries and wages	$ 63,328	994,082	353,268	1,410,678	–	235,903	1,646,581
Fringe benefits and payroll taxes	4,493	76,944	25,937	107,374	–	20,818	128,192
Employee benefits	5,396	179,460	51,144	236,000	–	39,011	275,011
Workers compensation insurance	687	23,077	8,462	32,226	–	6,345	38,571
Travel/staff conferences	1,560	25,812	15,667	43,039	–	7,147	50,186
Rent	–	45,246	14,443	59,689	–	–	59,689
Utilities	1,176	37,286	7,723	46,185	–	1,685	47,870
Building maintenance	644	28,950	9,731	39,325	–	20,817	60,142
Occupancy insurance	150	7,620	1,360	9,130	–	400	9,530
Officers liability insurance	261	1,824	521	2,606	–	–	2,606
Postage and shipping	6	2,472	1,910	4,388	900	1,104	6,392
Printing	–	–	550	550	783	413	1,746
Communications and advertising	85	1,098	9,206	10,389	34	775	11,198
Books and subscriptions	–	591	557	1,148	–	1,535	2,683
Contractual fees	1,947	13,460	5,392	20,799	2,356	2,109	25,264
Supplies – program/office	1,202	29,831	46,675	77,708	3,669	9,716	91,093
Dues and fees	471	4,278	1,752	6,501	–	–	6,501
Client costs	–	26,234	–	26,234	–	–	26,234
Technology supplies/services	1,667	24,586	25,829	52,082	–	2,099	54,181
Interest expense	–	5,076	6,922	11,998	–	10,497	22,495
Donated supplies/services	–	26,479	7,198	33,677	–	–	33,677
Miscellaneous	–	–	–	–	–	10,037	10,037
Noncapitalized furniture and equipment	–	2,167	–	2,167	–	122	2,289
Depreciation	380	49,829	14,440	64,649	–	11,147	75,796
	$ 83,453	1,606,402	608,687	2,298,542	7,742	381,680	2,687,964

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. defines cash to include cash on deposit and a small amount of petty cash on hand. The Federal Deposit Insurance Corporation (FDIC) insures all of the Organization's bank accounts up to a maximum of $250,000.

(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 net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, 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.

(e) Property and Equipment

Beginning in fiscal year 2019, expenditures for the acquisition of property and equipment in excess of $2,500 are capitalized at cost. In prior fiscal years, expenditures in excess of $500 for acquisition of property and equipment were 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 and improvements	10 - 40
Equipment	5
Software and computer equipment	5

(f) Net Asset Classification

Safe Passage, Inc. reports 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, 2020 represent time restrictions for receivables that have not been collected and contributions that are restricted for program services.

(g) Support and Expenses

Safe Passage, Inc. reports gifts of goods and equipment at their estimated fair value as support without donor restrictions 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) Use of 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 and is therefore not subject to federal or state income or franchise taxes. Therefore, there is no provision for income taxes in the financial statements.

Management of Safe Passage, Inc. has evaluated uncertain tax positions and has determined there are no uncertain tax positions as of June 30, 2020 and 2019. 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.

(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 2020 or 2019.

(l) Advertising

Advertising costs are expensed as incurred. Safe Passage, Inc. expensed outreach costs of $93,243 and $11,198 for the years ended June 30, 2020 and 2019 respectively.

(m) Payroll Protection Program Advance

Safe Passage, Inc. received a Payroll Protection Program (PPP) loan for $63,935 on April 22, 2020. The PPP loan is recorded on the Statement of Financial Position as a refundable advance as that loan is expected to be 100% forgiven in fiscal year 2021.

(n) Reclassifications

Certain reclassifications have been made to the 2019 financial statements to conform with the 2020 presentation.

(2) Property and Equipment

Property and equipment consists of following at June 30:

		2020	2019
Land	$	280,502	280,502
Building and improvements		1,520,348	1,496,868
Equipment		142,490	142,490
Software and computer equipment		86,776	91,641
		2,030,116	2,011,501
Less accumulated depreciation		(764,777)	(696,804)
	$	1,265,339	1,314,697

(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 2021 with interest payable monthly at 4.00%. The line of credit is secured by all real estate held by Safe Passage, Inc. The balance at June 30, 2020 and 2019 was $0.

(4) Leases

The Organization has five non-cancelable operating leases, for its long term housing program and two cancelable operating leases for two office buildings, that expire during the fiscal year ended June 30, 2021.

Lease payments due under these leases are $45,093 in fiscal year 2021. Rental expense under the leases was $76,123 and $59,689 for the years ended June 30, 2020 and 2019, respectively.

(5) Long-Term Debt

Long-term debt consisted of the following at June 30:

		2020	2019
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.	$	467,693	484,098
Less current maturities		(17,610)	(16,837)
Amount due after one year	$	450,083	467,261

The buildings and related land have a net carrying value at June 30, 2020 and 2019 of $1,203,971 and $1,235,977, respectively. The following is a maturity schedule of notes payable:

2021	$	17,610
2022		18,419
2023		19,266
2024		20,151
2025		21,076
Thereafter		371,171
Total	$	467,693

Interest paid for June 30, 2020 and 2019 was $23,856 and $22,495, respectively.

(6) Retirement Plan

Safe Passage, Inc. has 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 $35,102 and $23,388 for the years ended 2020 and 2019, respectively.

(7) Concentration

Government grants accounted for approximately 85% and 81% of total revenues without donor restrictions for the years ended June 30, 2020 and 2019, respectively. Should these grants decline in the future, Safe Passage, Inc.'s program services may be negatively impacted.

(8) Net Assets Without Donor Restrictions and With Donor Restrictions

Components of net assets without donor restrictions as of June 30, 2020 and 2019 respectively, are as follows:

		2020	2019
Undesignated	$	971,826	1,003,231

Components of net assets with donor restrictions as of June 30, 2020 and 2019 respectively, are as follows:

		2020	2019
Restricted for time –			
United Way pledges	$	13,000	10,833
Restricted for program:			
Training		1,669	–
Capital campaign		67,527	18,418
DeKalb County Mental Health Board – sexual assault program		102,811	119,781
Long-term apartments		2,631	2,631
Website, software and marketing		12,187	–
Client needs		19,272	–
		206,097	140,830
	$	219,097	151,663

(9) Liquidity and Availability of Financial Assets

The following table reflects Safe Passage, Inc.'s financial assets as of June 30, 2020 and 2019, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date because of contractual restrictions or donor restrictions.

		2020	2019
Cash and cash equivalents	$	92,236	60,777
Grants receivable		543,181	397,708
Total financial assets		635,417	458,485
Less donor restrictions for time and program requirements		(219,097)	(151,663)
Financial assets available to meet cash needs for general expenditures within one year	$	416,320	306,822

(10) 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).

Safe Passage, Inc. has evaluated subsequent events through November 16, 2020, which was the date that these financial statements were available for issuance.

On March 11, 2020, the World Health Organization declared the outbreak of the novel coronavirus of 2019 (COVID-19) pandemic which continues to spread in the United States. The ultimate disruption that may be caused by the outbreak is uncertain; however, it may result in a material adverse impact on Safe Passage's financial position, changes in net assets, and cash flows. Possible effects may include, but are not limited to, disruption to Safe Passage's donors and revenues, inability to hold fundraising events and provide services.

(11) Adoption of New Accounting Pronouncement

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2014-09, "Revenue from Contracts with Customers." The ASU and all subsequently issued clarifying ASUs supersedes the revenue recognition requirements and most industry-specific guidance in U.S. generally accepted accounting principles. The core principle of the new guidance is that an entity recognizes revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The new guidance also includes a cohesive set of disclosure requirements that will provide uses of the financial statements with comprehensive information about the nature, amount, timing, and uncertainty of revenue and cash flows arising from the entity's contracts with customers.

Safe Passage adopted the requirements of the new guidance as of July 1, 2019 using the modified retrospective method of transition. In applying the new guidance, Safe Passage elected to use the practical expedient that allows the guidance to be applied only to contracts that were not complete as of July 1, 2019.

The majority of Safe Passage's revenue is received from government grants and private donations and is recognized at a point in time based on transfer of control as contribution revenue.

The adoption of the new guidance did not have a significant impact on Safe Passage's financial statements. Based on Safe Passage's evaluation process and review of its contribution revenue, the timing and amount of revenue recognized previously is consistent with how revenue is recognized under the new guidance.

Also, in June 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 ASU provides a more robust framework for evaluating whether transactions such as grants and similar contracts with government agencies and others should be accounted for as exchange transactions (that is, revenue from contracts with customers) or contributions. The ASU also assists entities in determining whether a contribution is conditional. Safe Passage adopted the requirements of the ASU as of July 1, 2019. The changes in the ASU have been applied on a modified prospective basis, that is, the changes have been applied to agreements that are either not completed as of July 1, 2019, or entered into after that date.

SAFE PASSAGE, INC.

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2020

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	217001	$	633,705
Crime Victim Assistance	16.575	None		15,910
Passed through from Illinois Coalition Against Sexual Assault:				
Crime Victim Assistance	16.575	None		3,759
Crime Victim Assistance	16.575	None		445,761
Passed through from Illinois Criminal Justice Authority:				
Crime Victim Assistance	16.575	217170		133,860
Crime Victim Assistance	16.575	218070		61,209
		Total 16.575	**	1,294,204
Passed through from Illinois Coalition Against Sexual Assault:				
VOCA Training	16.582	None		199
VAWA Services Training Officers Prosecuters	16.588	None		60,348
Total U.S. Department of Justice				1,354,751
U.S. Department of Human Services:				
Passed through the Illinois Department of Human Services:				
Social Services Block Grant	93.667	82001490A		234,117
Social Services Block Grant	93.667	807624900		45,735
Family Violence Prevention and Services / Domestic Violence Shelter and Supportive Services	93.671	824084900		84,515
Passed through from Illinois Coalition Against Sexual Assault –				
Violence Against Women Formula Grants	93.136	None		9,392
Total U.S. Department of Human Services				373,759
U.S. Department of Homeland Security –				
Passed through from DeKalb County Community Services Department –				
Emergency Food and Shelter National Board Program	97.024	None		8,000
Total U.S. Department of Homeland Security				8,000
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			$	1,751,510

** Major program

See accompanying notes to schedule of expenditures of federal awards

SAFE PASSAGE, INC.

Notes to Schedule of Expenditures of Federal Awards

Years Ended June 30, 2020 and 2019

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, 2020. 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, 2020.

SAFE PASSAGE, INC.
Changes in Net Assets by Function
For the Year Ended June 30, 2020

		#FCSYT01635	#217001	#217170 #218070			#FCSYT01914		
Grant									
Match	$	32,563	158,426	57,036					
		IDHS DV	ICADV VOCA	ICJIA Transitional Housing	Other Domestic Violence	Total Domestic Violence	IDHS Abuser Services	Other Abuser Services	Total Abuser Services
Grants from government agencies:									
ICADV	$	-	654,517	-	-	654,517	-	-	-
IDHS		518,503	-	-	-	518,503	40,000	-	40,000
ICJIA		-	-	195,069	-	195,069	-	-	-
State of Illinois Attorney General		-	32,130	-	-	32,130	-	-	-
Housing Authority of DeKalb County		-	-	-	46,639	46,639	-	-	-
City of DeKalb CDBG (HUD)		-	-	-	15,000	15,000	-	-	-
FEMA		-	-	-	8,000	8,000	-	-	-
DeKalb Co. Mental Health 708		32,563	51,840	15,397	18,305	118,105	-	-	-
City of DeKalb, DeKalb Township		-	-	-	20,025	20,025	-	-	-
Total grants		551,066	738,487	210,466	107,969	1,607,988	40,000	-	40,000
Other support:									
United Way allocations		-	-	-	16,364	16,364	-	-	-
Private donations		-	74,456	41,639	81,860	197,955	-	56,421	56,421
Fundraising direct and indirect		-	-	-	171,016	171,016	-	-	-
Other support		-	74,456	41,639	269,240	385,335	-	56,421	56,421
Revenues:									
Abuser service fees		-	-	-	-	-	-	56,177	56,177
Miscellaneous income		-	-	-	908	908	-	-	-
Interest income		-	-	-	5,148	5,148	-	-	-
Total revenues		-	-	-	6,056	6,056	-	56,177	56,177
Total public support and revenues		551,066	812,943	252,105	383,265	1,999,379	40,000	112,598	152,598
Expenses:									
Salaries and wages		373,271	516,609	140,625	205,395	1,235,900	36,493	83,074	119,567
Fringe benefits and payroll taxes		29,246	41,675	9,932	16,786	97,639	2,410	5,716	8,126
Employee benefits		63,126	82,287	34,725	29,210	209,348	591	5,097	5,688
Worker's compensation insurance		7,221	10,524	2,193	3,873	23,811	506	752	1,258
Travel/staff conferences		1,517	8,600	31	1,688	11,836	-	2,312	2,312
Rent		-	20,490	37,882	(2,739)	55,633	-	-	-
Utilities		14,480	14,999	13,022	1,450	43,951	-	1,513	1,513
Building maintenance		11,373	9,706	1,042	3,915	26,036	-	1,625	1,625
Occupancy insurance		7,579	-	666	299	8,544	-	188	188
Officers liability insurance		1,672	-	152	-	1,824	-	261	261
Postage and shipping		358	688	-	1,041	2,087	-	101	101
Printing		1,055	3,124	-	2,265	6,444	-	195	195
Communications and advertising		-	8,262	-	4,090	12,352	-	352	352
Books and subscriptions		-	180	-	956	1,136	-	79	79
Contractual fees		13,038	15,135	-	2,070	30,243	-	3,981	3,981
Supplies – programs/office		6,898	12,523	2,517	9,676	31,614	-	3,122	3,122
Dues and fees		1,780	316	-	3,631	5,727	-	702	702
Client costs		12,121	34,401	357	-	46,879	-	-	-
Technology supplies/services		4,243	12,977	-	5,323	22,543	-	928	928
Interest expense		2,088	2,899	-	8,314	13,301	-	715	715
Donated supplies/services		-	10,534	-	16,993	27,527	-	-	-
Miscellaneous		-	75	803	9,761	10,639	-	865	865
Furniture expense		-	6,939	-	1,568	8,507	-	21	21
Depreciation		-	-	8,158	52,946	61,104	-	999	999
Total expenses		551,066	812,943	252,105	378,511	1,994,625	40,000	112,598	152,598
Increase in net assets	$	-	-	-	4,754	4,754	-	-	-

SAFE PASSAGE, INC.
Changes in Net Assets by Function
For the Year Ended June 30, 2020

Grant		#FCSYT00867	#217000	#618002	#93285004G	#216000	#218902	#FCSYT00867	#93285004G			
Match	$	-	106,468		-	-						
		ICASA General Service	ICASA Advocacy Counseling	ICASA VAWA STOP	ICASA VAWA Prevent.	ICASA VOCA One Time	ICASA Travel VOCA	ICASA Travel Gen Rev	ICASA Travel VAWA Prev.	Other Sexual Assault	Total Sexual Assault	Grand Total
Grants from government agencies:												
ICADV	$	-	-	-	-	-	-	-	-	-	-	654,517
ICASA		230,476	445,761	60,348	9,279	3,759	199	1,854	113	-	751,789	751,789
IDHS		-	-	-	-	-	-	-	-	-	-	558,503
ICJIA		-	-	-	-	-	-	-	-	-	-	195,069
State of Illinois Attorney General		-	22,400	-	-	-	-	-	-	-	22,400	54,530
Housing Authority of DeKalb County		-	-	-	-	-	-	-	-	-	-	46,639
City of DeKalb CDBG (HUD)		-	-	-	-	-	-	-	-	-	-	15,000
FEMA		-	-	-	-	-	-	-	-	-	-	8,000
DeKalb Co. Mental Health 708		-	31,100	-	-	-	-	-	-	12,500	43,600	161,705
DeKalb Co., DeKalb Township		-	-	-	-	-	-	-	-	-	-	20,025
Total grants		230,476	499,261	60,348	9,279	3,759	199	1,854	113	12,500	817,789	2,465,777
Other support:												
United Way allocations		-	-	-	-	-	-	-	-	-	-	16,364
Private donations		-	52,968	-	-	-	-	-	-	-	52,968	307,344
Fundraising direct and indirect		-	-	-	-	-	-	-	-	-	-	171,016
Total other support		-	52,968	-	-	-	-	-	-	-	52,968	494,724
Revenues:												
Abuser service fees		-	-	-	-	-	-	-	-	-	-	56,177
Miscellaneous income		-	-	-	-	-	-	-	-	-	-	908
Interest income		-	-	-	-	-	-	-	-	-	-	5,148
Total revenues		-	-	-	-	-	-	-	-	-	-	62,233
Total public support and revenues		230,476	552,229	60,348	9,279	3,759	199	1,854	113	12,500	870,757	3,022,734
Expenses:												
Salaries and wages		148,641	277,443	27,112	7,263	-	-	-	-	(10,367)	450,092	1,805,559
Fringe benefits and payroll taxes		11,698	21,730	2,222	584	-	-	-	-	(1,154)	35,080	140,845
Employee benefits		16,815	61,589	516	1,325	-	-	-	-	(1,216)	79,029	294,065
Worker's compensation insurance		2,569	5,756	324	107	-	-	-	-	(396)	8,360	33,429
Travel/staff conferences		5,816	6,715	-	-	-	199	1,854	113	1,828	16,525	30,673
Rent		-	20,490	-	-	-	-	-	-	-	20,490	76,123
Utilities		3,092	7,852	-	-	-	-	-	-	241	11,185	56,649
Building maintenance		3,109	8,086	-	-	-	-	-	-	328	11,523	39,184
Occupancy insurance		1,471	-	-	-	-	-	-	-	109	1,580	10,312
Officers liability insurance		-	521	-	-	-	-	-	-	-	521	2,606
Postage and shipping		1,752	26	-	-	-	-	-	-	380	2,158	4,346
Printing		2,359	829	-	-	-	-	-	-	828	4,016	10,655
Communications and advertising		298	50,069	30,174	-	-	-	-	-	-	80,541	93,245
Books and subscriptions		-	8	-	-	-	-	-	-	338	346	1,561
Contractual fees		4,010	6,717	-	-	-	-	-	-	-	10,727	44,951
Supplies – programs/office		4,359	25,430	-	-	-	-	-	-	-	29,789	64,525
Dues and fees		30	4,182	-	-	-	-	-	-	(2,420)	1,792	8,221
Client costs		-	334	-	-	-	-	-	-	57	391	47,270
Technology supplies/services		3,758	60	-	-	3,759	-	-	-	(667)	6,910	30,381
Interest expense		-	9,841	-	-	-	-	-	-	-	9,841	23,857
Donated supplies/services		-	5,505	-	-	-	-	-	-	22,022	27,527	55,054
Miscellaneous		-	3,677	-	-	-	-	-	-	-	3,677	15,181
Furniture expense		20,699	6,721	-	-	-	-	-	-	(19,816)	7,604	16,132
Depreciation		-	28,648	-	-	-	-	-	-	(8,870)	19,778	81,881
Total expenses		230,476	552,229	60,348	9,279	3,759	199	1,854	113	(18,775)	839,482	2,986,705
Increase in net assets	$	-	-	-	-	-	-	-	-	31,275	31,275	36,029

SAFE PASSAGE, INC.
Schedule of Functional Revenue and Expenses – DeKalb County Community Mental Health Board
For the Year Ended June 30, 2020

	Domestic Violence Program Crisis Intervention	Domestic Violence Program Residential	Domestic Violence Program LT Housing	Sexual Assault Program	Partner Abuse Intervention Program	Sexual Assult Emergency Funding	COVID -19	Total
Public support and revenues –								
DeKalb Co Community Mental Health 708	$ 27,400	27,400	45,000	31,100	25,000	–	5,805	161,705
Total grants	27,400	27,400	45,000	31,100	25,000	–	5,805	161,705
Expenses:								
Salaries and wages	12,605	16,976	24,602	4,516	5,422	133	–	64,254
Fringe benefits / payroll taxes	1,269	1,321	1,890	562	427	10	–	5,479
Employee benefits	2,860	3,678	5,764	460	(22)	(13)	–	12,727
Insurance	252	333	471	568	35	–	–	1,659
Travel/staff conferences	–	108	312	610	89	2,078	–	3,197
Utilities	–	–	6,935	337	–	6,764	–	14,036
Building maintenance	3,947	(15)	4,326	2,752	13	–	–	11,023
Postage / shipping	2	–	23	26	–	–	–	51
Printing								–
Communication / advertising	88	–	–	1,000	5,695	2,790	–	9,573
Contractual fees	1,196	–	47	75	–	7,544	–	8,862
Supplies – program / office	286	933	563	2,150	11,277	(2,880)	5,805	18,134
Dues/fees	496	–	–	4,190	–	–	–	4,686
Noncapitalized furniture and equipment	1,681	3,810	–	6,369	2,064	544	–	14,468
Interest expense	2,718	181	–	6,802	–	–	–	9,701
Miscellaneous	–	75	67	683	–	–	–	825
Total expenses	27,400	27,400	45,000	31,100	25,000	16,970	5,805	178,675
	$ –	–	–	–	–	(16,970)	–	(16,970)

SAFE PASSAGE, INC.

Schedule of Functional Revenue and Expenses – DeKalb County Community Mental Health Board

For the Year Ended June 30, 2019

	Domestic Violence Program Crisis Intervention	Domestic Violence Program Residential	Domestic Violence Program LT Housing	Sexual Assault Program	Partner Abuse Intervention Program	Sexual Assult Emergency Funding	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	11,580	16,864	25,083	13,288	22,200	2,648	91,663
Fringe benefits / payroll taxes	899	1,208	1,708	1,043	1,738	393	6,989
Employee benefits	5,472	3,691	6,108	1,719	529	1,803	19,322
Insurance	281	370	528	842	533	(49)	2,505
Travel / staff conferences	329	821	351	870	–	1,373	3,744
Utilities	–	–	1,665	969	–	–	2,634
Building maintenance	1,608	718	6,404	987	–	1,365	11,082
Postage / shipping	–	–	21	1	–	–	22
Communication / advertising	934	–	–	234	–	325	1,493
Contractual fees	4,625	–	207	775	–	–	5,607
Supplies – program / office	854	1,229	2,406	717	–	4,734	9,940
Dues/fees	818	2,499	–	2,035	–	94	5,446
Interest expense	–	–	–	7,620	–	–	7,620
Miscellaneous	–	–	519	–	–	–	519
Total expenses	27,400	27,400	45,000	31,100	25,000	12,686	168,586
	$ –	–	–	–	–	(12,686)	(12,686)

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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, 2020 and the related notes to the financial statements, and have issued our report thereon dated November 16, 2020.

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 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.

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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.



Rockford, Illinois
November 16, 2020

BENNING GROUP, LLC
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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, 2020. 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, 2020.

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 that are appropriate in the circumstances for the purpose of expressing our 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 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, 2020 and have issued our report thereon dated November 16, 2020, which contained an unmodified opinion on those financial statements.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Safe Passage, Inc.'s basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic 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 basic 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 16, 2020

SAFE PASSAGE, INC.

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2020

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	$ 1,294,204

Dollar threshold used to distinguish Between Type A and Type B programs:		$ 750,000
Auditee qualified as low-risk auditee?	__x__ yes	_____ 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, 2020 identifying no material weaknesses.

Submitted by:

BENNING GROUP, LLC



Curtis D. Kleckler, CPA
Member

Rockford, Illinois
November 16, 2020

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
ST. VINCENT DE PAUL

This agreement made this 10th day of January 2022, between the City of DeKalb, a municipal corporation of the State of Illinois, hereinafter referred to as the "City" and St. Vincent de Paul, 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, 2022 to December 31, 2022. 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 **Six Thousand and No/100 Dollars ($6,000.00)** 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 ensure 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. The Grantee further agrees that it shall provide a verbal report to the City at a regularly scheduled meeting of the City Council as may be requested by the City from time to time.

   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 21st day of January, 2022, and said City has caused the same to be signed, sealed, and attested to by its Mayor and City Clerk or Executive Assistant of the City of DeKalb as of the date first mentioned in this Agreement.

ST. VINCENT DE PAUL

Susan Wiland
Board Chairman

CITY OF DEKALB, ILLINOIS

Cohen Barnes
Cohen Barnes, Mayor

CITY OF DEKALB STATE OF ILLINOIS

ATTEST:

M. Brown
Executive Director

ATTEST:

Exhibit A: Funding Application

City of DeKalb
opportunity · innovation

164 East Lincoln Highway
DeKalb, Illinois 60115
815.748.2000 • cityofdekalb.com

FY 2022 HUMAN SERVICES FUNDING APPLICATION
Twelve Months Funding 1/1/22 to 12/31/22

APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 5, 2021. INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.

Agency Name: Society of St. Vincent de Paul, St. Mary/Christ the Teacher Conference

Mailing Address: 302 Fisk Avenue, DeKalb, IL 60115

Agency Director: Donna Brown

Contact Person: Donna Brown

Telephone No.: (630)802-7865 **Email Address:** donna@svdpdekalb.org

Name of Person Responsible for Completing Quarterly Report: Jessica Foley

Telephone No.: (971)218-3942 **Email Address:** treasurer@svdpdekalb.org

Program Description: The St. Vincent de Paul Society offers financial assistance and resources for neighbors who are facing a temporary life crisis to help them to reach their full potential and lead productive and fruitful lives. We help them identify the underlying causes that may be effecting their life situation and assist them in finding community resources.

Twelve Month Program Budget: $123,400

Amount of Funding Requested: $10,000

% of Total Program Budget: 8 %

Total Estimated Number of Program Participants: 988

Total Estimated Number of DeKalb Residents to be Served: 872

Estimated DeKalb Residents as % of Total Participants to be Served: 88 %

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 anticipated outcomes to be achieved. Be specific about the population to be served and the benefits derived from your services. Include any descriptive materials regarding the history and mission 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. For small agencies that do not perform an annual audit, financial statements certified by a professional accountant can be submitted.

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 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: Donna Brown

Title: President - St. Mary/Christ the Teacher Conference, DeKalb, IL

Signature: 

Date: November 1, 2021

Please submit the application using one of the following methods:

- Via regular mail to be received no later than 5:00 p.m. on November 5, 2021 to:

  City of DeKalb
  Attention: Joanne Rouse
  164 East Lincoln Highway
  DeKalb, Illinois 60115

- Via email dated no later than 5:00 p.m. on November 5, 2021 to: joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:

Date Application Received: 11/4/2021 AR

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

☐ Denied

Society of St. Vincent de Paul – Rockford Council

Board of Directors

Susan Wiland, President	4 years
Steve Jerger, Vice President	2 years
Cindy Jerger, Treasurer	2 years
Sandy Campbell, Secretary	6 months
Bob Hahn, NE District President	6 years
Bill Hartwig, Central District President	3 years
Mary Kathryn Stenzel, SW District President	1 month
Marilyn Jacobsen, SE District President	2 years

** St. Mary/Christ the Teacher Conference, DeKalb IL is part of the Southeast District of conferences that report up through the Rockford Council's tax ID.*

City of DeKalb – FY 2022 Human Services Grant

The Society of St. Vincent de Paul began in Paris, France in 1833 and was established in the United States 175 years ago. The DeKalb Conference of the Society of St. Vincent de Paul officially began in June of 2007 by the parishes of St. Mary Catholic Church and Christ the Teacher Catholic Church (Newman Center). Our conference adheres to the Rule of St. Vincent de Paul, which calls us to be the hands and feet of Christ within our local community. The heart of our mission is to spread hope and the Good News to those who have become hopeless. One of the ways we do this is by compassionately listening to the people who come to us and helping them to apply their own creativity and life skills to the situations they want to overcome. We serve people in need regardless of race, origin, religion or gender. We help them identify the underlying causes that may be affecting their life situations and assist them in directing their efforts toward solutions and resources that will be effective and lasting.

Another way that we support our mission is by offering financial assistance for neighbors who may be facing a temporary life crisis, like eviction or utility shut off. During the past fiscal year (October 1, 2020 - September 30, 2021) our DeKalb Conference's helpline received 510 calls of which 432 were from DeKalb residents. Due to the COVID-19 pandemic, we were unable to meet with our neighbors in person but have continued to provide our "Home Visit" services over the phone. In the last year, our conference has provided our neighbors in need with approximately $120,500 in financial assistance for rent, utilities, auto repair, clothing, medical prescriptions, and emergency food. In total we were able to provide 340 households with these funds, averaging approximately $350 in assistance per household.

SOCIETY OF ST. VINCENT DE PAUL DEKALB, IL	TOTAL VOLUME	DEKALB RESIDENTS	DEKALB % OF ASSISTANCE
Helpline Calls Received	510	432	85%
Virtual "Home Visit" Assistance Requests	456	399	88%
Number of Households Served	340	297	87%
Number of Adults Served	491	422	86%
Number of Children Served	497	450	91%
Total Number of Individuals Served	988	872	88%
Total Assistance Provided	$120,500	$105,500	88%

During the pandemic when our food pantry was closed, we discovered that other food pantries had opened since the time ours first started and what was once a vital service had become a duplication. We learned from our neighbors in need that there was a service gap that needed to be filled. Therefore, on Oct 12, 2021 our new St Vincent de Paul Supply Closet opened monthly operations. The Supply Closet will help provide personal and household items that cannot be obtained at most pantries or through SNAP. This simple service can help our neighbors to stay healthy.

The members of the Society of St. Vincent de Paul -St. Mary/Christ the Teacher in DeKalb plan to continue our service with our neighbors in need, not only providing material assistance but also offering friendship, understanding, and hope. Most of our funding comes from local community and church members who support our work through their private donations. With the $10,000 of grant funding that we are requesting from the City of DeKalb, we could assist 25-30 households with financial assistance. Our organization is made up entirely of volunteers, so 100% of the grant funding would be applied to direct program expenses. Thank you so much for considering our application.

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

DEPARTMENT OF THE TREASURY

Date: FEB 20 2019

SOCIETY OF ST VINCENT DE PAUL
ROCKFORD COUNCIL
C/O SALLY R WAGENMAKER
53 W JACKSON BLVD STE 1734
CHICAGO, IL 60604

Employer Identification Number:
06-1640220
DLN:
17053047308008
Contact Person:
RAMNARINE SINGH ID# 11053
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
September 30
Public Charity Status:
170(b)(1)(A)(vi)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
February 12, 2018
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.

Our records show you were previously tax exempt as a subordinate under group exemption number 5496. Because you applied for and were granted your own individual tax-exempt status, you no longer rely on your affiliation with a parent organization for recognition of your tax exemption and you'll be listed individually in the Exempt Organizations Select Check (Pub. 78 data).

If, in the future, you choose to become a subordinate under a group ruling, you'll lose your individual recognition of tax-exempt status and you'll no longer appear in the Exempt Organizations Select Check (Pub. 78 data). Moreover, if you become a subordinate under a group ruling and your parent organization loses its tax-exempt status, you also will lose your exempt status. To reestablish your individual tax exemption after rejoining a group exemption, you'll be required to reapply and pay the appropriate user fee.

This supersedes our letter dated September 28, 2018, which we issued with an incorrect name. We updated our records to show your correct name as 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.

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

Sincerely,

Stephen a. Martin

Director, Exempt Organizations
Rulings and Agreements

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,* later, for further information.

Note: If you are a U.S. person and 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.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 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 payee 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.

4. The type and amount of income that qualifies for the exemption from tax.

5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,

2. You do not certify your TIN when required (see the instructions for Part II for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code,* later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships,* earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code,* later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of $50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a $500 penalty.

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.

Society of St. Vincent de Paul, Rockford Council

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

N/A

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) ▶ 501c3

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.

227 White Oak St.

Requester's name and address (optional)

6 City, state, and ZIP code

Hampshire, IL 60140

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

0	6	-	1	6	4	0	2	2	0

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** ▶ Susan Wiland | Verified by PDFfiller 03/11/2020 | Date ▶ ~~03/11~~/2020

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

Society of St. Vincent de Paul
FY 2021-2022 Budget
October 2021 through September 2022

		Oct '21 - Sep 22
Ordinary Income/Expense		
Income		
1 Member Contributions		12,445
2 Church Collections		
St. Mary Box Donations	18,165	
St. Mary Tithe	1,025	
Newman Box Donations	24,250	
Newman Tithe	0	
Lenten Collection St Mary	1,500	
Lenten Collection Newman	9,000	
St. Nicks	5,000	
Food Baskets	8,925	
St. Mary - Sycamore	8,850	
St Mary Sycamore School Lenten	70	
Web Donations	3,585	
Can Collections	1,225	
Total 2 Church Collections		81,595
3C Fund Raising Income		
FOP Walk	6,790	
Total 3C Fund Raising Income		6,790
5D Other Donations		
Give DeKalb County	15,000	
Grants	0	
Total 5D Other Donations		15,000
5E Other Income		
Scrip Rebate	60	
Total 5E Other Income		60
Total Income		115,890
Expense		
6 Those We Serve		
Food Purchased	7,500	
Utilities		
Telephone	800	
Electric	9,835	
Gas Heating	1,815	
Water, Sewer, Garbage	5,000	
Total Utilities		17,450

Society of St. Vincent de Paul
FY 2021-2022 Budget
October 2021 through September 2022

	Oct '21 - Sep 22
Medical/Dental	800
Household Items	1,200
Children's Items Purchased	4,600
Insurance	500
Car Repairs, License, Insurance	7,000
Fuel (Vehicle use)	250
Moving	330
Personal Items	1,220
Total 6 Those We Serve	40,850
7 Housing	
Rental Assistance	76,545
Security Deposits	4,130
Mortgage Payments	900
Temporary Housing	1,625
Total 7 Housing	83,200
Total Expense	124,050
Net Ordinary Income	-8,160
Other Income/Expense	
Other Expense	
10 Solidarity Dues	550
12C Fund Raising Expense	365
12D Operating Expenses	
Building/Equipment Repairs	25
Liability Insurance	320
Office Supplies	540
Postage	600
Bank Service Charges	1,135
Computer Expense	600
Membership	200
Total 12D Operating Expenses	3,420
Total Other Expense	4,335
Net Other Income	-4,335
Net Income	-12,495

Society of St. Vincent de Paul
Balance Sheet
As of September 30, 2021

	Sep 30, 21
ASSETS	
Current Assets	
Checking/Savings	
Checking - Home Visits	27,086
Checking - Food Pantry	18,532
Total Checking/Savings	45,617
Other Current Assets	
Undeposited Funds	563
Total Other Current Assets	563
Total Current Assets	46,181
TOTAL ASSETS	**46,181**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
FMB Credit Card - General	1,077
Total Credit Cards	1,077
Total Current Liabilities	1,077
Total Liabilities	1,077
Equity	45,104
TOTAL LIABILITIES & EQUITY	**46,181**

Society of St. Vincent de Paul
Profit & Loss - Audit Format
October 2020 through September 2021

	TOTAL
Ordinary Income/Expense	
Income	
1 Member Contributions	19,377
2 Church Collections	84,355
3C Fund Raising Income	4,600
4 Twinning Received	500
5D Other Restricted Donations	26,016
5E Other Income	53
Total Income	134,901
Expense	
6 Those We Serve	37,770
7 Housing	83,468
Total Expense	121,237
Net Ordinary Income	13,663
Other Income/Expense	
Other Expense	4,692
Net Other Income	-4,692
Net Income	**8,971**

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

SVdP ANNUAL INTERNAL AUDIT WORKSHEETS

OPERATIONS REVIEW QUESTIONNAIRE

Region North Central **Diocese** Rockford

Diocesan Council Rockford **District Council** Southeast

Conference St Mary / Christ the Teacher **Date of Audit** 10/15/21

Names of Reviewers: 1) Cindy Jerger

2) Doug Fischer

A. Have all issues from previous audits been resolved? ✓ Yes ____ No

If No, explain in comments what is the plan to correct this?

B. Has the Conference adopted a set of bylaws that is in compliance with the Nationally Approved Bylaws for Conferences? ✓ Yes ____ No

If No, explain in comments what is the plan to correct this?

C. Does the Conference exclude any person or group from membership?
____ Yes ✓ No

If Yes, explain details in comments and what is the plan to correct this?

D. Does the Conference meet at least twice monthly – fulfilling the minimum requirements of a meeting? ✓ Yes ____ No

If No, explain in comments what is the plan to correct this?

E. Does the Conference have at least five members, four of whom are designated as officers: President, Vice President, Secretary and Treasurer – each office held by a different person?
✓ Yes ____ No

If No, explain in comments what is the plan to correct this?

F. Does the Conference meeting have opening and closing prayer and also a spiritual reading followed by a discussion among the members of the reading?

✓ Yes ____ No

If No, explain in comments what is the plan to correct this?

G. Does the Conference have an <u>active</u> Spiritual Advisor, who attends all meetings, attends the full meetings and participates in the meetings as prescribed for a Spiritual Advisor?
✓ Yes ____ No

If No, explain in comments what is the plan to correct this?

H. Does the Conference have a letter of Aggregation from the Council General or is the Conference in the process of being Aggregated? ✓ Yes ____ No

If No, explain in comments what is the plan to correct this?

If Yes, explain in comments where is the Letter of Aggregation displayed?

I. The Society has a non-discrimination policy toward those we serve. Does the Conference ever violate this policy? ____ Yes ✓ No

If Yes, explain details in comments and what is the plan to correct this?

J. It is traditional within the Society that ALL works of Vincentians are to be performed in pairs. Does the Conference ever violate this? ____ Yes ✓ No

If Yes, explain details in comments and what is the plan to correct this?

K. Does the Conference ever perform service to those we serve that does not entail person-to-person contact by members? ✓ Yes ____ No

If Yes, explain details in comments and what is the plan to correct this? Doing neighbor visits by phone due to pandemic

L. Does the Conference use home visits as the primary method of providing service to those in need? ✓ Yes ____ No

If No, explain in comments what is the plan to correct this?

M. Does the Conference regularly participate in the meetings and activities of the District Council? ✓ Yes ____ No

If No, explain in comments what is the plan to correct this?

N. Have all of the members of the Conference attended an Ozanam Orientation as required by the Society? ✓ Yes ____ No

If No, explain in comments what is the plan to correct this?

O. Are the members of the Conference encouraged to/sent to attend appropriate training sessions as provided by the Society? ✓ Yes ____ No

If No, explain in comments what is the plan to correct this?

P. Does the Conference annually fulfill its obligation to submit an Annual Report to the next higher Council? ✓ Yes ____ No

If No, explain in comments what is the plan to correct this?

Q. Does the Conference submit a summary of its activity to the Pastor and parishioners at least annually? ✓ Yes ____ No

If No, explain in comments what is the plan to correct this?

R. Have all members of the Conference been given a copy of The Rule and been encouraged to read and understand it? ✓ Yes ____ No

If No, explain in comments what is the plan to correct this?

S. Does the Conference regularly discuss passages from The Rule during the Conference meetings? ✓ Yes ____ No

If No, explain in comments what is the plan to correct this?

Comments (please indicate the letter associated with the question and then give explanation) Attach an additional page if necessary.

RECORDKEEPING CHECKLIST

Place a checkmark to the right of the record category if the Conference is, in fact, keeping this record schedule.

Annual Conference Report*.....Permanent	✓
Letters of Aggregation.....Permanent	✓
Bank Deposits.....3 Years	✓
Bank Reconciliations.....3 Years	✓
Bank Statements.....7 Years	✓
Cancelled Checks.....7 Years	✓
Invoices Received.....7 Years	✓
Case Records & Cards.....3 Years	✓
General Correspondence.....3 Years	✓
Meeting Minutes.....7 Years	✓
Minute Books.....7 Years	✓
Treasurer Statements.....7 Years	✓

*including statistics, membership list, and items with historical significance

If the Conference is non-compliant with retention of its records in any of the above categories, please explain what will be done to correct this.

_____

_____

Are the records maintained in a secure way or place to ensure the confidentiality of the information kept there? ✓ Yes ____ No

If No, what will be done to correct this? _____

_____

Are the records properly destroyed when the retention period is expired?
✓ Yes ____ No

If No, what will be done to correct this? _____

_____

FINANCIAL REVIEW WORKSHEET

Choose one month from each group:

1st Quarter: October – November – December: _____

2nd Quarter: January – February – March: _____

3rd Quarter: April – May – June: _____

4th Quarter: July – August – September: _____

For each selected month, have available:

- Conference Financial Statement
- Bank Statement
- Reconciliation page
- Count sheets and deposit slips for the month
- Case worksheets for the month
- Someone available with access to CMS.

(circle one)

Reviewers are familiar with the Treasurers' Handbook/Appendix..... (Yes) No

The signers on the account have been verified with the bank..... (Yes) No

Funds are collected according to Income Procedures..... (Yes) No

Funds are disbursed according to written Conference Guidelines..... (Yes) No

Letters/e-mails sent to donors who contributed $250 or more at one time..... (Yes) No

The Conference has separate accounts under the control of the Conference..... (Yes) No

First quarter (Oct-Nov-Dec) Month/Year selected: November, 2020

DEPOSITS:

	Yes	No	Comment
Do all deposits on the bank statement match the deposits on the Financial Report?	✓		
Does the bank statement's reconciled amount match the Financial Report balance?	✓		
Select one deposit: $ 669.94 Date 11-21-20 Do the amounts on the count sheet, deposit slip and bank statement all match?			

EXPENDITURES: For the month, select at least three disbursement records.

Expenditure #1:

Payee: Hunter Ridgebrook Amount $ 560 Check No. 3710 Date 11-3-20	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?	✓		
Is the expense category classification correct?	✓		
Did the check clear the bank in the same month or the following month?	✓		
Is there proper supporting documentation? (case record form, receipt, check request form, an/or invoice)	✓		

Expenditure #2:

Payee: Amount $_____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Is the expense category classification correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation? (case record form, receipt, check request form, an/or invoice)			

Expenditure #3

Payee: Amount $_____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Is the expense category classification correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation? (case record form, receipt, check request form, an/or invoice)			

Second Quarter (Jan-Feb-Mar)

Month/Year selected: _____

DEPOSITS:

	Yes	No	Comment
Do all deposits on the bank statement match the deposits on the Financial Report?			
Does the bank statement's reconciled amount match the Financial Report balance?			
Select one deposit: $_____ Date _____ Do the amounts on the count sheet, deposit slip and bank statement all match?			

EXPENDITURES: For the month, select at least three disbursement records.

Expenditure #1:

Payee: Amount $_____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Is the expense category classification correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation? (case record form, receipt, check request form, an/or invoice)			

Expenditure #2:

Payee: Amount $_____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Is the expense category classification correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation? (case record form, receipt, check request form, an/or invoice)			

Expenditure #3

Payee: Amount $_____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Is the expense category classification correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation? (case record form, receipt, check request form, an/or invoice)			

Third Quarter (Apr-May-Jun) Month/Year selected: _____

DEPOSITS:

	Yes	No	Comment
Do all deposits on the bank statement match the deposits on the Financial Report?			
Does the bank statement's reconciled amount match the Financial Report balance?			
Select one deposit: $_____ Date _____ Do the amounts on the count sheet, deposit slip and bank statement all match?			

EXPENDITURES: For the month, select at least three disbursement records.

Expenditure #1:

Payee: Amount $_____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Is the expense category classification correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation? (case record form, receipt, check request form, an/or invoice)			

Expenditure #2:

Payee: Amount $_____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Is the expense category classification correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation? (case record form, receipt, check request form, an/or invoice)			

Expenditure #3

Payee: Amount $_____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Is the expense category classification correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation? (case record form, receipt, check request form, an/or invoice)			

Fourth Quarter (Jul-Aug-Sep) Month/Year selected: _____

DEPOSITS:

	Yes	No	Comment
Do all deposits on the bank statement match the deposits on the Financial Report?			
Does the bank statement's reconciled amount match the Financial Report balance?			
Select one deposit: $_____ Date _____ Do the amounts on the count sheet, deposit slip and bank statement all match?			

EXPENDITURES: For the month, select at least three disbursement records.

Expenditure #1:

Payee: Amount $_____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Is the expense category classification correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation? (case record form, receipt, check request form, an/or invoice)			

Expenditure #2:

Payee: Amount $_____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Is the expense category classification correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation? (case record form, receipt, check request form, an/or invoice)			

Expenditure #3

Payee: Amount $_____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Is the expense category classification correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation? (case record form, receipt, check request form, an/or invoice)			

Comments related to the Financial Review and/or additional comments from the Operations Review.

- Grants should be approved by Council
- Need written procedure for authorizing money paid to Landlords, etc. (Guidelines)
- Security of Tax ID numbers
- In-kind gift cards records should be included in the reconciliation

VERIFICATION OF CONFERENCE INTERNAL AUDIT

Fiscal Year being Audited YE 9/30/21 Date audit completed 10/15/21

The following persons are listed at the bank as signers on our Conference Account:

Donna Brown-President
Name, Office

Name, Office

Jessica Foley-Treasurer
Name, Office

Name, Office

Names of person(s) performing audit (please print) ~~Cindy~~ Cindy Jerger

Doug Fischer

✓ I/we, the above named person(s), have completed a Conference Audit of this Conference, using the SVdP Annual Internal Audit Worksheets (attached).

✓ I/we find that the Conference is in compliance with the standards set by the Society of St. Vincent de Paul and further that I/we discovered no problems that need to be corrected or acted upon.

_____ I/we find that the Conference is in compliance with the standards set down by the Society of St. Vincent de Paul and that there were only a few problems that were pointed out for correction. I/we feel that intervention by an upper level of the Society is not necessary at this time. A list of the problems uncovered during the audit is attached on the SVdP Annual Internal Audit Worksheets.

_____ I/we find that the Conference is not in compliance with the standards set down by the Society of St. Vincent de Paul and that there are serious problems that need to be corrected. I/we feel that immediate intervention is needed by an upper level of the Society. A list of the problems uncovered is attached on the SVdP Annual Internal Audit Worksheets.

Signature and phone number of reviewer(s):

Phone 847-219-5459

Cynthia Jerger Phone 847-975-1750

Signature of Conference President:

Date 10-15-2021

CONFERENCE INTERNAL AUDIT

10.29.2020

ST MARY / CHRIST THE TEACHER, DEKALB, IL

ANITA ZURIBRUGG

✓

✓

Anita M Zuribrugg

815-761-5097

Donna Brown

J. Foley

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:

St. Vincent de Paul offers financial assistance and resources to neighbors who are facing a temporary life crisis to help them reach their full potential and lead productive and fulfilling lives. The agency helps residents identify the underlying causes that may be effecting their life situation and assists them in finding community resources.

St. Vincent de Paul proposes to serve 988 participants with financial assistance and connection to resources. Of this number, 872 recipients are anticipated to be residents of the City of DeKalb. Financial assistance provided is expected to remedy the current crisis and is not intended to be recurring. 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
SIR DONALD FOUNDATION

This agreement made this 10th day of January, 2022, between the City of DeKalb, a municipal corporation of the State of Illinois, hereinafter referred to as the "City" and The Sir Donald Foundation, 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, 2022 to December 31, 2022. 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 ensure 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. The Grantee further agrees that it shall provide a verbal report to the City at a regularly scheduled meeting of the City Council as may be requested by the City from time to time.

   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 _____, _____, and said City has caused the same to be signed, sealed and attested to by its Mayor and City Clerk or Executive Assistant of the City of DeKalb as of the date first mentioned in this Agreement.

SIR DONALD FOUNDATION

Board Chairman

CITY OF DEKALB, ILLINOIS

Cohen Barnes, Mayor

CITY OF DEKALB STATE OF ILLINOIS

ATTEST:

Executive Director

ATTEST:

Exhibit A: Funding Application

City of DeKalb
opportunity · innovation

164 East Lincoln Highway
DeKalb, Illinois 60115
815.748.2000 • cityofdekalb.com

FY 2022 HUMAN SERVICES FUNDING APPLICATION
Twelve Months Funding 1/1/22 to 12/31/22

APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 5, 2021. INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.

Agency Name: Sir Donald Foundation Inc

Mailing Address: 217 S. 4th St Dekalb Illinois 60115

Agency Director: Earnell R. Brown III

Contact Person: Earnell R. Brown III

Telephone No.: 815-995-9103 **Email Address:** earnell@sirdonaldfoundation.org

Name of Person Responsible for Completing Quarterly Report: Earnell R. Brown III

Telephone No.: 815-995-9103 **Email Address:** earnell@sirdonaldfoundation.org

Program Description: Expansion to provide outpatient clinical services to criminal justice involved individuals in the areas of counseling,education,employment,housing,vocational services and transportation.

We are adding clinical services and licensed staff to be able to afford equitable access to services.

Twelve Month Program Budget: $212,000.00

Amount of Funding Requested: $30,000.00

% of Total Program Budget: 14.1509433 %

Total Estimated Number of Program Participants: 27

Total Estimated Number of DeKalb Residents to be Served: 19

Estimated DeKalb Residents as % of Total Participants to be Served: 70.3703703 %

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 anticipated outcomes to be achieved. Be specific about the population to be served and the benefits derived from your services. Include any descriptive materials regarding the history and mission 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. For small agencies that do not perform an annual audit, financial statements certified by a professional accountant can be submitted. unavailable

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 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: Earnell R. Brown III

Title: Executive Director

Signature: 

Date: 11/8/21

Please submit the application using one of the following methods:

- Via regular mail to be received no later than 5:00 p.m. on November 5, 2021 to:

  City of DeKalb
  Attention: Joanne Rouse
  164 East Lincoln Highway
  DeKalb, Illinois 60115

- Via email dated no later than 5:00 p.m. on November 5, 2021 to: joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:

Date Application Received: 11/8/2021

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

☐ Denied

AT SOME POINT TO BE GIVEN TO ALL MEMBERS:

Name	Affiliation to Board	Organizational Role	Preferred Email/Phone Number	Social Media Tag (Linkedin tag)
Earnell Brown	President	Executive Director Founder/CEO	815-995-9103/earnell@sirdonaldfoundation.org	(paste Linkedin link)
Matthew Thomas	Vice President	NA	630-336-9758	(paste Linkedin link)
Jerry Alexander	Treasurer	Chief Financial Officer	630-880-2533	(paste Linkedin link)
	Associate Director	N/A		(paste Linkedin link)
	Associate Director	NA		(paste Linkedin link)
	Associate Director	N/A		(paste Linkedin link)
	Associate Director	N/A		(paste Linkedin link)
Tambryanna Williams	Associate Director	NA	612-876-0514	(paste Linkedin link)
Jo Ann Stingley	Associate Director	NA	847-909-5402	(paste Linkedin link)
Timothy Harris	Associate Director	NA	815-762-3791	Facebook link
	Associate Director	NA		(paste Linkedin link???)
Monica Williams	Secretary	NA	312-730-2299/ dmaewms@gmail.com /monica@sirdonald.org	(paste Linkedin link)

Board Candidates

*Shakia Flowers *Shane Miller *Kenneth jackson Shatoya Jackson Don Thomas Quentin Murphy Katie Stoddard Mike Pittsley Amy Doll Menelik Shaw Devlin Collins	Associate Director	To be interviewed	ShakiaF@howardbrown.org	(paste Linkedin link)

Organizational Capacity Development and Halfway House Project

2021 Community Investment Funding

Sir Donald Foundation Inc

Mr Earnell Rahiim Brown III
217 S. Fourth St
Dekalb, IL 60115

earnell@sirdonaldfoundation.org
O: 815-761-2685
M: 815-761-2685

Mr Earnell Rahiim Brown III

217 S. Fourth St
Dekalb, IL 60115

earnell@sirdonaldfoundation.org
O: 815-761-2685
M: 815-761-2685

LOI Form

Question Group

Organization Name*

Sir Donald Foundation Inc

Project Name*

Name of Project.

Organizational Capacity Development and Halfway House Project

Organization Description/Case Statement*

Provide basic information about your organization and why your organization is appropriate to tackle this issue.

Sir Donald Foundation is a Federally Recognized 501(c)(3) organization that exists to create, support and provide opportunities for returning citizen's criminal justice involved individuals, their families and the communities in which they live. Currently we are the only Non Profit Organization dedicated to providing the services that we do for our target population. We are uniquely equipped to serve the population that we serve because of our experience based application of evidence based practices.

Sir Donald Foundation Inc. (SDF), founded in 2020 by Earnell R. Brown III, in Dekalb Illinois maintains its mission to create promote and provide opportunities for criminal justice involved individuals their families and communities. The organization is expanding to provide and promote Resident and Outpatient Client Services through programs, services, networking, collaboration, public health information exchange and accept existing new opportunities to provide services to high risk returning citizen and Criminal Justice Involved in the areas of Substance Abuse and behavioral health Counseling, Education, Employment, Housing, Vocational Services and Transportation specifically for resident in Dekalb County with mental and behavioral health problems compounded by incarceration and reentry.

Statement of Need*

What area of poverty, violence and/or inequity will this program address? How do you know this is a problem? Please provide any data that supports this need.

Currently the Illinois Department of Correction (Parole Division) has submitted 26 individuals in Dekalb County that have been referred to us for the following services; Mental Health Evaluations, Substance Abuse Evaluations and treatment if needed, Domestic Abuse Evaluations, GED classes and Anger Management. The parole officer reported that getting the evaluations at other providers has proven difficult for this specialized population of returning citizens. We intend to offer them the services that they need.

Currently 90 individuals are on parole in District 2, of those 35 individuals are directly Dekalb County Residents. Assisting individuals with obtaining these services promotes the organizations mission and the communities need. Individuals on Parole in Dekalb County (or any parolee) always return to the community with parole requirements. These are requirements that have been identified by the Parole Review Board as necessary to produce successful outcomes and bolster the potential of individuals successfully completing parole and going on to be productive. Recidivism is a community problem that requires specialized support to overcome.

The organizational need is the funding support to provide initial services through a licensed clinical director with MS,ed, LCPC, CADC, and NCC credentialing, the project manager and coordinator as well as a program director.

Brief Project Description*

How will this program address the problem identified in the Statement of Need section? Provide a brief description of the program.

The organization is expanding to provide Resident and Outpatient Client Services through programs, services, networking, collaboration, public health information exchange and accept existing new opportunities to provide services to high risk returning citizen and Criminal Justice Involved in the areas of Counseling, Education, Employment, Housing, Vocational Services and Transportation.

Proposed Project Goals include:

- Build capacity for substance abuse evaluation and treatment, cognitive behavioral therapy, Partner Abuse Intervention, Mental Health prevention and early intervention services at Sir Donald Foundation Inc.
- Ensure earlier access to all services to lower the incidences of crime, recidivism, mental illness, addiction, and suicide, to enhance wellness and resilience, and to reduce the stigma and discrimination related to these problems.
- Implement strategies to engage persons prior to the development of criminal behavior, serious mental illness, serious emotional disturbances, or suicide; and
- Increase the strength and capacity of Sir Donald Foundation Inc to be a viable and sustainable organization that provides unique services and support to our target population.

Mental health

Build capacity for cognitive behavioral therapy, Partner Abuse Intervention, Mental Health prevention and early intervention services at Sir Donald Foundation Inc.

Sir Donald Foundation Inc will undertake the following strategies/activities:

- Expand service capacity to include mental health services, substance abuse services and cognitive by providing direct services through licensed clinical professionals, conduct outreach, public education and enhancing service capabilities within the organization.
- Conduct public education campaigns on mental health issues in the low income, returning citizens and criminal justice involved communities to include participation in community and cultural events/fairs, engagement and use of print and electronic media, education of community gatekeepers in schools and health clinics, and distribution of educational materials.
- Convene regular meetings and distribute a weekly electronic newsletter for service providers to exchange information and resources, develop linkages, and address the higher issues of reducing disparities for our clients.
- Promote training and professional development opportunities for social service providers within the organization to become more knowledgeable about mental health issues and resources and for the mental health services providers to become more knowledgeable and culturally competent in serving the returning citizen and criminal justice involved communities; and

- Influence and improve accessibility and utility of mental health and other public services for our clients.

By providing the activities listed above, target outcomes include:

- Create a client capacity of 45 individuals in first year of grant. (Currently we are at 23 in need of services with potential for 90 clients through parole.)
- Improve the Sir Donald Foundation Inc website with Substance Abuse, Cognitive Behavioral Therapy, Crime and Criminal Behavior affect information, Community Statistics information and events, mental health information and bilingual capacity.
- Increase the knowledge of Sir Donald Foundation Staff, Volunteers and Partners regarding mental health resources.
- Increase the knowledge and ability of Staff and Volunteer mental health service providers to engage and serve low income, returning citizen and Criminal justice Involved Communities.
- Increase the capacity of Sir Donald Foundation Inc to provide support to a 45-person client base.
- Increase the health, mental health, and well-being of returning citizens and criminal justice involved individuals, families, and children; and
- Increase the returning citizen and criminal justice involved community's awareness of mental health issues and resources

Substance Abuse

- Build capacity for Substance Abuse Services including assessments, evaluations, treatment, prevention and early intervention services at Sir Donald Foundation Inc.
- Ensure earlier access to substance abuse services to lower the incidences of crime, recidivism, mental illness, and suicide, to enhance wellness and resilience, and to reduce the stigma and discrimination related to these problems among out Residents, Clients and Participants.

Sir Donald Foundation Inc will undertake the following strategies/activities:

- Institute a Substance Abuse Program that targets high risk individuals after incarceration or during the process of criminal justice involvement. (Ideally at the point of police contact, or as soon as possible thereafter.)
- DUI Evaluations, Investigative Alcohol and Drug Evaluation, DUI Risk Education Classes Online, DUI Early Intervention Services, Treatment Needs Assessment, Basic and Intensive Outpatient, Minimal Risk DUI Services, Moderate Risk DUI Services, Significant Risk DUI Services and Treatment, High Risk DUI Services and Treatment, Continuing Care.
- Create and promote intervention strategies in the community that focuses on the behaviors associated with use, abuse, and addiction, to enable individuals to make healthier choices that lead to less of the causes of addiction.
- Conduct public education campaigns on substance use, abuse, and addiction issues in the low income, returning citizens and criminal justice involved communities to include participation in community and cultural events/fairs, engagement and use of print and electronic media, education of community

gatekeepers in jails, community corrections, schools, communities and health clinics, and distribution of educational materials.

Residential Substance Abuse Treatment

Engage participants for a period between 6 and 24 months.

- Provide residential treatment in dedicated housing exclusively for use by substance abuse participants, separate and set aside from the shelter care program and halfway house residents
- Focus on the resident's substance use diagnosis and addiction-related needs.
- Develop the residents cognitive, behavioral, social, vocational, and other skills necessary to solve the substance use and related problems.
- Require urinalysis and/or other proven reliable forms of drug and alcohol testing for residents, including both periodic and random testing, and for former participants while they remain in the custody of the state or local government, or are a resident or program participant.
- Prepare participants for successful community reintegration, including post-release referral to appropriate evidence-based aftercare treatment and service providers that support the use of medication-assisted treatment.

Other Funding Sources*

Do you have other sources of funding either confirmed or considered for the program? If so, please list the sources. If not, just state "no".

City of Dekalb Grant Funding
Dekalb County Community Foundation
Adult Redeploy Illinois
Illinois criminal Justice Information Authority
Private Donors
Fundraising

File Attachment Summary

Applicant File Uploads

No files were uploaded

Moral Reconation Therapy-MRT® Domestic Violence Program

Judges report two main reasons to order DV offenders to treatment:

- To hold offenders accountable for the crime for which they were convicted; and
- To reduce the likelihood of future crime through the anticipated rehabilitative effects of DV treatment

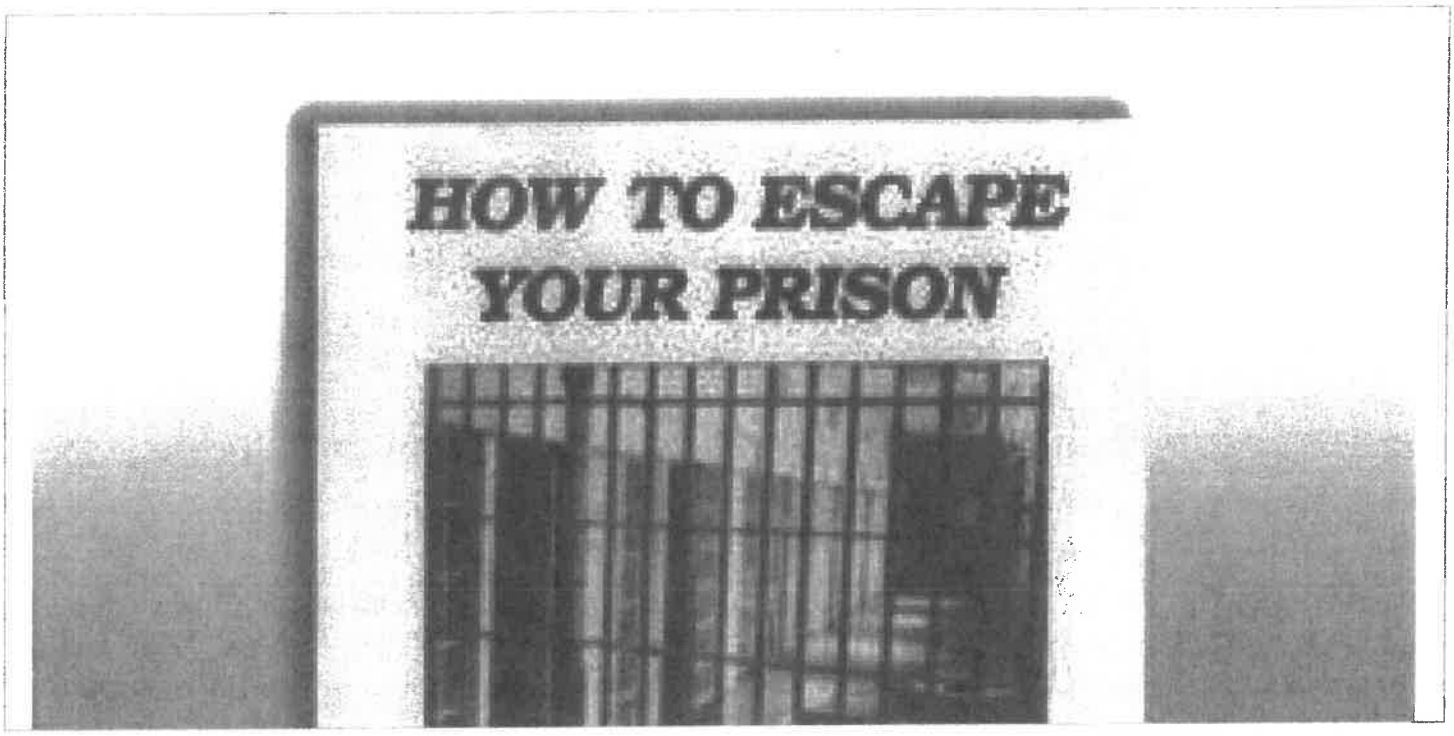
(Labriola, M., Rempel, M., O'Sullivan, C. & Frank, P.B. (2007). Court Responses to batterer's program noncompliance: A national perspective. New York: Center for Court Innovation)

The MRT model is a cognitive –behavioral program designed to change how batterers think (belief systems) therefore leading to changing the batterers' behaviors from any types of abuse whether it is physical, emotional, or financial to behaviors which include equality and acceptance.

One of the major goals of the program is to increase the moral reasoning levels of participants based on Lawrence Kohlberg's theory of moral development. Conation is closely associated with the use of will or the freedom to make choices about what to do. It is critical if an individual is to successfully engage in self-direction, self-regulation, and possess intentionality in behavior.

The Moral Reconation Therapy Batterer Program, *Bringing Peace to Relationships*:

- is a power and control program designed to conform to the required minimum state standards
- is operationalized in an open-ended group and workbook driven format which can be formatted to be completed in 26 or 52 sessions
- all groups are facilitated by a trained facilitator (all Facilitators attend a required 32 hour training in the model)
- the workbook, *Bringing Peace to Relationships*, contains cognitive-behavioral exercises which have a specific format and purpose
- all exercises are prepared by the participant prior to the group and then presented and processed during the group in compliance with the underlying issue of the exercise by a trained facilitator
- is psycho-educational
- confronts power & control tactics such as male privilege, coercion, minimizing behavior, and isolation
- defines domestic violence
- assists the batterer in taking responsibility
- challenges role expectations
- teaches stress management skills
- teaches about the cycle of violence and requires the participant to identify any cycles within their relationships
- teaches the participant tools to interrupt any violence such as learning to take a time-out
- explores the socio-cultural basis for domestic violence



How To Escape Your Prison (Adult version)

$25.00 – $1,000.00

Suggested Minimum Order Qty: 5

To order, your agency must have a staff member who has completed MRT training.

For more information, click here (https://www.ccimrt.com/training/trainingsbytype/) .

Quantity Choose an option

1

Add to cart

Books (https://www.ccimrt.com/product-category/books/)

Brand: Substance Abuse/Addiction (https://www.ccimrt.com/brand/substance-abuse/)

Description :

Qty per case: 40

Contract discounts are available for bulk materials purchases of 500 workbooks or more. Please call (901) 360-1564 or email ccimrt@ccimrt.com to inquire.

Note: Qualification to purchase this book requires previous MRT facilitator training, and it is only sold to agencies. Clients in MRT groups must obtain their workbooks from their treatment provider. For more information, click here. (https://www.ccimrt.com/contact-us/)

How To Escape Your Prison is the primary MRT workbook used for adult offenders and adults in substance abuse treatment. The 152-page workbook is also used in programs for multiple DUI offenders. The workbook addresses all of the issues related to criminal thinking and criminal needs.

Target Population & Use



(https://www.ccimrt.com/product/coping-with-anger-workbook/)

Coping with Anger (https://www.ccimrt.com/product/coping-with-anger-workbook/)does not require Moral Reconation Therapy – MRT® training. Materials available for this program include: a client workbook, facilitator's guide, and various supplemental materials.

The program and materials can be used in a variety of settings, including substance abuse, hospitals, in-patient, criminal justice, and elsewhere.

This cognitive behavioral program materials for both youth and adults include psycho-education, conflict resolution, pro-social skill building, and commitment to change.

The anger management workbook has eight modules, which can be completed in eight to 10 group sessions.

Clients complete homework for each module prior to coming to the group session. During group time, clients present their homework to the group, and the facilitator then passes the client to the next module — or the facilitator directs the client to redo the homework based on objective criteria.

The anger management groups are open-ended, meaning that new clients can enter an ongoing group at any time. Each group session usually has new clients as well as some finishing the program.

The workbook is individualized to specific client needs by requirements to meet with the facilitator or counselor at several modules.

Training for MRT Anger Management Treatment

MRT training is not required for the anger management programming. The facilitator's guide (https://www.ccimrt.com/product/coping-with-anger-facilitators-guide/) gives basic instructions and explains the criteria used for each module. An optional training DVD (https://www.ccimrt.com/product/coping-with-anger-training-dvd/) is also available.

We also offer a complete Starter Kit (https://www.ccimrt.com/product/coping-with-anger-starter-kit-2/), Spanish workbook (https://www.ccimrt.com/product/coping-with-anger-workbook-spanish/), and Audio CD (https://www.ccimrt.com/product/coping-with-anger-cd/).



(https://www.ccimrt.com/product/coping-with-anger-facilitators-guide/)



(https://www.ccimrt.com/product/coping-with-anger-training-dvd/)



(https://www.ccimrt.com/product/coping-with-anger-starter-kit-2/)



(https://www.ccimrt.com/product/coping-with-anger-workbook-spanish/)



(https://www.ccimrt.com/product/coping-with-anger-cd/)

For the non-offender population or in settings where softer language is appropriate, the preferred workbook is *Discovering Life & Liberty in the Pursuit of Happiness* (https://www.ccimrt.com/product/discovering-life-liberty-in-the-pursuit-of-happiness/). A *Facilitator's Guide* (https://www.ccimrt.com/product/discovering-life-and-liberty-facilitators-guide/) accompanies this program.

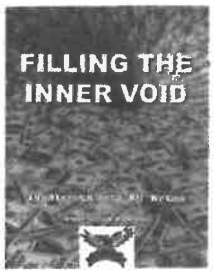


(https://www.ccimrt.com/product/discovering-life-liberty-in-the-pursuit-of-happiness/)



(https://www.ccimrt.com/product/discovering-life-and-liberty-facilitators-guide/)

Filling the Inner Void (https://www.ccimrt.com/product/filling-the-inner-void-workbook/) is an adaptation of basic MRT that was initially designed for hospital-based programs and clients in private practice. The book goes into several deeper concepts than the offender or juvenile-based versions cover. The Jungian idea of the "shadow" is presented along with ideas about understanding why many people accumulate so many material objects.



(https://www.ccimrt.com/product/filling-the-inner-void-workbook/)

Training for MRT Addiction/Substance Abuse Treatment

MRT training is required.

During the training, each new facilitator receives a copy of the following:

- *How to Escape Your Prison (https://www.ccimrt.com/product/how-to-escape-your-prison-adult-version/)* (MRT workbook)
- *The MRT Facilitator's Handboo* (https://www.ccimrt.com/product/mrt-facilitators-handbook/)k (explains the group process, specific objective criteria and guidelines for all exercises and tasks in MRT, and "how to" instructions)
- Reprints of 10 journal articles on outcome data on MRT programs (contains a description of cognitive behavioral approaches, cognitive restructuring, and cognitive skills programs)
- *5-Minute Stress Manager and Imaginary Future CD* (https://www.ccimrt.com/product/5-minute-stress-manager-imaginary-future-on-cd/)
- *Antisocial Personality Disorder and Criminal Justice: Evidence Based Practices* (https://www.ccimrt.com/product/antisocial-personality-disorder-and-criminal-justice-evidence-based-practices-for-offenders-substance-abusers/) (contains information on treating the most resistant of clients)

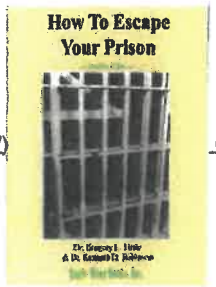
Share : (https://www.facebook.com/sharer.php?u=https://www.ccimrt.com/mrt_programs/addiction-substance-abuse/) (https://twitter.com/share?url=https://www.ccimrt.com/mrt_programs/addiction-substance-abuse/) (https://www.linkedin.com/shareArticle?mini=true&url=https://www.ccimrt.com/mrt_programs/addiction-substance-abuse/) (https://pinterest.com/pin/create/button/?url=https://www.ccimrt.com/mrt_programs/addiction-substance-abuse/)

All MRT groups are open-ended, meaning that new clients can enter an ongoing group at any time.

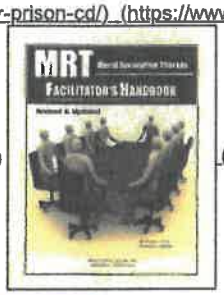
The primary workbook for the offender population to address substance abuse is *How to Escape Your Prison* (https://www.ccimrt.com/product/how-to-escape-your-prison-adult-version/). It is available as an *audio CD* (https://www.ccimrt.com/product/how-to-escape-your-prison-cd/), in *Spanish Translation* (https://www.ccimrt.com/product/how-to-escape-your-prison-spanish-edition/), a *Spanish audio CD* (https://www.ccimrt.com/product/how-to-escape-your-prison-cd-spanish/), a *juvenile version* (https://www.ccimrt.com/product/juvenile-mrt-how-to-escape-your-prison/), and a *juvenile audio CD* (https://www.ccimrt.com/product/juvenile-mrt-how-to-escape-your-prison-cd/). We offer an *Adult Facilitator Guide (https://www.ccimrt.com/product/mrt-facilitators-handbook/)* and *Juvenile Facilitator Guide* (https://www.ccimrt.com/product/juvenile-mrt-facilitators-handbook/) as well as an *MRT Journal* (https://www.ccimrt.com/product/mrt-journal-thoughts-questions-about-the-mrt-steps/).



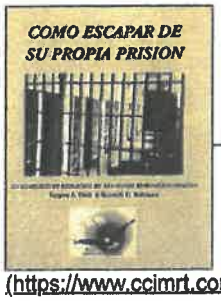
(https://www.ccimrt.com/product/how-to-escape-your-prison-adult-version/)



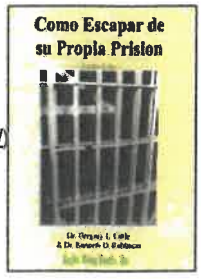
(https://www.ccimrt.com/product/how-to-escape-your-prison-cd/) (https://www.ccimrt.com/product/how-to-escape-your-prison-spanish-edition/) (https://www.ccimrt.com/product/how-to-escape-your-prison-cd-spanish/)



(https://www.ccimrt.com/product/mrt-facilitators-handbook/)



(https://www.ccimrt.com/product/how-to-escape-your-prison-spanish-edition/)



(https://www.ccimrt.com/product/how-to-escape-your-prison-cd-spanish/)



(https://www.ccimrt.com/product/juvenile-mrt-how-to-escape-your-prison/)



(https://www.ccimrt.com/product/juvenile-mrt-how-to-escape-your-prison-cd/) (https://www.ccimrt.com/product/mrt-facilitators-handbook/)



(https://www.ccimrt.com/product/juvenile-mrt-facilitators-handbook/)



(https://www.ccimrt.com/product/mrt-journal-thoughts-questions-about-the-mrt-steps/)

Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

Date:
04/28/2021
Employer ID number:
85-1670062
Person to contact:
Name: Customer Service
ID number: 31954
Telephone: (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:
September 09, 2020
Contribution deductibility:
Yes
Addendum applies:
No
DLN:
26053433002141

SIR DONALD FOUNDATION INC
C/O EARNELL R BROWN III
223 S FOURTH ST
DEKALB, IL 60115

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.

Sincerely,

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.
Sir Donald Foundation 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

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.
217 S. 4th St

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
8 5 - 1 6 7 0 0 6 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** ▶ [signature] **Date** ▶ 2-14-2022

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

Sir Donald Foundation Inc DROP IN SITE 217 S. 4th St

	Expenses	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Average	Notes
	Advertising	$300	$300	$300	$300	$300	$300	$300	$300	$300	$300	$300	$300	$3,600	$300	
	Promotional	$150	$150	$150	$150	$150	$150	$150	$150	$150	$150	$150	$150	$150	$150	
	Meals & Entertainment	$100	$100	$100	$100	$100	$100	$100	$100	$100	$100	$100	$100	$100	$100	
Customer Acquisition	[illegible]	$550	$550	$550	$550	$550	$550	$550	$550	$550	$550	$550	$550	$3,850	$550	
	Commissions & Fees													$0	$0	
	Bank Charges	$349												$349	$349	Debt obligation on accounts
	Dues & Subscriptions	$325	$125	$125	$125	$125	$125	$125	$125	$125	$125	$125	$125	$1,700	$142	Chamber of Commerce fees/ Sycamore and Dekalb.
	Disposal Fees													$0	$0	
	Miscellaneous													$0	$0	
Miscellaneous Cost of Service	[illegible]	$674	$125	$125	$125	$125	$125	$125	$125	$125	$125	$125	$125	$2,049	$491	
	Office Expenses	$245	$245	$245	$245	$245	$245	$245	$245	$245	$245	$245	$245	$2,940	$245	
	Rent or Lease	$1												$1	$1	
	Supplies	$150	$150	$150	$150	$150	$150	$150	$150	$150	$150	$150	$150	$1,800	$150	
	Stationary & Printing	$300	$300	$300	$300	$300	$300	$300	$300	$300	$300	$300	$300	$3,600	$300	
	Repair & Maintenance	$3,500	$500	$0			$500					$250		$4,750	$950	
	Other General & Admin Expenses	$200	$200	$200	$200	$200	$200	$200	$200	$200	$200	$200	$200	$2,400	$200	
	Utilities	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
	Shipping, Freight & Delivery	$60	$60	$60	$60	$60	$60	$60	$60	$60	$60	$60	$60	$720	$60	
Office/General Administrative	[illegible]	$4,456	$1,455	$955	$955	$955	$1,455	$955	$955	$955	$955	$1,205	$955	$16,211	$1,351	
	Payroll	$20,729	$20,729	$20,729	$20,729	$20,729	$20,729	$20,729	$20,729	$20,729	$20,729	$20,729	$20,729	$248,746	$20,729	Includes all applicable taxes and insurances.
	Freight & Delivery - COS													$0	$0	
Cost of Goods/Cost of Services	[illegible]	$20,729	$20,729	$20,729	$20,729	$20,729	$20,729	$20,729	$20,729	$20,729	$20,729	$20,729	$20,729	$248,746	$20,729	
	MRT TRAINING COSTS															* Costs are calculated based on training costs, person and training type, these will be a one time cost unless it is necessary to get updated or continued training. We are counting this as professional development because it earns CEU
	Person 1 SJ	$610					$260			$335				$1,205	$402	basic mrt
	Person 2 TA	$610					$260			$335				$1,205	$402	basic mrt
	Person 3 PP	$610					$260			$335				$1,205	$482	basic mrt
	Person 4 JY	$610					$260			$335				$1,205	$402	basic mrt
	Person 1p2 DO	$260					$260			$335				$855	$285	Trauma Informed
	Person 2p2 SJ	$260					$260			$335				$855	$285	Trauma Informed
	ED training EB	$335					$260			$335				$930	$310	Advanced Training
	Supplies & Materials	$4,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$15,000	$1,250	1 case of books of each curriculum
	MRT TOTALS	$7,255	$1,000	$1,000	$1,000	$1,000	$2,820	$1,000	$1,000	$3,345	$1,000	$1,000	$1,000	$22,480		
	Other Costs													$0	$0	
	Purchases													$0	$0	
	Uniform Shirts	$2,200												$2,200	$2,200	
Travel	*Monthly totals:*	$9,500	$5,000	$5,000	$5,000	$7,500	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$67,000	5583.333333	
	Travel Meals													$0	$0	
	[illegible]	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$64,500	$5,375	Cost of driver, gas and repairs to get operational are all in January, the cost of driver and gas are other months
	Entertainment					$2,500								$2,500	$2,500	Artist cost for event Celebration of Freedom
	Other													$0	$0	

Sir Donald Foundation Inc DROP IN SITE 217 S. 4th St

	Expenses	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Average	Notes
Legal	***Monthly totals:***	$1,500	$500	$500	$500	$500	$500	$500	$500	$500	$500	$500	$500	$7,000	583.3333333	
	Legal & Professional Fees	$1,500	$500	$500	$500	$500	$500	$500	$500	$500	$500	$500	$500	*$7,000*	*$583*	
Insurance	***Monthly totals:***	$89	$89	$89	$89	$89	$89	$89	$89	$89	$89	$89	$89	$1,064	88.64	
	Insurance - Disability, Liability,Errors & Omissions	$89	$89	$89	$89	$89	$89	$89	$89	$89	$89	$89	$89	*$1,064*	*$89*	
	Insurance -													*$0*	*$0*	
	Insurance -													*$0*	*$0*	
	Insurance													*$0*	*$0*	
Other Expenses	***Monthly totals:***	$1,178	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,178	98.16666667	
	Penalties & Settlements	$750												*$750*	*$750*	IDOR
	Bad Debts	$428	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	*$428*	*$36*	
	Interest Expense													*$0*	*$0*	
	Other													*$0*	*$0*	
Taxes	***Monthly totals:***	$405	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$405	33.715	
	Taxes & Licenses	$405	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	*$405*	*$34*	

	Income	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Average	
Sales	***Monthly totals:***	**$8,347**	**$3,500**	**$5,000**	**$6,847**	**$5,000**	**$3,500**	**$8,347**	**$3,500**	**$5,000**	**$6,847**	**$5,000**	**$3,500**	**$64,387**	**$5,366**	
	Fees Billed (class)	$3,347	$0	$0	$3,347	$0	$0	$3,347	$0	$0	$3,347	$0	$0	*$13,387*	*$1,116*	*MRT CLASS REVENUE @15 persons per class on a 6 week cycle*
	Commission Income	$1,500		$1,500		$1,500		$1,500		$1,500		$1,500		*$9,000*	*$1,500*	*Honorarium of Executive Director for Speaking Engagements Donated to organization as income automatically. Executive Director will be paid hourly for engagements at set payroll rate.*
	Sales of Product	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	*$0*	*$0*	
	Fees Billed (evals)	$3,500	$3,500	$3,500	$3,500	$3,500	$3,500	$3,500	$3,500	$3,500	$3,500	$3,500	$3,500	*$42,000*	*$3,500*	*IDOC PAROLE REVENUE*
	Shipping	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	*$0*	*$0*	
Other	***Monthly totals:***	**$47,000**	**$12,000**	**$2,000**	**$2,000**	**$20,000**	**$2,000**	**$87,000**	**$2,000**	**$2,000**	**$2,000**	**$2,000**	**$14,000**	**$194,000**	**$16,167**	
	Donations	$2,000	$12,000	$2,000	$2,000	$20,000	$2,000	$2,000	$2,000	$2,000	$2,000	$2,000	$2,000	*$52,000*	*$4,333*	*No investments at this time.*
	Grants	$45,000		$0	$0	$0	$0	$85,000	$0	$0	$0	$0	$12,000	*$142,000*	*$12,909*	
	Other Ordinary Income													*$0*	*$0*	
	Refunds													*$0*	*$0*	
	Other													*$0*	*$0*	

MRT Training course Expense Details

Total Expenses	Estimated
	$4,295.00

Others	Estimated	
Earnell	$335.00	advanced mrt
Books	$1,000.00	40 per case
Total	$1,335.00	

Facilitator MRT	Estimated
Person A	$610.00
Person B	$610.00
person c	$610.00
Person D	$610.00
Total	$2,440.00

Trauma Training	Estimated
Person A	$260.00
Person B	$260.00
Total	$520.00

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

Sir Donald Foundation

Let Passion Be The Guide To Your Investment of Knowledge and Experience So That You Can Change Lives & Create Safer Communities

Re: Grant Opportunity

Human Service Funding Grant Committee

The purpose of this letter is to provide information related to the funding and finances of Sir Donald Foundation. As we are a new organization just going into our first full year of operations we have not had an audit as of yet nor do we employ a CPA. We are advised by an accountant on the use and handling of funding.

Our funding is allocated according program priority and is sought for specific program purposes and projects that allow us to scale according to the actual activities that we are actively engaged in at the time of funding and allocation.

Currently our Financial Policy is a bit ambitious but we expect to be around to grow into the process and procedures of our existing financial policy. The Organizational Authority over funding is as follows

Lines of Authority

Board of Directors

↓

Executive Director

↓

Director of Business Operations Associate Executive Director

↓

Program Directors

↓

Program Level Staff

In addition to this we have implemented new financial controls and have always had and will maintain others. Important to this funding opportunity are;

Accounting Procedures

FISCAL PROCEDURE 1 Basis of Accounting..... 4

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FISCAL PROCEDURE 4 Recordkeeping..... 7

Sir Donald Foundation

Let Passion Be The Guide To Your Investment of Knowledge and Experience So That You Can Change Lives & Create Safer Communities



Internal Controls

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Financial Planning & Reporting

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Revenue & Accounts Receivable

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Expense & Accounts Payable

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More financial policy and procedure information available upon request.

We hope that this assists the committee in understanding that although we are a new organization we are dedicated to our Fiduciary duties in our fiscal responsibilities. Some of the policies we will grow into some of them are active policies. If there are any questions please feel free to reach out to me at any time.

Earnell R. Brown III,

Executive Director/Founder

Sir Donald Foundation Inc., NFP

earnell@sirdonaldfoundation.org

Personal cell (815) 995-9103

Sir Donald Foundation

FISCAL PROCEDURE 3

Monthly Close & Reconciliations

Policies are written as growth policies for 2022

FIN 5

ADMINISTRATION

I. PURPOSE AND SCOPE/ POLICY STATEMENT

Sir Donald Foundation Inc., NFP (S.D.F) will assure best fiscal practices by reconciling the Foundation bank account(s) on a monthly basis. All bank statements will be opened and reviewed in a timely manner. Bank reconciliation and approval will occur within 30 days of the close of the month.

1. An independent Certified Public Accountant will be engaged to prepare an annual audit.

2. The Board of Directors will approve the choice in auditor by motion at a Board meeting. An engagement letter must be submitted to the Executive Director for their approval. The engagement letter must:

   A. Describe the scope of the audit and any limitations thereof.
   B. Audit Period to be audited.
   C. Management letter. (Prepare and present to the Board and Executive Director).
   D. Due date of audit report.
   E. Provision for an opinion on the financial statement in conformity with generally accepted auditing standards and other standards imposed by Federal/State funding sources.
   F. Provision for an opinion of the compliance of the audited entity with Title III regulatory requirements

4. The auditor will also be engaged to complete the required Federal and State tax forms.

5. The auditor should review all year-end adjusting entries.

6. The audit findings must be brought to the Foundation Board of Directors Finance Committee's attention. Any disallowed or questioned cost per grant should be fully explained by the auditor to the committee. Any committee suggestions for improvement should be submitted to the Board of Directors for approval. Resolution of the audit findings and disallowed or questioned costs, or internal control issues should

be directed to the Foundation Board of Directors for discussion and final resolution.

FISCAL PROCEDURE 14

Tax Compliance

I. POLICY STATEMENT

Sir Donald Foundation Inc., NFP (S.D.F) will comply with all applicable State and Federal tax laws. This includes but is not necessarily limited to providing 1099 and W-2 forms to employees and contractors, filing AG 990 and 990 forms annually, paying State, Federal, Unemployment, FICA, etc. with paychecks and providing those deductions for staff.

II. RESPONSIBILITIES

a. It is the responsibility of the Director of Business Operations or his/her designee to create and distribute or file appropriate and accurate tax documents.

FISCAL PROCEDURE 15

Invoice Preparation

I. POLICY STATEMENT

Sir Donald Foundation Inc., NFP (S.D.F) will provide invoices to clients and vendors, as applicable, in a timely manner.

II. PROCEDURE

1. Invoices for clients will be created and sent by the Finance Manager as outlined in the *Client Billing Procedure.*

2. Invoices for all other parties will be created upon request by the Directors following a uniform template.

FISCAL PROCEDURE 16

Revenue Recognition Cost Allocation Plan

I. PURPOSE AND SCOPE/ POLICY STATEMENT

The purpose of this cost allocation plan is to summarize, in writing, the methods and procedures that the organization will use to allocate costs to various, programs, services, grants, contracts, and agreements.

II. PROCEDURES

1. All allowable direct costs are charged directly to programs, services, grants, and contracts.

2. Allowable direct costs that can be identified to more than one program or service are prorated individually as direct costs using a base most appropriate to the particular cost being prorated.

3. All other allowable general and administrative costs are allocated to programs using a base that results in equitable distribution.

4. Indirect costs are allocated to each program during the audit at a rate that is determined.

5. Personnel: Documented by program assignment or with timesheets showing time distribution and allocated based on time spent on each program or service, salaries, and wages
are charged directly to the program for which the work has been done. Administrative personnel costs that benefit more than one program will be allocated based on time studies.

   a. Fringe benefits (FICA and Worker's Compensation), health insurance, and other fringe benefits are allocated in the same manner as salaries and wages.

   b. Vacation pay is accrued as earned and is allocated in the same manner as salaries and wages.

6. Insurance costs that benefit all programs are allocated as part of the indirect cost rate.

7. Office Supplies (including telephone, IT, and postage) are allocated to specific programs based on usage when possible. Others are allocated as part of the indirect cost rate.

8. Other costs where possible are allocated directly to the program generating the cost.

Costs that benefit more than one program will be allocated based on the ratio of the programs use.

FISCAL PROCEDURE 17

Cash Receipts

Cash receipts are to be handled with proper documentation, separation of duties and adequate safeguards

A. Mail

I. POLICY STATEMENT

Sir Donald Foundation Inc., NFP (S.D.F) will make every effort to ensure segregation of duties and fiscal responsibility by setting specific guidelines for opening and recording Foundation mail.

II. PROCEDURE OVERVIEW

PART 1	Opening Mail
PART 2	Mail Log
PART 3	Gift Logging
PART 4	Departmental Deposit Request

PART 5	Distribution and Mail Log

III. PROCEDURE DETAIL

Opening Mail	1. Mail should be collected as soon as possible after it arrives 2. The Receptionist will open the mail (preferably with a letter opener) and date stamp each piece of the page 3. S/he will separate the mail as to who it should go to. All bills and monies will be sent to the finance manager after logging.
Mail Log	1. An excel spreadsheet mail log will be kept for each fiscal year. 2. The Receptionist will log any monies coming into the Foundation in the mail log and denote the identification, and for which program it is designated. The mail log will be organized by date, and each include the electronic initials of the person logging the mail. 3. In the event that the Receptionist is unable to open the mail (illness, vacation, etc.) then other desk clerk assumes mail opening duties. If both are unavailable, the Director of Business Operations will assume the duties

III. PROCEDURE DETAIL

Review Contents of CFC Cash Box	4. Before the start of the current business day, the Finance Manager will take the Cash box to the financial office to review and record the previous day's clinical financial transactions. 5. The previous day's billing tickets and any attachments will be removed from the box and each t individually reviewed, with any attachments (such as the client payment) noted on the ticket.
Saving Transactions	1. Case Aides will be opened to that day's schedule and each ticket will be compared to the s appointment, which will then be "Saved" with any associated transactional information into appropriate system or database. 2. If copayments are made, they will be entered as "Save and Add Copay" and the details noted on provided.

Printing the Day Sheet Report	3. When all the day's transactions are recorded, a Day Sheet Report will be printed out of Therapist the transactional activity for that day. 4. To print a DAYSHEET, the Finance Manager will exit the schedule within the Therapist Helper the REPORT screen. 5. Under Reports, the Finance Manager will open TRANSACTION REPORT, and then select Day and enter the dates to be included within the financial report. 6. The beginning date selected will be the date of the transactions being recorded and the end date business day after that day. 7. All of the tickets will be attached to that day's DAYSHEET report. If there were any transaction that day, for example, an insurance payment, that transaction information will appear on that day's DA original insurance remittance will be attached to each DAYSHEET behind the daily client's tickets. 8. The DAYSHEET will then be utilized to balance the cash box and record the financial transaction prior to being filed.
Balancing the CCP Cash Box	3. Using the Day Sheet report, the Finance Manager will balance the Cash Box and restore the contents required for changing out client cash payments, will date and initial the CFC Petty cash receipt with the CFC Cash box. 4. Discrepancies in cash will be reported to the Director of Business Operations and noted on the receipt log in red ink. 5. The Cash box will be restored to the daily balance of $83.

Using Day Sheet for Accounting Data Entry	4. The Day Sheet report will be utilized by the Finance Manager to record that day's financial Tran QuickBooks (google sheet by QuickBooks). 5. The money is then given to the Director of Business Operations to physically deposit into the b 6. The Day Sheets (stapled to the tickets and insurance remittance for that day) are filed in the Fin office where they are stored, in chronological order and separated by months, for the duration of the cu fiscal year. 7. The cash box is returned to reception.

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:

Sir Donald Foundation will provide outpatient clinical services to criminal justice involved individuals in the area of mental health evaluations, substance abuse evaluations and treatment if needed, domestic abuse evaluations, GED classes, and anger management. The agency utilizes a treatment model known as Moral Reconation Therapy; a cognitive-behavioral program designed to change how participants think (belief systems) leading to changes in behavior. It promotes use of will and freedom to make choices about what to in in order to engage participants in self-direction, self-regulation, and changes in behavior.

Sir Donald Foundation proposes to serve 27 participants. Of this number, 19 recipients 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
VOLUNTARY ACTION CENTER (VAC)

This agreement made this 10th day of January, 2022, 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 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, 2022 to December 31, 2022. 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 Thousand and No/100 Dollars ($20,000.00)** 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 9th day of February, 2022, and said City has caused the same to be signed, sealed, and attested to by its Mayor and City Clerk or Executive Assistant of the City of DeKalb as of the date first mentioned in this Agreement.

VOLUNTARY ACTION CENTER (VAC)

Board Chairman

Executive Director

ATTEST:

CITY OF DEKALB, ILLINOIS

Cohen Barnes, Mayor

CITY OF DEKALB STATE OF ILLINOIS

ATTEST:

Exhibit A: Funding Application

City of DeKalb
opportunity • innovation

164 East Lincoln Highway
DeKalb, Illinois 60115
815.748.2000 • cityofdekalb.com

FY 2022 HUMAN SERVICES FUNDING APPLICATION

Twelve Months Funding 1/1/22 to 12/31/22

APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 5, 2021. 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:** ljordal@vacdk.org

Name of Person Responsible for Completing Quarterly Report: Leah Jordal

Telephone No.: 815-766-2140 **Email Address:** ljordal@vacdk.org

Program Description: Voluntary Action Center is the non-profit provider of home delivered meals or older adults and individuals with disabilities in DeKalb County

Twelve Month Program Budget: $904,294.00

Amount of Funding Requested: $21,200.00

% of Total Program Budget: 2.34%

Total Estimated Number of Program Participants: 575

Total Estimated Number of DeKalb Residents to be Served: 260

Estimated DeKalb Residents as % of Total Participants to be Served: 45%

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 anticipated outcomes to be achieved. Be specific about the population to be served and the benefits derived from your services. Include any descriptive materials regarding the history and mission 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. For small agencies that do not perform an annual audit, financial statements certified by a professional accountant can be submitted.

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 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: Executive Director/CEO

Signature: Ellen Rogers Digitally signed by Ellen Rogers Date: 2021.11.07 16:23:31 -06'00'

Date: 11/07/2021

Please submit the application using one of the following methods:

- Via regular mail to be received no later than 5:00 p.m. on November 5, 2021 to:

  City of DeKalb
  Attention: Joanne Rouse
  164 East Lincoln Highway
  DeKalb, Illinois 60115

- Via email dated no later than 5:00 p.m. on November 5, 2021 to: joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:

Date Application Received: 11/8/2021

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

☐ Denied

Voluntary Action Center Board of Directors
FY 2021-2022

Executive Committee

Michael Haines-President
(July 1, 2020-June 30, 2023 Term)
Committees: Executive Finance (Chair) and Development
Appointed Member Since 2018

8723 River Lane, Kingston, IL 60145

Home/Work: 815-751-0624

mhaines@niu.edu

Occupation: Retired-Director of National Social Norms Ctr. Currently-Michael Haines & Associates

Joel Maurer-Vice President
(July 1, 2020-June 30, 2021 Term)
Committees: Executive
Appointed Member Since 2017

618 Hanna Court, DeKalb, IL 60115

Cell: 815-517-0717

jamaurer618@comcast.net

Occupation: Retired-City of DeKalb Engineer

Maggie Peck-Secretary
(July 1, 2020-June 30, 2023 Term)

Committees: HR Committee
Appointed: 2020

1905 National Street Sycamore, Illinois 60178

Phone: 815-762-3349

Mag.peck@gmail.com

Occupation: Director of Human and Administrative Resource-City of Sycamore

Keith Foster-Treasurer
(July 1, 2020-June 30, 2023 Term)
Committees: Executive Development
Appointed Member Since 2013

2040 Aberdeen Court,
Sycamore, IL 60178

Work: 815-758-6616

kfoster@fosterbuick.com

Occupation: Attorney at Foster Buick Law Group

Melody Mitchell-Past President
(July 1, 2020-June 30, 2022 Term)
Committees: Executive Development (Chair)
Appointed Member Since 2013

468 Wood Street, DeKalb, IL 60115

Cell: 815-761-3804

mmitchell.rmn@gmail.com

Occupation: Director-Alumni Relations at NIU College of Law

Voluntary Action Center Board of Directors
FY 2021-2022

Members at Large

Elizabeth Bass
(July 1, 2020-June 30, 2023 Term)
Appointed 1997

- 224 Rolfe Road, DeKalb, IL 60115
- Home: 815-756-1227
- ebass@niu.edu
- Occupation: Retired-NIU Public Affairs

Steve Curatti
(July 1, 2020-June 30, 2022 Term)
Appointed 2018

- Committees: HR Committee
- 811 W. John Street, Yorkville, IL 60560
- Work: 630-553-8032
- scuratti@co.kendall.il.us
- Occupation: Program Administrator-Kendall Co Health Dept

Cindy Green-Deutsch
(July 1, 2020-June 30, 2022 Term)
Appointed: 2018

- Committees: Development Committee
- 507 W. Cherokee Ave., Shabbona, IL 60550
- Work: 815-593-7048
- Cell: 309-255-3366
- cindy.green-deutsch@firstmidwest.com
- Occupation: First Midwest Bank Branch Manager-Lincoln Hwy Location

Denise Ihrig
(July 1, 2020-June 30, 2023 Term)

- 815-879-3981
- dirhig2008@yahoo.com

Linda Linden
(July 1, 2021-June 30, 2024 Term)
Appointed 2021

- Committees: Human Resources
- 3028 Fairway Oaks Drive, DeKalb, IL 60115
- Cell: 815-508-1056
- lmlinden@comcast.net
- Occupation: Retired-Waubonsee Community College

Mary Lynn McArtor
(July 1, 2020-June 30, 2022 Term)
Appointed 1996

- 4403 Twombly Road, Malta, IL 60150
- Home: 815-825-2265
- mlmcartor@aol.com
- Occupation: Owner of Jonamac Orchards

Tasha Sims
(July 1, 2021-June 30, 2024 Term)
Appointed Member Since 2021

- Committees: Development
- 33066 Glidden Road, Kingston, IL 60145
- Work: 815-762-0950
- tsims@dekalbcounty.org
- Occupation: Executive Assistant for DeKalb County Government

Voluntary Action Center Board of Directors
FY 2021-2022

Dick Stipher
(July 1, 2020-June 30, 2022 Term)
Appointed: 2000

- Committees: Human Resouces
- 356 Orchard PO Box 193, Sycamore, IL 60178
- Home: 815-895-6752
- rstipher@gmail.com
- Occupation: Retired-Regional Office of Education

Sue Willey
(July 1, 2020-June 30, 2022 Term)
Appointed Member Since 2016

- Committees: Human Resources and Development
- 505 Brant Circle, DeKalb, IL 60115
- Home: 815-901-0372
- Cell: 901-6781
- crazysue@comcast.net
- Occupation: Retired-HR Administrator

VOLUNTARY ACTION CENTER - ADMINISTRATIVE STAFF

Ellen Rogers-CEO

- 1606 Bethany Road, Sycamore, IL 60178
- Work: 815-758-3932
- Home: 815-895-8188
- Cell: 815-761-6317
- Erogers@vacdk.org

Mike Neuenkirchen-COO

- 1606 Bethany Road, Sycamore, IL 60178
- Work: 630-882-6962
- Cell: 815-257-2925
- mneuenkirchen@vacdk.org

Nate Kloster-CFO

- 1950 DeKalb Avenue, Unit E, Sycamore, IL 60178
- Work: 815-758-3932
- nkloster@vacdk.org

VOLUNTARY ACTION CENTER (VAC) Detailed Program Narrative

The program that Voluntary Action Center is asking the City of DeKalb for Human Services funding is Meals on Wheels.

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. Government emergency funding was provided to eliminate the Meals on Wheels waiting list to ensure the most vulnerable older adults received meals due to the COVID-19 pandemic. However, this funding has ran out and VAC does have a waiting list now. The need for Meals on Wheels in DeKalb County is greater than what funding can provide. Meals on Wheels provided over 72,000 meals last fiscal year.

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.

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.

R. S. Wintrode Jr.
District Director

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.
Voluntary Action Center of Northern Illinois

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) ▶ **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.)
1606 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 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 – 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. 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 ▶ [signature] Date ▶ 7-23-21

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

Voluntary Action Center
FY 2022 Budget Data

	Budget FY 2022	
	Total VAC	**Total MOW**
Revenues		
Government Grants	4,676,081	523,059
Local Governments	223,411	53,200
Project Income	297,258	100,000
Agency Contracts	838,004	
United Ways	34,900	26,900
Local Donations	507,295	201,135
Miscellaneous	-	-
Total Revenues	**6,576,949**	**904,294**
Expenses		
Personnel	3,244,060	408,000
Fringe Benefits	851,606	94,536
Material & Supplies	1,246,410	142,200
Operations &	378,198	46,400
Purchased Services	856,675	34,412
Total Expenses	**6,576,949**	**725,548**
Net Income / (Loss)	**-**	**178,746**

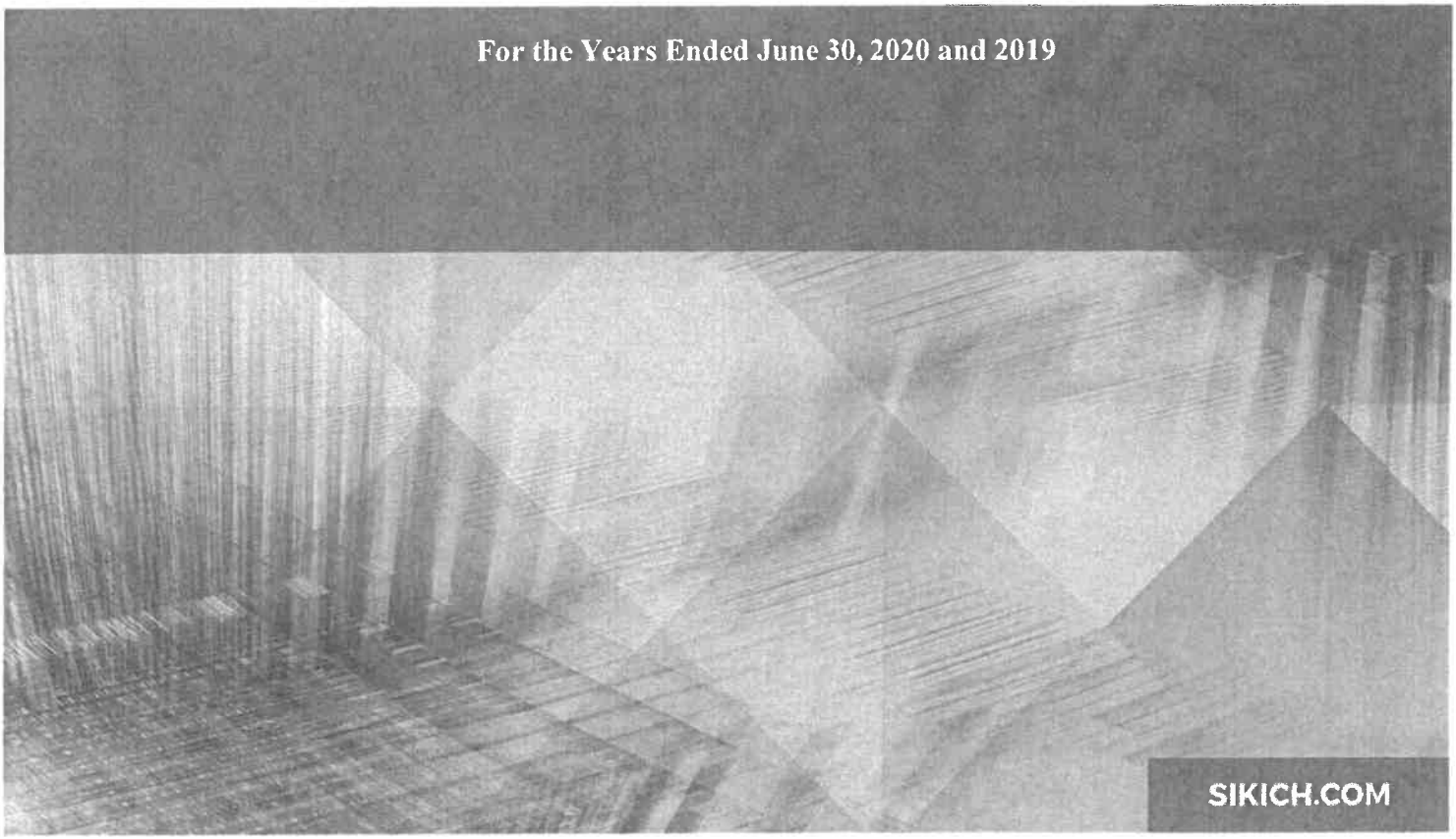
Exhibit C: Most Recent Completed Fiscal Year's Audit or Year-End Financial Statement

SIKICH®

VOLUNTARY ACTION CENTER OF NORTHERN ILLINOIS

FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT

For the Years Ended June 30, 2020 and 2019



VOLUNTARY ACTION CENTER OF NORTHERN ILLINOIS
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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Voluntary Action Center of Northern Illinois
Sycamore, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of Voluntary Action Center of Northern Illinois (the Center), which comprise the statements of financial position as of June 30, 2020 and 2019, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our 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 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 Voluntary Action Center of Northern Illinois as of June 30, 2020 and 2019, 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.

Emphasis of Matter

As discussed in Note 2 of the financial statements, the Center adopted new accounting guidance as issued by the Financial Accounting Standards Board (FASB) under Accounting Standards Update (ASU) No. 2018-08, *Not-for-Profit Entities (Topic 958) - Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made.* Our opinion is not modified with respect to this matter.

Other Matters

Other Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information on page 22 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 audits 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 February 5, 2021 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
February 5, 2021

FINANCIAL STATEMENTS

VOLUNTARY ACTION CENTER OF NORTHERN ILLINOIS

STATEMENTS OF FINANCIAL POSITION

June 30, 2020 and 2019

	2020	2019
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	$ 227,678	$ 165,918
Accounts receivable,	62,006	123,168
Grants receivable, net of allowance for doubtful accounts of $20,000 and $20,000 as of June 30, 2020 and 2019, respectively	1,152,583	1,115,387
Prepaid expenses	64,372	67,860
Total current assets	1,506,639	1,472,333
NONCURRENT ASSETS		
Property and equipment, net of accumulated depreciation	304,701	238,428
Interest in assets held at DeKalb County Community Foundation	122,923	133,913
Total noncurrent assets	427,624	372,341
TOTAL ASSETS	$ 1,934,263	$ 1,844,674
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	$ 466,547	$ 258,347
Deferred revenue	-	172,425
Accrued payroll and related liabilities	287,810	236,020
Vehicle loan	5,916	5,623
Line of credit	-	225,000
Total current liabilities	760,273	897,415
NONCURRENT LIABILITIES		
Vehicle loan, net of current portion	1,527	7,396
Total noncurrent liabilities	1,527	7,396
Total liabilities	761,800	904,811
NET ASSETS		
Without donor restrictions	1,049,540	805,950
With donor restrictions	122,923	133,913
Total net assets	1,172,463	939,863
TOTAL LIABILITIES AND NET ASSETS	$ 1,934,263	$ 1,844,674

See accompanying notes to financial statements.

VOLUNTARY ACTION CENTER OF NORTHERN ILLINOIS

STATEMENTS OF ACTIVITIES

For the Year Ended June 30, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES			
Government grants	$ 6,406,056	$ -	$ 6,406,056
Cities and townships	384,461	-	384,461
Project income	258,078	-	258,078
Agency contracts	874,036	-	874,036
United Way funds	48,006	-	48,006
Contributions	328,419	-	328,419
In-kind contributions	195,359	-	195,359
Change in interest in assets held at DeKalb County Community Foundation	-	(10,990)	(10,990)
Other	17,801	-	17,801
Net assets released from restrictions	-	-	-
Total revenues	8,512,216	(10,990)	8,501,226
PROGRAM EXPENSES			
Transportation	4,657,608	-	4,657,608
Nutrition	2,387,499	-	2,387,499
Total program expenses	7,045,107	-	7,045,107
MANAGEMENT AND GENERAL EXPENSES			
General and administrative	1,217,516	-	1,217,516
Fundraising	6,003	-	6,003
Total management and general expenses	1,223,519	-	1,223,519
Total expenses	8,268,626	-	8,268,626
CHANGE IN NET ASSETS	243,590	(10,990)	232,600
NET ASSETS, BEGINNING OF YEAR	805,950	133,913	939,863
NET ASSETS, END OF YEAR	$ 1,049,540	$ 122,923	$ 1,172,463

(This statement is continued on the following page.)

VOLUNTARY ACTION CENTER OF NORTHERN ILLINOIS

STATEMENTS OF ACTIVITIES (Continued)

For the Year Ended June 30, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES			
Government grants	$ 6,027,280	$ -	$ 6,027,280
Cities and townships	468,191	-	468,191
Project income	336,538	-	336,538
Agency contracts	1,067,118	-	1,067,118
United Way funds	52,751	-	52,751
Contributions	245,319	-	245,319
In-kind contributions	158,506	-	158,506
Change in interest in assets held at DeKalb County Community Foundation	-	1,610	1,610
Other	2,306	-	2,306
Total revenues	8,358,009	1,610	8,359,619
PROGRAM EXPENSES			
Transportation	4,762,504	-	4,762,504
Nutrition	2,738,267	-	2,738,267
Total program expenses	7,500,771	-	7,500,771
MANAGEMENT AND GENERAL EXPENSES			
General and administrative	1,054,883	-	1,054,883
Fundraising	21,849	-	21,849
Total management and general expenses	1,076,732	-	1,076,732
Total expenses	8,577,503	-	8,577,503
CHANGE IN NET ASSETS	(219,494)	1,610	(217,884)
NET ASSETS, BEGINNING OF YEAR	1,025,444	132,303	1,157,747
NET ASSETS, END OF YEAR	$ 805,950	$ 133,913	$ 939,863

See accompanying notes to financial statements.

VOLUNTARY ACTION CENTER OF NORTHERN ILLINOIS

STATEMENTS OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2020

	Program Services					
	Transportation Services	Nutrition Services	Total Program	General and Administrative	Fundraising	Total
EXPENSES						
Personnel	$ 2,511,114	$ 657,751	$ 3,168,865	$ 1,151,843	$ -	$ 4,320,708
Personnel benefits	693,388	252,977	946,365	26,485	-	972,850
Material and supplies	411,652	1,016,745	1,428,397	2,007	6,003	1,436,407
Operations and maintenance	203,663	216,989	420,652	4,858	-	425,510
Purchased services	802,282	210,117	1,012,399	18,143	-	1,030,542
Interest	-	-	-	12,783	-	12,783
Depreciation	32,960	32,960	65,920	-	-	65,920
Miscellaneous	2,549	(40)	2,509	1,397	-	3,906
TOTAL EXPENSES	$ 4,657,608	$ 2,387,499	$ 7,045,107	$ 1,217,516	$ 6,003	$ 8,268,626

(This statement is continued on the following page.)

VOLUNTARY ACTION CENTER OF NORTHERN ILLINOIS

STATEMENTS OF FUNCTIONAL EXPENSES (Continued)

For the Year Ended June 30, 2019

	Program Services					
	Transportation Services	Nutrition Services	Total Program	General and Administrative	Fundraising	Total
EXPENSES						
Personnel	$ 2,492,396	$ 883,547	$ 3,375,943	$ 916,094	$ -	$ 4,292,037
Personnel benefits	787,113	222,645	1,009,758	81,885	-	1,091,643
Material and supplies	466,582	1,143,797	1,610,379	4,299	21,849	1,636,527
Operations and maintenance	216,906	219,830	436,736	3,018	-	439,754
Purchased services	762,597	230,976	993,573	21,066	-	1,014,639
Interest	-	-	-	28,465	-	28,465
Depreciation	37,049	37,049	74,098	-	-	74,098
Miscellaneous	(139)	423	284	56	-	340
TOTAL EXPENSES	$ 4,762,504	$ 2,738,267	$ 7,500,771	$ 1,054,883	$ 21,849	$ 8,577,503

See accompanying notes to financial statements.

VOLUNTARY ACTION CENTER OF NORTHERN ILLINOIS

STATEMENTS OF CASH FLOWS

For the Years Ended June 30, 2020 and 2019

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 232,600	$ (217,884)
Adjustments to reconcile change in net assets to net cash from operating activities		
Depreciation	65,920	74,098
Change in interest in assets held at DeKalb County Community Foundation	10,990	(1,610)
Change in assets and liabilities		
(Increase) decrease in		
Accounts receivable	61,162	(11,824)
Grants receivable	(37,196)	336,981
Prepaid expenses	3,488	(36,057)
Increase (decrease) in		
Accounts payable	208,200	(47,485)
Deferred revenue	(172,425)	172,425
Accrued payroll and related liabilities	51,790	(26,860)
Net cash from operating activities	424,529	241,784
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property and equipment	(132,193)	(18,120)
Net cash from investing activities	(132,193)	(18,120)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on notes payable	(5,576)	(5,393)
Line of credit - advances	2,045,000	2,131,514
Line of credit - repayments	(2,270,000)	(2,306,514)
Net cash from financing activities	(230,576)	(180,393)
NET INCREASE IN CASH AND CASH EQUIVALENTS	61,760	43,271
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	165,918	122,647
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 227,678	$ 165,918
SUPPLEMENTAL DATA		
Interest paid	$ 12,783	$ 28,465

See accompanying notes to financial statements.

1. NATURE OF ACTIVITIES

Voluntary Action Center of Northern Illinois (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.

At June 30, 2020 and 2019, the Center's cash accounts did not exceeded federally insured limits.

Receivables

Accounts receivable and grants receivable are recorded net of an allowance for uncollectible accounts at the amount expected to be collected and are expected to be collected within one year. The allowance for doubtful accounts is established based on historical experience and analysis of specific accounts. As of June 30, 2020, and 2019, management has determined $20,000 and $20,000, respectively, as an allowance for doubtful accounts.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 following estimated useful lives: ranging from 10 to 40 years for real property and 3 to 15 years for furniture and equipment.

	Years
Buildings and improvements	10-40
Furniture and equipment	5-15
Vehicles	3-5

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 statements of financial position and reports distributions received as investment income. Investment income is reported as increases in net assets without donor restrictions 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 statements 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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Assets

The accompanying financial statements have been prepared to present balances and transactions according to the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified as follows:

Net Assets Without Donor Restrictions include net assets available for use in general operations and are not subject to donor-imposed restrictions.

Net Assets with Donor Restrictions include net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met either by actions of the Center or the passage of time. They may also be subject to donor-imposed restrictions that the contribution be maintained in perpetuity and neither expire with the passage of time nor can be removed by satisfying a specific purpose. Generally, the donors of these assets permit the Center to use all or part of the income earned on these assets for general or specific purposes.

Revenue Recognition

Conditional promises to give, that is, those with measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

Government grants, as well as grants from cities and townships, are conditioned upon certain performance requirements and the incurrence of allowable qualifying expenses, and revenue is recognized when the conditions are met. As of June 30, 2020 and 2019, the Center had approximately $1,750,409 and $284,000, respectively, of conditional contributions that have not been recorded as qualifying expenses have not yet been incurred. Project income and agency contracts are recognized as revenue at the time the related 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 net assets without donor restrictions 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 net assets with donor restrictions and are transferred to net assets without donor restrictions when the restrictions are met.

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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Contributions (Continued)

The grantor may also request the vehicles and other equipment be returned to them instead of disposal by the Center.

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. Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Center. Services totaling approximately $132,000 and $93,000 have not been recognized in the accompanying statements of activities for the years ended June 30, 2020 and 2019, respectively, as they do not meet the requirements for recognition.

The Center also receives the use of donated facilities for its program operations and supporting services. The Center recognizes in-kind contribution revenue and a corresponding expense in an amount approximating the estimated fair value at the time of the donation.

Functional Allocation of Expenses

The costs of supporting the various programs and other activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function. The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The expenses allocated include administrative salaries and benefits, corporate insurance and rent expense, which have been allocated among the transportation and nutrition programs based on methodologies that would be appropriate for the respective expenses. Salaries and benefits are allocated based on time studies conducted during the year. Corporate insurance is allocated based on departmental full time equivalents. Rent is allocated based on time studies of the individuals occupying the leased facility.

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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers*, as amended by ASU No. 2015-14, which supersedes or replaces nearly all revenue recognition guidance under USGAAP. 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 No. 2014-09, as amended by ASU No. 2020-05, is effective for nonpublic entities for fiscal years beginning after December 15, 2019 and interim periods within fiscal years beginning after December 15, 2020. The Center is currently assessing the impact of this new standard.

In February 2016, FASB 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 and requires additional disclosures about leasing arrangements. ASU No. 2016-02, as amended by ASU No. 2020-05, is effective for nonpublic entities for fiscal years beginning after December 15, 2021 and interim periods within fiscal years beginning after December 15, 2022. ASU No. 2016-02 originally specified a modified retrospective transition method which requires the entity to initially apply the new leases standard at the beginning of the earliest period presented in the financial statements. In July 2018, FASB issued ASU No. 2018-11, *Leases (Topic 842): Targeted Improvements*, providing a second, optional transition method which allows the entity to apply the new standard at the adoption date and recognize a cumulative-effect adjustment to the opening balance of net assets in the period of adoption. The Center is currently assessing the impacts of this new standard, including the two optional transition methods.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

New Accounting Standards (Continued)

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*. 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 has implemented this standard on the modified prospective basis for the year ended June 30, 2020.

3. LIQUIDITY AND AVAILABILITY

The Center regularly monitors liquidity required to meet both its operating needs and contractual commitments, while also striving to maximize the investment of its available funds. The Center has various sources of liquidity at its disposal, including cash and cash equivalents. The Center also has a line of credit with an available balance of $600,000 and $375,000 for June 30, 2020 and 2019, respectively.

Financial assets available for general expenditure, that is without donor or other restrictions limiting their use, within one year of the statements of financial position date, are comprised of the following:

	2020	2019
FINANCIAL ASSETS		
Cash and cash equivalents	$ 227,678	$ 165,918
Accounts receivable, net	62,006	123,168
Grants receivable	1,152,583	1,115,387
FINANCIAL ASSETS AVAILABLE TO MEET GENERAL EXPENDITURES WITHIN ONE YEAR	$ 1,442,267	$ 1,404,473

4. PROPERTY AND EQUIPMENT

The following is a summary of property and equipment as of June 30, 2020 and 2019:

	2020	2019
Buildings and improvements	$ 328,206	$ 317,642
Furniture and equipment	374,947	353,143
Vehicles	482,077	371,882
Construction in progress	-	10,370
Subtotal	1,185,230	1,053,037
Less accumulated depreciation	(880,529)	(814,609)
TOTAL	$ 304,701	$ 238,428

5. 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:

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 years ended June 30, 2020 and 2019.

5. FAIR VALUE MEASUREMENTS (Continued)

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 years ended June 30, 2020 and 2019.

- Interest in assets held by the 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, 2020 are as follows:

	Level 1	Level 2	Level 3	Total
ASSETS				
Interest in assets held at DeKalb County Community Foundation	$ -	$ -	$ 122,923	$ 122,923
TOTAL INVESTMENTS	$ -	$ -	$ 122,923	$ 122,923

Assets and liabilities measured at fair value on a recurring basis as of June 30, 2019 are as follows:

	Level 1	Level 2	Level 3	Total
ASSETS				
Interest in assets held at DeKalb County Community Foundation	$ -	$ -	$ 133,913	$ 133,913
TOTAL INVESTMENTS	$ -	$ -	$ 133,913	$ 133,913

5. FAIR VALUE MEASUREMENTS (Continued)

Unobservable (Level 3) Inputs

The activity for the interest in assets held at the Foundation, which is measured at fair value on a recurring basis using significant unobservable inputs (Level 3 inputs), is as follows:

	2020	2019
BEGINNING BALANCE	$ 133,913	$ 132,303
Distributions received	(10,712)	-
Change in fair value	(278)	1,610
ENDING BALANCE	$ 122,923	$ 133,913

6. VEHICLE LOAN

The Center has a loan with a local bank for the financing of a vehicle with an interest rate of 5.50%. The loan matures on September 15, 2021. Interest charged on the loan for the years ended June 30, 2020 and 2019 was $581 and $764, respectively.

	2020	2019
Total vehicle loan	$ 7,443	$ 13,019
Less current portion	(5,916)	(5,623)
AMOUNT DUE AFTER ONE YEAR	$ 1,527	$ 7,396

Required payments on the vehicle loan through maturity are as follows:

2021	$ 5,916
2022	1,527
TOTAL	$ 7,443

7. 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 6.00%. The line of credit matures on August 15, 2020, and is secured by the business assets of the Center. Interest charged to operations on the line of credit for the years ended June 30, 2020 and 2019 was $11,733 and $27,701, respectively.

8. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following purposes at June 30, 2020 and 2019:

	2020	2019
Subject to perpetual restrictions		
Interest in assets held at DeKalb County Community Foundation	$ 122,923	$ 133,913
TOTAL NET ASSETS WITH DONOR RESTRICTIONS	$ 122,923	$ 133,913

9. 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 term of the lease is 30 years and there is an option to renew, which was exercised to extend the lease through December 15, 2035. Annual rents are $100 per year, with any insurance and taxes considered additional rent. Under the terms of the lease, the Center bore the cost of construction of a mass transit maintenance garage and office facility and is responsible for all maintenance and repairs, insurance, and utilities. Upon termination of the lease, the lessor becomes the owner of the buildings and improvements on the land.

The Center leased another property in LaSalle County that is classified as an operating lease. Monthly payments are $4,500 per month. The agreement began in November 2018, and expires October 31, 2023.

The Center leased additional space in Sycamore, IL that is classified as an operating lease. Monthly payments are $2,000 per month. The agreement began in June 1, 2020, and expires May 31, 2025.

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, 2020:

2021	$ 94,875
2022	79,075
2023	43,975
2024	26,875
2025	25,400
Thereafter	1,000
TOTAL	$ 271,200

9. OPERATING LEASES (Continued)

The Center also has use of donated facility space at no cost to the Center, which is recorded as in-kind revenue. Total rent expense under the Center's various leases for the years ended June 30, 2020 and 2019 was $215,130 and $185,464, respectively.

10. RETIREMENT PLANS

The Center maintains a 401k retirement plan covering all full-time employees. To be eligible for the plan, an employee must attain the age of 21 years and work 12 consecutive months from the employee's employment commencement date and during which 1,000 hours of service are completed. If the employee does not complete the stated hours of service during the specified time, the employee becomes eligible on the first entry date after 1,000 hours of service are completed during the year. The Center does not contribute to the plan.

11. 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 $3,824 and $6,527 for the years ended June 30, 2020 and 2019, respectively. The Center also utilized a member of the board of directors to develop a strategic plan in 2019. Payments to the board member totaled $5,000 for the year ended June 30, 2019.

12. SUBSEQUENT EVENTS

The Center has evaluated subsequent events through February 5, 2021, which was the date that these financial statements were available to be issued.

Beginning around March 2020, the Covid-19 virus has been declared a global pandemic as it continues to spread rapidly. Business continuity, including supply chains and consumer demand across a broad range of industries and countries could be severely impacted for months or beyond as governments and their citizens take significant and unprecedented measures to mitigate the consequences of the pandemic. Management is carefully monitoring the situation and evaluating its options during this time. No adjustments have been made to these financial statements as a result of this uncertainty.

Voluntary Action Center has had a contract with the City of DeKalb to provide transportation services primarily for the DeKalb, Sycamore and Cortland area. In June 2020 the city placed this contract out for bid. In August 2020, the Center's management was notified that it had lost the bid. Effective December 31, 2020 the Center will no longer provide transportation services for the city of DeKalb. This contract accounted for approximately $3.0 million of revenues in FY 2020 which is approximately 35% of the total revenue for FY 2020. Since receiving notification, the Center's management has been working on reducing expenses and rightsizing the organization to continue the rural DeKalb County and Kendall County operations beginning January 1, 2021. There are

12. SUBSEQUENT EVENTS (Continued)

sufficient grant funds available to continue these operations through FY 2021. Management has been working on contracting transportation services with other organizations and working with the respective county administrations and IDOT to combine the DeKalb County and Kendall County 5311 and DOAP grants. Merging these grants will help fund operations beyond FY 2021.

Subsequent to year end, the line of credit as described in Note 7 was renewed in the amount of $600,000, with interest at 4.50%. The line of credit matures on January 15, 2021, with all outstanding principal and accrued unpaid interest due upon maturity. The line of credit is secured by general business assets and a vehicle.

SUPPLEMENTARY INFORMATION

VOLUNTARY ACTION CENTER OF NORTHERN ILLINOIS

SCHEDULE OF ACTIVITIES BY PROGRAM

For the Year Ended June 30, 2020

	Transportation	Nutrition	Management and General	Fundraising	Total
REVENUES					
Government grants	$ 5,054,012	$ 1,352,044	$ -	$ -	$ 6,406,056
Cities and townships	204,852	179,609	-	-	384,461
Project income	61,987	196,091	-	-	258,078
Agency contracts	109,820	764,216	-	-	874,036
United Way funds	(807)	48,813	-	-	48,006
Contributions	38,925	255,117	34,377	-	328,419
In-kind contributions	27,660	167,699	-	-	195,359
Change in interest in assets held at DeKalb County Community Foundation	(5,495)	(5,495)	-	-	(10,990)
Other	6,768	11,033	-	-	17,801
Total revenues	5,497,722	2,969,127	34,377	-	8,501,226
EXPENSES					
Personnel	2,511,114	657,751	1,151,843	-	4,320,708
Personnel benefits	693,388	252,977	26,485	-	972,850
Material and supplies	411,652	1,016,745	2,007	6,003	1,436,407
Operations and maintenance	203,663	216,989	4,858	-	425,510
Purchased services	802,282	210,117	18,143	-	1,030,542
Interest	-	-	12,783	-	12,783
Depreciation	32,960	32,960	-	-	65,920
Miscellaneous	2,549	(40)	1,397	-	3,906
Total expenses	4,657,608	2,387,499	1,217,516	6,003	8,268,626
CHANGE IN NET ASSETS	$ 840,114	$ 581,628	$ (1,183,139)	$ (6,003)	$ 232,600

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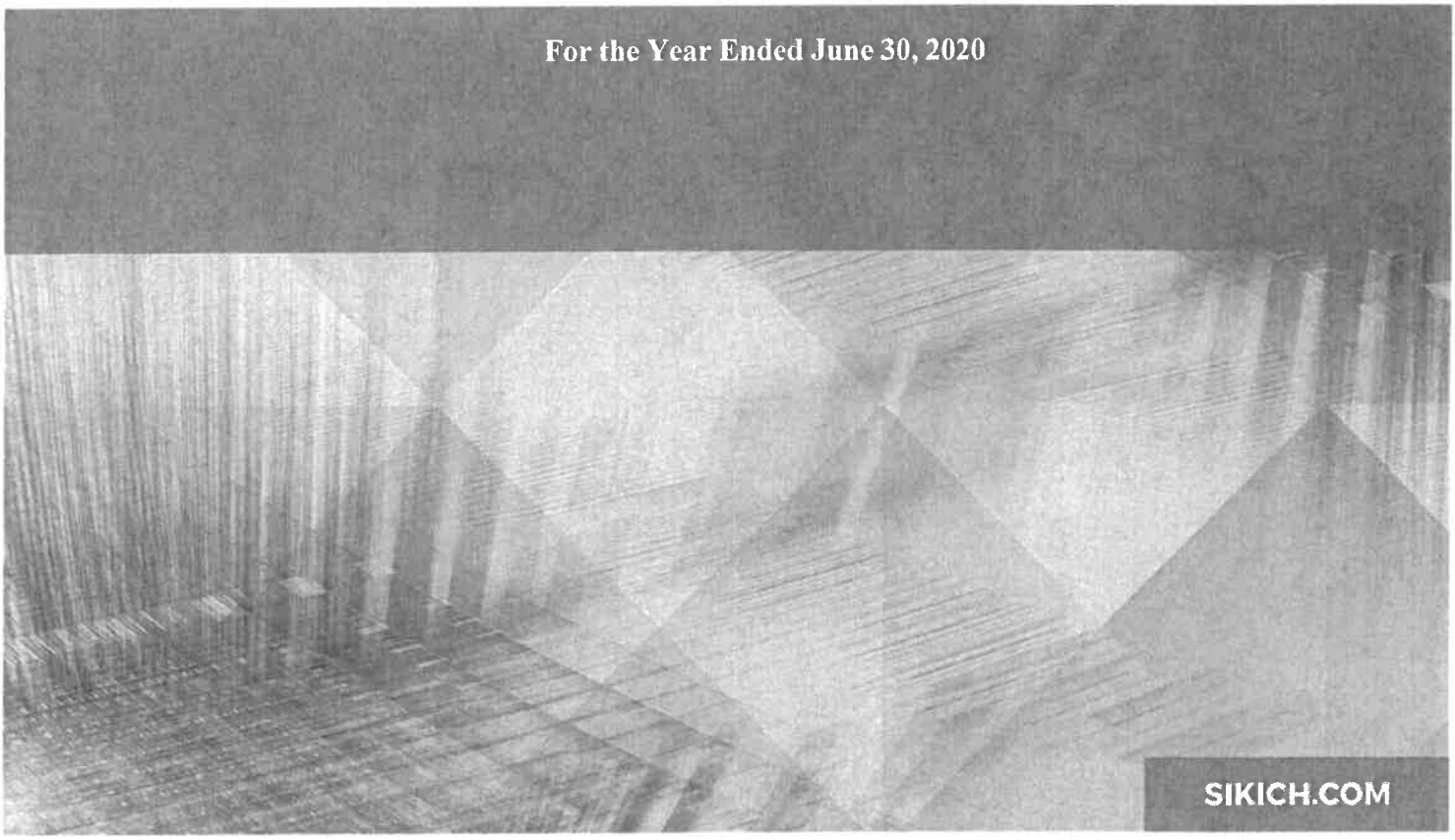
VOLUNTARY ACTION CENTER OF NORTHERN ILLINOIS

SINGLE AUDIT REPORT



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

Board of Directors
Voluntary Action Center of Northern Illinois
Sycamore, 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 Voluntary Action Center of Northern Illinois (the Center), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 5, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Center'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 the Center's internal control. Accordingly, we do not express an opinion on the effectiveness the Center'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. 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 the Center'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 financial statements. 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 Center'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 Center's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sikich LLP

Naperville, Illinois
February 5, 2021

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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

Board of Directors
Voluntary Action Center of Northern Illinois
Sycamore, Illinois

Report on Compliance for Each Major Federal Program

We have audited Voluntary Action Center of Northern Illinois' (the Center's) compliance with the types of compliance requirements described on the *OMB Compliance Supplement* that could have a direct and material effect on each of the Center's major federal programs for the year ended June 30, 2020. The Center'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 the Center'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 the Center'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 the Center's compliance.

Opinion on Each Major Federal Program

In our opinion, the Center 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, 2020.

Report on Internal Control over Compliance

Management of the Center 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 the Center'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 the Center'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.

Purpose of Report

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 the Center as of and for the year ended June 30, 2020, and have issued our report thereon dated February 5, 2021, 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.

Sikich LLP

Naperville, Illinois
February 5, 2021

VOLUNTARY ACTION CENTER OF DEKALB COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2020

Federal Grantor/Program Title	Pass-Through Grantor	Grant Number	Grant Period	Federal CFDA Number	Federal Expenditures
Major Programs					
U.S. Department of Transportation					
Formula Grants for Rural Areas	County of DeKalb	Agreement No 5080	7/1/19-6/30/20	20.509	$ 372,475
Formula Grants for Rural Areas	County of Kendall	Agreement No 5094	7/1/19-6/30/20	20.509	55,578
COVID-19 Formula Grants for Rural Areas	County of DeKalb	OP-21-08	1/23/20-12/31/23	20.509	151,514
COVID-19 Formula Grants for Rural Areas	County of Kendall	OP-21-21	1/23/20-12/31/23	20.509	175,030
Total Formula Grants for Rural Areas					754,597
Transit Services Programs Cluster					
Enhanced Mobility for Seniors and Individuals with Disabilities	County of Kendall	IL-2018-034	1/1/19-12/31/23	20.513	150,000
Total U.S. Department of Transportation					904,597
Total Major Programs					904,597
Non-Major Programs					
U.S. Department of Health and Human Services					
Aging Cluster					
Title III B	Northwestern Illinois Area Agency on Aging (NIAAA)	N/A	10/1/19-9/30/20	93.044	10,504
COVID-19 Title III B	Northwestern Illinois Area Agency on Aging (NIAAA)	N/A	4/1/20-9/30/21	93.044	10,681
Title III C-1	Northwestern Illinois Area Agency on Aging (NIAAA)	N/A	10/1/19-9/30/20	93.045	63,282
Title III C-1	Western Illinois Agency Area on Aging (WIAAA)	N/A	10/1/19-9/30/20	93.045	67,677
Title III C-2	Northwestern Illinois Area Agency on Aging (NIAAA)	N/A	10/1/19-9/30/20	93.045	8,434
COVID-19 Title III C-2	Northwestern Illinois Area Agency on Aging (NIAAA)	N/A	4/1/20-9/30/21	93.045	52,366
COVID-19 Title III C-2	Northwestern Illinois Area Agency on Aging (NIAAA)	N/A	4/1/20-9/30/21	93.045	63,509
Title III C-2	Western Illinois Agency Area on Aging (WIAAA)	N/A	10/1/19-9/30/20	93.045	77,965
COVID-19 Title III C-2	Western Illinois Agency Area on Aging (WIAAA)	N/A	4/1/20-9/30/21	93.045	119,952
COVID-19 Title III C-2	Western Illinois Agency Area on Aging (WIAAA)	N/A	5/1/20-9/30/21	93.045	65,248

VOLUNTARY ACTION CENTER OF DEKALB COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended June 30, 2020

Federal Grantor/Program Title	Pass-Through Grantor	Grant Number	Grant Period	Federal CFDA Number	Federal Expenditures
Non-Major Programs (Continued)					
U.S. Department of Health and Human Services (Continued)					
Nutritional Services Incentive Program C1	Northwestern Illinois Area Agency on Aging (NIAAA)	N/A	10/1/19-9/30/20	93.053	$ 15,404
Nutritional Services Incentive Program C2	Northwestern Illinois Area Agency on Aging (NIAAA)	N/A	10/1/19-9/30/20	93.053	39,985
Nutritional Services Incentive Program C1	Western Illinois Agency Area on Aging (WIAAA)	N/A	10/1/19-9/30/20	93.053	11,198
Nutritional Services Incentive Program C2	Western Illinois Agency Area on Aging (WIAAA)	N/A	10/1/19-9/30/20	93.053	95,834
Total Aging Cluster					702,039
Title XX	Illinois Department of Human Services	FCSYJ00118	7/1/19-6/30/20	93.667	50,053
Title III, Part D	Northwestern Illinois Area Agency on Aging (NIAAA)	n/a	10/1/19-9/30/20	93.043	3,085
Total U.S. Department of Health and Human Services					755,177
U.S. Department of Agriculture					
Child Nutrition Cluster					
Summer Food Service Program for Children	Illinois State Board of Education	16019015P00	6/3/19-8/9/19	10.559	32,588
Total U.S. Department of Agriculture					32,588
Federal Emergency Management Team					
PHASE 31 - Emergency Food & Shelter National Board Program	N/A			97.024	5,000
Total Federal Emergency Management Team					5,000
Total Non-Major Programs					792,765
TOTAL SCHEDULE OF FEDERAL EXPENDITURES					$ 1,697,362

VOLUNTARY ACTION CENTER OF NORTHERN ILLINOIS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2020

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards 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* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE B - SUB RECIPIENTS

Voluntary Action Center of Northern Illinois did not provide any Federal awards to sub recipients during the year ended June 30, 2020.

NOTE C - OTHER INFORMATION

Voluntary Action Center of Northern Illinois did not have any outstanding Federal loans or loan guarantees at June 30, 2020 and did not receive any Federal noncash awards or insurance assistance for reimbursement losses during the year ended June 30, 2020. Voluntary Action Center of Northern Illinois did not elect the 10% de minimis indirect cost rate.

VOLUNTARY ACTION CENTER OF NORTHERN ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2020

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
• Material weakness(es) identified?	_____ yes	X no
• Significant deficiency(ies) identified?	_____ yes	X none reported
Noncompliance material to financial statements noted?	_____ yes	X no

Federal Awards

Internal control over major federal programs:		
• Material weakness(es) identified?	_____ yes	X no
• Significant deficiency(ies) identified?	_____ yes	X none reported
Type of auditor's report issued on compliance for major federal programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____ yes	X no

Identification of major federal programs:

CFDA Number	Name of Federal Program
20.509	Formula Grants for Rural Areas
20.513	Transit Services Programs Cluster – Enhanced Mobility for Seniors and Individuals with Disabilities

Dollar threshold used to distinguish between type A and type B programs:	$ 750,000	
Auditee qualified as low-risk auditee?	_____ yes	X no

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

None

Section IV - Prior Federal Award Findings and Questioned Costs

None

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 to residents of DeKalb County. City of DeKalb funding serves as local match for state and federal grants.

VAC proposes to serve 575 individuals with nutrition services. Of this number, 260 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 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.