

RESOLUTION 2023-011**PASSED: JANUARY 23, 2023****AUTHORIZING HUMAN SERVICES FUNDING AGREEMENTS IN THE AMOUNT OF \$200,000 WITH LOCAL SOCIAL SERVICE AGENCIES BEGINNING JANUARY 1, 2023, THROUGH DECEMBER 31, 2023.**

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 FY2023 in a total amount not to exceed \$200,000 in the forms attached hereto and incorporated herein as Group Exhibit A (the "FY 2023 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 FY2023 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	\$ 3,600
Barb Food Mart	\$ 16,000
Court Appointed Special Advocates (CASA)	\$ 5,000
Community Coordinated Child Care (4-C)	\$ 19,000
DeKalb County Community Gardens	\$ 6,500
Elder Care Services	\$ 11,000
Family Service Agency of DeKalb County*	\$ 13,000
Family Service Agency of DeKalb County**	\$ 20,000
Fox Valley Community Services	\$ 8,000
Hope Haven	\$ 9,000
Kishwaukee YMCA – Camp Power	\$ 14,000
Nguzo Saba Men's Club	\$ 6,000
Opportunity DeKalb	\$ 5,000
RAMP	\$ 6,000
Safe Passage	\$ 16,000
St. Vincent de Paul	\$ 9,000
Voluntary Action Center	\$ 20,000
Youth Pride Foundation	\$ 2,900
Total	\$200,000

*Club 55

** Youth Programming

Furthermore, the City's corporate authorities authorize and direct the Mayor or City Manager to execute, and the Executive Assistant to attest, the FY2023 Human Services Funding Agreements on the City's behalf, and for the City Manager to take all necessary actions to effect the FY2023 Human Services Funding 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 23rd day of January 2023 and approved by me as Mayor on the same day. Passed by a 7-0-1 roll call vote. Aye: Morris, Larson, Perkins, McAdams, Verbic, Faivre, Barnes. Nay: None. Recused: Smith.




COHEN BARNES, Mayor

ATTEST:



Ruth A. Scott, Executive Assistant



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

**FY 2023 HUMAN SERVICES FUNDING
APPLICATION
Twelve Months Funding 1/1/23 to 12/31/23**

**APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 7, 2022.
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: \$ 623,230
Amount of Funding Requested: \$ 17,000
% of Total Program Budget: 2.7 %
Total Estimated Number of Program Participants: 350
Total Estimated Number of DeKalb Residents to be Served: 188
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: Katie Watts

Title: Executive Director

Signature: 

Date: 11/3/2022

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 7, 2022 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 7, 2022 to:
joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:

Date Application Received: 11/4/22 OK

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

☐ Denied

**HUMAN SERVICES AGREEMENT
ADVENTURE WORKS OF DEKALB COUNTY, INC.**

This agreement made this 23rd day of January, 2023, between the City of DeKalb, a municipal corporation of the State of Illinois, hereinafter referred to as the "City" and Adventure Works of DeKalb County, Inc., hereinafter referred to as "Grantee," WITNESSETH:

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

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

1. First priority shall be given to those services which will help meet basic emergency needs such as food, clothing, and shelter. Second priority shall be given to those services which are preventative in nature and promote the highest degree of self-support, self-care, and self-help. Third priority shall be given to those services which seek to enhance the quality of life of persons whose basic needs are already met. Priority shall also be given to services which primarily benefit low- and moderate-income residents. The services provided by the Grantee are consistent with these guidelines as explained on the attached Exhibit A.
2. Services shall address specific documented needs. The services provided by the Grantee address the specific, documented needs as explained on the attached Exhibit A.
3. Services shall also receive financial support from other community sources. Grantee has attached hereto a copy of its budget for the period that this Agreement covers as Exhibit B, which budget establishes that the Grantee receives at least 97 % of its funding from third party sources. A copy of Grantee's audit or year end financial statement from the most recent complete year of operations is attached hereto as Exhibit C.
4. City funds are used only to support those services directly benefiting DeKalb residents. The City will not subsidize the cost of services to non-residents. Grantee has certified compliance with this requirement by signing the attached Exhibit A.
5. Administrative costs for these services are to be kept to a minimum. Grantee has identified the allocation between administrative costs and program costs as explained on the attached Exhibit A.
6. These services must be coordinated with other agencies when feasible. Grantee has outlined how services are coordinated with other agencies as explained on the attached Exhibit A.

7. The City will not fund, but may augment, services which are the responsibility of another public agency or funding source. Grantee has identified any areas where the City's funds are being utilized to augment third party responsibilities as explained on the attached Exhibit A.
8. City funds are to be used primarily to match or leverage other private or public funds. Grantee has explained how matching or leveraged funds are being sought or obtained as explained on the attached Exhibit A.
9. The City's intent is to contract for specific services and monitor their effectiveness. Grantee has a) identified the metrics by which its performance is to be evaluated on an annual basis; b) identified those third parties that provide any review or evaluation of Grantee's efforts; and c) explained its clearly defined performance evaluation process, as explained on the attached Exhibit A.
10. Grantee has clearly identified and delineated where any elected or appointed official of the City or any City employee is involved in its programming or receives any direct or indirect benefit, any compensation, or any pecuniary benefit of any form by virtue of Grantee's program, or the City funding provided hereunder, as explained on the attached Exhibit A.
11. Grantee has outlined the process by which funds are held by Grantee as explained on the attached Exhibit A, and all such funds are held by the Grantee in a Grantee-specific checking account with the financial institution identified therein (and not in any personal checking account), unless otherwise indicated therein.

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

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

1. **Term.** The term of this agreement shall be from January 1, 2023 to December 31, 2023. 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.

ADVENTURE WORKS OF DEKALB
COUNTY, INC.



Board Chairman

CITY OF DEKALB, ILLINOIS



Cohen Barnes, Mayor

ATTEST:



Executive Director

ATTEST:



Exhibit A: Funding Application

Exhibit B: Current Year's Budget

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

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 350 children with their programs. Of this number, 188 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.

**Adventure Works
Board of Directors 2022**

Name	Title	Term expiration
Don Billington, Genoa-Kingston High School Principal, Retired	Chairperson	2023
Karen Simmons Director of Student Services Genoa-Kingston CUSD 424	Member	2023
Bakarr Bah President, MoreWithUs.com	Member	2024
Cindy Luxton Retired	Treasurer	2023
Mary Gentile Department of Social Work Sycamore School District 427	Vice-Chair	2022
Jane Dargatz Retired Educator	Secretary	2023
Christi Castenson Retired	member	2025
Patrick McMillion Professor at Westminster College, Higher Education, Counseling	Member	2025



**Adventure Works of DeKalb County
Statement of Activities Approved Budget
For the Fiscal Year Ending June 30, 2023**

Revenue

Government Grants

City of DeKalb Human Services	10,000
DeKalb County Forest Preserve	10,000
DeKalb Township Grant	11,500
DeKalb County MHB (Grant)	5,000
Total Government Grants	36,500

Foundation & Corporate Grants

100+ Women	13,000
3M	5,000
Alfred Bersted	12,000
Custom Cares Foundation	2,500
Cy Miller Foundation	2,000
DeKalb Co. Community Foundation	10,000
FMW Bank - CRA	5,000
George & Betty Dutton Foundation	7,500
Ideal Industries Grant	10,000
IL Counseling Association	3,000
J6 Foundation	3,000
Kate Svitek Memorial Foundation	3,000
Kishwaukee Sunrise Rotary	2,500
NW Medicine Kishwaukee Hospital	5,000
Schultz Foundation	6,000
United Way - Kishwaukee	2,000
United Way - Genoa Kingston	1,500
Other Grant Opportunities	12,000
Total Foundation & Corporate Grants	105,000

Fee for Service

Therapy - Ins/Client pmts	282,200
Therapy - MHB pmts	100,000
Other Program Income/School Services	26,000
DeKalb County ROE	18,000
NIU Contract	31,760
Total Fee for Service	457,960

Other

Private Donations	15,000
Fundraising Events	25,000
Business P-ships/Corp Team Building	1,000
Total Other	41,000
Total Revenue	640,460



**Adventure Works of DeKalb County
Statement of Activities Approved Budget
For the Fiscal Year Ending June 30, 2023**

Expenses

Personnel

Payroll - Salary	424,679
Payroll Taxes	33,522
QSEHRA Healthcare	33,600
SIMPLE (retirement)	9,414
PTO Expense	4,000
Personnel	505,215

Program Support

Contract, Other Consulting	500
Contractual-Grant Writing	7,000
Credentialing	1,080
Equipment & Supplies Program	4,400
Nutrition	1,200
Outcomes & Client Tracking	4,640
Total Program Support	18,820

Administration

Advertising & Marketing	6,000
Bank/CC Fees	6,000
Contract, Accounting & Legal	20,600
Equipment & Supplies, Operations	600
Fundraising Expenses	2,000
Insurance: Directors and Officers	1,100
Insurance: Liability & Cyber	9,200
Insurance: Workers Comp	6,300
Interest (SBA)	3,600
Memberships & Dues	4,035
Miscellaneous Expense	600
Office Supplies & Expenses	4,260
Professional Development	6,500
Repair & Maintenance (vehicle)	1,200
Telephone	2,600
Travel Expense	1,200
Total Administration	75,795

Occupancy

Property Demolition/Cap Improve	2,000
Internet	2,000
Mortgage Interest	9,000
Property Tax Expense	5,000
Repair & Maintenance-occupancy	2,400
Utilities	3,000
Total Occupancy	23,400



**Adventure Works of DeKalb County
Statement of Activities Approved Budget
For the Fiscal Year Ending June 30, 2023**

Total Expenses	623,230
Net Operating Income Before Depreciation	17,230
Depreciation	6,000
Net Operating Income	11,230



11/15/2022

Jennifer Yochem
164 E. Lincoln Highway
DeKalb, IL 60115

RE: Adventure Group programming budget

Dear Jennifer Yochem,

Thank you for asking me to submit this specific program budget to be considered for the City of DeKalb Human Service Funding grant. The budget for group programming expenses is on page two. Our biggest focus on prevention is in providing adventure therapy groups that youth can access whether they have a mental health diagnosis or not. Adventure Works offers group-based programs to elementary, middle school and high school aged youth.

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.

Sincerely,

Katie Watts
Executive Director



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



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

Adventure Works recently completed its 2022-2027 Strategic Plan. Through this planning process, Adventure Works updated its mission statement to reflect its most current work. Its new mission statement is, “Transforming lives through adventure therapy and experiential learning.” Adventure Works is committed to ensuring local youth continue to have access to therapeutic services to help them navigate life’s challenges. During the strategic planning process, it established 4 Strategic Issues to help guide the organization and ensure continued stability and community relevance. The strategic issues include: financial stability; staff recruitment and development; diversity, equity and inclusion; and governance of board and staff.

Adventure Works offers expressive, experiential outdoor behavioral healthcare services, prevention programs, and outdoor education to all children regardless of their ability to pay. Adventure Works utilizes outdoor behavioral healthcare programming as an effective alternative to traditional counseling to help youth develop social skills, reduce behavioral problems (such as delinquent behavior, substance abuse, and interpersonal problems), overcome psychological problems, and experience psychological resilience. Through holistic programming, Adventure Works teaches youth life skills necessary to become self-sufficient, confident and mentally healthy adults.

Adventure Works seeks to provide all youth with access to quality mental health care and positive youth development programming. It increases programming to youth and families in the region and as the only outdoor behavioral healthcare program in the area, it reduces barriers to treatment. Last year, 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. This continues to be the case in 2022 and moving into 2023.

Adventure Works supports youth in DeKalb County, Illinois and the surrounding area. Programs are focused on youth from ages 4 through 18 years old, with over half ranging in ages from 5-12 years old. Adventure Works focuses on underserved populations, with no discrimination for race or gender, who would otherwise not have access to the type of experiences it provides.

As always, Adventure Works is committed to providing adventure-based interventions to individual youth and their families to treat or address challenges related to mental health. Adventure Works’ programming relies on adventure therapy, which is defined as any engaging activity that helps clients explore their unknown to create insightful and remarkable experiences. Adventure Works believes that adventure therapy is best experienced outdoors within the context of a therapeutic relationship. Additionally, Adventure Works also provides traditional therapy as clients’ needs dictate. One of the tenets of adventure therapy is “challenge by choice,” which means the client’s wishes are honored during therapy.

Transforming lives through adventure therapy and experiential learning.
1211 Sycamore Road, DeKalb, Illinois 60115 www.adventureworksdekalb.org



Youth are often referred to Adventure Works in situations where traditional counseling methods have been unsuccessful. Adventure Works' therapy programs operate on a rolling basis, and new clients are accepted at any time. Upon engagement with Adventure Works, a therapist conducts an intake with the client to identify individualized treatment goals. Once goals are established, the client and therapist participate in outdoor behavioral healthcare sessions once a week for approximately 45 minutes. Collaboratively, the client and therapist identify activities that will allow the client to develop trust, take risks, open up and accept support. The length of the treatment varies by client and their individualized treatment goals and can range from six months to a couple years.

Adventure Works also offers adventure-based prevention services tailored for school, place-based groups, or age-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 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 expanding its work to include a focus on the family system as a whole in therapeutic interventions. When the whole family is engaged and supported, everyone in the family can experience healthy change. Parents are empowered to provide consistent techniques and communication to foster and sustain new behaviors.

Finally, Adventure Works is part of a newly established Mental Health Coalition with the DeKalb County Regional Office of Education, Family Service Agency and Youth Service Bureau. The purpose of this coalition is to mutually advocate for equitable access and increased capacity and quality of mental health services for children and youth. This partnership is supported by the DeKalb County Community Mental Health Board and the Illinois State Board of Education to meet the increasing need for mental health services in the community. The first step in this partnership was to attend a train the trainer workshop in the 40 Developmental Assets for positive youth development compiled by the Search Institute. Adventure Works intends to continue the work that was started several years ago to saturate the community with common language and ways for everyone in the community to be asset builders for youth. The mental health coalition plans to train agency staff, school staff, community members and build a grassroots effort to support positive youth development in the DeKalb community. Additionally, the Mental Health coalition aims to reduce redundancy, focus on each agency's strengths and collaborate on ways to minimize the mental health concerns of youth and families.

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

DEPARTMENT OF THE TREASURY

Date: JUN 06 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

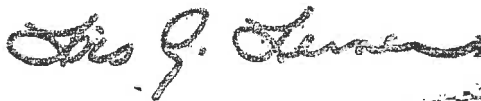
Dear Applicant:

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)

Request for Taxpayer Identification Number and Certification

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

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

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

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

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

☐ Individual/sole proprietor or single-member LLC

☒ C Corporation

☐ S Corporation

☐ Partnership

☐ Trust/estate

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

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

☐ Other (see instructions) ► _____

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

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

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

5 Address (number, street, and apt. or suite no.) See instructions.
1211 Sycamore Road

6 City, state, and ZIP code
DeKalb, 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:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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 ► *Kate Watts*

Date ► *10/31/2022*

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.

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.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

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

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

***Note:** The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

**ADVENTURE WORKS
OF DEKALB COUNTY, INC.**

Financial Statements

June 30, 2022 and 2021

(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

Opinion

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

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

Basis for Opinion

We conducted our 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 Adventure Works of DeKalb County, Inc. 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, and 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.

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 Adventure Works of DeKalb County's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

50 W. Douglas Street, Suite 300
Freeport, Illinois 61032
(815) 235-3157
Fax (815) 235-3158

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Adventure Works of DeKalb County, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Adventure Works of DeKalb County, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Benning Group LLC

Rockford, Illinois
October 19, 2022

ADVENTURE WORKS OF DEKALB COUNTY, INC.

Statements of Financial Position

June 30, 2022 and 2021

Assets	2022	2021
Current assets:		
Cash and cash equivalents	\$ 236,803	354,218
Accounts receivable, less allowance for doubtful accounts of \$2,500 as of June 30, 2022 and 2021, respectively	55,205	11,743
Contributions receivable – United Way Agencies	5,834	4,208
Prepaid expenses	1,820	5,649
Total current assets	<u>299,662</u>	<u>375,818</u>
Property and equipment:		
Land and land improvements	191,950	185,050
Building and building improvements	130,430	130,430
Vehicles and trailers	23,585	23,585
Less accumulated depreciation	<u>(51,506)</u>	<u>(44,389)</u>
Property and equipment, net	<u>294,459</u>	<u>294,676</u>
	<u>\$ 594,121</u>	<u>670,494</u>
Liabilities and Net Assets		
Current liabilities:		
Current portion of notes payable	9,143	5,181
Accounts payable	–	744
Accrued expenses	12,321	17,755
Accrued payroll	7,212	31,595
Deferred revenue	<u>–</u>	<u>3,000</u>
Total current liabilities	28,676	58,275
Payroll Protection Program (PPP) advance	–	77,412
Long-term liability – notes payable	<u>331,513</u>	<u>344,859</u>
Total liabilities	<u>360,189</u>	<u>480,546</u>
Net assets:		
Without donor restrictions	228,098	181,641
With donor restrictions	<u>5,834</u>	<u>8,307</u>
Total net assets	<u>233,932</u>	<u>189,948</u>
Total liabilities and net assets	<u>\$ 594,121</u>	<u>670,494</u>

See accompanying notes to financial statements

ADVENTURE WORKS OF DEKALB COUNTY, INC.

Statements of Activities

For the Years Ended June 30, 2022 and 2021

	Without Donor Restrictions	With Donor Restrictions	Total 2022	Without Donor Restrictions	With Donor Restrictions	Total 2021
Revenue and support:						
Contributions	\$ 176,295	19,850	196,145	84,958	10,020	94,978
Contributions – United Way Agencies	4,250	7,000	11,250	–	6,750	6,750
Client fees	199,613	–	199,613	181,427	–	181,427
Government grants	135,457	–	135,457	167,820	–	167,820
Fund-raising events, net of direct costs of \$0 and \$28 respectively	–	–	–	32,537	–	32,537
In-kind contributions	3,224	–	3,224	2,160	–	2,160
PPP advance forgiveness	77,412	–	77,412	57,134	–	57,134
EIDL advance forgiveness	–	–	–	10,000	–	10,000
Interest income	7	–	7	18	–	18
Net assets released from restrictions:	29,323	(29,323)	–	61,149	(61,149)	–
Total revenue and support	625,581	(2,473)	623,108	597,203	(44,379)	552,824
Expenses:						
Program services	323,144	–	323,144	370,938	–	370,938
Management and general	217,813	–	217,813	203,416	–	203,416
Fundraising	38,167	–	38,167	35,206	–	35,206
Total expenses	579,124	–	579,124	609,560	–	609,560
Increase (decrease) in net assets	46,457	(2,473)	43,984	(12,357)	(44,379)	(56,736)
Net assets at beginning of year	181,641	8,307	189,948	193,998	52,686	246,684
Net assets at end of year	\$ 228,098	5,834	233,932	181,641	8,307	189,948

See accompanying notes to financial statements

ADVENTURE WORKS OF DEKALB COUNTY, INC.

Statement of Functional Expenses

For the Year Ended June 30, 2022

	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>2022 Totals</u>
Salaries and wages	\$ 239,302	104,943	6,984	351,229
Intern stipend	—	288	—	288
Payroll taxes and benefits	28,955	17,591	760	47,306
Advertising and promotion	—	2,281	—	2,281
Contract services	—	10,600	5,715	16,315
Depreciation	2,604	4,513	—	7,117
Equipment and supplies	9,009	461	—	9,470
Insurance	6,991	4,302	204	11,497
Interest	5,774	7,975	—	13,749
Memberships and dues	170	3,994	—	4,164
Miscellaneous	6,403	1,947	—	8,350
Nutrition	922	—	—	922
Office expense	957	9,487	—	10,444
Outcome and client tracking	5,661	—	—	5,661
Professional development	5,162	5,481	—	10,643
Professional fees	663	27,590	24,200	52,453
Property taxes	2,452	1,658	—	4,110
Repairs and maintenance	4,460	10,183	—	14,643
Telephone and internet	2,153	1,909	41	4,103
Travel	—	—	263	263
Utilities	1,506	2,610	—	4,116
	<u>\$ 323,144</u>	<u>217,813</u>	<u>38,167</u>	<u>579,124</u>

See accompanying notes to financial statements

ADVENTURE WORKS OF DEKALB COUNTY, INC.

Statement of Functional Expenses

For the Year Ended June 30, 2021

	Program Services	Management and General	Fundraising	2021 Totals
Salaries and wages	\$ 263,502	119,999	25,269	408,770
Payroll taxes and benefits	22,175	10,357	2,186	34,718
Advertising and promotion	—	—	2,106	2,106
Client services	1,883	—	—	1,883
Contract services	5,264	—	4,875	10,139
Depreciation	2,133	3,699	—	5,832
Equipment and supplies	6,770	505	—	7,275
Insurance	5,957	3,890	572	10,419
Interest	5,127	3,810	—	8,937
Memberships and dues	2,277	2,021	—	4,298
Miscellaneous	3,225	2,601	44	5,870
Nutrition	1,804	—	—	1,804
Office expense	60	3,840	—	3,900
Outcome and client tracking	3,117	—	—	3,117
Professional development	2,294	11,614	—	13,908
Professional fees	123	26,539	—	26,662
Property taxes	2,541	1,717	—	4,258
Repairs and maintenance	39,090	8,626	—	47,716
Telephone and internet	2,191	1,762	154	4,107
Utilities	1,405	2,436	—	3,841
	<u>\$ 370,938</u>	<u>203,416</u>	<u>35,206</u>	<u>609,560</u>

See accompanying notes to financial statements

ADVENTURE WORKS OF DEKALB COUNTY, INC.

Statements of Cash Flows

For the Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Cash flows from operating activities:		
Increase (decrease) in net assets	\$ 43,984	(56,736)
Adjustment to reconcile change in net assets to net cash flows of operating activities:		
Depreciation	7,117	5,832
Increase (decrease) in cash flow due to changes in:		
Accounts receivable	(43,462)	11,692
Contributions receivable – United Way Agencies	(1,626)	92
Prepaid expenses	3,829	(1,895)
PPP advance forgiveness	(77,412)	(57,134)
EIDL advance forgiveness	–	(10,000)
Accounts payable	(744)	(8,114)
Accrued expenses	(5,434)	9,228
Accrued payroll	(24,383)	15,155
Deferred revenue	(3,000)	3,000
Net cash flows from operating activities	<u>(101,131)</u>	<u>(88,880)</u>
Cash flows from investing activities–		
Purchase of fixed assets	<u>(6,900)</u>	<u>(10,800)</u>
Cash flows from financing activities:		
Proceeds from refundable PPP advance	–	77,412
Payments on mortgage payable	<u>(9,384)</u>	<u>(5,765)</u>
Net cash flows from financing activities	<u>(9,384)</u>	<u>71,647</u>
Net decrease in cash and cash equivalents	(117,415)	(28,033)
Cash and cash equivalents:		
Beginning of year	<u>354,218</u>	<u>382,251</u>
End of year	\$ <u>236,803</u>	<u>354,218</u>
Supplemental disclosure of cash flow information		
Cash payments for interest	\$ <u>13,749</u>	<u>8,937</u>

See accompanying notes to financial statements

ADVENTURE WORKS OF DEKALB COUNTY, INC.

Notes to Financial Statements

June 30, 2022 and 2021

(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 below the federal deposit insurance coverage at June 30, 2022. 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.

ADVENTURE WORKS OF DEKALB COUNTY, INC.

Notes to Financial Statements

(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 land, buildings, 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.

ADVENTURE WORKS OF DEKALB COUNTY, INC.

Notes to Financial Statements

(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, 2022 and 2021.

(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, 2022.

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, 2018.

(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.

ADVENTURE WORKS OF DEKALB COUNTY, INC.

Notes to Financial Statements

(1) Advertising Costs

It is the policy of Adventure Works to expense advertising costs as incurred. Adventure Works expensed \$2,281 and \$2,106 of advertising costs for the years ended June 30, 2022 and 2021, respectively.

(2) Major Source of Revenue

For the fiscal years ended June 30, 2022 and 2021, approximately 15% and 16% 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.

(3) Related Party Transactions

No related party transactions were noted in the year ending June 30, 2022 or June 30, 2021.

(4) Mortgage and Notes Payable

In December 2019, Adventure Works consolidated their existing debt into one mortgage payable to a bank when they purchased a 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. The mortgage loan was refinanced in July 2022 with a new lender with a fixed rate of 5.35% including monthly principal and interest payments of \$1,562 with a single, final payment of the entire unpaid balance of principal and interest due in July 2037. Total interest paid on the loan was \$9,678 and \$8,593 for the years ended June 30, 2022 and 2021, respectively.

During 2020, Adventure Works received an Economic Injury Disaster Loan (EIDL) advance for \$10,000, Payroll Protection Program (PPP) advance for \$57,134 and a Small Business administration (SBA) loan for \$150,000. During fiscal year 2021, the EIDL and PPP advances were forgiven in full. The SBA loan is included in notes payable. The SBA loan requires monthly payments of principal and interest of \$641 which are deferred until 24 months from the date of the loan; however, Adventure Works began making payments beginning in June 2021. The SBA loan matures in May 2050 and bears an interest rate of 2.75%. The loan is secured by all tangible and intangible personal property. Total interest paid on the SBA loan was \$4,071 and \$344 for the years ended June 30, 2022 and 2021, respectively.

During 2021, Adventure Works received a second round PPP advance of \$77,412. This PPP advance was fully forgiven in July 2021 and is recorded as PPP advance forgiveness in the Statement of Activities.

ADVENTURE WORKS OF DEKALB COUNTY, INC.

Notes to Financial Statements

Future debt obligations at June 30, 2022 for the mortgage payables are due as follows:

<u>Fiscal year ending June 30,</u>		<u>Total</u>
2023	\$	9,143
2024		9,475
2025		187,384
2026		3,989
Thereafter		130,665
	\$	<u>340,656</u>

(5) Net Assets

Components of net assets without donor restrictions as of June 30, 2022 and 2021 respectively, are as follows:

		<u>2022</u>	<u>2021</u>
Without donor restrictions – Undesignated	\$	228,098	181,641

Components of net assets with donor restrictions as of June 30, 2022 and 2021 respectively, are as follows:

		<u>2022</u>	<u>2021</u>
Time restrictions – United Way	\$	5,834	4,208
Program restrictions:			
Little Adventurers		–	2,311
Other		–	1,788
		<u>–</u>	<u>4,099</u>
	\$	<u>5,834</u>	<u>8,307</u>

ADVENTURE WORKS OF DEKALB COUNTY, INC.

Notes to Financial Statements

(6) Liquidity and Availability of Financial Assets

The following table reflects Adventure Works' financial assets as of June 30, 2022 and 2021, 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.

	2022	2021
Cash and cash equivalents	\$ 236,803	354,218
Accounts receivable	55,205	11,743
Contributions receivables	5,834	4,208
Total financial assets	297,842	370,169
Donor restricted time and program requirements	(5,834)	(8,307)
Financial assets available to meet cash needs for general expenditures within one year	\$ 292,008	361,862

(7) 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. 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 statement of financial position but arose after that date (that is, non-recognized subsequent events).

Adventure Works has evaluated subsequent events through October 19, 2022 which was the date that these financial statements were available for issuance. No significant events occurred subsequent to fiscal year-end aside from the refinancing of the mortgage loan which is discussed in Note 4 above.



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

**FY 2023 HUMAN SERVICES FUNDING
APPLICATION
Twelve Months Funding 1/1/23 to 12/31/23**

**APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 7, 2022.
INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.**

Agency Name: Barb City Manor, Inc.

Mailing Address: 680 Haish Blvd.

Agency Director: Helen Maurer, 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: \$ 45,000.00

Amount of Funding Requested: \$ 3,600.00

% of Total Program Budget: 8 %

Total Estimated Number of Program Participants: 20

Total Estimated Number of DeKalb Residents to be Served: 20

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: 11-2-2022

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 7, 2022 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 7, 2022 to:
joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:

Date Application Received: 11/3/22 ce

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

☐ Denied

**HUMAN SERVICES AGREEMENT
BARB CITY MANOR**

This agreement made this 23rd day of January, 2003, 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, 2023 to December 31, 2023. 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 **Three Thousand six hundred and No/100 Dollars (\$3,600.00)** 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.

BARB CITY MANOR

CITY OF DEKALB, ILLINOIS

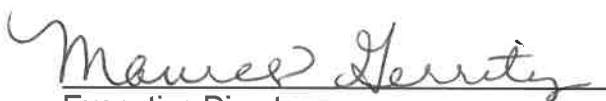


Board Chairman



Cohen Barnes, Mayor

ATTEST:



Executive Director
Administrator

ATTEST:



Exhibit A: Funding Application

Exhibit B: Current Year's Budget

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

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 20 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 \$900 per quarter.

Barb City Manor, Inc. Board of Directors

Term	Board Members	
5/17-6/24	Maurer, Helen-President	DeKalb, IL 60115
7/19-6/25	Noreiko, Kate-Vice Pres	DeKalb, IL 60115
2/18-6/23	Maakestad, Dennis-Sec	DeKalb.IL 60115
2/16-6/24	Russell, Sue- Treasurer	DeKalb, IL 60115
7/19-6/23	Coulter, Christi	Waterman, IL 60556
4/21-6/23	Espinosa, Adrian	Sycamore, IL 60178
1/22-6/24	Gallagher, Melissa	DeKalb, IL 60115
4/21-6/25	Holloway, Brianna	DeKalb, IL 60115
4/22-6/25	Krupp, Christie	DeKalb. IL 60115
2/22-6-23	Overhaug, Rick	DeKalb, IL 60115
7/22-6/24	Roozee, Eric	Sycamore, IL 60178

23 Budget

4000-02	Res. Rent	1,264,465.00
4012-02	Furn.	1,800.00
4015-03	Cable	17,250.00
4100-02	Other Rents	8,000.00
	Subtotal	<u>1,291,515.00</u>
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	<u>20,050.00</u>
Operations Income Total		<u>1,311,565.00</u>
Transfer To (From) Operations		212,932.00
Total		<u>1,524,497.00</u>

Personnel		23 Budget
5000-02	Admin.	163,215.00
5005-02	Office	48,319.00
5010-02	Recep.	97,657.00
5015-02	Maint.	130,874.00
5020-02	FT Food Serv.	161,052.00
5025-02	PT Food Serv.	183,000.00
5030-02	Hskpg	56,909.00
Subtotal		<u>841,026.00</u>
5035-02	Workman's Comp.	16,000.00
5040-02	SUI	500.00
5045-02	Pension	26,500.00
5050-02	Medical	42,557.00
5055-02	FICA	64,338.49
5056-02	Misc	2,000.00
Subtotal		<u>151,895.49</u>
Personnel Subtot		992,921.49

Commodities

		23 Budget
6000-02	Fund Drive	1,250.00
6005-02	Office Supp.	8,800.00
6010-02	Kitchen Supp.	15,000.00
6015-02	Food	128,700.00
6020-02	Rm. Supplies	500.00
6025-02	Maint. Supp.	2,000.00
6030-02	Hsk. Supplies	13,800.00
6035-02	Activities	2,000.00
6040-02	Misc. Comm.	250.00
Commodities		
Subtotal		<u>172,300.00</u>

Contractual

23 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	7,500.00
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	90,000.00
7035-02	Phone	5,800.00
7036-02	Cable	28,850.00
7037-02	Gas	34,000.00
7038-02	Electricity	55,500.00
7039-02	Water	20,000.00
7104-02	Refuse	5,475.00
7100-02	Postage	1,500.00
7105-02	Gift Shop	2,500.00
7110-02	Advertising	20,000.00
7115-02	Subscript.	2,400.00
7120-02	Travel/Conf.	500.00
7125-02	Prof. Service	15,000.00
7130-02	Bld. Ins.	13,500.00
7135-02	Public Relat.	2,000.00
7155-02	Misc. Contract.	1,000.00

Contractual

Sub Total 357,125.00

Operations Total 1,522,346.49

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 1,524,496.49

Barb City Manor Resident Assistance Program Budget

Total Program Budget: \$45,000 per year; \$3,750 per month.

13 Residents assisted per month.

Average monthly subsidy: \$288

Amount requested from City of DeKalb FY2023 Human Services Fund: \$3,600

Barb City Manor has 62 studio and one-bedroom apartments. The average monthly rate is \$1,729. 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. FY 2023 Human Services Funding dollars would be used to assist Barb City Manor residents that have applied for, but not yet received, Housing Choice Vouchers from the Housing Authority of the County of DeKalb.

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. Annual mandatory minimum wage increases and inflation have raised the cost to provide services to our residents. In 2022, we saw a significant rise in the number of seniors needing financial assistance, and the amount of the subsidies requested, to help them afford the monthly room and board at Barb City Manor. Currently, 17 residents are receiving subsidies from the Resident Assistance Program, with an average grant of \$324 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 2023 Human Services Funding grant of \$3,600 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. FY 2023 Human Services Funding dollars would be used to assist Barb City Manor residents that have applied for, but not yet received, Housing Choice Vouchers from the Housing Authority of the County of DeKalb. 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.

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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 \$33,900 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, DeKalb Township grants, and DCCF Promise grants are also used to assist residents with their rent. Currently 17 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**

BARE CITY MANOR INC
690 HAISH BOULEVARD
DEKALB, IL 60115

Employer Identification Number:
36-3602051
Case Number:
363292075
Contact Person:
MRS. R. COOLEY
Contact Telephone Number:
(312) 836-1278
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).

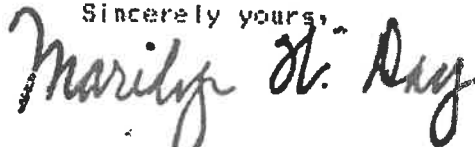
Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the 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
District Director

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)

and the District Director
of Internal Revenue

680 Haish Boulevard DeKalb, IL 60115

(Number, street, city or town, state, and ZIP code)

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 Hilde, President

District Director

As Director

Date

MAY - 9 1989

By

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 DPM 22-2
CHICAGO, IL 60690

Date: **MAY 11 1989**

BANK CITY MANOR INC
680 HAISH BOULEVARD
DEKALB, IL 60115

Employer Identification Number:
86-8602051

Contact Person:
P. J. MAZARAKOS, JR.

Contact Telephone Number:
(312) 886-1278

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.

Letter 1045 (00/C0)

BARB CITY MANOR INC

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 organization, 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-

BARB CITY MANOR INC

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

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.

6 City, state, and ZIP code

DeKalb, IL 60115

7 List account number(s) here (optional)

Requester's name and address (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:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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 ▶

Manuel Perity

Date ▶

11-2-22

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.

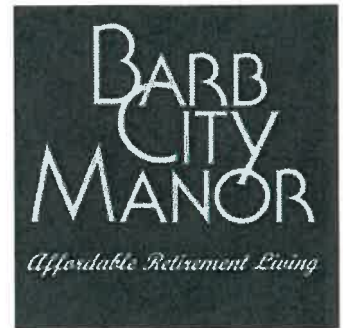
By signing the filled-out form, you:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- 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
- 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.

Barb City Manor, Inc.

Financial Statements

Years Ended June 30, 2022 and 2021



WIPFLI



Independent Auditor's Report

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

Opinion

We have audited the accompanying financial statements (the "financial statements") of Barb City Manor, Inc. (the "Organization"), a nonprofit organization, which comprise the accompanying statements of financial position as of June 30, 2022 and 2021, and the related accompanying statements of activities, and cash flows for the years then ended and the statement of functional expenses for the year ended June 30, 2022, and the related notes to the financial statements.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of Barb City Manor, Inc. as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS"). 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 Barb City Manor, Inc. 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 the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

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 Barb City Manor, Inc.'s ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Barb City Manor, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Barb City Manor, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Report on Summarized Comparative Information

We previously audited Barb City Manor, Inc.'s 2021 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated October 27, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Wipfli LLP

Rockford, Illinois
September 9, 2022

Barb City Manor, Inc.

Statements of Financial Position

June 30, 2022 and 2021

	2022	2021
Assets		
Current assets:		
Cash and cash equivalents	\$ 267,378	\$ 554,158
Investments	1,571,838	2,002,990
Accounts receivable	8,502	6,022
Beauty shop advances	1,091	1,219
Total current assets	1,848,809	2,564,389
Property and equipment:		
Fixtures and equipment	484,281	466,099
Building improvements	1,528,017	1,191,087
Accumulated depreciation	(1,063,662)	(1,018,939)
Net property and equipment	948,636	638,247
Other assets:		
Beneficial interest in McQueen charitable trust	1,422,299	1,796,583
Total assets	\$ 4,219,744	\$ 4,999,219
Liabilities and Net Assets		
Liabilities:		
Accounts payable	\$ 25,017	\$ 29,835
Accrued liabilities	20,867	25,573
Rent deposits	70,401	72,086
Total liabilities	116,285	127,494
Net assets:		
Without donor restrictions:		
Designated by Board	156,940	167,961
Undesignated	3,946,519	4,703,764
Total net assets	4,103,459	4,871,725
Total liabilities and net assets	\$ 4,219,744	\$ 4,999,219

See accompanying notes to financial statements.

Barb City Manor, Inc.

Statements of Activities

Years Ended June 30, 2022 and 2021

	Without Donor Restrictions	
	2022	2021
Public Support & Revenue		
Room and board income	\$ 1,096,418	\$ 1,036,189
Donations and contributions	87,470	143,221
Gift shop/vending income	1,044	1,457
Grant revenue	76,351	213,169
Total operating income	1,261,283	1,394,036
Other Income (Loss)		
Investment income (loss)	(213,202)	370,999
Miscellaneous income	2,680	3,417
Change in beneficial interest in McQueen charitable trust	(291,966)	339,542
Total revenue	758,795	2,107,994
Expenses		
Program services	1,331,659	1,252,771
Supporting services: Management and general	195,402	177,845
Total supporting services	195,402	177,845
Total expenses	1,527,061	1,430,616
Net change in net assets	(768,266)	677,378
Net assets, beginning year	4,871,725	4,194,347
Net assets, end of year	\$ 4,103,459	\$ 4,871,725

See accompanying notes to financial statements.

Barb City Manor, Inc.

Statements of Cash Flows

Years Ended June 30, 2022 and 2021

	2022	2021
Cash Flows From Operating Activities		
Change in net assets	\$ (768,266)	\$ 677,378
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Depreciation	44,723	37,277
Realized and unrealized loss (gain) on investments	274,881	(359,359)
Change in beneficial interest in McQueen charitable trust	374,284	(264,284)
Changes in operating assets and liabilities:		
Accounts receivable	(2,480)	(3,404)
Advances	128	8
Accounts payable	(4,818)	646
Accrued expenses	(4,706)	(23,000)
Rent deposits	(1,685)	(8,722)
Deferred grant revenue	-	(168,484)
Net cash flows from operating activities	(87,939)	(111,944)
Cash Flows From Investing Activities		
Purchases of property and equipment	(355,112)	(6,754)
Purchases of investments	(1,421,502)	(390,904)
Sales of investments	1,577,773	369,055
Net cash flows from investing activities	(198,841)	(28,603)
Change in cash and cash equivalents	(286,780)	(140,547)
Cash and cash equivalents - beginning of year	554,158	694,705
Cash and cash equivalents - end of year	\$ 267,378	\$ 554,158

See accompanying notes to financial statements.

Barb City Manor, Inc.

Statement of Functional Expenses

Year Ended June 30, 2022 (With comparative totals for 2021)

	Program Services	Supporting Services		Total	
		Management and General	Fundraising	2022	2021
Salaries and wages	\$ 639,027	\$ 137,434	\$ -	\$ 776,461	\$ 707,624
Payroll taxes	44,446	14,816	-	59,262	55,870
Employee benefits	50,845	16,948	-	67,793	80,750
Total personnel	734,318	169,198	-	903,516	844,244
Activities	429	-	-	429	695
Advertising	23,644	-	-	23,644	22,908
Bad debt expense	-	-	-	-	147
Bank fees	7,279	2,427	-	9,706	8,984
Cable	28,910	-	-	28,910	25,125
Food costs and supplies	142,455	-	-	142,455	139,817
Gift shop expense	568	-	-	568	766
Insurance	13,069	-	-	13,069	13,019
Office supplies	5,243	5,243	-	10,486	9,686
Other expenses	8,858	8,859	-	17,717	3,793
Postage	1,546	-	-	1,546	1,405
Professional services	5,503	5,504	-	11,007	10,571
Repairs and maintenance	195,708	-	-	195,708	189,999
Telephone	5,398	284	-	5,682	5,676
Travel and conferences	48	-	-	48	383
Utilities	102,299	-	-	102,299	100,613
Workers compensation	11,661	3,887	-	15,548	15,508
Total before depreciation	1,286,936	195,402	-	1,482,338	1,393,339
Depreciation	44,723	-	-	44,723	37,277
Total functional expenses	\$ 1,331,659	\$ 195,402	\$ -	\$ 1,527,061	\$ 1,430,616

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.

Barb City Manor, Inc.

Notes to Financial Statements

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 useful 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.

Barb City Manor, Inc.

Notes to Financial Statements

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.

Barb City Manor, Inc.

Notes to Financial Statements

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

The Organization's management has evaluated subsequent events through September 9, 2022, which is the date the financial statements were available for issuance.

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:

	2022
Cash and cash equivalents	\$ 267,378
Short-term investments	1,571,838
Accounts receivable	8,502
Beauty shop advances	1,091
Total financial assets at year end	1,848,809
Less: Board designated funds	(156,940)
Total financial assets to meet general expenditures	\$ 1,691,869

Barb City Manor, Inc.

Notes to Financial Statements

Note 2: Liquidity and Availability of Financial Resources (Continued)

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: 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, 2022 and 2021:

2022				
	Level 1	Level 2	Level 3	Total
DCCF Funds	\$ -	\$ 25,933	\$ -	\$ 25,933
Vanguard Index Funds	345,332	-	-	345,332
Heartland Bank Mutual Funds	1,200,573	-	-	1,200,573
McQueen Charitable Trust	-	-	1,422,299	1,422,299
Total	\$ 1,545,905	\$ 25,933	\$ 1,422,299	\$ 2,994,137

2021				
	Level 1	Level 2	Level 3	Total
DCCF Funds and CD	\$ -	\$ 237,994	\$ -	\$ 237,994
Vanguard Index Funds	401,875	-	-	401,875
Heartland Bank Mutual Funds	1,363,121	-	-	1,363,121
McQueen Charitable Trust	-	-	1,796,583	1,796,583
Total	\$ 1,764,996	\$ 237,994	\$ 1,796,583	\$ 3,799,573

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.

Barb City Manor, Inc.

Notes to Financial Statements

Note 4: 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, 2022 and 2021, was \$1,422,299 and \$1,796,583. The change in beneficial interest in McQueen charitable trust consisted of the following at June 30:

	2022	2021
Distributions	\$ (82,318)	\$ (75,258)
Total	\$ (82,318)	\$ (75,258)

Note 5: 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 \$156,940 and \$167,961 for the years ended June 30, 2022, and 2021, respectively.

Note 6: Line of Credit

The Organization has a \$500,000 line of credit available with Resource Bank. No advances were outstanding as of June 30, 2022 and 2021. The line of credit expires on June 15, 2029 and bears interest at 3.00%. The line is secured by the investments held in the Heartland Bank Investment Account, as noted in the table in the investment footnote above.

Note 7: 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, 2022 and 2021.

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, 2022 and 2021 was \$19,278 and \$24,035, respectively. This amount includes the administration fees.

Rouse, Joanne

From: Maureen Gerrity <mtgbcm@yahoo.com>
Sent: Wednesday, November 2, 2022 5:35 PM
To: Rouse, Joanne
Subject: FY2023 Human Services Funding Application
Attachments: BCM-DeKalb FY2023 HS funds app Nov 2022.pdf; BCM 501(c)(3) Letter.pdf; 2021-2022 BCM Annual Audit.pdf.pdf; BCM W-9 Form Nov2022.pdf; Board List for grant app Nov 2022.xls; 22-23 Agency Budget.xls; BCM Resident Assistance Program Budget Detail.docx; BCM Program Narrative Nov 2022.docx; BCM Mission & Org History Nov 2022.docx

[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, Joanne.

I have attached Barb City Manor's application for City of DeKalb 2023 Human Services Funding and all supporting documents. Thank you so much for the opportunity to apply for this assistance. Sincerely,
Maureen

Maureen Gerrity Administrator Barb City Manor Retirement Home 680 Haish Blvd. DeKalb, IL 60115 815-756-8444 mtgbcm@yahoo.com



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

**FY 2023 HUMAN SERVICES FUNDING
APPLICATION
Twelve Months Funding 1/1/23 to 12/31/23**

**APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 7, 2022.
INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE
CONSIDERED.**

Agency Name: Barb Food Mart

Mailing Address: 900 E. Garden St, DeKalb, IL 60115

Contact Person: Joey Moore, Director

Telephone No.: (815) 596-0141

Email Address: barbfoodmart@d428.org

Name of Person Responsible for Completing Quarterly Report: Joey Moore

Telephone No.: (815) 596-0141 **Email Address:** barbfoodmart@d428.org

Program Description: Barb Food Mart: Healthy Food For Families

Barb Food Mart is a school-based food pantry serving students and families in DeKalb School District 428. We continue to serve a record average of 212 families each week while operating two satellite pantries, leveraging technology to reduce waste and increase choice, and continually working with community partners to increase access to their resources for D428 families. Families regularly request additional meat, milk, eggs and produce and with a surge in utilization we are requesting funding to provide these healthy options.

Twelve Month Program Budget: \$ 193,348

Amount of Funding Requested: \$ 22,000

% of Total Program Budget: 11.38%

Total Estimated Number of Program Participants: 59,784

Total Estimated Number of DeKalb Residents to be Served: 52,012

Estimated DeKalb Residents as % of Total Participants to be Served: 87%

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: [Signature]
Date: OCT 19, 2022

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 7, 2022 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 7, 2022 to:
joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:

Date Application Received: 11/2/2022 cl

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

**Barb Food Mart
Board of Directors
October 2022**

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

Kevin Herrera
124 E. Lincoln Hwy. #305
DeKalb, IL 60115
First Term

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

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

Cindy Lofthouse
312 Ali Drive
Sycamore, IL 60178
First Term

Rhonda Schultz
438 Knolls St. W
DeKalb, IL 60115
First Term

Barb Food Mart FY23 Budget

Expenses	Monthly	Annual	Total
Total Food			
July-June (1.85 per person per visit)	\$7,000.00	\$84,000.00	
			\$84,000.00
Projected purchasing value based on food value audit			\$1,176,000.00
Salary			
Director (25 hrs per week, \$28 hr)		\$36,400.00	
Assistant Directors (20 hrs/week total, \$18.40 hr)		\$17,664.00	
			\$54,064.00
Payroll Taxes, including BFM share of social security and Medicare, 18.5%			
Federal			
State			
			\$9,620.00
Fees			
Sec of Sate, Illinois Charity Bureau, DCNP (original projection \$125)		\$300.00	
Lawyer (Brown) Annual Report, advice		\$200.00	
Accountant (T. Allen)		\$1,400.00	
			\$2,000.00
IT			
Website (Monthly Fee and domain name)	\$14.50	\$174.00	
Hardware		\$1,000.00	
Pantry Easy Software	\$250.00	\$3,000.00	
Text messaging service	\$100.00	\$1,200.00	
			\$5,374.00
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		\$400.00	

Barb Food Mart FY23 Budget

Expenses	Monthly	Annual	Total
Season of Giving Marketing		\$300.00	
GDC Marketing		\$600.00	
Misc outreach materials		\$500.00	
10 Year Celebration (June 2023)		\$1,000.00	
			\$3,800.00
Supplies			
Consumables (boxes, bags, labels)		\$4,000.00	
Maintenance (cleaning, paper, signs)		\$500.00	
Misc equipment (tents, shelving, carts, wagons, etc)		\$3,000.00	
			\$7,500.00
Facilities			
Door		\$15,000.00	
Shed		\$10,000.00	
			\$25,000.00
TOTAL EXPENSES			\$193,348.00
Income			
City of DeKalb Grant Allocation		\$7,500.00	
Private Donations		\$24,000.00	
Teachers/Staff Payroll Deductions		\$21,000.00	
Grants		\$30,000.00	
Glve DeKalb County		\$20,000.00	
Season of Giving		\$15,000.00	
Savings *door		\$9,020.10	
FY2021 Balance Rollover		\$56,549.74	
Northwestern Medicine Grant Rollover		\$8,000.00	
NIFB Grant BFM		\$849.42	
NIFB Grant BCS		\$1,428.74	
TOTAL INCOME			\$193,348.00
		INCOME	\$193,348.00
		EXPENSES	\$193,348.00
		DIFFERENCE	\$0.00

Barb Food Mart: Healthy Foods For Families

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 a weekly essential.

Funding for Barb Food Mart will go directly into purchasing foods that are most frequently requested by families. We

High quality food in response to family needs will be funded with this grant.

Program to be funded:

Barb Food Mart: Healthy Foods for Families

Shelf stable food and meat, Northern Illinois Food Bank
Milk, Prairie Farms *50% discount arranged by the Milk to My Plate Program
Produce and Eggs, DeKalb Wholesale Foods
Farm to Pantry Produce, Kleins' Farm

Impact of funding:

Barb Food Mart offers a unique and dynamic response to ongoing food insecurity for children. We take choice and dignity seriously, and are in ongoing communication with families around their needs. When surveyed, families most frequently ask for additional meat, eggs and produce. In Oct. 2022 we surveyed families further asking for specific produce items they would like to receive. We believe this regular two way communication along with our online ordering ensures that all funding is providing food that is responsive and tailored to each family's needs.

Funding our project, "Barb Food Mart: Healthy Food for Families" adds critical funding to our budget in the area of greatest impact, food. As we see our numbers climb along with rising food costs we know that additional funding is critical.

Anticipated outcome:

We know that hungry children struggle to learn and grow. Over 18% of children in DeKalb face food insecurity, and by focusing on this very specific need we can have a big impact. Our organization has nearly a decade of experience in meeting the needs of families with choice and dignity. By funding our work we will continue to meet the food needs of new and established families in our community. Feeding children lays the groundwork for positive and active development, and a healthy community.

Barb Food Mart: Healthy Foods For Families

Mission: Barb Food Mart is a food pantry that serves students and families in DeKalb School District 428. We promote dignity, equity and choice while reducing food insecurity and increasing access to community resources.

Barb Food Mart was established in 2013 with the goal of addressing food security for families with children. This year we will celebrate ten years of serving our community with choice and dignity. Each year we have seen growth in the utilization of our food resources, and now we are struggling to keep up with the surge in need. We are also facing surging food costs. We have diversified the suppliers that we use to best steward our funding while maintaining high quality choices for families.

Barb Food Mart is open to any family in the DeKalb School District. Our district serves the communities of DeKalb, Malta and Cortland across 13 programs. 16% of our families live in Annie Glidden North. 87% of our families live within the City of DeKalb. In October 2019 we served an average of 61 families per week, in October 2022 we saw a record increase and served an average of 212 families per week. Keeping up with this increase has been an ongoing challenge.

We now also operate two satellite pantries, one in DeKalb High School and one in Malta Elementary. These pantries allow students to take home the foods that meet their needs when a parent is unable to do so.

We continue to serve families in ways that work best for them. With our innovative online ordering system we have reduced waste while still offering families a highly efficient and individualized experience. We are able to utilize technology to communicate with families. We provide warm referrals to our partner agencies through our online order form. We also provide crisis response for school personnel and other community agencies. When a family has an emergency need we are often able to meet that need with personal care and food items.

We meet our mission to increase access to community resources by inviting community partners to the pantry each week. For our partners we can provide an opportunity to meet families and make referrals, and for our families we decrease barriers to access. This year we continue to be the largest one day flu shot clinic for Northwestern Medicine outreach team, and many families now ask for and anticipate these types of additional services.

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.

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,

A handwritten signature in black ink, reading "Tamera Rippanda". The signature is written in a cursive, flowing style with a large initial 'T' and 'R'.

Director, Exempt Organizations

**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. Barb Food Mart 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. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> 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. <input checked="" type="checkbox"/> Other (see instructions) ► NFP Barb Food Mart, NFP	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) _____ <small>(Applies to accounts maintained outside the U.S.)</small>	
5 Address (number, street, and apt. or suite no.) See instructions. 900 E. Garden St	Requester's name and address (optional) Joey Moore Barb Food Mart	
6 City, state, and ZIP code DeKalb IL 60015		
7 List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

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

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

Social security number	
or	
Employer identification number	
46	3613866

Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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 ► 10-16-2022
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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.

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.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

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

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual	Individual/sole proprietor or single-member LLC
• Sole proprietorship, or	
• Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	
• LLC treated as a partnership for U.S. federal tax purposes,	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or	
• LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor ⁴
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

***Note:** The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

LALLEY ACCOUNTING SERVICE, LTD.

Valentino "Tito" Robles

Enrolled to Represent Taxpayers before the IRS

231 South 2nd Street
DeKalb, Illinois 60115
Telephone (815) 756-3766
Fax (815) 748-0373

August 10, 2022

Report of Independent Registered Public Accounting Firm

To the Board of Directors

Barb Food Mart

Opinions on the Financial Statements

We have audited the Income Statement of Barb Food Mart for fiscal year 2021 ending June 30, 2022. In our opinion, the financial statement presents a fair financial position at Barb Food Mart in a material aspect as of June 30, 2022. Also in our opinion, the company maintained, in all material respects, effective internal control over financial reporting as of June 30, 2022.

Basis for Opinion

The company is responsible for these profit and loss statements provided to us. They are well presented and have proof of the income and expenses accrued throughout the fiscal year. Our responsibility is to express our opinion of the company's profit and loss statement based on our audit. This audit included recreating an Income statement for the company using their records. Along with this came scanning through receipts and invoices to match each month's income and expenses.

The information provided was well put together and evaluation of the profits and losses were made simple because of this. Our process included comparing invoices and receipts to the bank statements, as well as their profit and loss statement, to find any discrepancies. We believe that our audit provides a reasonable basis for our opinions.

Lalley Accounting Service, Ltd.



Valentino Robles

Member: Independent Accountants Association of Illinois
National Association of Tax Practitioners

**HUMAN SERVICES AGREEMENT
BARB FOOD MART**

This agreement made this 23rd day of January, 2023, 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 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, 2023 to December 31, 2023. 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

**HUMAN SERVICES AGREEMENT
BARB FOOD MART**

This agreement made this 23rd day of January, 2023, 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 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.

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 **Sixteen Thousand and No/100 Dollars (\$16,000.00)** 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.

BARB FOOD MART

CITY OF DEKALB, ILLINOIS


Board Chairman


Cohen Barnes, Mayor

ATTEST:


Executive Director

ATTEST:



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 **Sixteen Thousand and No/100 Dollars (\$16,000.00)** 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

Exhibit A: Funding Application

Exhibit B: Current Year's Budget

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

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 59,784 individuals per year. Of this number, an estimated 52,012 are DeKalb residents. (Users of the service are counted each time they use the pantry.) Approximately 212 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 generally from local farms to support the local economy. 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.



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

**FY 2023 HUMAN SERVICES FUNDING
APPLICATION
Twelve Months Funding 1/1/23 to 12/31/23**

**APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 7, 2022.
INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.**

Agency Name: CASA DeKalb County, Inc.
Mailing Address: 308 W. State St., Ste 301, Sycamore, IL 60178
Agency Director: Jill Olson
Contact Person: Jill Olson
Telephone No.: 815-895-2052 Email Address: casa@casadekalb.org
Name of Person Responsible for Completing Quarterly Report: Jill Olson
Telephone No.: 815-895-2052 Email Address: casa@casadekalb.org
Program Description: CASA DeKalb County serves as the voice for 100%
of children in DeKalb County who have experienced abuse or neglect
and are involved in the court system through no fault of their own.
Twelve Month Program Budget: \$ 472,844
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: 130
Estimated DeKalb Residents as % of Total Participants to be Served: 65 %

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: 

Date: 11/3/2022

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 7, 2022 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 7, 2022 to:
joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:

Date Application Received: 11/3/22 CR

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

☐ Denied

**HUMAN SERVICES AGREEMENT
COURT APPOINTED SPECIAL ADVOCATES (CASA)**

This agreement made this 23rd day of January, 2023, 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 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, 2023 to December 31, 2023. 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 23 day of January, 2023, 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

CITY OF DEKALB, ILLINOIS


Cohen Barnes, Mayor

ATTEST:


Executive Director

ATTEST:



Exhibit A: Funding Application

Exhibit B: Current Year's Budget

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

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, 130 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.

CASA DeKalb County List of Current Board Members

- **President** – Dan Pavelich
 - Term: December 2024 (2)
- **Vice President** – Jeff McMaster
 - Term: December 2024 (2)
- **Treasurer** – Steven Sulaver
 - Term: December 2023 (1)
- **Secretary** – Michelle Wilder
 - Term: December 2024 (2)
- Ray Hernandez
 - Term: December 2024 (1)
- Mary Kalk
 - Term: December 2024 (1)
- Jessica Lingle
 - Term: December 2025 (1)
- Ted Rosenow
 - Term: December 2023 (2)
- Travis Shaffer
 - Term: December 2024 (1)
- Michelle Tecza
 - Term: December 2025 (1)
- Kelly Tilstra
 - Term: December 2023 (2)
- Amanda Wielgus
 - Term: December 2023 (1)

CASA DeKalb County, Inc.			
FY 2022 Budget			
<u>Income</u>			FY2022
Grants			
	<i>Kishwaukee United Way</i>		3,500
	<i>VCVA</i>		18,850
	<i>VOCA</i>		118,193
	<i>Illinois CASA</i>		55,501
	<i>IL CASA - CESF</i>		30,000
	<i>DeKalb County</i>		40,000
	<i>Other Government</i>		9,000
	<i>Miscellaneous Grants</i>		10,000
Foundations			30,000
Individuals			30,000
Business			3,500
Organizations			3,000
Fundraising			
	<i>50 Men Who Cook</i>		47,000
	<i>Whiskey, Wine and Cheese</i>		34,000
	<i>Give DeKalb County</i>		40,000
Interest Income			300
Total Income			472,844
<u>Expenses</u>			
Payroll			304,148
Health Insurance			17,979
Payroll Tax			24,526
Retirement			8,767
Contract Labor			45,000
Insurance			5,500
Rent			19,800
Communications/IT			10,726
Office Supplies and Printing			1,500
Postage			700
Furniture/Equipment			4,300
Repair & Maintenance			300
Marketing			500
Professional Fees			9,400
Professional Development			750
Volunteer Training Costs			650
Fundraising Expenses			
	<i>50 Men Who Cook</i>		6,000
	<i>Whiskey, Wine and Cheese</i>		2,600
	<i>Give DeKalb County</i>		300
Total Expenses			463,446
Operating Surplus/(Deficit)			9,398

CASA Fostering the Future Budget 2023

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
	Total Cost	\$30,673

FY 2023 City of DeKalb Human Services Funding

CASA DeKalb County, Inc.

“Fostering the Future” Project Description

Project Overview

CASA believes that fostering the next generation is vital to our community's success in the future. By being the voice for children who have experienced abuse or neglect in court, CASA has a unique opportunity to shape the future of the children that we serve.

CASA (Court Appointed Special Advocates) 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, the CASA Advocate is the only stable and consistent person in the child's life. In 2021, CASA DeKalb County, Inc. served 239 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. Currently, CASA is serving 171 children of which 65% 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. Our organization continues to experience an increase in cases, and we anticipate that 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” outside of the courtroom and as the “child's voice” inside of the courtroom. 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. For a CASA Advocate to effectively advocate for a child in court, they must first learn what it means to volunteer with CASA and what the responsibilities they must fulfill.

To continue effectively advocating for the children that we serve, including the children of DeKalb, CASA is seeking funding for our volunteer training project, “Fostering the Future.” The project will include three volunteer training sessions to be held throughout 2023. 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 children in DeKalb who have experienced abuse or neglect and are in the court system through no fault of their own.

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, the CASA Advocate visited the child that they were appointed to regularly, which and developed a strong rapport with the child. The child disclosed to the Advocate only that she had a half-sister she used to care for who she would like to see. The CASA Advocate worked diligently to bring this to the attention of the court. Now, the child is has regular visitations with her sister.

In another instance, CASA was appointed to seven children at the beginning of 2018, nearly five years ago. Since then, six of the seven children had been adopted with the help of CASA. The seventh is in a pre-adoptive home. The CASA Advocate on this case has been involved since the beginning of the children's time in court and has been instrumental in their lives. She has attended their sibling visits, which recently have been held two hours away. She has communicated with everyone involved, including the 3-4 different caseworkers who have been a part of the case throughout its duration. She has also visited the children in the different homes they have lived in, including in their adoptive homes for those who have been adopted.

Each year, CASA serves approximately 130 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 course 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 “Fostering the Future” 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



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

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

6 City, state, and ZIP code

Sycamore, IL 60178

7 List account number(s) here (optional)

Requester's name and address (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:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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

Sign
Here

Signature of
U.S. person ►

CASA DeKalb County Inc.
By: [Signature], Dir. Director

Date ► 11-3-22

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-DIV (dividends, including those from stocks or mutual funds)

- 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.

CASA DEKALB COUNTY, INC.
INDEPENDENT AUDITOR'S REPORT
FINANCIAL STATEMENTS
Year Ended December 31, 2021

CASA DEKALB COUNTY, INC.

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Notes to Financial Statements	7-11



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, 2021, 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.

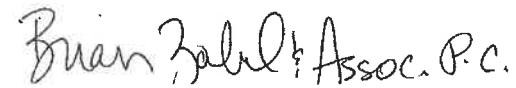
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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, 2021, 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 & ASSOCIATES, P.C.
Certified Public Accountants

Morris, Illinois
June 1, 2022

CASA DEKALB COUNTY, INC.

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

December 31, 2021

<u>Assets</u>	<u>2021</u>
Current Assets	
Cash and cash equivalents	\$ 491,124
Total current assets	491,124
Other Assets	
Beneficial interest in assets held at DCCF	36,504
Total other assets	36,504
Total Assets	\$ 527,628
<u>Liabilities and Net Assets</u>	
Net Assets	
With Donor Restrictions	36,504
Without Donor Restrictions	491,124
Total net assets	527,628
Total Liabilities and Net Assets	\$ 527,628

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, 2021

	Without Donor Restrictions	With Donor Restrictions	2021
Support and Revenue			
Contributions	\$ 55,730	\$ -	\$ 55,730
Grants	247,172	-	247,172
Foundation	33,156	-	33,156
Fundraising	116,274	-	116,274
Investment income	710	-	710
Gain (Loss) on endowment	-	3,552	3,552
PPP Loan	62,012		62,012
	<u>515,054</u>	<u>3,552</u>	<u>518,606</u>
Total support and revenue	515,054	3,552	518,606
Other income	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total revenue	<u>515,054</u>	<u>3,552</u>	<u>518,606</u>
Expenses			
Program Services:			
Program expenses	217,211	-	217,211
Supporting Services:			
Management and general	215,719	-	215,719
Fundraising expenses	9,189	-	9,189
	<u>224,908</u>	<u>-</u>	<u>224,908</u>
Total supporting services	224,908	-	224,908
Total expenses	<u>442,119</u>	<u>-</u>	<u>442,119</u>
Net change in net assets	<u>72,935</u>	<u>3,552</u>	<u>76,487</u>
Net assets, beginning of the year	<u>418,189</u>	<u>32,952</u>	<u>451,141</u>
Net assets, end of the year	<u>\$ 491,124</u>	<u>\$ 36,504</u>	<u>\$ 527,628</u>

The accompanying notes are an integral part of these statements.

CASA DEKALB COUNTY, INC.

Statements of Cash Flows

Year Ended December 31, 2021

CASH FLOWS FROM OPERATING ACTIVITIES	2021
Change in net assets	\$ 76,487
Adjustments to reconcile increase (decrease) in net assets to net cash provided by operating activities:	
Depreciation	-
(Gain) Loss on Endowment	(3,552)
Increase (decrease) in liabilities	-
Total adjustments	(3,552)
Net cash provided by operating activities	72,935
CASH FLOWS USED BY INVESTING ACTIVITIES	
Purchases of property and equipment	-
Net cash used by investing activities	-
NET INCREASE (DECREASE) IN CASH	72,935
Cash, beginning of the year	418,189
Cash, end of the year	\$ 491,124

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, 2021

	<u>Program</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Salaries and wages	\$ 147,046	\$ 134,586	\$ -	\$ 281,632
Payroll taxes and benefits	24,882	29,686	-	54,568
Conference and training	-	719	-	719
Occupancy	6,291	6,291	-	12,582
Equipment expense	-	5,072	-	5,072
Telephone	5,850	5,850	-	11,699
Transportation	-	2,400	-	2,400
Insurance	2,677	2,677	-	5,354
Supplies	-	565	-	565
Postage	566	566	-	1,132
Legal and professional fees	29,900	25,496	-	55,396
Miscellaneous	-	1,811	9,189	11,000
Total before depreciation	<u>217,211</u>	<u>215,719</u>	<u>9,189</u>	<u>442,119</u>
Depreciation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total functional expenses	<u>\$ 217,211</u>	<u>\$ 215,719</u>	<u>\$ 9,189</u>	<u>\$ 442,119</u>

The accompanying notes are an integral part of these statements.

CASA DEKALB COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

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 \$36,504 of net assets with donor restrictions.

CASA DEKALB COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

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.

	<u>Years</u>
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.

CASA DEKALB COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

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.

CASA DEKALB COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

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 1, 2022, 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:

	2021
Cash and cash equivalents	\$ 491,124
Beneficial interest in assets held at DCCF	36,504
Subtotals financial resources	527,628
Less donor restricted endowment fund	(36,504)
Total financial resources available for general expenditure within 12 months	<u>\$ 491,124</u>

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.

CASA DEKALB COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

NOTE 4. MAJOR FUNDING SOURCE

The Organization received 16% 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, 2021, the fund has a value of \$36,504, 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, 2021, was \$8,329.

Rouse, Joanne

From: Emma Warner <ewarner@casadekalb.org>
Sent: Thursday, November 3, 2022 11:07 AM
To: Rouse, Joanne
Cc: Jill Olson
Subject: CASA DeKalb County FY23 HSF Application
Attachments: CASA DeKalb County FY23 HSF Application.pdf; CASA DeKalb County List of Current Board Members 2022.pdf; CASA DeKalb County Project Description.pdf; CASA DeKalb County W-9.pdf; CASA DeKalb County 501 (c) 3 Letter.pdf; CASA DeKalb County 2022 Budget (Final).pdf; CASA DeKalb County FY21 Audit Report (Final).pdf; CASA DeKalb County Project Budget.pdf

[**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.]

Hi Joanne,

I hope this email finds you well! Please see the attached documents for CASA's FY23 Human Services Funding application. Let us know if there is anything else that you need from us at this time.

Thank you,

Emma Warner
Grant & Marketing Coordinator, CASA DeKalb County, Inc.
www.casadekalb.org | 815-895-2052





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

**FY 2023 HUMAN SERVICES FUNDING
APPLICATION
Twelve Months Funding 1/1/23 to 12/31/23**

**APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 7, 2022.
INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.**

Agency Name: 4-C: Community Coordinated Child Care

Mailing Address: 444 East Hillcrest Drive, Suite 300, DeKalb, IL 60115

Agency Director: Susan Petersen

Contact Person: Susan Petersen

Telephone No.: 815-758-8149 ex.232 **Email Address:** Susanp@four-c.org

Name of Person Responsible for Completing Quarterly Report: Joan Breiling

Telephone No.: 815-758-8149 ex290 **Email Address:** Joanb@four-c.org

Program Description: One of 4-C's core values is the belief that excellent childcare can change lives. To support children, we must first support their families and the caregivers who nurture them. 4-C helps families living in poverty pay for childcare. We know these values we embrace will positively impact the quality of life in our community.

Twelve Month Program Budget: \$ 4,129,000

Amount of Funding Requested: \$ 19,000

% of Total Program Budget: .005 %

Total Estimated Number of Program Participants: 6,300

Total Estimated Number of DeKalb Residents to be Served: 5,166

Estimated DeKalb Residents as % of Total Participants to be Served: 82% %

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: 11/4/2022

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 7, 2022 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 7, 2022 to:
joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:

Date Application Received: 11/7/22 ce

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

☐ Denied

**HUMAN SERVICES AGREEMENT
COMMUNITY COORDINATED CHILD CARE (4C)**

This agreement made this 23rd day of January, 2003, 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, 2023 to December 31, 2023. 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 1 day of February, 2023, 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)

CITY OF DEKALB, ILLINOIS


Board Chairman


Cohen Barnes, Mayor

ATTEST:


Executive Director

ATTEST:



Exhibit A: Funding Application

Exhibit B: Current Year's Budget

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

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.

**4-C: Community Coordinated Child Care
Board of Directors
FY'23**

Robert Heck, President c/o FNBO 100 Greenwood Acres Dr DeKalb, IL 60115, DeKalb County Work: (815) 754-5145 Cell: (815) 762-1101 Fax: (855) 442-5899 Email: rheck@fnni.com Term Expires: 5/2025 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: 5/2024 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: 5/2024 Committee: Finance Occupation: AVP & Branch Manager
Sandee Plescia 345 Merry Oaks Drive Sycamore, IL 60178 DeKalb County Cell: (630) 945-8336 Email: sandee.plescia@gmail.com Term Expires: 5/2024 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: 1/2024 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: 5/2024 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: 5/2024 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: 5/2024 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: 7/2025 Occupation: Retired
Erin Brady 512 Blakely St Woodstock, IL 60098 McHenry County Work: 815-943-6125 ext. 2539 Email: ebrady@cusd50.org Term Expires: 5/2024 Occupation: Third Grade Dual Language Teacher: Harvard Community Unite School District 50		

Community Coordinated Child Care

Budget Data - Current Revision

from July 01, 2022 to June 30, 2023

Organization Totals

Organization Totals

Revenue

42000 MEMBERSHIP	\$5,000.00
42350 GENOA/KINGSTON UNITED WAY	450.00
43000 KISHWAUKEE UNITED WAY	25,000.00
44000 MCHENRY UNITED WAY	5,000.00
44350 LEE COUNTY UNITED WAY	1,000.00
44500 DEKALB COUNTY COMMUNITY FOUNDATION	12,000.00
45000 IDHS-SITE ADMIN	325,000.00
45100 IDHS-SITE AGENCY	3,785,000.00
45120 IDHS-QRS	72,660.00
45300 AMER RESCUE PLAN ACT REV	81,000.00
45350 IDHS MH CONSULTANT	93,783.00
45360 IDHS-MHC-GEER	90,960.00
45400 ISBE-CCFP ADMINISTRATION	160,000.00
45410 INFANT TODDLER REVENUE	57,301.00
45500 ISBE-CCFP AGENCY FUNDS	705,000.00
45800 ISBE-PARENT EDUCATION	14,410.00
45810 ISBE-SHARED CONTRACT-4C REV	307,058.00
45820 ISBE-SHARED CONTRACT-ROE REV	43,000.00
45900 IDHS-CCR&R	838,689.00
45930 H EDUC NAV REVENUE	150,000.00
46150 IDHS-CCAP GRANT	857,900.00
46400 ECEC DEKALB GRT REVENUE	39,624.00
46405 ECEC MCHENRY GRT REVENUE	124,706.00
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	500.00
47100 OTHER INCOME	3,000.00
Total Revenue	<u>7,842,541.00</u>

Expenses

50000 SALARIES	1,875,984.00
51500 HEALTH INSURANCE	53,147.00
51700 EMPLOYEE BENEFITS	13,169.00
52000 FICA EMPLOYERS SHARE	143,509.00
60000 ACCOUNTING FEES	63,000.00
60050 LEGAL FEES	900.00
60100 RESOURCE CONSULTANTS	22,573.00
60110 RESOURCE CONS-ROE EXP	43,000.00
60700 CHILD CARE SERVICES	100.00
60800 SUBCONTRACT	3,000.00
60900 JANITORIAL FEES	15,500.00
61000 OFFICE SUPPLIES	82,533.00
61025 NON DHS SUPPLIES	8,372.00
61175 ARPA SCHOLARSHIP EXP	60,000.00
61200 RESOURCE MATERIALS	63,458.00
61205 STAFF DEVELOPMENT	30,572.00
61225 LENDING LIBRARY	50.00
61240 PROVIDER RESOURCES	86,988.00
61250 TRAINING RESOURCES	22,500.00
61350 EQUIPMENT	14,100.00
61420 TECH CONTRACT	21,472.00
61500 SOFTWARE EXPENSE	3,445.00
61550 MINI GRANT EXPENSE	185,491.00
62000 TELEPHONE	25,694.00
62500 UTILITY EXPENSE	4,000.00
63000 POSTAGE	21,280.00
64000 RENT	151,475.00
64050 OFF SITE RENT	10,000.00

Community Coordinated Child Care

Budget Data - Current Revision

from July 01, 2022 to June 30, 2023

Organization Totals

Organization Totals

65000 EQUIPMENT RENTAL/MAINTENANCE	7,759.00
65950 CCAP CPR/FA	25,000.00
66000 PRINTING	14,500.00
68000 DUES ORGANIZATIONS	7,300.00
69000 LOCAL TRAVEL	89,752.00
69020 FAMILY TRAVEL	100.00
70100 WORKSHOPS/MEETINGS	9,492.00
70425 PROF DEVELOPMENT	5,000.00
71000 ADVERTISING	19,945.00
73000 INSURANCE	9,881.00
74000 CONTINGENCY FUND	138,500.00
80000 TITLE XX PROVIDER PAYMENTS	3,785,000.00
80100 CCFP PROVIDER PAYMENTS	705,000.00
Total Expenses	7,842,541.00
Excess (Deficit) of Revenue over Expenses	\$0.00

4-C: COMMUNITY COORDINATED CHILD CARE

Annual Budget Social Work and Nursing Services for FY23

REVENUE

City of DeKalb	\$	19,000
State of Illinois	\$	4,110,000

TOTAL REVENUE	\$	4,129,000
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EXPENSES

Salaries	\$	130,490
Health Insurance	\$	6,072
Employee Benefits	\$	1,018
FICA	\$	9,982
Accounting Fees	\$	22,944
Legal Fees	\$	258
Resource Consultants	\$	33,150
Subcontract	\$	3,000
Janitorial Fees	\$	1,155
Office Supplies	\$	3,304
Staff Development	\$	2,000
Provider Resources	\$	3,685
Tech Contract	\$	949
Telephone	\$	1,963
Postage	\$	3,000
Rent	\$	12,132
Equipment Rental/Maint	\$	421
Printing	\$	1,500
Local Travel	\$	16,000
Advertising	\$	156
Insurance	\$	821
TXX Prov Paymt	\$	3,875,000

TOTAL EXPENSES	\$	4,129,000
-----------------------	-----------	------------------

4-C: Community Coordinated Child Care
 City of DeKalb
 FY 23 Human Services Funding Application- Narrative

1. A current listing of the agency's Board of Directors and terms.
See attached.
2. The current annual operating budget for the agency and a detailed budget for the program requesting funding.
See attached.
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.

Narrative:

The services 4-C: Community Coordinated Child Care provides with the DeKalb Human Services Funding will continue to effectively support early care and education teachers, families and children as their lives and well-being continues to be impacted by the pandemic. Our Social Emotional Support Specialist and Nurse will continue to deliver services to childcare programs located in the City of DeKalb. 4-C recognizes the critically important role that high quality early learning programming plays in building a firm foundation that allows young children to reach their academic and social potential. Creating and supporting high quality and highly effective learning environments requires skilled and committed leaders and teachers to foster positive outcomes for children. The specific services that will be supported by the DeKalb Human Services Funding are the consultation services of 4-C's Social Emotional Support Specialists and Nurse.

As childcare programs begin to recover from the effects of COVID, they face a new and equally devastating crisis. This crisis is the inability for childcare programs to fully staff their centers has caused centers to close classrooms and decrease their capacity for care. The reduction in available childcare spaces has impacted families struggling with poverty and has disrupted their ability to continue employment or education. It is vital that retention of current childcare teachers become a priority in our community. To achieve this goal, our Social Emotional Support Specialist will continue to offer intensive individual consultation opportunities for teachers. This will address the stress and anxiety the teacher's shortage has caused, with the goal of teacher retention. Statistics show us that longevity in the teacher-child relationship positively impact the child's ability to be successful in preschool and beyond.

In addition to the teacher crisis, a secondary crisis has evolved. Program Directors are now being pulled from their administrative duties of hiring teachers, onboarding, and completing administrative tasks to fill the gap created by the teacher shortage to stay in compliance with the state and federal requirements for child-staff ratios.

This ongoing crisis of teacher shortages is creating an additional strain on an already fragile workforce. As a result, we are experiencing an increase in requests for services and support from our Social

Emotional Support Specialist with programs, teachers, and directors, that in the past, have not reached out to 4-C for services.

In the last two years we have learned the most effective model for consultation to support childcare teachers is the ability for the Social Emotional Support Specialist to schedule time and space dedicated to one-on-one conversations that mentor, coach, and support the ongoing struggles of teachers. These consultations are being scheduled not only during traditional hours, but also during non-traditional hours which gives us the ability to reach even more providers and programs.

To address the physical well-being of young children, the 4-C Nurse conducts monthly visits with childcare directors, teachers, and parents to discuss the health and wellness of young children. As we continue to move toward a new normal after COVID, the 4-C Nurse has experienced an increase in routine questions. These questions primarily address adverse symptoms due to the continued fear and anxiety concerning the severity of the virus and its devastating consequences for young children, especially children with compromised medical conditions. Much work is done with families who do not have adequate access to routine doctor visits, well baby visits, or a designated primary doctor. Because of the lack of medical care and access, these fragile families must utilize the services of the emergency room for routine health concerns. Each year the 4-C Nurse reviews the health records of all young children in childcare. She assists the childcare programs to help families that may have missed or are late with immunizations due to barriers such as homelessness, language, low literacy, transportation, or economic inability to afford health insurance for routine pediatric visits.

The City of DeKalb Human Service Funding dollars will be used to support the well-being and emotional health of the hundreds of childcare teachers and directors in DeKalb. The direct impact from services 4-C provides is the retention of childcare teachers. Keeping the doors open to these large childcare centers supports the economic stability of our community. These programs enable families to continue to be employed and/or continue their education, many attending N.I.U. or Kishwaukee Community College, to better support their families. These students, as well as the staff employed by the centers are homeowners and renters and spend thousands of dollars purchasing goods and services in our community which is critical to a healthy local economy. Childcare businesses themselves contribute to the economy by renting buildings, paying property taxes, supporting local banks and by purchasing goods and services. The childcare industry is the second largest employer in the state, and vital to the continued success in building and building and maintaining a healthy community and economy.

Descriptive material regarding the history and mission of 4-C: Community Coordinated Child Care:

Endowed with a strong spirit and rich history, 4-C supports early care and education in the communities we serve with the following programs: Child Care Resource and Referral which includes the Child Care Assistance Program, Family Enrichment Program which provides Prevention Initiative programming, Child and Adult Care Food Program, and Health and Wellness Program.

The mission of 4-C is to strengthen the early care and education system and support parents as their children's most important teacher. Since our founding in 1971, 4-C: Community Coordinated Child Care has worked to build and support a system of early care and education opportunities that strengthen families and communities. 4-C is a not-for-profit 501(c)(3) agency with a rich history of advocating for equality in the early care and education system, both at the state and federal levels. Our core values guide our pursuit of racial, gender, and economic equity for childcare throughout our communities. Our professional staff provide a bridge between parents, childcare providers, and community leaders. We connect families to valuable community resources. 4-C is the central point of contact for families struggling with poverty who need childcare so they can continue their education and remain employed.

Another core value of the agency is to support low-wage earners and underserved communities with a multitude of programming and services at no cost. By strengthening families, we give them the tools and the ability to begin to address some of the overarching issues of endemic poverty.

Additional programming at 4-C includes professional development trainings for childcare teachers to ensure that the environment in which young children spend most of their day is staffed by knowledgeable nurturing teachers. We serve a population of children and families, many of whom have experienced trauma and are fragile. Having the skills to educate and connect with a vulnerable population is critical to lay the educational foundation for these children to be successful in public school and beyond.

Our Child and Adult Food Program supports in-home childcare providers whose small businesses are an integral part of the childcare industry, often offering non-traditional hours of care for families in the health field, as well as second and third shift workers. These childcare providers are often the only childcare choice for families living in our rural communities. This program financially reimburses in-home providers to ensure that children in their care receive nutritious meals and snacks. With the significant increase in the cost of food and numerous food deserts in our communities, the meals and snacks served to these young children are often a child's most nutritious meal of their day.

Our Health and Wellness Department supports the social-emotional health and well-being of all children in childcare settings. The Social Emotional Support Specialist and Infant Mental Health Consultant concentrate their services to discourage the disenrollment of young boys of color, which is 12% higher than their counterpart. These consultants support and educate teachers and directors on anti-bias environments. The 4-C Nurse works closely with the childcare teachers and directors to support, and problem solve any medical diagnosis that may impede a young child's ability to successfully interact in an educational setting. Concerns can range from dental problems, food allergies and ongoing medical treatments for childhood diabetes, children with special needs, children who are struggling with childhood obesity and children especially infants that are underweight and are at risk for development benchmark. The Nurse provides childcare program with resources concerning communicable diseases and working collaborative with the DeKalb Health Department concerning community outbreaks.

Our Family Enrichment Program comes alongside families of children birth to five by offering intensive weekly home visits. These home visitors help to support and repair parental relationships for families we serve who are in the court system as well as families in the child welfare system. This program also targets teen parents and children with high-risk medical diagnosis. These visits are offered in the family's native language in a relaxed supportive way to enhance family communication and relationships while building on parents' strengths.

4. Documentation of the agency's 501(c)(3) status.
See attached.
5. Completed W-9.
See attached.
6. Copy of agency's most recent financial audit.
See attached.

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

Department of the Treasury



EIN 36-2773889

Internal Revenue Service

Washington, DC 20224

Date: JUL 30 1975

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

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

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

Gentlemen:

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

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

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

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

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

DeKalb County Committee for Community Coordinated Child Care, Inc.

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

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

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

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

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

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

Request for Taxpayer Identification Number and Certification

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

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.)
444 E. HILLCREST DR. STE 300

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

7 List account number(s) here (optional)

8 Requester's name and address (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:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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 ▶ *Simon C. L. L.* Date ▶ *11/04/2022*

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/w9.

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:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- 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
- 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.

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, 2021

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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, 2021, 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, 2021, 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, 2021, 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, 2021

Illinois State Registration #066-004204

COMMUNITY COORDINATED CHILD CARE, INC.
STATEMENT OF FINANCIAL POSITION
For the Year Ended June 30, 2021

Assets

Assets:

Cash and investments-unrestricted	\$ 574,757
Accounts receivable (Note 1)	680,501
Prepaid expenses	30,944
Property and equipment, net (Note 5)	<u>62,438</u>
	<u>\$1,348,640</u>

Liabilities and Net Assets

Liabilities:

Accounts payable	\$ 20,953
Current maturities of long-term capital lease obligation (Note 10)	6,900
Reimbursement payable	372,798
Accrued expenses	57,899
Deferred revenue	6,618
Payroll Protection Program (Note 13)	-
Long-term capital lease obligation (Note 10)	<u>-</u>
Total liabilities	<u>465,168</u>

Net Assets:

With donor restrictions	-
Without donor restrictions:	
Board designated	50,698
Undesignated	<u>832,774</u>
Total net assets without donor restrictions	<u>883,472</u>
	<u>\$1,348,640</u>

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, 2021

Net assets without donor restrictions:

Revenues:

Illinois Department of Human Services	\$4,812,814
Illinois State Board of Education - Child Care Food Program	787,143
Illinois State Board of Education - Parent Training	14,226
Illinois State Board of Education - Shared Contract	422,479
Contributions - unrestricted	29,229
Grants	94,990
Interest income	701
Other	71,798
In-kind	<u>637</u>

Total revenues	<u>6,234,017</u>
----------------	------------------

Expenses:

Program expenses	6,020,400
Management and general expenses	206,912
Fundraising expenses	<u>6,219</u>

Total expenses	<u>6,233,531</u>
----------------	------------------

Increase in net assets without donor restrictions before prior period adjustment	486
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Prior period adjustment (Note 13)	<u>87,746</u>
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Change in net assets without donor restrictions	88,232
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Net assets without donor restrictions, beginning of year	<u>795,240</u>
--	----------------

Net assets without donor restrictions, end of year	<u>\$ 883,472</u>
--	-------------------

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, 2021

	Direct Program Expenses	Management and General Expenses	Fund Raising Expenses	Total
Accreditation fees	\$ 1,480	\$ -	\$ -	\$ 1,480
Advertising	2,493	1,223	-	3,716
Child care services	-	-	-	-
Conferences/conventions	12,561	476	-	13,037
Depreciation	-	23,377	-	23,377
Employee benefits	20,562	1,495	-	22,057
Insurance - health	53,023	9,798	-	62,821
Insurance - liability	3,097	6,230	-	9,327
Loss on asset disposal	8,280	-	-	8,280
Membership dues and fees	2,680	781	-	3,461
Miscellaneous expense	170,623	2,171	-	172,794
Office expense	24,166	520	-	24,686
Postage and shipping expense	13,440	953	240	14,633
Professional fees	49,800	10,145	910	60,855
Program consultants	81,797	709	-	82,506
Provider payments	3,622,668	-	-	3,622,668
Publications and printing	4,832	50	335	5,217
Rent expense	126,338	4,519	-	130,857
Repairs and maintenance	4,362	11,222	-	15,584
Resource materials	26,556	1,000	-	27,556
Salaries	1,588,800	115,908	4,007	1,708,715
Staff development	6,277	633	-	6,910
Subcontract	2,640	-	-	2,640
Supplies - office	-	4,820	420	5,240
Supplies - program	28,860	-	-	28,860
Taxes - payroll	115,115	8,559	307	123,981
Telephone	22,709	1,360	-	24,069
Training for providers	18,503	-	-	18,503
Travel	5,582	963	-	6,545
Utilities	3,156	-	-	3,156
Total functional expenses	<u>\$6,020,400</u>	<u>\$ 206,912</u>	<u>\$ 6,219</u>	<u>\$6,233,531</u>

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, 2021

Cash flows from operating activities:

Increase in net assets	\$ <u>486</u>
Adjustments to reconcile increase in net assets to net cash used by operating activities:	
Prior period adjustment (Note 13)	87,746
Depreciation	23,377
(Increase) decrease in accounts receivable	(212,434)
(Increase) decrease in prepaid expenses	(2,762)
Increase (decrease) in accounts payable	(187,172)
Increase (decrease) in reimbursements payable	172,162
Increase (decrease) in accrued expenses	9,676
Increase (decrease) in deferred income	<u>4,618</u>
Total adjustments	(104,789)
Net cash used by operating activities	(104,303)

Cash flows from investing activities:

Payments for purchase of fixed assets	(23,255)
Disposal of fixed assets	<u>19,997</u>
Net cash used by investing activities	(3,258)

Cash flows from financing activities:

Principle payments on capital lease obligation	(8,280)
Net cash used by financing activities	(8,280)

Net decrease in cash	(115,841)
Cash - beginning of year	<u>690,598</u>
Cash - end of year	<u>\$574,757</u>

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

COMMUNITY COORDINATED CHILD CARE, INC.
NOTES TO 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.

COMMUNITY COORDINATED CHILD CARE, INC.
NOTES TO FINANCIAL STATEMENTS, continued

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, 2021.

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, 2021, accounts receivable consists of:

Due from DHS	\$456,165
Due from ISBE	69,756
Due from DCFS	136,129
Due from other	<u>18,451</u>
	<u>\$680,501</u>

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.

COMMUNITY COORDINATED CHILD CARE, INC.
NOTES TO FINANCIAL STATEMENTS, continued

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

Purchased 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.

COMMUNITY COORDINATED CHILD CARE, INC.
NOTES TO FINANCIAL STATEMENTS, continued

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.

COMMUNITY COORDINATED CHILD CARE, INC.
NOTES TO FINANCIAL STATEMENTS, continued

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Total Columns

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

Advertising

It is the policy of the organization to expense advertising costs as incurred. Community Coordinated Child Care, Inc. paid \$3,716 for advertising expenses in the year ended June 30, 2021.

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, 2021, 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, 2021.

NOTE 3: INVESTMENTS

The Organization had the following money market accounts at June 30, 2021:

First National Bank, money market account	\$125,999
First State Bank, money market account	108,030
Resource Bank, money market account	<u>136,689</u>
	<u>\$370,718</u>

COMMUNITY COORDINATED CHILD CARE, INC.
NOTES TO FINANCIAL STATEMENTS, continued

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 179 sub-recipient providers serving 1,800 children. The total amount paid to sub-recipient day care provider homes for the year ended June 30, 2021 is \$661,310.

NOTE 5: PROPERTY AND EQUIPMENT

Property and equipment, net is summarized as follows at June 30, 2021:

Property and equipment	\$316,650
Vehicles	<u>37,612</u>
	354,262
Less accumulated depreciation	<u>291,824</u>
Property and equipment, net	<u>\$ 62,438</u>

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, 2021. 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, 2021. 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.

At June 30, 2021 the minimum future lease payments are as follows:

2022	\$110,702
2023	31,200
2024	<u>18,200</u>
	<u>\$160,102</u>

COMMUNITY COORDINATED CHILD CARE, INC.
NOTES TO FINANCIAL STATEMENTS, continued

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, 2021 had a cost of \$41,400 and the accumulated depreciation on the leased asset as of June 30, 2021 totaled \$33,120.

Capital leases consist of the following at June 30, 2021:

	<u>Unpaid Balance</u>	<u>Current Maturities</u>
Copier capital lease payable in 60 payments at \$690.00 per month, the effective rate of interest is 0%, maturing March 20, 2022.	\$ <u>6,900</u>	\$ <u>6,900</u>
	\$ <u>6,900</u>	\$ <u>6,900</u>

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

Years Ended June 30,

2022	\$ <u>6,900</u>
	\$ <u>6,900</u>

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 AVAILABILITY

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 \$790,090 of financial assets available to meet cash needs for general expenditures. This includes cash of \$574,757 and accounts receivable of \$680,501. The Organization has liabilities of \$465,168 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.

COMMUNITY COORDINATED CHILD CARE, INC.
NOTES TO FINANCIAL STATEMENTS, continued

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 \$19,500 of their yearly compensation for the calendar year ending December 31, 2020. Participation in this plan is voluntary. Effective June 1, 2010, provided the funds are available, the Organization will contribute a minimum of \$100 per year for each employee participating in the plan. The Organization contributed \$7,200 to the pension plan for the year ended June 30, 2021.

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, 2021, the Organization chose to take a withdrawal of \$10,994 from the fund. At June 30, 2021, the endowment fund had a balance of \$328,796.60.

NOTE 9: ACCRUED VACATION / SICK PAY

At June 30, 2021, the amount of accrued vacation is \$115,169 and the amount of accrued sick pay is \$49,498. These amounts are not reflected in the financial statements because although they are reasonably estimable, the likelihood of the contingency occurring is not probable.

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

NOTE 13: PAYROLL PROTECTION PROGRAM PRIOR YEAR ADJUSTMENT

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 loan was forgiven during the year ended June 30, 2021, resulting in a prior period adjustment.

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, 2021, 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, 2021.

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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Coordinated Child Care, Inc.'s internal control.

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, 2021

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 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, 2021. 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.

COMMUNITY COORDINATED CHILD CARE, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2021

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, 2021 audit.

Section III - Federal Award Findings and Questioned Costs

There were no federal award findings or questioned costs reported during the June 30, 2021 audit.

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, 2021.

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, 2021

COMMUNITY COORDINATED CHILD CARE, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 2021

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, 2021

	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	7/1/20-6/30/21	\$ 989,861.48	\$ -
Social Services Block Grant-CCDBG *	Illinois Dept of Human Services	93.596	81XM404000	7/1/20-6/30/21	<u>433,998.09</u>	<u>20,250</u>
CCDF cluster					<u>1,423,859.57</u>	<u>20,250</u>
Total U.S. Department of Health & Human Services					<u>1,423,859.57</u>	<u>20,250</u>
U.S. Department of Agriculture						
Child and Adult Care Food Program-2020 project year	Illinois Board of Education	10.558	16-019-012P-00	7/1/20-6/30/21	208,434.42	170,505
Child and Adult Care Food Program-2021 project year	Illinois Board of Education	10.558	16-019-012P-00	7/1/20-6/30/21	<u>578,708.11</u>	<u>490,633</u>
Total Child and Adult Care Food Program					<u>787,142.53</u>	<u>661,138</u>
Total U.S. Department of Agriculture					<u>787,142.53</u>	<u>661,138</u>
Total federal financial assistance					<u>\$2,211,002.10</u>	<u>\$ 681,388</u>

* Denotes major program

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

COMMUNITY COORDINATED CHILD CARE, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, continued
For the Year Ended June 30, 2021

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

	<u>CCFP</u>	<u>MHC</u>	<u>CCR&R</u>	<u>TOTALS</u>
CCFP Homes	\$ 661,138	\$ -	\$ -	\$ 661,138
Children's Learning Center, Inc.	-	-	1,168	1,168
The Growing Place, Inc.	-	-	6,461	6,461
NIU Campus Child Care	-	-	7,367	7,367
Kishwaukee Early Childhood Center	-	-	-	-
Rochelle Enrichment Center	-	-	-	-
Brown Bear Corporation	-	-	5,254	5,254
Open Sesame Child Care Center, Inc.	-	-	-	-
Total paid to sub-recipients	661,138	-	20,250	681,388
Community Coordinated Child Care, Inc. administration	-	-	-	-
Community Coordinated Child Care, Inc. programs	<u>126,005</u>	<u>80,421</u>	<u>1,573,133</u>	<u>1,779,559</u>
Total federal funds	<u>\$ 787,143</u>	<u>\$ 80,421</u>	<u>\$1,593,383</u>	<u>\$2,460,947</u>

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

Rouse, Joanne

From: Joan Breiling <joanb@four-c.org>
Sent: Monday, November 7, 2022 7:56 AM
To: Rouse, Joanne
Cc: Susan Petersen
Subject: 4-C City of DeKalb FY2023 Human Services Funding Application
Attachments: FY23 HSF Application FILLABLE FORM Final.pdf; DeKalb Human Services Funding Narrative 23.pdf; 4-C 501c IRS Status.pdf; W9.pdf; Financial Audit Statement YE 6.30.21.pdf; DeKalb Human Services Funding Signature Page.pdf; FY23 Board of Directors and Terms.pdf; Budget-Annual Operating 4-C.pdf; Budget-Program requesting funding.pdf

[**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.]

Hi Joanne,

Please see the attached documents and application for the City of Dekalb Human Services Funding Grant for FY2023.

- Application with Program Description
- DeKalb Human Services Funding Narrative
- 501(c)(3) Status
- W9
- Financial Audit
- DeKalb Human Services Funding Signature Page
- Board of Directors and Terms
- Budget – Annual Operating Budget of 4-C
- Budget – Program requesting funding

Joanne, did you need this in a hard copy as well? If so, we can drop a copy off.

If you have any questions, please let me know.

Thank you. ,,,, Joan



Joan Breiling
Executive Administrative Assistant
4-C: Community Coordinated Child Care
444 East Hillcrest Dr., Suite 300
DeKalb, IL 60115
joanb@four-c.org
www.four-c.org



FOLLOW US ON
Instagram

Phone 815.758.8149 ext.290 Fax 815.758.5652

4-C office hours have changed:

DeKalb office: Monday – Thursday from 8:00am to 5:00pm and Friday from 8:00am to 12:00pm.

McHenry office: Monday – Thursday from 8:00am to 5:00pm.

The information transmitted is intended only for the person or entity to which it is addressed and may contain confidential material. If you receive this information/material in error, please contact the sender and delete or destroy the information/material. Thank you.



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

**FY 2023 HUMAN SERVICES FUNDING
APPLICATION
Twelve Months Funding 1/1/23 to 12/31/23**

APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 7, 2022.
INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.

Agency Name: DeKalb County Community Gardens
Mailing Address: 2280 Bethany Road
Agency Director: Heather Edwards
Contact Person: Heather Edwards
Telephone No.: 815.739.0044 Email Address: hedwards@dekalbgardens.org
Name of Person Responsible for Completing Quarterly Report: Cami Loving
Telephone No.: 815.762.5693 Email Address: cloving@dekalbgardens.org

Program Description: DCCG's Food Needs Program provides access to healthy food choices, health and nutrition education
and food empowerment programs. The program encompasses mobile food pantries, senior grocery deliveries, and individual and community
gardening opportunities throughout the City of DeKalb. Free and open to all; serving individuals, families, children, and seniors.

Twelve Month Program Budget: \$ 231,515.00
Amount of Funding Requested: \$ 6,500
% of Total Program Budget: 3 %
Total Estimated Number of Program Participants: 20,000 +
Total Estimated Number of DeKalb Residents to be Served: 12,000+
Estimated DeKalb Residents as % of Total Participants to be Served: 60 %

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: Heather Edwards

Title: Executive Director

Signature: 

Date: 11/01/2022

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 7, 2022 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 7, 2022 to:
joanne.rouse@cityofdekalb.com

**HUMAN SERVICES AGREEMENT
DEKALB COUNTY COMMUNITY GARDENS**

This agreement made this 23rd day of January, 2023, between the City of DeKalb, a municipal corporation of the State of Illinois, hereinafter referred to as the "City" and DeKalb County Community Gardens (DCCG), hereinafter referred to as "Grantee," WITNESSETH:

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

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

1. First priority shall be given to those services which will help meet basic emergency needs such as food, clothing, and shelter. Second priority shall be given to those services which are preventative in nature and promote the highest degree of self-support, self-care, and self-help. Third priority shall be given to those services which seek to enhance the quality of life of persons whose basic needs are already met. Priority shall also be given to services which primarily benefit low- and moderate-income residents. The services provided by the Grantee are consistent with these guidelines as explained on the attached Exhibit A.
2. Services shall address specific documented needs. The services provided by the Grantee address the specific, documented needs as explained on the attached Exhibit A.
3. Services shall also receive financial support from other community sources. Grantee has attached hereto a copy of its budget for the period that this Agreement covers as Exhibit B, which budget establishes that the Grantee receives at least 97 % of its funding from third party sources. A copy of Grantee's audit or year end financial statement from the most recent complete year of operations is attached hereto as Exhibit C.
4. City funds are used only to support those services directly benefiting DeKalb residents. The City will not subsidize the cost of services to non-residents. Grantee has certified compliance with this requirement by signing the attached Exhibit A.
5. Administrative costs for these services are to be kept to a minimum. Grantee has identified the allocation between administrative costs and program costs as explained on the attached Exhibit A.
6. These services must be coordinated with other agencies when feasible. Grantee has outlined how services are coordinated with other agencies as explained on the attached Exhibit A.

7. The City will not fund, but may augment, services which are the responsibility of another public agency or funding source. Grantee has identified any areas where the City's funds are being utilized to augment third party responsibilities as explained on the attached Exhibit A.
8. City funds are to be used primarily to match or leverage other private or public funds. Grantee has explained how matching or leveraged funds are being sought or obtained as explained on the attached Exhibit A.
9. The City's intent is to contract for specific services and monitor their effectiveness. Grantee has a) identified the metrics by which its performance is to be evaluated on an annual basis; b) identified those third parties that provide any review or evaluation of Grantee's efforts; and c) explained its clearly defined performance evaluation process, as explained on the attached Exhibit A.
10. Grantee has clearly identified and delineated where any elected or appointed official of the City or any City employee is involved in its programming or receives any direct or indirect benefit, any compensation, or any pecuniary benefit of any form by virtue of Grantee's program, or the City funding provided hereunder, as explained on the attached Exhibit A.
11. Grantee has outlined the process by which funds are held by Grantee as explained on the attached Exhibit A, and all such funds are held by the Grantee in a Grantee-specific checking account with the financial institution identified therein (and not in any personal checking account), unless otherwise indicated therein.

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

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

1. **Term.** The term of this agreement shall be from January 1, 2023 to December 31, 2023. 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

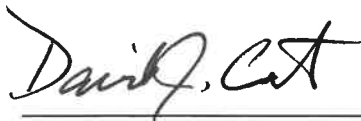
recognized, protected classification, in the provision of its services or use of funding provided hereunder.

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 10 day of February, 2023, 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)

CITY OF DEKALB, ILLINOIS



Board Chairman



Cohen Barnes, Mayor

ATTEST:



Executive Director

ATTEST:



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 Five Hundred and No/100 Dollars (\$6,500.00)** 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

Exhibit A: Funding Application

Exhibit B: Current Year's Budget

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

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, more than 2,000 recipients of services are anticipated to be residents of the City of DeKalb. Grantee will track the total number of individuals served by 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.

OFFICE USE ONLY:

Date Application Received: 11/2/2022 *cf*

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

☐ Denied



DEKALB COUNTY
**COMMUNITY
GARDENS**

2022-2023 Board of Directors (updated 7-2022)

Ghadah Almalik almalikgh@gmail.com	Board Member since 2022 <ul style="list-style-type: none">2025 1st Term ends / 2028 2nd Term ends
De Austin Family Coordinator NIU Child Development & Family Center 450 E. Elm- Sycamore h. 815-762-2744 w. 815-753-8495 daustin1@niu.edu msde76@gmail.com	Board Member since 2022 <ul style="list-style-type: none">1st Term ends 2025 / 2nd Term ends 2028 Board Committees <ul style="list-style-type: none">Community EngagementSocial Justice
David J. Castro (PRESIDENT) Research and Development Manager at Ecolab 317 Augusta Avenue, DeKalb Illinois 60115 815-762-7257 djc126126@gmail.com	Board Member since 2020 <ul style="list-style-type: none">2023 1st Term ends / 2026 2nd Term ends Board Committees <ul style="list-style-type: none">Community EngagementCHEF Center Building
Amanda Christensen DeKalb County Regional Office of Education Superintendent 4 Hill Court 815-761-6601 Achristensen2012@gmail.com	Board Member since 2020 <ul style="list-style-type: none">1st Term ends 2023 / 2nd Term ends 2026 Board Committees:
Dorothy Coleman Community Volunteer 405 Fairmont, DeKalb, IL 60115 815-901-4332 dcoleman405@gmail.com	Board Member since 2017 <ul style="list-style-type: none">2020 1st Term ends / 2023 2nd Term ends Board Committees: <ul style="list-style-type: none">Open HouseCommunity Engagement
Caroline Collins Community Supports Case Manager / Opportunity House 220 E. Hillcrest Dr. APT. 8321 DeKalb, IL. 60115 Work: 815-859-5108 x135 Cell: 815-762-0494 ccollins@ohinc.org	Board Member since 2021 <ul style="list-style-type: none">2024 1st Term ends / 2027 2nd Term ends Board Committees: <ul style="list-style-type: none">Community EngagementCHEF Center Building
Mario Gómez mariojosegomez@gmail.com	Board Member since 2022 <ul style="list-style-type: none">2025 1st Term ends / 2028 2nd Term ends Board Committees:
Michaela Holtz (SECRETARY) Director, Office of Student Engagement and Experiential Learning 513 S. 1 st Street, DeKalb, IL 60115 815-668-5136 mholtz@niu.edu	Board Member since 2020 <ul style="list-style-type: none">2023 1st Term ends / 2026 2nd Term ends Board Committees <ul style="list-style-type: none">Community Engagement
Emily McKee	Board Member since 2017

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	<ul style="list-style-type: none"> 2020 1st Term ends / 2023 2nd Term ends Board Committees <ul style="list-style-type: none"> Strategic Planning Advisory Board Co-Chair Open House
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 <ul style="list-style-type: none"> 2022 1st Term ends / 2025 2nd Term ends Board Committees <ul style="list-style-type: none"> Social Justice CHEF Center Building
Eric Ogi Minister, Federated Church of Sycamore 351 Rolfe Rd. DeKalb, 60115 (815) 797-2250 reveric@fedsycamore.org	Board Member since 2020 <ul style="list-style-type: none"> 2023 1st Term ends / 2026 2nd Term ends Board Committees: <ul style="list-style-type: none"> Social Justice CHEF Center Building
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 <ul style="list-style-type: none"> 2022 1st Term ends / 2025 2nd Term ends Board Committees: <ul style="list-style-type: none"> Social Justice
Thomas Skuzinski, Ph.D. Director, NIU Institute for the Study of Environment, Sustainability, and Energy Work: Montgomery Hall Suite 325, DeKalb, IL, 60115 Home: 717 S. 2nd Street, DeKalb, IL, 60115 1811 Mobile: 734-277-0496 tskuzinski@niu.edu	Board Member since 2022 <ul style="list-style-type: none"> 2025 1st Term ends / 2028 2nd Term ends Board Committees: <ul style="list-style-type: none"> CHEF Center Building
Andy Wanek (Vice President) Ginkgo House Architecture 413 Fairmont Drive DeKalb, IL 60115 608-692-8830 Andy@ginkgohouse.com	Board Member since 2021 <ul style="list-style-type: none"> 2024 1st Term ends / 2027 2nd Term ends Board Committees: <ul style="list-style-type: none"> Community Engagement CHEF Center Building CHEF Center Board Liaison
VACANT POSITION	
VACANT POSITION	
VACANT POSITION	
VACANT POSITION	

*Quorum is Majority plus 1 (currently 8)

**Terms are 3 years. Can serve 2 terms.

***Board can be 10-19 members

DeKalb County Community Gardens

Budget Overview: 2022 - FY22 P&L

January - December 2022

	TOTAL
Income	
4000.00 Revenue	973,101.00
Total Income	\$973,101.00
Cost of Goods Sold	
5000.00 Cost of Goods Sold	494,859.28
Total Cost of Goods Sold	\$494,859.28
GROSS PROFIT	\$478,241.72
Expenses	
6000.00 Administration Activity	467,021.21
Total Expenses	\$467,021.21
NET OPERATING INCOME	\$11,220.51
Other Income	
8400.00 General - Miscellaneous Income	148.61
Total Other Income	\$148.61
Other Expenses	\$24,985.58
NET OTHER INCOME	\$ -24,836.97
NET INCOME	\$ -13,616.46

DeKalb County Community Gardens

Budget Overview: 2022 - FY22 P&L

January - December 2022

	TOTAL
Income	
4000.00 Revenue	
4200.00 Food Needs - Revenue	
4215.00 Restricted Grants Food Needs	231,215.00
4225.00 Donations Food Needs	10,500.00
4245.00 Miscellaneous Food Needs	1,000.00
Total 4200.00 Food Needs - Revenue	242,715.00
Total 4000.00 Revenue	242,715.00
Total Income	\$242,715.00
Cost of Goods Sold	
5000.00 Cost of Goods Sold	
5200.00 Food Needs - COGS	
5205.00 Food Needs - COGS Materials and Supplies	92,817.28
5210.00 Food Needs - Cost of Labor	99,106.00
Total 5200.00 Food Needs - COGS	191,923.28
Total 5000.00 Cost of Goods Sold	191,923.28
Total Cost of Goods Sold	\$191,923.28
GROSS PROFIT	\$50,791.72
Expenses	
6000.00 Administration Activity	
6200.00 Food Needs - AA	
6210.00 Office/General Administrative Expenditure	1,950.00
6215.00 Food Needs - Utilities	1,020.00
6220.00 Food Needs - Advertising	600.00
6225.00 Food Needs - Insurance	3,000.00
6245.00 Food Needs - AA Travel & Gas	240.00
6260.00 Food Needs - Miscellaneous	600.00
6265.01 Food Needs Conferences/Personal Developm	1,500.00
6285.00 Food Needs - Payroll Taxes	7,582.00
6290.00 Food Needs - Repairs and Maintenance	18,000.00
6295.00 Food Needs - Auto & Gas	
6295.01 Food Needs - Gas	5,100.00
Total 6295.00 Food Needs - Auto & Gas	5,100.00
Total 6200.00 Food Needs - AA	39,592.00
Total 6000.00 Administration Activity	39,592.00
Total Expenses	\$39,592.00
NET OPERATING INCOME	\$11,199.72
NET INCOME	\$11,199.72

Community Food Needs Narrative

The DeKalb County Community Gardens (DCCG) Community Food Needs Program provides access to healthy food choices, health and nutrition education, and food empowerment programs. This program encompasses mobile food pantries, senior grocery deliveries, community and individual gardening opportunities, and more throughout the City of DeKalb. The Food Needs Program is free and open to all neighbors—individuals, families, children, and seniors—from all walks of life.

In 2022 DCCG aimed to increase the amount and selection of fresh produce along with the choice to select the non-perishable food items neighbors preferred rather than pre-packed boxes.

From January 1, 2022, to October 1, 2022, at the Grow Mobile locations within the City of DeKalb, the Food Needs Program served 4,711 households and 9,158 individuals.

DCCG expanded its Senior Grocery Home Delivery Program (which enables seniors to remain in their own homes and access nutritious foods) to include order forms continuously updated with fresh produce and various nutritious pantry staples. Now seniors who are homebound due to health or mental illness or are without transportation have access to wholesome, beneficial foods. On average, DCCG has delivered to 28 senior households each week.

Community Gardens further DCCG's belief that learning to grow even a tiny portion of one's food is advantageous and offers a place for people to come together. In 2022, DCCG offered over 65,000 pounds of fresh produce to the City of DeKalb neighbors.

The funds from this grant will allow DCCG to continue to meet the needs of food-insecure neighbors within the City of DeKalb. Rising food and fuel prices have worsened the struggles brought on by the last few years for our neighbors facing food insecurity. DCCG's food and transportation costs have risen 30%-40% already in 2022. DCCG has seen a steady increase in neighbors frequenting DCCG food needs programs since June 2022. One of our leading food suppliers, the Northern Illinois Food Bank, is also struggling to source food items and is placing purchasing limits on things such as proteins.

Due to increased food costs along with limits instituted by the Northern Illinois Food Bank, DCCG is turning to local producers for fresh produce and proteins to accommodate the increased visitors and replace what was traditionally purchased from the food bank. This, in turn, will increase the variety of food items that neighbors may choose. Funding will also allow DCCG to successfully move seniors off of the home grocery delivery waitlist so they, too, have weekly access to fresh foods. With more resources, DCCG will be equipped to serve more City of DeKalb neighbors in 2023. We respectfully request an increase of \$1,000 over last year's \$5,550 award to meet these community needs.

DCCG Community Food Needs Program serves Heritage Woods, Gideon Court Apartments, University Village, DeKalb County Nursing Home, Elder Care Services, DeKalb Senior Center, Family Service Agency, and Colonial House.

The City of DeKalb has the only USDA-recognized low-income and low-access area (formerly known as "food desert") in DeKalb County. The DeKalb Community School District Schools have 50% to 65% of 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 food can 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.



2280 Bethany Road | DeKalb, IL 60115 | 779.212.9543

A Brief History of Our Organization

DeKalb County Community Gardens (DCCG) empowers people to access healthy and sustainably grown foods and addresses the root causes of hunger. Since 2012, DCCG has distributed over 1,000,000 pounds of perishable and non-perishable food through its Food Needs program.

The Food Needs program expanded in 2017 by adding the Grow Mobile service, a refrigerated mobile food pantry, that travels to food desert areas sharing fresh produce, frozen meats and non-perishable foods to neighbors throughout DeKalb County. In 2020, a second Grow Mobile was added to address the increase of food insecure individuals due to the impacts resulting from the pandemic. Approximately 12 to 14 Grow Mobile food distribution events are held each month. The Grow Mobile program also delivers weekly food and personal care items to senior neighbors that are homebound. The Walnut Grove Vocational Farm program provides agricultural and horticultural training in an integrated, supportive environment to neighbors with developmental disabilities. This program was expanded in 2020 to include community exploration, food handling & sanitation and warehouse work in an effort to enhance the vocational and life skills training offered.

The Genoa Area Community Food Hub program opened in January 2020 to provide the community with a food pantry, commercial kitchen and a community gathering space for educational classes open to all neighbors. Educational classes have included how to make homemade pasta and wheat bread along with gardening classes. The food pantry is open once a week to allow neighbors to shop in person or order food online. In August 2022, a school food pantry was opened in the Genoa-Kingston School District to provide non-perishable foods, school supplies and personal care items directly to students.

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

DEPARTMENT OF THE TREASURY

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 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: 9/12/2013 Jesse White Secretary of State

File # **69122558** 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: DeKalb County Community Gardens, NFP

CAF



CP0011776

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

IL

60115

DeKalb County

City

ZIP Code

County

022

Article 3.

The first Board of Directors shall be five (5) in number, their Names and Addresses being as follows
Not less than three

Director Name	Street Address	City	State	Zip Code
<u>See Attached</u>				

Article 4.

Purpose(s) for which the Corporation is organized:

See Attached.

60

(continued on back)

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 September 4 2013
Month & Day Year

Signatures and Names	
1. <u>[Signature]</u> Signature	<u>Dan Kenney</u> Name (print)
2. <u>[Signature]</u> Signature	<u>SHERYL DAKOWECHNY</u> Name (print)
3. <u>[Signature]</u> Signature	<u>Linda J. Matuszewski</u> Name (print)
4. <u>[Signature]</u> Signature	<u>Nancy Proesel</u> Name (print)
5. <u>[Signature]</u> Signature	<u>Mary Kowalski</u> Name (print)

Post Office Address	
1. <u>303 Birchwood Lane</u> Street	<u>DeKalb, Illinois 60115</u> City, State, ZIP
2. <u>304 South 6th Street</u> Street	<u>DeKalb IL 60115</u> City, State, ZIP
3. <u>497 Turnbury Ct E</u> Street	<u>DeKalb IL 60115</u> City, State, ZIP
4. <u>1799 Pickwick Lane</u> Street	<u>DeKalb IL 60115</u> City, State, ZIP
5. <u>303 N 2nd St</u> Street	<u>DeKalb IL 60115</u> 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.

**Attachment to Articles of Incorporation of
DeKalb County Community Gardens, NFP**

Article 3.

The first Board of Directors shall be five (5) in number, their Names and Addresses being as follows:

Director Name	Street Address	City	State	Zip Code
Dan Kenney	303 Birchwood Lane	DeKalb	IL	60115
Sheryl Nakonechny	304 South 6 th Street	DeKalb	IL	60115
Nancy Proesel	1799 Pickwick Lane	DeKalb	IL	60115
Mary Kowalski	303 North Second Street	DeKalb	IL	60115
Linda Matuszewski	497 Turnbury Court East	DeKalb	IL	60115

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, building community while increasing food security through growing and providing ready access to fresh nutritious local produce for DeKalb County residents.

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.

**Attachment to Articles of Incorporation of
DeKalb County Community Gardens, NFP**

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

5

**Attachment to Articles of Incorporation of
DeKalb County Community Gardens, NFP**

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.

Request for Taxpayer Identification Number and Certification

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

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

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

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 organization 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.

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:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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, payment 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 ► 2/1/22

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

- 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), 1099-T (taxation)

**DEKALB COUNTY
COMMUNITY GARDENS**

**Financial Statements
and
Independent Auditor's Report**

December 31, 2021 and 2020

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**DEKALB COUNTY
COMMUNITY GARDENS**

**Financial Statements
and
Independent Auditor's Report**

December 31, 2021 and 2020

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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, 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.

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, 2021 and 2020, and the changes in its net assets and its cash flows the years 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.

BELOIT
1920 W. Hart Road
Beloit, WI 53511

☎ 608.365.2266
✉ 608.364.8727

SYCAMORE
2380 Bethany Road
Sycamore, IL 60178

☎ 815.787.7657
✉ 815.787.6797

ROSCOE
4278 E. Rockton Road
Roscoe, IL 61073

☎ 815.623.8818
✉ 815.623.9361

Board of Directors
DeKalb County Community Gardens

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

A handwritten signature in dark ink that reads "Siefert & Co. LLP". The signature is written in a cursive, flowing style.

Beloit, Wisconsin
September 27, 2022

DEKALB COUNTY COMMUNITY GARDENS
Statements of Financial Position
December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
Current Assets:		
Cash and cash equivalents	\$ 758,179	\$ 340,046
Accounts receivable	2,974	36,547
Total current assets	<u>761,153</u>	<u>376,593</u>
Other Assets:		
Property and equipment, net	163,106	212,877
Construction in progress	45,367	-
Total other assets	<u>208,473</u>	<u>212,877</u>
Total Assets	<u><u>\$ 969,626</u></u>	<u><u>\$ 589,470</u></u>
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accounts payable	\$ -	\$ 15,330
Accrued payroll	7,204	-
Accrued payroll liabilities	7,085	6,903
Total current liabilities	<u>14,289</u>	<u>22,233</u>
Net Assets:		
Without donor restrictions-		
Undesignated	955,337	566,237
With donor restrictions	-	1,000
Total net assets	<u>955,337</u>	<u>567,237</u>
Total Liabilities and Net Assets	<u><u>\$ 969,626</u></u>	<u><u>\$ 589,470</u></u>

The accompanying notes are an integral part of these statements.

DEKALB COUNTY COMMUNITY GARDENS
Statements of Activities
For the Years Ended December 31, 2021 and 2020

	2021	2020
Change in Net Assets Without Donor Restrictions:		
Revenues and support-		
Contributions	\$ 513,524	\$ 292,160
In-kind donations	8,345	6,300
In-kind rent	101,885	101,885
Grants	466,384	358,998
Membership dues	20,215	15,468
Fundraising, net of expenses of \$1,352 for 2021 and \$1,031 for 2020	111,337	147,515
Produce sales, net of expenses of \$55,147 for 2021 and \$28,429 for 2020	26,823	58,372
Interest income	186	220
Miscellaneous revenue	22,327	27,597
Net assets released from purpose restrictions	1,000	150,000
Total revenues and support without donor restrictions	<u>1,272,026</u>	<u>1,158,515</u>
Expenses-		
Program activities	747,373	678,152
Management and general	98,058	64,318
Fundraising	37,495	11,651
Total expenses	<u>882,926</u>	<u>754,121</u>
Change in net assets without donor restrictions	<u>389,100</u>	<u>404,394</u>
Change in Net Assets With Donor Restrictions:		
Contributions	1,000	1,000
Net assets released from purpose restrictions	<u>(1,000)</u>	<u>(150,000)</u>
Change in net assets with donor restrictions	<u>(1,000)</u>	<u>(149,000)</u>
Change in Net Assets	388,100	255,394
Net Assets, Beginning of Year	<u>567,237</u>	<u>311,843</u>
Net Assets, End of Year	<u>\$ 955,337</u>	<u>\$ 567,237</u>

The accompanying notes are an integral part of these statements.

DEKALB COUNTY COMMUNITY GARDENS
Statement of Functional Expenses
For the Year Ended December 31, 2021

	Program Activities	Management and General	Fundraising Activities	Total Expenses
Salaries	\$ 360,525	\$ 32,445	\$ 13,361	\$ 406,331
In-kind rent	98,285	3,600	-	101,885
Payroll taxes	32,508	3,191	798	36,497
Occupancy	142,806	1,021	27	143,854
Depreciation	32,181	17,590	-	49,771
Conferences and meetings	1,025	-	-	1,025
Dues and subscriptions	893	-	-	893
Insurance	14,304	10,347	-	24,651
Office supplies and expenses	1,665	7,291	809	9,765
Professional fees	40,087	19,827	22,500	82,414
Advertising	4,623	-	-	4,623
Bank fees	44	646	-	690
Other expenses	18,427	2,100	-	20,527
Total Expenses	<u>\$ 747,373</u>	<u>\$ 98,058</u>	<u>\$ 37,495</u>	<u>\$ 882,926</u>

The accompanying notes are an integral part of these statements.

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	<u>\$ 678,152</u>	<u>\$ 64,318</u>	<u>\$ 11,651</u>	<u>\$ 754,121</u>

DEKALB COUNTY COMMUNITY GARDENS
Statements of Cash Flows
For the Years Ended December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Cash Flows From Operating Activities:		
Change in net assets	\$ 388,100	\$ 255,394
Adjustments to reconcile change in net assets to net cash from operating activities-		
Depreciation	49,771	29,501
Change in current assets and liabilities-		
Restricted contributions receivable	-	150,000
Accounts receivable	33,573	(30,047)
Accounts payable	(15,330)	15,181
Accrued payroll	7,204	-
Accrued payroll expenses	182	3,401
Net cash from operating activities	<u>463,500</u>	<u>423,430</u>
Cash Flows From Investing Activities:		
Purchases of property and equipment	-	(160,759)
Construction in progress	(45,367)	-
Net cash from investing activities	<u>(45,367)</u>	<u>(160,759)</u>
Change in Cash and Cash Equivalents	418,133	262,671
Cash and Cash Equivalents, Beginning of Year	<u>340,046</u>	<u>77,375</u>
Cash and Cash Equivalents, End of Year	<u>\$ 758,179</u>	<u>\$ 340,046</u>

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, 2021 and 2020, DCCG had uninsured deposits of \$508,952 and \$90,046, respectively.

Accounts Receivable

Accounts receivable reported on the Statement of Financial Position are from government agencies and individuals and are expected to be collected within one year. Management has determined no allowance for uncollectable accounts receivable is required.

DEKALB COUNTY COMMUNITY GARDENS
Notes to Financial Statements

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.

DEKALB COUNTY COMMUNITY GARDENS
Notes to Financial Statements

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.

DEKALB COUNTY COMMUNITY GARDENS
Notes to Financial Statements

NOTE A NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES
(Continued)

Advertising Costs

DCCG expenses advertising costs at the time they are paid for. Advertising expenses were \$4,623 and \$9,130 for the year ended December 31, 2021 and 2020, respectively.

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, 2021. 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, 2021, 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.

DEKALB COUNTY COMMUNITY GARDENS
Notes to Financial Statements

NOTE B REVENUE RECOGNITION (Continued)

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.
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, 2021 and 2020.

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, 2021 and 2020 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:

DEKALB COUNTY COMMUNITY GARDENS
Notes to Financial Statements

NOTE C LIQUIDITY AND AVAILABILITY (Continued)

	<u>2021</u>	<u>2020</u>
Financial assets at year end-		
Cash and cash equivalents	\$ 758,179	\$ 340,046
Accounts receivable	2,974	36,547
Financial assets subject to donor restrictions	<u>-</u>	<u>(1,000)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 761,153</u>	<u>\$ 375,593</u>

NOTE D PROPERTY AND EQUIPMENT

The following summarizes property and equipment at December 31, 2021 and 2020:

	<u>1/1/2021</u>	<u>Additions</u>	<u>Dispositions</u>	<u>12/31/2021</u>
Vehicles	\$ 131,920	\$ -	\$ -	\$ 131,920
Building and improvements	122,103	-	-	122,103
Furniture and equipment	<u>54,132</u>	<u>-</u>	<u>-</u>	<u>54,132</u>
	308,155	-	-	308,155
Accumulated depreciation	<u>(95,278)</u>	<u>(49,771)</u>	<u>-</u>	<u>(145,049)</u>
Net Property and Equipment	<u>\$ 212,877</u>	<u>\$ (49,771)</u>	<u>\$ -</u>	<u>\$ 163,106</u>
	<u>1/1/2020</u>	<u>Additions</u>	<u>Dispositions</u>	<u>12/31/2020</u>
Vehicles	\$ 44,493	\$ 87,427	\$ -	\$ 131,920
Building and improvements	87,788	34,315	-	122,103
Furniture and equipment	<u>15,115</u>	<u>39,017</u>	<u>-</u>	<u>54,132</u>
	147,396	160,759	-	308,155
Accumulated depreciation	<u>(65,777)</u>	<u>(29,501)</u>	<u>-</u>	<u>(95,278)</u>
Net Property and Equipment	<u>\$ 81,619</u>	<u>\$ 131,258</u>	<u>\$ -</u>	<u>\$ 212,877</u>

Total depreciation recorded for December 31, 2021 and 2020 was \$49,771 and \$29,501, respectively.

DEKALB COUNTY COMMUNITY GARDENS
Notes to Financial Statements

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.

The following is the schedule of future minimum lease commitments.

<u>Year</u>	<u>Lease Payments</u>
2022	6,040
2023	6,040
2024	6,040
2025	6,020
2026	6,020
2027	6,020
	<u>\$ 36,180</u>

NOTE F DONATED FACILITIES

In 2021 and 2020, DCCG received contributed rent of \$101,885 and \$101,885, 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, net assets with donor restrictions consists of a \$1,000 for the next years operations. There were no net assets with donor restrictions as of December 31, 2021.

NOTE H CONCENTRATIONS

A significant portion of DCCG's contributions and grants revenue was received from one contributor. This contributor provided approximately 34% of DCCG's contributions and grants revenue during the year ended December 31, 2021.

DEKALB COUNTY COMMUNITY GARDENS
Notes to Financial Statements

NOTE I 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.

ASU 2020-07 *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities or Contributed Nonfinancial Assets*. This will clarify the presentation and disclosure requirements for contributed nonfinancial assets with the intention to provide a clearer understanding of what type of nonfinancial assets were received and how they are used and recognized. It will be effective for the 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 J SUBSEQUENT EVENTS

Management has evaluated subsequent events through September 27, 2022, 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 K 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.



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

**FY 2023 HUMAN SERVICES FUNDING
APPLICATION
Twelve Months Funding 1/1/23 to 12/31/23**

**APPLICATION MUST BE RECEIVED NO LATER THAN NOVEMBER 7, 2022.
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: \$ 1,851,188

Amount of Funding Requested: \$ 11,000

% of Total Program Budget: .60 %

Total Estimated Number of Program Participants: 150

Total Estimated Number of DeKalb Residents to be served: 70

Estimated DeKalb Residents as % of Total Participants to be Served: 47 %

The following documents must accompany the application:

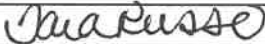
1. A current listing of the agency's Board of Directors and terms.
2. The current annual operating budget for the agency and a detailed budget for the program requesting funding
3. **A detailed narrative explaining the program to be funded, its potential impact, and anticipated outcomes to be achieved. 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, but not limited to, agency audits, articles of incorporation, or any other information deemed appropriate.

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

Name of Authorized Signer: Tara Russo

Title: Executive Director

Signature: Tara Russo 

Date: 11/7/22

Please submit application in one of the following methods:

- via regular mail to be received no later than 5:00 p.m. on November 7, 2022 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 7, 2022 to:
joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:

Date Application Received: 11/9/22 cl

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

☐ Denied

HUMAN SERVICES AGREEMENT ELDER CARE SERVICES

This agreement made this 23rd day of January, 2003, 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, 2023 to December 31, 2023. 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

HUMAN SERVICES AGREEMENT ELDER CARE SERVICES

This agreement made this 23rd day of January, 2003, 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:

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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 **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

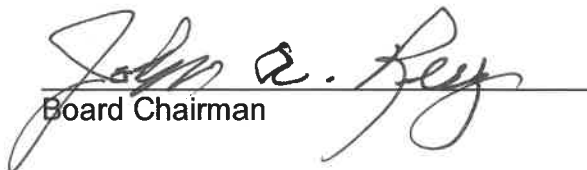
recognized, protected classification, in the provision of its services or use of funding provided hereunder.

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.

ELDER CARE SERVICES

CITY OF DEKALB, ILLINOIS


Board Chairman


Cohen Barnes, Mayor

ATTEST:

ATTEST:


Executive Director



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.

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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

Exhibit A: Funding Application

Exhibit B: Current Year's Budget

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

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.



November 7, 2022

Joanne Rouse, Community Services Assistant
200 S. Fourth Street
DeKalb, IL 60115

RE: FY 2023 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 2023 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,

A handwritten signature in black ink that reads "Tara Russo". The signature is written in a cursive, flowing style.

Tara Russo
Executive Director

Elder Care Services of DeKalb County

Board of Directors

July, 2022

John Rey, President
2944 Greenwood Acres Dr.
DeKalb, IL 60115
(C) 815-762-9660
jarey01@gmail.com

Tom Sullivan, Secretary
481 Turnbury Court E
DeKalb, IL 60115
(W) 815-539-1525
(H) 815-758-6390
tsullivan@firststatebank.biz

Marc Doty
13 Primrose Lane.
Sycamore, IL 60178
(C) 815-739-7818
Syfdchief2@gmail.com

Larry Sill
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DeKalb, IL 60115
lrsill@niu.edu

Pam Duffy
1941 Parkside Dr.
Sycamore, IL 60178
(C) 815-901-5095
pameladuffy06@comcast.net

Charlene Riefler
2713 Greenwood Acres Dr.
DeKalb, IL 60115
(H) 815-758-1562
(C) 815-761-5444
Riefler@gmail.com

Reverend Jonathon Crail
317 N. 4th St.
DeKalb, IL 60115
(C) 630-956-2368
jcraill@firstumc.net

**Elder Care Services Projected
2023 Budget (Fiscal Year Ending 6/30/23)**

Support and Revenue

Government Grant

			FY 23 Projected
4100	-000	NIAAA I&A- Title III-B	97,073
4101	-000	NIAAA I&A- III-E Caregiver Asst	24,436
4102	-000	NIAAA - SHAP	10,000
4104	-000	NIAAA-Options Counseling	2,750
4103	-000	NIAAA - MIPPA2	2,500
		NIAAA -Census grant	-
		NIAAA-Social Isolation grant	3,700
		NIAAA-Alzheimer Initiative grant	5,900
		NIAAA-ARP/VAC5 grant: 3B	45,523
		NIAAA-ARP/VAC5 grant: 3E	28,506
4250	-000	DeKalb Co. Mental Health Board	136,000
4255	-000	DeKalb Township	3,000
4260	-000	City of DeKalb-Human Services	10,000
4265	-000	City of DeKalb- CDBG	10,000
4270	-000	DeKalb Co. Senior Tax Levy	59,000
		ESS - FY22 (CBS counseling)	16,500
New		ESS - FY22 (Admin)	5,000
New		CCU Technology Grant	-
New		NIAAA-Cares Act-Title IIIB	-
New		NIAAA-Cares Act-Title IIIE	-
		Genoa Township	1,000
		Sycamore Township	1,500
		3M	5,000
		100+women who care grant	18,000
		Home Meds grant	5,000
		FY23 Retention Grant	188,600
		Total Government Grant	678,988

Government Fee-for-Service

4020	-000	IL DOA - Comp. Case Mgmt	516,900
4020	60.00	Initial Determination	7,400
4020	-050	MCO	12,000
4020	-360	Initial Determination w/Intensive	135,000
4020	-362	Redetermination w/Intensive	69,000
4020	-366	Intensive CW	130,000
4020	-369	Intensive Monitoring	12,000

**Elder Care Services Projected
2023 Budget (Fiscal Year Ending 6/30/23)**

			FY 23 Projected
4020	-253	Non-CCP Monitoring	1,500
4020	-062	CCP Redetermination at NHPS	46,000
4020	-080	Presumptive Eligibility	10,000
4020	-084	Presumptive Eligibility - Spousal	1,000
4020	-089	Medicaid/App	6,000
4020	-051	Automatic case management	87,000
4125	-010	Self-Neglect Capacity Grant	-
4021	-000	IL DOA - NH Pre-Screen(64&66)	80,000
4022	-000	IL DHS - ORS Pre-Screen	
4025	-000	IL DOA - Money Management	60,400
4025	-082	IDOA MM Initial Assessment or	6,400
4025	-083	IDOA MM Volunteer Hours	54,000
4020	-081	NH Pre-Screen w/Language	-
4125	-000	NIAAA - Elder Abuse (ANE)	274,400
4125	-001	ANE/SN Assessment	170,000
4125	-002	ANE/SN Case Work	50,000
4125	-005	ANE/SN Followup	43,000
4125	-006	ANE MM Assessments	2,000
4125	-007	ANE MM Volunteer hrs	7,000
4125	-008	ANE M-team stipend	2,400
4020	-090	NHPS Weekend	17,000
		APS COVID-19 Fund	-
Total Government Fee-for-Service			931,700
Government Pass-Thru			
4115	-000	NIAAA - III-B/GRF/E Gap Filling	9,000
4130	-000	IDOA-MFP	-
4120	-000	NIAAA- Elder Abuse EIS	16,000
4130	-000	IDOA 24-7 APS Response	5,000
		ESS -FY22	103,500
Total Government Pass-Thru			133,500
Total Government Revenue			1,744,188

**Elder Care Services Projected
2023 Budget (Fiscal Year Ending 6/30/23)**

			FY 23 Projected
Contributions			
4006	-000	Contributions-Food Pantry	1,000
4005	-000	Fundraising/Donor base	40,000
4010	-000	Contributions- Give Dekalb Co.	30,000
4275	-000	Kishwaukee United Way	
4290	0.00	DCCF Fall Grant	10,000
		Total Contributions	81,000
Other Revenue			
4041	-000	Other Income	2,000
4042	-000	Investment Income	-
		Rent Income	24,000
		Total Other Revenue	\$ 26,000.00
		Total Support & Revenue	1,851,188
<u>Operating Expenses</u>			
Salaries and Related Expenses			
6010	-000	Salaries	1,300,000
6011	-000	On-Call Wages	5,200
6020	-000	FICA Tax Expense (7.65%)	99,848
6030	-000	State Unemployment Tax	-
6165	-000	Health Insurance	-
6162	-000	Worker's Compensation Ins	14,000
6155	-000	Retirement (5%)	62,000
6156	-000	Other Employee Benefits	1,500
6280	-000	Travel	20,000
		Total Salaries and Related	1,502,548
Staff Development			
6065	-000	Staff/Board Development	10,000
		Total Staff Development	10,000
Support Services			

**Elder Care Services Projected
2023 Budget (Fiscal Year Ending 6/30/23)**

			FY 23 Projected
6150	-000	Equipment Maintenance	10,000
6070	-000	Advertising/Website/Marketing	20,000
6221	-000	Computer Expense	10,000
6160	-000	Insurance-Other	9,000
6300	-000	Legal/Professional/membership	45,000
6220	-000	Office Supplies & Expense	20,000
6225	-000	Postage	7,000
6226	-000	Printing	2,000
6140	-000	Telephone	23,000
Total Support Services			146,000
Program Expenses			
6061	-000	IDOA-MFP	-
6062	-000	NIAAA - III-B/GRF/E GAP Filling	9,000
6063	-000	NIAAA- Elder Abuse EIS	16,000
6068	-000	Other Non-Reimb. Client Exp.	10,000
6066	-000	Supplies - ANE M-Team/SN	3,000
6067	-000	Supplies - MM Adv. & Volunteer	2,500
6330	-000	Depreciation	33,000
Total Program Expenses			73,500
Occupancy			
6100	-000	Mortgage	-
6152	-000	Building Repair and Renovation	20,000
6151	-000	Building Maintenance	20,000
6110	-000	Electric (Com Ed)	15,000
6110	-000	Gas (Nicor)	12,000
6110	-000	Water(City of DeKalb)	4,000
6110	-000	Waste Management	2,500
6151	-000	Parking lot/signage loan pymt	-
6110	-000	Security	15,000
		Interest	30,000
Total Occupancy			118,500
Total Expenses			1,850,548
Change in Net Assets			640

Elder Care Services Projected
2023 Budget (Fiscal Year Ending 6/30/23)

FY 23 Projected

Net Cash Effect for FY 21	640
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ECS Vulnerable Adult Program: Detailed Narrative

- 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.

Elder Care Services of DeKalb County: Additional Descriptive Materials

Elder Care Services (ECS) provides elder abuse, neglect and exploitation investigation and care coordination services to DeKalb County seniors (60 years of age and over). The protective and case management services we provide allow older adults to remain independent and safe in their own homes, thereby preventing premature and costly nursing home placements. ECS is the only agency contracted and certified by the Illinois Department on Aging to provide these services to DeKalb County senior residents.

Elder abuse has many consequences, physical, emotional and financial in nature. Elder Care Services is designated as the only local protective service system for older adults. We provide a vital service in identifying and preventing the abuse, neglect and financial exploitation of vulnerable seniors in our community. Our services include a 24- hour hot-line, standardized report screening, investigation with/ or without substantiation, casework to mitigate the effects of the abuse, and follow-up services to ensure the senior can remain safely in their home. Our program is designed to build upon and collaborate with other county legal, medical, and social service professionals ensuring the needs of seniors are understood and resources are maximized. The ECS protective service system not only improves the well-being of the effected senior but it also reduces medical and financial burdens for the tax payer.

Community-based care coordination services are designed to prevent institutional placement of low-income, frail and/or vulnerable seniors (60 years and older) in DeKalb County. Care Coordination services begin with a referral from persons concerned about the well-being of an older adult living in their home. These referrals are generally initiated by the senior, themselves, or a concerned family member, friend, neighbor, clergy, police, fire department or other social/ health care providers. Upon receipt, an ECS care coordinator visits the senior in their own home and completes a comprehensive assessment. A standardized IDOA Assessment tool (22 page-tool) is used to provide a framework in gathering data about the person's capabilities and needs, encompassing: emotional, social, physical, medical and financial dimensions. If the person's needs meet the IDOA low-income eligibility criteria, a care plan is developed, the senior chooses service providers, and the Care Coordinator schedules the services and authorizes IDOA payment to the provider. The Care Coordinator continues to actively oversee and monitor the care requirements and service delivery, ensuring all the identified needs are met and the senior remains safely in their own homes. Reassessments of the care plan are provided annually or may occur more frequently if the senior's needs change over time.

Elder Care Services provides an additional form of care coordination service referred to as Choices for Care Screen or previously known as a Nursing Home Pre- screen (NHPS). The pre-screen is required by the federal/state law for all individuals seeking admission to a long-term care facility. IDOA research has demonstrated that many seniors are unaware of community-based service options that may allow them to remain independent and safely in their own homes. To accomplish the pre-screen, an ECS Care Coordinator conducts an assessment using a specialized data gathering tool to determine functional capabilities and needs of the applicant. Based on the findings, the person is advised of community based in-home services that are

available to assist with their needs and promote independence. Institutional care is diverted if/when the senior chooses the community based in-home options for supportive care. As with community care coordination described above, the Care Coordinator schedules, authorizes and monitors the needed support services regularly, while also providing annual and “as needed” re-determinations of care assessments. Pre-screens are administered by ECS Care Coordinators on all adults 18+ years of age. However, we are requesting financial assistance to support the administering of pre-screens only on persons 60 years of age and over.

Money Management services, including representative payee, is another form of care coordination provided through Elder Care Services. This service was developed and defined through a collaborative effort between the Illinois Department on Aging, AARP and Elder Care Services. Elder Care Services is designated as the only DeKalb County provider of this service through IDOA. The need for money management service is determined during the course of an elder abuse investigation or through the care coordination assessment. Direct service money management activities are provided by 16 volunteers, while volunteer training and oversight is provided by our Money Management Coordinator. Most of our volunteers have been with our agency for over 10 years. This service has proven crucial in assisting seniors in maintaining financially solvent, avoiding nursing home placement.

Elder abuse, neglect, exploitation and care coordination services provide the single most important link to independence and well-being for older adults in DeKalb County. The contributions of The Senior Tax Levy are essential for Elder Care Services to continue these services at the current levels, without waiting lists.

Demographics

Organizational Structure and Experience:

Elder Care Services opened its doors in 1987 as an affiliated program of Family Service Agency. In 1995, ECS sought and obtained incorporation as a separate not-for-profit 501 (c.)(3) Organization. Since that time, our compassionate, trained and licensed staff has provided education and coordination of in-home supportive services to DeKalb County older adults. Our goal is to enable seniors to remain independent and safe in their own homes for as long as possible. The programs we provide are defined and supported by the Illinois Department on Aging, local government, grants and donations. ECS has always been a strong presence within the community and collaborates closely with healthcare, social service, the State’s Attorney’s office, local police departments and the County Sheriff’s office, financial institutions, and other services.

Tara Russo, M.S, is the Executive Director, and has over 18 years of experience in Human Service Administration, with specific concentrations related to older adult issues, counseling and administration. Tara began her career in 1995 at Elder Care Services where she developed a strong foundation in Senior Services and a strong passion for advocating and supporting DeKalb County Seniors. She has fine-tuned her skills over the years and has acted in top management roles at larger Case Coordination Units in Du Page County and Cook County. Tara took the opportunity to return to her hometown and an agency that means so much to her. Her goal is to

continue to move ECS to the next level and guide her staff to helping more DeKalb County Seniors to remain safe and as independent as possible in their own homes.

In addition to the Executive Director, the agency staff is comprised of 15.0 FTE professional social service staff and 4 PTE professional staff. The professional staff credentials include: 8 MSW's; 6 BS's; 2 AA's (2 retired 20 yr. veterans of police departments). We are fortunate to have 4 of our professionals with over 15 years each of experience in senior services.

Coordination and Networking

Elder Care Services is a member of local provider groups including the 16th Judicial Circuit Court Elder Abuse Committee, the 16th Judicial Circuit Court Elder Fatality Review Team, Community Violence Prevention Task Force, DeKalb County Continuum of Care, DeKalb County Training Consortium, and Senior Service Providers. ECS is also a member of the Illinois Council of Case Coordination Units, our trade association, and the National Council on Aging.

To help ensure our clients are functioning effectively and safely in their homes, ECS collaborates with the following agencies on a regular basis, many of which on a daily or weekly basis:

Northwestern Medicine Hospital	DeKalb County State's Attorney's Office
NM at Valley West Hospital	DeKalb County Sheriff's Office
Kindred Hospital	DeKalb County local police departments
DeKalb County Mental Health Board	DeKalb County Community Services
Family Service Agency	Voluntary Action Center
Prairie State Legal Services	Municipal Governments
Fox Valley Community Services	Barb City Manor
Salvation Army	Medicare/Medicaid
Social Security	Veteran's Administration
Tri-County Elder Abuse Fatality Review	NIAAA Advisory Board
IL. Council of Care Coordination Units and	DeKalb Co. Executive Law Enforcement Assoc.



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
<input type="checkbox"/> Questionable bruises or welts	<input type="checkbox"/> No Gas	<input type="checkbox"/> Wheelchair User or Mobility Impaired
<input type="checkbox"/> Open Sores	<input type="checkbox"/> Excessive Heat	<input type="checkbox"/> Deaf
<input type="checkbox"/> Soiled Bandages	<input type="checkbox"/> No Heat	<input type="checkbox"/> Hard of Hearing
<input type="checkbox"/> Malnutrition	<input type="checkbox"/> No Water	<input type="checkbox"/> Speech Difficulty
<input type="checkbox"/> Dehydration	<input type="checkbox"/> Hoarding	<input type="checkbox"/> Blind
<input type="checkbox"/> Foul Smelling	<input type="checkbox"/> Squalor	<input type="checkbox"/> Low Vision
<input type="checkbox"/> Improper Clothing Worn	<input type="checkbox"/> Garbage Piled Up	<input type="checkbox"/> Intellectual Disability
<input type="checkbox"/> Soiled Clothing	<input type="checkbox"/> Excessive Household Pets	<input type="checkbox"/> Epilepsy
<input type="checkbox"/> Under/Over weight	<input type="checkbox"/> Animal/Insect Infestation	<input type="checkbox"/> Diabetic
<input type="checkbox"/> Repeated 911 calls	<input type="checkbox"/> Residence in State of Disrepair	<input type="checkbox"/> Autism
<input type="checkbox"/> Inability to Move Independently	<input type="checkbox"/> No Access to Mobility or Communication Devices	<input type="checkbox"/> Mental Health Impairment
<input type="checkbox"/> Abuse Suspected	<input type="checkbox"/> Other: Click here to enter text.	<input type="checkbox"/> Other Disability: Click here to enter text.

MENTAL/EMOTIONAL OBSERVATION	
Distorted or confused	<input type="checkbox"/>
Cannot follow conversation	<input type="checkbox"/>
Depression	<input type="checkbox"/>
Suspected Drug or Alcohol abuse	<input type="checkbox"/>
Severely anxious or fearful	<input type="checkbox"/>
Withdrawn	<input type="checkbox"/>
Denies problem	<input type="checkbox"/>
Incoherent	<input type="checkbox"/>
Suicidal ideations	<input type="checkbox"/>
Hesitates to talk openly	<input type="checkbox"/>

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

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.

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

Elder Care Services of DeKalb County

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

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

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

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____
Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☒ Other (see instructions) ►

Non For Profit

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

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

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

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

1701 E. Lincoln Highway

6 City, state, and ZIP code

DeKalb, Illinois 60115

7 List account number(s) here (optional)

Requester's name and address (optional)

Print or type.
See Specific Instructions on page 3.

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 6 2 9 1 3 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 ►

Tina Russo

Date ►

11/18/20

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.

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.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

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

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual	Individual/sole proprietor or single-member LLC
• Sole proprietorship, or	
• Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	
• LLC treated as a partnership for U.S. federal tax purposes,	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or	
• LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor ⁴
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

***Note:** The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.



CINCINNATI DH 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.,

ELDER CARE SERVICES OF DEKALB COUNTY, INC.
DeKalb, Illinois

Financial Statements

Together With Independent Auditor's Report

As of June 30, 2021 and 2020

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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, 2021 and 2020, and the related Statements of Activities, Functional Expenses, and Cash Flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 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.

December 14, 2021

ELDER CARE SERVICES OF DEKALB COUNTY, INC.
STATEMENTS OF FINANCIAL POSITION
AS OF JUNE 30, 2021 and 2020

ASSETS

	2021	2020
Current Assets		
Cash and cash equivalents	\$ 360,391	\$ 439,676
Short-term cash investments	-	171,077
Grants receivable	280,110	146,483
Interest receivable	-	377
Prepayments	7,973	9,354
Total Current Assets	<u>648,474</u>	<u>766,967</u>
Other Assets		
Beneficial interest in assets held by others	23,350	-
Long-term cash investments	-	61,241
Total Other Assets	<u>23,350</u>	<u>61,241</u>
Fixed Assets		
Land	168,000	-
Building	1,086,022	-
Furniture and equipment	173,422	173,422
Less: Accumulated depreciation	<u>(143,671)</u>	<u>(119,665)</u>
Total Fixed Assets	<u>1,283,773</u>	<u>53,757</u>
TOTAL ASSETS	<u>\$ 1,955,597</u>	<u>\$ 881,965</u>

LIABILITIES AND NET ASSETS

Current Liabilities		
Accounts payable	\$ 9,345	\$ 23,007
Accrued payroll liabilities	1,242	2,134
Accrued pension payable	33,768	41,343
Accrued vacation	31,722	30,460
Accrued property taxes	13,717	-
Deferred property tax credit	10,963	-
Mortgage payable	38,785	-
Paycheck protection loan	-	119,585
Security deposit	2,250	-
Total Current Liabilities	<u>141,792</u>	<u>216,529</u>
Longterm Liabilities		
Mortgage payable	<u>936,046</u>	<u>-</u>
Total Longterm Liabilities	<u>936,046</u>	<u>-</u>
TOTAL LIABILITIES	1,077,838	216,529
Net Assets		
Without donor restrictions	<u>877,759</u>	<u>665,436</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,955,597</u>	<u>\$ 881,965</u>

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, 2021 and 2020

SUPPORT AND REVENUE	2021	2020
Contributions	\$ 20,292	\$ 29,122
Government Grants -		
IL Department on Aging -		
Case coordination	405,864	311,052
Money management	59,346	74,283
Capacity	-	7,256
Paycheck Protection Grant	119,585	59,792
Other grants	258,647	125,437
NW IL Area Agency on Aging -		
Elder Abuse	203,026	259,156
Title III-B & E/Circuit Breaker	141,407	111,014
DeKalb County 708 Board	116,000	116,000
DeKalb Township	-	2,825
Genoa Township	1,000	-
Sycamore Township	4,250	-
City of DeKalb	10,000	9,000
City of DeKalb - CDBG	28,665	8,325
NM Bridge Model Contract	11,251	69,361
DeKalb County Tax Levy	57,325	61,933
Investment income	3,658	1,014
Other Income	29,803	9,844
Rent Income	32,506	-
TOTAL SUPPORT AND REVENUE	<u>1,502,625</u>	<u>1,255,414</u>
EXPENSES		
Program services	1,140,557	1,065,969
Supporting services -		
Management and general	149,745	147,243
TOTAL EXPENSES	<u>1,290,302</u>	<u>1,213,212</u>
CHANGE IN NET ASSETS	212,323	42,202
NET ASSETS, BEGINNING OF YEAR	<u>665,436</u>	<u>623,234</u>
NET ASSETS, END OF YEAR	<u>\$ 877,759</u>	<u>\$ 665,436</u>

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, 2021

	Program Services	Supporting Services Management and General	Total
Salaries	\$ 849,901	\$ 26,286	\$ 876,187
Payroll taxes	64,488	1,994	66,482
Workers' compensation insurance	10,367	321	10,688
Retirement	27,007	835	27,842
Health insurance	2,654	-	2,654
Other employee benefits	558	17	575
Staff development	3,647	-	3,647
Travel	8,296	-	8,296
Telephone	17,006	1,889	18,895
Postage	5,093	-	5,093
Insurance - other	12,237	-	12,237
Professional fees	-	43,735	43,735
Program supplies and expense	44,370	-	44,370
Equipment maintenance	-	3,389	3,389
Advertising	17,426	-	17,426
Occupancy	29,873	9,957	39,830
Interest expense	14,371	4,790	19,161
Building maintenance	15,258	5,086	20,344
Office supplies and expense	-	18,481	18,481
Computer expense	-	26,964	26,964
Depreciation	18,005	6,001	24,006
Total Expenses	<u>\$ 1,140,557</u>	<u>\$ 149,745</u>	<u>\$ 1,290,302</u>

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	<u>\$ 1,065,969</u>	<u>\$ 147,243</u>	<u>\$ 1,213,212</u>

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, 2021 and 2020

	2021	2020
Cash Flows From Operating Activities:	\$ 212,323	\$ 42,202
Change in Net Assets		
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	24,006	7,848
Unrealized gain	(3,350)	-
Decrease (increase) in current assets -		
Grants receivable	(133,627)	41,914
Interest receivable	377	(124)
Prepayments	1,381	(5,900)
Increase (decrease) in current liabilities -		
Accounts payable	(13,662)	6,955
Accrued payroll liabilities	(892)	(7,839)
Accrued pension payable	(7,575)	8,585
Accrued vacation	1,262	9,509
Accrued property taxes	13,717	-
Security deposit	2,250	-
Deferred property tax credit	10,963	-
Net cash provided by operating activities	107,173	103,150
Cash Flows From Investing Activities:		
Purchases of furniture, equipment and buildings	(1,254,022)	(41,624)
Purchase of beneficial interest	(20,000)	-
Redemption of certificate of deposit	232,318	30,217
Net cash used by investing activities	(1,041,704)	(11,407)
Cash Flows From Financing Activities:		
Proceeds from note payable	1,000,000	-
Payments on notes payable	(25,169)	-
Proceeds from Paycheck protection loan	-	119,585
Forgiveness of Paycheck protection loan	(119,585)	-
Net cash provided by financing activities	855,246	119,585
Net Change in Cash and Cash Equivalents	(79,285)	211,328
Cash and Cash Equivalents, Beginning of Year	439,676	228,348
Cash and Cash Equivalents, End of Year	\$ 360,391	\$ 439,676
Supplemental Information:		
Income taxes paid:	\$ -	\$ -
Interest paid:	\$ 19,161	\$ -

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, 2021 and 2020

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:

ELDER CARE SERVICES OF DEKALB COUNTY, INC.
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021 and 2020

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, 2021 and 2020, 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, 2021 and 2020, Elder Care had uninsured deposits at one financial institution of \$110,623 and \$420,313, 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, 2021 and 2020.

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.

ELDER CARE SERVICES OF DEKALB COUNTY, INC.
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021 and 2020

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 its liability for uncertain tax positions, and management has determined there are no uncertain tax positions as of June 30, 2021 and 2020. 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 and 39 years for buildings. 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, 2021 and 2020 was \$24,006 and \$7,848, respectively.

ELDER CARE SERVICES OF DEKALB COUNTY, INC.
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021 and 2020

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 \$17,426 and \$29,912 for the years ended June 30, 2021 and 2020, 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:

	2021	2020
Cash and cash equivalents	\$ 360,391	\$ 439,676
Short term cash investments	-	171,077
Grants receivable	280,110	146,483
	<u>\$ 640,501</u>	<u>\$ 757,236</u>

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.

ELDER CARE SERVICES OF DEKALB COUNTY, INC.
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021 and 2020

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, 2021 and 2020 are composed of the following:

	2021	2020
DeKalb County 708 Board	\$ 19,350	\$ 9,685
DeKalb County Government	12,850	2,100
DeKalb County Comptroller	66,268	66,268
DeKalb Township	2,250	-
Genoa Township	1,000	-
ESS	24,846	14,648
Illinois Department on Aging	50,958	15,856
Vaccination Grant	7,124	537
NM Bridge Model	-	14,490
Rent income	500	-
Northwestern Illinois Area Agency on Aging	94,964	22,899
Total Accounts Receivable	<u>\$ 280,110</u>	<u>\$ 146,483</u>

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, 2021 and 2020 was \$33,768 and \$37,633, respectively.

NOTE F – COMPENSATED ABSENCES

Under terms of employment, employees are granted vacation in varying amounts. The amount of accumulated vacation at June 30, 2021 and 2020 recorded on the Statement of Financial Position is \$31,722 and \$30,460, respectively.

ELDER CARE SERVICES OF DEKALB COUNTY, INC.
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021 and 2020

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, 2021 and 2020 were \$22,752 and \$45,504, respectively. This lease terminated on December 21, 2020 when Elder Care purchased the building, therefore there are no future minimum payments.

Equipment Lease

As of June 30, 2019, Elder Care is only paying a monthly service agreement on a 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, 2021 and 2020 is \$22,752 and \$45,504, respectively.

NOTE H – CONCENTRATION

Illinois Department on Aging constituted approximately 18% and 11% of total grants receivable and revenues for the years ended June 30, 2021 and 2020. Should these grants decline in the future, Elder Care's program services may be negatively impacted.

NOTE I – 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 Elder Care, as well as earnings thereon. This amount totaled \$23,350 and \$0 at June 30, 2021 and 2020, respectively. The purpose of the funds is to provide unrestricted operating support to Elder Care. The Foundation holds and invests the funds on behalf of Elder Care. 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.

ELDER CARE SERVICES OF DEKALB COUNTY, INC.
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021 and 2020

NOTE J – MORTGAGE PAYABLE

On December 21, 2020 Elder Care entered into a mortgage agreement with Resource Bank in the amount of \$1,000,000 to buy the real property located at 1701 E. Lincoln Highway, in DeKalb, IL. The mortgage calls for monthly payments of \$5,542.26, including interest at 2.95%, commencing on January 21, 2021 and ending on December 21, 2040.

The balance on the mortgage was \$936,046 and \$0 at June 30, 2021 and 2020, respectively.

Future minimum payments on this mortgage are as follows:

June 30, 2022	\$ 38,785
June 30, 2023	39,425
June 30, 2024	40,604
June 30, 2025	41,819
June 30, 2026	43,068
Thereafter	771,130
Total	<u>974,831</u>
Less current portion	<u>(38,785)</u>
Longterm Obligation	<u>\$ 936,046</u>

NOTE K – OPERATING LEASE AGREEMENTS

Elder Care leases various parts of its space under operating lease agreements with various organizations. Rental income under these leases was \$32,506 and \$0, for the years ended June 30, 2021 and 2020, respectively.

Future minimum receipts under these lease agreements are as follows:

June 30, 2022	\$ 48,780
June 30, 2023	<u>14,000</u>
Total	<u>\$ 62,780</u>

ELDER CARE SERVICES OF DEKALB COUNTY, INC.
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021 and 2020

NOTE L – 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, prorated portions of the loan, in the amount of \$119,585 and \$59,792 have 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 \$119,585, 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 it 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 September 16, 2020, the loan was forgiven.

NOTE M – 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 December 14, 2021, which was the date that these financial statements were available to be issued.

Since June 30, 2021, the following events have occurred:

- On August 6, 2021, the Organization entered into a new loan agreement with Resource Bank in the amount of \$100,000. This note is secured by the Organization's assets, matures on August 5, 2031 and has an interest rate of 4.75%. Monthly payments of \$1,052 began on September 5, 2021.
- In December 2021, the Organization was notified that one of the tenants of the building they own is not renewing its lease when it expires in January 2022; the estimated loss to the Organization is approximately \$40,565, annually.

**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**

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, 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 December 14, 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) 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 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.

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*.

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.

December 14, 2021

ELDER CARE SERVICES OF DEKALB COUNTY, INC.
Schedule of Findings and Responses
For the Year Ended June 30, 2021

Section I - Financial Statement Findings

None

Section II – Summary Schedule of Prior Audit 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.

Current Status

The recommendation was adopted during the year ended June 30, 2021. No similar findings were noted in the fiscal year 2021 audit.

Rouse, Joanne

From: Tara Russo <trusso@ecsdekalb.org>
Sent: Wednesday, November 9, 2022 12:58 PM
To: Rouse, Joanne
Cc: Yochem, Jennifer
Subject: 2023 app
Attachments: 2023 City of DeKalb HS grant application.pdf

[**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.]

I will drop off original after my board meeting today. Thank you again! I am going to have Lee complete an assessment on me!

Kind Regards,

*Tara Russo, M.S. Executive Director
Elder Care Services of DeKalb County
1701 East Lincoln Hwy.
DeKalb, IL 60115
815-758-6550
815-758-4239 (F)
trusso@ecsdekalb.org
WWW.ECSDEKALB.ORG*





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

FY 2023 HUMAN SERVICES FUNDING APPLICATION

Twelve Months Funding 1/1/23 to 12/31/23

APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 7, 2022.
INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.

Agency Name: Family Service Agency of DeKalb County, Inc.
Mailing Address: 1325 Sycamore Road, DeKalb County, Inc.
Agency Director: Tynisha Clegg
Contact Person: Tynisha Clegg
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: See Attached

Twelve Month Program Budget: \$ 645,500.00

Amount of Funding Requested: \$ 25,000.00 youth / \$15,000.00 seniors

% of Total Program Budget: 6 %

Total Estimated Number of Program Participants: 1,766 youth / 600 seniors

Total Estimated Number of DeKalb Residents to be Served: 1166 youth / 1000 seniors

Estimated DeKalb Residents as % of Total Participants to be Served: 66.00 youth / 60.00 seniors %

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: Erin Eckhardt

Title: Director of Business Operations

Signature: Erin Eckhardt

Digitally signed by Erin Eckhardt
Date: 2022.11.07 11:55:36 -06'00'

Date: 11/7/2022

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 7, 2022 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 7, 2022 to:
joanne.rouse@cityofdekalb.com

Yochem, Jennifer

From: Erin Eckhardt <eeckhardt@fsadekalbcounty.org>
Sent: Tuesday, December 27, 2022 3:00 PM
To: Tynisha Clegg; Yochem, Jennifer
Subject: Re: 20203 Human Services Funding

[**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.]

Jennifer,
Tynisha forwarded me your email regarding number of clients served. You are correct. It should be 600 DeKalb senior residents.

Thank you

Erin Eckhardt
Director of Business Operations
Family Service Agency of DeKalb County
815.758.8616

From: Tynisha Clegg <tclegg@fsadekalbcounty.org>
Sent: Tuesday, December 27, 2022 2:54:02 PM
To: Erin Eckhardt <eeckhardt@fsadekalbcounty.org>
Subject: Fwd: 20203 Human Services Funding

Thank You,

Tynisha Clegg
Executive Director

Sent from my Verizon, Samsung Galaxy smartphone
Get [Outlook for Android](#)

From: Yochem, Jennifer <Jennifer.Yochem@cityofdekalb.com>
Sent: Tuesday, December 27, 2022 3:45:36 PM
To: Tynisha Clegg <tclegg@fsadekalbcounty.org>
Subject: 20203 Human Services Funding

Hi Tynisha:

I hope you had a fabulous vacation! I am preparing paperwork to present to the City Council at the end of January for the Human Services Grants. I think you may have flip-flopped some of the numbers. The total number of seniors served is 600 and DeKalb Residents is 1000. Can you confirm my suspicions?

Talk to you soon!

Jennifer Yochem | Community Services Coordinator

City of DeKalb | 164 E. Lincoln Highway | DeKalb, IL 60115

Phone: 815-748-2366

Email: jennifer.yochem@cityofdekalb.com | Website: www.cityofdekalb.com



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ATTENTION: This email was sent from someone outside of Family Service Agency. Always use caution when opening attachments or clicking links from unknown senders or when receiving unexpected emails.

OFFICE USE ONLY:

Date Application Received: _____

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

☐ Denied



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

**FY 2023 HUMAN SERVICES FUNDING
APPLICATION
Twelve Months Funding 1/1/23 to 12/31/23**

**APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 7, 2022.
INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.**

Agency Name: Family Service Agency of DeKalb County, Inc.
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Name of Person Responsible for Completing Quarterly Report: Erin Eckhardt
Telephone No.: 815-758-8616 Email Address: eeckhardt@fsadekalbcounty.org
Program Description: See Attached

Twelve Month Program Budget: \$ 645,500.00
Amount of Funding Requested: \$ 40,000.00
% of Total Program Budget: 6 %
Total Estimated Number of Program Participants: 1,000
Total Estimated Number of DeKalb Residents to be Served: 682
Estimated DeKalb Residents as % of Total Participants to be Served: 68.00 %

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: Erin Eckhardt

Title: Director of Business Operations

Signature: Erin Eckhardt

Digitally signed by Erin Eckhardt
Date: 2022.11.07 11:55:36 -06'00'

Date: 11/7/2022

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 7, 2022 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 7, 2022 to:
joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:

Date Application Received: 11/7/22 cl

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

☐ Denied

**HUMAN SERVICES AGREEMENT
FAMILY SERVICE AGENCY
YOUTH PROGRAMMING**

This agreement made this 23rd day of January, 2023, 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 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, 2023 to December 31, 2023. 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.

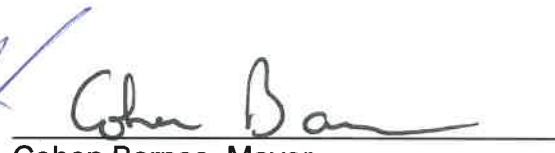
8. **Use of Funds.** The Grantee shall only utilize funds made available under this agreement for the provision of services consistent with this agreement and shall not use such funding for any other purpose, nor for the construction of any real property or improvement to real property, nor for any purpose 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 _____ 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

CITY OF DEKALB, ILLINOIS


Board Chairman


Cohen Barnes, Mayor

ATTEST:



ATTEST:



Executive Director

Exhibit A: Funding Application

Exhibit B: Current Year's Budget

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

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) recently brought the DeKalb County Youth Service Bureau under their umbrella of services. The Youth Programming will provide programs and activities that provide formalized mentorship to at-risk and disconnected youth, promote positive social well-being and mental health in DeKalb County in the coming year

Family Service Agency proposes to serve a total of 1,766 youth through Youth Programming in DeKalb County in the coming year. Of this number, 1,166 are anticipated to be residents of the City of DeKalb. Grantee will track the total number of youths served and will include a separate accounting of youths 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.



Family Service Agency
Strengthening Individuals & Families

Family Service Agency Board of Directors
FY23

Term (Renewal)		Term (Renewal)	
			Public
			Private
			Client
2021 (2024)	Brian Oster (Past Chair) OC Creative Owner	2021 (2024)	Mary Hess DeKalb Township Supervisor
(2022) 2025	Micki Chulick (Co-Vice Chair) Retired Executive Director	2021 (2024)	Suzanne Juday (Secretary) Retired Educator
2021 (2024)	Cassandra Gottschalk (Chair) Foster & Buick Attorney Representing the City of DeKalb Mayor	Ex-Officio	Rick Amato DeKalb County Government State's Attorney
Ex-Officio (2024)	Cohen Barnes DeKalb Government Mayor	2022 (2025)	Janeen Norquist Just In Time Owner
2020 (2023)		2020 (2023)	Brad Hoey Northern Illinois University Special Projects Marketing & Communications
		2021 (2024)	Nick Lee (Treasurer)
2021 (2024)		2020 (2023)	Jerry Smith Former Mayor of DeKalb
2020 (2023)	Alan Smith NIU Police Commander		

Family Service Agency of DeKalb County Inc
 Budget Worksheet - Annual Budget Preview
 From 7/1/2022 Through 6/30/2023

Account Code	Account Title	FY23	FY24
4001	Corporate Contributions	\$ 20,000.00	\$ 20,000.00
4002	Individual Contributions	\$ 75,000.00	\$ 75,000.00
4003	Foundation Contributions	\$ 55,000.00	\$ 55,000.00
4050	Auction/Raffle	\$ 750.00	\$ 750.00
	Event Other		
4053	Event Registration	\$ 2,000.00	\$ 2,000.00
	Event Sales		
4055	Event Sponsorships	\$ 32,500.00	\$ 32,500.00
4100	Grant Revenue - Misc	\$ 35,000.00	\$ 35,000.00
4101	Local Grant Revenue	\$ 362,275.00	\$ 363,000.00
4102	State Grant Revenue	\$ 323,637.20	\$ 325,000.00
4103	State FP Grant Revenue	\$ 605,591.07	\$ 575,250.00
4104	Federal Grant Revenue	\$ 73,029.56	\$ 73,029.56
4200	Clinical Services Revenue	\$ 375,000.00	\$ 375,000.00
	Prevention/Education Revenue		
4202	Affiliated Organizations	\$ 55,000.00	\$ 55,000.00
4204	Fines and Fees	\$ 20,000.00	\$ 20,000.00
4205	Anti-Crime	\$ 5,000.00	\$ 5,000.00
	Activity Event Revenue		
	Total Income	\$ 2,039,782.83	\$ 2,011,529.56
5100	Salaries and Wages	\$ 1,433,039.00	\$ 1,433,039.00
5210	FICA (SS/Med)	\$ 178,685.00	\$ 178,685.00
5220	Payroll Processing Fees	\$ 600.00	\$ 600.00
	Health Insurance		
	Worker's Compensation Insurance		
	Unemployment Insurance		
	Background Checks		
5260	Recruitment	\$ 783.00	\$ 783.00
5300	Auditing Services	\$ 15,000.00	\$ 15,000.00
	Service Fee's Misc		
5310	Legal Services	\$ 14,400.00	\$ 14,400.00
5320	Accreditation	\$ 3,750.00	\$ 3,750.00
5330	Contractural IT & Subscription Fees	\$ 68,618.00	\$ 68,618.00
5331	Contractural Security	\$ 6,940.00	\$ 6,940.00
5332	Contractural Copy Machine - Lease	\$ 2,840.00	\$ 2,840.00
5333	Contractural Other	\$ 10,339.98	\$ 10,339.98
	Consulting Services		
5350	Medical Services	\$ 7,688.78	\$ 7,688.78
5400	Emergency Services/Supplies	\$ 3,000.00	\$ 3,000.00
5402	Rental Assistance	\$ 30,550.00	
	Vehicle Assistance		
	Transportation Assistance		
	Food Pantry		
	Activity Events		
5404	Mortgage Assistance	\$ 2,000.00	\$ 2,000.00
5410	Client Scholarship	\$ 3,000.00	\$ 3,000.00
	Client Reimbursements		
5500	Sanitation and Janitorial Services	\$ 12,612.00	\$ 12,612.00
5501	Property and Building Insurance	\$ 23,000.00	\$ 23,000.00
5502	Utilities	\$ 17,400.00	\$ 17,400.00
5503	Pest Control	\$ 450.00	\$ 450.00
5504	Lawn Care and Plowing	\$ 10,400.00	\$ 10,400.00
	Building Repair		
5506	Building Maintenance	\$ 3,425.00	\$ 3,425.00
	Equipment Purchase & Replacement		

DATE

Page: 1

Family Service Agency of DeKalb County Inc

Budget Worksheet - Annual Budget Preview

From 7/1/2022 Through 6/30/2023

Furniture & Equipment Purchase and
Replacement

	Equipment Repairs & Maintenance	\$	2,500.00	\$	2,500.00
5509	Facility Rental	\$	33,350.00	\$	33,350.00
5600	Office and Consumable Supplies	\$	4,543.98	\$	4,543.98
	Personal Protection Equipment				
5602	Prevention and Education Supplies	\$	4,514.00	\$	4,514.00
5603	Recreational and Program Services	\$	25,600.02	\$	28,600.02
5604	Food or Grocery Supplies	\$	1,199.98	\$	3,000.00
5605	Janitorial and Site Supplies	\$	3,600.00	\$	3,600.00
	Computer Hardware and Software	\$	3,000.00	\$	3,000.00
	Supplies				
5608	Postage and Postage Supplies	\$	1,684.98	\$	1,684.98
5609	Telephone Services	\$	28,000.00	\$	28,000.00
5610	Internet Services	\$	6,502.44	\$	6,502.44
5611	Advertising Printing and Publications	\$	1,350.00	\$	1,500.00
5612	Marketing and Outreach	\$	2,225.00	\$	2,225.00
5613	Memberships Dues and Subscriptions	\$	5,497.00	\$	5,497.00
5614	Staff Conferences Training and	\$	19,459.00	\$	19,459.00
	Education				
	Insurance Other	\$	1,500.00	\$	1,500.00
	Senior Trips				
5617	Internal Printing	\$	2,560.00	\$	2,560.00
5618	External Printing	\$	5,367.98	\$	5,367.98
5619	Staff Recognition	\$	6,000.00	\$	6,000.00
5620	Meetings	\$	2,100.00	\$	2,100.00
5650	Fundraising Event	\$	3,450.00	\$	3,450.00
5700	Local Staff Travel	\$	2,548.00	\$	2,548.00
5701	Out of Local Area Staff Travel	\$	14,067.00	\$	14,067.00
5702	Per Diem and Meals	\$	7,936.00	\$	7,936.00
	Total Expenses	\$	2,037,076.14	\$	2,011,476.16

Net Revenue Over	\$	2,706.69	\$	53.40
Expenditures				

Family Service Agency Draft FY23 Budget

SUPPORT AND REVENUE

	Senior Services		Youth Services		Program Total
Total Direct	\$	70,560.00	\$	60,000.00	\$ 130,560.00
Total Government	\$	172,000.00	\$	110,000.00	\$ 282,000.00
Total Indirect					\$ -
Total Other	\$	177,684.00			\$ 177,684.00
Total Service Fees	\$	10,000.00	\$	40,000.00	\$ 50,000.00
Total Income	\$	430,244.00	\$	210,000.00	\$ 640,244.00

Expense

Total Employee Related Expenses	\$	183,500.00	\$	120,000.00	\$ 303,500.00
Total Support Services	\$	52,000.00	\$	20,000.00	\$ 72,000.00
Total Occupancy	\$	190,000.00	\$	60,000.00	\$ 250,000.00
Total Other Expenses	\$	12,000.00	\$	8,000.00	\$ 20,000.00

Total Expense

	\$	437,500.00	\$	208,000.00	\$ 645,500.00
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Net Operating Income

	\$	(7,256.00)	\$	2,000.00	\$ (5,256.00)
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- 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%.

The following programming provided by Family Service Agency will address the various above identified social determinants.

Programs:

- **Peer Mentoring:**
 - High school or college students provide mentoring to elementary and middle school students at Family Service Agency and at the mentees school when appropriate. Mentors provides homework help, guidance, friendship, and support.
 - Appropriate for: youth with emotional concerns, etc.
- **Lunch Buddies:**
 - Community adults provide mentoring to elementary, middle, and high school students at area schools during the mentee's lunch period. Mentor provides support, guidance, and friendship.
 - Appropriate for: youth with emotional concerns, etc.
- **Community-Based Mentorship:**
 - Community adults provide mentoring to elementary, middle, and high school students at public locations, including but not limited to, libraries, bowling alleys, movie theaters, shopping centers, and parks. Mentor provides support, guidance, homework help, and friendship.
 - Appropriate for: youth with emotional concerns, etc.
- **Badge Buddies:**
 - Community adults such as law enforcement, union members, and nurses provide mentoring to middle and high school students in their place of employment. Mentor provides career coaching,
 - Appropriate for: youth lacking future planning, lacking positive role model, criminal involvement, behavioral concerns, etc.
- **Skill-Based Mentorship:**
 - Youth 16-24 make connections with Youth Programs Coordinator who provides case management services including job coaching, resume building, adult skills, and mentorship at Family Service Agency.
 - Appropriate for: youth lacking future planning, lacking positive role model, criminal involvement, behavioral concerns, etc.
- **Youth Togetherness:**
 - Youth Programs Coordinator operates a non-clinical, evidence-based group for youth who are waiting to be matched with a mentor.
- **Youth Mental Health Services**
 - In-school social emotional groups
 - Anger Management/META – Managing Emotions Thoughts and Actions

- Bullying Prevention
- Girls Empowerment
- Individual Counseling
- Group Counseling
- Early Intervention Program (EIP) - Drug and Alcohol
- Building Champions

GOALS – OBJECTIVES – OUTCOMES

As an accredited organization, quarterly and annual reporting of FSA's progress towards outputs and outcomes, financial health, and improvements/changes of services to clients is required in order to review and improve services to clients.

- Early Intervention Programming (EIP) – Drug and Alcohol
 - Goals/Objective –
 - To provide early detection and intervention associated with substance use for DeKalb County youth to:
 - Reduce Substance use by DeKalb County youth
 - Increase knowledge regarding risks & symptoms associated with substance abuse
 - Encourage and empower youth to abstain from further substance use
 - Outcome/Performance Measurement
 - 70% of youth will decrease substance use
 - 70% of youth will increase knowledge of/risks of substance use
 - 70% will report better decision making
 - 90% of group participants will complete successfully
 - 100% will increase scores on pretest to posttest
- META
 - Goals/Objective –
 - Provide early detection, intervention, and support related to emotion regulation, anger/aggression related issues, self-esteem related issues, and coping skills.
 - Encourage and empower youth to develop positive relationships with their schools, peers, family and community
 - Outcome/Performance
 - 80% of youth will develop or enhance skills to control anger and behaviors
 - 80% of youth will report safer decision making regarding their emotions
 - 80% of youth will develop or enhance empathy and perspective taking skills
 - 80% of youth 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

- Girls Empowerment & Building Champions
 - Goals/Objectives
 - Provide early detection, intervention, and support related to emotion regulation, anger/aggression related issues, self-esteem related issues, and coping skills
 - Encourage and empower youth to develop positive relationships with their schools, peers, family, and community
 - Outcome/Performance Measure
 - 80% of youth will develop or improve confidence
 - 80% of youth will learn effective ways of communicating and expressing feelings
 - 80% will develop or improve leadership skills
- Bullying Prevention
 - Goals/Objectives
 - Students will learn that bullying behaviors are negative actions, and how to replace them with positive actions to feel good about themselves.
 - Outcome/Performance
 - Short term - 100 youth will demonstrate measurably better self-concept, self-control, decision-making, prosocial attitudes and skills, honesty, and goal-setting skills
 - Long term – 20% of youth will have reduced anxiety and depression, fewer externalizing behaviors (disruptive behaviors, violence, and substance abuse), more positive health behaviors (physical activity, nutrition), improved peer relations and pro-social behaviors, and improved school attendance and academic achievement
 - 25% of youth will be less likely to demonstrate internalizing and/or externalizing behaviors, more likely to have positive peer relations, and experience greater health and success (and happiness) in school and life
- Youth Mental Health Services (Group & Individual Counseling)
 - Goals/Objectives of Group and Individual Counseling are indicated primarily through the continued individual successes of each individual client. These successes are identified using evidence-based practices and improvements indicated through the use of standardized clinical tools.
 - Outcome/Performance

Depending on the reason for Center for Counseling (CFC) services, specific client goals may vary. Counselors are committed to solution-based counseling that is client specific to achieve set goals. The CFC has developed the following outcomes:

 - Short-term: Clients seeking services are promptly provided with counseling
 - Mid-term: Clients achieve individual service goals
 - Long-term: Clients attain a satisfactory function level upon completion of services

- Various Mentorship Programs
 - Goals/Objectives
 - To ensure disconnected youth aged 16-24 have access to education and support that will improve their employability.
 - To provide individualized assessments to create a plan unique to each participants strengths and areas of interest.
 - To provide a meaningful alternative to youth who have been challenged by traditional education and employment
 - To partner with local companies to create employment terms that allow for employee training, feedback and follow-up.
 - To teach kids to advocate for themselves and reach out to teachers when struggling.
 - To provide opportunities to maintain academic credit and get back on track.
 - Decreasing or delaying antisocial activities
 - Improving academic performance, attitudes and behaviors
 - Improving relationships with family and friends
 - Strengthening self-concept
 - Providing social and cultural enrichment
 - Outcome/Performance
 - 100% will complete the Career Cluster Inventory
 - 100% will complete the Employment 101 pre-assessment
 - 80% will complete the essential Employability Skills
 - 80% will complete the Teen DISC© Personality Profile
 - 70% will complete resume and job search training
 - 60% will complete work readiness activities
 - 60% will participate in a 12-18-week employment session
 - 100% who complete the employment session will complete the post-assessment
 - 46% of youth are less likely than controls to initiate drug use
 - 27% are less likely to initiate alcohol use
 - One-third are less likely to hit someone
 - 52% are less likely to skip school
 - 37% are less likely to skip a class
 - Are more confident of their performance in schoolwork
 - Have improved relations and levels of trust with parents and families
 - Improved peer relationships
- Senior Services Club 55 Activity Centers
 - Goals/Objectives
 - Knowledge of leisure opportunities in the community
 - Intrinsic motivation to participate in meaningful leisure activities
 - Abilities for planning, making choices, and taking responsibility

- Overall health, well-being, and quality of life
- Outcome/Performance
 - 75% of seniors report satisfactory social lives
 - 70% of seniors maintain or improve cognitive health status
 - 70% of seniors improve physical health status
 - 50% of seniors utilize provided referrals and resources within a month

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.

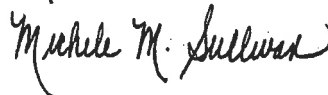
In February 1964 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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, Oper. Mgr.
Accounts Management Operations 1

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) ►

Not for Profit

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

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

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

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

1325 Sycamore Road

6 City, state, and ZIP code

DeKalb, Illinois 60115

7 List account number(s) here (optional)

Requester's name and address (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 ►

Gynisha Clegg

Date ► *November 1, 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.

**FAMILY SERVICE AGENCY
OF DEKALB COUNTY, INC.**

FINANCIAL STATEMENTS

Years Ended June 30, 2021 and 2020

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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, 2021 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 Family Service Agency of DeKalb County, Inc., as of June 30, 2021, 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 April 28, 2022, on our consideration of Family Service Agency 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 Family Service Agency 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 Family Service Agency of DeKalb County, Inc.'s internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have previously audited Family Service Agency of DeKalb County, Inc.'s 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated April 19, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Erboe & Associates, CPAs

Rockford, Illinois
April 28, 2022

Illinois State Registration # 066-004204

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.
STATEMENT OF FINANCIAL POSITION
June 30, 2021 and 2020

Assets

	<u>2021</u>	<u>2020</u>
<i>Assets:</i>		
Cash	\$ 283,647	\$ 294,632
Accounts receivable	168,197	272,043
Prepaid expenses (Note 2)	-	445
Property and equipment, net (Note 3)	<u>2,407,942</u>	<u>2,516,157</u>
	<u>\$2,859,786</u>	<u>\$3,083,277</u>

Liabilities and Net Assets

<i>Liabilities:</i>		
Accounts payable	\$ 46,130	\$ 37,430
Accrued expenses:		
Vacation	24,620	39,447
Pension	3,075	157
United Way	405	405
Unearned grant revenue	-	-
PPP Loan (Note 11)	-	146,200
Line of credit (Note 4)	-	-
Current maturities of long term debt (Note 5)	150,000	450,000
Long term debt, less current maturities (Note 5)	<u>700,000</u>	<u>850,000</u>
Total liabilities	<u>924,230</u>	<u>1,523,639</u>
<i>Net Assets:</i>		
With donor restrictions	-	-
Without donor restrictions	<u>1,935,556</u>	<u>1,559,638</u>
Total net assets	<u>1,935,556</u>	<u>1,559,638</u>
	<u>\$2,859,786</u>	<u>\$3,083,277</u>

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, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Activities without donor restrictions:		
Operating activities:		
Support, revenues and transfers:		
Direct Public Support	\$ 638,398	\$ 940,064
Indirect Public Support	50,637	62,645
Government Support	1,448,144	962,716
Program Service Revenue	98,339	95,870
Other	<u>323,913</u>	<u>198,432</u>
Total operating support, revenue and transfers	<u>2,559,431</u>	<u>2,229,727</u>
Expenses:		
Program services:		
Program		
Center for Counseling	299,358	285,113
Youth Mentoring	13,586	18,865
Senior Services Center	252,123	302,850
Children's Advocacy Center	257,443	253,653
Community Action Program	<u>775,406</u>	<u>369,386</u>
Total program services	<u>1,597,916</u>	<u>1,229,867</u>
Supporting services:		
Management and general expenses	572,676	623,320
Fund raising expenses	<u>12,921</u>	<u>17,278</u>
Total supporting services	<u>585,597</u>	<u>640,598</u>
Total operating expenses	<u>2,183,513</u>	<u>1,870,465</u>
Increase (decrease) in net assets without donor restrictions	375,918	359,262
Net assets, beginning of year	<u>1,559,638</u>	<u>1,200,376</u>
Net assets, end of year	<u>\$1,935,556</u>	<u>\$1,559,638</u>

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, 2021 and 2020

	2021					
	Center for Counseling	Youth Mentoring	Senior Services Center	Children's Advocacy Fund	Community Action Program	Total All Funds
Direct Public Support:						
Contributions unrestricted	\$ 2,598	\$ 100	\$ 2,660	\$ 2,915	\$ -	\$ 359,337
Contributions in-kind	-	-	-	-	11,000	12,542
Affiliated	-	-	66,840	40,226	-	107,066
Foundations	10,000	169	-	-	-	135,887
Fundraising	-	500	-	11,266	-	23,566
Total public support	12,598	769	69,500	54,407	11,000	638,398
Indirect Public Support:						
United Way	-	-	-	-	-	50,637
Total indirect public support	-	-	-	-	-	50,637
Government Support:						
Community Services Block Grant	-	-	-	-	562,747	562,747
City Township and Village	3,000	6,000	13,500	-	173,572	199,072
DeKalb County 708 Board	174,818	-	-	19,798	-	194,616
DeKalb County	-	-	49,459	25,702	-	75,161
VCVA Attorney General	-	-	-	15,900	-	15,900
IL VOCA	-	-	-	105,597	-	105,597
IL DCFS CAC	-	-	-	54,043	-	54,043
Medicare/Medicaid/MCO	241,008	-	-	-	-	241,008
Total government support	418,826	6,000	62,959	221,040	736,319	1,448,144
Program Service Revenue:						
Individual & family	68,681	-	-	-	-	68,681
Groups	21,959	-	-	-	-	21,959
Divorce mediation	6,235	-	-	-	-	6,235
Other service fees	39	-	-	300	-	1,464
Total program service revenue	96,914	-	-	300	-	98,339
Other:						
PPP loan forgiveness	-	-	-	-	-	146,200
Interest/discounts	-	-	-	-	2	2
Other	-	-	-	-	63	63
Rent in-kind	-	-	177,648	-	-	177,648
Total other	-	-	177,648	-	63	323,913
Total revenue	\$528,338	\$ 6,769	\$310,107	\$275,747	\$747,382	\$2,559,431

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, 2021 and 2020

	2020					
	Center for Counseling	Youth Mentoring	Senior Services Center	Children's Advocacy Fund	Community Action Program	General Fund
Direct Public Support:						Total All Funds
Contributions unrestricted	\$ 140	\$ 1,952	\$ 9,970	\$ 13,848	\$ 151,693	\$ 732,284
Contributions in-kind	-	-	-	2,595	-	2,595
Affiliated	-	-	37,500	-	-	37,500
Foundations	-	1,000	-	-	10,000	121,000
Fundraising	-	29,199	4,660	9,859	-	46,685
Total public support	140	32,151	52,130	26,302	161,693	940,064
Indirect Public Support:						
United Way	-	-	-	-	9,000	32,645
Total indirect public support	-	-	-	-	9,000	32,645
Government Support:						
Community Services Block Grant	-	-	-	-	326,971	326,971
City Township and Village	-	4,750	15,500	-	5,000	28,712
DeKalb County 708 Board	122,894	-	1,080	20,591	-	146,315
DeKalb County	-	-	56,508	22,889	-	79,981
VCVA Attorney General	-	-	-	15,900	-	15,900
IL VOCA	-	-	-	90,234	-	145,654
IL DCFS CAC	-	-	-	53,224	-	53,224
Medicare/Medicaid/MCO	163,948	-	-	-	-	165,959
Total government support	286,842	4,750	73,088	202,838	331,971	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	-	-	16,560
Total program service revenue	80,871	150	150	-	-	95,870
Other:						
Other	-	-	-	-	-	20,784
Rent in-kind	-	-	177,648	-	-	177,648
Total other	-	-	177,648	-	-	198,432
Total revenue	\$367,853	\$ 37,051	\$303,016	\$229,140	\$502,664	\$2,229,727

The accompanying notes are an integral part of this statement.

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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, 2021 and 2020

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
Salaries	\$191,213	\$ 13,135	\$ 71,765	\$156,059	\$185,890	\$618,062	\$243,076	\$ -	\$243,076
Payroll taxes	14,460	989	5,116	11,449	13,016	45,030	17,800	-	17,800
Employee insurance	1,005	-	4,420	8,798	1,153	15,376	5,537	-	5,537
Workman's comp insurance	-	-	-	-	-	-	7,497	-	7,497
Unemployment tax	5,843	398	2,224	4,604	5,395	18,464	7,026	-	7,026
Conference and meetings	1,310	198	225	4,707	6,072	12,512	3,006	-	3,006
Dues and subscriptions	1,400	29	447	995	3,159	6,030	312	-	312
Travel	292	94	608	4,812	11,049	16,855	104	46	150
Postage	825	228	1,604	103	81	2,841	1,199	83	1,282
Printing	964	179	4,594	691	426	6,854	5,525	-	5,525
Professional fees	720	-	60	6,119	-	6,899	74,125	-	74,125
Telephone	-	-	1,957	-	-	1,957	18,915	-	18,915
Office equipment and furniture	15,323	146	2,209	11,841	18,856	48,375	60,040	-	60,040
Program supplies	6,657	657	13,180	19,937	7,135	47,566	18,377	2,873	21,250
Payroll processing	1,469	238	744	1,166	928	4,545	719	-	719
Utilities	-	-	-	-	-	-	10,791	-	10,791
Facility rental	-	-	-	-	-	-	1,195	1,295	2,490
Repairs and maintenance	-	-	367	20	-	387	33,004	-	33,004
City of DeKalb in-kind rent	-	-	177,648	-	-	177,648	-	-	-
Insurance	-	-	-	-	-	-	32,877	-	32,877
Interest	-	-	-	-	-	-	37,010	-	37,010
Bad debts	-	-	-	80	-	80	1,220	-	1,220
Depreciation	43,228	2,358	11,789	21,221	-	78,596	19,649	10,916	30,565
Promotion/marketing	227	66	58	1,014	109	1,474	8,227	2,065	10,292
Sponsorships	-	-	-	-	2,500	2,500	525	-	525
Other	177	150	3,835	37	113,617	117,816	15,564	-	15,564
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 CASH FLOWS
For the Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<i>Cash flows from operating activities:</i>		
Increase in net assets	\$ <u>375,918</u>	\$ <u>359,262</u>
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation	129,215	109,161
(Increase) decrease in investment	-	-
(Increase) decrease in receivables	103,844	(94,700)
(Increase) decrease in prepaid expenses	445	(445)
Increase (decrease) in accounts payable	8,700	(78,186)
Increase (decrease) in deferred revenue	-	-
Increase (decrease) in accrued expenses	(158,107)	170,524
Total adjustments	<u>84,097</u>	<u>106,354</u>
Net cash provided by operating activities	<u>460,015</u>	<u>465,616</u>
<i>Cash flows from investing activities:</i>		
Payments for purchase of fixed assets	(21,000)	(1,372,296)
Disposal of fixed assets	<u>-</u>	<u>457</u>
Net cash used by investing activities	<u>(21,000)</u>	<u>(1,371,839)</u>
<i>Cash flows from financing activities:</i>		
Proceeds from line of credit	-	-
Principal payments on line of credit	-	(40,000)
Proceeds from long term debt	-	959,574
Principal payments on long term debt	(450,000)	(100,000)
Net cash provided (used) by financing activities	<u>(450,000)</u>	<u>819,574</u>
Net increase (decrease) in cash	(10,985)	(86,649)
Cash - beginning of year	<u>294,632</u>	<u>381,281</u>
Cash - end of year	<u>\$ 283,647</u>	<u>\$ 294,632</u>
<i>Supplemental disclosure of cash flow information:</i>		
Cash paid during the year for interest	<u>\$ 72,895</u>	<u>\$ 37,090</u>

The accompanying notes are an integral part of this statement.

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Business Activity

Family Service Agency of DeKalb County, Inc. is a not-for-profit corporation organized on July 18, 1956 under the laws of the State of Illinois and exists to provide vital human services which individuals and families need to overcome life's difficulties or to enhance the quality of their lives.

Center for Counseling program provides professional counseling services to children, adolescents and adults as well as to families, couples, and groups. Various emotional concerns can be addressed including stress, issues of depression, anxiety and divorce, grief, loss, abuse and help adjusting to life transitions. Other services include divorce mediation, 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.

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS, continued

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, 2021.

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.

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS, continued

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.

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS, continued

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Commitments and Contingencies

The Agency 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 Agency 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.

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.

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.

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS, continued

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 Agency to capitalize betterments which materially add to the value of related assets or materially extend the useful life of assets with a cost in excess of \$500. Normal maintenance and minor equipment purchases are charged to expense as incurred. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts with any resulting gain or loss reflected in the current period.

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

Restricted and Unrestricted Revenue

Contributions 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.

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

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.

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS, continued

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Advertising

It is the policy of the agency to expense advertising costs as incurred. Family Service Agency of DeKalb County, Inc. received \$14,870 in advertising as in-kind for the year ended June 30, 2021 and \$8,049 for 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. 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, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Insurance	\$ <u>-</u>	\$ <u>445</u>
	\$ <u>-</u>	\$ <u>445</u>

NOTE 3: PROPERTY AND EQUIPMENT

Property and equipment, net, is summarized as follows at June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Furniture, fixtures and equipment	\$ 246,479	\$ 225,479
Building	1,534,574	1,534,574
Leasehold improvements	<u>959,316</u>	<u>959,316</u>
	2,740,369	2,719,369
Less accumulated depreciation	<u>332,427</u>	<u>203,212</u>
Property and equipment, net	<u>\$2,407,942</u>	<u>\$2,516,157</u>

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.

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS, continued

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, 2021 and 2020, \$0 and \$0 was outstanding on the line 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, 2021 and 2020, \$850,000 and \$1,300,000 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 \$19,500 of their yearly compensation for the calendar year ending December 31, 2020. 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, 2021 and \$177,648 at June 30, 2020. 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 \$14,870 at June 30, 2021 and \$8,049 at June 30, 2020. These amounts are included in the financial statements as in-kind.

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS, continued

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 \$64,500 during the fiscal year ended June 30, 2021 and \$37,500 during the fiscal year ended June 30, 2020.

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, 2021, the Agency had cash deposits at Resource Bank in excess of federally insured limits of approximately \$14,799.

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 \$227,612 of financial assets available to meet cash needs for general expenditures. This consists of cash of \$283,647 and accounts receivable of \$168,197. The Agency has liabilities of \$224,232 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 loan was forgiven during the year ended June 30, 2021.

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS, continued

NOTE 12: 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.

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
Family Service Agency 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 Family Service Agency of DeKalb County, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, 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 April 28, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Family Service Agency of DeKalb County, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Family Service Agency 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 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 Family Service Agency 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 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
April 28, 2022

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
Family Service Agency of DeKalb County, Inc.
DeKalb, Illinois

Report on Compliance for Each Major Federal Program

We have audited Family Service Agency of DeKalb County, 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 Family Service Agency of DeKalb County, Inc.'s major federal programs for the year ended June 30, 2021. Family Service Agency of DeKalb County, 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 Family Service Agency of DeKalb County, 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 Family Service Agency of DeKalb County, 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 Family Service Agency of DeKalb County, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Family Service Agency of DeKalb County, 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, 2021.

Report on Internal Control Over Compliance

Management of Family Service Agency of DeKalb County, 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 Family Service Agency of DeKalb County, 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 Family Service Agency of DeKalb County, 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
April 28, 2022

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2021

Section I - Summary of Independent Auditors' Results

1. The auditor's report expresses an unqualified opinion on the financial statements of Family Service Agency of DeKalb County, 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 Family Service Agency of DeKalb County, 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 Family Service Agency of DeKalb County, 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 Family Service Agency of DeKalb County, Inc.
7. The program tested as a major programs includes:
CFDA#93.569 - Community Service Block Grant - CSBG
8. The threshold for distinguishing Type A and B programs was \$750,000.
9. Family Service Agency of DeKalb County, Inc. was not determined to be a low-risk auditee. This determination is merely due to the agency not being required to undergo a single audit in each of the prior two audit periods.

Section II - Financial Statement Findings

There were no financial statement findings reported during the June 30, 2021 audit.

Section III - Federal Award Findings and Questioned Costs

There were no federal award findings or questioned costs reported during the June 30, 2021 audit.

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 2021

Summary of Prior Audit Findings

None

SUPPLEMENTARY INFORMATION

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FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	Pass Through Organization	Federal CFDA Number	Pass through Entity Number	Period Covered	Expenditures	Passed Through To Subrecipients
U.S. Department of Commerce & Economic Opportunity						
Community Services Block Grant-CSBG *	Illinois Dept of Human Services	93.569	G-2001ILCOSR	7/1/20-6/30/21	\$277,755.94	-
Community Services Block Grant-CSBG *	Illinois Dept of Human Services	93.569	G-2001ILCOSR	7/1/20-6/30/21	221,192.89	-
Community Services Block Grant-CSBG *	Illinois Dept of Human Services	93.569	G-2001ILCOSR	7/1/20-6/30/21	<u>91,717.30</u>	-
Total U.S. Department of Commerce & Economic Opportunity					<u>590,666.13</u>	-
U.S. Department of Housing & Urban Development						
Entitlement Grant-CDBG	Illinois Dept of Human Services	14.218		7/1/20-6/30/21	<u>167,026.42</u>	-
Total U.S. Department of Housing & Urban Development					<u>167,026.42</u>	-
U.S. Department of Justice						
Corona Virus Emergency Supplemental Fundamental	Illinois Dept of Human Services	16.034		7/1/20-6/30/21	6,926.50	-
VOCA Victims of Crime Assistance	Illinois Dept of Human Services	16.575		7/1/20-6/30/21	105,597.00	-
National Children's Alliance	Illinois Dept of Human Services	16.758		7/1/20-6/30/21	<u>28,074.07</u>	-
Total U.S. Department of Justice					<u>140,597.57</u>	-
U.S. Department of Treasury						
Emergency Rental Assistance Program	Illinois Housing Development Authority	21.023		7/1/20-6/30/21	<u>20,607.55</u>	-
Total U.S. Department of Treasury					<u>20,607.55</u>	-
U.S. Department of Health & Human Services						
Community Services Block Grant-CSBG *	Illinois Dept of Children & Family Services	93.556		7/1/20-6/30/21	<u>54,043.25</u>	-
Total U.S. Department of Health & Human Services					<u>54,043.25</u>	-
Total federal financial assistance					<u>\$972,940.92</u>	-

* Denotes major program

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

FAMILY SERVICE AGENCY OF DEKALB COUNTY, 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 Family Service Agency of DeKalb County, 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 is no longer required to be reported by the Agency. 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) Family Service Agency of DeKalb County, Inc. has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Rouse, Joanne

From: Erin Eckhardt <eeckhardt@fsadekalbcounty.org>
Sent: Monday, November 7, 2022 12:00 PM
To: Rouse, Joanne
Cc: Tynisha Clegg
Subject: FSA of DeKalb County HSF Application & Documentation
Attachments: FY23 HSF Application.pdf; FY23 Board Roster.pdf; FY23 and FY24 Annual Budget .pdf; FY23 Youth and Senior Program Budget.pdf; CY2023 Health and Human Services Narrative.pdf; 501c-3.pdf; 2022 W-9.pdf; FSA 21 final.pdf

Follow Up Flag: Follow up
Flag Status: Flagged

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Dear Joanne,
Please find attached FSA's application and supporting documents.
If you have any questions or need additional information, please contact Tynisha and/or myself.

Erin (Tamms) Eckhardt (she/her)
Director of Business Operations
Family Service Agency of DeKalb County
1325 Sycamore Road
DeKalb, Illinois 60115
(p) 815-758-8616
(f) 815-758-7569

Rouse, Joanne

From: Rouse, Joanne
Sent: Wednesday, November 16, 2022 8:34 AM
To: Erin Eckhardt; Yochem, Jennifer; Tynisha Clegg
Subject: RE: FY 2023 Human Services Funding
Attachments: SCity Hall 22111608150.pdf

Good morning Erin,

Attached are the pages from FSA's Human Services application from last year. Jennifer shared that you stated FSA received funding for youth and senior services in the past and that you were instructed to combine the numbers. In order to clarify any miscommunications, please note that in past FSA received funding for Club 55 only. For this year's request, Tynisha and I discussed one application for funding for both programs, but each still required a separate program budget, program narrative, and estimate of the number of persons to be served. I understand this is confusing but were trying to eliminate the need to complete two applications.

If you have questions, please know I am always available to discuss your concerns. Jennifer is new to this process but is not necessary to raise your voice when contacted for additional information or clarification of your application. Her efforts were made to ensure your application receives the complete consideration and a fair review by the grant review committee.

Joanne

From: Erin Eckhardt <eeckhardt@fsadekalbcounty.org>
Sent: Tuesday, November 15, 2022 4:30 PM
To: Yochem, Jennifer <Jennifer.Yochem@cityofdekalb.com>; Tynisha Clegg <tclegg@fsadekalbcounty.org>; Rouse, Joanne <Joanne.Rouse@CITYOFDEKALB.com>
Subject: RE: FY 2023 Human Services Funding

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Hi Jennifer,

First of all, congratulation on the position at the City. It will be great to work with you moving forward.

I also want to thank you for clarifying the information needed. I apologize for appearing to be loud or angry on the phone, that was not my intent. What you were sharing was not making sense to me based on previous guidance from Joanne. However, wanting to know the breakdown of funds & residents served completely makes sense! I have updated the application form to reflect funds and individuals served for youth and seniors. There was an increase in the number served due to reviewing the calculations.

If you have any questions, please do not hesitate to contact us.

Erin (Tamms) Eckhardt (she/her)
Director of Business Operations
Family Service Agency of DeKalb County
1325 Sycamore Road
DeKalb, Illinois 60115
(p) 815-758-8616

(f) 815-758-7569

From: Yochem, Jennifer <Jennifer.Yochem@cityofdekalb.com>

Sent: Tuesday, November 15, 2022 2:45 PM

To: Tynisha Clegg <tclegg@fsadekalbcounty.org>; Erin Eckhardt <eeckhardt@fsadekalbcounty.org>

Subject: FY 2023 Human Services Funding



IRONSCALES couldn't recognize this email as this is the first time you received an email from this sender Jennifer.Yochem@cityofdekalb.com

EXTERNAL EMAIL NOTICE: DO NOT CLICK on links or open attachments unless you are sure the content is safe. If you suspect phishing, click the "Report Phishing" button in your toolbar.

Good afternoon, Tynisha:

Joanne & I are working together to review the applications for the Human Services Grant. We have reviewed your submitted application.

We noticed you did not detail a specific project or program, the total number of DeKalb residents served or the project budget. Per the application, these are necessary pieces of the submission. Please take some time to provide these pieces to your application. Would you be able to provide them by Friday?

We believe you are combining Club 55 & the Youth Program. Per the reporting requirements we need the details.

Please let me know if you have any questions or concerns.

Jennifer Yochem | Community Services Coordinator

City of DeKalb | 164 E. Lincoln Highway | DeKalb, IL 60115

Phone: 815-748-2366

Email: jennifer.yochem@cityofdekalb.com | Website: www.cityofdekalb.com



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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 %

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.

Rouse, Joanne

From: Erin Eckhardt <eeckhardt@fsadekalbcounty.org>
Sent: Monday, November 7, 2022 12:00 PM
To: Rouse, Joanne
Cc: Tynisha Clegg
Subject: FSA of DeKalb County HSF Application & Documentation
Attachments: FY23 HSF Application.pdf; FY23 Board Roster.pdf; FY23 and FY24 Annual Budget .pdf; FY23 Youth and Senior Program Budget.pdf; CY2023 Health and Human Services Narrative.pdf; 501c-3.pdf; 2022 W-9.pdf; FSA 21 final.pdf

[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.]

Dear Joanne,
Please find attached FSA's application and supporting documents.
If you have any questions or need additional information, please contact Tynisha and/or myself.

Erin (Tamms) Eckhardt (she/her)
Director of Business Operations
Family Service Agency of DeKalb County
1325 Sycamore Road
DeKalb, Illinois 60115
(p) 815-758-8616
(f) 815-758-7569



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

**FY 2023 HUMAN SERVICES FUNDING
APPLICATION
Twelve Months Funding 1/1/23 to 12/31/23**

APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 7, 2022.
INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.

Agency Name: Family Service Agency of DeKalb County, Inc.
Mailing Address: 1325 Sycamore Road, DeKalb County, Inc.
Agency Director: Tynisha Clegg
Contact Person: Tynisha Clegg
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: See Attached

Twelve Month Program Budget: \$ 645,500.00

Amount of Funding Requested: \$ 25,000.00 youth / \$15,000.00 seniors

% of Total Program Budget: 6 %

Total Estimated Number of Program Participants: 1,766 youth / 600 seniors

Total Estimated Number of DeKalb Residents to be Served: 1166 youth / 1000 seniors

Estimated DeKalb Residents as % of Total Participants to be Served: 66.00 youth / 60.00 seniors %

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: Erin Eckhardt

Title: Director of Business Operations

Signature: Erin Eckhardt

Digitally signed by Erin Eckhardt
Date: 2022.11.07 11:55:36 -06'00'

Date: 11/7/2022

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 7, 2022 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 7, 2022 to:
joanne.rouse@cityofdekalb.com

Yochem, Jennifer

From: Erin Eckhardt <eeckhardt@fsadekalbcounty.org>
Sent: Tuesday, December 27, 2022 3:00 PM
To: Tynisha Clegg; Yochem, Jennifer
Subject: Re: 20203 Human Services Funding

[**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.]

Jennifer,
Tynisha forwarded me your email regarding number of clients served. You are correct. It should be 600 DeKalb senior residents.

Thank you

Erin Eckhardt
Director of Business Operations
Family Service Agency of DeKalb County
815.758.8616

From: Tynisha Clegg <tclegg@fsadekalbcounty.org>
Sent: Tuesday, December 27, 2022 2:54:02 PM
To: Erin Eckhardt <eeckhardt@fsadekalbcounty.org>
Subject: Fwd: 20203 Human Services Funding

Thank You,

Tynisha Clegg
Executive Director

Sent from my Verizon, Samsung Galaxy smartphone
Get [Outlook for Android](#)

From: Yochem, Jennifer <Jennifer.Yochem@cityofdekalb.com>
Sent: Tuesday, December 27, 2022 3:45:36 PM
To: Tynisha Clegg <tclegg@fsadekalbcounty.org>
Subject: 20203 Human Services Funding

EXTERNAL EMAIL NOTICE: DO NOT CLICK on links or open attachments unless you are sure the content is safe. If you suspect phishing, click the "Report Phishing" button in your toolbar.

Hi Tynisha:

I hope you had a fabulous vacation! I am preparing paperwork to present to the City Council at the end of January for the Human Services Grants. I think you may have flip-flopped some of the numbers. The total number of seniors served is 600 and DeKalb Residents is 1000. Can you confirm my suspicions?

Talk to you soon!

Jennifer Yochem | Community Services Coordinator

City of DeKalb | 164 E. Lincoln Highway | DeKalb, IL 60115

Phone: 815-748-2366

Email: jennifer.yochem@cityofdekalb.com | Website: www.cityofdekalb.com



Disclaimer: This is a transmission from the City of DeKalb that is confidential and proprietary. If you are not the intended recipient, copying or distributing the contents of this message is expressly prohibited. If you have received this message in error, please destroy it and notify the City immediately. This email is the property of the City of DeKalb and the City reserves the right to retrieve and read any message created, sent or received, including the right to monitor messages of City employees or representatives at any time, without notice. Freedom of Information Act Requests should be submitted on the City's website at <http://www.cityofdekalb.com/>.

ATTENTION: This email was sent from someone outside of Family Service Agency. Always use caution when opening attachments or clicking links from unknown senders or when receiving unexpected emails.

OFFICE USE ONLY:

Date Application Received: _____

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

☐ Denied



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

**FY 2023 HUMAN SERVICES FUNDING
APPLICATION
Twelve Months Funding 1/1/23 to 12/31/23**

**APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 7, 2022.
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Agency Name: Family Service Agency of DeKalb County, Inc.
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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: See Attached

Twelve Month Program Budget: \$ 645,500.00
Amount of Funding Requested: \$ 40,000.00
% of Total Program Budget: 6 %
Total Estimated Number of Program Participants: 1,000
Total Estimated Number of DeKalb Residents to be Served: 682
Estimated DeKalb Residents as % of Total Participants to be Served: 68.00 %

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: Erin Eckhardt

Title: Director of Business Operations

Signature: Erin Eckhardt

Digitally signed by Erin Eckhardt
Date: 2022.11.07 11:55:36 -06'00'

Date: 11/7/2022

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 7, 2022 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 7, 2022 to:
joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:

Date Application Received: 11/7/22 cl

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

☐ Denied

**HUMAN SERVICES AGREEMENT
FAMILY SERVICE AGENCY**

This agreement made this 23rd day of January, 2023, 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 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, 2023 to December 31, 2023. 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 **Thirteen Thousand and No/100 Dollars (\$13,000.00)** 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

CITY OF DEKALB, ILLINOIS



Board Chairman



Cohen Barnes, Mayor

ATTEST:

ATTEST:



Executive Director



Exhibit A: Funding Application

Exhibit B: Current Year's Budget

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

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 1000 seniors through the Senior Center's Club 55 in the coming year. Of this number, 600 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.



Family Service Agency

Strengthening Individuals & Families

Family Service Agency Board of Directors FY23

Term (Renewal)		Term (Renewal)		Public
				Private
				Client
2021 (2024)	Brian Oster (Past Chair) OC Creative Owner	2021 (2024)	Mary Hess DeKalb Township Supervisor	
(2022) 2025	Micki Chulick (Co-Vice Chair) Retired Executive Director	2021 (2024)	Suzanne Juday (Secretary) Retired Educator	
2021 (2024)	Cassandra Gottschalk (Chair) Foster & Buick Attorney Representing the City of DeKalb Mayor	Ex-Officio	Rick Amato DeKalb County Government State's Attorney	
Ex-Officio (2024)	Cohen Barnes DeKalb Government Mayor	2022 (2025)	Janeen Norquist Just In Time Owner	
2020 (2023)		2020 (2023)	Brad Hoey Northern Illinois University Special Projects Marketing & Communications	
		2021 (2024)	Nick Lee (Treasurer)	
2021 (2024)		2020 (2023)	Jerry Smith Former Mayor of DeKalb	
2020 (2023)	Alan Smith NIU Police Commander			

Family Service Agency of DeKalb County Inc

Budget Worksheet - Annual Budget Preview

From 7/1/2022 Through 6/30/2023

Account Code	Account Title	FY23	FY24
4001	Corporate Contributions	\$ 20,000.00	\$ 20,000.00
4002	Individual Contributions	\$ 75,000.00	\$ 75,000.00
4003	Foundation Contributions	\$ 55,000.00	\$ 55,000.00
4050	Auction/Raffle	\$ 750.00	\$ 750.00
	Event Other		
4053	Event Registration	\$ 2,000.00	\$ 2,000.00
	Event Sales		
4055	Event Sponsorships	\$ 32,500.00	\$ 32,500.00
4100	Grant Revenue - Misc	\$ 35,000.00	\$ 35,000.00
4101	Local Grant Revenue	\$ 362,275.00	\$ 363,000.00
4102	State Grant Revenue	\$ 323,637.20	\$ 325,000.00
4103	State FP Grant Revenue	\$ 605,591.07	\$ 575,250.00
4104	Federal Grant Revenue	\$ 73,029.56	\$ 73,029.56
4200	Clinical Services Revenue	\$ 375,000.00	\$ 375,000.00
	Prevention/Education Revenue		
4202	Affiliated Organizations	\$ 55,000.00	\$ 55,000.00
4204	Fines and Fees	\$ 20,000.00	\$ 20,000.00
4205	Anti-Crime	\$ 5,000.00	\$ 5,000.00
	Activity Event Revenue		
	Total Income	\$ 2,039,782.83	\$ 2,011,529.56
5100	Salaries and Wages	\$ 1,433,039.00	\$ 1,433,039.00
5210	FICA (SS/Med)	\$ 178,685.00	\$ 178,685.00
5220	Payroll Processing Fees	\$ 600.00	\$ 600.00
	Health Insurance		
	Worker's Compensation Insurance		
	Unemployment Insurance		
	Background Checks		
5260	Recruitment	\$ 783.00	\$ 783.00
5300	Auditing Services	\$ 15,000.00	\$ 15,000.00
	Service Fee's Misc		
5310	Legal Services	\$ 14,400.00	\$ 14,400.00
5320	Accreditation	\$ 3,750.00	\$ 3,750.00
5330	Contractural IT & Subscription Fees	\$ 68,618.00	\$ 68,618.00
5331	Contractural Security	\$ 6,940.00	\$ 6,940.00
5332	Contractural Copy Machine - Lease	\$ 2,840.00	\$ 2,840.00
5333	Contractural Other	\$ 10,339.98	\$ 10,339.98
	Consulting Services		
5350	Medical Services	\$ 7,688.78	\$ 7,688.78
5400	Emergency Services/Supplies	\$ 3,000.00	\$ 3,000.00
5402	Rental Assistance	\$ 30,550.00	
	Vehicle Assistance		
	Transportation Assistance		
	Food Pantry		
	Activity Events		
5404	Mortgage Assistance	\$ 2,000.00	\$ 2,000.00
5410	Client Scholarship	\$ 3,000.00	\$ 3,000.00
	Client Reimbursements		
5500	Sanitation and Janitorial Services	\$ 12,612.00	\$ 12,612.00
5501	Property and Building Insurance	\$ 23,000.00	\$ 23,000.00
5502	Utilities	\$ 17,400.00	\$ 17,400.00
5503	Pest Control	\$ 450.00	\$ 450.00
5504	Lawn Care and Plowing	\$ 10,400.00	\$ 10,400.00
	Building Repair		
5506	Building Maintenance	\$ 3,425.00	\$ 3,425.00
	Equipment Purchase & Replacement		

DATE

Budget Worksheet - Annual Budget Preview
From 7/1/2022 Through 6/30/2023

Page: 2

Family Service Agency Draft FY23 Budget

Senior Services Youth Services Program Total

SUPPORT AND REVENUE

Total Direct	\$ 70,560.00	\$ 60,000.00	\$ 130,560.00
Total Government	\$ 172,000.00	\$ 110,000.00	\$ 282,000.00
Total Indirect			\$ -
Total Other	\$ 177,684.00		\$ 177,684.00
Total Service Fees	\$ 10,000.00	\$ 40,000.00	\$ 50,000.00

Total Income	\$ 430,244.00	\$ 210,000.00	\$ 640,244.00
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Expense

Total Employee Related Expenses	\$ 183,500.00	\$ 120,000.00	\$ 303,500.00
Total Support Services	\$ 52,000.00	\$ 20,000.00	\$ 72,000.00
Total Occupancy	\$ 190,000.00	\$ 60,000.00	\$ 250,000.00
Total Other Expenses	\$ 12,000.00	\$ 8,000.00	\$ 20,000.00

Total Expense	\$ 437,500.00	\$ 208,000.00	\$ 645,500.00
---------------	---------------	---------------	---------------

Net Operating Income	\$ (7,256.00)	\$ 2,000.00	\$ (5,256.00)
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- 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%.

The following programming provided by Family Service Agency will address the various above identified social determinants.

Programs:

- **Peer Mentoring:**
 - High school or college students provide mentoring to elementary and middle school students at Family Service Agency and at the mentees school when appropriate. Mentors provides homework help, guidance, friendship, and support.
 - Appropriate for: youth with emotional concerns, etc.
- **Lunch Buddies:**
 - Community adults provide mentoring to elementary, middle, and high school students at area schools during the mentee's lunch period. Mentor provides support, guidance, and friendship.
 - Appropriate for: youth with emotional concerns, etc.
- **Community-Based Mentorship:**
 - Community adults provide mentoring to elementary, middle, and high school students at public locations, including but not limited to, libraries, bowling alleys, movie theaters, shopping centers, and parks. Mentor provides support, guidance, homework help, and friendship.
 - Appropriate for: youth with emotional concerns, etc.
- **Badge Buddies:**
 - Community adults such as law enforcement, union members, and nurses provide mentoring to middle and high school students in their place of employment. Mentor provides career coaching,
 - Appropriate for: youth lacking future planning, lacking positive role model, criminal involvement, behavioral concerns, etc.
- **Skill-Based Mentorship:**
 - Youth 16-24 make connections with Youth Programs Coordinator who provides case management services including job coaching, resume building, adult skills, and mentorship at Family Service Agency.
 - Appropriate for: youth lacking future planning, lacking positive role model, criminal involvement, behavioral concerns, etc.
- **Youth Togetherness:**
 - Youth Programs Coordinator operates a non-clinical, evidence-based group for youth who are waiting to be matched with a mentor.
- **Youth Mental Health Services**
 - In-school social emotional groups
 - Anger Management/META – Managing Emotions Thoughts and Actions

Family Service Agency of DeKalb County, Inc (FSA) is requesting funding to support senior and youth services to City of DeKalb residents. This includes programming through FSA's acquiring of DeKalb County Youth Services Bureau (YSB) in September 2022. FSA is committed to strengthening and growing all of youth and senior programming and services.

SENIOR PROGRAMMING

FSA operates four Club 55 senior activity centers throughout DeKalb County. With the main center in DeKalb, it impacts a large number of DeKalb residents. For over 40 years, Club 55 has continued to serve as a focal point for older adults to congregate for services and activities that respect their experience and skills, respond to diverse needs and interests, enhance their dignity, support independence, and encourage involvement in and with the center and the community.

FSA senior activity center's primary goal is to help seniors remain independent for as long as possible by keeping them active, engaged, physically, emotionally and mentally well.

Club 55 senior activities are broken down into three categories of programming: treatment, leisure education, and recreation participation. Treatment programming consists of physical, mental, emotional/affective, and social. Leisure education programming consists of leisure awareness, social interaction skills, leisure activity skills, and resources. Recreation participation programming consists of activities that allow the client to practice newly acquired skills, and/or experiencing enjoyment.

The following list of activities and services are offered at Club 55 senior activity centers:

- Nutrition Programs
 - Wellness Programs
 - Partnership with Northern Illinois Food Bank and Dekalb County Community Gardens, to offer nutritious and fresh food distribution to seniors who may experience food insecurity
- Exercise classes including
 - Low-impact aerobic exercises
 - Tai Chi (evidenced based)
 - Chair Yoga (evidence based)
 - Chair Exercise
 - Wii Bowling
- Information and Assistance
 - Education and guidance in understanding senior assistance programs
 - Referral and connection to appropriate community support services
 - Case management services to seniors who attend the sites
 - LIHEAP Assistance
 - Scam awareness presentations such as avoiding identity theft
 - Financial topics and educational presentations
- Education Classes
 - Computer classes
 - Smart phone classes

- AARP Smart Driver Course
- State of Illinois Secretary of State Driver's Review Class
- Creative Writing classes
- Social Events and Programs
 - Community Potlucks
 - Day trips
 - Crafts, needle working
 - Monthly entertainment, birthday and holiday parties
 - Bridge, Pinochle, Mexican Dominoes, Mah Jong, etc.
- Health Services
 - Blood pressure checks, flu shots, COVID-19 shots, diabetes management
 - Mental Health programs and presentations (detailed information to follow)

There may be multiple risk factors for mental health problems at any point in a person's life. Seniors may experience life stressors common to all. However, for some seniors, life's stressors become more significant such as ongoing loss in capacities and a decline in functional ability. For example, some seniors experience reduced mobility, chronic pain, frailty, or other health problems that result in some form of long-term care. Further, seniors are more likely to experience events such as bereavement or a drop in socioeconomic status. All these stressors can result in isolation, loneliness and/or psychological distress for which seniors may also require long-term care. Therefore, FSA provides senior mental health programming maintained by FSA's clinical team in conjunction with FSA's Senior Services program.

Group presentations and activities at all four Club 55 senior activity centers focus on awareness, education, and prevention to increase resilience and protective factors that aim to strengthen one's ability to cope with everyday stressful events. This includes, but not limited to increase/improving one's quality of life and feeling of satisfaction, social supports, and strengthening balance of physical, social, emotional, spiritual, and psychological health. There is promotion of mental health to reduce risk factors that lead to diminished mental health such as anxiety, depression, problematic substance use, or a sense of helplessness. Inequalities and their perceptions among people can have consequential effects on mental health. By addressing and working towards reducing these inequalities through diversity training, promoting anti-stigma initiatives, and creating transitional programs. All these services culminate in FSA facilitating conversations to aid individuals in addressing common problems and concerns, how to seek help and advocacy, caring for others, and keeping in touch with the community.

Mental and physical health impact each other significantly. For example, seniors with physical health conditions such as heart disease have higher rates of depression than those who do not. In addition, the same individuals who go without treating said depression can increase the negative effects of heart disease.

6.6% of the county's 65 and older population has physical and mental health challenges. These challenges could be a result of elder abuse. It can lead not only to physical injuries, but also to serious, sometimes long-lasting psychological consequences, including depression and anxiety.

Education/awareness and prevention presentations and one-on-one conversations enable an open dialogue to promote heedfulness and observation of one's situations and surroundings.

Each older adult has different experiences, backgrounds, and current challenges. Nationally, over 20% of adults aged 60 and over suffer from a mental or neurological disorder (excluding headache disorders) and 6.6% of all disability among people over 60 years is attributed to mental and neurological disorders. The most common mental and neurological disorders in this age group are dementia and depression, followed by anxiety disorders, then substance use problems, and around a quarter of deaths from self-harm.

FSA wants to ensure all seniors have best practice social and mental health programming available to them which aids in alleviating negative physical detriments. For individuals who are homebound, isolated, lonely, or may not be able to receive services in-person at one of the Club 55 senior activity centers, Senior Connections is available. With a focus on individuals who are experiencing isolation, loneliness, and/or any physical or mental impediments, and the potential for early institutionalization. Senior Connections provides one-to-one friendship to seniors thus helping them to remain independent in their homes rather than moving to more costly institutional care. The purpose of Senior Connections is to provide positive socialization and companionship to lonely, socially isolated seniors through referrals and subsequent assessment. This also includes those who are lacking social support, widowed, individuals disconnected from the community and those who are homebound. Thoroughly screened adult volunteers are paired with seniors who exhibit above identifiers that can impact quality of life. Volunteers do not provide housekeeping, transportation, counseling, or personal care assistance. However, if a senior begins to show signs of decline, emerging depression, or other developing concerns the specially trained volunteer can notify staff to assess and intervene when necessary. The program is designed to combat negative outcomes that can result from isolation, negative physical and mental health symptoms and early institutionalization has good health ensures independence, security, and productivity. Senior Connections provides a warm, caring friendship. Through a positive experience, seniors can have a more active lifestyle and engage in activities or resources available that they might not otherwise have participated in. A positive relationship can counteract the negative emotions that may occur with aging due to loneliness, social isolation, as well as chronic health problems with healthy habits and social relationships and networks.

Good general health and social care is important for promoting seniors' health, preventing disease, and managing chronic illnesses. Effective, community-level primary mental health care for seniors is crucial. It is equally important to focus on the long-term care of seniors suffering from mental disorders, as well as to provide caregivers with education, training, and support. To ensure we are promoting these topics to seniors in all levels of care, we have coupled the strength of all FSA's senior focused programming to include the promotion of mental health prevention education through various programming methods.

The purpose of prevention education for mental health in senior centers was developed with the topics/educational options listed below. These are presented at all four Club 55 senior activity centers on a regular basis through group settings.

- Increasing resilience and protective factors aims to strengthen the ability of individuals, families, and communities to cope with stressful events that occur in their daily lives.

- Mental health promotion aims to reduce the factors that places individuals, families, and communities at risk of diminishing mental and emotional health by reducing, addressing, or eliminating:
 - anxiety
 - depression
 - stress and distress
 - sense of helplessness
 - abuse and violence
 - problematic substance use
 - suicidal ideation or history of suicide attempts
- Mental health promotion attempts to reduce inequities by:
 - implementing diversity policies
 - providing diversity training
 - creating transitional programs for identified groups (i.e., tailoring programs to make them more inclusive of or responsive to marginalized populations)
 - promoting anti-stigma initiatives

YOUTH PROGRAMMING

The goal of Family Service Agency's Youth Programming, formerly Youth Mentoring and programming delivered by DeKalb County Youth Service Bureau, is to provide formalized mentorship to at-risk and disconnected youth, promote positive social well-being, and mental health in DeKalb County.

At-risk youth can be seen as every youth in our communities with some facing higher risks than others. A www.childtrends.org publication brief shared at-risk can be defined as someone who is disabled, have low self-esteem, or have been abused. It can also be defined as based on the environment one lives in. "For example, it could be said that the family is at risk. Families are the most critical setting for the development of children, and family risk factors, such as poverty, single parenthood, and low parental education levels, regularly have been found to undermine children's development." Finally, it can be defined as the community, neighborhood, or school context is an at-risk environment.¹

Disconnected youth are teenagers and young adults who are neither working nor in school. They may have struggled in school and lacked adequate supports to make it to graduation day. They are included in the estimated one million students nationally who drop out of high school each year and fall through the cracks. Others may be youth involved in or at-risk of being involved in the justice system, teen parents or foster care children who are "aging or aged out" of the system without a clear plan for adulthood. In the City of DeKalb and throughout the County,

- Disconnected youth 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 Illinois 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%.

- Bullying Prevention
- Girls Empowerment
- Individual Counseling
- Group Counseling
- Early Intervention Program (EIP) - Drug and Alcohol
- Building Champions

GOALS – OBJECTIVES – OUTCOMES

As an accredited organization, quarterly and annual reporting of FSA's progress towards outputs and outcomes, financial health, and improvements/changes of services to clients is required in order to review and improve services to clients.

- Early Intervention Programming (EIP) – Drug and Alcohol
 - Goals/Objective –
 - To provide early detection and intervention associated with substance use for DeKalb County youth to:
 - Reduce Substance use by DeKalb County youth
 - Increase knowledge regarding risks & symptoms associated with substance abuse
 - Encourage and empower youth to abstain from further substance use
 - Outcome/Performance Measurement
 - 70% of youth will decrease substance use
 - 70% of youth will increase knowledge of/risks of substance use
 - 70% will report better decision making
 - 90% of group participants will complete successfully
 - 100% will increase scores on pretest to posttest
- META
 - Goals/Objective –
 - Provide early detection, intervention, and support related to emotion regulation, anger/aggression related issues, self-esteem related issues, and coping skills.
 - Encourage and empower youth to develop positive relationships with their schools, peers, family and community
 - Outcome/Performance
 - 80% of youth will develop or enhance skills to control anger and behaviors
 - 80% of youth will report safer decision making regarding their emotions
 - 80% of youth will develop or enhance empathy and perspective taking skills
 - 80% of youth 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

- Girls Empowerment & Building Champions
 - Goals/Objectives
 - Provide early detection, intervention, and support related to emotion regulation, anger/aggression related issues, self-esteem related issues, and coping skills
 - Encourage and empower youth to develop positive relationships with their schools, peers, family, and community
 - Outcome/Performance Measure
 - 80% of youth will develop or improve confidence
 - 80% of youth will learn effective ways of communicating and expressing feelings
 - 80% will develop or improve leadership skills
- Bullying Prevention
 - Goals/Objectives
 - Students will learn that bullying behaviors are negative actions, and how to replace them with positive actions to feel good about themselves.
 - Outcome/Performance
 - Short term - 100 youth will demonstrate measurably better self-concept, self-control, decision-making, prosocial attitudes and skills, honesty, and goal-setting skills
 - Long term – 20% of youth will have reduced anxiety and depression, fewer externalizing behaviors (disruptive behaviors, violence, and substance abuse), more positive health behaviors (physical activity, nutrition), improved peer relations and pro-social behaviors, and improved school attendance and academic achievement
 - 25% of youth will be less likely to demonstrate internalizing and/or externalizing behaviors, more likely to have positive peer relations, and experience greater health and success (and happiness) in school and life
- Youth Mental Health Services (Group & Individual Counseling)
 - Goals/Objectives of Group and Individual Counseling are indicated primarily through the continued individual successes of each individual client. These successes are identified using evidence-based practices and improvements indicated through the use of standardized clinical tools.
 - Outcome/Performance

Depending on the reason for Center for Counseling (CFC) services, specific client goals may vary. Counselors are committed to solution-based counseling that is client specific to achieve set goals. The CFC has developed the following outcomes:

 - Short-term: Clients seeking services are promptly provided with counseling
 - Mid-term: Clients achieve individual service goals
 - Long-term: Clients attain a satisfactory function level upon completion of services

- Various Mentorship Programs
 - Goals/Objectives
 - To ensure disconnected youth aged 16-24 have access to education and support that will improve their employability.
 - To provide individualized assessments to create a plan unique to each participants strengths and areas of interest.
 - To provide a meaningful alternative to youth who have been challenged by traditional education and employment
 - To partner with local companies to create employment terms that allow for employee training, feedback and follow-up.
 - To teach kids to advocate for themselves and reach out to teachers when struggling.
 - To provide opportunities to maintain academic credit and get back on track.
 - Decreasing or delaying antisocial activities
 - Improving academic performance, attitudes and behaviors
 - Improving relationships with family and friends
 - Strengthening self-concept
 - Providing social and cultural enrichment
 - Outcome/Performance
 - 100% will complete the Career Cluster Inventory
 - 100% will complete the Employment 101 pre-assessment
 - 80% will complete the essential Employability Skills
 - 80% will complete the Teen DISC© Personality Profile
 - 70% will complete resume and job search training
 - 60% will complete work readiness activities
 - 60% will participate in a 12-18-week employment session
 - 100% who complete the employment session will complete the post-assessment
 - 46% of youth are less likely than controls to initiate drug use
 - 27% are less likely to initiate alcohol use
 - One-third are less likely to hit someone
 - 52% are less likely to skip school
 - 37% are less likely to skip a class
 - Are more confident of their performance in schoolwork
 - Have improved relations and levels of trust with parents and families
 - Improved peer relationships
- Senior Services Club 55 Activity Centers
 - Goals/Objectives
 - Knowledge of leisure opportunities in the community
 - Intrinsic motivation to participate in meaningful leisure activities
 - Abilities for planning, making choices, and taking responsibility

- Overall health, well-being, and quality of life
- Outcome/Performance
 - 75% of seniors report satisfactory social lives
 - 70% of seniors maintain or improve cognitive health status
 - 70% of seniors improve physical health status
 - 50% of seniors utilize provided referrals and resources within a month

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.

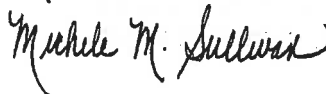
In February 1964 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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, Oper. Mgr.
Accounts Management Operations 1

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) ►

Not for Profit

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

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

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

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

1325 Sycamore Road

6 City, state, and ZIP code

DeKalb, Illinois 60115

7 List account number(s) here (optional)

Requester's name and address (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 ► *November 1, 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.

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.

FINANCIAL STATEMENTS

Years Ended June 30, 2021 and 2020

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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, 2021 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 Family Service Agency of DeKalb County, Inc., as of June 30, 2021, 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 April 28, 2022, on our consideration of Family Service Agency 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 Family Service Agency 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 Family Service Agency of DeKalb County, Inc.'s internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have previously audited Family Service Agency of DeKalb County, Inc.'s 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated April 19, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Erboe & Associates, CPAs

Rockford, Illinois

April 28, 2022

Illinois State Registration # 066-004204

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.
STATEMENT OF FINANCIAL POSITION
June 30, 2021 and 2020

Assets

	<u>2021</u>	<u>2020</u>
<i>Assets:</i>		
Cash	\$ 283,647	\$ 294,632
Accounts receivable	168,197	272,043
Prepaid expenses (Note 2)	-	445
Property and equipment, net (Note 3)	<u>2,407,942</u>	<u>2,516,157</u>
	<u>\$2,859,786</u>	<u>\$3,083,277</u>

Liabilities and Net Assets

<i>Liabilities:</i>		
Accounts payable	\$ 46,130	\$ 37,430
Accrued expenses:		
Vacation	24,620	39,447
Pension	3,075	157
United Way	405	405
Unearned grant revenue	-	-
PPP Loan (Note 11)	-	146,200
Line of credit (Note 4)	-	-
Current maturities of long term debt (Note 5)	150,000	450,000
Long term debt, less current maturities (Note 5)	<u>700,000</u>	<u>850,000</u>
Total liabilities	<u>924,230</u>	<u>1,523,639</u>
<i>Net Assets:</i>		
With donor restrictions	-	-
Without donor restrictions	<u>1,935,556</u>	<u>1,559,638</u>
Total net assets	<u>1,935,556</u>	<u>1,559,638</u>
	<u>\$2,859,786</u>	<u>\$3,083,277</u>

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, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Activities without donor restrictions:		
Operating activities:		
Support, revenues and transfers:		
Direct Public Support	\$ 638,398	\$ 940,064
Indirect Public Support	50,637	62,645
Government Support	1,448,144	962,716
Program Service Revenue	98,339	95,870
Other	<u>323,913</u>	<u>198,432</u>
Total operating support, revenue and transfers	<u>2,559,431</u>	<u>2,229,727</u>
Expenses:		
Program services:		
Program		
Center for Counseling	299,358	285,113
Youth Mentoring	13,586	18,865
Senior Services Center	252,123	302,850
Children's Advocacy Center	257,443	253,653
Community Action Program	<u>775,406</u>	<u>369,386</u>
Total program services	<u>1,597,916</u>	<u>1,229,867</u>
Supporting services:		
Management and general expenses	572,676	623,320
Fund raising expenses	<u>12,921</u>	<u>17,278</u>
Total supporting services	<u>585,597</u>	<u>640,598</u>
Total operating expenses	<u>2,183,513</u>	<u>1,870,465</u>
Increase (decrease) in net assets without donor restrictions	375,918	359,262
Net assets, beginning of year	<u>1,559,638</u>	<u>1,200,376</u>
Net assets, end of year	<u>\$1,935,556</u>	<u>\$1,559,638</u>

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, 2021 and 2020

	2021					
	Center for Counseling	Youth Mentoring	Senior Services Center	Children's Advocacy Fund	Community Action Program	Total All Funds
Direct Public Support:						
Contributions unrestricted	\$ 2,598	\$ 100	\$ 2,660	\$ 2,915	\$ -	\$ 359,337
Contributions in-kind	-	-	-	-	11,000	12,542
Affiliated	-	-	66,840	40,226	-	107,066
Foundations	10,000	169	-	-	-	135,887
Fundraising	-	500	-	11,266	-	23,566
Total public support	<u>12,598</u>	<u>769</u>	<u>69,500</u>	<u>54,407</u>	<u>11,000</u>	<u>638,398</u>
Indirect Public Support:						
United Way	-	-	-	-	-	50,637
Total indirect public support	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,637</u>
Government Support:						
Community Services Block Grant	-	-	-	-	562,747	562,747
City Township and Village	3,000	6,000	13,500	-	173,572	199,072
DeKalb County 708 Board	174,818	-	-	19,798	-	194,616
DeKalb County	-	-	49,459	25,702	-	75,161
VCVA Attorney General	-	-	-	15,900	-	15,900
IL VOCA	-	-	-	105,597	-	105,597
IL DCFS CAC	-	-	-	54,043	-	54,043
Medicare/Medicaid/MCO	241,008	-	-	-	-	241,008
Total government support	<u>418,826</u>	<u>6,000</u>	<u>62,959</u>	<u>221,040</u>	<u>736,319</u>	<u>1,448,144</u>
Program Service Revenue:						
Individual & family	68,681	-	-	-	-	68,681
Groups	21,959	-	-	-	-	21,959
Divorce mediation	6,235	-	-	-	-	6,235
Other service fees	39	-	-	300	-	1,464
Total program service revenue	<u>96,914</u>	<u>-</u>	<u>-</u>	<u>300</u>	<u>-</u>	<u>98,339</u>
Other:						
PPP loan forgiveness	-	-	-	-	-	146,200
Interest/discounts	-	-	-	-	2	2
Other	-	-	-	-	63	63
Rent in-kind	-	-	177,648	-	-	177,648
Total other	<u>-</u>	<u>-</u>	<u>177,648</u>	<u>-</u>	<u>63</u>	<u>323,913</u>
Total revenue	<u>\$528,338</u>	<u>\$ 6,769</u>	<u>\$310,107</u>	<u>\$275,747</u>	<u>\$747,382</u>	<u>\$2,559,431</u>

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, 2021 and 2020

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	\$267,853	\$ 37,051	\$303,016	\$229,140	\$502,664	\$790,003	\$2,229,727

The accompanying notes are an integral part of this statement.

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, 2021 and 2020

2020									

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, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<i>Cash flows from operating activities:</i>		
Increase in net assets	\$ <u>375,918</u>	\$ <u>359,262</u>
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation	129,215	109,161
(Increase) decrease in investment	-	-
(Increase) decrease in receivables	103,844	(94,700)
(Increase) decrease in prepaid expenses	445	(445)
Increase (decrease) in accounts payable	8,700	(78,186)
Increase (decrease) in deferred revenue	-	-
Increase (decrease) in accrued expenses	(158,107)	170,524
Total adjustments	<u>84,097</u>	<u>106,354</u>
Net cash provided by operating activities	<u>460,015</u>	<u>465,616</u>
<i>Cash flows from investing activities:</i>		
Payments for purchase of fixed assets	(21,000)	(1,372,296)
Disposal of fixed assets	<u>-</u>	<u>457</u>
Net cash used by investing activities	<u>(21,000)</u>	<u>(1,371,839)</u>
<i>Cash flows from financing activities:</i>		
Proceeds from line of credit	-	-
Principal payments on line of credit	-	(40,000)
Proceeds from long term debt	-	959,574
Principal payments on long term debt	(450,000)	(100,000)
Net cash provided (used) by financing activities	<u>(450,000)</u>	<u>819,574</u>
Net increase (decrease) in cash	(10,985)	(86,649)
Cash - beginning of year	<u>294,632</u>	<u>381,281</u>
Cash - end of year	\$ <u>283,647</u>	\$ <u>294,632</u>
<i>Supplemental disclosure of cash flow information:</i>		
Cash paid during the year for interest	\$ <u>72,895</u>	\$ <u>37,090</u>

The accompanying notes are an integral part of this statement.

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Business Activity

Family Service Agency of DeKalb County, Inc. is a not-for-profit corporation organized on July 18, 1956 under the laws of the State of Illinois and exists to provide vital human services which individuals and families need to overcome life's difficulties or to enhance the quality of their lives.

Center for Counseling program provides professional counseling services to children, adolescents and adults as well as to families, couples, and groups. Various emotional concerns can be addressed including stress, issues of depression, anxiety and divorce, grief, loss, abuse and help adjusting to life transitions. Other services include divorce mediation, 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.

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS, continued

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, 2021.

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.

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS, continued

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.

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS, continued

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Commitments and Contingencies

The Agency 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 Agency 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.

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.

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.

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS, continued

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 Agency to capitalize betterments which materially add to the value of related assets or materially extend the useful life of assets with a cost in excess of \$500. Normal maintenance and minor equipment purchases are charged to expense as incurred. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts with any resulting gain or loss reflected in the current period.

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

Restricted and Unrestricted Revenue

Contributions 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.

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

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.

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS, continued

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Advertising

It is the policy of the agency to expense advertising costs as incurred. Family Service Agency of DeKalb County, Inc. received \$14,870 in advertising as in-kind for the year ended June 30, 2021 and \$8,049 for 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. 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, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Insurance	\$ -	\$ 445
	<u>\$ -</u>	<u>\$ 445</u>

NOTE 3: PROPERTY AND EQUIPMENT

Property and equipment, net, is summarized as follows at June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Furniture, fixtures and equipment	\$ 246,479	\$ 225,479
Building	1,534,574	1,534,574
Leasehold improvements	<u>959,316</u>	<u>959,316</u>
	2,740,369	2,719,369
Less accumulated depreciation	<u>332,427</u>	<u>203,212</u>
Property and equipment, net	<u>\$2,407,942</u>	<u>\$2,516,157</u>

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.

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS, continued

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, 2021 and 2020, \$0 and \$0 was outstanding on the line 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, 2021 and 2020, \$850,000 and \$1,300,000 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 \$19,500 of their yearly compensation for the calendar year ending December 31, 2020. 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, 2021 and \$177,648 at June 30, 2020. 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 \$14,870 at June 30, 2021 and \$8,049 at June 30, 2020. These amounts are included in the financial statements as in-kind.

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS, continued

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 \$64,500 during the fiscal year ended June 30, 2021 and \$37,500 during the fiscal year ended June 30, 2020.

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, 2021, the Agency had cash deposits at Resource Bank in excess of federally insured limits of approximately \$14,799.

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 \$227,612 of financial assets available to meet cash needs for general expenditures. This consists of cash of \$283,647 and accounts receivable of \$168,197. The Agency has liabilities of \$224,232 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 loan was forgiven during the year ended June 30, 2021.

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS, continued

NOTE 12: 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.

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
Family Service Agency 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 Family Service Agency of DeKalb County, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, 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 April 28, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Family Service Agency of DeKalb County, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Family Service Agency 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 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 Family Service Agency 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 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
April 28, 2022

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
Family Service Agency of DeKalb County, Inc.
DeKalb, Illinois

Report on Compliance for Each Major Federal Program

We have audited Family Service Agency of DeKalb County, 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 Family Service Agency of DeKalb County, Inc.'s major federal programs for the year ended June 30, 2021. Family Service Agency of DeKalb County, 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 Family Service Agency of DeKalb County, 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 Family Service Agency of DeKalb County, 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 Family Service Agency of DeKalb County, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Family Service Agency of DeKalb County, 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, 2021.

Report on Internal Control Over Compliance

Management of Family Service Agency of DeKalb County, 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 Family Service Agency of DeKalb County, 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 Family Service Agency of DeKalb County, 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
April 28, 2022

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2021

Section I - Summary of Independent Auditors' Results

1. The auditor's report expresses an unqualified opinion on the financial statements of Family Service Agency of DeKalb County, 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 Family Service Agency of DeKalb County, 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 Family Service Agency of DeKalb County, 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 Family Service Agency of DeKalb County, Inc.
7. The program tested as a major programs includes:
CFDA#93.569 - Community Service Block Grant - CSBG
8. The threshold for distinguishing Type A and B programs was \$750,000.
9. Family Service Agency of DeKalb County, Inc. was not determined to be a low-risk auditee. This determination is merely due to the agency not being required to undergo a single audit in each of the prior two audit periods.

Section II - Financial Statement Findings

There were no financial statement findings reported during the June 30, 2021 audit.

Section III - Federal Award Findings and Questioned Costs

There were no federal award findings or questioned costs reported during the June 30, 2021 audit.

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 2021

Summary of Prior Audit Findings

None

SUPPLEMENTARY INFORMATION

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	Pass Through Organization	Federal CFDA Number	Pass through Entity Number	Period Covered	Expenditures	Passed Through To Subrecipients
U.S. Department of Commerce & Economic Opportunity						
Community Services Block Grant-CSBG *	Illinois Dept of Human Services	93.569	G-2001ILCOSR	7/1/20-6/30/21	\$277,755.94	-
Community Services Block Grant-CSBG *	Illinois Dept of Human Services	93.569	G-2001ILCOSR	7/1/20-6/30/21	221,192.89	-
Community Services Block Grant-CSBG *	Illinois Dept of Human Services	93.569	G-2001ILCOSR	7/1/20-6/30/21	<u>91,717.30</u>	-
Total U.S. Department of Commerce & Economic Opportunity					<u>590,666.13</u>	-
U.S. Department of Housing & Urban Development						
Entitlement Grant-CDBG	Illinois Dept of Human Services	14.218		7/1/20-6/30/21	<u>167,026.42</u>	-
Total U.S. Department of Housing & Urban Development					<u>167,026.42</u>	-
U.S. Department of Justice						
Corona Virus Emergency Supplemental Fundamental	Illinois Dept of Human Services	16.034		7/1/20-6/30/21	6,926.50	-
VOCA Victims of Crime Assistance	Illinois Dept of Human Services	16.575		7/1/20-6/30/21	105,597.00	-
National Children's Alliance	Illinois Dept of Human Services	16.758		7/1/20-6/30/21	<u>28,074.07</u>	-
Total U.S. Department of Justice					<u>140,597.57</u>	-
U.S. Department of Treasury						
Emergency Rental Assistance Program	Illinois Housing Development Authority	21.023		7/1/20-6/30/21	<u>20,607.55</u>	-
Total U.S. Department of Treasury					<u>20,607.55</u>	-
U.S. Department of Health & Human Services						
Community Services Block Grant-CSBG *	Illinois Dept of Children & Family Services	93.556		7/1/20-6/30/21	<u>54,043.25</u>	-
Total U.S. Department of Health & Human Services					<u>54,043.25</u>	-
Total federal financial assistance					<u>\$972,940.92</u>	-

* Denotes major program

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

FAMILY SERVICE AGENCY OF DEKALB COUNTY, 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 Family Service Agency of DeKalb County, 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 is no longer required to be reported by the Agency. 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) Family Service Agency of DeKalb County, Inc. has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Rouse, Joanne

From: Erin Eckhardt <eeckhardt@fsadekalbcounty.org>
Sent: Monday, November 7, 2022 12:00 PM
To: Rouse, Joanne
Cc: Tynisha Clegg
Subject: FSA of DeKalb County HSF Application & Documentation
Attachments: FY23 HSF Application.pdf; FY23 Board Roster.pdf; FY23 and FY24 Annual Budget .pdf; FY23 Youth and Senior Program Budget.pdf; CY2023 Health and Human Services Narrative.pdf; 501c-3.pdf; 2022 W-9.pdf; FSA 21 final.pdf

Follow Up Flag: Follow up
Flag Status: Flagged

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

Dear Joanne,
Please find attached FSA's application and supporting documents.
If you have any questions or need additional information, please contact Tynisha and/or myself.

Erin (Tamms) Eckhardt (she/her)
Director of Business Operations
Family Service Agency of DeKalb County
1325 Sycamore Road
DeKalb, Illinois 60115
(p) 815-758-8616
(f) 815-758-7569

Rouse, Joanne

From: Rouse, Joanne
Sent: Wednesday, November 16, 2022 8:34 AM
To: Erin Eckhardt; Yochem, Jennifer; Tynisha Clegg
Subject: RE: FY 2023 Human Services Funding
Attachments: SCity Hall 22111608150.pdf

Good morning Erin,

Attached are the pages from FSA's Human Services application from last year. Jennifer shared that you stated FSA received funding for youth and senior services in the past and that you were instructed to combine the numbers. In order to clarify any miscommunications, please note that in past FSA received funding for Club 55 only. For this year's request, Tynisha and I discussed one application for funding for both programs, but each still required a separate program budget, program narrative, and estimate of the number of persons to be served. I understand this is confusing but were trying to eliminate the need to complete two applications.

If you have questions, please know I am always available to discuss your concerns. Jennifer is new to this process but is it not necessary to raise your voice when contacted for additional information or clarification of your application. Her efforts were made to ensure your application receives the complete consideration and a fair review by the grant review committee.

Joanne

From: Erin Eckhardt <eeckhardt@fsadekalbcounty.org>
Sent: Tuesday, November 15, 2022 4:30 PM
To: Yochem, Jennifer <Jennifer.Yochem@cityofdekalb.com>; Tynisha Clegg <tclegg@fsadekalbcounty.org>; Rouse, Joanne <Joanne.Rouse@CITYOFDEKALB.com>
Subject: RE: FY 2023 Human Services Funding

[**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.]

Hi Jennifer,

First of all, congratulation on the position at the City. It will be great to work with you moving forward.

I also want to thank you for clarifying the information needed. I apologize for appearing to be loud or angry on the phone, that was not my intent. What you were sharing was not making sense to me based on previous guidance from Joanne. However, wanting to know the breakdown of funds & residents served completely makes sense! I have updated the application form to reflect funds and individuals served for youth and seniors. There was an increase in the number served due to reviewing the calculations.

If you have any questions, please do not hesitate to contact us.

Erin (Tamms) Eckhardt (she/her)
Director of Business Operations
Family Service Agency of DeKalb County
1325 Sycamore Road
DeKalb, Illinois 60115
(p) 815-758-8616

(f) 815-758-7569

From: Yochem, Jennifer <Jennifer.Yochem@cityofdekalb.com>

Sent: Tuesday, November 15, 2022 2:45 PM

To: Tynisha Clegg <tclegg@fsadekalbcounty.org>; Erin Eckhardt <eeckhardt@fsadekalbcounty.org>

Subject: FY 2023 Human Services Funding



IRONSCALES couldn't recognize this email as this is the first time you received an email from this sender
Jennifer.Yochem@cityofdekalb.com

EXTERNAL EMAIL NOTICE: DO NOT CLICK on links or open attachments unless you are sure the content is safe. If you suspect phishing, click the "Report Phishing" button in your toolbar.

Good afternoon, Tynisha:

Joanne & I are working together to review the applications for the Human Services Grant. We have reviewed your submitted application.

We noticed you did not detail a specific project or program, the total number of DeKalb residents served or the project budget. Per the application, these are necessary pieces of the submission. Please take some time to provide these pieces to your application. Would you be able to provide them by Friday?

We believe you are combining Club 55 & the Youth Program. Per the reporting requirements we need the details.

Please let me know if you have any questions or concerns.

Jennifer Yochem | Community Services Coordinator

City of DeKalb | 164 E. Lincoln Highway | DeKalb, IL 60115

Phone: 815-748-2366

Email: jennifer.yochem@cityofdekalb.com | Website: www.cityofdekalb.com



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

**FY 2023 HUMAN SERVICES FUNDING
APPLICATION
Twelve Months Funding 1/1/23 to 12/31/23**

**APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 7, 2022.
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: \$ 213,400

Amount of Funding Requested: \$ 10,000

% of Total Program Budget: 4.7 %

Total Estimated Number of Program Participants: 20

Total Estimated Number of DeKalb Residents to be Served: 12

Estimated DeKalb Residents as % of Total Participants to be Served: 60 %

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: Patty Steffens

Title: Community Relations Director

Signature: 

Date: November 2, 2022

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 7, 2022 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 7, 2022 to:
joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:

Date Application Received: 11/2/22 *cl*

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

☐ Denied

**HUMAN SERVICES AGREEMENT
FOX VALLEY OLDER ADULT SERVICES D/B/A FOX
VALLEY COMMUNITY SERVICES**

This agreement made this 23rd day of January, 2023 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 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, 2023 to December 31, 2023. 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

**HUMAN SERVICES AGREEMENT
FOX VALLEY OLDER ADULT SERVICES D/B/A FOX
VALLEY COMMUNITY SERVICES**

This agreement made this 23rd day of January, 2023 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:

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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.
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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.

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 Eight Thousand and No/100 Dollars (\$8,000.00) 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 February, 2023, 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.

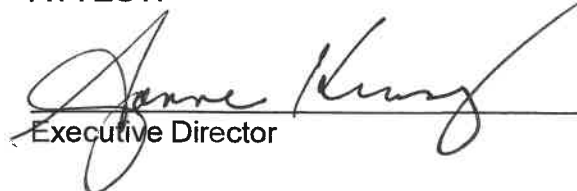
FOX VALLEY OLDER ADULT
SERVICES D/B/A FOX VALLEY
COMMUNITY SERVICES

CITY OF DEKALB, ILLINOIS


Board Chairman


Cohen Barnes, Mayor

ATTEST:


Executive Director

ATTEST:



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 **Eight Thousand and No/100 Dollars (\$8,000.00)** 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.
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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.

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

7. **Compliance with Laws.** The Grantee expressly covenants and agrees that it shall comply with all applicable laws, including those laws applicable to the use of public funding to the extent that such laws are applicable to programs funded in whole or in part by the City of DeKalb. The Grantee expressly covenants that it shall not discriminate against any person or organization on the basis of any legally

Exhibit A: Funding Application

Exhibit B: Current Year's Budget



FOX VALLEY COMMUNITY SERVICES*

1406 Suydam Road • Sandwich, IL 60548
Phone (815) 786-9404 • Fax (815) 786-2696
Web: www.fvoas.org

2022 Board Members

Meetings: 3rd Tuesday at 1pm

President:	Valerie M. Plomin, Ph.D. (2023) * Mailing address: 3109 Grove Ave, Berwyn, IL 60402 854 Holiday Dr., Sandwich IL 60548 v.plomin@comcast.net 708-280-0465 Non-Profit Consultant, retired
Vice President	Craig Elliott (2024) 188 Easy St. Somonauk, IL 60552 Craigelliott36@yahoo.com 815-498-3377 (w) 815-325-4651 (c) Realtor
Treasurer	Rhonda Aubart Chase (2023) 936 Suzy St. Sandwich, IL 60548 Rhonda@rctaxsolutions.com (c) 815-757-4484 Accountant, Enrolled Agent
Secretary	Kym Kowalski (2024) 612 W 2 nd St. Sandwich, IL 60548 kymkowalski@yahoo.com 630-291-6824 CPA, NIUF Controller

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.



Your Key To Independent Living

Board Member	Mike Nadeau (2023) 607 E Church St. Plano, IL 60545 mikejnadeau@comcast.net 630-552-1951 or 630-388-9708 Retired Principal
Board Member	Sarah Greenhagen (2023) 1615 Hart Rd Batavia, IL 60510 sarah@catalystpts.com 815-313-6333 (w) 815-793-7550 (c) DT, DPT Board Certified Specialist in Geriatric Physical Therapy
Board Member	Lanette Yingling (2023) 703 Eva Lane Sandwich, IL 60548 yingling3032@gmail.com 815-739-7669 Business Owner
Board Member	Dawn Weekly (2024) 530 Indian Creek Dr. Leland, IL 60531 dawn@legacylawil.com 815-570-2334 (w) 815-378-3764 (c) Elder Care Attorney
Board Member	Janet S. DeVoe (2024) 102 Golfview Court Sandwich, IL 60548 kwdjsd@yahoo.com 815-786-0103 (c) 815-501-4179 Retired Teacher/Administrative Assistant

Board Member	Sherry Paul (2024) 103 Kees Lane Sandwich, IL 60548 Syp1@comcast.net 815-262-7749 Technology Sales Consultant
Board Member	George F. Daniel (2023) * 13 Holiday Drive, Somonauk, IL 60552 georgefdaniel@gmail.com 309-368-5014 Retired Pharmacist

Agency Wide Budget

Fox Valley Older Adult Services

For the Twelve Months Ending December 31, 2022

Revenues	Description	Year To Date		
Revenues	Adult Day Services	\$ 251,000.00		
Revenues	In Home Services	\$1,600,000.00		
			\$1,851,000.00	Total
Revenues	Donations	\$100,000.00		
			\$ 100,000.00	Total
Revenues	Sr. Tax Levy - DeKalb County	\$ 60,000.00		
Revenues	Sr. Tax Levy - Kendall County	61,000.00		
Revenues	Title XX Revenue	\$ 24,192.00		
			\$145,092	Total
Revenues	Sponsorships	\$30,000.00		
			\$30,000.00	Total
Revenues	Events	\$ 110,000.00		
			\$ 110,000.00	Total
Revenues	Hall Rental	\$ 11,000.00		
			\$ 11,000.00	Total
Revenues	Activities	\$ 15,000.00		
		\$ 15,000.00		
			\$ 2,262,192.00	Revenue Total

Agency Wide Budget

Fox Valley Older Adult Services
For the Twelve Months Ending December 31, 2022

Exeenses	Description	Year To Date		
Expenses	ADS Program Supplies	\$ 4,500.00		
Expenses	IHS Program Expense	\$ 16,100.00		
			\$ 20,600.00	
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	\$ 30,000.00		
			\$ 30,000.00	Total
Expenses	Office Equipment	\$ 6,500.00		
			\$ 6,500.00	Total

Expenses	ADS Payroll, Medicare & SS	\$ 177,368.00		
Expenses	IHS Payroll, Medicare & SS	\$ 1,161,829.00		
Expenses	Admin Payroll, Medicare & SS	\$ 345,830.00		
Expenses	IHS Mileage	\$ 60,000.00		
		\$	1,838,865.00	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	
		\$ 2,231,165.00	<u>Expense</u> Total	

Fox Valley Community Services
Proposed DeKalb Adult Day Service Budget
For a 12-month Period for Facility, approximately 4500 sq. ft.

Income/Revenue

Client Revenue – based on a projected 20 clients a year

Private Pay	\$ 13,750
Community Care Program	\$ 75,000
Department of Rehabilitation Services	\$ 16,250
Veterans Assistance	\$ 15,000
Grants	\$ 93,400

Total Income/Revenue

\$ 213,400

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	\$ 2,000
Building Security	\$ 1,400

Sub-Total Other Direct Exp \$ 66,400

Total Direct Expense \$ 200,400

Indirect Expense

Ongoing Indirect Expense

Advertising/Publicity/Marketing	\$ 1,000
Office Supplies	\$ 2,000
Activities	\$ 6,000
Miscellaneous	\$ 4,000

Total Indirect Expense \$ 13,000

Total Expense

\$ 213,400



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 29 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 in 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 two registered nurses. 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 programming 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 \$19.00 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. Adult Day Services prevent unnecessary and premature nursing home placement in addition to enhancing the quality of life where basic needs are met, giving priority to low- and moderate-income residents of the City of DeKalb.

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 2023 Human Services Grant to assist with operating expenses for the DeKalb Adult Day Services. Our program budget has changed since our opening year. Our revenue from previous grants that supported the initiation of this program are no longer available. Because of this decrease in certain grant revenues, we are requesting increased funding for the 2023 year from the City of DeKalb

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 and are pleased with our growing numbers of clients.

Thank you for considering our request.



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. 1972, 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



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.

Effective date (For date to be inserted, see item 3 below)

FOX VALLEY OLDER ADULT SERVICES

July
June 1, 1972

Box 125, Berwyn, Illinois 60540

Employer Identification Number

36-2738669

(Street and number)

(City or town)

(State)

(ZIP code)

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

(Title)

James Bristol

(Signature of secretary, treasurer, etc.)

James Bristol, Treasurer

Catherine Justat

(Title)

Catherine Justat, Secretary

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)

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 DBA Fox Valley Community 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 ►

Donna McKeo

Date ►

4/8/22

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

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 20 individuals with Adult Day Care services when the program opens. Of this number, 12 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.

FOX VALLEY OLDER ADULT SERVICES
d.b.a. FOX VALLEY COMMUNITY SERVICES

SANDWICH, ILLINOIS

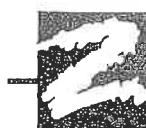
ANNUAL FINANCIAL REPORT

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 & 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

<u>ASSETS</u>	<u>2020</u>
Current Assets	
Cash and cash equivalents	\$ 773,301
Accounts Receivable	-
Other Receivable	-
Prepaid Expenses	-
Total Current Assets	<u>773,301</u>
Property and Equipment	
Land	91,250
Building and improvements	520,721
Equipment	58,709
Less: Accumulated Depreciation	<u>(457,006)</u>
Total Property and Equipment, Net	<u>213,674</u>
Total Assets	<u><u>\$ 986,975</u></u>
<u>LIABILITIES AND NET ASSETS</u>	
Current Liabilities	
Accounts Payable	\$ 30,781
Accrued Wages	32,420
Accrued Liabilities	-
Current Portion of Notes Payable	<u>20,915</u>
Total Current Liabilities	<u>84,116</u>
Long-Term Liabilities	
Notes Payable	<u>370,938</u>
Total Long-Term Liabilities	<u>370,938</u>
Total Liabilities	<u>455,054</u>
Net Assets	
Without Donor Restrictions:	
Undesignated	531,921
Board Designated	-
With Donor Restrictions	<u>-</u>
Total Net Assets	<u>531,921</u>
Total Liabilities and Net Assets	<u><u>\$ 986,975</u></u>

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		With Donor	Total
	Undesignated	Board Designated	Restrictions	
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

	<u>2020</u>
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	<u>-</u>
Net Cash Provided by Operating Activities	<u>471,810</u>
Cash Flows from Investing Activities	
Purchase of Fixed Assets	<u>-</u>
Net Cash Used in Investing Activities	<u>-</u>
Cash Flows from Financing Activities	
Payment of Long-Term Notes Payable	<u>(18,825)</u>
Net Cash Used in Financing Activities	(18,825)
Net Decrease in Cash	<u>452,985</u>
Cash, Beginning of the Year	<u>320,316</u>
Cash, End of the Year	<u><u>\$ 773,301</u></u>

The accompanying notes are an integral part of these statements.

**FOX VALLEY OLDER ADULT SERVICES
D.B.A. FOX VALLEY COMMUNITY SERVICES**

Notes to Financial Statements

December 31, 2020

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.

**FOX VALLEY OLDER ADULT SERVICES
D.B.A. FOX VALLEY COMMUNITY SERVICES**

Notes to Financial Statements

December 31, 2020

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 expenses is presented with the financial statements. Certain expenses have been reclassified to conform to the current year presentation. These 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.

**FOX VALLEY OLDER ADULT SERVICES
D.B.A. FOX VALLEY COMMUNITY SERVICES**

Notes to Financial Statements

December 31, 2020

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.

**FOX VALLEY OLDER ADULT SERVICES
D.B.A. FOX VALLEY COMMUNITY SERVICES**

Notes to Financial Statements

December 31, 2020

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.

**FOX VALLEY OLDER ADULT SERVICES
D.B.A. FOX VALLEY COMMUNITY SERVICES**

Notes to Financial Statements

December 31, 2020

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 Receivable	-
Prepaid Expenses	-
Financial Assets at year end	<u>773,301</u>
Less: Donor-imposed restrictions	<u>-</u>
Financial assets available to meet cash needs for general expenditures within one year	<u><u>\$ 773,301</u></u>

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
Building and Improvements	520,721	-	-	520,721
Equipment	58,709	-	-	58,709
Accumulated Depreciation	<u>(434,850)</u>	<u>(22,156)</u>	<u>-</u>	<u>(457,006)</u>
Total Net Assets	<u><u>235,830</u></u>	<u><u>(22,156)</u></u>	<u><u>-</u></u>	<u><u>213,674</u></u>

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.

**FOX VALLEY OLDER ADULT SERVICES
D.B.A. FOX VALLEY COMMUNITY SERVICES**

Notes to Financial Statements

December 31, 2020

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
	<u>\$ 410,678</u>	<u>\$ -</u>	<u>\$ 18,825</u>	<u>\$ 391,853</u>	<u>\$ 20,915</u>

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
	<u>\$ 391,853</u>

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.

**FOX VALLEY OLDER ADULT SERVICES
D.B.A. FOX VALLEY COMMUNITY SERVICES**

Notes to Financial Statements

December 31, 2020

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			Total
	Program Services	Supporting Services Management & General	Fundraising	
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	<u>1,505,152</u>	<u>324,394</u>	<u>73,179</u>	<u>1,902,725</u>

See Independent Auditors' Report



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

**FY 2023 HUMAN SERVICES FUNDING
APPLICATION
Twelve Months Funding 1/1/23 to 12/31/23**

**APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 7, 2022.
INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.**

Agency Name: Hope Haven of DeKalb 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
Program Description: Hope Haven provides food, shelter, and
supportive services to homeless individuals and
families from DeKalb County
Twelve Month Program Budget: \$ \$1,649,084
Amount of Funding Requested: \$ 9,000
% of Total Program Budget: 0.5 %
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: 

Date: 10/24/2022

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 7, 2022 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 7, 2022 to:
joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:

Date Application Received: 11/4/22 cl

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

☐ Denied

**HUMAN SERVICES AGREEMENT
HOPE HAVEN**

This agreement made this 23rd day of January, 2023, 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, 2023 to December 31, 2023. The City or Grantee may terminate this Agreement at any time, upon the provision of thirty (30) days written notice. The City may terminate this agreement at any time based upon the occurrence of a breach of this Agreement, upon the provision of 48 hours written notice.
2. **Scope of Service.** The Grantee shall provide services in accordance with the service plan provided in the original application, a copy of which is attached hereto as Exhibit A.
3. **Hold Harmless.** The Grantee hereby agrees to indemnify, defend, and hold the City and its officers, employees, contractors, and representatives harmless from and against any and all such costs, expenses, damages, liabilities, losses, and claims which may arise out of, or are related to the services provided by the

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

4. **Payment.** The City agrees to pay the Grantee the sum of **Nine Thousand and No/100 Dollars (\$9,000.00)** for services rendered under this agreement. **Payment will be disbursed in four equal installments and will be processed upon receipt of the Grantee's quarterly reports, as required by this funding agreement.** In the event that this Agreement is terminated, no further payments shall be due or payable to Grantee. In the event that the City Council determines that the City's financial condition does not support making a payment otherwise due under this Agreement, the City may suspend, delay, or otherwise cancel payments due hereunder.
5. **Access to Financial Records.** The Grantee agrees to allow the City access to review any and all of Grantee's financial records as may be determined appropriate to insure the accountability of monies disbursed by the City. The Grantee also agrees to provide the City with a copy of its operating budget and its audit or year-end financial statement for each fiscal year or portion thereof in which the Grantee receives funding under this (or successor) agreements.
6. **Performance Reporting.** The Grantee agrees to send the City a report following every three months of services identifying the number of City of DeKalb citizens that have been provided services under the terms of this Agreement. The Grantee further agrees to send the City a copy of all documentation required to demonstrate its performance, or which is identified as a performance-evaluation tool in Exhibit A.

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

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

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

8. **Use of Funds.** The Grantee shall only utilize funds made available under this agreement for the provision of services consistent with this agreement and shall not use such funding for any other purpose, nor for the construction of any real property or improvement to real property, nor for any purpose which constitutes "Public Works" for purposes of the Illinois Prevailing Wage Act.
9. **Grantee's Organization.** Grantee is organized in the format as described in Exhibit A. For the term of this Agreement, Grantee shall take such actions as shall be required to maintain that form of organization. Grantee shall provide the City with notice of the meetings of its governing board or board of directors, and the City shall have the opportunity to attend such meetings as an *ex officio* member of such governing board; the City shall also have the right to review the minutes of all such meetings.
10. **Grantee-Specific Obligations.** Grantee shall comply with the listing of Grantee-Specific Obligations attached hereto as Exhibit D.
11. **Certification:** Grantee hereby certifies that it shall comply with the contents of this Agreement and the terms of its Application and certifies that the contents of this Agreement and the Application are true, accurate and correct. The recitals to this Agreement are expressly incorporated herein by reference.

IN WITNESS WHEREOF, the Grantee has caused this agreement to be signed, sealed, and attested to by its Chairman of the Board of Directors and Executive Director, on the ____ day of _____, _____, 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

CITY OF DEKALB, ILLINOIS

Lauree Knoke, Vice President
Board Chairman (Acting President)

Cohen Barnes
Cohen Barnes, Mayor

ATTEST:

ATTEST:

[Signature]
Executive Director

[Signature]



Hope Haven of DeKalb County, Inc.

*"Serving the homeless and the community
for over 25 years"*

November 4, 2022

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.

We are asking for more funds to increase the security at Hope Haven, if allowable. As you know, the violence in Ward 1 is increasing. On average, three times a month law enforcement come to Hope Haven to view our cameras. As an example, they were able find a copy of a shooter that was in our parking lot. Although we have upgraded our security system, we would like to add four more cameras to cover the entirety of Hope Haven's property. We have staff that monitors the cameras, increasing our security, and it will allow law enforcement to have a wider view of the area.

It is with much respect that we are requesting funds from the City of DeKalb in the amount of \$9,000 to provide shelter, meals, and services to the homeless and increase our security. 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

HOPE HAVEN BOARD OF DIRECTORS

Sgt. Alan Smith, Vice Chair (2/2023)

2nd Term Board Member

NIU Police Department
395 Wirtz Drive
DeKalb, IL 60115
work: (815) 753-1212
cell: (773) 960-1269
email: bod.alsmith@gmail.com
On Board since: 02/2017

Wade Holcomb, Secretary (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

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

Laurie Knoke, Vice Chair (7/2024)

2nd Term Board Member

Nurse Practitioner, Compliance Officer
2 Cari Court
DeKalb, IL 60115
home: (815) 758-2976
email: akalula16@gmail.com
On Board since: 7/2018

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

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

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

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

July 1, 2022 - June 30, 2023

Revenue

Government Funding	
HUD Rapid Re-Housing	46,658
HUD Housing First (SRO)	29,704
HUD - Dresser Ct.	98,690
DHS - ESG (DCEO)	120,875
DHS - ESG CARES I - COVID	85,000
DHS - Emergency Shelter	57,958
DHS - Housing First (SRO)	131,820
DHS - Homeless Prevention	51,650
DeKalb County Mental Health 708	334,704
DeKalb County Senior Tax Levy	21,000
FEMA - Shelter Grant	18,000
Township Grants	10,000
City of De Kalb - Human Services	7,000
City of DeKalb / CDBG	18,000
Total Government Funding	<u>1,031,059</u>
Grants, Donations, Fundraising	
United Way Grants	19,000
Foundation & Corp Grants	185,000
Mary Uscian Health Grant	5,000
Donations (General)	250,000
Give Local Fundraiser	90,000
Total Grants, Donations, Fundraising	<u>549,000</u>
Rent/ T.H. (Program Services)	-
Rent Housing First (SRO)	69,000
Interest Income	25
Total Revenue	<u><u>1,649,084</u></u>

Expense

Payroll	
Salaries & Wages	1,015,000
Payroll Taxes	87,000
Health Insurance	126,000
Workers Comp Insurance	20,000
Total Payroll	<u>1,248,000</u>
Payroll Fees	4,000
Advertising and Promotional	4,000
Audit Expense	18,000
Client Mary Uscian Health Expense	5,000
Client Services	13,000
Contractual Services	40,000
Fundraising Expense	2,000
Furnishing & Equipment Expense	2,500
Liability & D&O Insurance	30,000
Memberships & Dues	5,000
Miscellaneous	2,500
Office Expenses	12,000
Rent Assistance DHS/ ESG	42,000
Rent Assistance DHS/ CARES I	38,000
Rent Assistance- DHS Prevention	44,000
Rent Assistance- HUD	24,870
Repair & Maintenance	30,000
Site Supplies	25,000
Staff Development & Training	4,000
Gas/Mileage	4,214
Telephone	11,000
Utilities	40,000
Total Expense	<u><u>1,649,084</u></u>
Net Income (Loss)	<u><u>-</u></u>

Hope Haven of DeKalb County, Inc.
FY'23 Program Budget - Emergency Shelter

INCOME:		% of Funding
FEMA Grant	18,000	3.58%
Dept Human Serv- ESG (DCEO)	45,978	9.14%
Dept Human Serv-ESG CARES I	46,100	9.16%
Dept Human Serv-Emergen Shelter	57,958	11.52%
DeKalb County Mental Health 708	186,269	37.01%
City of De Kalb	7,000	1.39%
City of De Kalb/CDBG	18,000	3.58%
Foundation & Corp Grants	15,000	2.98%
Mary Uscian Health Grant	5,000	0.99%
General Donations / Fundraisers	75,000	14.90%
Townships	10,000	1.99%
United Ways	19,000	3.78%
TOTAL INCOME	503,305	100.00%

EXPENSES:	Emergency Side	
Payroll (Incl S&W, HC & taxes)	380,105	75.52%
Audit Expense	7,500	1.49%
Mary Uscian Health Access	5,000	0.99%
Client Services	5,000	0.99%
Contractual Services	18,000	3.58%
Furniture & Equipment Exp.	8,400	1.67%
Insurance/General	8,600	1.71%
Office Expenses	3,000	0.60%
Repair & Maintenance	32,000	6.36%
Site Supplies	13,500	2.68%
Staff Mileage	2,200	0.44%
Staff Training and Development	2,400	0.48%
Telephone	5,000	0.99%
Utilities	12,600	2.50%
TOTAL EXPENSES	503,305	100.00%
NET INCOME (Loss)	-	

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. A "Plan of Action" includes individualized objectives and goals for clients based on their specific needs. Just as clients have outcome measures, based on annual data, the agency has the following goals:

- 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:

Following are the demographics of clients Hope Haven served during the period of 7/1/21-6/30/22:

Adults 88%
Children 12%

Men 67%
Women 33%

Caucasian 54%
African American 42%
American Indian .5%
Multiple Races 3.5%

Under 5 years old 4%
5-12 years old 8%
13-17 years old 1%
18-24 years old 10%
25-34 years old 26%
35-44 years old 20%
45-54 years old 17%
55-61 years old 8%
62+ years old 6%

Mental Illness 50%
Alcohol Abuse 12%
Drug Abuse 7%
Drug and Alcohol 11%
Chronic Health Condition 20%
Physical Disability 13%
Developmental Disability 3%
HIV/AIDS 1%

History of Domestic Violence 22%

POTENTIAL IMPACT:

Providing shelter to homeless individuals and families impacts 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. 80% 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

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/Screeners

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.

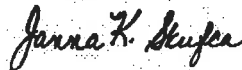
In November 1990 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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, Director, TE/GE
Customer Account Services

**HOPE HAVEN OF
DEKALB COUNTY, INC.**

**FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

Year Ended June 30, 2020

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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
XXX, 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)	<u>1,648,033</u>
	<u>\$2,462,704</u>

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	<u>600</u>
Total liabilities	<u>305,973</u>

Net Assets:

With donor restrictions	-
Without donor restrictions:	
Board designated	-
Unrestricted	<u>2,156,731</u>
Total net assets	<u>2,156,731</u>
	<u>\$2,462,704</u>

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	\$ <u>5,800</u>
Increase in net assets with donor restrictions	<u>5,800</u>
Net assets without donor restrictions:	
Operating activities:	
Revenues:	
Government funding	930,727
Grants, donations and fundraising	515,356
Other revenue	<u>62,909</u>
Increase in net assets without donor restrictions	<u>1,508,992</u>
Total operating revenues	<u>1,514,792</u>
Expenses:	
Program services:	
Homeless shelter	<u>1,285,588</u>
Total program services	<u>1,285,588</u>
Supporting services:	
Management and general expenses	184,108
Fund raising expenses	<u>56,785</u>
Total supporting services	<u>240,893</u>
Total operating expenses	<u>1,526,481</u>
Decrease in net assets without donor restrictions	(<u>11,689</u>)
Net assets, beginning of year	<u>2,168,420</u>
Net assets, end of year	<u>\$2,156,731</u>

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	\$ <u>184,108</u>	\$ <u>56,785</u>	\$ <u>240,893</u>	\$ <u>1,285,588</u>	\$ <u>1,526,481</u>

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	\$(<u>11,689</u>)
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	<u>12,477</u>
Total adjustments	<u>45,467</u>
Net cash provided by operating activities	<u>33,778</u>

Cash flows from financing activities:

Proceeds from PPP loan	205,523
Principal payments on debt	<u>-</u>
Net cash provided by financing activities	<u>205,523</u>

Cash flows from investing activities:

Payments for purchase of fixed assets	(58,800)
Disposal of fixed assets	<u>-</u>
Net cash used by investing activities	<u>(58,800)</u>

Net increase in cash	180,501
Cash - beginning of year	<u>435,658</u>
Cash - end of year	<u>\$ 616,159</u>

Supplemental disclosure of cash flow information:

Cash paid during the year for interest	<u>\$ -</u>
--	-------------

The accompanying notes are an integral part of these financial statements.

HOPE HAVEN OF DEKALB COUNTY, INC.
NOTES TO 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 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.

HOPE HAVEN OF DEKALB COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS, continued

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 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.

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.

HOPE HAVEN OF DEKALB COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS, continued

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.

HOPE HAVEN OF DEKALB COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS, continued

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.

HOPE HAVEN OF DEKALB COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS, continued

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	<u>79</u>
	<u>\$142,002</u>

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	<u>4,700</u>
	<u>\$ 8,830</u>

HOPE HAVEN OF DEKALB COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS, continued

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	<u>101,146</u>
	2,511,376
Less accumulated depreciation	<u>863,343</u>
Property and equipment, net	<u>\$1,648,033</u>

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.

HOPE HAVEN OF DEKALB COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS, continued

NOTE 10: LIQUIDITY AND AVAILABILITY

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	<u>40,888</u>
Total government funding	<u>930,727</u>
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	<u>18,633</u>
Total grants, donations, and fundraising	<u>515,356</u>
Other revenue:	
Rent Housing First (SRO)	62,734
Interest income	<u>175</u>
Total other revenue	<u>62,909</u>
Total operating revenue without donor restrictions	<u>\$1,508,992</u>

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	\$ <u>16,664</u>
	<u>16,664</u>
Total amount	\$ <u>83,320</u>

	<u>EFSG</u>	<u>Other Sources</u>	<u>Amount Total</u>	
Expenses funded	\$ <u>66,656</u>	\$ <u>16,664</u>	\$ <u>83,320</u>	
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	<u>11,727</u>	<u>1,450</u>	<u>13,177</u>	
Total expenses funded	\$ <u>66,656</u>	\$ <u>16,664</u>	\$ <u>83,320</u>	\$ <u>83,320</u>
Difference				\$ <u>-</u>

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	<u>3,612</u>
	<u>108,770</u>
Total amount	<u>\$ 217,540</u>

	<u>ESGP</u>	<u>Other Sources</u>	<u>Amount Total</u>	
Expenses funded	\$ <u>108,770</u>	\$ <u>108,770</u>	\$ <u>217,540</u>	
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	<u>8,800</u>	<u>-</u>	<u>8,800</u>	
Total expenses funded	\$ <u>108,770</u>	\$ <u>108,770</u>	\$ <u>217,540</u>	\$ <u>217,540</u>
Difference				\$ <u>-</u>

The accompanying notes are an integral part of these financial statements.



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

**FY 2023 HUMAN SERVICES FUNDING
APPLICATION
Twelve Months Funding 1/1/23 to 12/31/23**

**APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 7, 2022.
INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.**

Agency Name: Kishwaukee Family YMCA
Mailing Address: 2500 Bethany Road
Agency Director: Brian Bickner
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: \$ 71,950
Amount of Funding Requested: \$ 14,000
% of Total Program Budget: 19 %
Total Estimated Number of Program Participants: 75
Total Estimated Number of DeKalb Residents to be Served: 75
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: 2022.11.11 16:32:21 -06'00'

Date: 11/11/2022

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 7, 2022 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 7, 2022 to:
joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:

Date Application Received: _____

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

☐ Denied

**HUMAN SERVICES AGREEMENT
KISHWAUKEE FAMILY YMCA – CAMP POWER**

This agreement made this 23rd day of January, 2003, 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 81 % 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, 2023 to December 31, 2023. 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 Fourteen Thousand and No/100 Dollars (\$14,000.00) 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

CITY OF DEKALB, ILLINOIS



Board Chairman



Cohen Barnes, Mayor

ATTEST:

ATTEST:



Executive Director

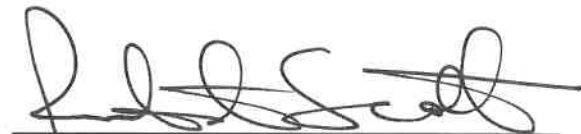


Exhibit A: Funding Application

Exhibit B: Current Year's Budget

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

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 75 children with summer day camp services. Of this number, 75 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.

rec'd 11-14-22

Rouse, Joanne

From: Brian Bickner <bbickner@kishymca.org>
Sent: Friday, November 11, 2022 5:04 PM
To: Rouse, Joanne
Subject: Kishwaukee Family's Application for 2023 Human Services Funding
Attachments: Camp Power City of DeKalb.pdf

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

Joanne,

Attached is the application for the Kishwaukee YMCA's 2023 Application for Human Services Funding from the City of DeKalb for our Camp Power Program. I apologize again for the lateness of these documents. Please confirm receipt of these documents, and please let me know if you need any other information. I would like to thank-you in advance for your time and consideration to this matter.

Sincerely,

Brian Bickner
Development Director



Kishwaukee Family YMCA
2500 W. Bethany Road, Sycamore IL 60178
Direct 815.375.5378
YMCA 815.756.9577 ext. 120
Fax 815.758.4549
E-mail bbickner@kishymca.org
Website www.kishymca.org



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

**FY 2023 HUMAN SERVICES FUNDING
APPLICATION**

Twelve Months Funding 1/1/23 to 12/31/23

**APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 7, 2022.
INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.**

Agency Name: Kishwaukee Family YMCA
Mailing Address: 2500 Bethany Road
Agency Director: Brian Bickner
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: \$ 71,950
Amount of Funding Requested: \$ 14,000
% of Total Program Budget: 19 %
Total Estimated Number of Program Participants: 75
Total Estimated Number of DeKalb Residents to be Served: 75
Estimated DeKalb Residents as % of Total Participants to be Served: 100 %



FOR YOUTH DEVELOPMENT®
FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

2022 Board Roster

Kishwaukee Family YMCA

Name	Company
Don Busse	First Midwest Bank
David Byrd	Dekalb Police Department
Christine DeVieger	The Suter Company
Brandon Diviak	Resource Bank
Kayte Hamel	Kishwaukee College
Rev. Robert Hansen	Retired Lutheran Pastor
Chad Hintzsche	First Insurance Group
Grant Goltz	First State Bank
Lisa Gonzalez	Dekalb County Health Department
Jim Lehan	Lehan Drugs, Inc.
Ben Manning	Manning Ford
Greg Millburg	Dekalb County Farm Bureau
Nick Reineck	Sycamore School Dist #427
Connie Teaberry	Northern Illinois University
RoseMarie Trembl	Sycamore Chamber of Commerce
Amanda Wielgus	Klein, Stoddard, Buck & Lewis
Chris Wood	Elliott and Wood, Inc.

Forecast By Month - 2022 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	2022		2022		Variance												
		Budget	ACT/RRC	Actual	Actual		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
01	Contributions	352,500.00	497,861.89	145,361.89	54,886.90	161,137.06	23,524.97	30,636.13	21,397.00	122,563.72	3,667.42	11,535.44	6,374.25	6,865.00	29,065.00	6,205.00		
03	Fundraising	11,150.00	8,709.85	-2,440.15	150.85	296.00	275.00	0.00	30.00	1,337.00	0.00	1,071.00	1,071.00	1,071.00	1,071.00	1,071.00	1,071.00	1,071.00
10	Grants	0.00	184,318.56	184,318.56	0.00	0.00	146,616.56	6,500.00	0.00	15,000.00	0.00	0.00	0.00	0.00	0.00	16,200.00	0.00	0.00
11	Membership	1,172,314.00	1,130,390.90	-41,923.10	91,027.76	90,222.70	107,820.54	96,120.14	92,986.08	95,612.97	91,103.47	93,857.87	92,465.95	92,305.67	90,995.22	95,872.53	95,872.53	95,872.53
13	Program Income	937,366.97	1,001,930.69	64,563.72	78,511.72	65,733.15	76,782.74	61,341.09	114,463.86	130,110.50	118,699.93	66,276.06	62,480.67	80,166.89	66,861.14	80,482.94	80,482.94	80,482.94
14	Other Membership Income	15,807.16	17,454.52	1,647.36	2,340.60	1,559.58	2,166.04	1,108.50	1,829.50	1,494.86	1,102.12	1,141.87	993.50	1,258.41	1,258.41	1,258.41	1,258.41	1,258.41
15	Investment Income	0.00	-8,239.76	-8,239.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-8,239.76	0.00	0.00	0.00	0.00
16	Other Revenue	2,804.27	3,646.99	842.72	210.40	35.87	49.03	43.85	18.26	38.57	37.75	2,018.83	53.38	20.35	1,100.35	20.35	1,100.35	20.35
19	Misc Revenue	13,050.00	21,245.28	8,195.28	8,084.47	145.00	419.00	4,751.50	136.50	32.11	-5.05	-70.00	7,414.25	12.50	312.50	12.50	312.50	12.50
Total Revenue		2,594,992.40	2,857,318.92	352,326.52	235,214.70	335,428.36	357,665.68	200,503.21	239,661.26	366,209.73	214,605.64	166,620.31	170,793.00	199,038.82	190,732.62	185,954.45		
21	Salaries	1,581,625.03	1,625,898.44	-44,273.41	116,909.13	106,184.54	115,482.73	124,556.84	125,282.80	189,173.85	196,319.89	144,137.82	128,593.44	127,494.81	125,702.99	126,069.64		
22	Employee Benefits	169,848.29	171,455.32	-1,607.03	12,880.54	15,377.55	16,895.15	14,893.57	12,622.06	15,082.32	16,000.41	16,190.73	11,873.97	12,976.34	13,251.34	13,301.34		
23	Employee Taxes	123,356.27	133,012.67	-9,656.40	8,602.10	7,873.54	8,514.94	9,249.67	9,317.00	23,583.23	16,589.04	10,874.46	9,610.51	9,745.07	9,519.55	9,523.56		
24	Contract Services	331,412.10	361,689.76	-30,287.66	29,641.17	22,285.96	32,346.39	31,080.66	23,624.84	45,345.70	37,515.95	41,406.44	18,891.87	26,328.70	27,653.48	25,468.60		
25	Supplies	131,780.00	162,677.49	-30,897.49	9,109.17	6,614.81	22,955.35	10,862.77	12,362.14	21,161.34	8,566.81	12,236.83	16,194.53	13,142.89	10,381.20	9,089.65		
26	Telephone	11,256.00	17,000.94	-5,744.94	1,538.13	1,515.39	1,581.64	1,581.57	1,584.46	1,581.57	1,638.67	1,612.65	1,723.56	881.00	881.00	881.00		
27	Postage	3,000.00	2,895.64	104.36	408.41	160.24	411.39	33.43	211.83	38.36	239.44	485.08	157.46	250.00	250.00	250.00		
28	Utilities	201,554.00	208,462.52	-6,908.52	23,932.49	24,319.23	16,078.62	19,562.63	12,033.22	15,963.68	12,213.56	15,640.20	7,588.31	20,473.82	17,257.40	23,799.34		
33	Fund / Special Events	35,510.00	25,480.64	10,029.36	2,289.98	987.06	330.00	1,508.00	3,740.00	510.00	265.95	183.57	5,613.08	2,666.66	5,994.68	1,381.66		
37	Loan Interest	53,508.54	56,985.78	-3,477.24	7,172.27	9,467.08	7,321.00	9,286.96	2,502.77	3,490.35	2,723.80	1,904.17	1,485.84	3,885.42	3,875.95	3,880.16		
38	Insurance	49,075.36	48,967.27	108.09	3,988.60	3,988.60	3,988.60	3,988.60	3,988.60	3,988.60	3,774.10	3,938.90	4,256.00	4,256.00	4,256.00	4,256.00		
40	Depreciation	421,915.00	421,986.31	-71.31	34,877.18	35,327.96	35,146.63	35,146.63	35,548.89	35,386.11	39,954.28	32,402.00	33,196.63	35,000.00	35,000.00	35,000.00		
48	YMCA Fair Share	41,081.89	35,763.04	5,318.85	3,436.08	3,436.08	3,436.08	3,436.08	3,436.08	3,436.08	107.08	3,436.08	1,333.08	3,423.44	3,423.44	3,423.44		
Total Expense		3,154,922.48	3,267,285.72	-107,363.24	234,805.25	237,538.05	284,586.52	265,167.44	246,254.69	358,341.19	335,919.16	284,448.93	240,916.95	260,524.15	257,447.03	256,334.39		
Change in Net Assets		-649,930.08	-404,966.80	244,963.28	-19,580.55	101,591.31	93,067.36	-64,664.20	-15,393.49	7,868.54	-121,313.52	-117,628.62	-70,123.95	-61,485.33	-66,714.41	-70,379.94		

Camp Power Financial Summary

Camp Power 1-Year expenses		Annual	Annual funding source		Leveraged
Item	Expense		Fundraising	In Kind \$	Grants
Transportation for field trips	\$3,000		\$3,000		
Field Trips	\$3,000		\$3,000		
Supplies for family engagement activities & two events	\$2,000		\$2,000		
Supplies for a variety of enrichment activities	\$3,500		\$3,500		
Camp Shirts/Counselor uniform shirts	\$1,000		\$1,250		
Printing/Marketing Expenses/Data	\$250		\$250		
Staffing wages and related payroll taxes	\$20,500		\$20,500		
1,900 lunches (average per summer)	\$8,200				\$8,200
1,200 snacks (average per summer)	\$1,600				\$1,600
Meal transportation/staffing	\$10,000			\$10,000	
Police salaries	\$14,500			\$14,500	
Field trips to Huskie Athletic teams	\$3,000			\$3,000	
NIU Athletes to visit University Village	\$400			\$400	
Food Provided by First United Methodist Church of Dekalb	\$1,000				\$1,000
Total	\$71,950		\$33,500	\$27,900	\$10,800

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 2022, we served a total of 45 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 took place for six-weeks during the summer when there is no meal program, nor structured and supervised activities in this 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, Northern Food Bank, 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/education, along with daily lunch, provides the families in this community the opportunity to play together and make new friends.

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 arts and crafts, team building, games and physical activities. We also went on several field trips and had a host of water play days and water games.

Listed below is some additional information on Camp Power this past summer.

- On average, 7 parents volunteered to accompany field trips and volunteered to help set up or play games with the children 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 2022.
- Typical Daily Schedule:
 - 11:00am – Camp Begins
 - 11:30am – Lunch in the pavilion at Welsh Park
 - 12:00pm-3:00pm – Activities on University Village property and at Welsh Park
 - 3:00pm-3:20pm – Snack Time
 - 3:20pm -4:00pm –Free Play
 - 4:00pm – Camp Ends
- Field trips we took our campers to were...
 - DeKalb Library
 - NIU
 - Hopkins Pool
 - Raging Waves
 - Hopkins Park
 - And more!
- The Camp Power Kickoff event planned ran on Monday, June 20th at 1:00pm at Welsh Park.
 - This included free food for village residents, music, and games provided by the Camp Power staff as well as our community partners.
- Northern Food Bank began serving meals the week of June 13th two weeks before camp began. They served lunch and snack to Camp Power participants and UV residents daily.

Camp began on June 27th and ended on August 4th.



06DEN 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

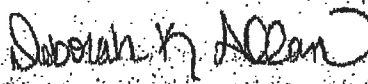
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KISHWAUKEE FAMILY YOUNG MENS
CHRISTIAN ASSOCIATION INC
2500 BETHANY RD
SYCAMORE IL 60178-3129

local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely yours,



Deborah K Allan
Program Manager, AM OPS 1

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.

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 Road

6 City, state, and ZIP code

Sycamore, IL 60178

7 List account number(s) here (optional)

Requester's name and address (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 ►

11/7/22

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.

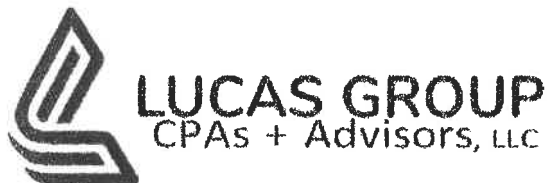
KISHWAUKEE FAMILY YMCA

**Financial Statements and
Independent Auditor's Report**

December 31, 2021

KISHWAUKEE FAMILY YMCA
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Kishwaukee Family YMCA
Sycamore, Illinois

Opinion

We have audited the accompanying financial statements of Kishwaukee Family YMCA (a nonprofit organization), which comprise the statement of financial position as of December 31, 2021, 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 Kishwaukee Family YMCA as of December 31, 2021, 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.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Kishwaukee Family YMCA and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

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 Kishwaukee Family YMCA's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Kishwaukee Family YMCA's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Kishwaukee Family YMCA's ability to continue as a going concern for a reasonable period of time.

Report on Summarized Comparative Information

Other auditors have previously audited Kishwaukee Family YMCA's 2020 financial statements, and they expressed an unmodified opinion on those audited financial statements in their report dated June 2, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Lucas Group CPAs + Advisors, LLC

Rockford, Illinois
July 13, 2022

KISHWAUKEE FAMILY YMCA
Statement of Financial Position
December 31, 2021
With Comparative Financial Information as of December 31, 2020

	2021	2020
<u>Assets</u>		
Cash and cash equivalents	\$ 1,201,032	\$ 764,094
Investments - DCCF	41,733	39,209
Pledges receivable	19,239	1,731
Accounts receivable - operations	27,750	64,537
Prepaid expenses	-	3,013
Total current assets	<u>1,289,754</u>	<u>872,584</u>
Property and equipment, net of accumulated depreciation	6,025,071	6,331,103
Total assets	<u><u>\$ 7,314,825</u></u>	<u><u>\$ 7,203,687</u></u>
<u>Liabilities and Net Assets</u>		
Current liabilities:		
Accounts payable	58,255	71,565
Accrued expenses	206,924	241,279
Deferred revenue	28,581	33,894
Line of credit	-	150,000
Current portion of capital lease	62,833	57,409
Current portion of notes payable	155,479	59,983
Total current liabilities	<u>512,072</u>	<u>614,130</u>
Long-term portion of capital lease	42,907	73,975
Long-term portion of notes payable	2,344,692	2,135,468
Total liabilities	<u><u>\$ 2,899,671</u></u>	<u><u>\$ 2,823,573</u></u>
Net assets:		
Without donor restrictions	4,308,775	4,286,269
With donor restrictions	106,379	93,845
Total net assets	<u>4,415,154</u>	<u>4,380,114</u>
Total liabilities and net assets	<u><u>\$ 7,314,825</u></u>	<u><u>\$ 7,203,687</u></u>

The accompanying notes are an integral part of the financial statements.

KISHWAUKEE FAMILY YMCA
Statement of Activities
For the Year Ended December 31, 2021
With Comparative Financial Information for the Year Ended December 31, 2020

	Without Donor Restrictions	With Donor Restrictions	2021	Without Donor Restrictions	With Donor Restrictions	2020
Revenue and support:						
Contributions and grants	\$ 468,390	\$ 44,357	\$ 512,747	\$ 586,073	\$ 124,204	\$ 710,277
PPP loan forgiveness	400,507	-	400,507	400,507	-	400,507
Employee Retention Tax Credit	144,469	-	144,469	-	-	-
Regular membership	1,003,362	-	1,003,362	884,364	-	884,364
Program fees	848,223	-	848,223	603,095	-	603,095
Service fees	15,941	-	15,941	25,498	-	25,498
Investment income, net of expenses	3,866	-	3,866	2,717	-	2,717
Sales to the public, net	404	-	404	4,613	-	4,613
	<u>2,885,162</u>	<u>44,357</u>	<u>2,929,519</u>	<u>2,506,867</u>	<u>124,204</u>	<u>2,631,071</u>
Net assets released from restrictions:						
Satisfaction of purpose restrictions	30,092	(30,092)	-	154,119	(154,119)	-
Satisfaction of time restrictions	1,731	(1,731)	-	7,269	(7,269)	-
Total revenue and support	<u>2,916,985</u>	<u>12,534</u>	<u>2,929,519</u>	<u>2,668,255</u>	<u>(37,184)</u>	<u>2,631,071</u>
Expenses:						
Program services	2,194,552	-	2,194,552	2,168,683	-	2,168,683
Supporting services:						
Management and general	589,003	-	589,003	592,599	-	592,599
Fundraising	110,924	-	110,924	75,210	-	75,210
Total expenses	<u>2,894,479</u>	<u>-</u>	<u>2,894,479</u>	<u>2,836,492</u>	<u>-</u>	<u>2,836,492</u>
Change in net assets	22,506	12,534	35,040	(168,237)	(37,184)	(205,421)
Net assets, beginning of year	4,286,269	93,845	4,380,114	4,454,506	131,029	4,585,535
Net assets, end of year	<u>\$ 4,308,775</u>	<u>\$ 106,379</u>	<u>\$ 4,415,154</u>	<u>\$ 4,286,269</u>	<u>\$ 93,845</u>	<u>4,380,114</u>

The accompanying notes are an integral part of the financial statements.

KISHWAUKEE FAMILY YMCA
Statement of Functional Expenses
For the Year Ended December 31, 2021
With Summarized Financial Information for the Year Ended December 31, 2020

	Program Services	Supporting Services			
	Community Strengthening	Management & General	Fundraising	2021 Total	2020 Total
Salaries and wages	\$ 1,007,068	\$ 287,932	\$ 78,378	\$ 1,373,378	\$ 1,385,744
Payroll taxes	84,963	24,292	6,612	115,867	85,085
Employee benefits	63,471	18,147	4,940	86,558	101,472
Other employee expenses	11,617	3,163	862	15,642	16,060
Workers compensation insurance	4,560	1,304	354	6,218	13,600
Program expenses	18,548	6,240	-	24,788	26,496
Training	10,834	77	-	10,911	7,885
Utilities	171,520	27,228	-	198,748	191,139
Janitorial services	11,178	1,775	-	12,953	16,212
Maintenance contract	40,200	6,382	-	46,582	47,220
Maintenance repairs	90,230	14,324	-	104,554	104,486
Supplies	72,288	14,539	-	86,827	99,171
Postage	2,327	369	-	2,696	3,059
Dues and subscriptions	123	3,435	-	3,558	3,631
Contract services	22,863	36,942	-	59,805	55,028
Conferences and training	2,789	489	-	3,278	4,216
Bank charges	103	23,244	-	23,347	18,713
Insurance	38,020	6,036	-	44,056	34,003
Interest expense	75,982	12,062	-	88,044	98,242
Office equipment lease	6,485	1,030	-	7,515	7,370
Printing & promotion	11,827	1,877	-	13,704	19,799
Telephone	11,404	1,810	-	13,214	12,320
Software support	5,647	38,172	-	43,819	44,363
Fundraising expenses	-	-	19,778	19,778	2,562
Travel	29,858	135	-	29,993	-
National support	35,299	-	-	35,299	18,416
Depreciation	365,348	57,999	-	423,347	420,200
	<u>\$ 2,194,552</u>	<u>\$ 589,003</u>	<u>\$ 110,924</u>	<u>\$ 2,894,479</u>	<u>\$ 2,836,492</u>

The accompanying notes are an integral part of the financial statements.

KISHWAUKEE FAMILY YMCA
Statement of Cash Flows
For the Year Ended December 31, 2021
With Comparative Financial Information for the Year Ended December 31, 2020

	2021	2020
Cash flows from operating activities:		
Change in net assets	\$ 35,040	\$ (205,421)
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	423,347	420,200
Other investment income, net of expenses	(3,867)	(2,681)
(Increase) decrease in assets:		
Inventory	-	1,000
Pledges and accounts receivable	19,279	(9,707)
Prepaid expenses	3,013	(3,013)
Increase (decrease) in liabilities:		
Accounts payable	(13,310)	7,104
Accrued expenses	(34,355)	68,533
Deferred revenue	(5,313)	(27,070)
Net cash provided by (used for) operating activities	<u>423,834</u>	<u>248,945</u>
Cash flows from investing activities:		
Purchases of property and equipment	(117,315)	(115,099)
Net transfer to (from) Investments	1,343	-
Net cash provided by (used for) investing activities	<u>(115,972)</u>	<u>(115,099)</u>
Cash flows from financing activities:		
Principal payments on capital lease	(60,064)	(55,368)
Borrowings from capital lease	34,420	-
Advances on line of credit	-	150,000
Payments on line of credit	(150,000)	-
Borrowings from notes payable	350,000	425,000
Principal payments on notes payable	(45,280)	(310,134)
Net cash provided by (used for) financing activities	<u>129,076</u>	<u>209,498</u>
Net increase in cash and cash equivalents	436,938	343,344
Cash and cash equivalents, beginning of year	764,094	420,750
Cash and cash equivalents, end of year	<u>\$ 1,201,032</u>	<u>\$ 764,094</u>
Supplemental disclosure of cash flow information:		
Interest paid during the year	<u>\$ 93,405</u>	<u>\$ 79,952</u>

The accompanying notes are an integral part of the financial statements.

KISHWAUKEE FAMILY YMCA
Notes to Financial Statements
December 31, 2021 and 2020

Note 1 - Summary of Significant Accounting Policies

Nature of Activities

Kishwaukee Family YMCA (the 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 the 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 the 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 and 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 the Association's funding comes from membership and program fees, contributions, and endowments.

Basis of Accounting

The financial statements are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States, in which revenue is recognized when earned and expenses are recognized when incurred.

Fund Accounting

The accounts of the Association are organized into funds. The Operating Funds are used to record normal operating revenues and disbursements for various special purposes. The Capital Campaign Funds are used to track contributions relating to facility equipment and ground improvements.

Financial Statement Presentation

Net assets, revenues, expenses, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets 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 grantor restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor or grantor imposed restrictions. 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. Other 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.

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 and disclosures. Accordingly, actual results could differ from those estimates.

KISHWAUKEE FAMILY YMCA
Notes to Financial Statements
December 31, 2021 and 2020

Note 1 - Summary of Significant Accounting Policies (Continued)

Comparative Financial Information

The accompanying financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Association's financial statements for the year ended December 31, 2020, from which the summarized information was derived.

Cash and Cash Equivalents

For purposes of the statement 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 on the accompanying statement of financial position.

Investments

Investments are reported at fair value in the statement of financial position. Unrealized gains/(losses) and investment income, consisting of interest, dividends, and realized gains (losses), net of external investment expenses, are reported in the statement of activities.

Pledges Receivable

Pledges made to the Association are recorded as receivables in the year the pledge was made. 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 the 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. There were no pledges expected to be collected beyond one year, so pledges receivable have not been discounted to net present value as of December 31, 2021 or 2020. 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, 2021 or 2020.

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 has determined all accounts receivable balances to be collectible.

Prepaid Expenses

As of December 31, 2020, prepaid expenses consisted primarily of prepaid insurance. There were no prepaid expenses as of December 31, 2021.

Property and Equipment

Expenditures for the acquisition of property and equipment in excess of \$2,000 are capitalized at cost, or if donated, at the fair value at the date of donation. Depreciation is computed on a straight-line basis as follows:

Buildings and improvements	3-40 years
Equipment	3-10 years

KISHWAUKEE FAMILY YMCA
Notes to Financial Statements
December 31, 2021 and 2020

Note 1 - Summary of Significant Accounting Policies (Continued)

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 the services are provided.

Revenue Recognition

The Association has multiple revenue streams that are accounted for as reciprocal exchange transactions including membership and program fees. Grants and contributions of cash and other assets are recognized when the donor makes a promise to give to the Association that is in substance, unconditional. Grants and contributions are considered available for unrestricted use unless specifically restricted by the donor. Grants and 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 a purpose restriction is accomplished) in the reporting period in which the revenue is 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 in the Statement of Activities as net assets released from restrictions. Membership revenue, program fees, and daycare fees are recognized evenly over the period of membership and programs.

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 one-time 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 Association 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.

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 Association expects to be entitled to in exchange for those services. All of the Association'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 Association in advance represent contract liabilities and are recorded as deferred revenue. Amounts billed but unpaid are contract assets and recorded as accounts receivable.

KISHWAUKEE FAMILY YMCA
Notes to Financial Statements
December 31, 2021 and 2020

Note 1 - Summary of Significant Accounting Policies (Continued)

Revenue Recognition (Continued)

Membership Dues and Program Fees (Continued)

Because the Association's performance obligations relate to contracts with a duration of less than one year, the Association 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, 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, and
- 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.

Government Grants and Contracts

The Association applies for grants each year to support various programs. The majority of the Association's grants are funded in advance. Cost reimbursement government grants are recognized as revenue in the period the qualifying allowable expenditures are incurred. Amounts collected in advance but are 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:

- 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.
- 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 the 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 the goods or services. Amounts received in excess of recognized revenue are reflected as a contract liability.

KISHWAUKEE FAMILY YMCA
Notes to Financial Statements
December 31, 2021 and 2020

Note 1 - Summary of Significant Accounting Policies (Continued)

Revenue Recognition (Continued)

Government Grants and Contracts (Continued)

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 Association recognizes contributions of services received if such 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. For the years ending December 31, 2021 and 2020, the Association had no donated services that are reflected in the financial statements.

Donations of non-cash assets are recognized as support at their estimated fair value. Such donations are reported as 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 net assets with donor restrictions. Absent any explicit donor-imposed time requirement, the Association reports the expiration of donor restrictions when the donated or acquired assets are placed in service.

Additionally, the Association receives a significant amount of volunteer contributed time, which does not meet the two recognition criteria described above. Accordingly, the value of this contributed time has not been determined and is not reflected in the accompanying financial statements.

Functional Allocation of Expenses

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. Costs are charged on a direct functional basis whenever practical. When direct charges cannot be accomplished, the costs are allocated on the basis of the proportional use of the service provided. The expenses that are allocated on the basis of estimates of time and effort include: salaries, payroll taxes, employee benefits, other employee expenses, workers compensation insurance, utilities, janitorial services, maintenance contract, maintenance repairs, supplies, postage, insurance, interest expense, office equipment lease, printing & promotion, telephone, and depreciation.

Income Taxes

The Association, as a nonprofit charitable organization, is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Association accounts for income taxes in accordance with Financial Accounting Standards Board (FASB) ASC 740, Income Taxes. FASB ASC 740 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 recorded no liabilities for uncertain tax positions or unrecognized tax benefits. The Association's federal and state returns remain open to examination by taxing authorities through their statutory periods.

KISHWAUKEE FAMILY YMCA
Notes to Financial Statements
December 31, 2021 and 2020

Note 2 - Investments and Fair Value Measurements

The investments of the Association are handled by the Investment Advisors of the Dekalb County Community Foundation (DCCF). The Association's funds are accounted for separately on the books of the DCCF and are invested along with other entities that are part of the DCCF. The DCCF has an audit of their records completed annually. 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 Association has adopted ASC Topic 820, *Fair Value Measurements and Disclosures*, which provides a comprehensive framework for measuring fair value and expands required disclosures about fair value measurements. Specifically, ASC Topic 820 sets forth a definition of fair value and establishes a hierarchy prioritizing the inputs to valuation techniques, giving the highest priority to quoted prices in active markets for identical assets and liabilities and the lowest priority to unobservable value inputs. ASC Topic 820 defines levels within the hierarchy as follows:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

Level 2 – Inputs to the valuation methodology based on quoted prices for similar assets or liabilities or identical assets or liabilities in active markets, such as dealer or broker markets.

Level 3 – Inputs to the valuation methodology are derived from valuation techniques in which one or more significant inputs or significant value drivers are unobservable such as pricing models, discounted cash flow models, and similar techniques not based on market, exchange, dealer, or broker-traded transactions, or are supported by little or no market activity. The Association used a market approach valuation technique. Significant unobservable inputs used were the fair value of assets contributed to the DCCF.

The Association's investments at December 31, 2021 and 2020 consisted of the following:

2021					
	Fair Value	Level 1	Level 2	Level 3	Cost
Investments held by DCCF	\$ 41,733	-	-	\$ 41,733	\$ 41,733
	\$ 41,733	\$ -	\$ -	\$ 41,733	\$ 41,733
2020					
	Fair Value	Level 1	Level 2	Level 3	Cost
Investments held by DCCF	\$ 39,209	-	-	\$ 39,209	\$ 39,209
	\$ 39,209	\$ -	\$ -	\$ 39,209	\$ 39,209

During the year ended December 31, 2021, the YMCA transferred \$1,343 out of the investments for operating purposes. The investments had net earnings of \$3,867 and \$2,681 during the years ended December 31, 2021 and 2020, respectively.

KISHWAUKEE FAMILY YMCA
Notes to Financial Statements
December 31, 2021 and 2020

Note 3 – Pledges Receivable

Pledges receivable consist of the following as of December 31, 2021 and 2020:

<u>Years Ended December 31,</u>	<u>2021</u>	<u>2020</u>
Due in less than one year	\$ 19,239	\$ 1,731
Due in one to five years	-	-
Total pledges receivable	<u>\$ 19,239</u>	<u>\$ 1,731</u>

Note 4 - Property and Equipment

A summary of changes in property and equipment is as follows:

	<u>12/31/2020</u>	<u>Additions</u>	<u>Disposals</u>	<u>12/31/2021</u>
Nondepreciable assets:				
Land	\$ 163,082	-	-	\$ 163,082
Total nondepreciable assets	<u>163,082</u>	<u>-</u>	<u>-</u>	<u>163,082</u>
Depreciable assets:				
Buildings and improvements	11,401,980	64,866	-	11,466,846
Equipment	1,270,739	52,449	-	1,323,188
Total depreciable assets	<u>12,672,719</u>	<u>117,315</u>	<u>-</u>	<u>12,790,034</u>
Less accumulated depreciation	(6,504,698)	(423,347)	-	(6,928,045)
Net property & equipment	<u>\$ 6,331,103</u>	<u>(306,032)</u>	<u>-</u>	<u>\$ 6,025,071</u>

Depreciation expense for the years ended December 31, 2021 and 2020 was \$423,347 and \$420,200, respectively.

Note 5 – Line of Credit

On September 10, 2019, the Association obtained a \$200,000 line of credit from First Midwest Bank. The line of credit matured on September 10, 2020 and had an interest rate of 5.25%. The line of credit was renewed until July 10, 2021 at an interest rate of 3.50%. The Association renewed the line of agreement for another 7 months until January 10, 2022 at an interest rate of 3.25%. The Association did not renew the line of credit again after the January 2022 maturity date. The balance on the line of credit as of December 31, 2021 and 2020 was \$0 and \$150,000, respectively.

KISHWAUKEE FAMILY YMCA
Notes to Financial Statements
December 31, 2021 and 2020

Note 6 – Notes Payable

On May 2, 2013, the Association obtained a bank loan in the amount of \$2,357,000. 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 on September 2, 2013. From May 2020 through July 2020, the bank agreed to defer principal and interest payments due to the hardships of the COVID-19 pandemic. In addition, on January 10, 2021, the bank agreed to defer the principal payments due January 20, 2021 through June 20, 2021. The balance on the note payable as of December 31, 2021 and 2020 was \$1,736,052 and \$1,772,247, respectively.

On December 1, 2019, the Association acquired the assets and liabilities of Rochelle Daycare. The Association assumed liability of three notes payable to Stillman Bancorp 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 a rate of 4.50%, with a single balloon payment of the entire unpaid balance of principal and interest at the date of maturity of January 31, 2027. As of December 31, 2021 and 2020, the balance on this loan was \$263,068 and \$270,753, respectively. In addition, the Association assumed a loan with Central Bank Illinois, which matures on August 25, 2022 and has a 0% interest rate. The note requires monthly payments of \$117. As of December 31, 2021 and 2020, the balance on the loan was \$1,051 and \$2,451, respectively. Lastly, the Association assumed a loan from an individual for \$6,000 at 0% interest. During the year ended December 31, 2019, \$2,000 of this loan was forgiven. The remaining \$4,000 balance on the loan was paid off during 2020.

On June 12, 2020, the Association received an Economic Injury Disaster Loan (EIDL) from the Small Business Administration (SBA) in the amount of \$150,000. This loan was increased by \$350,000 in August 2021 to an ending balance of \$500,000 as of December 31, 2021. In October 2021, the Association signed an additional amendment to increase the EIDL to \$1,600,000. The additional \$1,100,000 in EIDL funds were not received until April 2022. The loan bears interest at 2.75%. Monthly payments of principal and interest in the amount of \$6,955 will begin on December 25, 2022. The balance of principal and interest is payable 30 years from the original loan date. The loan is secured by substantially all assets of the Association. The proceeds from the loan are required to be used solely as working capital to alleviate economic injury caused by the COVID-19 pandemic. Long-term debt activity for the year ended December 31, 2021 was as follows:

	Beginning Balance	New Issues	Retired	Ending Balance
Notes payable	\$ 2,195,451	350,000	(45,280)	\$ 2,500,171
	\$ 2,195,451	350,000	(45,280)	\$ 2,500,171

Annual debt service requirements to maturity are as follows:

Year ended December 31,	Principal	Interest	Total
2022	\$ 120,343	\$ 79,845	\$ 200,188
2023	188,925	86,715	275,640
2024	195,576	80,065	275,641
2025	202,874	72,767	275,641
2026	210,247	65,394	275,641
Thereafter	1,582,206	36,060	1,618,266
Total	\$ 2,500,171	\$ 420,846	\$ 2,921,017

KISHWAUKEE FAMILY YMCA
Notes to Financial Statements
December 31, 2021 and 2020

Note 7 – Capital Leases

The Association has capital lease agreements with imputed interest rates ranging from 3.612% to 5.542%. Monthly payments of principal and interest range from \$625 to \$4,493. The assets and liabilities under capital lease are recorded at the lower of the present value of minimum lease payments or the fair value of the asset. The gross amount of assets and accumulated depreciation recorded in the statement of financial position under capital leases are as follows:

	2021	2020
Capital leases	\$ 259,910	\$ 225,490
Less: accumulated depreciation	(91,836)	(50,012)
Total capital lease property	<u>\$ 168,074</u>	<u>\$ 175,478</u>

Future payments under the terms of the leases are as follows:

<u>Year Ending December 31,</u>	Capital Leases
2022	\$ 66,401
2023	34,947
2024	<u>9,360</u>
Total minimum lease payments	110,708
Less: amount representing imputed interest	<u>(4,968)</u>
Present value of future minimum lease payments	<u>\$ 105,740</u>

Note 8 – 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 \$6,970 and \$7,370 for the years ended December 31, 2021 and 2020, respectively. Future payments under the terms of the lease are as follows:

<u>Year Ending December 31,</u>	Operating Leases
2022	\$ 6,970
2023	<u>5,809</u>
Total minimum lease payments	<u>\$ 12,779</u>

Note 9 – Fees to National Office

In accordance with the affiliation agreement between the Association and its National Office, the Association remitted \$35,299 and \$18,416 to the National Office for support of national research and other activities during the years ended December 31, 2021 and 2020, respectively.

KISHWAUKEE FAMILY YMCA
Notes to Financial Statements
December 31, 2021 and 2020

Note 10 – 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% for 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, 2021 and 2020, the Association contributed \$17,906 and \$19,790 to the plan, respectively.

Note 11 – Concentrations of Credit Risk

The Association maintains cash balances at certain financial institutions that may exceed insurance limits provided by the Federal Deposit Insurance Corporation (FDIC) at some points throughout the year. The Association has not experienced any losses in such accounts. The Association 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. The Association's bank accounts at two banks exceeded the FDIC Insurance limit of \$250,000 by \$219,543 and \$36,675 at December 31, 2021.

Note 12 – Net Assets with Donor Restrictions

Net assets with donor restrictions consist of the following as of December 31, 2021 and 2020:

	2021	2020
Restricted as to purpose:		
Scholarship fund	\$ 5,000	\$ 5,000
Camp Power	46,587	38,489
Live Healthy	15,854	16,142
Hillcrest Church	-	10,365
Pedaling for Parkinson's	9,015	9,159
Other	19,385	5,459
Total purpose restrictions	95,841	84,614
Restricted as to time:		
Pledges	3,038	1,731
Total time restrictions	3,038	1,731
Perpetual restrictions:		
Initial contribution to DCCF charitable fund	7,500	7,500
Total perpetual restrictions	7,500	7,500
Total net assets with donor restrictions	\$ 106,379	\$ 93,845

KISHWAUKEE FAMILY YMCA
Notes to Financial Statements
December 31, 2021 and 2020

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, 2021 and 2020:

	2021	2020
Expiration of purpose restrictions	\$ 30,092	\$ 154,119
Expiration of time restrictions	1,731	7,269
Total restrictions released	<u>\$ 31,823</u>	<u>\$ 161,388</u>

Note 13 - Liquidity and Availability

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	2020
Cash and cash equivalents	\$ 1,201,032	\$ 764,094
Accounts receivable	27,750	64,537
Pledges receivable	19,239	-
Donor restrictions	<u>(106,379)</u>	<u>(92,114)</u>
Total financial assets available for general expenditure	<u>\$ 1,141,642</u>	<u>\$ 736,517</u>

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. In the event of an unanticipated liquidity need, the Association could also draw upon the \$200,000 available line of credit.

Note 14 – Coronavirus (COVID-19 Aid)

In April 2020 and January 2021, the Association received Small Business Administration (SBA) loans for \$400,507 each through the Paycheck Protection Program (PPP) under the CARES (Coronavirus Aid, Relief, and Economic Security) Act. The loans, including accrued interest, had the potential of 100% loan forgiveness as long as the proceeds were used for eligible purposes, including payroll, benefits, and utilities, and payroll levels were maintained the same during the covered period. Both of the PPP loans were forgiven in full by the SBA in the years they were received, and therefore, recognized as revenue in the Statements of Activities for the years ended December 31, 2020 and 2021.

In addition, the Association applied for and received Employee Retention Tax Credits under the CARES Act in the amount of \$144,469 in 2021. The EIDL funds discussed in Note 6 were also received as part of the CARES Act.

Note 15 – Risks and Uncertainties

During 2020, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Management believes the YMCA is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as of December 31, 2021.

KISHWAUKEE FAMILY YMCA
Notes to Financial Statements
December 31, 2021 and 2020

Note 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. The Association has evaluated subsequent events through July 13, 2022, which was the date that these financial statements were available to be issued. As mentioned in footnote 6, the Association received \$1,100,000 of additional EIDL loan funds in April 2022. Also in April 2022, the Association used the EIDL funds to pay off approx. \$1,600,000 of the note payable that had a \$1,736,052 balance at year-end. The remaining note payable balance was paid with the Association's available funds. In addition, at the April 2022 board meeting, the board of directors accepted an offer to sell the Rochelle Child Care facility for \$400,000.

Note 17 – Reclassifications

Certain reclassifications have been made to the 2020 financial statements to conform to the 2021 presentation.

Note 18 – Pending Accounting Pronouncements

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02, *Leases (Topic 842)*, which is expected to increase transparency and comparability among organizations. The core principle of this guidance is that a lessee should recognize the assets and liabilities that arise from leases. The standard requires lessees to reflect most leases on their balance sheet as lease liabilities which a corresponding right-of-use asset, while leaving presentation of lease expense in the statement of activities largely unchanged. The standard also eliminates the real-estate specific provisions that exist under current accounting principles generally accepted in the United States of America and modifies the classification criteria and accounting which lessors must apply to sales-type and direct financing leases. In June 2020, the FASB approved the delay of the effective date of ASU 2016-02, which is now effective for the YMCA's year ending December 31, 2022. Management will be evaluating the effects of the new standard.



**FY 2023 HUMAN SERVICES FUNDING
APPLICATION
Twelve Months Funding 1/1/23 to 12/31/23**

APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 7, 2022.
INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.

Agency Name: Nguzo Saba Men's Club of DeKalb
Mailing Address: 1806 Kennicott CT., 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: 

Date: 11-7-22

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 7, 2022 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 7, 2022 to:
joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:

Date Application Received: 11/1/22 *df*

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

☐ Denied

**HUMAN SERVICES AGREEMENT
NGUZO SABA MEN'S CLUB**

This agreement made this 23rd day of January, 2023, 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, 2023 to December 31, 2023. 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

**HUMAN SERVICES AGREEMENT
NGUZO SABA MEN'S CLUB**

This agreement made this 23rd day of January, 2023, 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.

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 Five Hundred 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 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:

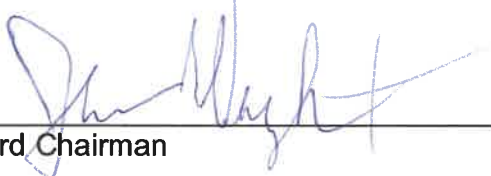
- 1st Quarter – April
- 2nd Quarter – July
- 3rd Quarter – October
- 4th Quarter - January

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.

NGUZO SABA MEN'S CLUB


Board Chairman

CITY OF DEKALB, ILLINOIS


Cohen Barnes, Mayor

ATTEST:


Executive Director

ATTEST:



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 Five Hundred 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.
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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.

Exhibit A: Funding Application

Exhibit B: Current Year's Budget

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

Exhibit D: Grantee-Specific Obligations

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

Nguzo Saba Men's Club (Grantee) will provide a basketball/mentoring program to keep youth off the streets during the summer late afternoon and evening hours. The program will provide youth with an opportunity to develop, progress, and be successful mentally, physically, socially, and academically. The program will serve both males and females with positive role models and mentors who stress positive values and constructive behaviors with the goal of preparing youth to make positive contributions to the DeKalb community and to society as a whole.

Nguzo Saba proposes to serve 150 participants this year. Of this number, 150 are anticipated to be residents of the City of DeKalb. Grantee will track the total number of individuals served and will include a separate accounting of individuals who are residents of the City of DeKalb. Grantee will report revenue from other sources to document that the City is not the sole support 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 youth who reside in the Annie Glidden North Neighborhood during the summer months when school is not in session. Due to the timing of when services are rendered and expenses are incurred, the City will consider requests to pay out grant funds on a schedule that will expend the total amount of allocated funds following the end of the quarter during which the last day of camp occurs.

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.**

NGUZO SABA MEN'S CLUB**DEKALB SUMMER BASKETBALL/MENTORING PROGRAM****Annual Report for 2022****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

<u>Total Expenditures 2022</u>		\$6,845.00
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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

<u>Total Deposits-2022</u>	\$5,650.00
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Bank Balance as of 9-30-2022	\$103.00
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In Kind Contributions

Northern Illinois University	\$1,500.00
------------------------------	------------

Total In-Kind	\$1,500.00
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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.

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

6 City, state, and ZIP code

Sycamore, IL 60178

7 List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

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

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

Social security number

____ - ____ - ____

or

Employer identification number

26 - 0634202

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign
Here

Signature of
U.S. person

[Signature]

Date ►

1-10-23

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.

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,

A handwritten signature in black ink, appearing to read "Derrick Smith", written over a horizontal line.

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

Image with Postcard by 10/10/07

INTERNAL REVENUE SERVICE
P. O. BOX 2500
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: NOV 14 2012

NGUZO SABA MENS CLUB OF DEKALE
C/O DERRICK SMITH
1806 KENNICOTT COURT
SYCAMORE, IL 60179

Employer Identification Number:
25-0634202

DLN:

17053177332002

Contact Person:

JASON A HAMMONS

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 2054, 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.

-2-

NGUZO BABA MENS CLUB OF DERALE

Sincerely,



Kelly O. Paz
Director, Exempt Organizations
Rulings and Agreements

Enclosure: Publication 4221-PC

NGUZO SA-

BA

MEN'S CLUB OF

DEK-

ALB

586

Grange

Court

Umoja (Unity)

To strive for and maintain unity in the family,

DeK-

alb, Illi-

nois

60115

Kujichagulia (Self-Determination)

To define ourselves, name ourselves, create

Ujima (Collective Work and Responsibility)

To build and maintain our community together and make our brother's and sister's problems our

Ujamaa (Cooperative Economics)

To build and maintain our own stores, shops and



Nia (Purpose)

To make our collective vocation the building and developing of our community in order to



Kuumba (Creativity)

To do always as much as we can, in the way we can, in order to leave our community



Imani (Faith)

To believe with all our heart in our people, our parents, our teachers, our leaders and the

MOST RECENT FINANCIAL AUDIT FOR AGENCY:

The Nguzo Saba Men's Club of DeKalb does not have an recent or past financial audit. Any finances that's needed for any project or activity that we are involved in is on a donation or grant basis and the donations accepted are all used for that particular project or activity. The Board of Directors met and calculated to run this program as we have done with the first cuts 7-8 years ago it will cost approximately \$7,500. The members of the Men's Club are in the process of formulating a list of businesses to raise the remaining 45% if we are allocated the same amount of funds that we received last year from the city's grant. Prayfully everything will work out as it did last year to support our work with the young people in order to allow them the opportunity to have a positive impact on the community.



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

**FY 2023 HUMAN SERVICES FUNDING
APPLICATION
Twelve Months Funding 1/1/23 to 12/31/23**

**APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 7, 2022.
INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.**

Agency Name: Opportunity deKalb
Mailing Address: 303 Birchwood Lane
Agency Director: Dan Kenney
Contact Person: Dan Kenney
Telephone No.: 815-793-0950 Email Address: dkenney53@HOTMAIL.COM
Name of Person Responsible for Completing Quarterly Report: Dan Kenney
Telephone No.: 815-793-0950 Email Address: dkenney53@hotmail.com
Program Description: See attached

Twelve Month Program Budget: \$ 60,951
Amount of Funding Requested: \$ 10,000
% of Total Program Budget: 15.4 %
Total Estimated Number of Program Participants: 100
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: Dan Kenney

Title: President

Signature: 

Date: 11/7/2022

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 7, 2022 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 7, 2022 to:
joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:

Date Application Received: 11/14/22 CR

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

☐ Denied

HUMAN SERVICES AGREEMENT OPPORTUNITY DEKALB

This agreement made this 23rd day of January, 2023, between the City of DeKalb, a municipal corporation of the State of Illinois, hereinafter referred to as the "City" and Opportunity DeKalb., 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 85 % 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, 2023, to December 31, 2023. 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

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

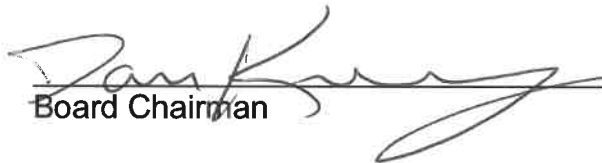
recognized, protected classification, in the provision of its services or use of funding provided hereunder.

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.

OPPORTUNITY
DEKALB

CITY OF DEKALB, ILLINOIS


Board Chairman


Cohen Barnes, Mayor

ATTEST:

Executive Director

ATTEST:



Exhibit A: Funding Application

Exhibit B: Current Year's Budget

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

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 DeKalb. (Grantee) offers activities will include a broad range of events and programs some of which will build on partnerships with NIU's STEM Program, DeKalb County Community Gardens food and nutrition programing, the Belonging Council's efforts and other partnerships Opportunity DeKalb has with other organizations in the community. All activities will have measurable outcomes to be reported.

Opportunity DeKalb proposes to serve 150 program participants with their programs. Of this number, 100 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.

Opportunity DeKalb Board of Directors

Directors serve renewable two year terms.

Dan Kenney, President
Glenn Roby, Vice President
Mike Pittsley, Treasurer
Ellingsworth Webb, Secretary
Karen Baker
Will Heinisch
Bill Nicklas
Earl "Gip" Seaver
Matt Streb
Denise Weinmann

Opportunity DeKalb Budget 2022-23

2022-23

REVENUE	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	YEAR
INCOME													
Reserve	\$8,000.00												\$8,000.00
Donations	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$15,150.00	\$150.00	\$16,800.00
Grants	\$1,000.00	\$2,000.00	\$1,000.00	\$2,000.00	\$1,000.00	\$0.00	\$3,000.00	\$0.00	\$1,000.00	\$2,000.00	\$1,000.00	\$2,000.00	\$16,000.00
Total	\$8,150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$15,150.00	\$150.00	\$40,800.00

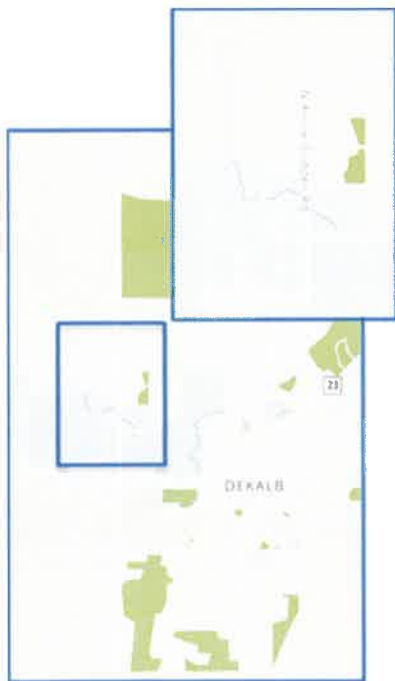
EXPENSES	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	YEAR
COSTS													
Contract Services	\$3,000.00	\$3,000.00	\$1,500.00					\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$22,500.00
Insurance					\$850.00								\$850.00
Operations	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$192.00	\$749.90
Communications													\$192.00
Placemaking	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$30,000.00
Business Registration Fees	\$275.00	\$0.00	\$13.00	\$0.00	\$0.00	\$0.00	\$205.50	\$50.00	\$100.00	\$15.00	\$0.00	\$0.00	\$659.50
Reserve													\$10,000.00
Total	\$5,500.00	\$5,500.00	\$4,000.00	\$2,500.00	\$3,350.00	\$2,500.00	\$2,500.00	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00	\$15,692.00	\$64,951.40

Program Description

In 2017, the DeKalb City Council solicited community input to inform a framework for improving the quality of life in the Annie Glidden North (AGN) neighborhood. The resulting AGN Revitalization Plan, (Can be found on the City of DeKalb website.) adopted by unanimous vote in 2018, consisted of five core transformational projects. One of the core projects entailed establishing a nonprofit community development corporation to support revitalization efforts.

Opportunity DeKalb was formed in 2019 with a **mission to: *Lead and sustain the transformation of Annie Glidden North in collaboration with community partners.*** Our Board of Directors currently consists of 10 members, all of whom live and work in DeKalb. They represent a wide range of community sectors, including higher education, city government, corporations, small businesses, and nonprofits.

The Annie Glidden North (AGN) neighborhood is home to one-fourth (25%) of DeKalb's population, and the neighborhood comprises less than one square mile, or 6% of DeKalb's land area. The large majority of the City's residents (88%) who identify as a person of color live in the AGN neighborhood, including international students. An astounding 49% of AGN residents live below the Federal Poverty Level. Due to the proximity to the university, the median age is 22; however, AGN is a multi-age neighborhood.



The NIU Center for Governmental Studies conducted a Housing Information Study to examine the post-recession quality of life in each of DeKalb's 23 neighborhoods. The study found what AGN residents already knew from personal experience but alarmed the rest of the community: AGN residents were at greatest risk than all other DeKalb residents. High rates of poverty and violent crime, as well as limited access to nutritious food, reliable transportation, gainful employment, and green spaces posed threats to their personal safety and quality of life.

Opportunity DeKalb's vision and goals include:

The organization works to advocate for the residents of the Northwest neighborhood, by convening, connecting, communicating, and collaborating with partners to bring about positive change.

Establish a Northwest DeKalb Placemaking Fund to award microgrants for placemaking activities held in the AGN neighborhood. These activities will include a broad range of events and programs some of which will build on our partnership with NIU's STEM Program, DeKalb County Community Gardens food and nutrition programming, the Belonging Council's efforts, and other partnerships Opportunity DeKalb has with other organizations in the community.



Some of Opportunity DeKalb activities have included:

- DeKalb Park District, in collaboration with Opportunity DeKalb, received state funding to invest in Welsh Park as the epicenter for the AGN placemaking ecosystem.
- Opportunity DeKalb formed additional partnerships with Northern Illinois University (NIU), the Park District, and Westminster Presbyterian Church to support a Girls on the Run chapter in AGN.
- Opportunity DeKalb hosted a Welsh Park Community Kickoff to achieve multiple objectives: celebrate the Girls on the Run team's achievements; invite residents citywide to visit the renovated park; offer family-friendly activities; and host a job fair.

- Community conversations hosted by Opportunity DeKalb. The organization has and continues to host what it has termed “Community Conversations” which are public gatherings to get people of the community together. The purpose is to break down barriers, increase dialogue, and share issues and possible solutions.
- Opportunity DeKalb collaborated and co-facilitated a STEM event for middle-school students and NIU STEM to provide programming STEM activities for youth of the AGN.
- Facilitates AGN improvements by bringing stakeholders, partners, residents together to implement projects for the well-being of the entire community. Such as the additional broadband access in the neighborhood. The additional bike/ walking path that connects one section of the neighborhood with the high school, health department and the core of the neighborhood.

Each new instance of placemaking adds to the momentum for change, motivating community members to get involved and chipping away at those invisible barriers. We are excited to participate in that process and support individuals’ and organizations’ efforts to bridge barriers, build community, and, ultimately, transform DeKalb into a place where everyone belongs.

As a result of implementing the proposed project, we anticipate the following outcomes:

- Increased number of grassroots initiatives that are brought to fruition.
- Increased opportunities for authentic community conversations.
- Increased sense of ownership in the revitalization process among AGN residents.
- Increased opportunities for individual and organizational place-makers to collaborate.
- Increased sense of community cohesiveness and connection.
- Increased activities STEM and other for youth

An example of a new type of placemaking activity is the new initiative of **Offers and Needs Events** online and off will help to create community by bringing people together. These events will help identify the assets which exist in the neighborhood and match them with the needs individuals and families have. For example, someone may have the ability to help with family financial planning and can be paired through this event with someone who needs this assistance. The person providing may need childcare and may be able to find someone who is capable of meeting this need for them. Offers and Needs Events provide opportunity for reflection to identify what someone has to offer and what their needs may be. Then share, in rotating groups sharing needs and offers, or online in breakout rooms, or private group Facebook page, or a public Facebook page for individuals to share and connect a kind of Community Square or Bulletin Board, but one focused on connecting people to meet variety of needs while also sharing their assets with others. A community exchange building community by connecting.

Opportunity DeKalb will measure progress by the following:

- Tracking the number of Placemaking activities and events and number attending.. Opportunity DeKalb will also capture and document the impact of the events.
- Track and tabulate the number of groups and individuals spotlighted and the degree of their engagement and impact.
- Track and promote positive media coverage for the neighborhood.

- Number of resulting connections that were enabled by the placemaking event(s).

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

DEPARTMENT OF THE TREASURY

FEB 04 2020

Date:

OPPORTUNITY DEKALB INC
303 BIRCHWOOD LANE
DEKALB, IL 60115

Employer Identification Number:
84-2943441
DLN:
29053319305019
Contact Person:
CUSTOMER SERVICE ID# 31954
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
September 4, 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.

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.

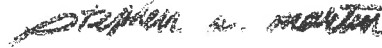
For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 947

OPPORTUNITY DEKALB INC

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

Sincerely,

A handwritten signature in dark ink, appearing to be "Stephen A. Martin".

Director, Exempt Organizations
Rulings and Agreements



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
CINCINNATI OH 45999-0023

002139.183135.114453.6694 1 MB 0.428 914



OPPORTUNITY DEKALB INC
% DAN KENNEY
303 BIRCHWOOD LN
DEKALB IL 60115

002139

Date of this notice: 09-10-20

Employer Identification Number
84-2943441

Form: SS-4

Number of this notice: CP 575

For assistance you may call us
1-800-829-4933

IF YOU WRITE, ATTACH THE
STUB OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 84-2943441. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

When filing tax documents, payments, and related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear-off stub and return it to us.

Based on the information received from you or your representative, you must file the following form(s) by the date(s) shown.

Form 1120	04/15/2020
Form 944	01/31/2021
Form 940	01/31/2021

If you have questions about the form(s) or the due dates(s) shown, you can call us at the phone number or write to us at the address shown at the top of this notice. If you need help in determining your annual accounting period (tax year), see Publication 538, Accounting Periods and Methods.

We assigned you a tax classification based on information obtained from you or your representative. It is not a legal determination of your tax classification and is not binding on the IRS. If you want a legal determination of your tax classification, you may request a private letter ruling from the IRS under the guidelines in Revenue Procedure 2004-1, 2004-1 I.R.B. 1 (or superseding Revenue Procedure for the year at issue). Note: Certain tax classification elections can be requested by filing Form 8832, Entity Classification Election. See Form 8832 and its instructions for additional information.

**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.**

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
Opportunity 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) ► *Not for Profit*

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

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

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

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

6 City, state, and ZIP code
DeKalb IL 60115

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

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

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

Social security number

			-			-			
--	--	--	---	--	--	---	--	--	--

or

Employer identification number

8	4	-	2	9	4	3	4	4	1
---	---	---	---	---	---	---	---	---	---

Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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 *11/10/2022*

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.

Re: Audit and Financial Review

Opportunity DeKalb has not collected revenue of an amount that requires an audit or financial review. Thus, none is available.

Dan Kenney

President



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

**FY 2023 HUMAN SERVICES FUNDING
APPLICATION
Twelve Months Funding 1/1/23 to 12/31/23**

**APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 7, 2022.
INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.**

Agency Name: Regional Access & Mobilization Project, Inc.

Mailing Address: 115 N First Street, DeKalb IL 60115

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 towards

individuals with disabilities who are motivated job seekers looking for either full time or part time competitive

employment. RAMP serviced include adult employment, Youth Fast Track Services and Project SEARCH Internship program.

Twelve Month Program Budget: \$ 148,440

Amount of Funding Requested: \$ 6000

% of Total Program Budget: 4 %

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: 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: Amy Morris

Title: COO/Development Director

Signature: 

Date: 10/24/22

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 7, 2022 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 7, 2022 to:
joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:

Date Application Received: 10/24/22 CE

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

☐ Denied

HUMAN SERVICES AGREEMENT RAMP

This agreement made this 23rd day of January, 2003, 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, 2023 to December 31, 2023. 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 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

CITY OF DEKALB, ILLINOIS



Board Chairman



Cohen Barnes, Mayor

ATTEST:

ATTEST:



Executive Director



Exhibit B: Current Year's Budget

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

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.

**RAMP BOARD OF DIRECTORS
2021/2022**

<u>OFFICERS</u>	<u>Email Address</u>	<u>Term Expires</u>
Alan Zais President	azais@nireach.org	2022
Arles Hendershott Vice-President	arles@milestone-inc.org	2023
Craig Fetty Treasurer	craig.fetty@raymondjames.com	2024
Kim Schweitzer Secretary	Kim.Schweitzer@comcast.net	2022
Jessica Koltz Past President	Jessica.Koltz@rasmussen.edu	2022
<u>MEMBERS</u>		
Jurea Crudup	awaken789@gmail.com	2024
Misty DeHaven	Mdehaven@fhn.org	2024
Bill Haynes	bhaynes924@outlook.com	2023
Nikki Lynch	NikkiLynch@rockfordparkdistrict.org	2024
Joe Marshall	jmarsh31@comcast.net	2024
Lafezeria S. Vaughn	lvaughn@wincoil.us	2024
John "J.J." Wett	johniwett@yahoo.com	2024

2:46 PM

07/25/22

Accrual Basis

RAMP

Profit & Loss Budget Overview

July 2022 through June 2023

	Jul '22 - Jun 23
Ordinary Income/Expense	
Income	
4000 · GRANT REVENUE	2,237,781.00
4100 · FOUNDATIONS	320,000.00
4200 · GIFTS REVENUE	144,000.00
4300 · SPECIAL EVENTS REVENUE	160,713.00
4400 · SOCIAL ENTERPRISE REVENUE	121,606.00
4500 · OTHER REVENUE	45,100.00
49900 · Uncategorized Income	0.00
4999 · Temp Income Account	0.00
Total Income	3,029,200.00
Cost of Goods Sold	
50000 · Cost of Goods Sold	0.00
Total COGS	0.00
Gross Profit	3,029,200.00
Expense	
6000 · GRANT EXPENSE	114,850.00
6100 · GIFTS EXPENSE	6,700.00
6200 · SPECIAL EVENTS EXPENSE	47,630.00
6300 · SOCIAL ENTERPRISE	6,000.00
6400 · PERSONNEL	2,439,941.00
6500 · OPERATING EXPENSE	401,905.88
6600 · MISCELLANEOUS EXPENSE	11,000.00
66900 · Reconciliation Discrepancies	0.00
Total Expense	3,028,026.88
Net Ordinary Income	1,173.12

RAMP
Profit & Loss Budget Overview
July 2022 through June 2023

	Jul '22 - Jun '23
Other Income/Expense	
Other Income	
7000 · Endowment	0.00
7010 · Dividends & Interest	30,000.00
7020 · Realized Gains (Losses)	0.00
7030 · Unrealized Gains (Losses)	0.00
Total Other Income	30,000.00
Other Expense	
8000 · Endowment Expense	14,000.00
Total Other Expense	14,000.00
Net Other Income	16,000.00
Net Income	17,173.12

DeKalb County Employment Services - FY 23
(Includes Adult Employment Services, Fast Track, and Project SEARCH)

Income

4000 · GRANT REVENUE

Federal Grant Revenue	\$35,150.00
Total 4020 · State Grant Revenue	\$87,821.00
Total 4030 · Local Grant Revenue	\$17,500.00
4050 · Other Grant Revenue	\$6,000.00 This request

4100 · FOUNDATIONS \$2,000.00

Total Income **\$148,471.00**

Expense

6410 · Personnel	\$109,517.00
6420 · Fringe	\$20,808.00
Contractual	\$1,503.00
Marketing	\$481.00
Equipment	\$365.00
Supplies Expense	\$385.00
Total 6580 · Travel	\$2,653.00
6560 · Postage Expense	\$329.00
6565 · Printing Expense	\$128.00
Other Operating	\$12,271.00

Total Expense **\$148,440.00**

Note: this is a preliminary budget. FY 23 Budgets are not finalized yet



RAMP EMPLOYMENT SERVICES FISCAL YEAR 2023 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 | • Career exploration |
| • Master application development | • Soft/Essential skill training |
| • Interview skills 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 22
- 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 8-12 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 | • Transportation training |
| • Job skills training | • Job seeking skills training |
| • Resume development | • Job shadow/volunteer opportunities |
| • Master application development | • Job placement |
| • Interview skills training | • Job retention services |
| • Career exploration | • Peer Support |
| • Soft/Essential skill training | • 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



Photo of 2021-22 Project SEARCH graduates! All of the graduates have found jobs in the community!

IMPACT OF RAMP'S EMPLOYMENT PROGRAMS

FY 2022 Outcome Data/Results for Employment Services (TTW and VR services):

- 47% of VR consumers and 53% 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%).
- 100% of VR and TTW consumers surveyed were able to maintain their job for at least 12 months (Target 60%).
- 40% of VR consumers and 67% of TTW consumers surveyed after 12-month milestone reduced dependence on government assistance. (Target 50%)

Commented [KL1]: Hannah is getting Heather accurate info on this tomorrow

FY 2022 outcomes from our Fast Track Program:

- 47% of youth surveyed stated their desired career and/or education path (Target 85%).
- 94% of youth served completed the training offered (Target 80%).
- 25% of youth surveyed obtained a job shadow and or volunteer opportunity in the community (Target 25%).
- 14% of youth surveyed obtained a job (Target 10%).

FY 2022 Outcome Results for Project SEARCH:

- 86% of 2022 graduates have obtained employment in the community. (Target 100%)
- 50% of 2021 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 2021 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.

OUR REQUEST

Our request is for \$6,000 to provide employment services for 65 people in DeKalb County, 35 of which will be DeKalb residents.



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,

A handwritten signature in dark ink, appearing to read "K. A. Billups". The signature is fluid and cursive, with the first name "Kim" and last name "Billups" clearly distinguishable.

Kim A. Billups, Operations Manager
Accounts Management Operations 1

Request for Taxpayer Identification Number and Certification

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

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

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) ▶

501(c)(3) Nonprofit Corporation

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

Exempt payee code (if any) **5**

Exemption from FATCA reporting code (if any)

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

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

202 Market Street

6 City, state, and ZIP code

Rockford, IL 61107-3954

7 List account number(s) here (optional)

Requester's name and address (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:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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 ▶

Xavier W. Buford

Date ▶

1/7/2022

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.

**REGIONAL ACCESS &
MOBILIZATION PROJECT, INC.**

Financial Statements

June 30, 2021 and 2020

(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

Report on the Financial Statements

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, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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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, 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.

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* is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 8, 2021, 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.



Rockford, Illinois
December 8, 2021

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Statements of Financial Position

June 30, 2021 and 2020

Assets	2021	2020
Current assets:		
Cash and cash equivalents	\$ 655,267	782,009
Accounts receivable:		
Department of Rehabilitation Services	107,851	166,705
Other, net of allowance for doubtful accounts of \$3,028 as of June 30, 2021 and 2020	29,934	55,577
Pledges receivable – current portion	43,443	60,178
Prepaid expenses	52,563	41,526
Total current assets	889,058	1,105,995
Pledges receivable – long-term	–	30,000
Investments – held for endowment purposes	1,503,003	1,188,686
Construction in progress	–	1,272,165
Fixed assets, net	2,025,333	498,218
	\$ 4,417,394	4,095,064
Liabilities and Net Assets		
Current liabilities:		
Accounts payable	43,442	459,946
Accrued expenses	138,617	153,090
Unearned revenue	–	7,500
Mortgage note payable, current portion	16,238	–
Payroll Protection Program advance	–	336,000
Total current liabilities	198,297	956,536
Long-term liabilities –		
Mortgage note payable, less current portion	300,337	–
Total liabilities	498,634	956,536
Net assets:		
Without donor restrictions	3,083,313	2,085,165
With donor restrictions	835,447	1,053,363
Total net assets	3,918,760	3,138,528
Total liabilities and net assets	\$ 4,417,394	4,095,064

See accompanying notes to financial statements

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Statements of Activities

For the Years Ended June 30, 2021 and 2020

	Without Donor Restrictions	With Donor Restrictions	Total 2021	Without Donor Restrictions	With Donor Restrictions	Total 2020
Revenue and support:						
Grants:						
Federal	\$ 486,909	-	486,909	212,864	-	212,864
State of Illinois	793,798	-	793,798	656,462	-	656,462
Other grants	134,151	-	134,151	181,028	-	181,028
Contributions – United Way	804	10,512	11,316	2,250	17,048	19,298
Rockford Mass Transit District	18,000	-	18,000	18,000	-	18,000
Capital contributions and other donations	165,935	127,837	293,772	305,795	459,835	765,630
Donated goods and services	25,808	-	25,808	123,138	-	123,138
Special events, net of direct expenses	89,806	33,384	123,190	88,853	28,445	117,298
Investment income (loss)	327,431	-	327,431	(8,717)	-	(8,717)
Interest income	71	-	71	4,183	-	4,183
Curriculum services	36,522	-	36,522	66,308	-	66,308
Payroll Protection Program advance forgiveness	336,000	-	336,000	-	-	-
Other fees	500,611	-	500,611	572,119	-	572,119
Net assets released from restrictions	389,649	(389,649)	-	976,610	(976,610)	-
Total revenue and support	3,305,495	(217,916)	3,087,579	3,198,893	(471,282)	2,727,611
Expenses:						
Program services	1,579,313	-	1,579,313	1,794,014	-	1,794,014
Management and general	443,666	-	443,666	349,307	-	349,307
Fundraising	284,368	-	284,368	298,534	-	298,534
Total expenses	2,307,347	-	2,307,347	2,441,855	-	2,441,855
Change in net assets	998,148	(217,916)	780,232	757,038	(471,282)	285,756
Net assets at beginning of year	2,085,165	1,053,363	3,138,528	1,328,127	1,524,645	2,852,772
Net assets at ending of year	\$ 3,083,313	835,447	3,918,760	2,085,165	1,053,363	3,138,528

See accompanying notes to financial statements

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Statements of Functional Expenses

For the Years Ended June 30, 2021 and 2020

	Program	Management and General	Fundraising	Total 2021	Program	Management and General	Fundraising	Total 2020
Salaries and wages	\$ 1,066,301	251,197	187,047	1,504,545	1,211,689	194,063	198,209	1,603,961
Employee benefits	103,295	24,334	18,120	145,749	84,165	13,478	13,768	111,411
Payroll taxes	75,819	17,861	13,300	106,980	95,634	15,317	15,644	126,595
Grants supporting consumers	77,399	-	-	77,399	76,333	-	-	76,333
Buildings and grounds	20,780	6,478	2,898	30,156	18,001	2,972	2,726	23,699
Conferences and education	1,561	237	-	1,798	1,130	608	38	1,776
Dues and subscriptions	12,707	1,774	865	15,346	2,200	10,717	1,409	14,326
Equipment and repairs	11,420	3,560	1,593	16,573	1,416	233	214	1,863
Equipment rental	2,277	710	318	3,305	2,619	433	397	3,449
Food	-	1,015	48	1,063	16	1,372	292	1,680
Background checks	280	-	-	280	47	-	-	47
Insurance	7,694	2,399	1,073	11,166	6,767	1,117	1,025	8,909
Marketing	1,547	751	3,980	6,278	4,283	502	259	5,044
Interpreter	3,826	-	-	3,826	8,637	-	-	8,637
Professional fees	47,535	97,377	36,628	181,540	20,990	69,400	33,276	123,666
Postage	951	1,155	21	2,127	1,215	2,004	506	3,725
Printing	1,407	468	420	2,295	1,222	468	420	2,110
Rent	20,682	725	364	21,771	106,523	11,960	11,657	130,140
Supplies	3,853	1,232	23	5,108	748	4,941	207	5,896
Travel	5,056	40	-	5,096	33,885	826	15	34,726
Utilities and telephone	31,923	8,724	5,031	45,678	35,589	5,782	5,620	46,991
Miscellaneous	6,100	1,446	1,070	8,616	10,240	1,639	1,677	13,556
Donated goods and services	18,291	4,309	3,208	25,808	11,435	1,832	1,871	15,138
Interest	5,209	1,227	914	7,350	94	15	15	124
Loss on sale of fixed assets	-	-	-	-	27,409	4,390	4,484	36,283
Depreciation	53,400	16,647	7,447	77,494	31,727	5,238	4,805	41,770
Total expenses	\$ 1,579,313	443,666	284,368	2,307,347	1,794,014	349,307	298,534	2,441,855

See accompanying notes to financial statements

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Statements of Cash Flows

For the Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities:		
Increase in net assets	\$ 780,232	285,756
Adjustment to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	77,494	41,770
Loss on sale of fixed assets	—	36,283
Realized and unrealized loss (gains) on investments	(304,317)	18,797
Payroll Protection Program advance forgiveness	(336,000)	—
Increase (decrease) in cash flow due to changes in:		
Accounts receivable	84,497	30,445
Pledges receivable	46,735	589,248
Prepaid expenses	(11,037)	(5,507)
Accounts payable and accrued expenses	(430,977)	447,057
Deferred revenue	(7,500)	1,875
Net cash provided by (used in) operating activities	<u>(100,873)</u>	<u>1,445,724</u>
Cash flows from investing activities:		
Purchase of property and equipment	(332,444)	(1,293,200)
Purchase of investments	(77,379)	(123,341)
Proceeds from sale of investments	67,379	178,041
Net cash used in investing activities	<u>(342,444)</u>	<u>(1,238,500)</u>
Cash flows from financing activities:		
Proceeds from Payroll Protection Program advance	—	336,000
Proceeds from mortgage note payable	375,000	—
Payments on long term debt	(58,425)	—
Advances on line of credit	366,128	—
Payments on line of credit	(366,128)	—
Net cash provided by financing activities	<u>316,575</u>	<u>336,000</u>
Net change in cash and cash equivalents	(126,742)	543,224
Cash and cash equivalents:		
Beginning of year	782,009	238,785
End of year	\$ <u>655,267</u>	<u>782,009</u>
Supplemental cash flow information:		
Cash payments for interest	\$ <u>7,350</u>	<u>124</u>
Disposal of fully depreciated equipment	\$ <u>—</u>	<u>64,109</u>

See accompanying notes to financial statements

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Notes to Financial Statements

June 30, 2021 and 2020

(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, 2021 by approximately \$133,000. 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.

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Notes to Financial Statements

(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, 2021 and 2020. 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.

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Notes to Financial Statements

Net assets restricted with donor restrictions as of June 30, 2021 represent time restrictions for receivables that have not been collected, 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 in April 2020. The PPP loan was 100% forgiven in April 2021 and is recorded on the Statement of Activities as income.

(l) Reclassifications

Certain reclassifications have been made to the 2020 financial statements to conform with the 2021 presentation.

(2) Pledges Receivable

A summary of pledges receivable is as follows at June 30, 2021 and 2020:

	2021	2020
Capital campaign	\$ 29,700	40,000
Contributions	7,254	37,903
United Ways	6,489	12,275
	43,443	90,178
less current portion	(43,443)	(60,178)
	\$ —	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.

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Notes to Financial Statements

(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, 2021 and 2020:

	Market Value <u>2021</u>	Market Value <u>2020</u>
Cash and money market funds	\$ 5,666	4,642
Equity mutual funds	596,967	481,482
Fixed income investments	378,854	281,767
Held at community foundations (CF):		
CF of Northern Illinois	406,547	332,079
DeKalb County CF	30,100	23,155
Boone County CF	5,007	5,007
Freeport CF	79,862	60,554
	<u>\$ 1,503,003</u>	<u>1,188,686</u>

The components of investment income (loss) for the years ended June 30, 2021 and 2020 were:

	<u>2021</u>	<u>2020</u>
Dividends	\$ 34,793	21,301
Realized and unrealized gains (losses)	304,888	(18,339)
Management fees	(12,250)	(11,679)
	<u>\$ 327,431</u>	<u>(8,717)</u>

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Notes to Financial Statements

(4) Property and Equipment

A summary of property and equipment at June 30, 2021 and 2020 is as follows:

	2021	2020
Building	\$ 511,838	511,838
Building improvements	2,067,468	476,323
Furniture and equipment	113,649	139,279
Construction in progress	—	1,272,165
	2,692,955	2,399,605
Less accumulated depreciation	667,622	629,222
	<u>\$ 2,025,333</u>	<u>1,770,383</u>

(5) Line of Credit and Long-Term Debt

RAMP has a line of credit for \$525,000 maturing December 11, 2021 with an interest rate of prime per annum (3.25% at June 30, 2021). 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, 2021 or 2020.

To fund the remaining costs of the building remodel project, RAMP entered into a note payable with a local bank on December 10, 2020 for \$375,000 with a variable interest rate based on the 5 Year LIBOR Swap index plus a 2% margin (2.451% as of June 30, 2021). The loan is secured by a mortgage on the building at 202 Market St., Rockford, IL and a commercial security agreement. The loan matures on December 10, 2025 and includes monthly principal and interest payments of \$1,985 beginning on January 10, 2021. The loan balance as of June 30, 2021 was \$316,575.

The following is a maturity schedule of the note payable:

Year ending June 30,	Amount
2022	\$ 16,238
2023	16,641
2024	17,053
2025	17,476
2026	249,167
	<u>\$ 316,575</u>

Interest paid on the above line of credit and note payable for June 30, 2021 and June 30, 2020 was \$7,350 and \$124, respectively.

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Notes to Financial Statements

(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, 2021.

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.

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Notes to Financial Statements

The endowment composition by type of fund as of June 30, 2021 is as follows:

	Without Donor Restrictions	With Donor Restrictions	2021 Total
Endowment funds:			
Donor restricted	\$ —	785,099	785,099
Board designated	717,904	—	717,904
	<u>\$ 717,904</u>	<u>785,099</u>	<u>1,503,003</u>

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
	<u>\$ 403,587</u>	<u>785,099</u>	<u>1,188,686</u>

The changes in endowment net assets for the year ended June 30, 2021 are as follows:

	Without Donor Restrictions	With Donor Restrictions	2021 Total
Endowment net assets, beginning of year	\$ 403,587	785,099	1,188,686
Investment return –			
Investment gain	327,431	—	327,431
Withdrawals	(13,114)	—	(13,114)
Endowment net assets, end of year	<u>\$ 717,904</u>	<u>785,099</u>	<u>1,503,003</u>

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Notes to Financial Statements

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	\$ <u>403,587</u>	<u>785,099</u>	<u>1,188,686</u>

(7) Net Assets Without Donor Restrictions and With Donor Restrictions

Components of net assets without donor restrictions as of June 30, 2021 and 2020 respectively, are as follows:

	2021	2020
Undesignated	\$ 340,076	1,183,360
Investment in property and equipment	2,025,333	498,218
Board designated – endowment	717,904	403,587
	\$ <u>3,083,313</u>	<u>2,085,165</u>

Components of net assets with donor restrictions as of June 30, 2021 and 2020 respectively, are as follows:

	2021	2020
Restricted as to time:		
Special events	\$ 33,384	28,445
United Way	6,489	12,275
Restricted as to purpose:		
COVID Funds	6,000	15,034
Staff computers	4,475	–
Building renovations	–	212,510
Endowment fund	<u>785,099</u>	<u>785,099</u>
	\$ <u>835,447</u>	<u>1,053,363</u>

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Notes to Financial Statements

(8) Liquidity and Availability of Financial Assets

The following table reflects RAMP's financial assets as of June 30, 2021 and 2020, 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.

	2021	2020
Cash and cash equivalents	\$ 655,267	782,009
Accounts receivable	137,785	222,282
Pledges receivable – current portion	43,443	60,178
Investments, at fair value	<u>1,503,003</u>	<u>1,188,686</u>
Total financial assets	2,339,498	2,253,155
Board designated – endowments	(717,904)	(403,587)
Donor restricted for time and program requirements	<u>(835,447)</u>	<u>(1,053,363)</u>
	<u>(1,553,351)</u>	<u>(1,456,950)</u>
Financial assets available to meet cash needs for general expenditures within one year	\$ <u>786,147</u>	<u>796,205</u>

(9) Major Source of Revenue

Approximately 26 and 24 percent of RAMP's revenue without donor restrictions was received from the State of Illinois in fiscal years 2021 and 2020, 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 2021 and 2020 RAMP held several special fund-raising events with gross revenue of \$155,815 and \$181,590 and direct expenses of \$32,625 and \$64,292, respectively. The net proceeds from these events were \$123,190 and \$117,298, 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

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Notes to Financial Statements

\$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:

<u>Year ending June 30,</u>	<u>Amount</u>
2022	\$ 23,031
2023	23,459
2024	11,802

The total rental expense for fiscal years ending June 30, 2021 and 2020 was \$21,771 and \$130,140, 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, 2021 and 2020 were \$7,762 and \$9,364, 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

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Notes to Financial Statements

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.

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Notes to Financial Statements

The following tables set forth the level, within the fair value hierarchy, of RAMP's assets at fair value as of June 30, 2021 and 2020:

Assets at Fair Value as of June 30, 2021				
	Level 1	Level 2	Level 3	Total
Money market funds	\$ 5,666	—	—	5,666
Equity mutual funds	596,967	—	—	596,967
Fixed income mutual funds	378,854	—	—	378,854
Interest in investments under management with community foundations	—	—	521,516	521,516
	<u>\$ 981,487</u>	<u>—</u>	<u>521,516</u>	<u>1,503,003</u>

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
	<u>\$ 767,891</u>	<u>—</u>	<u>420,795</u>	<u>1,188,686</u>

The following table provides a reconciliation of the beginning and ending balances of Level 3 investments for years ended June 30, 2021 and 2020:

	2021	2020
Balance at beginning of year	\$ 420,795	437,855
Withdrawals	(13,163)	(22,113)
Contributions	50	—
Investment income	13,031	22,292
Unrealized gain, net loss	104,548	(13,575)
Fees	(3,745)	(3,664)
Balance at end of year	<u>\$ 521,516</u>	<u>420,795</u>

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Notes to Financial Statements

(15) Related Party Transactions

RAMP did not have any related party transactions in fiscal years 2021 and 2020.

(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 8, 2021, which was the date that these financial statements were available for issuance noting no events occurred since fiscal year June 30, 2021 that would require disclosure in the financial statements.

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2021

Federal Grantor/Pass-through Grantor/Program or Cluster Title:	Federal CFDA Number	Pass Through Entity Identifying Number	Federal Expenditures
<i>U.S. Department of Health and Human Services:</i>			
Centers for Independent Living (CIL)	93.432	1911ILILCL-00	
– Fed Part C		2011ILILCL-00	\$ 202,499
Centers for Independent Living (CIL)	93.432	1916ILILCL-00	
– Federal Freeport		2016ILILCL-00	53,436
COVID-19 CIL:			
Fed CARES	93.432	2011ILILC3-00	158,917
Fed CARES – Freeport	93.432	2016ILILC3-00	43,997
Part C CILs Access to COVID 19 Vaccines	93.432	2111ILILC5-00	2,439
Part C CILs Access to COVID Vaccines – Stephenson	93.432	2116ILILC5-00	1,288
		Total 93.432	** 462,576
Passed through from Illinois Department of Health & Human Services:			
Independent Living Grant – State SSI	93.369	46CYD00369	193,077
Independent Living Grant – Fed Part B	93.369	46CYD00369	34,637
		Total 93.369	227,714
Total U.S. Department of Health and Human Services			690,290
<i>U.S. Department of Justice –</i>			
 Passed through from Office on Violence Against Women – Education, Training and Enhanced Services to End Violence Against Women with Disabilities			
	16.529	2020-FW-AX-K002	24,332
<i>Social Security Administration –</i>			
 Social Security – Work Incentives Planning & Assistance Program – Ticket-to-Work			
	96.008	SS00-12-E2713	69,795
Total expenditures of federal awards			\$ 784,417

** Major program

See accompanying notes to schedule of expenditures of federal awards

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

Note A – Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal grant activity of Regional Access & Mobilization Project, Inc. (RAMP) 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. RAMP did not elect to include the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Note C – Other Matters

RAMP received no federal non-cash assistance during the year ended June 30, 2021. Additionally, the organization had no insurance, loans or loan guarantees related to federal funds. RAMP had no sub-recipients during the year ended June 30, 2021.



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, 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, Regional Access & Mobilization Inc. (RAMP) as of and for the year ended June 30, 2021 and the related notes to the financial statements, and have issued our report thereon dated December 8, 2021.

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) 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 RAMP's internal control. Accordingly, we do not express an opinion on the effectiveness of RAMP's internal control.

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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

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 2021-01).

Compliance and Other Matters

As part of obtaining reasonable assurance about whether RAMP'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*.

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

Benning Group, LLC

Rockford, Illinois
December 8, 2021



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
Regional Access & Mobilization Project, Inc.:

Report on Compliance for the Major Federal Program

We have audited Regional Access & Mobilization Project, Inc.'s (RAMP) compliance with the types of compliance requirements described in *OMB Compliance Supplement* that could have a direct and material effect on RAMP's major federal program for the year ended June 30, 2021. RAMP'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 RAMP'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 RAMP'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 RAMP's compliance.

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Opinion on the Major Federal Program

In our opinion, RAMP 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, 2021.

Report on Internal Control over Compliance

Management of RAMP 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 RAMP'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 RAMP'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 RAMP as of and for the year ended June 30, 2021 and have issued our report thereon dated December 8, 2021, which contained an unmodified opinion on those financial statements.

Our audit was conducted for the purpose of forming an opinion on those financial statements. 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.

A handwritten signature in cursive script that reads "Bearing Group, LLC".

Rockford, Illinois
December 8, 2021

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2021

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?

 x yes 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

93.432

Centers for Independent Living

\$ 462,576

Dollar threshold used to distinguish

Between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

 yes x no

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Schedule of Findings and Questioned Costs

Section II – Financial Statement Findings

2021-01 – 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, 2021 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.

Section III – Prior Year Financial Statement Findings

Same as 2021-01 above – Internal Control and Preparation of Financial Statements

Section IV – Federal Award Findings and Questioned Costs

None noted

Section V – Prior Year Federal Award Findings and Questioned Costs

N/A – Single Audit not required during prior year

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

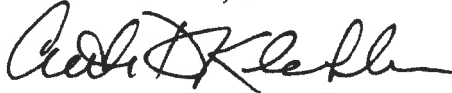
Schedule of Findings and Questioned Costs

Section VI – Other Issues

A management letter was issued for the year ended June 30, 2021 identifying no material weaknesses.

Submitted by:

BENNING GROUP, LLC

A handwritten signature in black ink, appearing to read "Curtis D. Kleckler", written over the printed name.

Curtis D. Kleckler, CPA
Member

Rockford, Illinois
December 8, 2021

Rouse, Joanne

From: Amy Morris <amorris@rampcil.org>
Sent: Monday, October 24, 2022 3:51 PM
To: Rouse, Joanne
Subject: RAMP 2023 City of DeKalb Human Services Funding
Attachments: RAMP HSF Application FY 23.pdf; RAMP EMPLOYMENT SERVICES Narrative FY 23.docx; Board 2021-22 with email address and terms.pdf; FY23 Condensed Budget.pdf; RAMP Employment Services Budget FY 23.pdf; RAMP 501c3 Letter.pdf; 2022 W-9 Signed.pdf; RAMP - Finals - Audit 06.30.21.pdf

[**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.]

Hi Joanne, Attached is RAMP's application and corresponding documents required. Thank you!

Amy



Amy Morris | COO/Development Director



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RAMP offices are now back to regular office hours from 8:00 a.m. – 4:30 p.m. M-Th and 8:00 a.m. – 12 p.m. on Fridays. It is preferred to schedule an appointment in advance and guests are encouraged to follow CDC guidelines in regards to COVID-19 safety and precaution.

Confidentiality Notice

The information in, or documents attached to, this e-mail contain confidential information. The information is the property of the sender and intended only for use by the individual or entity named above. The recipient of this information is prohibited from disclosing the contents of the information to another party. If you are neither the intended recipient or the employee or agent responsible for delivery to the intended recipient, you are hereby notified that disclosure of contents in any manner is strictly prohibited. Please notify RAMP by calling 815-968-7467 immediately if you received this information in error.

Exhibit A: Funding Application



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

**FY 2023 HUMAN SERVICES FUNDING
APPLICATION
Twelve Months Funding 1/1/23 to 12/31/23**

**APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 7, 2022.
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: Mary Ellen Schaid
Telephone No.: 815-756-7930 Email Address: mschaid@safepassagedv.org
Name of Person Responsible for Completing Quarterly Report: Becky Versluys
Telephone No.: 815-756-7930 Email Address: bversluys@safepassagedv.org
Program Description: See attached.

Twelve Month Program Budget: \$ 1,856,823
Amount of Funding Requested: \$ 20,000
% of Total Program Budget: 1.08 %
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: November 7, 2022

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 7, 2022 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 7, 2022 to:
joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:

Date Application Received: 11/8/22 &

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

☐ Denied

HUMAN SERVICES AGREEMENT SAFE PASSAGE

This agreement made this 23rd day of January, 2023, 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, 2023 to December 31, 2023. 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 Sixteen Thousand and No/100 Dollars (\$16,000.00) 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

CITY OF DEKALB, ILLINOIS



Board Chairman



Cohen Barnes, Mayor

ATTEST:

ATTEST:



Executive Director



Exhibit A: Funding Application

Exhibit B: Current Year's Budget

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

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.

**Safe Passage
Board of Directors**

Office	Member	Term Began	Term Ends
President	Annette Meares	1st term: (Jan) July 2020	June 2023
	Registered Nurse 211 South Malta Road Malta, IL 60150		
Vice-President	Tarryn Thaden	3rd term: July 2022	June 2025
	Architectual Designer/Warehouse Manager	2nd term: July 2019	June 2022
	115 Andresen Court DeKalb, IL 60115	1st term: (April) July 2016	June 2019
Treasurer	Brian Jackson	2nd term: July 2022	June 2025
	Certified Public Account, Crowe LLP 2435 Meadow Creek Drive Sycamore, IL 60178	1st term: (Jan) July 2019	June 2022
Secretary	Debra Nottingham	1st term: July (March) 2020	June 2023
	Retail Manager 305 Perry Court Sycamore, IL 60178		
	Nancy Proesel	2nd term: July 2020	June 2023
	Social Work/Public Relations	1st term: July 2017	June 2020
	1799 Pickwick Lane DeKalb, IL 60115		
	Evan King	2nd term: (March) July 2021	June 2024
	Attorney, Law Office of Riley Oncken	1st term: (March) July 2018	June 2021
	120 S Walnut St Sycamore, IL 60178		
	Eva Rey	1st term: July 2021	June 2024
	Manager System Analyst, Gallagher, Bassett Sus		
	1480 Farmstead Lane DeKalb IL 60115		
	Katheryne Russell	1st term: (Feb) July 2020	June 2023
	School Psychologist 1235 Darling Court Sycamore, IL 60178		
	Savannah Ilenikhena	1st term: (March) July 2020	June 2023
	Opioid Diversion Coordinator 2475 Alpha Ct. E DeKalb, IL 60115		
	Darby Dwyer	1st term: (November) July 2021	June 2024
	Green Creative Closet 421 N California Street Sycamore, IL 60178		

Ex Officio

Michael Kokott

Hospital Administration, Kishwaukee Hospital
1 Kish Hospital Drive
DeKalb IL 60115

Nancy Partch

Dean Student Services, Kishwaukee College
924 South Second Street
DeKalb, IL 60115

Safe Passage, Inc.
Preliminary Budget
FY23

	FY23
	Budget
<u>INCOME</u>	
IDHS	627,198
ICADV	633,705
ICASA	789,382
ICJIA	282,852
AG	54,530
FEMA	10,000
708 Board	186,200
City of DeKalb	11,000
City of DeKalb-CDBG	15,000
UW-Kishwaukee	14,000
UW-Genoa/Kingston	1,700
DCHA - see next tab	63,888
DeKalb Township	10,000
PAIP client fees	50,000
Interest Income	-
Other Income	-
Fundraising	50,000
Community Support	224,064
In-Kind Donations	-
Total Income	3,023,519

<u>EXPENSE</u>	
Salaries/Fringes/Taxes	2,568,828
Repairs/Maintenance	43,358
Property Insurance	12,303
Utilities	39,420
Telephone/Internet	21,970
Mortgage Interest	21,780
Rent - LT Apts.	67,332
Rent - office space	27,780
Property Taxes	10,008
Contract Services	48,342
Administration Exp	12,000
Dues	4,530
EPLI, D&O Insurance	2,956
License Fees	1,400
Awareness	33,514
Subscription	1,760
Office Supplies	27,518
Program Supplies	12,179

Conferences & Training	5,000
Travel	10,200
Fund Raising Expense	-
Client Food & Services	37,195
COVID - hotels	-
Indirect	14,147
In-Kind Expenses	-
Total Expenses	<u>3,023,519</u>
Net Income/Loss	(0)

Safe Passage, Inc.
DV Program Budget
FY23

	FY23
	Budget
<u>INCOME</u>	
Federal and State Grants	1,724,710
Local Grants	132,113
DV Program Income	<u>1,856,823</u>
<u>EXPENSE</u>	
Salaries/Fringes/Taxes	1,546,362
Occupancy	186,291
Contract Services	31,223
Administrative	31,924
Supplies / COVID	59,733
Travel	<u>1,290</u>
DV Program Expenses	<u>1,856,823</u>
Net Income/Loss	-

HUMAN SERVICES FUNDING
Twelve Months Funding 1/1/23 to 12/31/23

Program Description and Detailed Narrative

PROGRAM DESCRIPTION

In FY22, Safe Passage provided service to over 825 individuals in the domestic violence and sexual assault victims programs. Forty-eight percent of these were City of DeKalb residents. Over 15,000 hours of services were provided and over 19,000 meals were served. The Abuse Intervention Program provided 2,900 hours of service to 155 clients. During the first four months of FY23, over 475 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 have 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 more productive 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. We have recently received a funding award to purchase and train staff in a form of treatment that is showing remarkable improvements in victims with trauma. It is called neuro-feedback and involves work with brain waves. Bessel Van der Kolk, a renowned clinician who has worked for years with victims of trauma, has found in recent years and outlines in his book [The Body Keeps the Score](#) which describes the remarkable results in working with trauma survivors to help them recover.

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. We are also creating a Child/Family Advocate position to work directly with families and plan these positive experiences. This has exposed people to things that they have never experienced such as concerts, lectures, horseback riding and trips to the pumpkin farm.

Although it seems like the COVID pandemic may be behind us, it is still somewhat around, and the flu season seems bad we are continuing to utilize safety measures. We are requiring masks in the shelter where everyone is not vaccinated and have not gotten flu shots. We are also continuing stringent cleaning and wiping down of all surfaces including light switches and door knobs. We did not ever have a COVID outbreak in the shelter during the pandemic and we plan to keep it that way. We are doing this in all our buildings and for counseling and legal advocacy services we are giving clients a choice whether they want to come in person or get the service virtually.

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.



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

36615

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

Request for Taxpayer Identification Number and Certification

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

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

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 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 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.) See instructions.

Requester's name and address (optional)

P.O. Box 621

6 City, state, and ZIP code

DeKalb, IL 60115

7 List account number(s) here (optional)

Print or type.
See specific instructions on page 3.

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 0 8 3 7 2

Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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 ►

Jennifer Dubuch

Date ►

11/3/22

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.

SAFE PASSAGE, INC.

Financial Statements and
Supplementary Information

June 30, 2021 and 2020

(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, 2021 and 2020 and the related statements of activities, cash flows, and functional expenses for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

50 W. Douglas Street, Suite 300
Freeport, Illinois 61032
(815) 235-3157
Fax (815) 235-3158

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

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

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, 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.

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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 15, 2021, 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.



Rockford, Illinois
November 15, 2021

SAFE PASSAGE, INC.
Statements of Financial Position
June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Assets		
Current assets:		
Cash	\$ 202,143	92,236
Grants receivable	539,196	543,181
Prepaid expenses	12,989	24,094
Other assets	641	—
Total current assets	754,969	659,511
Construction in process	608,937	155,000
Property and equipment, net	1,069,147	1,110,339
Total assets	\$ 2,433,053	1,924,850
Liabilities and Net Assets		
Current liabilities:		
Accounts payable	17,160	3,304
Payroll related liabilities	1,210	1,037
Wages payable	80,147	97,826
Accrued vacation and sick pay	82,912	90,187
Line of Credit	60,000	—
Current portion of note payable	18,419	17,610
Payroll Protection Program advance	—	63,935
Other liabilities	7,893	9,945
Total current liabilities	267,741	283,844
Long-term note payable, less current portion	431,750	450,083
Total liabilities	699,491	733,927
Net assets:		
Without donor restrictions	1,495,603	971,826
With donor restrictions	237,959	219,097
Total net assets	1,733,562	1,190,923
Total liabilities and net assets	\$ 2,433,053	1,924,850

See accompanying notes to financial statements

SAFE PASSAGE, INC.
Statements of Activities
For the Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Changes in net assets without donor restrictions:		
Support:		
Government grants	\$ 2,509,060	2,465,777
Private foundation contributions	10,000	200
United Way	4,000	3,364
Contributions – other	107,488	190,646
Donations of supplies and food	24,696	55,053
Special events, including year-end appeal	135,720	60,344
Total support	<u>2,790,964</u>	<u>2,775,384</u>
Revenues:		
Abuser service fees	52,803	56,177
Miscellaneous income	14,393	2,014
Payroll Protection Program advance forgiveness	63,935	–
Loss on disposal of property and equipment	(829)	(1,106)
Interest income	4,957	5,148
Total revenues	<u>135,259</u>	<u>62,233</u>
Net assets released from restrictions	<u>598,376</u>	<u>117,683</u>
Total support and revenues without donor restrictions and net assets released from net assets with restrictions	<u>3,524,599</u>	<u>2,955,300</u>
Expenses:		
Program services	2,514,729	2,529,697
Fundraising	7,968	9,302
Supporting services	478,125	447,706
Total expenses	<u>3,000,822</u>	<u>2,986,705</u>
Change in net assets without donor restrictions	<u>523,777</u>	<u>(31,405)</u>
Changes in net assets with donor restrictions:		
Contributions restricted in succeeding periods	12,500	13,000
Contributions restricted to purpose	604,738	172,117
Net assets released from restrictions	<u>(598,376)</u>	<u>(117,683)</u>
Changes in net assets with donor restrictions	<u>18,862</u>	<u>67,434</u>
Change in net assets	542,639	36,029
Net assets at beginning of year	1,190,923	1,154,894
Net assets at end of year	\$ <u>1,733,562</u>	<u>1,190,923</u>

See accompanying notes to financial statements

SAFE PASSAGE, INC.
Statements of Cash Flows
For the Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities:		
Change in net assets	\$ 542,639	36,029
Adjustment to reconcile change in net assets to net cash from operating activities:		
Depreciation	79,246	81,880
Loss on disposal of property and equipment	829	1,106
Payroll Protection Program advance forgiveness	(63,935)	—
Increase (decrease) in cash flows due to changes in:		
Grants receivable	3,985	(145,473)
Prepaid expenses	11,105	1,683
Other assets	(641)	—
Accounts payable	13,856	(1,250)
Payroll related liabilities	173	323
Wages payable	(17,679)	26,658
Accrued vacation and sick pay	(7,275)	14,708
Other liabilities	(2,052)	1,893
Net cash provided by operating activities	<u>560,251</u>	<u>17,557</u>
Cash flows from investing activities:		
Purchase of property and equipment	(38,883)	(33,628)
Payments for construction in progress	(453,937)	—
Net cash used in investing activities	<u>(492,820)</u>	<u>(33,628)</u>
Cash flows from financing activities:		
Proceeds from Payroll Protection Program advance	—	63,935
Proceeds from line of credit advances	60,000	—
Principal payments long-term debt	(17,524)	(16,405)
Net cash provided by financing activities	<u>42,476</u>	<u>47,530</u>
Net increase in cash	109,907	31,459
Cash, beginning of year	<u>92,236</u>	<u>60,777</u>
Cash, end of year	\$ <u>202,143</u>	<u>92,236</u>
Supplemental cash flow information:		
Cash payments for interest	21,145	23,874
Disposal of fully depreciated equipment	\$ <u>1,578</u>	<u>9,655</u>

See accompanying notes to financial statements

SAFE PASSAGE, INC.

Statement of Functional Expenses

For the Year Ended June 30, 2021

	Abuser Services	Domestic Violence	Sexual Assault	Total Program Services	Fund- raising	Supporting Services	2021 Totals
\$	78,066	923,664	386,887	1,388,617	-	310,762	1,699,379
Salaries and wages	7,107	73,881	31,859	112,847	-	24,013	136,860
Fringe benefits and payroll taxes	8,756	139,592	79,471	227,819	-	30,830	258,649
Employee benefits	1,236	22,471	9,280	32,987	-	7,424	40,411
Workers compensation insurance	726	7,308	13,611	21,645	-	3,377	25,022
Travel/staff conferences	-	66,558	22,890	89,448	-	-	89,448
Rent	1,754	43,788	11,132	56,674	-	3,480	60,154
Utilities	784	43,489	6,803	51,076	-	9,632	60,708
Building maintenance	180	9,174	1,637	10,991	-	482	11,473
Occupancy insurance	290	2,032	581	2,903	-	-	2,903
Officers liability insurance	26	929	1,201	2,156	220	176	2,552
Postage and shipping	-	4,286	3,068	7,354	-	2,497	9,851
Printing	-	9,973	48,366	58,339	676	9,605	68,620
Communications and advertising	-	222	370	592	-	3,597	4,189
Books and subscriptions	4,382	33,954	10,933	49,269	2,301	7,605	59,175
Contractual fees	985	24,457	34,947	60,389	4,771	12,761	77,921
Supplies -- program/office	299	3,652	1,759	5,710	-	318	6,028
Dues and fees	-	173,108	17,908	191,016	-	-	191,016
Client costs	902	21,852	5,030	27,784	-	3,312	31,096
Technology supplies/services	-	4,972	6,772	11,744	-	9,496	21,240
Interest expense	-	12,348	12,347	24,695	-	-	24,695
Donated supplies/services	-	5,079	-	5,079	-	28,263	33,342
Miscellaneous	203	4,344	1,197	5,744	-	1,100	6,844
Noncapitalized furniture and equipment	154	53,535	16,162	69,851	-	9,395	79,246
Depreciation	\$ 105,850	1,684,668	724,211	2,514,729	7,968	478,125	3,000,822

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.

Notes to Financial Statements

Years Ended June 30, 2021 and 2020

(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. Safe Passage, Inc.'s deposits were in excess of the federal deposit insurance coverage at June 30, 2021 by approximately \$82,000. Safe Passage, Inc. believes that the risk related to this concentration is minimal.

(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 statement of activities as net assets released from restrictions.

SAFE PASSAGE, INC.

Notes to Financial Statements

(e) Construction in Progress

Construction in progress is recorded at cost less any direct reimbursements from governmental agencies in the acquisition and preparation of the property for construction.

(f) 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:

	<u>Years</u>
Building and improvements	10 - 40
Equipment	5
Software and computer equipment	5

(g) 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, 2021 represent time restrictions for receivables that have not been collected and contributions that are restricted for program services.

(h) 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.

SAFE PASSAGE, INC.

Notes to Financial Statements

(i) 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 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.

(j) 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, 2021 and 2020. 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.

(k) 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.

(l) 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 2021 or 2020.

SAFE PASSAGE, INC.

Notes to Financial Statements

(m) Advertising

Advertising costs are expensed as incurred. Safe Passage, Inc. expensed outreach costs of \$68,619 and \$93,243 for the years ended June 30, 2021 and 2020 respectively.

(n) Payroll Protection Program Advance

Safe Passage, Inc. received a Payroll Protection Program (PPP) advance for \$63,935 on April 22, 2020. The PPP advance was 100% forgiven in November 2020 and recorded as income on the Statement of Activities for fiscal year 2021.

(o) Reclassifications

Certain reclassifications have been made to the 2020 financial statements to conform with the 2021 presentation.

(2) Construction in Progress

Safe Passage, Inc. purchased a building in April 2019 for \$155,000 with plans to develop the property into a new facility to house a new shelter and administration. The building was demolished in fiscal year 2021. Construction in progress costs related to the project consist of the following at June 30:

		<u>2021</u>	<u>2020</u>
Initial purchase price	\$	155,000	155,000
Building demolition		116,715	—
Asbestos abatement and sewer line repairs		87,222	—
Architect fees and development costs		<u>250,000</u>	<u>—</u>
	\$	<u>608,937</u>	<u>155,000</u>

SAFE PASSAGE, INC.

Notes to Financial Statements

(3) Property and Equipment

Property and equipment consists of following at June 30:

	<u>2021</u>	<u>2020</u>
Land	\$ 280,502	280,502
Building and improvements	1,382,348	1,365,348
Equipment	158,236	142,490
Software and computer equipment	<u>89,261</u>	<u>86,776</u>
	1,910,347	1,875,116
Less accumulated depreciation	<u>(841,200)</u>	<u>(764,777)</u>
	<u>\$ 1,069,147</u>	<u>1,110,339</u>

(4) 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 2022 with interest payable monthly at 4.00%. The line of credit is secured by all real estate held by Safe Passage, Inc. The balance was \$60,000 and \$0 at June 30, 2021 and 2020, respectively.

(5) Leases

Safe Passage, Inc. has five non-cancelable operating leases, for its long term housing program and three cancelable operating leases for two office buildings and one storefront that is being used for exhibits and meeting space, that expire at various dates during the fiscal year ended June 30, 2022.

Lease payments due under these leases are \$56,805 in fiscal year 2022. Rental expense under the leases was \$89,448 and \$76,123 for the years ended June 30, 2021 and 2020, respectively.

SAFE PASSAGE, INC.

Notes to Financial Statements

(6) Long-Term Debt

Long-term debt consisted of the following at June 30:

	<u>2021</u>	<u>2020</u>
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.	\$ 450,169	467,693
Less current maturities	<u>(18,419)</u>	<u>(17,610)</u>
Amount due after one year	\$ <u>431,750</u>	<u>450,083</u>

The following is a maturity schedule of notes payable:

2022	\$ 18,419
2023	19,265
2024	20,151
2025	21,076
2026	22,044
Thereafter	<u>349,214</u>
Total	\$ <u>450,169</u>

Interest paid for June 30, 2021 and 2020 was \$21,239 and \$23,856, respectively.

The buildings and related land have a net carrying value at June 30, 2021 and 2020 of \$1,010,368 and \$1,048,971, respectively, excluding construction in progress (Note 2).

(7) Retirement Plan

Safe Passage, Inc. has a 403(b) retirement plan which includes a discretionary employer match of employee elective deferrals up to 3 percent of compensation for covered eligible employees. Contributions to the plan by Safe Passage, Inc. amounted to \$32,407 and \$35,102 for the years ended 2021 and 2020, respectively.

SAFE PASSAGE, INC.

Notes to Financial Statements

(8) Concentration

Government grants accounted for approximately 71% and 83% of total revenues without donor restrictions for the years ended June 30, 2021 and 2020, respectively. Should these grants decline in the future, Safe Passage, Inc.'s program services may be negatively impacted.

(9) Net Assets Without Donor Restrictions and With Donor Restrictions

Components of net assets without donor restrictions as of June 30, 2021 and 2020 respectively, are as follows:

	2021	2020
Undesignated	\$ <u>1,495,603</u>	<u>971,826</u>

Components of net assets with donor restrictions as of June 30, 2021 and 2020 respectively, are as follows:

	2021	2020
Restricted for time –		
United Way pledges	\$ <u>12,500</u>	<u>13,000</u>
Restricted for program:		
Training	–	1,669
Hotels due to COVID and operations	6,422	–
Network equipment, time keeping		
system, and operations	5,615	–
Capital campaign	103,559	67,527
DeKalb County Mental Health Board –		
sexual assault program	96,116	102,811
Long-term apartments	2,561	2,631
Website, software and marketing	4,501	12,187
Client needs	<u>6,685</u>	<u>19,272</u>
Total restricted for program	<u>225,459</u>	<u>206,097</u>
	\$ <u>237,959</u>	<u>219,097</u>

SAFE PASSAGE, INC.

Notes to Financial Statements

(10) Liquidity and Availability of Financial Assets

The following table reflects Safe Passage, Inc.'s financial assets as of June 30, 2021 and 2020, 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.

	2021	2020
Cash and cash equivalents	\$ 202,143	92,236
Grants receivable	539,196	543,181
Total financial assets	741,339	635,417
Less donor restrictions for time and program requirements	(237,959)	(219,097)
Financial assets available to meet cash needs for general expenditures within one year	\$ 503,380	416,320

(11) 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 15, 2021, which was the date that these financial statements were available for issuance.

SAFE PASSAGE, INC.
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

<u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
<i>U.S. Department of Justice:</i>			
Passed through from Illinois Coalition Against Domestic Violence:			
Crime Victim Assistance	16.575	218001	\$ 579,714
Passed through from Illinois Coalition Against Sexual Assault:			
Crime Victim Assistance	16.575	1564-11954	423,590
Crime Victim Assistance	16.575	None	477
Passed through from Illinois Criminal Justice Authority:			
Crime Victim Assistance	16.575	218070	239,946
		Total 16.575	** 1,243,727
Passed through from Illinois Coalition Against Sexual Assault:			
VAWA Services Training Officers Prosecutors	16.588	None	64,631
COVID-19 - Coronavirus Emergency Supplemental Funding	16.034	None	25,496
Passed through from Illinois Coalition Against Domestic Violence:			
COVID-19 Coronavirus Emergency Supplemental Funding	16.034	820005	60,584
Total U.S. Department of Justice			<u>1,394,438</u>
<i>U.S. Department of Human Services:</i>			
Passed through the Illinois Department of Human Services:			
Social Services Block Grant	93.667	82001490A	45,735
Social Services Block Grant	93.667	82001490A	234,108
Family Violence Prevention and Services	93.671	824084900	84,532
Family Violence CARES Act	93.671	824084900	31,627
Passed through from Illinois Coalition Against Sexual Assault –			
Violence Against Women Formula Grants	93.136	None	8,510
Total U.S. Department of Human Services			<u>404,512</u>
<i>U.S. Department of Homeland Security –</i>			
Passed through from DeKalb County Community Services			
Department –			
Emergency Food and Shelter National Board Program	97.024	None	5,000
Emergency Food and Shelter National Board Program	97.024	None	10,000
Total U.S. Department of Homeland Security			<u>15,000</u>
<i>U.S. Department of Housing and Urban Development –</i>			
Passed through from City of DeKalb –			
Community Development Block Grants/Entitlement Grants	14.218	None	16,000
COVID-19 Community Development Block Grant - CARES Act	21.019	None	14,958
Total U.S. Department of Housing and Urban Development			<u>30,958</u>
Total Expenditures of Federal Awards			\$ 1,844,908

** 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, 2021 and 2020

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, 2021. 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, 2021.

SAFE PASSAGE, INC.
Changes in Net Assets by Function
For the Year Ended June 30, 2021

	#FCSZ701635	#218001	#830005	#218070	#FCSZ701914	
	IDHS DV	ICADV VOCA	ICADV COVID	ICJIA Transitional Housing	IDHS Abuser Services	
Grant Match						
Grants from government agencies:						
ICADV		579,714	67,727	-	-	-
IDHS	\$50,150	-	-	-	40,000	-
ICJIA	-	-	-	239,946	-	-
State of Illinois Attorney General	-	27,081	-	-	-	-
Housing Authority of DeKalb County	-	-	-	-	-	-
City of DeKalb CDBG (HUD)	-	-	-	31,618	-	-
FENA	-	-	-	30,958	-	-
DeKalb Co. Mental Health 708	32,750	23,250	-	15,000	-	-
City of DeKalb, DeKalb Township	-	-	-	102,000	-	-
Total grants	582,900	630,045	67,727	285,946	40,000	40,000
Other support:						
United Way allocations	-	-	-	16,500	-	-
Private donations	-	94,564	-	68,391	-	13,557
Fundraising capital campaign	-	-	-	502,206	-	-
Fundraising direct and indirect	-	-	-	95,004	-	-
Other support	-	94,564	-	682,101	-	27,129
Revenues:						
Abuser service fees	-	-	-	-	-	52,803
Payroll Protection Program loan forgiveness	-	-	-	-	-	28,773
Miscellaneous income	-	-	-	35,162	-	-
Interest income	-	-	-	13,750	-	-
Total revenues	582,900	724,609	67,727	299,932	40,000	81,576
Total public support and revenues						148,705
Expenses:						
Salaries and wages	343,042	456,002	-	132,532	30,821	94,848
Fringe benefits and payroll taxes	26,922	37,242	-	10,429	2,238	8,404
Employee benefits	41,184	61,667	-	28,296	5,555	10,421
Worker's compensation insurance	7,986	11,252	-	3,384	742	1,637
Travel/staff conferences	1,565	352	-	681	-	909
Rent	-	20,490	-	46,068	-	-
Utilities	20,094	4,654	-	16,745	-	1,942
Building maintenance	35,902	265	-	4,614	-	1,304
Occupancy insurance	9,174	-	-	46,077	-	206
Officers liability insurance	2,031	-	-	49,827	-	1,304
Postage and shipping	599	-	-	9,491	-	290
Printing	1,619	-	-	317	-	48
Communications and advertising	-	2,644	-	591	-	135
Books and subscriptions	-	16,738	-	1,666	-	555
Contractual fees	-	180	-	-	-	194
Supplies -- programs/office	23,442	10,513	-	2,409	-	4,917
Dues and fees	12,702	20,197	-	6,517	-	1,268
Client costs	455	3,157	-	3,094	644	316
Technology supplies/services	44,831	59,017	67,727	1,533	-	-
Fundraising expense	245	7,942	-	14,711	-	1,081
Interest expense	2,247	-	-	-	-	-
Donated supplies/services	-	12,347	-	-	-	513
Miscellaneous	117	-	-	-	-	-
Furniture expense	8,743	-	-	13,988	-	1,536
Depreciation	-	-	-	8,401	-	262
Total expenses	582,900	724,609	67,727	299,932	40,000	92,112
Increase in net assets	-	-	-	-	-	16,593

SAFE PASSAGE, INC.
Changes in Net Assets by Function
For the Year Ended June 30, 2021

	#21-1650-GRF	#21-1650-VOCA ICASA Advocacy Counseling	#21-1650-STOP ICASA VAWA STOP	#21-1650-RPE ICASA VAWA Prevent.	#21-1650-ICESF VOCA ICESF	ICASA Travel VOCA	ICASA Travel Gen. Rev.	Other Sexual Assault	Total Sexual Assault	Grand Total
\$										
Grants from government agencies:										
ICADV	211,877	423,590	64,631	8,510	25,496	477	306	-	734,887	647,441
ICASA	-	-	-	-	-	-	-	-	-	734,887
IDHS	-	-	-	-	-	-	-	-	-	590,150
ICJIA	-	21,979	-	-	-	-	-	-	21,979	239,946
State of Illinois Attorney General	-	-	-	-	-	-	-	-	-	49,060
Housing Authority of DeKalb County	-	-	-	-	-	-	-	-	-	31,618
City of DeKalb CDBG (HUD)	-	-	-	-	-	-	-	-	-	30,988
FEMA	-	57,000	-	-	-	-	-	-	57,000	15,000
DeKalb Co. Mental Health 708	-	-	-	-	-	-	-	-	-	159,000
DeKalb Co., DeKalb Township	-	-	-	-	-	-	-	-	-	11,000
Total grants	211,877	502,569	64,631	8,510	25,496	477	306	-	813,866	2,509,060
Other support:										
United Way allocations	-	-	-	-	-	-	-	-	-	16,500
Private donations	-	26,919	-	-	-	-	-	27,113	54,032	244,530
Fundraising capital campaign	-	-	-	-	-	-	-	-	-	502,206
Fundraising direct and indirect	-	-	-	-	-	-	-	27,144	27,144	135,720
Total other support	-	26,919	-	-	-	-	-	54,257	81,176	898,956
Revenues:										
Abuser service fees	-	-	-	-	-	-	-	-	-	52,803
Payroll Protection Program loan forgiveness	-	-	-	-	-	-	-	-	-	63,935
Miscellaneous income	-	-	-	-	-	-	-	-	-	13,750
Interest income	-	-	-	-	-	-	-	-	-	4,957
Total revenues	-	-	-	-	-	-	-	-	-	135,445
Total public support and revenues	211,877	529,488	64,631	8,510	25,496	477	306	54,257	895,042	3,543,461
Expenses:										
Salaries and wages	125,578	293,549	45,267	5,983	-	-	-	6,002	476,379	1,699,379
Fringe benefits and payroll taxes	9,998	24,295	3,582	484	-	-	-	415	38,774	136,860
Employee benefits	17,719	68,096	5,109	1,595	-	-	-	(4,169)	88,350	258,649
Worker's compensation insurance	3,320	7,469	860	133	-	-	-	(364)	11,418	40,411
Travel/staff conferences	4,020	8,768	960	-	-	477	306	52	14,583	25,072
Rent	437	20,313	2,740	-	-	-	-	(600)	22,890	89,448
Utilities	82	10,978	512	-	-	-	-	563	12,135	60,154
Building maintenance	6,654	3,919	-	-	3,000	-	-	(3,996)	9,577	60,708
Occupancy insurance	1,637	-	-	-	-	-	-	139	1,776	11,473
Officers liability insurance	581	-	-	-	-	-	-	-	581	2,903
Postage and shipping	226	895	-	-	-	-	-	193	1,314	2,552
Printing	1,684	1,075	302	-	-	-	-	726	3,787	9,851
Communications and advertising	9,604	40,916	5,299	-	-	-	-	(4,492)	51,327	68,620
Books and subscriptions	-	370	-	-	-	-	-	1,036	1,406	4,189
Contractual fees	4,590	4,997	-	-	-	-	-	4,099	13,786	59,175
Supplies - programs/office	23,688	15,202	-	315	-	-	-	791	39,596	77,921
Dues and fees	-	1,697	-	-	-	-	-	153	1,850	6,028
Client costs	778	-	-	-	17,996	-	-	(366)	17,508	191,016
Technology supplies/services	-	30	-	-	5,000	-	-	954	5,984	31,096
Interest expense	-	6,436	-	-	-	-	-	3,071	9,507	21,240
Donated supplies/services	-	12,348	-	-	-	-	-	-	12,348	24,695
Miscellaneous	-	8,135	-	-	-	-	-	-	8,135	33,342
Furniture expense	1,281	-	-	-	-	-	-	233	1,514	6,844
Depreciation	-	-	-	-	-	-	-	18,868	18,868	79,246
Total expenses	211,877	529,488	64,631	8,510	25,496	477	306	23,408	864,193	3,000,822
Increase in net assets	-	-	-	-	-	-	-	30,849	30,849	542,639

SAFE PASSAGE, INC.

Schedule of Functional Revenue and Expenses – DeKalb County Community Mental Health Board
For the Year Ended June 30, 2021

	Domestic Violence Program Crisis Intervention	Domestic Violence Program Residential	Domestic Violence Program LT Housing	Sexual Assault Program	Partner Abuse Intervention Program	Sexual Assault Emergency Funding	COVID -19	Total
Public support and revenues –								
DeKalb Co Community								
Mental Health 708	\$ 28,000	28,000	46,000	31,400	25,600	–	–	159,000
Expenses:								
Salaries and wages	7,448	11,573	24,904	13,828	11,107	1,541	–	70,401
Fringe benefits / payroll taxes	586	910	1,977	1,091	878	–	–	5,442
Employee benefits	1,453	2,225	3,951	7,586	3,361	–	–	18,576
Insurance	171	262	541	312	469	–	–	1,755
Travel/staff conferences	–	1,019	17	1,285	–	495	–	2,816
Utilities	2,383	3,836	11,278	1,693	–	–	42	19,232
Building maintenance	265	1,840	2,111	120	–	33	–	4,369
Postage / shipping	–	–	–	–	–	26	–	26
Communication / advertising	1,489	–	–	–	9,785	1,032	–	12,306
Contractual fees	10,513	3,544	–	3,278	–	1,346	–	18,681
Supplies – program / office	355	153	458	139	–	1,103	–	2,208
Dues/fees	3,337	–	40	2,068	–	61	–	5,506
Noncapitalized furniture								
and equipment	–	2,565	703	–	–	856	–	4,124
Miscellaneous	–	73	20	–	–	202	–	295
Total expenses	28,000	28,000	46,000	31,400	25,600	6,695	42	165,737
\$	–	–	–	–	–	(6,695)	(42)	(6,737)

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 Assault 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
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
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)



BENNING GROUP, LLC

CERTIFIED PUBLIC ACCOUNTANTS

www.benninggroup.com

**Independent Auditor's Report on Internal Control over Financial
Reporting and on Compliance and Other Matters Based on
an Audit of Financial Statements Performed in Accordance
with *Government Auditing Standards***

The Board of Directors
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, 2021 and the related notes to the financial statements, and have issued our report thereon dated November 15, 2021.

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) 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 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

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Fax (815) 316-2389

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Safe Passage'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 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.

A handwritten signature in dark ink that reads "Benning Group, LLC". The signature is written in a cursive, flowing style.

Rockford, Illinois
November 15, 2021



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, 2021. 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, 2021.

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, 2021 and have issued our report thereon dated November 15, 2021, which contained an unmodified opinion on those financial statements.

Our audit was conducted for the purpose of forming an opinion on those financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Benning Group, LLC

Rockford, Illinois
November 15, 2021

SAFE PASSAGE, INC.

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2021

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:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>	<u>Amount</u>
16.575	Crime Victim Assistance	\$ 1,243,727

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, 2021 identifying no material weaknesses.

Submitted by:

BENNING GROUP, LLC



Curtis D. Kleckler, CPA
Member

Rockford, Illinois
November 15, 2021



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

**FY 2023 HUMAN SERVICES FUNDING
APPLICATION
Twelve Months Funding 1/1/23 to 12/31/23**

**APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 7, 2022.
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: \$ 150,434

Amount of Funding Requested: \$ 10,000

% of Total Program Budget: 6.7 %

Total Estimated Number of Program Participants: 608

Total Estimated Number of DeKalb Residents to be Served: 529

Estimated DeKalb Residents as % of Total Participants to be Served: 87 %

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

Signature: 

Date: 11/7/2022

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 7, 2022 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 7, 2022 to:
joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:

Date Application Received: 4/1/22 af

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

☐ Denied

**HUMAN SERVICES AGREEMENT
ST. VINCENT DE PAUL**

This agreement made this 23rd day of January, 2023, 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, 2020 to December 31, 2023. 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

**HUMAN SERVICES AGREEMENT
ST. VINCENT DE PAUL**

This agreement made this 23rd day of January, 2023, 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.
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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.

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

4. **Payment.** The City agrees to pay the Grantee the sum of Nine Thousand and No/100 Dollars (\$9,000.00) for services rendered under this agreement. Payment will be disbursed in four equal installments and will be processed upon receipt of the Grantee's quarterly reports, as required by this funding agreement. In the event that this Agreement is terminated, no further payments shall be due or payable to Grantee. In the event that the City Council determines that the City's financial condition does not support making a payment otherwise due under this Agreement, the City may suspend, delay, or otherwise cancel payments due hereunder.
5. **Access to Financial Records.** The Grantee agrees to allow the City access to review any and all of Grantee's financial records as may be determined appropriate to 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

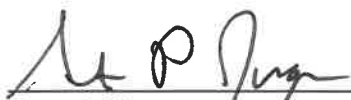
recognized protected classification, including but not limited to race, gender, religion, ethnic or cultural background, sexual preference, or other legally recognized, protected classification, in the provision of its services or use of funding provided hereunder.

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.

ST. VINCENT DE PAUL

CITY OF DEKALB, ILLINOIS



Board Chairman/Vice President



Cohen Barnes, Mayor

ATTEST:



Executive Director
President DeKalb Conference

ATTEST:



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.

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Exhibit A: Funding Application

Exhibit B: Current Year's Budget

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

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 608 participants with financial assistance and connection to resources. Of this number, 529 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.

Society of St. Vincent de Paul – Rockford Council

Board of Directors

Susan Wiland, President	5 years
Steve Jerger, Vice President	3 years
Cindy Jerger, Treasurer	3 years
Sandy Campbell, Secretary	1 year
Bob Hahn, NE District President	7 years
Laura Ortiz, Central District President	1 year
Mary Kathryn Stenzel, SW District President	1 year
Marilyn Jacobsen, SE District Co-President	1 year
Donna Brown, SE District Co-President	1 year

** 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.*

Society of St. Vincent DePaul - St. Mary/Christ the Teacher Conference

Budget Overview: SVDP FY2022-2023 - FY23 P&L

October 2022 - September 2023

	TOTAL
Revenue	
1 Member Contributions	14,407
2 Church Collections	100,337
3C Fund Raising Income	7,795
4 Twinning Received	6,894
5D Other Restricted Donations	21,000
Total Revenue	\$150,434
GROSS PROFIT	\$150,434
Expenditures	
6 Those We Serve	65,703
7 Housing	107,392
9A Domestic Twinning - paid out	376
Total Expenditures	\$173,471
NET OPERATING REVENUE	\$ -23,037
Other Expenditures	
10 Solidarity Dues	1,240
12C Fund Raising Expense	380
12D Operating Expenses	2,829
Total Other Expenditures	\$4,448
NET OTHER REVENUE	\$ -4,448
NET REVENUE	\$ -27,485

Society of St. Vincent DePaul - St. Mary/Christ the Teacher Conference

Statement of Financial Position

As of September 30, 2022

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Checking - Food Pantry	8,457
Checking - Home Visits	10,098
Total Bank Accounts	\$18,555
Other Current Assets	
12000 Undeposited Funds	720
Total Other Current Assets	\$720
Total Current Assets	\$19,275
TOTAL ASSETS	\$19,275
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	\$470
Total Current Liabilities	\$470
Total Liabilities	\$470
Equity	\$18,805
TOTAL LIABILITIES AND EQUITY	\$19,275

Society of St. Vincent DePaul - St. Mary/Christ the Teacher Conference

Statement of Activity

October 2021 - September 2022

	TOTAL
Revenue	
1 Member Contributions	14,407
2 Church Collections	100,337
3C Fund Raising Income	7,795
4 Twinning Received	6,894
5D Other Restricted Donations	33,389
Total Revenue	\$162,823
GROSS PROFIT	\$162,823
Expenditures	
6 Those We Serve	65,703
7 Housing	119,037
9A Domestic Twinning - paid out	376
Total Expenditures	\$185,116
NET OPERATING REVENUE	\$ -22,293
Other Expenditures	
10 Solidarity Dues	990
12C Fund Raising Expense	380
12D Operating Expenses	2,829
Total Other Expenditures	\$4,198
NET OTHER REVENUE	\$ -4,198
NET REVENUE	\$ -26,492

City of DeKalb – FY 2023 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 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 in need who may be facing a temporary life crisis, like eviction or utility shut off. During the past fiscal year (October 1, 2021 - September 30, 2022) our DeKalb Conference's helpline received 1,431 calls of which 1,245 were from DeKalb residents. We are assisting people as they continue to struggle with rising costs for rent, utilities, and food despite resuming work. In the last year, our conference has provided our neighbors in need with \$183,900 in financial assistance for rent, utilities, auto repair, clothing, medical prescriptions, and emergency food. In total we were able to provide 608 households with these funds, averaging approximately \$300 in assistance per household.

SOCIETY OF ST. VINCENT DE PAUL DEKALB, IL	TOTAL VOLUME	DEKALB RESIDENTS	DEKALB % OF ASSISTANCE
Helpline Calls Received	1,431	1,245	87%
Virtual "Home Visit" Assistance Requests	1,003	880	88%
Number of Households Served	608	529	87%
Number of Adults Served	872	745	85%
Number of Children Served	806	716	89%
Total Number of Individuals Served	1,678	1,461	87%
Total Assistance Provided	\$183,900	\$161,228	88%

In October of 2021 our St Vincent de Paul Supply Closet opened monthly operations. The Supply Closet helps provide personal and household items that cannot be obtained at most food pantries or through SNAP. Our Supply Closet currently assists approximately 50 households a month.

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 financial assistance but also offering friendship, understanding, and hope. With the \$10,000 of grant funding that we are requesting, we could assist 25-30 households in DeKalb 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

SOCIETY OF ST VINCENT DE PAUL

the top of this letter.

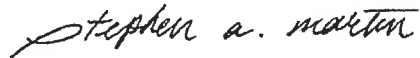
If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive 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,

A handwritten signature in cursive script that reads "Stephen A. Martin".

Director, Exempt Organizations
Rulings and Agreements



161 East Lincoln Highway
DeKalb, Illinois 60115
815.748.2000 • cityofdekab.com

**FY 2023 HUMAN SERVICES FUNDING
APPLICATION
Twelve Months Funding 1/1/23 to 12/31/23**

**APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 7, 2022.
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: Nate Kloster

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
for older adults and individuals with disabilities in DeKalb County

Twelve Month Program Budget: \$ 1,143,402.00

Amount of Funding Requested: \$ 22,000.00

% of Total Program Budget: 1.92 %

Total Estimated Number of Program Participants: 600

Total Estimated Number of DeKalb Residents to be Served: 275

Estimated DeKalb Residents as % of Total Participants to be Served: 45.8 %

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: Nate Kloster

Title: CEO

Signature: 

Date: 11-11-22

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 7, 2022 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 7, 2022 to:
joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:

Date Application Received: 11/14/22 *de*

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

☐ Denied

**HUMAN SERVICES AGREEMENT
VOLUNTARY ACTION CENTER (VAC)**

This agreement made this 23rd day of January, 2023, 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.
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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:

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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

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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

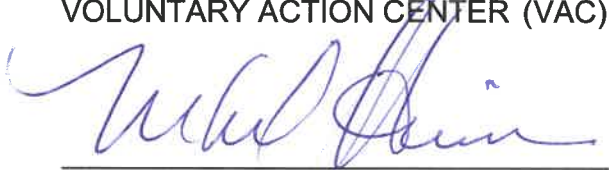
7. **Compliance with Laws.** The Grantee expressly covenants and agrees that it shall comply with all applicable laws, including those laws applicable to the use of public funding to the extent that such laws are applicable to programs funded in whole or in part by the City of DeKalb. The Grantee expressly 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.

VOLUNTARY ACTION CENTER (VAC)




Board Chairman

CITY OF DEKALB, ILLINOIS



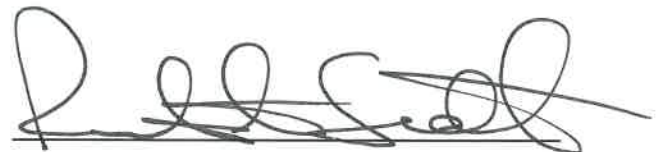
Cohen Barnes, Mayor

ATTEST:



Executive Director

ATTEST:



Voluntary Action Center Board of Directors FY 2022-2023

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, 2022-June 30, 2024 Term)

Committees: Executive, Facilities
(Chair)

Appointed Member Since 2017

618 Hanna Court, DeKalb, IL 60115

Cell: 815-901-8651

jcmaurer28@gmail.com

Occupation: Retired-City of DeKalb
Engineer

Cindy Green-Deutsch-Secretary
(July 1, 2022-June 30, 2024 Term)

Committees: Development Committee
Appointed Member Since 2018

507 W. Cherokee Ave., Shabbona, IL
60550

Work: 815-593-7048

Cell: 309-255-3366

cindy.green-deutsch@firstmidwest.com

Occupation: Old National Bank Branch
Manager-Lincoln Hwy Location

Keith Foster-Treasurer

(July 1, 2020-June 30, 2023 Term)

Committees: Executive Committee,
Finance Committee(Chair)

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, 2022-June 30, 2024 Term)

Committees: Executive Committee
Development Committee
(Chair)

Appointed Member Since 2013

468 Wood Street, DeKalb, IL 60115

Cell: 815-761-3804

mmitchell.rm@gmail.com

Occupation: Chief of Staff/Assistant
Dean-NIU College of Law

Voluntary Action Center Board of Directors

FY 2022-2023

Members at Large

Elizabeth Bass

(July 1, 2020-June 30, 2023 Term)

Appointed 1997

Committees: Nominating (Chair), Executive

- 224 Rolfe Road, DeKalb, IL 60115
- Home: 815-756-1227
- ebass@niu.edu
- Occupation: Retired-NIU Public Affairs

Lynn Borio

(July 1, 2022-June 30, 2024 Term)

Appointed 2022

- Committees: HR, Development
- 404 N School Ave, Oglesby, IL 61348
- Phone: 815-883-8546
- lynn.borio@corteva.com
- Occupation: Admin. Asst- Corteva Ag Science

Steve Curatti

(July 1, 2020-June 30, 2024 Term)

Appointed 2018

- Committees: Human Resources
- 811 W. John Street, Yorkville, IL 60560
- Work: 630-553-8032
- scuratti@co.kendall.il.us
- Occupation: Program Administrator-Kendall Co Health Dept

Linda Linden

(July 1, 2021-June 30, 2024 Term)

Appointed 2021

- Committees: Human Resources (Chair)
- 3028 Fairwsay Oaks Drive, DeKalb, IL 60115
- Cell: 815-508-1056
- lmlinden@comcast.net
- Occupation: Retired-Waubonsee CC

Kate Noreiko

(July 1, 2022-June 30, 2024 Term)

Appointed 2022

Committees: Human Resources

- knoreiko109@gmail.com
- Phone: 815-501-8814
- Occupation: Retired-Human Services Director

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 2022-2023

VOLUNTARY ACTION CENTER - ADMINISTRATIVE STAFF

Ellen Rogers-CEO

- 3218 Sycamore Road, DeKalb IL 601158
- Work: 815-758-3932
- Home: 815-895-5909
- Cell: 815-761-6317
- erogers@vacdk.org

Nate Kloster-CFO

- 3218 Sycamore Road
DeKalb, IL 60115
- Work: 815-758-3932
- Cell: 815-499-5100
- nkloster@vacdk.org

Tracy Smith-COO -Transit Operations

- 1606 Bethany Road, Sycamore,
IL 60115
- Work: 815-758-3932
- Cell: 815-739-2126
- tsmith@vacdk.org

Voluntary Action Center Budget Data

1

(In Whole Numbers)

	FY 2023	
	<u>Total VAC</u>	<u>Total MOW</u>
Revenues		
Government Grants	5,314,513	704,418
Local Governments	170,395	19,060
Project Income	301,706	123,844
Agency Contracts	867,334	780
United Ways	38,467	32,684
Local Donations	564,090	260,981
Miscellaneous	1,635	1,635
Total Revenues	7,258,141	1,143,402
Expenses		
Personnel	3,571,833	342,611
Fringe Benefits	778,986	88,399
Material & Supplies	1,659,860	323,744
Operations & Maintenance	429,051	63,876
Purchased Services	818,412	38,633
Total Expenses	7,258,142	857,263
Net Operating Gain / (Loss)	(1)	286,140

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 years 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. VAC eliminated the Meals on Wheels waiting list this year, which has increased service levels in the City of DeKalb. Over 33,500 meals were provided to 239 Meals on Wheels clients in the City of DeKalb last fiscal year. In VAC's first quarter of FY 2023, raw food costs are up 30% from the same period last year. In addition, fuel costs are up 100%, which have doubled from last year. These two variables alone represent 30% of the total budget and account for a 10% increase in Meals on Wheel expenses. Equally important, Meals on Wheels provides food security to low- and moderate-income clients who are greatly impacted by rising food costs. Last fiscal year, Meals on Wheels provided over 68,000 meals in DeKalb County.

Funding for VAC programs is received from state and federal grants, local governments, user fares, client donations, United Ways Grants, charitable foundations, community donations and 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.

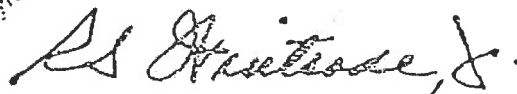
If your gross receipts each year are normally \$25,000.00 or more,
you are required to file Form 990, Return of Organizations Exempt
from Income Tax by the fifteenth day of the fifth month after the
end of your annual accounting period.

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.
District Director

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

6 City, state, and ZIP code

Sycamore IL 60178

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 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 ▶

B. W. P. R. h.

Date ▶

11-11-22

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.

VOLUNTARY ACTION CENTER
FINANCIAL STATEMENTS AND REPORTING PACKAGE
REQUIRED BY UNIFORM GUIDANCE
YEARS ENDED JUNE 30, 2021 AND 2020



WEALTH ADVISORY | OUTSOURCING
AUDIT, TAX, AND CONSULTING

CLAconnect.com

**VOLUNTARY ACTION CENTER
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CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT

Board of Directors
Voluntary Action Center
Sycamore, Illinois

Report on Financial Statements

We have audited the accompanying financial statements of Voluntary Action Center (a nonprofit corporation), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. The financial statements as of June 30, 2020 were audited by Sikich LLP with an unqualified opinion given on February 5, 2021.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit 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 Voluntary Action Center as of June 30, 2021, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the Voluntary Action Center has adopted Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*. The adoption of this standard did not have a significant impact on Voluntary Action Center's reported historical revenue. Our opinion is not modified with respect to that matter.

Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information 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 GAAS. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2021 on our consideration of Voluntary Action Center'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 result of that testing, and not to provide an opinion on the effectiveness of Voluntary Action Center'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 Voluntary Action Center's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Dixon, Illinois
December 20, 2021

**VOLUNTARY ACTION CENTER
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
ASSETS		
CURRENT ASSETS		
Cash and Cash Equivalents	\$ 793,800	\$ 227,678
Accounts Receivable, Net	59,865	62,006
Grants Receivable, Net of Allowance for Doubtful Accounts of \$-0- and \$20,000 in 2021 and 2020, Respectively	1,191,674	1,152,583
Prepaid Expenses	<u>25,944</u>	<u>64,372</u>
Total Current Assets	2,071,283	1,506,639
NONCURRENT ASSETS		
Property and Equipment, Net of Accumulated Depreciation	272,813	304,701
Interest in Assets Held at DeKalb County Community Foundation	<u>159,791</u>	<u>122,923</u>
Total Noncurrent Assets	<u>432,604</u>	<u>427,624</u>
Total Assets	<u>\$ 2,503,887</u>	<u>\$ 1,934,263</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts Payable	\$ 133,438	\$ 466,547
Grants Payable	280,288	-
Accrued Payroll and Related Liabilities	258,904	287,810
Vehicle Loan	<u>1,528</u>	<u>5,916</u>
Total Current Liabilities	674,158	760,273
NONCURRENT LIABILITIES		
Vehicle Loan, Net of Current Portion	<u>-</u>	<u>1,527</u>
Total Noncurrent Liabilities	<u>-</u>	<u>1,527</u>
Total Liabilities	674,158	761,800
NET ASSETS		
Without Donor Restrictions	1,618,938	1,049,540
With Donor Restrictions	<u>210,791</u>	<u>122,923</u>
Total Net Assets	<u>1,829,729</u>	<u>1,172,463</u>
Total Liabilities and Net Assets	<u>\$ 2,503,887</u>	<u>\$ 1,934,263</u>

See accompanying Notes to Financial Statements.

**VOLUNTARY ACTION CENTER
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021**

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE, SUPPORT, AND GAINS			
Government Grants	\$ 5,518,191	\$ -	\$ 5,518,191
Cities and Townships	469,277	-	469,277
Project Income	220,140	-	220,140
Agency Contracts	706,622	-	706,622
United Way Funds	45,018	-	45,018
Contributions	336,319	51,000	387,319
In-Kind Contributions	207,553	-	207,553
Change in Interest in Assets Held at			
DeKalb County Community Foundation	-	36,868	36,868
Other	2,925	-	2,925
Total Revenue, Support, and Gains	<u>7,506,045</u>	<u>87,868</u>	<u>7,593,913</u>
EXPENSES AND LOSSES			
Program Services Expenses:			
Transportation	3,595,852	-	3,595,852
Nutrition	2,304,150	-	2,304,150
Total Program Services Expenses	<u>5,900,002</u>	<u>-</u>	<u>5,900,002</u>
Supporting Services Expenses:			
Management and General	1,026,132	-	1,026,132
Fundraising and Development	10,513	-	10,513
Total Supporting Services Expenses	<u>1,036,645</u>	<u>-</u>	<u>1,036,645</u>
Total Expenses and Losses	<u>6,936,647</u>	<u>-</u>	<u>6,936,647</u>
CHANGE IN NET ASSETS	569,398	87,868	657,266
Net Assets - Beginning of Year	<u>1,049,540</u>	<u>122,923</u>	<u>1,172,463</u>
NET ASSETS - END OF YEAR	<u>\$ 1,618,938</u>	<u>\$ 210,791</u>	<u>\$ 1,829,729</u>

See accompanying Notes to Financial Statements.

**VOLUNTARY ACTION CENTER
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2020**

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE, SUPPORT, AND GAINS			
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
Total Revenue, Support, and Gains	8,512,216	(10,990)	8,501,226
EXPENSES AND LOSSES			
Program Services Expenses:			
Transportation	4,657,608	-	4,657,608
Nutrition	2,387,500	-	2,387,500
Total Program Services Expenses	7,045,107	-	7,045,107
Supporting Services Expenses:			
Management and General	1,217,516	-	1,217,516
Fundraising and Development	6,003	-	6,003
Total Supporting Services Expenses	1,223,519	-	1,223,519
Total Expenses and Losses	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	<u>\$ 1,049,540</u>	<u>\$ 122,923</u>	<u>\$ 1,172,463</u>

See accompanying Notes to Financial Statements.

**VOLUNTARY ACTION CENTER
STATEMENTS OF FUNCTIONAL EXPENSES
YEARS ENDED JUNE 30, 2021 AND 2020**

	2021			
	Program Services		Supporting Services	
	Transportation	Nutrition	Management and General	Fundraising and Development
Personnel	\$ 1,865,838	\$ 589,016	\$ 963,223	\$ -
Personnel Benefits	539,427	272,838	36,669	-
Material and Supplies	313,854	960,734	1,321	10,513
Operations and Maintenance	200,295	195,496	2,346	-
Purchased Services	639,998	269,837	17,194	-
Interest	-	-	4,989	-
Depreciation	36,760	36,760	-	-
Other	(320)	(20,531)	390	-
	<u>\$ 3,595,852</u>	<u>\$ 2,304,150</u>	<u>\$ 1,026,132</u>	<u>\$ 10,513</u>
				<u>\$ 6,936,647</u>

Total Expenses Included in the
Expense Section on the Consolidated
Statements of Activities

	2020			
	Program Services		Supporting Services	
	Transportation	Nutrition	Management and General	Fundraising and Development
Personnel	\$ 2,511,114	\$ 657,751	\$ 1,151,843	\$ -
Personnel Benefits	693,388	252,977	26,485	-
Material and Supplies	411,652	1,016,745	2,007	6,003
Operations and Maintenance	203,663	216,989	4,858	-
Purchased Services	802,282	210,117	18,143	-
Interest	-	-	12,783	-
Depreciation	32,960	32,961	-	-
Other	2,549	(40)	1,397	-
	<u>\$ 4,657,608</u>	<u>\$ 2,387,500</u>	<u>\$ 1,217,516</u>	<u>\$ 6,003</u>
				<u>\$ 8,268,626</u>

Total Expenses Included in the
Expense Section on the Consolidated
Statements of Activities

See accompanying Notes to Financial Statements.

**VOLUNTARY ACTION CENTER
STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2021 AND 2020**

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ 657,266	\$ 232,600
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	73,520	65,920
Change in Interest in Assets Held at DeKalb County Community Foundation	(36,868)	10,990
Changes in Operating Assets and Liabilities:		
Accounts Receivable, Net	(36,950)	23,966
Prepaid Expenses and Other Assets	38,428	3,488
Accounts Payable	(52,821)	208,200
Accrued Expenses and Other Liabilities	(28,906)	51,790
Deferred Revenue	-	(172,425)
Net Cash Provided by Operating Activities	<u>613,669</u>	<u>424,529</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of Property and Equipment	<u>(41,632)</u>	<u>(132,193)</u>
Net Cash Used by Investing Activities	(41,632)	(132,193)
CASH FLOWS FROM FINANCING ACTIVITIES		
Net Borrowings (Repayments) under Line of Credit	-	(225,000)
Principal Payments on Bonds, Notes, and Capital Leases	<u>(5,915)</u>	<u>(5,576)</u>
Net Cash Used by Financing Activities	<u>(5,915)</u>	<u>(230,576)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	566,122	61,760
Cash and Cash Equivalents - Beginning of Year	<u>227,678</u>	<u>165,918</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u><u>\$ 793,800</u></u>	<u><u>\$ 227,678</u></u>

See accompanying Notes to Financial Statements.

**VOLUNTARY ACTION CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

NOTE 1 PRINCIPAL ACTIVITY AND SIGNIFICANT ACCOUNTING POLICIES

Organization

Voluntary Action Center (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.

Cash and Cash Equivalents

The Center considers all cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents. Cash and highly liquid financial instruments restricted to building projects, endowments that are perpetual in nature, or other long-term purposes are excluded from this definition.

The Center maintains its cash in various bank deposit accounts which, at times, may exceed federally insured limits. The Center has not experienced any losses in such accounts.

Receivables and Credit Policies

Accounts receivable consist primarily of noninterest-bearing amounts due for advisory services, educational, and training programs. The Center determine' the allowance for uncollectible accounts receivable based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Accounts receivable are written off when deemed uncollectible. At June 30, 2021 and 2020, the allowance was \$-0- and \$20,000, respectively.

Property and Equipment

The Center records property and equipment additions over \$3,000 at cost, or if donated, at fair value on the date of donation. Depreciation and amortization are computed using the straight-line method over the following estimated useful lives of the assets:

	<u>Years</u>
Buildings and Improvements	10 to 40
Furniture and Equipment	5 to 15
Vehicles	3 to 5

When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from the accounts, and any resulting gain or loss is included in the statements of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

**VOLUNTARY ACTION CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

NOTE 1 PRINCIPAL ACTIVITY AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Interest in Assets Held at DeKalb County Community Foundation

The Center transferred funds to DeKalb County Community Foundation (the Foundation) which is holding them as an endowed fund (the Fund) for the benefit of the Center. The Fund is subject to the Foundation's investment and spending policies. Annually, distributions from the Fund are paid to the Center in accordance with the Foundation's spending policy, which is typically based on an annual spending rate applied to a three-year moving average of the total portfolio market value. The Foundation maintains variance power over these assets. Despite the variance power, the Center believes the Foundation will continue to make annual distributions to the Center.

The Center reports the fair value of its interest in assets held by the Foundation in the 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 at the Foundation are reported in the statements of activities as change in interest in assets held at DeKalb County Community Foundation.

In addition to the interest in assets held at the Foundation, the Foundation maintains other funds that have been contributed by various donors to the Foundation for the benefit of the Center. These funds are not included as assets of the Center because the Center does not have unconditional rights to distributions from these funds. The earnings from these funds typically are paid to the Center each year in accordance with the Foundation's spending policy, although the Foundation has the right to withhold distributions or pay them to another organization.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets 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. The governing board has designated, from net assets without donor restrictions, net assets for an operating reserve and board-designated endowment.

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 or other events specified by the donor. Other 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.

**VOLUNTARY ACTION CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

NOTE 1 PRINCIPAL ACTIVITY AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue and Revenue Recognition

Revenue is recognized when earned. Program service fees and payments 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. Program service fees include Project Income and Agency Contracts. Contributions are recognized when cash, securities or 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.

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. As of June 30, 2021 and 2020, the Center had approximately \$1,111,484 and 1,750,409, respectively, of conditional contributions that have not been recorded as qualifying expenses have not yet been incurred. In most cases, the grantor requires its approval prior to the disposal of these vehicles and other equipment. The grantor may also request the vehicles and other equipment be returned to them instead of disposal by the Center.

Donated Services and In-Kind Contributions

Volunteers contribute significant amounts of time to the Center's program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by accounting principles generally accepted in the United States of America. Contributed goods are recorded at fair value at the date of donation. The Center records donated professional services at the respective fair values of the services received. Services totaling approximately \$392,000 and \$132,000 have not been recognized in the accompanying statements of activities as of June 30, 2021 and 2020, respectively.

Functional Allocation of Expenses

The costs of program and supporting services 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. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Expenses are allocated directly to the programs in which they apply.

Income Taxes

The Center is exempt from taxes under Section 501(c)(3) of the Internal Revenue Code and, accordingly, income taxes are not provided in the accompanying financial statements. The Center has adopted the recognition requirements for uncertain tax positions. The Center does not believe it has any uncertain tax positions at June 30, 2021 and 2020. The Center is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

**VOLUNTARY ACTION CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

NOTE 1 PRINCIPAL ACTIVITY AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Center to make estimates and assumptions that affect the reported amounts of 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, and those differences could be material.

Adoption of New Accounting Standard

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*, which requires the recognition of revenue when promised goods or services are transferred to customers in an amount that reflects the consideration to which an entity expects to be entitled in exchange for those goods or services. The Center has implemented ASU No. 2014-09 during the fiscal year ended June 30, 2021 and no cumulative-effect adjustment in net assets was recorded as the adoption of this new standard did not significantly impact the Center's historical revenue.

New Accounting Standards

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.

**VOLUNTARY ACTION CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

NOTE 2 LIQUIDITY AND AVAILABILITY

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	2020
Cash and Cash Equivalents	\$ 793,800	\$ 227,678
Accounts Receivable	59,865	62,006
Grants Receivable	1,191,674	1,152,583
Less: Net Assets With Donor Restrictions	(210,791)	(122,923)
Total	<u>\$ 1,834,548</u>	<u>\$ 1,319,344</u>

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.

NOTE 3 FAIR VALUE MEASUREMENTS AND DISCLOSURES

The Center reports certain assets and liabilities at fair value in the financial statements. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability based on the best information available. A three-tier hierarchy categorizes the inputs as follows:

Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities that we can access at the measurement date.

Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability, and market-corroborated inputs.

Level 3 – Unobservable inputs for the asset or liability. In these situations, we develop inputs using the best information available in the circumstances.

**VOLUNTARY ACTION CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

NOTE 3 FAIR VALUE MEASUREMENTS AND DISCLOSURES (CONTINUED)

In some cases, the inputs used to measure the fair value of an asset or a liability might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. Assessing the significance of a particular input to entire measurement requires judgment, taking into account factors specific to the asset or liability. The categorization of an asset within the hierarchy is based upon the pricing transparency of the asset and does not necessarily correspond to our assessment of the quality, risk, or liquidity profile of the asset or liability.

The fair value of our beneficial interest in assets held at the community foundation is based on the fair value of fund investments as reported by the community foundation. These are considered to be Level 3 measurements.

Assets and liabilities measured at fair value on a recurring basis as of June 30, 2021 are as follows:

ASSETS	Total	Fair Value Measurements at Report Date Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Assets Held at DeKalb County Community Foundation	\$ 159,791	\$ -	\$ -	\$ 159,791

Assets and liabilities measured at fair value on a recurring basis as of June 30, 2020 are as follows:

ASSETS	Total	Fair Value Measurements at Report Date Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Assets Held at DeKalb County Community Foundation	\$ 122,923	\$ -	\$ -	\$ 122,923

The activity for the interest held at the Foundation, which is measured at fair value on a recurring basis using significant unobservable inputs (Level 3 inputs), is as follows:

	2021	2020
Beginning Balance	\$ 122,923	\$ 133,913
Distributions Received	-	(10,712)
Change in Fair Value	36,868	(278)
Ending Balance	\$ 159,791	\$ 122,923

**VOLUNTARY ACTION CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

NOTE 4 PROPERTY AND EQUIPMENT

Property and equipment consists of the following at June 30, 2021 and 2020:

	2021	2020
Buildings and Improvements	\$ 328,206	\$ 328,206
Furniture and Equipment	254,739	374,947
Vehicles	339,391	482,077
Subtotal	922,336	1,185,230
Less: Accumulated Depreciation	(649,523)	(880,529)
Total Property and Equipment	<u>\$ 272,813</u>	<u>\$ 304,701</u>

Depreciation expense totaled \$73,520 and \$65,920 for the years ended June 30, 2021 and 2020, respectively.

NOTE 5 LINE OF CREDIT

The Center has a \$600,000 line of credit with a bank, secured by the business assets of the Center. Borrowings under the line bear interest at 4.50%. The line of credit matured on January 15, 2021.

Subsequent to year-end, the line of credit was renewed in the amount of \$500,000 with interest at 4.50%. The line of credit matures on July 15, 2022, with all outstanding principal and accrued interest due upon maturity.

NOTE 6 NOTES PAYABLE

Notes Payable

Notes payable consist of a loan with a local bank for the financing of a vehicle with an interest rate of 5.50% and matures on September 15, 2021.

Future maturities of bonds and notes payable are as follows:

	2021	2020
Current Portion	\$ 1,528	\$ 5,916
Amount Due after One Year	-	1,527
Total	<u>\$ 1,528</u>	<u>\$ 7,443</u>

**VOLUNTARY ACTION CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

NOTE 7 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, Illinois that is classified as an operating lease. Monthly payments are \$2,000 per month. The agreement began June 1, 2020 and expires May 31, 2025.

The Center leases office space in DeKalb County. The lease is cancellable upon notice and continues on a month-to-month basis. The monthly payment is \$2,800 per month.

Future minimum lease payments are as follows:

<u>Year Ending June 30,</u>	<u>Operating Leases</u>
2022	\$ 79,075
2023	43,975
2024	26,875
2025	25,400
2026	100
Thereafter	900
Total Minimum Lease Payments	<u>\$ 176,325</u>

The Center also has use of donated facility space at no cost to the Center, which is recorded as in-kind revenue. Rent expense for the years ended June 30, 2021 and 2020 totaled \$180,426 and \$215,130, respectively.

**VOLUNTARY ACTION CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

NOTE 8 NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following purposes at June 30, 2021 and 2020:

	2021	2020
Subject to the Perpetual Restrictions:		
Interest in Assets Held at		
DeKalb County Community Foundation	\$ 159,791	\$ 122,923
Total	<u>159,791</u>	<u>122,923</u>
Total Net Assets With Donor Restrictions	<u>\$ 159,791</u>	<u>\$ 122,923</u>

NOTE 9 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 state 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.

NOTE 10 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 \$2,033 and \$3,824 for the years ended June 30, 2021 and 2020, respectively.

NOTE 11 SUBSEQUENT EVENTS

Management evaluated subsequent events through December 20, 2021, the date the financial statements were available to be issued.

NOTE 12 RISKS AND UNCERTAINTIES

The World Health Organization has declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the Center, COVID-19 may impact various parts of its future operations and financial results. Management believes the Center is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events are still developing.

**VOLUNTARY ACTION CENTER
SCHEDULE OF ACTIVITIES BY PROGRAM
YEAR ENDED JUNE 30, 2021**

	Transportation	Nutrition	Management and General	Fundraising and Development	Total
REVENUES					
Government Grants	\$ 4,247,051	\$ 1,271,140	\$ -	\$ -	\$ 5,518,191
Cities and Townships	203,539	265,738	-	-	469,277
Project Income	8,784	211,356	-	-	220,140
Agency Contracts	22,676	683,946	-	-	706,622
United Way Funds	4,303	40,715	-	-	45,018
Contributions	46,926	251,997	88,396	-	387,319
In-Kind Contributions	27,660	179,893	-	-	207,553
Change in Interest in Assets Held at DeKalb County Community Foundation	18,434	18,434	-	-	36,868
Other	54	2,871	-	-	2,925
Total Revenues	4,579,427	2,926,090	88,396	-	7,593,913
EXPENSES					
Personnel	1,865,838	589,016	963,223	-	3,418,077
Personnel Benefits	539,427	272,838	36,669	-	848,934
Material and Supplies	313,854	960,734	1,321	10,513	1,286,422
Operations and Maintenance	200,295	195,496	2,346	-	398,137
Purchased Services	639,998	269,837	17,194	-	927,029
Interest	-	-	4,989	-	4,989
Depreciation	36,760	36,760	-	-	73,520
Other	(320)	(20,531)	390	-	(20,461)
Total Expenses Included in the Expense Section on the Consolidated Statements of Activities	3,595,852	2,304,150	1,026,132	10,513	6,936,647
CHANGE IN NET ASSETS	\$ 983,575	\$ 621,940	\$ (937,736)	\$ (10,513)	\$ 657,266

**VOLUNTARY ACTION CENTER
ILLINOIS DEPARTMENT OF HUMAN SERVICES
CONSOLIDATED YEAR-END FINANCIAL REPORT SUMMARY
JUNE 30, 2021**

	Other Grant Programs and Activities			Title XX			Summer Food			Other Costs Not Allocated	Total Federal	Total Expense
	Total Federal	Total Other	Total	Federal	Match	Total	Federal	Match	Total			
500 Labor	\$ 853,096	\$ 2,116,559	\$ 2,969,655	\$ 38,567	\$ 12,856	\$ 51,423	\$ 17,598	\$ 3,498	\$ 21,096	\$ 375,903	\$ 909,261	\$ 3,418,077
502 Fringe Benefits	245,446	488,873	734,319	297	99	396	2,156	429	2,585	111,634	247,899	846,934
503 Services-Contractual	57,413	117,072	174,485	2,250	750	3,000	-	-	-	19,480	59,663	196,965
5503 Services-Professional	16,179	148,729	164,908	-	-	-	-	-	-	21,818	16,179	186,726
504 Materials and Supplies	308,831	668,130	976,961	5,430	1,810	7,240	32,830	6,526	39,356	325,112	347,091	1,348,669
505 Utilities	10,361	26,026	36,387	-	-	-	-	-	-	3,348	10,361	39,735
5517 Telecommunications	9,914	14,137	24,051	495	165	660	-	-	-	6,211	10,409	30,922
506 Casualty and Liability	160,957	310,803	471,760	-	-	-	-	-	-	40,889	160,957	512,649
507 Taxes	2,325	5,491	7,816	-	-	-	-	-	-	212	2,325	8,028
509 Miscellaneous	33,578	143,679	177,257	3,014	1,005	4,019	124	27	151	(4,900)	36,716	176,527
5511 Travel	938	3,189	4,127	-	-	-	72	14	86	547	1,010	4,760
511 Interest	-	-	-	-	-	-	-	-	-	-	-	-
512 Leases and Rentals	48,378	114,890	163,268	-	-	-	-	-	-	1,387	48,378	164,655
508 Total Purchased Services	\$ 1,747,416	\$ 4,157,578	\$ 5,904,994	\$ 50,053	\$ 16,685	\$ 66,738	\$ 52,780	\$ 10,494	\$ 63,274	\$ 901,641	\$ 1,850,249	\$ 6,936,647



**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
Sycamore, 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 Voluntary Action Center, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 20, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Voluntary Action 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 of Voluntary Action Center's internal control. Accordingly, we do not express an opinion on the effectiveness of Voluntary Action 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 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 Voluntary Action 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 result 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.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

Dixon, Illinois
December 20, 2021



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

Board of Directors
Voluntary Action Center
Sycamore, Illinois

Report on Compliance for Each Major Federal Program

We have audited Voluntary Action Center'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 Voluntary Action Center's major federal programs for the year ended June 30, 2021. Voluntary Action 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.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Voluntary Action 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 Voluntary Action 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 Voluntary Action Center's compliance.

Opinion on Each Major Federal Program

In our opinion, Voluntary Action 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, 2021.

Report on Internal Control Over Compliance

Management of Voluntary Action 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 Voluntary Action 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 Voluntary Action 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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a 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, 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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.



CliftonLarsonAllen LLP

Dixon, Illinois
December 20, 2021

**VOLUNTARY ACTION CENTER
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021**

<u>Federal Grantor/Program Title</u>	<u>Pass-Through Grantor</u>	<u>Federal Assistance Listing Number</u>	<u>Federal Expenditures</u>
Major Programs			
U.S. Department of Transportation			
Formula Grants for Rural Areas	County of DeKalb	20.509	\$ 360,773
Formula Grants for Rural Areas	County of Kendall	20.509	55,578
Formula Grants for Rural Areas - CARES	County of DeKalb	20.509	414,371
Formula Grants for Rural Areas - CARES	County of Kendall	20.509	34,406
Total Formula Grants for Rural Areas			<u>865,128</u>
Total Major Programs			865,128
Nonmajor Programs			
U.S. Department of Agriculture			
Summer Food Service Program for Children	Illinois State Board of Education	10.559	52,779
U.S. Department of Transportation			
Enhanced Mobility for Seniors and Individuals with Disabilities	County of Kendall	20.513	155,342
U.S. Department of Health and Human Services			
Aging Cluster	Northwestern Illinois Area Agency on Aging (NIAAA)	93.044	12,378
Title III B	NIAAA	93.045	10,056
Title III C-1			
Title III C-1	Western Illinois Agency Area on Aging (WIAAA)	93.045	40,972
Title III C-2	NIAAA	93.045	153,633
Title III C-2 - COVID	NIAAA	93.045	2,677
Title III C-2 - CARES	NIAAA	93.045	41,283
Title III C-2	WIAAA	93.045	109,027
Title III C-2 - CARES	WIAAA	93.045	193,848
Nutritional Services Incentive C1	NIAAA	93.053	7,860
Nutritional Services Incentive C2	NIAAA	93.053	20,479
Nutritional Services Incentive C1	WIAAA	93.053	18,410
Nutritional Services Incentive C2	WIAAA	93.053	106,826
Total Aging Cluster			<u>717,449</u>
Special Programs for the Aging Title III Part D	NIAAA	93.043	4,497
Social Services Block Grant	Illinois Department of Human Services	93.667	50,053
U.S. Department of Homeland Security			
Emergency Food & Shelter	FEMA	97.024	5,000
Total Nonmajor Programs			<u>985,120</u>
Total Expenditures of Federal Awards			<u>\$ 1,850,248</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

VOLUNTARY ACTION CENTER
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2021

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Voluntary Action Center under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of Voluntary Action Center, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Voluntary Action Center.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, where certain types of expenditures are not allowable or are limited as to reimbursement. Voluntary Action Center did not elect the 10% de minimis indirect cost rate.

**VOLUNTARY ACTION CENTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021**

Section I – Summary of Auditors' Results

FINANCIAL STATEMENTS

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? _____ yes X no

Significant deficiency(ies) identified that are not considered to be material weakness(es)? _____ yes X none reported

Noncompliance material to financial statements noted? _____ yes X no

FEDERAL AWARDS

Internal control over major programs:

Material weakness(es) identified? _____ yes X no

Significant deficiency(ies) identified that are not considered to be material weakness(es)? _____ yes X none reported

Type of auditors' report issued on compliance for major 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 programs:

<u>Federal Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.509	Formula Grants for Rural Areas

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? X yes _____ no

**VOLUNTARY ACTION CENTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516 (a).

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor. CLA is an independent member of Nexia International, a leading, global network of independent accounting and consulting firms. See nexia.com/member-firm-disclaimer for details. CliftonLarsonAllen LLP



rec'd 11-14-22

Rouse, Joanne

From: Leah Jordal <ljordal@vacdk.org>
Sent: Friday, November 11, 2022 11:48 AM
To: Rouse, Joanne
Cc: Nate Kloster; Ellen Rogers
Subject: VAC HSF application
Attachments: 01 VAC Application.pdf; 1 BOARD MEMBERS LIST_FY2022-2023.pdf; 2 Budget for DHSF.pdf; 3 VAC Program Detailed Summary.pdf; 4 VAC_IRS determination letter.pdf; 5 W-9.pdf; 6 VAC - Final Audited Financial Statements and Single Audit Reports.FY2021.pdf

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

Joanne,

Attached is VAC's FY 23 HSF application. Thank you so much for being understanding and for your and the city's support of VAC.

Thank you,
Leah

Leah Jordal
Grants Manager
Voluntary Action Center
815-766-2140

Exhibit A: Funding Application

Exhibit B: Current Year's Budget

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

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 600 individuals with nutrition services. Of this number, 275 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.



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

**FY 2023 HUMAN SERVICES FUNDING
APPLICATION
Twelve Months Funding 1/1/23 to 12/31/23**

**APPLICATION MUST BE RECEIVED NO LATER THAN 5:00 P.M. ON NOVEMBER 7, 2022.
INCOMPLETE APPLICATIONS AND/OR LATE SUBMISSIONS WILL NOT BE CONSIDERED.**

Agency Name: Youth Pride Foundation
Mailing Address: 314 Cloverleaf Ct
Agency Director: John Walker
Contact Person: John Walker
Telephone No.: 630-352-8660 Email Address: youthpridefoundation@gmail.com
Name of Person Responsible for Completing Quarterly Report: Amy Walker
Telephone No.: 2178197238 Email Address: youthpridefoundation@gmail.com
Program Description: We are a youth services foundation focused on providing access to sports camps, mentorship, and tutoring opportunities for DeKalb area youth.

Twelve Month Program Budget: \$ 8,690.00
Amount of Funding Requested: \$ 4,345.00
% of Total Program Budget: 50 %
Total Estimated Number of Program Participants: 180
Total Estimated Number of DeKalb Residents to be Served: 140
Estimated DeKalb Residents as % of Total Participants to be Served: 78 %

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: John Walker

Title: Founder

Signature: 

Date: 11/06/2022

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 7, 2022 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 7, 2022 to:
joanne.rouse@cityofdekalb.com

OFFICE USE ONLY:

Date Application Received: _____

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

☐ Denied

Request for Taxpayer Identification Number and Certification

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

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

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. John Walker	
2 Business name/disregarded entity name, if different from above Youth Pride Foundation	
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. <input checked="" type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> 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. <input type="checkbox"/> 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) _____ <small>(Applies to accounts maintained outside the U.S.)</small>	
5 Address (number, street, and apt. or suite no.) See instructions. 314 Cloverleaf Ct	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										
3	1	2	-	9	2	-	0	8	1	2
or										
Employer identification number										
8	8	-	3	3	4	7	8	8	3	

Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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 ▶

11-6-2022

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 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.



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

YOUTH PRIDE FOUNDATION NFP
C/O JOHN WALKER
314 CLOVERLEAF COURT
DEKALB, IL 60115

Date:
10/06/2022
Employer ID number:
88-3347883
Person to contact:
Name: Ta'China Starks
ID number: 10045
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:
July 20, 2022
Contribution deductibility:
Yes
Addendum applies:
No
DLN:
26053655005422

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

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

Letter 947 (Rev. 2-2020)
Catalog Number 35152P

2023 Timeline of Events

January

-22nd: Basketball Camp at the YMCA (tentatively)

March

-19th: Basketball Camp at HMS (tentatively)

May

-14th: Volleyball Camp at HMS (tentatively)

June

-11th: Football Camp at YMCA (tentatively)

-25th: Football Camp at YMCA (tentatively)

July

-15th & 16th: Two day football camp at YMCA (tentatively)

September

-9th: possibly, take some campers to NIU football game



YOUTH PRIDE FOUNDATION
MENTORING THROUGH SPORTS

Youth Pride Foundation- Procurement Policy

The following policies and procedures shall be followed by directors and employees when Youth Pride Foundation purchases equipment, materials, supplies, property, or services from an outside source.

A. General Policy

No Conflict of Interest. All directors and employees of the non-profits who participate in the selection or acceptance of a contract for equipment, materials, supplies, or services must comply with the nonprofit's conflict of interest policy. No director or employee will participate in the selection or acceptance of a contract involving a conflict of interest without the approval of the board. "Conflict of interest" includes situations in which the employee, family member, or board member has a financial interest in the business or individual selected for the contract. See the board approved "Conflict of Interest Policy" for further details.

No Purchase of Items for Personal Use. No director or employee who participates in the selection or acceptance of a contract for equipment, materials, supplies, or services shall use such items for personal use.

No Receipt of Gratuities. No director or employee shall solicit or accept gratuities, favors, or anything of material value from contractors, potential contractors, or parties to agreements with the nonprofit.

No Purchase of Items Not Approved in the Budget. No director or employee shall solicit or accept any equipment, materials, supplies, or services that have not been approved by the Board of Directors in the annual budget without prior approval of the board.

Document Cost/Benefit Analysis. For all major purchases with a total price of \$100,000 or more, the nonprofit or its assigns shall conduct a cost / benefit analysis and document the analysis in the procurement files in conjunction with such purchases. The procurement file should include a justification for the lack of competition if competitive bids or offers are not obtained, including sole source vendors. The nonprofit will also utilize a formal bid process for all purchases over \$100,000.

Contract with Winning Bidder. If a contract is competitively bid, the nonprofit will enter into a contract with the winning bidder that describes the equipment, materials, supplies, property, or services to be purchased and the payment terms.

Evaluate Each Contractor. The nonprofit may evaluate each contractor at the completion of each contract. The evaluation will be utilized to make decisions to award future contracts. The non-profit values long term relationships and will place significant value on such when making procurement decisions.

B. Acquisition Procedure

The nonprofit will conduct all procurement transactions in a manner that maximizes opportunities, increases quality, leverages payment terms, maximizes long term relationships with vendors and partners, and minimizes the total cost of ownership. The nonprofit reserves the right to reject any bids or offers, if deemed to be in its best interest to do so. One of the following procurement procedures shall be utilized for all purchases of equipment, materials, supplies, property, and services involving federal funds or involving amounts over \$500:

- Open Market Inquiry. The nonprofit may inquire in the open market to ensure advantageous price, terms of service, payment terms, and quality are provided. The file should document the inquiries made and rationale for the selection.
- Request for Competitive Quotes. The nonprofit may request competitive quotes, in writing, from at least three different sources. The file should document each invitation made and relevant offers received.
- Formal Proposal Procedure. The nonprofit may solicit competitive responses through a formal bid procedure. The nonprofit will maintain documentation of all proposals received through the formal bid procedure. All requests for proposals shall contain the phrase "Equal Opportunity Employer."
- Document Prices and Terms. The nonprofit will maintain files on quotations solicited and offers or bids received and any criteria for selection. In instances in which the lowest bid is not awarded in the contract, justification for the selection should be contained in the file.
- District Approved Vendor. The nonprofit may select a district approved vendor without the use of a formal bid process.

The nonprofit will include a written justification for each selected vendor.

C. Property and Equipment Policy

When purchasing property (both real estate and equipment), the following procedures must be followed:

- Property Inventory. A list of all property of material value shall be kept showing the type of property, identification number, original cost, and depreciated value. The inventory list must be completed at the time of purchase and annually at the end of the nonprofit's fiscal year.
- Insurance Coverage. The nonprofit will maintain insurance coverage for all property owned by the nonprofit and maintain documentation of each policy in a safe place.

D. Purchases Under \$20,000.00

Purchases of or contracts for materials, supplies, equipment, improvement or services for which funds are provided and approved in the budget, with the total amount to be expended is less than \$20,000.00 may be made or entered into by the Executive Director without submittal to the school's Board, provided that any contract associated with that purchase has been reviewed and approved by the Board's attorney.

E. Emergency Purchases Exceeding \$20,000.00

The Executive Director may waive the acquisition procedures and approve the emergency purchase of goods and services only after making a written finding, supported by reasons that an emergency exists. An emergency is a rare, unexpected and critical situation requiring swift and immediate procurement action which is necessary to protect the health, welfare and safety of the organization. Purchases awarded on an emergency basis shall be submitted to the School Board for ratification at its next scheduled meeting.

Exhibit A: Funding Application

Exhibit B: Current Year's Budget

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

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 Pride Foundation (Grantee) offers access to sports camps, mentorship, and tutoring opportunities. 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.

Youth Pride Foundation proposes to serve 180 children with their programs. Of this number, 140 recipients of services are anticipated to be residents of the City of DeKalb. Grantee will track the total number of individuals served by the programs and will include a separate accounting of individuals who are residents of the City of DeKalb to document that City of DeKalb Human Services Funding is used only to support direct services to DeKalb residents. Grantee will report revenue from other sources to document that the agency receives funding to cover services to individuals who are not residents of the City of DeKalb. Reports will be submitted on a Quarterly basis in order to receive payment of grant funds.

HUMAN SERVICES AGREEMENT YOUTH PRIDE FOUNDATION

This agreement made this 23rd day of January, 2023, between the City of DeKalb, a municipal corporation of the State of Illinois, hereinafter referred to as the "City" and Youth Pride 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 50 % 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 Nine Hundred and No/100 Dollars (\$2,900.00) 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.

YOUTH PRIDE FOUNDATION

CITY OF DEKALB, ILLINOIS



Board Chairman

Cohan Barnes, Mayor

ATTEST:

ATTEST:

Executive Director

Exhibit A: Funding Application

Exhibit B: Current Year's Budget

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

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 Pride Foundation (Grantee) offers access to sports camps, mentorship, and tutoring opportunities. 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.

Youth Pride Foundation proposes to serve 180 children with their programs. Of this number, 140 recipients of services are anticipated to be residents of the City of DeKalb. Grantee will track the total number of individuals served by the programs and will include a separate accounting of individuals who are residents of the City of DeKalb to document that City of DeKalb Human Services Funding is used only to support direct services to DeKalb residents. Grantee will report revenue from other sources to document that the agency receives funding to cover services to individuals who are not residents of the City of DeKalb. Reports will be submitted on a Quarterly basis in order to receive payment of grant funds.

