



ST. CHARLES

5 SINCE 1834

**AGENDA ITEM EXECUTIVE SUMMARY**

Title:	Presentation of the St. Charles 708 Mental Health Board Agencies and Recommendation of Consideration of Funding Allocation Requests for FY2016/17
Presenter:	Chris Minick, Finance Director Mary Hughes of 708 Mental Health Board

*Please check appropriate box:*

<input checked="" type="checkbox"/>	Government Operations (7/18/16)	<input type="checkbox"/>	Government Services
<input type="checkbox"/>	Planning & Development	<input type="checkbox"/>	City Council
<input type="checkbox"/>	Public Hearing	<input type="checkbox"/>	

Estimated Cost:	\$501,850.00	Budgeted:	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
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If NO, please explain how item will be funded:

**Executive Summary:**

The City of St. Charles levied \$0.04 property tax to support the Mental Health Board and their agencies that provide services to the City of St. Charles. The following agencies receiving over \$25,000 will give a summary of their services. They are:

- Association for Individual Development
- Ecker Center for Mental Health
- Lazarus House
- Renz Addiction Counseling Center
- TriCity Family Services

The total amount of funding requested for approval for FY16/17 is \$520,350.

**Attachments:** *(please list)*

Summary Sheet of all requests of the St. Charles 708 Mental Health Board for FY16/17.  
Detail packets for presenting agencies.

**Recommendation / Suggested Action** *(briefly explain):*

Presentation of the St. Charles 708 Mental Health Board agencies and recommendation of consideration of funding allocation requests for FY2016/17.

*For office use only:*      *Agenda Item Number: 5b*

# FY 2016/17 708 Board Allocation Worksheet

Thursday, February 26, 2016

	TIER	2015 FUNDING APPROVED	2016 FUNDING REQUESTED	2016 FUNDING APPROVED
TriCity Family Services	A	\$189,000	\$200,000	\$189,000
Association Individual Development	A	\$54,000	\$70,000	\$54,500
Ecker Center	A	\$59,000	\$68,000	\$59,000
Renz Addiction Center	A	\$63,000	\$68,000	\$63,500
Lazarus House	A	\$45,100	\$48,400	\$46,100
ElderDay Center	A	\$14,000	\$18,000	\$14,500
Suicide Prevention Center	A	\$16,000	\$17,000	\$16,500
Community Crisis Center	A	\$13,000	\$15,000	\$14,000
National Alliance on Mental Illness (NAMI)	A	\$2,000	\$6,000	\$2,000
Easter Seals	B	\$2,500	\$20,000	\$2,500
Living Well Center	B	\$9,000	\$20,000	\$9,000
Fox Valley Hands of Hope	B	\$16,500	\$22,000	\$16,500
CASA Kane County	B	\$5,000	\$10,000	\$5,000
TriCity Health Partnership	B	\$8,000	\$10,000	\$8,000
Fox Valley Special Recreation Associaton	B	\$1,250	\$5,000	\$1,250
Wredling	B	\$2,000	\$3,000	\$2,000
Fox Valley Pregnancy Center	B	\$500	n/a	\$0
DayOne Network	B	\$2,000	\$10,000	\$2,000
Greater Fox River Valley Operation Snowball		\$0	\$10,000	\$0
City of St. Charles Police Department		\$0	\$15,000	\$15,000
Haines TEK (No Application submitted)	B			
TUG (No Application submitted)	B			
Marklund (No Application submitted)				
Edward Foundation - Linden Oaks (No Appl)				
<b>TOTAL</b>		<b>\$501,850</b>	<b>\$635,400</b>	<b>\$520,350</b>

# **Association For Individual Development**

City of St. Charles  
708 Mental Health Board  
Accountability Report for Funds Expended Checklist (Revised 10/29/15)

It is the responsibility of the agency requesting City of St. Charles 708 Mental Health Board funding to verify all Accountability Report requested information is submitted at the time of application submission.

Please use the following checklist to sign off as you compile your application packet for submission. Incomplete applications or applications submitted after **January 29, 2016 – NOON** will not be considered for funding for the 2016/2017 funding period.

Please submit your information in the order in which it appears on the application.

Initialed by Grant Requestor as included in application packet

- 1.  Agency and contact information completed.
- 2.  2016/2017 total funding request is: \$ 70,000.
- 3.  Completed narrative mission of the organization as it relates to the City of St. Charles 708 Mental Health Board's mandate for services to residents with, or at risk of:
  - a. mental illness and psychological disorders,
  - b. developmental disabilities, including mental retardation, cerebral palsy, epilepsy and autism spectrum disorders,
  - c. addictions including chemical; alcohol and substance abuse, and other addictions (gambling, sexual, shopping, etc.).
- 4.  Grant requestor has specifically described organization's goals as it relates to the City of St. Charles mission.
- 5.  Individuals served may only be counted once, regardless of the number of times served per fiscal year through direct service hours. Grant requestor has specifically described the percent and dollar amount of expenditures toward the benefit of the City of St. Charles residents in the following categories:
  - a. 1:1 direct services with clients (e.g., 50% or \$5,000 of \$10,000 total grant funds).
  - b. Direct services to groups of clients.
  - c. Workshops, lectures, and community presentations for education and training.
  - d. Administrative expense, office support, and overhead for agency expense.
- 6.  With the application provide the following information:
  - Attached annual detailed budget or year ending Financial Statements and annual report.
  - Described St. Charles 708 Fund Expenditure History for past three years.
  - The total number of individuals your agency served in the past year 5234.
  - Direct number of individuals living **within the City of St. Charles city limits** served 86.
  - Direct number of service hours provided to City of St. Charles residents: 181,578.
  - Quantified costs allocated to the services provided, (i.e., cost per hour and or program costs for City of St. Charles residents) \$ 1,212,642.
  - Identified other services provided to and for the City of St. Charles' residents.
  - Attached a list of current Board of Directors for you agency as specified in our application.
  - Attached a copy of your current 501 (c) (3).
  - MAKE SURE 708 Mental Health description is included in your financial statements.**

Keep in mind individuals are to be counted only once, regardless of the number of times served per fiscal year though the direct number of hours these individuals are served need to be quantified.

ASSOCIATION FOR INDIVIDUAL DEVELOPMENT Agency submitting their funding request application 1/29/16 Date  
Name of Agency

CHRISTIE PLOTZKE Christie Plotzke GRANTS COORDINATOR  
Print Name of Person Completed Application Signature Title/Position

**Date: 29 January 2016**

**City of St. Charles  
708 Mental Health Board  
Accountability Report for Funds Expended (rev. 2015)**

Agency Name: Association for Individual Development (AID)

Contact Person: Christie Plotzke Phone #: 847.931.2292

Main Office Address: 309 New Indian Trail Court Aurora, IL 60506

**Funding requested from City of St. Charles 708 Board for fiscal year 2016/17: \$70,000**

Describe mission (include narrative explaining how mission relates to City of St. Charles):

For fifty four years, The Association for Individual Development (AID) has served individuals with developmental, physical and/or mental disabilities, those who have suffered a trauma and those at risk. Vital, life-enriching services include: audiology; autism programs; school transition; respite care; permanent housing; in-home support; developmental and vocational training; job placement and on-the-job coaching services; crisis intervention; victims services; mental health treatment; behavioral intervention; health and wellness; community education; and advocacy. With 20 programs operating in 45 communities, AID is a leading provider of services that address the unique needs of individuals throughout every stage of their lives. A person-centered approach coupled with innovative practices ensures the highest level of accomplishment. Our mission is to empower people with physical, developmental, intellectual and mental health challenges to enjoy lives of dignity and purpose. AID is a United Way partner agency and accredited by the Commission on Accreditation of Rehabilitation Facilities (CARF).

In FY 2015, AID served 5,234 children and adults with disabilities in Kane, Kendall, DeKalb, DuPage, Will, and suburban Cook Counties. AID currently operates 7 day program/training centers in Elgin, Aurora, Batavia and Yorkville, a mental health center in Aurora and 42 home-based, supervised and supported living facilities throughout Kane and Kendall Counties.

AID served **86** individuals from St. Charles in FY 2015 in programs aligned with the mission of the St. Charles mental health board (namely mental illness and developmental disabilities). St. Charles residents participate in a variety of services offered by AID. Specific to mental disorders, substance abuse and drug abuse, AID goals focus on: maximizing the number of clients participating in support groups and utilizing engagement tools; maximizing the number of clients who avoid psychiatric hospitalization by participating in services and increasing the number of individuals with substance abuse issues who complete the treatment program successfully. In FY 2014 AID began offering services customized to children with mental illness and behavioral challenges and now the program has more than 180 participants; 2 children from St. Charles. Counselors work with local school employees and families to identify children in need and customize services to maximize personal growth and achievement. The focus is to help children avoid hospitalization and institutionalization and maximize socialization and community integration.

Seven (7) of the adult St. Charles residents currently receiving services have little or no funding for services; they must rely on local funding to continue to receive vital services. A portion of the FY 2016/17 requested 708 funds will be used to provide mental health and developmental disability services to these seven individuals. We continue to strive for excellence in quality programming and help as many individuals as possible whose dream it is to work, live and thrive in their communities. We will always provide services, support and guidance regardless of an inability to pay.

AID also served 219 people in the Victims Services program; a collaboration with the Police and Fire Departments. This program that is offered free to all those in need is partially subsidized by the Police and Fire Departments. These individuals rely on the vital services they receive each day in order to live, work, grow and participate in their communities.

Describe **specifically** how allocated funds will be expended and quantify services provided to the City of St. Charles:

- Attached a budget detail for the funds sought. **Please see Attachment A.**
- Include a brief program description on each item or service. **Please see below.**
- Funds from 708 Mental Health Board and/or funds from other sources. **Please see Attachment B.**

AID is requesting funds specifically for the following programs that serve St. Charles residents: Behavioral/Mental Health Services; In-Home Children Support; Crisis Intervention Services; Residential Developmental Disabilities Services; Client and Family Support; Developmental Training, Vocational Development; Home Based Support and Respite. We continue to request the largest amount of funding in our Residential Developmental Disabilities Services program. We currently operate three residential settings in the city of St. Charles where residents receive around-the-clock care. The current cost per person per year in a group home is nearly \$50,000. Please see **Attachment A** for demographics, hours of service, service delivery costs and a breakdown of requested STC MHB funds.

Please see **Attachment B** for our most recent financial statements detailing sources of other funding for agency programs.

## **OVERVIEW OF ALL AID PROGRAMS AND SERVICES:**

### Community Support Services

**Client and Family Support:** Offers individualized assessment and linkage with appropriate services both within AID and to other community-based resources. Provides temporary, emergency support and services on a “scholarship” basis for individuals who reside in Kane and Kendall Counties and Hanover Township in Cook County in need of services.

**Adult Home Based Support:** Provides service facilitation and support for individuals with developmental disabilities to obtain/maintain appropriate services and to develop/maintain independent living skills. Families may purchase AID services based on the individual need of the client.

## Employment/Community Integration Services

**Developmental Services and Community Integration:** Provides skill training, paid work opportunities, community integration and employment to individuals in order to enhance and maintain their independence in community living. The program provides support, assistance and advocacy for individuals with developmental disabilities.

The program offers activities to assist participants in attaining the following outcomes:

- Enhance daily living skills through functional educational opportunities
- Increase socialization and communication skills through interactive experiences
- Improve health and wellness through dietary and physical fitness opportunities
- Secure vocational skills
- Learn about local resources through inclusive community interactions
- Develop relationships and sharpen job skills through community-based service projects

**STARS program:** A collaborative effort between AID and the Fox Valley Special Recreation (FVSRA) that focuses on enhancing the quality of life for individuals with disabilities by building life skills through active participation in community-based therapeutic recreation.

**Autism Program:** A specialized curriculum that includes: communication skills; social and coping skills; functional life skills; community integration; vocational skills and volunteer opportunities.

**Vocational Training:** Assistance for individuals in obtaining and maintaining job training through subcontracts or community job sites

**Community Jobs:** Employment Specialists assist and provide support for clients with disabilities in developing positive relationships with community employers. Services include: career planning; job development; job seeking skills; assistance with resume writing; application processes and interview skills.

**Supported Employment:** Designed to assist individuals with most significant disabilities to obtain and retain competitive employment in an integrated setting with effective, ongoing support services. All individuals earn minimum wage or better.

## Residential Developmental Disabilities Services

**Supervised Community Living:** 24-hour home setting for individuals with developmental disabilities who need to develop independent living skills.

**Supported Community Living:** Intermittent services based on the individual needs of each resident.

Services provided:

- Daily living skills including cooking, self-care, laundry, accessing community services, budgeting, housekeeping and more
- Counseling services, behavior management and therapy services

- Transportation services
- Community participation
- Medication management monitored by nursing personnel

### Residential Mental Health Services

**Supervised Living:** The purpose of this program is to help people with mental illness live more independently in the community. People live in their own apartments with 24 hour staff support.

Services include:

- Individual and group counseling
- Case management
- Help with medications
- Assistance in the community
- Skill-building such as budgeting, shopping, cooking, cleaning and laundry
- Crisis resolution
- Healthy living

**Supported Living:** This program is the next step in community independence. People live independently and receive staff support at least once a week in their home. Services are the same as those in the supervised living program but are not as intensive.

### Behavioral Health Services

Outpatient Mental Health/Substance Abuse Services:

Individual and Group Counseling:

- Managing the symptoms of mental illness
- Couples therapy
- Family and Parenting Issues
- Trauma
- Managing Emotions
- Anxiety
- Child and Adolescent counseling for those with private insurance/Medicaid

Case Management:

- Assistance with obtaining Medicaid, Social Security and other benefits
- Linkage and referral to other community services

**Psychosocial Rehabilitation:** Groups to help people develop skills they need for daily and for recovering from a mental illness.

Examples of groups include:

- Stress Management
- Weight loss and healthy living
- Caring for your emotional self
- Job skills

- Living in the community
- Social skills

**Psychiatric Services:** A licensed psychiatrist is on-site three times per week to meet with individuals with mental illness for counseling and medication prescription.

**Alcohol and Other Drugs (AOD):** Substance abuse services for people who struggle problems caused by drugs and/or alcohol. Specialized treatment is provided for people with both a mental illness and a substance abuse problem.

**Psychological Evaluations:** Our psychologist can give numerous tests and assessments, including a face to face interview to help diagnose a mental health illness and/or developmental disability. Testing also helps determine how and why a person thinks, feels, and behaves the way they do. Psychological tests evaluate strengths and weaknesses in the way a person thinks and behaves as well as assesses intelligence, personality, and behavior. Neuropsychological testing can also be completed to assess and treat behaviors directly related to brain functioning. After testing is complete, our psychologist will go over the testing results and make recommendations to take advantage of personal strengths and problem solve weaknesses.

#### Crisis/Community Outreach

**Crisis Line of the Fox Valley (630.966.9393):** Free, confidential 24-hour, 365 days a year, telephone counseling by paraprofessional volunteer operators or paid staff who are trained to help callers with a wide variety of needs and concerns including depression, anxiety, loneliness and substance abuse.

**Crisis Intervention Services:** Walk-in or face-to-face crisis services are provided to help people in distress. Services include assessment, counseling, referral and linkages to community resources.

**Sunshine calls:** Trained volunteers offer phone support to people in need. Regular, scheduled phone calls provide people with social interaction, medication reminders, crisis counseling and referral to community resources.

**Victims Services:** 24-hour assistance to victims and survivors of violent crime or trauma. Services include crisis intervention, counseling, advocacy, education, information and referrals.

#### Children and Transition Services

**Early Intervention:** Children ages 0-3 who exhibit a delay in one or more areas of development are provided customized interventions based on their needs. Services support families to plan play activities that encourage child development.

**Respite:** Provides short-term relief to families of clients with developmental disabilities, through flexible in-home or community-based services. A voucher system enables

families to choose workers to provide services for their family member in their home or may choose a combination of in-home services that include recreation and leisure opportunities. The amount of service received varies with family need, Department of Human Services (DHS) guidelines and funding availability.

**In-Home Children Support:** provides the family with personal service workers, service facilitation, behavioral training, adaptive equipment for house and vehicle and an array of other services including management and advocacy each week. Services are tailored to meet the needs of each individual child and are provided in the home or other locations in the child's community to achieve the most natural setting. A wide variety of options are available, including (but not limited to) tutoring, field trips, sports or other leisure opportunities. The program serves children under the age of 18 with developmental disabilities who live at home and are at risk of being residentially placed. Families must live in Kane or Kendall counties. Services are available regardless of financial ability.

**Audiology Evaluations:** Upon referral from a primary care physician, an experienced audiologist evaluates the hearing abilities of infants (6 months or older) and children, using a variety of tests and techniques

**School Transition:** The State Board of Education-approved School Transition Program provides students, ages 18-22, a more supported, meaningful and successful transition to adult services.

St. Charles 708 Fund Expenditure History – explain how funds allocated from previous year were expended and purposes of those expenditures **in relation to St. Charles residents of the funding you received last year.**  
Note: if funding allocation is over \$25,000, attached most recent financial statements, audit and annual report:

**Please see Attachment A** for a funding breakdown

**Please see Attachment B** for most recent financial statements, audit and annual report

On an annualized (12 month) basis, provide information on City of St. Charles residents served:

Direct service: number of individual clients/consumers served: 86

Aggregate number of direct service hours provided: 181,578 hours

Describe agency cost basis per client/consumer served (e.g., per hour cost and/or program costs allocated to City of St. Charles residents and how this was derived):

**Please see Attachment A.** Dividing the actual total program expenses by the total direct service units provided yields the unit cost per client hour

Identify other services provided to and for the benefit of City of St. Charles' residents (education, presentations, volunteer training and group activities/events).

Individuals participate in the Special Olympics program, the Fox Valley Recreation program and Northern Illinois Special Recreation Association. They go to movies, restaurants, shopping and sporting events with their housemates and/or friends, participate in fundraising opportunities, attend educational classes as part of the Day Training Program (incl. Nutrition & Fitness, Cooking, Exercise, US History, News and Current Events, Safety, Art, Music and Voice, Computers, colors, shapes, letters, numbers and sign language). Individuals participate in planned community outings which include social, leisure and educational outings. AID currently supports individuals who volunteer at the Habitat for Humanity Re-store shop in Elgin; the Centre in Elgin; Huntley Animal Shelter and Hanover Township Senior Services. Volunteering is held in high regard by participants and is a wonderful way for individuals to learn valuable job skills and on-the-job behavior while raising their social consciousness; providing charitable services to the members of their communities. AID employees continue to research local organizations for additional volunteer opportunities.

Attach a list of current Board of Directors for your agency, listing the length of time that each Board member has served in their current term. Also attach a brief summary of how Board members are elected, the qualifications sought, and any term limits for Board members.

**Please see Attachment C**

**Attach a copy of current 503C or tax exempt status certification.**

**Please see Attachment D**

Agency Name: Association for Individual Development

Please note that agencies that are allocated funds from the STC 708 Board in excess of \$25,000.00 in any fiscal year are also subject to the following requirements:

1. Monthly financial statements must be submitted to the Government Operations Committee of the St. Charles City Council by no later than the 15<sup>th</sup> day of the following month.
2. An annual report must be submitted to this same Committee.
3. A representative of the agency must make a brief presentation describing the purpose of the agency, it's future plans and how it's programs and services have benefited the residents of St. Charles to this Committee on an annual basis at a date and time to be determined (following the allocation recommendation process by the STC 708 Board, but prior to the actual release of any funds).

Funding request amount for current fiscal year \$ 70,000 Application Date: 29 January 2016

**For STC 708 Board Only:**

**Recommended funding for current fiscal year: \$** \_\_\_\_\_ **Recommendation Date:** \_\_\_\_\_

**Attachment A**  
**Demographics, service hours, service delivery costs and STC MHB**  
**request**



**Attachment B**  
**AID financials, audit and annual report**

**Association for Individual Development**  
**Comparative Balance Sheet**  
November 30, 2015 and 2014

		<u>Actual 11/30/2015</u>	<u>Actual 11/30/2014</u>
<b>Assets</b>			
<b>Current Assets</b>			
1010	Cash - Operations - Harris NA	\$612,808	\$1,357,541
1011	Cash - Social Security - Harris NA	\$34,896	\$24,123
1095	Petty Cash	\$1,030	\$6,780
1200	Accounts Receivable	\$4,479,316	\$3,649,796
1300	Allowance for Bad Debts	(\$100,000)	(\$100,000)
1420	Accounts Receivable - A&E	\$10,824	\$24,257
1430	Accounts Receivable - ARS	\$6,679	\$3,069
1440	Accounts Receivable - Kane Homes	\$80,199	\$49,830
1450	Accounts Receivable - Kaneco	\$56,621	\$45,362
1460	Accounts Receivable - Sherman Apts	\$45,977	\$35,490
1590	Investments-CFFRV--	\$2,610,052	\$0
1700	Prepaid Expenses	\$148,934	\$115,493
1710	Prepaid Insurance	\$132,917	\$83,403
1720	Prepaid Rent	\$31,783	\$28,407
<b>Total Current Assets</b>		<b><u>\$8,152,036</u></b>	<b><u>\$5,323,550</u></b>
<b>Fixed Assets</b>			
1800	Land	\$1,487,173	\$1,487,173
1805	Land improvements	\$126,752	\$126,752
1810	Buildings	\$9,354,080	\$9,241,266
1815	Building improvements	\$863,456	\$806,266
1820	Leasehold improvements	\$148,517	\$146,942
1830	Furniture & fixtures	\$258,413	\$254,063
1840	Equipment & software	\$1,255,395	\$1,203,344
1850	Vehicles	\$1,724,175	\$1,717,846
1870	Less: Accum Deprec-land improvements	(\$40,600)	(\$32,669)
1875	Less: Accum Deprec-Buildings	(\$3,298,566)	(\$3,033,007)
1880	Less: Accum Deprec-Building Improvements	(\$145,983)	(\$120,239)
1882	Less: Accum Deprec-Leasehold Improvements	(\$76,863)	(\$62,495)
1885	Less: Accum Deprec-Furniture & Fixtures	(\$202,800)	(\$187,920)
1890	Less: Accumu Deprec-Eq't & Software	(\$1,024,584)	(\$905,559)
1895	Less: Accum Deprec-Vehicles	(\$1,351,872)	(\$1,301,387)
<b>Total Fixed Assets</b>		<b><u>\$9,076,692</u></b>	<b><u>\$9,340,376</u></b>
<b>Other Assets</b>			
1900	Cash Surrender Value - Life Insurance	\$13,156	\$12,854
1910	Client loan receivables	\$2,759	\$1,953
1920	Mortgage closing costs (legal/title)	\$33,336	\$43,054
1990	Security Deposits	\$8,809	\$12,158
<b>Total Other Assets</b>		<b><u>\$58,060</u></b>	<b><u>\$70,019</u></b>
<b>Total Assets</b>		<b><u>\$17,286,788</u></b>	<b><u>\$14,733,945</u></b>

## Association for Individual Development Comparative Balance Sheet

November 30, 2015 and 2014

		<u>Actual 11/30/2015</u>	<u>Actual 11/30/2014</u>
<b>Liabilities &amp; Fund Balance</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
2000	Accounts payable - trade	\$326,168	\$162,776
2020	Accounts payable - voided payroll checks	\$1,510	\$712
2030	Accounts payable - client personal	(\$1,479)	\$249
2070	Due to United Way	\$671	\$1,344
2090	Tenant security deposits	\$2,122	\$1,972
2135	Line of Credit #1 - Harris NA	\$300,000	\$0
2195	Current portion of Long Term Debt	\$217,637	\$227,623
2200	Accrued staff salaries	\$380,393	\$318,676
2205	Accrued FICA payable	\$29,361	\$24,577
2210	Accrued client salaries	\$15,170	\$18,284
2220	Accrued Paid time Off (PTO)	\$547,459	\$503,462
2230	Accrued Expenses	\$955,582	\$1,280,235
2240	Accrued Interest	\$7,534	\$8,343
2300	Deferred Revenue Grants	\$1,648,260	\$1,709,491
2305	Deferred Revenue IFF	\$0	\$1,379
2310	Deferred Revenue Special Events	\$1,625	\$2,600
2402	LAN Funds--	\$4	\$729
<b>Total Current Liabilities</b>		<b><u>\$4,432,018</u></b>	<b><u>\$4,262,452</u></b>
<b>Long-Term Debt</b>			
2600	Notes payable - vehicles	\$9,480	\$16,332
2750	Mortgage payable - Harris NA	\$1,293,336	\$1,430,106
2760	Mortgage payable - Knights of Columbus #1	\$0	\$0
2761	Mortgage Payable - Knights of Columbus #2	\$52,381	\$80,953
2762	Mortgage payable-IFF--	\$794,063	\$835,591
2995	Current portion of Long Term Debt	(\$217,637)	(\$227,623)
<b>Total Long-Term Debt</b>		<b><u>\$1,931,622</u></b>	<b><u>\$2,135,359</u></b>
<b>Total Liabilities</b>		<b><u>\$6,363,640</u></b>	<b><u>\$6,397,811</u></b>
<b>Fund Balance</b>			
3000	Fund Balance	\$10,923,148	\$8,336,133
<b>Total Fund Balance</b>		<b><u>\$10,923,148</u></b>	<b><u>\$8,336,133</u></b>
<b>Total Liabilities &amp; Fund Balance</b>		<b><u>\$17,286,788</u></b>	<b><u>\$14,733,945</u></b>

# Association for Individual Development

## Income Statement

Five Months ending November 30, 2015

Actual 2 mo. back 9/30/2015	Actual Last Mont 10/31/201	Current Month 11/30/201	Description	Actual YTD	Budget YTD 11/30/2015	Variance YTD	Fiscal Year Budget
<b>REVENUE</b>							
<b>Developmental Disabilities</b>							
Fee for service							
44,672	44,384	40,300	4025 DD Developmental Training 31A	219,674	230,485	(10,811)	553,164
310,866	320,312	282,409	4027 DD Developmental Training 31U	1,523,873	1,531,010	(7,137)	3,674,424
585,174	598,121	605,389	4030 DD CILA 60D	3,010,103	3,075,001	(64,898)	7,463,585
20,668	23,080	19,129	4050 DD Supported Employment 36/39-G/U	105,131	99,516	5,615	238,838
48,931	62,453	53,653	4056 DD One on One Services 53B/D/H/R/S/	258,061	288,829	(30,768)	693,189
25,646	25,586	27,207	4060 DD Home Based Services 55A	131,373	141,535	(10,162)	339,683
14,016	11,755	12,444	4070 DD Behavior Services 56,57,58 (U&G)	65,271	95,148	(29,877)	228,355
41,006	73,325	9,352	4099 DD Rejection Billing	180,940	0	180,940	0
24,750	0	22,500	4192 Project Search	47,250	33,860	13,390	81,264
16,930	31,828	44,020	4220 DRS Base Plus/Milestones	140,858	135,440	5,418	325,056
261	492	472	4230 DRS Reg Supp Employ.	2,042	2,083	(42)	5,000
550	0	0	4245 DRS Vocational Training-Forklift	550	2,708	(2,158)	6,500
0	0	20	4250 Ticket to Work	20	3,833	(3,813)	9,200
57,000	57,000	57,344	4310 Long Term Care - Residential for TAC	285,344	286,283	(939)	687,078
18,911	18,911	18,911	4320 Long Term Care - day program for TAC	94,555	81,262	13,293	195,028
16,500	15,500	15,500	4330 Long Term Care - external for Zachary	80,500	85,694	(5,194)	205,665
10,781	11,911	10,727	4371 School Transition	53,801	27,645	26,156	66,347
<u>1,236,663</u>	<u>1,294,657</u>	<u>1,219,378</u>	Total	<u>6,199,344</u>	<u>6,120,330</u>	<u>79,014</u>	<u>14,772,376</u>
Grants							
10,721	10,721	10,721	4010 DD Special Projects-Respite Grant	53,604	53,604	0	128,650
6,715	6,715	6,715	4375 DHS- DFI Title XX	33,573	33,573	0	80,576
<u>17,436</u>	<u>17,436</u>	<u>17,436</u>	Total	<u>87,178</u>	<u>87,177</u>	<u>0</u>	<u>209,226</u>
<b><u>1,254,099</u></b>	<b><u>1,312,093</u></b>	<b><u>1,236,814</u></b>	<b>Total Developmental Disabilities</b>	<b><u>6,286,522</u></b>	<b><u>6,207,507</u></b>	<b><u>79,014</u></b>	<b><u>14,981,602</u></b>
<b>Mental Health</b>							
Fee for service							
25,171	28,228	23,843	4122 Aetna Crisis Line	130,610	125,000	5,610	300,000

**Association for Individual Development**

**Income Statement**

Five Months ending November 30, 2015

Actual 2 mo. back 9/30/2015	Actual Last Mont 10/31/201	Current Month 11/30/201	Description	Actual YTD	Budget YTD 11/30/2015	Variance YTD	Fiscal Year Budget	
173	2,173	1,173	4124	Colbert Crisis Line	5,865	5,831	34	13,994
0	0	4,800	4125	WCC Crisis Line	4,800	1,667	3,133	4,000
4,939	10,842	7,190	4190	Department of Aging	35,343	39,296	(3,953)	94,311
0	5	100	4191	IL-AWARE	4,424	94,865	(90,441)	227,676
10,080	8,400	12,560	4260	State of Illinois - PAS	52,000	41,667	10,333	100,000
256	2,240	890	4365	HFS - Physician Services (Adult)	6,254	10,417	(4,162)	25,000
5,562	883	6,742	4370	Medicare - Psychiatric Services	43,677	50,000	(6,323)	120,000
0	120	0	4372	Psychologists-contractual and self pay	520	1,250	(730)	3,000
<u>46,181</u>	<u>52,892</u>	<u>57,298</u>		Total Fee for service	<u>283,493</u>	<u>369,992</u>	<u>(86,499)</u>	<u>887,981</u>
				Fee for Service-MCO				
181,015	183,188	179,391	4160	MH Medicaid MRO	874,614	1,888,375	(1,013,761)	4,532,100
54,068	49,232	49,894	4162	Aetna Medicaid	256,975	0	256,975	0
30,185	31,799	31,956	4164	Cenpatico Medicaid	142,087	0	142,087	0
27,820	34,588	29,549	4165	Blue Cross Blue Shield MMAI	137,998	0	137,998	0
20,120	21,105	11,393	4166	Cigna-Healthsprings-MMAI	89,594	0	89,594	0
12,742	12,362	11,234	4167	Meridian-MMAI	53,114	0	53,114	0
7,978	7,723	5,527	4168	Humana-Beacon	44,471	0	44,471	0
7,302	8,083	6,312	4169	Harmony	28,996	0	28,996	0
5,836	8,202	6,526	4171	Family Health Network	31,476	0	31,476	0
<u>347,065</u>	<u>356,281</u>	<u>331,781</u>		Total	<u>1,659,327</u>	<u>1,888,375</u>	<u>(229,048)</u>	<u>4,532,100</u>
				Grants				
16,683	16,683	16,683	4120	Crisis Services	83,415	83,415	0	200,197
2,750	2,750	2,750	4127	MFP Grants	13,750	13,750	0	33,000
15,358	15,358	15,358	4130	Supported Residential	76,788	76,788	0	184,292
0	0	1,663	4135	DMH Transition Coordination	1,663	7,690	(6,027)	18,456
46,356	46,356	46,356	4140	Supervised Residential	231,781	231,780	0	556,273
1,458	1,458	3,458	4270	Mental Health Court(KaneCo)	9,082	7,292	1,790	17,500
15,742	15,742	15,742	4356	Victims' Services	78,708	83,640	(4,931)	200,735
<u>98,347</u>	<u>98,347</u>	<u>102,009</u>		Total	<u>495,188</u>	<u>504,355</u>	<u>(9,168)</u>	<u>1,210,453</u>

# Association for Individual Development

## Income Statement

Five Months ending November 30, 2015

Actual 2 mo. back 9/30/2015	Actual Last Mont 10/31/201	Current Month 11/30/201	Description	Actual YTD	Budget YTD 11/30/2015	Variance YTD	Fiscal Year Budget
<u>491,593</u>	<u>507,520</u>	<u>491,088</u>	<b>Total Mental Health</b>	<u>2,438,007</u>	<u>2,762,722</u>	<u>(324,715)</u>	<u>6,630,534</u>
<b>United Ways &amp; 708 Boards</b>							
1,442	1,442	1,442	4405 United Way - Aurora	7,208	6,638	571	15,930
833	833	833	4410 United Way - Elgin	4,167	4,167	0	10,000
0	90	0	4420 United Way/CC other	178	417	(239)	1,000
333	333	333	4425 United Way - Batavia	1,667	1,667	0	4,000
83	83	83	4430 Community Chest - Geneva	417	417	0	1,000
2,107	2,107	2,107	4435 United Way - Central Kane Co.	10,534	8,333	2,200	20,000
29,600	32,350	32,350	4450 708 - So. Kane County (Aurora)	153,500	168,625	(15,125)	404,700
2,750	2,750	2,750	4455 708 - Geneva	13,750	13,750	0	33,000
3,750	3,750	3,750	4460 708 - Hanover Township	18,750	18,750	0	45,000
4,500	4,500	4,500	4465 708 - St. Charles	22,500	22,500	0	54,000
2,167	2,167	2,167	4470 708 - Kendall County	10,833	10,833	0	26,000
<u>47,565</u>	<u>50,405</u>	<u>50,315</u>	<b>Total United Ways &amp; 708 Boards</b>	<u>243,503</u>	<u>256,095</u>	<u>(12,592)</u>	<u>614,630</u>
<b>Special Events</b>							
0	0	178,234	4505 Auction	178,234	105,000	73,234	105,000
330	1,405	4,735	4510 Membership	6,925	29,167	(22,242)	70,000
0	0	0	4515 AID Golf Outing	11,730	11,730	0	11,730
0	0	0	4520 Telethon	0	0	0	95,000
6	5,125	614	4525 Small Events	6,513	14,583	(8,070)	35,000
<u>336</u>	<u>6,530</u>	<u>183,583</u>	<b>Total Special Events</b>	<u>203,403</u>	<u>160,480</u>	<u>42,923</u>	<u>316,730</u>
<b>Contributions</b>							
0	0	0	4550 Contributions - Grants	0	31,250	(31,250)	75,000
5,200	3,870	490	4555 Contributions - Restricted	48,965	121,667	(72,701)	292,000
1,505	2,399	17,370	4557 Contributions - Unrestricted	29,127	41,667	(12,539)	100,000
43	65	43	4560 Contributions - Staff	237	417	(180)	1,000
27,292	27,292	27,292	4570 Contributions - In-Kind Rent	136,459	136,459	0	327,502
9,163	14,053	7,105	4575 In Kind Donations	48,180	41,667	6,513	100,000
975	305	25	4580 Bequests and Memorials	1,555	8,333	(6,778)	20,000

## Association for Individual Development

### Income Statement

Five Months ending November 30, 2015

Actual 2 mo. back 9/30/2015	Actual Last Mont 10/31/201	Current Month 11/30/201	Description	Actual YTD	Budget YTD 11/30/2015	Variance YTD	Fiscal Year Budget
<u>44,178</u>	<u>47,983</u>	<u>52,324</u>	<b>Total Contributions</b>	<u>264,523</u>	<u>381,459</u>	<u>(116,936)</u>	<u>915,502</u>
			<b>Program Fees</b>				
143,304	130,146	131,000	Client Program fees	674,069	662,689	11,379	1,607,813
(5,379)	(5,379)	(5,379)	Intermittent CILA Payouts	(26,709)	(27,546)	837	(66,110)
300	270	270	Client Fees - Transportation	1,580	2,000	(420)	4,800
0	16	0	Program Activity Fees	71	0	71	0
1,465	1,580	2,775	CBO Early Intervention Income	8,294	5,833	2,460	14,000
4,060	4,505	3,315	Insurance Payments	23,355	35,417	(12,062)	85,000
1,687	461	5,299	Family & 3rd Party Co-Pays	9,626	3,542	6,084	8,500
0	0	0	Hesed House	3,333	3,334	(1)	3,334
4,316	4,352	5,125	Provena Mercy Aurora	24,101	33,333	(9,232)	80,000
0	0	0	Provena Mercy Yorkville	258	4,167	(3,909)	10,000
<u>149,753</u>	<u>135,950</u>	<u>142,404</u>	<b>Total Program Fees</b>	<u>717,977</u>	<u>722,769</u>	<u>(4,792)</u>	<u>1,747,337</u>
			<b>Sub-Contract Sales</b>				
15,095	14,396	9,506	Elgin Sub-Contract Sales	57,793	52,083	5,710	125,000
22,288	14,745	12,891	Aurora Sub-Contract Sales	81,329	114,583	(33,254)	275,000
8,894	10,651	8,741	Janitorial Sub-Contract - External	47,036	58,490	(11,454)	140,376
21,921	22,219	22,618	Janitorial Sub-Contract - Internal	109,333	104,410	4,923	250,584
<u>68,198</u>	<u>62,011</u>	<u>53,757</u>	<b>Total Sub-Contract Sales</b>	<u>295,491</u>	<u>329,567</u>	<u>(34,076)</u>	<u>790,960</u>
			<b>Other Income</b>				
0	0	500	Gain/Loss on sale of Fixed Assets	603	833	(230)	2,000
1,675	3,429	1,816	Food Income	11,957	10,918	1,039	26,202
1,605	2,792	1,553	Vending Income	8,354	12,168	(3,814)	29,203
14,140	5,683	5,209	Rental Income - Tenants	26,113	11,805	14,308	28,332
17,563	6,503	24,602	Training income/reimbursement	82,473	55,416	27,058	133,000
6,256	6,231	6,231	Management fees-HUD Corps	30,640	31,250	(610)	75,000
15,038	16,517	11,545	LINK Income	72,234	81,527	(9,294)	196,166
86,496	80,107	79,799	RTA - Ride in Kane - JARC & NF	441,403	500,000	(58,597)	1,200,000
5,391	2,000	2,000	RTA - Ride in Kane - Mobility Mgt	13,391	11,000	2,391	26,400

# Association for Individual Development

## Income Statement

Five Months ending November 30, 2015

Actual 2 mo. back 9/30/2015	Actual Last Mont 10/31/201	Current Month 11/30/201	Description	Actual YTD	Budget YTD 11/30/2015	Variance YTD	Fiscal Year Budget
496	119	839	Miscellaneous Income	1,550	5,417	(3,866)	13,000
<b>148,659</b>	<b>123,381</b>	<b>134,095</b>	<b>Total Miscellaneous Income</b>	<b>688,718</b>	<b>720,333</b>	<b>(31,616)</b>	<b>1,729,303</b>
<b>2,204,381</b>	<b>2,245,873</b>	<b>2,344,381</b>	<b>TOTAL REVENUES</b>	<b>11,138,143</b>	<b>11,540,933</b>	<b>(402,790)</b>	<b>27,726,598</b>
<b>EXPENSES</b>							
<b>Salaries</b>							
85,947	90,888	87,579	Salaries - Admin & Support	446,711	445,173	(1,538)	1,068,415
94,307	97,163	94,482	Salaries - Program Management	480,735	464,152	(16,583)	1,113,966
425,231	447,548	429,242	Salaries - Professional	2,156,196	2,397,738	241,542	5,754,574
(11,499)	(12,001)	(12,001)	Salaries - Professional - HUD reimb	(58,498)	(38,750)	19,748	(93,000)
608,406	630,510	594,349	Salaries - Direct Service	3,086,043	2,865,061	(220,982)	6,876,148
77,937	80,693	76,100	Salaries - Program Support	396,197	397,010	813	952,826
(2,767)	(2,125)	(2,753)	Salaries - Program Support - HUD reimb	(14,218)	(17,042)	(2,824)	(40,900)
<b>1,277,563</b>	<b>1,332,676</b>	<b>1,266,999</b>	<b>Total Salaries</b>	<b>6,493,166</b>	<b>6,513,342</b>	<b>20,176</b>	<b>15,632,029</b>
<b>Benefits</b>							
138,755	108,289	139,803	Group Medical Insurance	678,819	791,667	112,848	1,900,004
5,599	2,094	4,994	Group Dental Insurance	23,108	37,499	14,390	89,999
11,347	10,398	12,721	Life & Disability Insurance	56,858	58,333	1,475	140,001
32,469	32,469	32,469	Workers Comp Insurance	161,358	200,001	38,643	480,005
55,471	53,433	26,916	Employee Retirement	191,394	149,999	(41,395)	360,001
93,382	98,503	93,743	Staff FICA Tax	480,364	502,538	22,174	1,206,094
(4,685)	(4,219)	(4,428)	Employee Benefits - HUD reimb	(23,049)	(18,121)	4,928	(43,489)
7,842	0	8,715	Unemployment Expense	16,557	24,999	8,442	59,999
5,238	2,057	562	Tuition Reimbursement	9,469	14,582	5,113	35,000
255	472	353	Employee Recognition, Wellness, Other	1,630	10,416	8,786	25,002
0	1,832	0	Employee Assistance Program	3,663	2,915	(748)	6,999
0	0	0	Employee Health Screen	0	10,416	10,416	25,002
2,244	4,131	1,472	Other Prof/HR Benefits/Pre Emp Tests	12,543	24,999	12,456	59,999
0	0	9,690	Recognition/Diversity/Incentives	9,690	0	(9,690)	0

# Association for Individual Development

## Income Statement

Five Months ending November 30, 2015

Actual 2 mo. back 9/30/2015	Actual Last Mont 10/31/201	Current Month 11/30/201	Description	Actual YTD	Budget YTD 11/30/2015	Variance YTD	Fiscal Year Budget
<b>347,917</b>	<b>309,458</b>	<b>327,009</b>	<b>Total Benefits</b>	<b>1,622,405</b>	<b>1,810,245</b>	<b>187,840</b>	<b>4,344,616</b>
			<b>Client Salaries &amp; Benefits</b>				
28,498	29,249	27,233	Client Salaries 5210	149,721	166,298	16,577	399,115
2,180	2,238	2,083	Client FICA 5220	11,454	12,722	1,268	30,533
2,706	2,706	2,706	Client Workers Compensation Insurance 5230	14,512	16,667	2,154	40,000
<b>33,384</b>	<b>34,192</b>	<b>32,022</b>	<b>Total Client Salaries &amp; Benefits</b>	<b>175,687</b>	<b>195,687</b>	<b>19,999</b>	<b>469,648</b>
			<b>Consultants &amp; Outside Services</b>				
1,600	0	800	Audiology 5300	4,000	4,000	0	9,600
26,385	19,678	20,248	Psychiatrists 5310	106,303	114,583	8,281	275,000
6,461	2,469	6,087	Consult & Professional Fees 5320	25,961	39,827	13,866	95,587
92	1,765	158	Consultants - IT 5325	2,714	6,250	3,536	15,002
1,500	0	0	Intern stipends 5327	2,250	10,000	7,750	24,000
788	2,208	3,655	Temporary Services 5332	12,544	10,416	(2,127)	25,000
5,638	11,171	5,855	Outside Services - Respite 5340	22,663	36,544	13,881	87,706
10,161	10,047	8,395	IT Licenses/Maintenance/Supplies 6450	46,150	63,278	17,127	151,869
3,116	3,116	3,866	Audit Fees 6460	12,316	21,666	9,350	52,000
209	209	339	Legal Services 6465	2,789	14,582	11,793	35,000
95	3	3	Temporary Service Fees 6480	145	0	(145)	0
<b>56,044</b>	<b>50,665</b>	<b>49,404</b>	<b>Total Consultants &amp; Outside Services</b>	<b>237,835</b>	<b>321,147</b>	<b>83,312</b>	<b>770,764</b>
			<b>Supplies</b>				
8,716	9,416	5,706	Household/Sanitary/Safety Supplies 6005	36,632	23,468	(13,163)	56,326
0	0	0	Special Events Golf Outing Expenses 6028	1,950	0	(1,950)	0
2,362	7,920	13,537	Special Events Auction Expenses 6029	23,819	13,000	(10,819)	13,000
93	404	524	Special Events Telethon Expenses 6030	1,107	0	(1,107)	25,000
(32)	4,561	0	Special Events Expenses - clients 6031	4,529	6,250	1,721	15,000
0	0	0	Special Events Expenses - small events 6032	0	42	42	100
9,163	14,053	7,105	In-Kind Expenses 6033	48,180	41,667	(6,513)	100,000
12,341	13,971	5,164	Residences/Client Materials & Activities 6040	57,138	57,032	(107)	136,878
6,363	6,992	0	Program Activities/FVSR 6041	20,857	42,010	21,153	100,823

## Association for Individual Development

## Income Statement

Five Months ending November 30, 2015

Actual 2 mo. back 9/30/2015	Actual Last Mont 10/31/201	Current Month 11/30/201		Description	Actual YTD	Budget YTD 11/30/2015	Variance YTD	Fiscal Year Budget
1,860	1,365	1,173	6045	Sub-contract/Jan-AID Supplies	7,096	11,346	4,250	27,231
(13)	0	0	6050	Sub-Contract Shipping	(1,495)	1,785	3,280	4,285
1,208	1,313	399	6055	Food Service Costs	5,651	10,520	4,869	25,249
30,295	28,260	12,073	6060	Food Costs	122,602	122,182	(420)	293,239
3,678	4,183	3,579	6065	Coffee/Water/Vending Supplies	23,065	19,298	(3,767)	46,316
<b>76,035</b>	<b>92,438</b>	<b>49,261</b>		<b>Total Supplies</b>	<b>351,132</b>	<b>348,600</b>	<b>(2,532)</b>	<b>843,447</b>
				<b>Specific Assistance to Individuals</b>				
0	0	0	6105	Rent for clients	825	1,042	217	2,500
725	1,913	1,040	6115	Medications for clients	4,911	9,428	4,517	22,630
90	0	180	6120	Medical/Dental for clients	435	4,244	3,809	10,187
<b>815</b>	<b>1,913</b>	<b>1,220</b>		<b>Total Specific Assistance to Individuals</b>	<b>6,171</b>	<b>14,714</b>	<b>8,543</b>	<b>35,317</b>
				<b>Vehicles &amp; Transportation</b>				
10,941	10,204	10,804	6210	Vehicle Operating Costs	43,279	70,572	27,293	169,374
11,661	9,936	9,284	6220	Vehicle Repairs & Maint	37,759	49,745	11,987	119,390
3,464	3,464	3,464	6230	Vehicle Insurance	17,318	16,359	(958)	39,264
18,373	29,334	26,738	6250	Staff Mileage reimbursement	110,247	103,672	(6,575)	248,814
200	200	200	6260	Resident Transportation Services	800	532	(268)	1,277
1,971	0	0	6262	Bethesda Transportation Service	4,126	0	(4,126)	0
11,302	13,124	3,571	6270	Client Transportation RIDE in KANE	60,651	73,806	13,155	177,135
<b>57,912</b>	<b>66,262</b>	<b>54,060</b>		<b>Total Vehicles &amp; Transportation</b>	<b>274,179</b>	<b>314,686</b>	<b>40,507</b>	<b>755,254</b>
				<b>Occupancy</b>				
66,564	66,429	63,202	6305	Facilities Rental	314,902	286,887	(28,015)	688,528
2,175	1,760	3,103	6310	Utilities-Gas	10,002	30,132	20,130	72,319
22,495	22,157	13,682	6315	Utilities-Electric	85,169	94,522	9,353	226,855
4,744	3,739	4,513	6320	Utilities-Water & Sewer	16,139	21,974	5,835	52,739
18	11	50	6330	Supplies - Janitorial	108	27,110	27,002	65,065
5,815	5,957	5,592	6335	Telephone - Cellular	27,688	29,292	1,604	70,302
25,775	25,159	24,852	6340	Telephone	140,680	111,250	(29,430)	267,002
0	0	2,724	6345	Snow Removal	2,724	42,570	39,846	102,170

## Association for Individual Development

## Income Statement

Five Months ending November 30, 2015

Actual 2 mo. back 9/30/2015	Actual Last Mont 10/31/201	Current Month 11/30/201		Description	Actual YTD	Budget YTD 11/30/2015	Variance YTD	Fiscal Year Budget
2,615	2,205	2,244	6350	Refuse Disposal	11,938	14,609	2,672	35,064
6,645	1,717	465	6355	Security Services	10,419	15,572	5,153	37,374
333	0	417	6360	Moving & Relocation Expense	3,599	4,057	458	9,739
6,653	6,308	13,637	6365	Building & Grounds - Maint & Repairs	38,667	49,983	11,316	119,960
18,886	19,359	19,183	6370	Building & Grounds - JanAID	95,600	104,497	8,897	250,794
6,435	7,375	4,865	6375	Lawn Maintenance	28,366	19,199	(9,168)	46,079
4,479	1,645	699	6378	Small Equipment and Furniture	11,546	29,524	17,978	70,860
7,617	7,617	7,617	6380	Prop/Gen Liab/Prof/Umbrella Insurance	38,085	36,838	(1,247)	88,414
1,163	1,163	1,163	6385	Directors & Officers/Crime Insurance	5,813	7,055	1,242	16,932
7,751	7,564	7,647	6395	Interest Expense - Mortgage	38,481	37,287	(1,194)	89,489
0	0	0	6400	Real Estate Taxes	656	501	(154)	1,203
<b>190,162</b>	<b>180,165</b>	<b>175,655</b>		<b>Total Occupancy</b>	<b>880,581</b>	<b>962,859</b>	<b>82,278</b>	<b>2,310,888</b>
				<b>Equipment</b>				
0	133	0	6405	Equipment-Repairs/Maintenance	940	3,097	2,157	7,432
752	1,197	928	6425	Equipment Rental	5,219	5,405	186	12,973
<b>752</b>	<b>1,330</b>	<b>928</b>		<b>Total Equipment</b>	<b>6,159</b>	<b>8,502</b>	<b>2,343</b>	<b>20,405</b>
				<b>Depreciation &amp; Amortization</b>				
49,102	48,760	48,312	6435	Depreciation expense	245,124	256,114	10,990	614,675
810	810	810	6440	Amortization expense	4,049	6,551	2,502	15,723
<b>49,912</b>	<b>49,570</b>	<b>49,122</b>		<b>Total Depreciation &amp; Amortization</b>	<b>249,174</b>	<b>262,665</b>	<b>13,491</b>	<b>630,398</b>
				<b>Other Expenses</b>				
3,247	2,500	2,315	6510	Advertising/Job Recruiting	13,025	37,505	24,480	90,013
2,342	2,325	2,427	6512	Bank Fees	10,928	6,458	(4,469)	15,500
1,920	2,056	1,696	6515	Conferences & Meetings	6,819	8,332	1,513	19,999
905	608	925	6520	Publications & Subscriptions	3,844	4,166	322	10,001
12,584	8,688	21,967	6525	License, Permits, Dues, CARF Accred	58,390	35,415	(22,975)	84,999
2,573	6,033	7,933	6530	Office Supplies	28,727	26,663	(2,064)	63,993
10,739	10,979	13,080	6540	Payroll Service Fees	48,037	54,165	6,129	129,999
1,150	1,773	1,238	6545	Postage	6,876	7,082	206	16,999

## Association for Individual Development

### Income Statement

Five Months ending November 30, 2015

Actual 2 mo. back 9/30/2015	Actual Last Mont 10/31/201	Current Month 11/30/201	Description	Actual YTD	Budget YTD 11/30/2015	Variance YTD	Fiscal Year Budget
590	0	0	6550 Printing	590	7,905	7,315	18,975
86,496	90,000	69,906	6552 RTA - Ride in Kane - JARC & NF	441,402	500,000	58,598	1,200,000
400	209	55	6553 RTA - Ride in Kane - Mobility Mgt	1,464	2,750	1,286	6,600
1,844	3,139	663	6560 Staff Training	10,208	24,025	13,817	57,662
248	31	3,254	6600 Interest Expense - other	6,994	10,417	3,423	25,000
0	0	0	6610 Bad Debts	0	41,667	41,667	100,000
0	0	0	6620 Bequest & Memorials Pass Through	0	6,250	6,250	15,000
160	407	(475)	6630 Miscellaneous Expense	361	4,167	3,806	10,000
0	0	15,893	6639 HFS TAC Participation Fees	15,893	12,033	(3,860)	48,132
2,000	0	0	6650 Contributions	22,500	0	(22,500)	0
0	0	0	6990 Program Support Allocation	0	(1)	(1)	0
0	0	0	6995 Admin Allocation	0	(1)	(1)	0
<b>127,197</b>	<b>128,749</b>	<b>140,877</b>	<b>Total Other Expenses</b>	<b>676,056</b>	<b>788,997</b>	<b>112,941</b>	<b>1,912,872</b>
<b>2,217,692</b>	<b>2,247,417</b>	<b>2,146,556</b>	<b>TOTAL EXPENSES</b>	<b>10,972,544</b>	<b>11,541,444</b>	<b>568,899</b>	<b>27,725,638</b>
<b>(13,312)</b>	<b>(1,544)</b>	<b>197,825</b>	<b>NET SURPLUS/(DEFICIT)</b>	<b>165,599</b>	<b>(511)</b>	<b>166,110</b>	<b>960</b>

**ASSOCIATION FOR INDIVIDUAL DEVELOPMENT  
AND RELATED ORGANIZATIONS**

**CONSOLIDATED FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITOR'S REPORT**

For the Years Ended  
June 30, 2015 and 2014



**ASSOCIATION FOR INDIVIDUAL DEVELOPMENT  
AND RELATED ORGANIZATIONS  
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Certified Public Accountants & Advisors  
*Members of American Institute of Certified Public Accountants*

## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Association for Individual Development  
and Related Organizations  
Aurora, Illinois

### **Report on the Consolidated Financial Statements**

We have audited the accompanying consolidated financial statements of Association for Individual Development and Related Organizations (AID), which comprise the consolidated statements of financial position as of June 30, 2015 and 2014, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

### **Management's Responsibility for the Consolidated Financial Statements**

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated 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 consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated 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 consolidated 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 consolidated 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 consolidated financial statements referred to above present fairly, in all material respects the financial position of Association for Individual Development and Related Organizations as of June 30, 2015 and 2014, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

### **Emphasis of Matter**

As discussed in Note 14 to the consolidated financial statements, the 2014 financial statements have been restated to record beneficial interest in assets in a community foundation. 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 consolidated financial statements as a whole. The supplementary information on pages 24-25 is presented for purposes of additional analysis and is not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 consolidated financial statements as a whole.

*Sikich LLP*

Naperville, Illinois  
December 30, 2015

**CONSOLIDATED FINANCIAL STATEMENTS**

**ASSOCIATION FOR INDIVIDUAL DEVELOPMENT  
AND RELATED ORGANIZATIONS**

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

June 30, 2015 and 2014

	2015	2014
<b>ASSETS</b>		
Cash and cash equivalents	\$ 1,191,001	\$ 568,121
Receivables, net	3,428,683	2,552,214
Prepaid expenses	264,542	301,621
Beneficial interest in assets held by others	2,610,052	2,555,870
Restricted deposits	623,371	542,407
Property and equipment, net	14,552,916	14,813,653
Other assets	13,156	12,854
	<b>TOTAL ASSETS</b>	<b>\$ 22,683,721</b>
	<b>\$ 22,683,721</b>	<b>\$ 21,346,740</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 203,397	\$ 336,019
Accrued payroll and related liabilities	1,473,925	902,835
Other liabilities and accrued expenses	208,109	329,201
Pass-through awards	1,117,138	528,109
Deferred revenue	1,012,227	811,750
Notes payable	3,461,480	3,714,795
	Total liabilities	7,476,276
	7,476,276	6,622,709
<b>NET ASSETS</b>		
Unrestricted	12,752,385	12,241,626
Temporarily restricted	2,455,060	2,482,405
	Total net assets	15,207,445
	15,207,445	14,724,031
	<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 22,683,721</b>
	<b>\$ 22,683,721</b>	<b>\$ 21,346,740</b>

See accompanying notes to financial statements.

**ASSOCIATION FOR INDIVIDUAL DEVELOPMENT  
AND RELATED ORGANIZATIONS**

CONSOLIDATED STATEMENTS OF ACTIVITIES

For the Year Ended June 30, 2015

	Unrestricted	Temporarily Restricted	Total
<b>REVENUE</b>			
Contributions	\$ 1,484,673	\$ 213,633	\$ 1,698,306
Grants	4,482,525	-	4,482,525
Service fees	20,323,412	-	20,323,412
Rental income	790,855	-	790,855
Change in beneficial interest in assets held by others	54,182	-	54,182
Gain on sale of capital assets	4,194	-	4,194
Miscellaneous income	116,106	-	116,106
Net assets released from restrictions	240,978	(240,978)	-
	<u>27,496,925</u>	<u>(27,345)</u>	<u>27,469,580</u>
<b>EXPENSES</b>			
Program services			
Community Support Services	1,598,807	-	1,598,807
Community Integration and Employment Services	6,791,658	-	6,791,658
Behavioral Health Community Living Services	2,962,039	-	2,962,039
Behavioral Health and Crisis Intervention Services	3,213,840	-	3,213,840
Children's Services	216,654	-	216,654
Developmental Disability Community Living Services	9,949,935	-	9,949,935
	<u>24,732,933</u>	<u>-</u>	<u>24,732,933</u>
Administration	1,963,262	-	1,963,262
Fundraising	289,971	-	289,971
	<u>26,986,166</u>	<u>-</u>	<u>26,986,166</u>
CHANGE IN NET ASSETS	510,759	(27,345)	483,414
NET ASSETS, BEGINNING OF YEAR	<u>12,241,626</u>	<u>2,482,405</u>	<u>14,724,031</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 12,752,385</u>	<u>\$ 2,455,060</u>	<u>\$ 15,207,445</u>

(This statement is continued on the following page.)

**ASSOCIATION FOR INDIVIDUAL DEVELOPMENT  
AND RELATED ORGANIZATIONS**

CONSOLIDATED STATEMENTS OF ACTIVITIES (Continued)

For the Year Ended June 30, 2014

	Unrestricted	Temporarily Restricted	Total
<b>REVENUE</b>			
Contributions	\$ 1,190,619	\$ 144,381	\$ 1,335,000
Grants	4,649,334	-	4,649,334
Service fees	19,004,592	-	19,004,592
Rental income	801,788	-	801,788
Change in beneficial interest in assets held by others	216,175	-	216,175
Miscellaneous income	102,972	-	102,972
Net assets released from restrictions	213,989	(213,989)	-
<b>Total revenue</b>	<b>26,179,469</b>	<b>(69,608)</b>	<b>26,109,861</b>
<b>EXPENSES</b>			
Program services			
Community Support Services	1,818,059	-	1,818,059
Community Integration and Employment Services	6,634,313	-	6,634,313
Behavioral Health Community Living Services	2,280,684	-	2,280,684
Behavioral Health and Crisis Intervention Services	2,819,631	-	2,819,631
Children's Services	269,661	-	269,661
Developmental Disability Community Living Services	9,435,679	-	9,435,679
<b>Total program services</b>	<b>23,258,027</b>	<b>-</b>	<b>23,258,027</b>
Administration	2,187,987	-	2,187,987
Fundraising	376,600	-	376,600
<b>Total expenses</b>	<b>25,822,614</b>	<b>-</b>	<b>25,822,614</b>
<b>CHANGE IN NET ASSETS</b>	<b>356,855</b>	<b>(69,608)</b>	<b>287,247</b>
NET ASSETS, BEGINNING OF YEAR - AS PREVIOUSLY STATED	9,545,076	2,552,013	12,097,089
Prior period restatements (See Note 14)	2,339,695	-	2,339,695
NET ASSETS, BEGINNING OF YEAR - AS RESTATED	11,884,771	2,552,013	14,436,784
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 12,241,626</b>	<b>\$ 2,482,405</b>	<b>\$ 14,724,031</b>

See accompanying notes to financial statements.

**ASSOCIATION FOR INDIVIDUAL DEVELOPMENT  
AND RELATED ORGANIZATIONS**

CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2015

	Community Support Services	Community Integration and Employment Services	Behavioral Health Community Living Services	Behavioral Health and Crisis Intervention Services	Children's Services
Staff salaries and wages	\$ 354,728	\$ 3,547,768	\$ 1,795,756	\$ 2,059,047	\$ 84,268
Staff benefits	64,812	696,923	366,638	422,965	15,168
Staff payroll taxes	25,798	259,782	138,817	152,201	6,152
Client salaries and taxes	-	439,666	-	-	-
Operating supplies	7,503	346,137	37,182	43,541	1,469
Conferences and meetings	545	13,701	9,432	23,508	169
Travel costs	13,001	234,488	39,005	26,081	2,098
Facility rental	-	419,255	31,981	69	-
Utilities and telephone	12,969	311,677	91,806	88,058	1,687
Repairs and maintenance	786	(70,186)	118,174	61,805	6,483
Small equipment	10	17,738	6,321	2,157	6
Property and liability insurance	548	18,620	8,581	6,233	822
Interest expense	-	43,775	103,786	18,099	-
Consultants	192	88,235	33,262	229,762	9,652
Professional fees	1,037	13,035	5,319	5,076	228
Contract services	1,111,074	1,500	-	-	84,837
Postage and freight	74	6,785	20	385	84
Printing and advertising	768	32,481	11,467	14,614	75
Vehicle expense	516	95,093	14,538	1,041	11
Equipment expenses	82	10,114	888	572	2,370
Bad debt expense	-	1,700	-	-	-
Other expenses	3,959	63,765	19,766	32,851	839
<b>Total before depreciation</b>	<b>1,598,402</b>	<b>6,592,052</b>	<b>2,832,739</b>	<b>3,188,065</b>	<b>216,418</b>
Depreciation	405	199,606	129,300	25,775	236
<b>TOTAL FUNCTIONAL EXPENSES</b>	<b>\$ 1,598,807</b>	<b>\$ 6,791,658</b>	<b>\$ 2,962,039</b>	<b>\$ 3,213,840</b>	<b>\$ 216,654</b>

(This statement is continued on the following pages.)

**ASSOCIATION FOR INDIVIDUAL DEVELOPMENT  
AND RELATED ORGANIZATIONS**

CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES (Continued)

For the Year Ended June 30, 2015

	Developmental Disability Community	Total Program Services	Support Services		Total
	Living Services		Administration	Fundraising	
Staff salaries and wages	\$ 6,145,060	\$ 13,986,627	\$ 1,066,702	\$ 110,501	\$ 15,163,830
Staff benefits	1,142,864	2,709,370	41,425	21,426	2,772,221
Staff payroll taxes	455,449	1,038,199	76,518	8,238	1,122,955
Client salaries and taxes	-	439,666	-	-	439,666
Operating supplies	522,091	957,923	86,336	137,796	1,182,055
Conferences and meetings	5,329	52,684	15,908	127	68,719
Travel costs	103,116	417,789	19,843	250	437,882
Facility rental	179,957	631,262	80,043	-	711,305
Utilities and telephone	301,259	807,456	36,196	2,834	846,486
Repairs and maintenance	253,253	370,315	42,210	631	413,156
Small equipment	23,880	50,112	2,574	725	53,411
Property and liability insurance	47,722	82,526	17,200	274	100,000
Interest expense	35,702	201,362	1,305	-	202,667
Consultants	16,610	377,713	21,365	149	399,227
Professional fees	22,438	47,133	60,223	258	107,614
Contract services	-	1,197,411	-	-	1,197,411
Postage and freight	77	7,425	12,621	296	20,342
Printing and advertising	72,436	131,841	12,669	3,828	148,338
Vehicle expense	144,720	255,919	36,548	1	292,468
Equipment expenses	382	14,408	5,822	-	20,230
Bad debt expense	345	2,045	118,421	-	120,466
Other expenses	136,225	257,405	83,227	2,358	342,990
<b>Total before depreciation</b>	<b>9,608,915</b>	<b>24,036,591</b>	<b>1,837,156</b>	<b>289,692</b>	<b>26,163,439</b>
Depreciation	341,020	696,342	126,106	279	822,727
<b>TOTAL FUNCTIONAL EXPENSES</b>	<b>\$ 9,949,935</b>	<b>\$ 24,732,933</b>	<b>\$ 1,963,262</b>	<b>\$ 289,971</b>	<b>\$ 26,986,166</b>

(This statement is continued on the following pages.)

**ASSOCIATION FOR INDIVIDUAL DEVELOPMENT  
AND RELATED ORGANIZATIONS**

CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES (Continued)

For the Year Ended June 30, 2014

	Community Support Services	Community Integration and Employment Services	Behavioral Health Community Living Services	Behavioral Health and Crisis Intervention Services	Children's Services
Staff salaries and wages	\$ 311,712	\$ 3,268,819	\$ 1,313,782	\$ 1,824,464	\$ 107,945
Staff benefits	61,626	777,770	341,117	422,994	25,809
Staff payroll taxes	22,541	238,149	96,039	130,343	7,830
Client salaries and taxes	-	488,118	-	-	-
Operating supplies	5,604	300,021	32,276	37,455	1,255
Conferences and meetings	153	14,050	1,506	5,556	44
Travel costs	16,066	224,867	16,514	20,162	5,399
Facility rental	-	419,696	-	-	-
Utilities and telephone	15,348	288,079	70,548	65,981	2,247
Repairs and maintenance	8,903	56,035	113,991	74,277	3,011
Property and liability insurance	606	20,012	6,262	5,760	909
Interest expense	-	26,628	106,288	25,827	-
Consultants	89	42,676	416	4,540	36
Professional fees	752	12,166	24,425	4,266	343
Contract services	1,369,235	54,975	-	149,126	111,800
Postage and freight	23	2,404	136	143	11
Printing and advertising	623	11,259	2,454	3,962	6
Vehicle expense	816	98,739	9,899	5,555	339
Equipment expenses	100	10,666	956	-	882
Bad debt expense	-	-	-	-	-
Lobbying expense	-	-	-	-	-
Other expenses	3,132	75,829	18,427	24,650	1,301
<b>Total before depreciation</b>	<b>1,817,329</b>	<b>6,430,958</b>	<b>2,155,036</b>	<b>2,805,061</b>	<b>269,167</b>
Depreciation	730	203,355	125,648	14,570	494
<b>TOTAL FUNCTIONAL EXPENSES</b>	<b>\$ 1,818,059</b>	<b>\$ 6,634,313</b>	<b>\$ 2,280,684</b>	<b>\$ 2,819,631</b>	<b>\$ 269,661</b>

(This statement is continued on the following page.)

**ASSOCIATION FOR INDIVIDUAL DEVELOPMENT  
AND RELATED ORGANIZATIONS**

CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES (Continued)

For the Year Ended June 30, 2014

	Developmental Disability		Support Services		Total
	Community	Total Program	Administration		
	Living Services	Services	Administration	Fundraising	
Staff salaries and wages	\$ 5,689,427	\$ 12,516,149	\$ 946,650	\$ 159,225	\$ 13,622,024
Staff benefits	1,239,667	2,868,983	195,037	45,562	3,109,582
Staff payroll taxes	420,193	915,095	67,812	11,496	994,403
Client salaries and taxes	-	488,118	-	-	488,118
Operating supplies	479,303	855,914	93,454	143,573	1,092,941
Conferences and meetings	24,532	45,841	10,613	42	56,496
Travel costs	93,018	376,026	19,833	247	396,106
Facility rental	152,354	572,050	78,206	-	650,256
Utilities and telephone	232,096	674,299	49,524	5,238	729,061
Repairs and maintenance	316,819	573,036	47,951	2,075	623,062
Property and liability insurance	49,408	82,957	16,770	302	100,029
Interest expense	52,469	211,212	-	-	211,212
Consultants	13,388	61,145	11,549	45	72,739
Professional fees	52,534	94,486	67,275	453	162,214
Contract services	45,681	1,730,817	19,500	-	1,750,317
Postage and freight	700	3,417	13,197	24	16,638
Printing and advertising	20,958	39,262	10,942	4,490	54,694
Vehicle expense	154,859	270,207	54,055	465	324,727
Equipment expenses	318	12,922	4,651	34	17,607
Bad debt expense	10,021	10,021	124,114	-	134,135
Lobbying expense	-	-	214,537	-	214,537
Other expenses	144,105	267,444	53,678	2,940	324,062
	<hr/>				
Total before depreciation	9,191,850	22,669,401	2,099,348	376,211	25,144,960
Depreciation	243,829	588,626	88,639	389	677,654
	<hr/>				
<b>TOTAL FUNCTIONAL EXPENSES</b>	<b>\$ 9,435,679</b>	<b>\$ 23,258,027</b>	<b>\$ 2,187,987</b>	<b>\$ 376,600</b>	<b>\$ 25,822,614</b>

See accompanying notes to consolidated financial statements.

**ASSOCIATION FOR INDIVIDUAL DEVELOPMENT  
AND RELATED ORGANIZATIONS**

CONSOLIDATED STATEMENTS OF CASH FLOWS

For the Years Ended June 30, 2015 and 2014

	2015	2014
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 483,414	\$ 287,247
Adjustments to reconcile change in net assets to cash from operating activities		
Gain on sale of capital assets	(4,194)	(1,000)
Depreciation	822,727	677,654
Change in beneficial interest in assets held by others	(54,182)	(216,175)
Provision for bad debts	-	60,000
Contribution of property	(55,000)	-
(Increase) decrease in		
Accounts receivable	(876,469)	195,283
Prepaid expenses and other assets	36,777	9,126
Restricted deposits	(80,964)	(50,845)
Increase (decrease) in		
Accounts payable	(132,622)	(345,386)
Accrued payroll and related liabilities	571,090	137,679
Pass-through awards	589,029	(217,035)
Deferred revenue	200,477	780,101
Other liabilities	(121,092)	174,436
	895,577	1,203,838
Total adjustments		
Net cash from operating activities	1,378,991	1,491,085
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property and equipment	(527,307)	(1,063,638)
Proceeds from the sale of property and equipment	24,511	1,000
	(502,796)	(1,062,638)
Net cash from investing activities		
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from long-term debt	-	875,000
Net borrowings (repayments) on line of credit	-	(700,000)
Principal payments on long-term debt	(253,315)	(192,533)
	(253,315)	(17,533)
Net cash from financing activities		
NET INCREASE IN CASH AND CASH EQUIVALENTS	622,880	410,914
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	568,121	157,207
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 1,191,001	\$ 568,121

See accompanying notes to consolidated financial statements.

**ASSOCIATION FOR INDIVIDUAL DEVELOPMENT  
AND RELATED ORGANIZATIONS**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2015 and 2014

---

**1. NATURE OF ACTIVITIES**

The Association for Individual Development and Related Organizations (AID) is an Illinois nonprofit corporation organized in 1961. AID's mission is to empower people with physical, developmental, intellectual, and mental health challenges to enjoy lives of dignity and purpose. AID serves children and adults residing in Kane and Kendall counties, portions of DuPage, suburban Cook, and DeKalb counties. Services provided by AID in furtherance of its mission include the following programs:

*Community Support Services* - home-based services and client and family support.

*Community Integration and Employment Services* - day training, school transition program, and employment.

*Behavioral Health Community Living Services* - supported and supervised residential care.

*Behavioral Health and Crisis Intervention Services* - outpatient care, psychiatric services, victim's services, and crisis intervention.

*Children's Services* - therapy, in home support, and respite services.

*Developmental Disability Community Living Services* - supported and supervised residential care.

The consolidated financial statements include the Association for Individual Development and the following entities which are under common control:

*AID Community Housing*, a nonprofit organization; operates a Community Housing Development Organization for persons with disabilities located in Aurora, Illinois.

*A&E Association, Inc.*, a nonprofit organization; operates two residential facilities for persons with disabilities. One residence is located in Aurora, Illinois and houses five residents. The second residence is located in Elgin, Illinois and houses five residents.

*Aurora Residential Services, Inc.*, a nonprofit organization; operates a 15-unit, 16-tenant, apartment project for persons with disabilities in Aurora, Illinois.

*Kane Homes Association, Inc.*, a nonprofit organization; operates three residential facilities for persons with disabilities in Illinois, one in Aurora, St. Charles, and Yorkville.

**ASSOCIATION FOR INDIVIDUAL DEVELOPMENT  
AND RELATED ORGANIZATIONS**  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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**1. NATURE OF ACTIVITIES (Continued)**

*Kaneco Association, Inc.*, a nonprofit organization; operates three residential facilities for persons with disabilities. Each residence is located in Elgin, Illinois and houses five residents.

*Sherman Apartments Association*, a nonprofit organization; operates a residential apartment building for persons with disabilities located in Aurora, Illinois and houses 16 residents.

These related organizations provide persons with disabilities housing facilities and services specially designed to meet their physical, social, and psychological needs.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Principles of Consolidation

The consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) which are appropriate for nonprofit organizations. All significant intercompany balances and transactions have been eliminated in consolidation.

Cash and Cash Equivalents

AID considers highly liquid investments with a maturity of less than three months when purchased to be cash equivalents with the exception of money market funds held in brokerage accounts. Those money market funds are reported as investments in the consolidated statements of financial position.

Accounts Receivable

Accounts receivable consist of amounts owed to AID primarily for program services. Accounts receivable are stated at the amount management expects to collect from outstanding balances. AID provides for probable uncollectible amounts through an allowance for doubtful accounts based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off against the allowance.

Property and Equipment

Property and equipment are recorded at cost or estimated fair value, if donated. Maintenance, repairs, and renewals that neither materially add to the value of the property nor appreciably prolong its life are charged to expense as incurred. Depreciation is computed under the straight-line method over the estimated useful lives of the assets.

**ASSOCIATION FOR INDIVIDUAL DEVELOPMENT  
AND RELATED ORGANIZATIONS**  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Property and Equipment (Continued)

Building and improvements	15-40 Years
Equipment, furniture, and fixtures	3-12 Years
Vehicles	3-5 Years

Property and equipment acquired by AID are considered to be owned by AID. However, federal funding sources maintain an interest in property purchased with certain grant monies as well as the right to determine the use of any proceeds from the sale of these assets, as further described in Note 5.

Net Assets

The accompanying consolidated financial statements have been prepared to present balances and transactions according to the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified as follows:

*Unrestricted net assets* - Net assets not subject to donor-imposed stipulations. Donor restricted contributions whose restrictions are met in the same reporting periods are reported as unrestricted support.

*Temporarily restricted net assets* - Net assets subject to donor-imposed stipulations that will be met either by actions of AID or the passage of time.

*Permanently restricted net assets* - Net assets subject to donor-imposed stipulations that AID maintains them in perpetuity. AID had no permanently restricted net assets during the years ended June 30, 2015 and 2014.

Functional Allocation of Expenses

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

Fair Value Measurements

Assets and liabilities carried at fair value and are classified and disclosed in one of the following categories based on the sources of information utilized in measuring fair value:

- Level 1: Quoted market prices in active markets for identical assets or liabilities.
- Level 2: Observable market based inputs or unobservable inputs that are corroborated by market data.
- Level 3: Unobservable inputs that are not corroborated by market data.

**ASSOCIATION FOR INDIVIDUAL DEVELOPMENT  
AND RELATED ORGANIZATIONS**  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Fair Value Measurements (Continued)

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.

AID's beneficial interests, described in Note 4 are measured at fair value on a recurring basis.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates and the differences could be material to these financial statements.

**3. RECEIVABLES**

The following summarizes the receivables at June 30:

	2015	2014
Local grants and contributions	\$ 682,612	\$ 330,959
State contracts and fee for service	1,339,425	1,443,645
Federal grants	1,181,291	632,690
Other	325,355	244,920
Allowance for doubtful accounts	(100,000)	(100,000)
<b>TOTAL</b>	<b>\$ 3,428,683</b>	<b>\$ 2,552,214</b>

**4. BENEFICIAL INTEREST IN ASSETS HELD BY OTHERS**

At various times, AID transfers funds to Community Foundation of the Fox River Valley (the Foundation) that are held in accounts of which AID is the beneficiary. AID has the right to make written suggestions to the Foundation as to the distribution of any of the principal or income of these accounts to AID or other charitable organizations. AID has granted variance power to the Foundation. That variance power gives the Foundation the right to vary the purpose or use of the funds, upon 30 days written notice to AID. The Foundation also has the right to distribute the funds to another not-for-profit organization if AID ceases to exist. No transfers to or from AID occurred during the years ended June 30, 2015 and 2014.

**ASSOCIATION FOR INDIVIDUAL DEVELOPMENT  
AND RELATED ORGANIZATIONS**  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

**4. BENEFICIAL INTEREST IN ASSETS HELD BY OTHERS (Continued)**

The AID accounts at the Foundation are composed of money market funds and units of investment pools maintained by the Foundation. The investment pools consist primarily of marketable equity securities, mutual funds, United States Government and agency securities, and corporate debt securities. No specific securities are designated for a specific account. Net investment earnings are divided on a prorated basis across all accounts at the Foundation.

Fair value on a recurring basis of AID's beneficial interests based on measurements using inputs considered as follows at June 30, 2015:

Description	Level 1	Level 2	Level 3	Total
Money market funds	\$ -	\$ -	\$ 2,420,016	\$ 2,420,016
Community Foundation bond	-	-	66,516	66,516
Community Foundation equity	-	-	123,520	123,520
<b>TOTAL INVESTMENTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,610,052</b>	<b>\$ 2,610,052</b>

Fair value on a recurring basis of AID's beneficial interests based on measurements using inputs considered as follows at June 30, 2014:

Description	Level 1	Level 2	Level 3	Total
Money market funds	\$ -	\$ -	\$ 154,022	\$ 154,022
Community Foundation bond	-	-	1,623,973	1,623,973
Community Foundation equity	-	-	777,875	777,875
<b>TOTAL INVESTMENTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,555,870</b>	<b>\$ 2,555,870</b>

AID's beneficial interest in the accounts is recorded at fair value of the money market funds and AID's share of the net assets of the investment pools based upon the underlying fair value of the securities in the pool as determined by the Foundation and reported to AID. These are considered unobservable inputs to AID supported by little or no market activity.

AID assesses the levels of the beneficial interest at each measurement date, and transfers between levels are recognized on the actual date of the event or change in circumstances that caused the transfer. For the years ended June 30, 2015 and 2014, there were no such transfers.

**ASSOCIATION FOR INDIVIDUAL DEVELOPMENT  
AND RELATED ORGANIZATIONS**  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

**4. BENEFICIAL INTEREST IN ASSETS HELD BY OTHERS (Continued)**

The following schedule summarizes the changes in the beneficial interest in assets held by others for the year ended June 30, 2015 and 2014:

	2015	2014
BEGINNING BALANCE	\$ 2,555,870	\$ 2,339,695
Change in fair value of beneficial interests considered to be unrealized gains	54,182	216,175
ENDING BALANCE	<u>\$ 2,610,052</u>	<u>\$ 2,555,870</u>

**5. PROPERTY AND EQUIPMENT**

The components of property and equipment at June 30 are as follows:

	2015	2014
Land	\$ 2,251,747	\$ 2,224,029
Buildings and improvements	17,499,942	17,219,109
Equipment, furniture, and fixtures	1,652,536	1,575,985
Vehicles	1,724,175	1,668,870
Construction in progress	-	16,086
Total cost	23,128,400	22,704,079
Less accumulated depreciation	<u>(8,575,484)</u>	<u>(7,890,426)</u>
NET PROPERTY AND EQUIPMENT	<u>\$ 14,552,916</u>	<u>\$ 14,813,653</u>

AID's facility in Elgin, Illinois was acquired with funds from the U.S. Department of Health and Human Services (DHHS). The grant agreement provides that real property acquired with DHHS grant support may not be conveyed, transferred, assigned, mortgaged, or in any other manner encumbered, except as expressly authorized in writing by DHHS. Further, the federal government maintains an interest in the real property in perpetuity. Federal interest in the property is not subordinated to those of non-federal parties and may not be subordinated without a compensating financial benefit to the federal government. AID recorded the federal funds received as temporarily restricted revenue in the period received. Amounts representing depreciation expense are released from restriction annually. The amount of federal funds used to acquire the property amounted to \$3,149,311. Total cost of the facility was \$3,308,309 less accumulated depreciation of \$923,409 and \$831,326 at June 30, 2015 and 2014, respectively.

**ASSOCIATION FOR INDIVIDUAL DEVELOPMENT  
AND RELATED ORGANIZATIONS**  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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**6. RESTRICTED DEPOSITS**

Restricted deposits consist of tenant security deposits, escrow deposits, and other deposits as required under certain regulatory agreements with the U.S. Department of Housing and Urban Development (HUD). Use of HUD related deposited is contingent upon HUD's prior written approval.

**7. LINE OF CREDIT**

AID currently has \$3,000,000 available on a line of credit with a local bank. The interest rate on the line of credit is the prime rate plus 1.00% (4.25% at June 30, 2015). The line of credit matured on July 17, 2015 and was renewed through July 2016. There was no outstanding balance at June 30, 2015 and 2014.

**8. NOTES PAYABLE**

Notes payable are comprised of the following at June 30:

	<u>2015</u>	<u>2014</u>
Mortgage, collateralized by eleven properties, including land and buildings; due in monthly installments of \$18,368, including interest of 5.75%; maturing June 2015. Refinanced in October 2013; due in monthly installments of \$15,673, including interest of 3.70%; maturing October 2018.	\$ 1,350,820	\$ 1,485,458
Knights of Columbus, collateralized by land and building; due in monthly installments of \$2,381, with no interest; maturing January 2015.	-	11,905
Knights of Columbus, collateralized by land and building; due in monthly installments of \$2,381, with no interest; maturing October 2017.	64,286	92,857
Mortgage note including a first and second supplemental mortgage note with HUD, collateralized by land and building; due in monthly installments of \$11,252, including interest at 8.375%; maturing June 2032.	1,222,102	1,253,344
Vehicle, collateralized by the vehicle purchased; due in monthly installments of \$558, including interest at 1.90%; maturing May 2017.	12,642	18,968

**ASSOCIATION FOR INDIVIDUAL DEVELOPMENT  
AND RELATED ORGANIZATIONS**  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

**8. NOTES PAYABLE (Continued)**

	2015	2014
Subordinate mortgage, collateralized by building and land; due in monthly installments of \$7,034, including interest at 5.25%; maturing October 2028.	\$ 811,630	\$ 852,263
<b>TOTAL</b>	<b>\$ 3,461,480</b>	<b>\$ 3,714,795</b>

Maturities of notes payable at June 30, 2015 are as follows:

2016	\$ 251,599
2017	261,744
2018	565,892
2019	688,733
2020	100,219
Thereafter	<u>1,593,293</u>
<b>TOTAL</b>	<b>\$ <u>3,461,480</u></b>

The mortgage agreements contain a number of restrictive covenants. All restrictive covenants have been met as of June 30, 2015 and 2014.

In addition to the above, as of June 30, 2015 and 2014, AID has forgivable mortgages provided by various government agencies totaling \$7,373,607 with maturity dates from March 2026 through June 2058. There are no principal or interest amounts due on these mortgage notes and principal amounts will be forgiven upon maturity, provided that the housing has remained available in accordance with applicable requirements until the maturity date. If under violation of any of the requirements AID would be subject to repayment of the entire sum plus interest at rates stated in the agreements. The proceeds of the loans have been accounted for as grant revenue during the years received.

**9. TEMPORARILY RESTRICTED NET ASSETS**

Temporarily restricted net assets are available for the following purposes at June 30:

	2015	2014
U.S. Department of Health and Human Services' federal interest in the Elgin facility	\$ 2,225,902	\$ 2,317,985
Victim Services	97,792	82,083
Hanover Township 708 Board	33,750	33,750
Grand Victoria Foundation	25,000	-
Other	<u>72,616</u>	<u>48,587</u>
<b>TOTAL</b>	<b>\$ <u>2,455,060</u></b>	<b>\$ <u>2,482,405</u></b>

**ASSOCIATION FOR INDIVIDUAL DEVELOPMENT  
AND RELATED ORGANIZATIONS**  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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**10. OPERATING LEASES**

AID conducts part of its operations from leased facilities which include warehouses, office space, residential space, and school buildings. Most of these operating leases contain varying renewal provisions, renewable at the option of AID, which enables AID to retain use of the facilities in desirable operating areas. In most cases, management expects that in the normal course of business, leases will be renewed or replaced by other leases. AID also leases office equipment and various vehicles and other equipment from time-to-time. Monthly payments on leases range from \$1,200 to \$27,292 with maturity dates ranging from December 2015 through June 2024. Total rent expense for the years ended June 30, 2015 and 2014 was \$706,198 and \$648,406, respectively, which includes contributed rent covering certain facilities leased on a year-to-year basis, see Note 11.

The following is a schedule of future minimum rental payments over the next five years required under operating leases that have initial or remaining noncancelable lease terms in excess of one year as of June 30, 2015:

2016	\$ 319,616
2017	71,224
2018	36,550
2019	36,550
2020	36,550
Thereafter	<u>146,200</u>
<b>TOTAL MINIMUM PAYMENTS REQUIRED</b>	<u><b>\$ 646,690</b></u>

**11. IN-KIND RENT, CONTRIBUTIONS, AND GRANT REVENUE**

AID rents certain facilities from a local taxing authority which arranged for construction of facilities from funds generated through a capital campaign. AID has determined the rent being charged is less than fair market value. Accordingly, AID has recognized \$327,500 as in-kind donations and rent expense for the years ended June 30, 2015 and 2014.

AID received \$92,760 and \$110,668 of in-kind contributions for the years ended June 30, 2015 and 2014, respectively. Additionally, AID received \$55,000 of in-kind grant revenue for the year ended June 30, 2015 in the form of donated property.

**12. EMPLOYEE BENEFIT PLAN**

AID offers a 401(k) contribution plan. All employees are eligible when they attain one year of service and at least 21 years of age. AID contributes a safe harbor 3% non-elective contribution. AID may also contribute additional amounts as approved by the Board subject to a three year vesting schedule. No additional contributions were made for the years ended June 30, 2015 and 2014. Total employer contributions for the years ended June 30, 2015 and 2014 were \$395,692 and \$578,825, respectively.

**ASSOCIATION FOR INDIVIDUAL DEVELOPMENT  
AND RELATED ORGANIZATIONS**  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

**13. CASH FLOW INFORMATION**

Net cash from operating activities reflects cash payments for interest. No income taxes were paid during the year. Cash payments for interest for the years ended June 30 are as follows:

	2015	2014
INTEREST PAID	\$ 99,692	\$ 109,723

Noncash transactions for the years ended June 30 were as follows:

	2015	2014
Refinance of long-term debt	\$ -	\$ 1,570,000
Purchase of vehicles via note payable	\$ -	\$ 19,494

See note 11 for additional non-cash transactions.

**14. PRIOR PERIOD RESTATEMENTS**

During the year ended June 30, 2015, management determined that amounts deposited in prior years to the Foundation which were previously expensed are more appropriately reported as beneficial interest in assets held by others on AID's books due to AID naming itself as beneficiary to those funds. AID's net assets as of June 30, 2013 have been restated to increase assets and increase net assets by \$2,339,695. Additionally, change in beneficial interest in assets held by others of \$216,175 was added to the consolidated statement of activities for the year ended June 30, 2014.

Certain accounts in the prior year consolidated financial statements have been reclassified for comparative purposes to conform with the presentation in the current year consolidated financial statements, including separate line presentation for pass-through awards and deferred revenue (previously reported in other liabilities).

**15. CONCENTRATIONS**

AID maintains cash in bank deposit accounts which at times may exceed FDIC limits.

A significant portion of AID's funding is provided by state human service agencies, mainly Illinois Department of Human Services (IDHS) and HUD, and AID operates in a heavily regulated environment. The operations of AID are subject to the administrative directives, rules, and regulations of federal, state, and local regulatory agencies, including, but not limited to, HUD. Such administrative directives, rules, and regulations are subject to change by an act of Congress or an administrative change mandated by HUD. Such changes may occur with little notice or inadequate funding to pay for related cost, including an additional administrative burden, to comply with a change.

**ASSOCIATION FOR INDIVIDUAL DEVELOPMENT  
AND RELATED ORGANIZATIONS**  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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**16. INCOME TAX STATUS**

AID and the related organizations are exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes is included in the consolidated financial statements.

AID's evaluation on June 30, 2015 and 2014, revealed no uncertain tax positions that would have a material impact on the consolidated financial statements.

**17. SUBSEQUENT EVENTS**

AID has been evaluated for subsequent events through December 30, 2015, the date on which the consolidated financial statements were available to be issued, and determined that there were no significant nonrecognized subsequent events through that date.

**SUPPLEMENTARY INFORMATION**

**ASSOCIATION FOR INDIVIDUAL DEVELOPMENT  
AND RELATED ORGANIZATIONS**

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

June 30, 2015

	Association for Individual Development	AID Community Housing	A&E Association, Inc.	Aurora Residential Services, Inc.	Kane Homes Association, Inc.	Kaneco Association	Sherman Apartments Association	Eliminations	Total
<b>ASSETS</b>									
Cash and cash equivalents	\$ 1,188,239	\$ 807	\$ 326	\$ 274	\$ 498	\$ 60	\$ 797	\$ -	\$ 1,191,001
Receivables, net	3,592,806	-	-	-	6,596	-	-	(170,719)	3,428,683
Prepaid expenses	263,101	-	235	185	556	150	315	-	264,542
Beneficial interest in assets held by others	2,610,052	-	-	-	-	-	-	-	2,610,052
Restricted deposits	10,363	-	104,086	108,136	81,204	140,347	179,235	-	623,371
Property and equipment, net	9,307,366	65,097	197,401	524,978	1,131,403	883,379	2,443,292	-	14,552,916
Other assets	13,156	-	-	-	-	-	-	-	13,156
<b>TOTAL ASSETS</b>	<b>\$ 16,985,083</b>	<b>\$ 65,904</b>	<b>\$ 302,048</b>	<b>\$ 633,573</b>	<b>\$ 1,220,257</b>	<b>\$ 1,023,936</b>	<b>\$ 2,623,639</b>	<b>\$ (170,719)</b>	<b>\$ 22,683,721</b>
<b>LIABILITIES AND NET ASSETS</b>									
<b>LIABILITIES</b>									
Accounts payable	\$ 193,224	\$ 224	\$ 619	\$ 2,526	\$ 1,700	\$ 1,983	\$ 3,121	\$ -	\$ 203,397
Accrued payroll and related liabilities	1,473,925	-	-	-	-	-	-	-	1,473,925
Other liabilities and accrued expenses	191,642	-	24,419	12,351	56,106	56,928	37,382	(170,719)	208,109
Pass-through awards	1,117,138	-	-	-	-	-	-	-	1,117,138
Deferred revenue	1,012,227	-	-	-	-	-	-	-	1,012,227
Notes payable	2,239,378	-	-	1,222,102	-	-	-	-	3,461,480
Total liabilities	6,227,534	224	25,038	1,236,979	57,806	58,911	40,503	(170,719)	7,476,276
<b>NET ASSETS</b>									
Unrestricted	8,302,489	65,680	277,010	(603,406)	1,162,451	965,025	2,583,136	-	12,752,385
Temporarily restricted	2,455,060	-	-	-	-	-	-	-	2,455,060
Total net assets	10,757,549	65,680	277,010	(603,406)	1,162,451	965,025	2,583,136	-	15,207,445
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 16,985,083</b>	<b>\$ 65,904</b>	<b>\$ 302,048</b>	<b>\$ 633,573</b>	<b>\$ 1,220,257</b>	<b>\$ 1,023,936</b>	<b>\$ 2,623,639</b>	<b>\$ (170,719)</b>	<b>\$ 22,683,721</b>

(See independent auditor's report.)

**ASSOCIATION FOR INDIVIDUAL DEVELOPMENT  
AND RELATED ORGANIZATIONS**

CONSOLIDATING STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2015

	Association for Individual Development		AID Community Housing	A&E Association, Inc.	Aurora Residential Services, Inc.	Kane Homes Association, Inc.	Kaneco Association	Sherman Apartments Association	Eliminations	Total
	Unrestricted	Temporarily Restricted	Unrestricted	Unrestricted	Unrestricted	Unrestricted	Unrestricted	Unrestricted		
<b>REVENUE</b>										
Contributions	\$ 1,487,673	\$ 213,633	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,000)	\$ 1,698,306
Grants	4,424,525	-	58,000	-	-	-	-	-	-	4,482,525
Service fees	20,390,324	-	-	-	-	-	-	-	(66,912)	20,323,412
Rental income	-	-	-	97,108	289,894	126,231	115,629	161,993	-	790,855
Change in beneficial interest in assets held by others	54,182	-	-	-	-	-	-	-	-	54,182
Gain on sale of capital assets	4,194	-	-	-	-	-	-	-	-	4,194
Miscellaneous income	115,354	-	-	140	146	90	201	175	-	116,106
Net assets released from restrictions	240,978	(240,978)	-	-	-	-	-	-	-	-
<b>Total revenue</b>	<b>26,717,230</b>	<b>(27,345)</b>	<b>58,000</b>	<b>97,248</b>	<b>290,040</b>	<b>126,321</b>	<b>115,830</b>	<b>162,168</b>	<b>(69,912)</b>	<b>27,469,580</b>
<b>EXPENSES</b>										
Program services										
Community Support Services	1,598,807	-	-	-	-	-	-	-	-	1,598,807
Community Integration and Employment Services	6,791,658	-	-	-	-	-	-	-	-	6,791,658
Behavioral Health Community Living Services	2,510,812	-	21,789	-	256,850	-	-	203,092	(30,504)	2,962,039
Behavioral Health and Crisis Intervention Services	3,213,840	-	-	-	-	-	-	-	-	3,213,840
Children's Services	216,654	-	-	-	-	-	-	-	-	216,654
Developmental Disability Community Living Services	9,566,441	-	-	112,114	-	143,606	164,182	-	(36,408)	9,949,935
<b>Total program services</b>	<b>23,898,212</b>	<b>-</b>	<b>21,789</b>	<b>112,114</b>	<b>256,850</b>	<b>143,606</b>	<b>164,182</b>	<b>203,092</b>	<b>(66,912)</b>	<b>24,732,933</b>
Administration	1,917,711	-	-	9,774	10,263	9,190	9,764	9,560	(3,000)	1,963,262
Fundraising	289,971	-	-	-	-	-	-	-	-	289,971
<b>Total expenses</b>	<b>26,105,894</b>	<b>-</b>	<b>21,789</b>	<b>121,888</b>	<b>267,113</b>	<b>152,796</b>	<b>173,946</b>	<b>212,652</b>	<b>(69,912)</b>	<b>26,986,166</b>
<b>CHANGE IN NET ASSETS</b>	<b>611,336</b>	<b>(27,345)</b>	<b>36,211</b>	<b>(24,640)</b>	<b>22,927</b>	<b>(26,475)</b>	<b>(58,116)</b>	<b>(50,484)</b>	<b>-</b>	<b>483,414</b>
<b>NET ASSETS, BEGINNING OF YEAR, AS RESTATED</b>	<b>7,691,153</b>	<b>2,482,405</b>	<b>29,469</b>	<b>301,650</b>	<b>(626,333)</b>	<b>1,188,926</b>	<b>1,023,141</b>	<b>2,633,620</b>	<b>-</b>	<b>14,724,031</b>
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 8,302,489</b>	<b>\$ 2,455,060</b>	<b>\$ 65,680</b>	<b>\$ 277,010</b>	<b>\$ (603,406)</b>	<b>\$ 1,162,451</b>	<b>\$ 965,025</b>	<b>\$ 2,583,136</b>	<b>\$ -</b>	<b>\$ 15,207,445</b>

(See independent auditor's report.)

**Attachment C**  
**AID Board of Directors**

**AID BOARD OF DIRECTORS**

**AGENCY NAME:** Association for Individual Development (AID) **ADDRESS:** 309 W. New Indian Trail Court, Aurora, IL 60506

**EXECUTIVE DIRECTOR:** Lynn O'Shea **PHONE:** 630-966-4001 **DATE OF NEXT BOARD ELECTION:** 6/2016

NAME	HOME ADDRESS	OCCUPATION & EMPLOYER	EXPIRES
Chuck Miles (Chairman)	1015 Westfield Course Geneva, IL 60134 630.232.6926 Miles_Charles_H@cat.com	Strategic Planning at GoGo Air	6/2018
Patrick M. Flaherty (Vice Chairman)	920 Hardin Rd Aurora, IL 60506 630.892.0033 pflaherty@kfkllaw.com	Attorney/Partner Kinnally Flaherty	6/2018
Dan Lundberg (Treasurer)	1532 Charleston St Batavia, IL 60510 630.377.4195 dan.lundberg@bmo.com	Relationship manager/analyst BMO Harris Bank U.S. SAMU	6/2017
Toni Vaughan (Secretary)	1885 Alschuler Drive Aurora, IL 60506 630.892.7560 apvaughan@comcast.net	Retired	6/2017
Dr. Clem Mejia	2676 Danford Way Geneva, IL 60134 630.232.7288 clemmejia@comcast.net	Retired Kane County Superintendent	6/2016
John Potter	130 River Mist Drive Oswego, IL 60543 630.551.3323 jandspot@sbcglobal.net	Retired President of Advocate Dreyer Medical	6/2016
Clifford Klotz	3014 Fox Glen Ct St. Charles, IL 60174 630.584.3055 crkinc@sbcglobal.net	Retired	6/2017
Dr. Melinda James	89 Plymouth Court Aurora, IL 60504 630.229.3306 mjames@waubonsee.edu	Vice President of Student Development- Waubonsee Community College	6/2017
Angelica Silva	51 Garfield Lane Streamwood, IL 60107 630.210.1369 asilva@elginstatebank.com	Branch Manager-Elgin State Bank	6/2016
David De La Fuente	1600 Martha Drive Elgin, IL 60123 847.627.0919 David_dlf@sbcglobal.net	Bilingual Counselor-Larkin Center Community Counseling Services	6/2016
Dr. Timothy Brown	32W432 Forest Drive Aurora, IL 60504 630.898.3780 Drtb49@aol.com	Clinical Psychologist	6/2017
John Knewitz	P.O. Box 606 Burlington, IL 60109 847.683.3080 Birdsfan53@yahoo.com	Private Placement Coordinator, School District 303	6/2017
Inez Toledo	414 S. 4 <sup>th</sup> Street Geneva, IL 60134 847.361.4958 ineztoledo2@yahoo.com	Attorney, State of Illinois IGAC	6/2017

**Board Meeting Dates:** First Wednesday in August; October; December; February; April; May (annual meeting); June.

**Board Meeting Location:** Kane County Education Office, 210 S. Sixth Street, Geneva, IL 60134 at 5:30 p.m.

## **ARTICLE VI: Board of Directors**

### **Section 1. Powers**

The business of AID shall be managed by or under the direction of its Board of Directors. The Board, subject to these bylaws, shall exercise broad stewardship and policy direction for the corporation. In its fiduciary role, the Board shall have the power to solicit, receive, use, hold, invest and reinvest gifts, bequests, devises, grants or funds from whatever source and use the same or the proceeds thereof for AID or any of its activities, or as specifically designated. It shall cause the books and financial statements of AID to be audited annually by independent certified public accountants. It shall actively promote the corporation's purposes and mission throughout the community.

The Board of Directors shall employ a President/ CEO and empower the President/CEO to transact business, administer established policies, manage the corporation's services, hire, discharge and supervise all personnel, and manage the real and personal properties of the Association, subject to the direction of the Board of Directors. The President shall serve as the registered agent for the corporation.

### **Section 2. Number of Directors**

The number of directors shall be no fewer than 12 nor more than 17 in number, which number shall be fixed from time to time by resolution of the Board of Directors, provided, however, that a resolution to reduce the size of the Board of Directors shall not affect the unexpired term of any director then a member of the Board of Directors. A director must at all times be a member in good standing of AID. Directors shall be elected at the regular annual meeting of the Board of Directors or in the event that any directorship is to be filled by reason of an increase in the number of directors, by the Board of Directors at any regular meeting of the Board of Directors. Such regular annual meeting of the Board of Directors shall be held in the month of May of each year on a date selected by the President/CEO of this corporation. Unless otherwise specifically provided by the Board of Directors who elect a director, or by the terms of Section 5 of this Article VI, the term of an elected director shall be three years, commencing on July 1st following the annual meeting. No director shall serve for more than three (3) consecutive terms or nine (9) consecutive years, except that if a director is elected to fill a vacancy pursuant to Section 5 of Article VI with two years or less remaining in that unexpired term, then that director shall serve for not more than four (4) consecutive terms (the word "term" shall include any unexpired term for which the director is elected to fill a vacancy) or eleven (11) consecutive years.

Any provision herein to the contrary notwithstanding, in the case of a director who serves as Chairman of the Board of Directors in his or her ninth consecutive year as a director, then he or she shall be eligible to serve one additional year on the Board of Directors as a director.

A director may resign at any time by giving written notice to the Board of Directors or to the Chairman or to the Secretary. A resignation is effective when the notice is given unless the notice specifies a future date. The pending vacancy may be filled before the effective date, but the successor shall not take office until the effective date.

No employee of AID nor of any organization with which AID has a franchise relationship nor of any agency of the State of Illinois that provides funding to AID nor of any nursing home or sheltered care home that is a part of the Illinois service delivery system nor any member of his or her immediate family (spouse, parent, child, brother or sister) shall be eligible to serve as a director.

### Section 3. Quorum and Action

A majority of the number of directors fixed by the Board of Directors from time to time to constitute the Board of Directors shall form a quorum for the transaction of business at any meeting of the Board of Directors, provided that if fewer than a majority of such number of directors are present at a meeting, a majority of the directors present may adjourn the meeting at any time without further notice. The directors shall hold no fewer than six regular meetings annually. The directors by resolution shall schedule meetings on a recurring basis without the necessity of notice other than such resolution.

The act of the majority of the directors present at a meeting at which a quorum is present shall be the act of the Board of Directors, unless applicable state statutes, these by-laws, or the Articles of Incorporation require the act of a greater number.

Use of a conference telephone or interactive technology, including but not limited to electronic transmission, internet usage, or remote communication, by means of which all persons participating in the meeting can communicate with each other is permissible for purposes of attendance at any meeting of the Board of Directors, unless otherwise prohibited by the Illinois General Not-for-Profit Corporation Act, as amended.

### Section 4. Special Meetings

Special meetings of the Board of Directors may be called by or at the request of the Chairman or any two or more directors. The person or persons authorized to call special meetings of the Board of Directors may fix the date, time and place for the special meeting.

Notice of any special meeting shall be given at least three days previous thereto by electronic means or by written notice to each director at the director's address on the membership list. If mailed, such notice shall be deemed to be deliverable when deposited with the United States Postal Service so addressed, with postage thereon prepaid. If notice is transmitted by electronic means, such notice shall be deemed to be delivered when transmitted. The attendance of a director at any meeting shall constitute a waiver of notice of such meeting, except where a director attends a meeting for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened. Neither the business to be transacted at, nor the purpose of, any regular or special meeting of the Board of Directors need be specified in the notice or waiver of notice of such meeting.

### Section 5. Vacancies.

Any vacancy occurring in the Board of Directors or any directorship to be filled by reason of an increase in the number of directors shall be filled by the Board of Directors. A director elected or appointed as the case may be, to fill in a vacancy shall be elected for the unexpired term of his or her predecessor in office. Unless otherwise specified by the Board of Directors, a director elected or appointed as the case may be, to fill a directorship by reason of an increase in the number of directors shall be elected for a term beginning on the date specified by the Board of Directors and ending on June 30<sup>th</sup> of the year which ends three years after the last June 30<sup>th</sup>.

### Section 6. Written Actions

Unless specifically prohibited by the Articles of Incorporation or these by-laws, any action required to be taken at a meeting of the Board of Directors or any other action which may be taken at a meeting of the Board of Directors or of any committee thereof may be taken without a meeting if a consent in writing, setting forth the action so taken, shall be signed by all the directors entitled to vote with respect to the subject matter thereof or by all the members of such committee, as the case may be. Any such consent signed by all the directors or all the members of the committee shall have

the same effect as a unanimous vote and may be stated as such in any document filed with the Secretary of State or with anyone else.

Section 7. Assenting Action

A director who is present at a meeting of the Board of Directors at which action on any corporate matter is taken shall be conclusively presumed to have assented to the action taken unless the director's dissent shall be entered in the minutes of the meeting or unless the director shall file a written dissent to such action with the person acting as the Secretary of the meeting before the adjournment thereof or shall forward such dissent by registered mail to the secretary of the corporation immediately after the adjournment of the meeting. Such right to dissent shall not apply to a director who voted in favor of such action.

Section 8. Removal

Any director who fails to sustain his/her eligibility as a member of the Board of Directors shall be removed for cause by action of the board. Any Director absent from three consecutive board meetings without good cause or without first notifying the Secretary shall be subject to removal by the board.

**ARTICLE VII: Officers**

Section 1. Officer

The officers of AID shall be a Chairman, a Vice-Chairman, a Secretary, a Treasurer, and a President/CEO.

Section 2. Election

The officers of the corporation (except for the President/CEO who is to be employed by the Board of Directors) shall be elected or appointed annually by the Board of Directors at the regular annual meeting of the Board of Directors, for a term to commence on the first day of July. If the election of officers shall not be held at such meeting, such election shall be held as soon thereafter as conveniently may be done. Vacancies may be filled or new offices created and filled at any meeting of the Board of Directors. Each officer shall hold office until a successor shall have been duly elected and shall have qualified or until the officer's death, resignation, or removal from office. Election of an officer shall not of itself create contract rights.

Section 3. Removal

Any officer elected or appointed by the Board of Directors may be removed by the Board of Directors whenever in its judgement the best interests of the corporation would be served thereby, but such removal shall be without prejudice to the contract rights, if any, of the person so removed.

Section 4. Chairman

The Chairman shall serve as the chief executive of the Board of Directors, presiding at all meetings of the membership and Board of Directors. The Chairman shall appoint and supervise the work of all committees; serve as an ex-officio member of all committees; assign to committees such responsibilities as he or she deems fit consistent with these by-laws; and, in general, shall discharge all duties incident to the office of Chairman and such other duties as may be prescribed by the Board of Directors from time to time. Except in those instances in which the authority to execute is expressly delegated to another office or agent of the corporation or a different mode of execution is expressly prescribed by the Board of Directors or these by-laws, the Chairman may execute for the corporation any contracts, deeds, mortgages, bonds, or other instruments which the Board of Directors has authorized to be executed. The Chairman may accomplish such execution either under or without the Seal of the Corporation and either individually or with the Secretary, any assistant

secretary, or any other officer thereunto authorized by the Board of Directors, according to the requirements of the form of the instrument.

Section 5. Vice Chairman

The Vice Chairman (or in the event there be more than one vice chairman, each of the vice chairmen) shall assist the Chairman in the discharge of the duties as the Chairman may direct and shall perform such other duties as from time to time may be assigned to the Vice Chairman by the Chairman. In the absence of the Chairman or in the event of the Chairman's inability to act, the Vice Chairman (or in the event there be more than one vice chairman, the vice chairmen in the order designated by the Board of Directors, or by the Chairman if the Board of Directors has not made such a designation, or in the absence of any designation, then in the order of seniority of tenure as vice chairman) shall perform the duties of the Chairman, and when so acting, shall have all the powers of and be subject to all the restrictions on the Chairman. Except in those instances in which the authority to execute is expressly delegated to another office or agent of the corporation or a different mode of execution is expressly prescribed by the Board of Directors or these by-laws, the Vice Chairman (or each of them if there are more than one) may execute for the corporation any contracts, deeds, mortgages, bonds or other instruments which the Board of Directors has authorized to be executed. The Vice Chairman may accomplish such execution either under or without the seal of the corporation and either individually or with the Secretary, any assistant secretary, or any other officer thereunto authorized by the Board of Directors, according to the requirements of the form of the instrument.

Section 6. Treasurer

The Treasurer shall be responsible for oversight of the corporation's financial affairs; shall chair the Finance Committee, and shall report the financial condition of the corporation at each regular meeting of the membership and Board of Directors. The Treasurer will perform, in general, all duties incident to the office of Treasurer and such other duties as may be required by the Articles of Incorporation, or by these by-laws, or which may be assigned from time to time by the Board of Directors.

Section 7. Secretary

The Secretary shall be responsible for the oversight of all official records of the corporation; shall certify, execute or otherwise attest to as true and accurate recordings of the actual or contemplated actions or transactions of the corporation, all corporate documents requiring Board action; will perform in general all duties incident to the office of Secretary and such other duties as from time to time may be assigned to him or her by the Chairman or by the Board of Directors, and will, in particular, do the following:

- (A) record minutes of the membership and Board of Directors meetings in one or more books provided for the purpose;
- (B) give all notices in accordance with the provisions of these by-laws or as required by law;
- (C) be custodian of the corporate records and of the seal of the corporation;
- (D) maintains a register of the post-office address of each member which shall be furnished by such member;
- (E) affix his/her signature with the Chairman, or a Vice Chairman, or any other officer thereunto authorized by the Board of Directors, to any contracts, deeds mortgages, bonds, or other instruments which the Board of Directors has authorized to be executed, according to the requirements of the form of the instrument, except when a different mode of executive is expressly prescribed by the Board of Directors or these by-laws; and
- (F) certify that the by-laws, resolutions of the Board of Directors and committees thereof, and other documents of the corporation as true and correct copies thereof.

Section 8. President/CEO

The President/CEO shall be the principal executive officer of the corporation. Subject to the direction and control of the board of directors, the President/CEO shall oversee the business of the corporation; shall see that the resolutions, directions and policies of the board of directors are carried into effect, except in those instances in which that responsibility is specifically assigned to some other person by the board of directors; and, in general, shall discharge all duties incident to the office of President/CEO and such other duties as may be prescribed by the board of directors from time to time. Except in those instances in which the authority to execute is expressly delegated to another office or agent of the corporation or a different mode of execution is expressly prescribed by the board of directors or these by-laws, the President/CEO may execute for the corporation any contracts, deeds, leases, mortgages, bonds, or other instruments on behalf of this corporation. The President/CEO may accomplish such execution either under or without the seal of the corporation and either individually or with the secretary, any assistant secretary, or any other office thereunto authorized by the board of directors, according to the requirements of the form of the instrument.

**ARTICLE VIII Committees**

Section 1.

- A) A majority of the directors may create one or more committees and appoint directors or such other persons as the board designates, to serve on the committee or committees. Each committee shall have two or more directors, a majority of its membership shall be directors, and all committee members shall serve at the pleasure of the board. However, committees appointed by the board or otherwise authorized by the bylaws relating to the election, nomination, qualification, or credentials of directors or other committees involved in process of electing directors may be composed entirely of non-directors.
- B) Unless the appointment by the board of directors requires a greater number, a majority of any committee shall constitute a quorum, and a majority of committee members present and voting at a meeting at which a quorum is present is necessary for committee action. A committee may act by unanimous consent in writing without a meeting and, subject to the provisions of the bylaws or action by the board of directors, the committee by majority vote of its members shall determine the time and place of meetings and the notice required therefor.
- C) To the extent specified by the board of directors in the creation of a committee, the committee may exercise the authority of the board of directors as set forth in the Illinois General Not For Profit Corporation Act of 1986, as amended, except as specifically prohibited by such Act, the articles of incorporation or these bylaws.

Section 2. Advisory Council

The Chairman of the Board of Directors may appoint advisory councils of individuals representative of various medical specialties, professional fields, or consumers to advise the Board on policies related to the care and treatment of persons with disabilities or organizational matters related to delivery of services. Advisory councils shall present recommendations to the Board of Directors.

**Attachment D**  
**AID 501 C3 IRS tax determination letter**



Department of the Treasury  
Internal Revenue Service

P.O. Box 2508  
Cincinnati OH 45201

In reply refer to: 0248364799  
July 05, 2012 LTR 4168C E0  
36-2472748 000000 00

00037151  
BODC: TE

ASSOCIATION FOR INDIVIDUAL  
DEVELOPMENT  
309 W NEW INDIAN TRAIL CT  
AURORA IL 60506



067870

Employer Identification Number: 36-2472748  
Person to Contact: Mrs. K Hopton  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your June 25, 2012, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in May 1963.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

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.

Please refer to our website [www.irs.gov/eo](http://www.irs.gov/eo) for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

0248364799  
July 05, 2012 LTR 4168C E0  
36-2472748 000000 00  
00037152

ASSOCIATION FOR INDIVIDVAL  
DEVELOPMENT  
309 W NEW INDIAN TRAIL CT  
AURORA IL 60506

If you have any questions, please call us at the telephone number  
shown in the heading of this letter.

Sincerely yours,



S. A. Martin, Operations Manager  
Accounts Management Operations



Association for  
Individual Development

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# 2014 ANNUAL REPORT

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## A MESSAGE FROM AID CHAIRMAN AND PRESIDENT

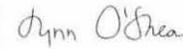
We end 2014 with many successes and challenges. Our successes include expanding residential housing for individuals with intellectual and developmental disabilities and mental health needs. Many partners helped make this possible including the Neighborhood Redevelopment divisions of the City of Aurora, Elgin and Kane County as well as Representative Kay Hatcher, former Senator Chris Lauzen and the Alfred Bersted Foundation. The Illinois Department of Transportation and Kane County River Boat Funds made it possible for AID to acquire several new vehicles. The AID Living Room program opened with the support of the Zellmer Childhood Disease Foundation; the AID School Transition Program opened with the support of the Seigle Foundation, Caterpillar Foundation, Geneva 708 Mental Health Commission and INC Board, NFP. Other generous funders supported our quality programs: the Grand Victoria Foundation, EFS Foundation, Hansen-Furnas Foundation, Life's Plan, Inc., and the Walter J. & Edith E. Best Foundation.

Through our efforts in the Show You Care Kane campaign, we succeeded in informing our community members about the 1,200 Kane County residents with disabilities waiting for services. Unfortunately, the recession's significant impact on our community made the referendum too difficult to support at this time. But many told us they would voluntarily contribute to the best of their ability. So, early next year, AID will launch our first Capital Campaign. Thanks to a generous gift from the Dunham Fund, we have a challenge grant to launch the campaign. Each contribution will be matched by the Dunham Fund, dollar for dollar, up to \$750,000 over the next 3 years. We hope all will give generously when asked to help us address the many needs in our community.

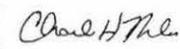
AID still faces many challenges in the coming year. State Medicaid funds comprise nearly 75% of the AID operating revenues. Governor-elect Rauner has requested a new budget from each state agency, with a 20% reduction in spending. AID along with other state funded entities, is likely to be forced to make a 20% reduction in operations resulting from the state income tax reduction on January 1st, 2015. This would be disastrous to the individuals we serve, their families and staff.

Despite these difficulties, our dedicated Board members, employees, generous donors and tireless volunteers keep AID services vibrant and strong. We couldn't do it without you. Thanks ever so much for your continuing commitment to those who need our help!

Lynn O'Shea  
President/CEO



Chuck Miles  
AID Board Chairman



### 2013-2014 BOARD OF DIRECTORS



TOP ROW: Dr. Clem Mejia, Dr. Timothy Brown\*, Clifford Klotz, Vice Chairman Patrick Flaherty, Dan Lundberg, Treasurer Walter Dwyer, John Potter, David De La Fuente  
BOTTOM ROW: President Lynn O'Shea, Inez Toledo\*, Angelica Silva, Chairman Chuck Miles, Secretary Toni Vaughan, Dr. Melinda James, Dr. Laurie Schnell  
NOT PICTURED: Sue Bergeson, Jeff Noblitt

\*Installed after FY14

# DEVELOPMENTAL DISABILITIES

## PROGRAMS AND SERVICES

### **Children/Transition Services:**

**Early Intervention Developmental Therapy:** Children ages 0-3 who may be exhibiting a delay in one or more areas of development are provided customized interventions based on their needs. Services support families to plan play activities that encourage the child development.

**In-Home Children Support:** In-home support is provided to children with developmental disabilities in order to prevent the child from being placed into more restrictive care. All services are individually customized to meet the needs of each child and his or her family.

**Respite:** Assists families of individuals with developmental disabilities to remain within their homes by providing short term relief to families. A voucher system allows families to choose their own respite workers and the services provided to the family member.

**Audiology Evaluations:** Upon referral from a primary care physician, an experienced audiologist evaluates the hearing abilities of infants (6 months or older) and children, using a variety of tests and techniques.

**School Transition:** The State Board of Education approved School Transition Program provides students, ages 18-22, a more supported, meaningful and successful transition to adult services.

### **Community Support Services:**

**Client and Family Support:** Offers individualized assessment and linkage with appropriate services both within AID and to other community based resources. Provides temporary, emergency support and services on a "scholarship" basis for individuals who reside in Kane and Kendall counties and Hanover Township in Cook County in need of AID services.

**Adult Home Based Support:** Provides service facilitation and support for individuals with developmental disabilities to obtain/maintain appropriate services and to develop/maintain independent living skills. Families may purchase AID services based on the individual needs of clients.



**Employment/Community Integration:**

**Developmental Services and Community Integration:** Provides skill training, paid work opportunities, community integration and employment to individuals in order to enhance and maintain their independence in community living. The program provides support, assistance and advocacy for individuals with developmental disabilities.

The program provides activities to assist participants in attaining the following outcomes:

- Enhance daily living skills through functional educational opportunities
- Increase socialization and communication skills through interactive experiences
- Improve health and wellness through dietary and physical fitness opportunities
- Secure vocational skills
- Learn of local resources through inclusive community interactions
- Develop relationships and sharpen job skills through community based service projects

**STARS Program:** A collaborative effort between AID and the Fox Valley Special Recreation that focuses on enhancing the quality of life for individuals with disabilities by building life skills through active participation in community based therapeutic recreation.

**Autism Program:** A specialized curriculum that includes communication skills, social and coping skills, functional life skills, community integration, vocational skills and volunteer opportunities.

**Vocational Training:** Assistance for individuals in obtaining and maintaining job training through subcontracts or community job sites.

**Community Jobs:** Employment Specialists assist and provide support for clients with disabilities in developing positive relationships with community employers. Services include: career planning; job development; job seeking skills; assistance with résumé writing; application processes and interviewing skills.

**Supported Employment:** Designed to assist individuals with most significant disabilities to obtain and retain competitive employment in an integrated setting with effective ongoing support services. All individuals earn minimum wage or better.

**Residential Developmental Disabilities Services:**

**Supervised Community Living:** 24-hour home setting for individuals with developmental disabilities who need to develop independent living skills.

**Supported Community Living:** Intermittent services based on the individual needs of each resident.

Services Provided:

- Daily living skills including cooking, self-care, laundry, accessing community services, budgeting, housekeeping and more.
- Counseling Services, behavior management and therapy services
- Transportation services
- Community participation
- Medication management monitored by nursing personnel

# BEHAVIORAL HEALTH

## PROGRAMS AND SERVICES

### **Crisis/Community Outreach:**

**Crisis Intervention Services:** Walk-in or face-to-face crisis services to help people in distress. Services include assessment, counseling and referral/linkage to community services.

**Crisis Line of Fox Valley (630-966-9393):** Provides assistance to persons with a wide variety of needs and concerns including depression, anxiety, loneliness and substance abuse.

**Sunshine Calls:** Trained volunteers offer phone support to people in need. Regular, scheduled phone calls provide people with social interaction, medication reminders, crisis counseling and referral to community resources.

**Victims Services:** 24-hour assistance to victims of violent crime and/or trauma. Services include: crisis intervention, counseling, advocacy, education, information and referrals.

### **Outpatient Mental Health/Substance Abuse Services:**

#### **Individual and Group Counseling:**

- Managing the symptoms of mental illness
- Couples Therapy
- Family and Parenting Issues
- Trauma
- Managing Emotions
- Anxiety
- Child and Adolescent Counseling for those with private insurance or Medicaid



## **Outpatient Mental Health/Substance Abuse Services (cont.):**

### **Case Management:**

- Assistance with obtaining Medicaid, Social Security and other benefits
- Linkage and referral to other community services

**Psychosocial Rehabilitation:** Groups to help people develop skills they need for daily living and for recovering from a mental illness.

### **Examples of groups include:**

- Stress Management
- Weight Loss and Healthy Living
- Caring for your Emotional Self
- Job Skills
- Living in the Community
- Social Skills

**AOD - Alcohol and Other Drugs:** Substance abuse services for people who struggle with problems caused by drugs and/or alcohol. Specialized treatment is provided for people with both a mental illness and a substance abuse problem.

**Psychological Evaluations:** Our psychologist can give numerous tests and assessments, including a face to face interview to help diagnose a mental health illness and/or developmental disability. Testing also helps determine how and why a person thinks, feels, and behaves the way they do.

Psychological tests evaluate strengths and weaknesses in the way a person thinks and behaves as well as assesses intelligence, personality, and behavior. Neuropsychological testing can also be completed to assess and treat behaviors directly related to brain functioning. After testing is complete our psychologist will go over the testing results and make recommendations to take advantage of personal strengths and problem solve weaknesses.

### **Residential Mental Health Services:**

**Supervised Living:** The purpose of this program is to help people with a mental illness live more independently in the community. People live in their own apartments with 24 hour staff support.

### **Services include:**

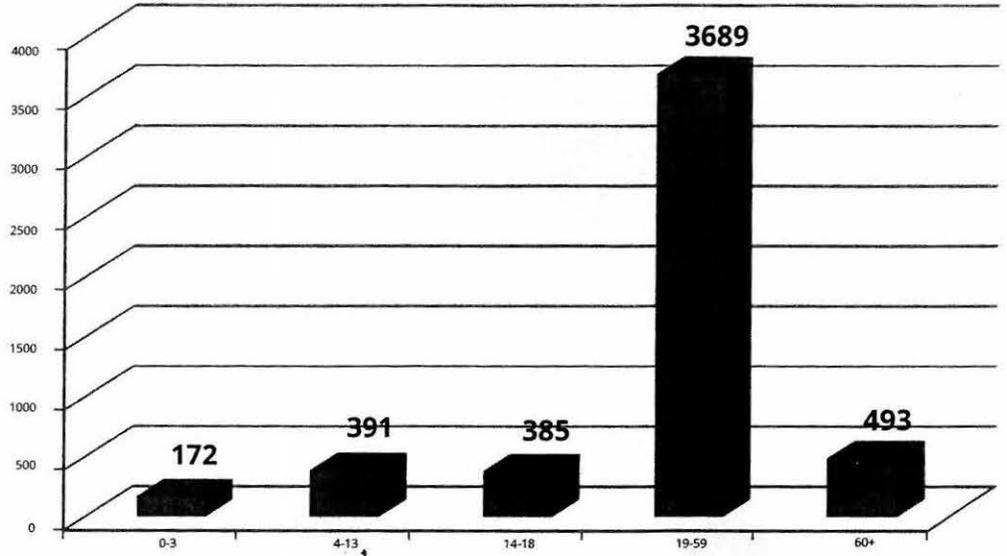
- Individual and Group Counseling
- Case Management
- Help with Medications
- Assistance in the Community
- Skill building - such as budgeting, shopping, cooking, cleaning and laundry
- Crisis Resolution
- Healthy Living

**Supported Living:** This program is the next step in community independence. People live on their own and receive staff support at least once a week in their home. Services are the same as those in Supervised Living but are not as intensive.

# AID DEMOGRAPHICS

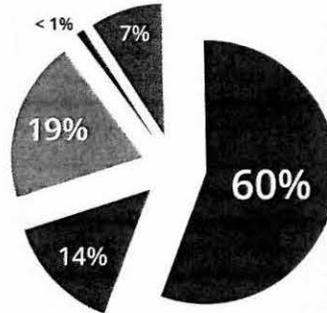
CLIENTS BY AGE:

AID SERVED **5,130** CLIENTS IN FY14



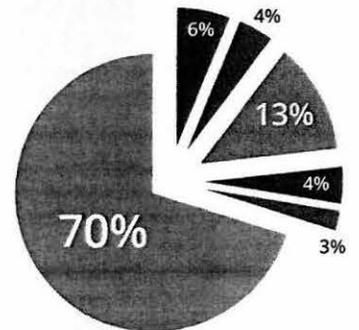
CLIENTS BY RACE

- Caucasian - 2872
- African American - 742
- Hispanic - 1012
- Asian - 50
- Other/Unknown - 454



CLIENTS BY PROGRAM

- Children's Services - 247
- Community Support Services - 351
- Employment/Community Integration - 756
- Residential Developmental Disabilities Services - 237
- Residential Mental Health Services - 134
- Behavioral Health Outpatient and Crisis Intervention - 4052



# 2014 HIGHLIGHTS

- AID served over 5,000 children and adults in FY14.
- Developmental Disabilities Services offered and expanded Specialized Services to over 98 clients with severe and complex medical and behavioral needs in day and/or residential programs, working towards obtaining additional 1:1 staff supports and critically needed additional resources.
- Employment services placed 84 clients in community jobs.
- 97 Clients participated in recycling work which provided an opportunity to earn income and benefit the community. Of these 97 clients, 20 were trained on electronic recycling, for which they earned better wages.
- 26 individuals with Autism receive customized services; 6 in Elgin and 20 in Aurora. Several in the Aurora program are recent High School graduates.
- 45 clients participated in the STARS program; a community integration focused programming which operates in collaboration with Fox Valley Special Recreation Association (FVSRA). A part of this program is geared towards seniors, with an emphasis on music, art therapy, exercise to improve health and reduce stress and relaxation.
- AID expanded volunteer opportunities for clients: Elgin Re-Store, Anderson Animal Shelter, Batavia Rehab Center, Batavia Interfaith Food Pantry, Bountiful Blessing Food Pantry, the Cancer Society, Church Food Bank in Huntley, Elgin Recreation Center, Feed My Starving Children, First Presbyterian Church, Hanover Township, Kenneth Young Center Resale Shop, Marie Wilkinson Food Pantry in Aurora, and others.
- As a new member of the Kendall County Task Force on Disability, AID is joining in the mission to raise and maintain a high level of public awareness on disability issues with the goal to promote better integration of persons with disabilities into the community.



- AID opened five new residential settings: Airlite and Carl (houses in Elgin), Ashwood and Lilac (houses in Aurora) and Longview (apartments in Geneva).
- The AID Intermittent Community Integrated Living Arrangement (ICILA) program continued to show an increase in client participation in exercise and healthy cooking classes. The program enhanced its focus on individuals' needs by increasingly allocating staff's active involvement time with clients accordingly.
- 98 individuals received Behavioral Health (BH) Supported Housing services.
- Began providing BH Supported Housing Services to northern Kane County residents.
- AID added a new psychiatrist and increased psychiatric time to accommodate growing numbers of clients seeking services.
- Over 98% of the clients receiving Crisis Intervention services through the Crisis Line avoided emergency department admissions and psychiatric hospitalization.
- Expansion of Behavioral Health Supported Residential services to the Aurora Housing Authority site on Plum street.
- Provision of after-hours crisis line services specifically for Waubensee Community College students
- Creation of The Living Room which will provide a calm and caring environment for individuals in crisis.
- Victims Services served 1,927 clients during the year, and expanded its services to include the city of Huntley and Suburban Cook County for homicides.



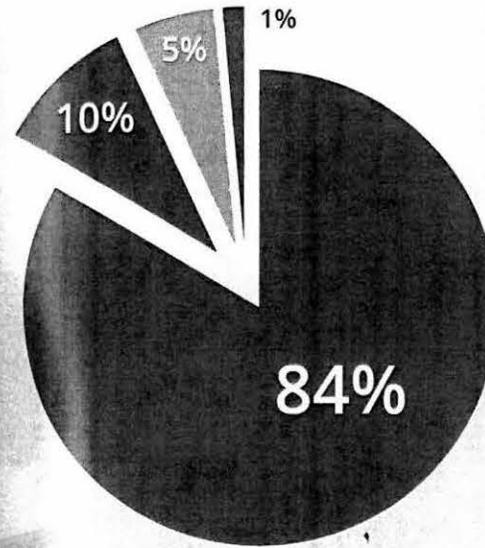
# AID FINANCIAL REPORT

<b>Financial Position</b>	<b>2014</b>	<b>2013</b>
<u>Assets</u>		
Cash and investments	\$ 535,183	\$ 114,160
Accounts receivable	2,654,782	3,214,418
Property and equipment (net)	9,421,260	8,594,062
Other	314,360	323,601
<b>Total assets</b>	<b>12,925,585</b>	<b>12,246,241</b>
<u>Liabilities</u>		
Accounts payable and other liabilities	2,846,446	3,033,226
Notes payable	2,461,451	1,730,750
<b>Total liabilities</b>	<b>5,307,897</b>	<b>4,763,976</b>
<u>Net Assets</u>	<b>7,617,688</b>	<b>7,482,265</b>
<b>Total liabilities and net assets</b>	<b>\$ 12,925,585</b>	<b>\$ 12,246,241</b>
<u>Public Support and Revenue</u>		
Contributions	\$ 1,742,124	\$ 1,358,012
Grants	4,241,196	4,078,975
Service Fees	19,314,404	17,687,928
Other income	43,720	33,341
<b>Total public support and revenue</b>	<b>25,341,444</b>	<b>23,158,256</b>
<u>Expenses</u>		
Program services	21,065,785	19,443,023
Administration	2,395,042	1,681,178
Ride in Kane	1,368,594	1,673,909
Fundraising	376,600	310,009
<b>Total expenses</b>	<b>25,206,021</b>	<b>23,108,119</b>
<b>Change in Net Assets</b>	<b>\$ 135,423*</b>	<b>\$ 50,137</b>

**\* FY14 surplus was the result of the donation of several vehicles.**

# AID FINANCIAL REPORT

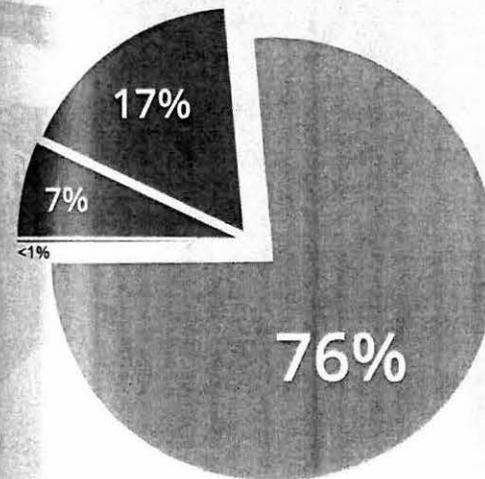
## EXPENSES:



- Program Services - \$21,065,785
- Administration - \$2,395,042
- Ride-in-Kane - \$1,368,594
- Fundraising - \$376,600



## INCOME:



- Contributions - \$1,742,124
- Grants - \$4,241,196
- Service Fees - \$19,314,404
- Other Income - \$43,720



AID financial statements were audited by Sikich LLP in FY14 and FY13.

## ACCREDITATION, CERTIFICATION AND LICENSURE

- Accredited by CARF - Commission on Accreditation of Rehabilitation Facilities
- Certified by American Association of Suicidology
- Licensed by Illinois Department of Human Services
  - Division of Developmental Disabilities
  - Division of Mental Health
  - Division of Rehabilitative Services
  - Division of Alcoholism and Substance Abuse
  - Division of Community Health and Prevention
  - Bureau of Title XX Social Services
- Licensed by Illinois Department of Public Health
- Licensed by Illinois Department of Health Care and Family Services
- Licensed by Illinois Department of Children and Family Services as Child Welfare Agency
- Licensed by Illinois Department of Financial and Professional Regulation

### Our Mission:

To empower people with physical, developmental, intellectual and mental health challenges to enjoy lives of dignity and purpose. AID has been serving individuals with disabilities in the Fox Valley area since 1961.

### Contact Information:

#### Main Office:

Association for Individual Development  
309 New Indian Trail Court • Aurora, IL 60506  
Phone: 630-966-4000  
Fax: 630-844-2065  
TDD: 630-844-5063

#### Elgin Center:

Association for Individual Development  
1135 Bowes Road • Elgin, IL 60123  
Phone: 847-931-6200  
Fax: 847-888-6079  
TDD: 847-888-5551

View other locations online at:

**[www.The-Association.org](http://www.The-Association.org)**

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**E-mail AID: [info@the-association.org](mailto:info@the-association.org)**



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Thank you to the many individuals, foundations and corporations who supported AID during the last year. This list includes donors who gave \$100 or more between July 1, 2013 and June 30, 2014.

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\*Indicates  
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The artwork featured in  
 this Annual Report was  
 created by clients who  
 participate in either the  
**AID Blue Shirt Studios**  
 program or the  
**Northern Illinois Special  
 Recreation Association.**

The artwork is displayed  
 in the hallways of the  
 AID Elgin Training Center  
 and can be viewed and  
 purchased online:  
[www.The-Association.org](http://www.The-Association.org)



# **Renz Addiction Counseling Center**

6

**City of St. Charles  
708 Mental Health Board  
Accountability Report for Funds Expended Checklist (Revised 10/29/15)**

It is the responsibility of the agency requesting City of St. Charles 708 Mental Health Board funding to verify all Accountability Report requested information is submitted at the time of application submission.

Please use the following checklist to sign off as you compile your application packet for submission. Incomplete applications or applications submitted after **January 29, 2016 – NOON** will not be considered for funding for the 2016/2017 funding period.

**Please submit your information in the order in which it appears on the application.**

**Initialed by Grant Requestor as included in application packet**

- 1: JS Agency and contact information completed.
- 2: JS 2016/2017 total funding request is: \$68,000.
- 3: JS Completed narrative mission of the organization as it relates to the City of St. Charles 708 Mental Health Board's mandate for services to residents with, or at risk of:
  - a. mental illness and psychological disorders,
  - b. developmental disabilities, including mental retardation, cerebral palsy, epilepsy and autism spectrum disorders,
  - c. addictions including chemical; alcohol and substance abuse, and other addictions (gambling, sexual, shopping, etc.).
- 4: JS Grant requestor has specifically described organization's goals as it relates to the City of St. Charles mission.
- 5: JS Individuals served may only be counted once, regardless of the number of times served per fiscal year through direct service hours. Grant requestor has specifically described the percent and dollar amount of expenditures toward the benefit of the City of St. Charles residents in the following categories:
  - a. 1:1 direct services with clients (e.g., 50% or \$5,000 of \$10,000 total grant funds).
  - b. Direct services to groups of clients.
  - c. Workshops, lectures, and community presentations for education and training.
  - d. Administrative expense, office support, and overhead for agency expense.
- 6: JS With the application provide the following information:
  - Attached annual detailed budget or year ending Financial Statements and annual report.
  - Described St. Charles 708 Fund Expenditure History for past three years.
  - The total number of individuals your agency served in the past year \_\_\_\_\_.
  - Direct number of individuals living **within the City of St. Charles city limits** served \_\_\_\_\_.
  - Direct number of service hours provided to City of St. Charles residents: \_\_\_\_\_.
  - Quantified costs allocated to the services provided, (i.e., cost per hour and or program costs for City of St. Charles residents) \_\_\_\_\_.
  - Identified other services provided to and for the City of St. Charles' residents.
  - Attached a list of current Board of Directors for you agency as specified in our application.
  - Attached a copy of your current 501 (c) (3).

**MAKE SURE 708 Mental Health description is included in your financial statements.**

Keep in mind individuals are to be counted only once, regardless of the number of times served per fiscal year though the direct number of hours these individuals are served need to be quantified.

Renz Addiction Counseling Center Agency submitting their funding request application 1/25/16 Date  
Name of Agency

Jerry Skogmo  
Print Name of Person Completed Application

Jerry Skogmo  
Signature

Executive Director  
Title/Position

**City of St. Charles**  
**708 Mental Health Board**  
**Accountability Report for funds Expended**

Agency Name: Renz Addiction Counseling Center

Contact Person: Jerry Skogmo Phone #: 847-742-3545 ext. 232

Main Office Address: One American Way, Elgin, Illinois 60120

Funding requested from City of St. Charles 708 Board for fiscal year 16/17: \$68,000

**Describe mission (include narrative explaining how mission relates to City of St. Charles):**

Renz Addiction Counseling Center is a not-for-profit corporation dedicated to empowering people to lead healthier lives. Through evidence-based prevention and treatment programs, the Center delivers effective and professional services with integrity and compassion. City of St. Charles 708 Mental Health Board funds will support the clinical staff to provide the most effective preventative and clinical care in a safe and nurturing environment through a teamwork approach for anyone affected by addiction or addiction-related issues.

In correlation to the City of St. Charles' mission, Renz Center treatment programs help individuals who are in need of substance abuse, drug abuse, and/or co-occurring mental health disorder counseling. The philosophy of treatment programs of Renz Center is based on the belief that addiction is a chronic, progressive disease with its own symptomatology. Clients receive a thorough assessment and are placed in a treatment program according to the level of care needed. City of St. Charles residents who come to the agency fit into the mission and philosophy of the Center. It should be noted that the research on the negative effects of addiction is compelling for a community. Addiction is highly correlated with increased incidence of health problems, crime, family discord, domestic violence, poverty, low productivity and unemployment. We see this pattern in all of the communities we serve including St. Charles. In the final analysis, successfully treating substance abuse helps make the City of St. Charles a healthier, safer community.

**Describe specific goals that fit City's mission and indicate how goals will be accomplished.**

The goal for each client is to reduce or eliminate the use of alcohol and/or drugs. The Center strongly promotes abstinence and this is the goal for the vast majority of clients. We also employ a "harm-reduction" model for clients who are not motivated to quit their consumption but are willing and able to reduce their use. These are clients who abuse drugs or alcohol but are not dependent on them (physically addicted). Those who are alcohol or drug dependent, abstinence is necessary. The program has met goals as it relates to access to treatment and treatment retention. We have decreased the time it takes for an individual contacting us to get into their first appointment and we have also increased the length of time an individual is in treatment. Both of these factors are very important because the research shows, not surprisingly, that the easier it is to access treatment and the longer an individual is in treatment the better the prognosis. We have worked very hard at meeting these two objectives. Our rating from the Illinois Department of Alcoholism and Substance Abuse (DASA) has been higher than the state-wide average for client engagement in the first 30 days and in retention of clients attending at least 10 sessions after the first 30 days.

The Center evaluates the effectiveness of the programs in a number of ways:

1. Initially all treatment plans are reviewed by a physician to help ensure that the client (patient) is receiving the proper treatment plan.
2. Each case is reviewed every 30 days by the Center's Clinical Director.
3. A client satisfaction survey is given to clients annually. The information provided from the results of the surveys measures many variables, from our responsiveness as an organization to clients' satisfaction with their progress.
4. A quality assurance professional reviews a random sample (15%) of all cases for a record review and to ascertain the quality of services being provided to each client.
5. Renz Center reports data to the state that measures treatment access engagement and treatment retention. Results of measuring these indicators are used to evaluate program effectiveness and compare to other providers.

Agency Name: Renz Addiction Counseling Center

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**Describe specifically how funds will be expended and quantify services provided to the City of St. Charles:**

- **Attached a budget detail for the funds sought** – See Attachment A: Budget Detail

Funds at our St. Charles location support personnel and all other expenses related to operating the St. Charles office. City of St. Charles funds assist with payment for St. Charles residents who receive services in the St. Charles location in addition to those who may need more specialized services at our Elgin location.

Personnel includes two counselors, clinical supervision, and support staff. Occupancy costs are the second largest expense although we do rent out one of our offices to another community provider, Ecker Center For Mental Health. The budget submitted also reflects costs directly related to services and includes administrative expenses, supplies and equipment.

In fiscal year 2015, 3,095 hours of service were provided to 111 City of St. Charles residents in programs ranging from special services for adolescents and women to compulsive gamblers, to offenders referred by the court system.

- **Include a brief program description of each item or service**

As a full-service agency, Renz Center offers alcohol and drug addiction treatment services, including individual, family and group counseling, DUI services, special programming for women clients and adolescents, and psychiatric services. In addition, the Center provides case management between schools, the court system and other health care/social service providers, and toxicology tests to verify treatment compliance. See Attachment B: St. Charles Demographics

**Added Benefits To St. Charles Residents**—Due to federal and state funding support, Renz Center offers residents additional services free of charge including our CABHI program for the homeless and our SUPPORT treatment program for minority women. The chronically homeless substance abusing population receive free treatment as a result of the Department of Human Services' Division of Alcoholism and Substance Abuse (DASA) funding. Those services will be offered at the St. Charles office and our collaboration with Lazarus House will continue. In addition, Sisters Unite in Preventing and Protecting Ourselves by Recovering Together (SUPPORT) is a federally supported program in its third year that provides minority women 18 years and older with free substance abuse treatment, mental health counselling, psychiatric services, case management, recovery coaching, HIV testing and counselling, parenting support and education, free childcare, access to transportation assistance and other supportive services. This program will conclude September of 2016.

- **Funds from 708 Mental Health Board and/or funds from other sources**

Attached is a budget that outlines expected revenues and expenses for the next fiscal year for our St. Charles office. The other municipality or organizations contributing to this office in FY16 include: City of Geneva (\$7,500) and the Geneva Community Chest (\$1,800) for Geneva residents and the United Way of Central Kane County (\$14,500). For a complete list, see Attachment C: Operating and Capital Grantors

**St Charles 708 Fund Expenditure History – explain how funds allocated from previous year were expended and purposes of those expenditures in relation to St. Charles residents of the funding you received last year.**

**Note: if funding allocation is over \$25,000, attached most recent financial statements, audit and annual report:**

Over the last three years, funds from the City of St. Charles help pay for a wide variety of clinical services to residents of St. Charles. These include three-hour comprehensive assessments, individual, family and group counseling, special programming for women clients and adolescents, psychiatric services, case management between schools, the court system and other health care/social service providers, and toxicology tests to verify

Agency Name: Renz Addiction Counseling Center

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treatment compliance. In addition, DUI offenders may be seen for assessments and risk-education classes. City of St. Charles residents are also eligible to receive services for problem and compulsive gambling, in addition to educational presentations—primarily drug and alcohol abuse prevention education, and HIV education.

In addition to City of St. Charles funding, Renz Center continues to use federal grant funding to help fill the gap to treat residents with special needs. In 2010 Renz Center staff spearheaded a 5-year federal grant targeting the homeless, mentally ill and/or substance abuse population, referred to as the Community Homeless Integration Project (CHIP). And while the program concluded two years ago, due to its success Renz Center received a Department of Human Services grant to fund Cooperative Agreement to Benefit Homeless Individuals (CABHI), a state funded collaborative project which provides intensive case management, substance abuse treatment, mental health counseling, and primary medical care for those who are chronically homeless and who have recently been integrated into permanent supportive housing. CABHI is a collaborative program in which Renz Center, Community Crisis Center, and Lazarus House coordinate to serve eligible homeless clientele, and it will therefore primarily serve the St. Charles and Elgin communities. Renz Center also continues to partner with Lazarus House to provide services to the homeless who fall outside CABHI parameters. In addition, minority women 18 years and older receive free treatment and child care services through Sisters Unite in Preventing and Protecting Ourselves by Recovering Together (SUPPORT) program.

Over the last 3 years, Renz Center has been awarded the following funding support from the City of St. Charles 708 Mental Health Board:

- \$60,000 for Clinical Services in 2013
- \$64,000 for Clinical Services in 2014
- \$64,000 for Clinical Services in 2015

See Attachment D: Financial Statement; Attachment E: Audited Financial Statement; and Attachment F: Annual Report

**On an annualized (12 month) basis, provide information on City of St. Charles residents served:**

**Direct service: number of individual clients/consumers served: 111**

**Aggregate number of direct service hours provided: 3,095**

**Describe agency cost basis per client/consumer served (e.g., per hour cost and/or program costs allocated to City of St. Charles residents and how this was derived):**

Program Cost per St. Charles Client = \$68,000 (request)/124 (estimate of clients served in FY2016) = \$548.38  
 Hourly Cost per St. Charles Client = \$68,000 (request)/ 3,450 (estimated client hours in FY2016) = \$19.71/hour

**Identify other services provided to and for the benefit of City of St. Charles' residents (education, presentations, volunteer training and group activities/events).**

Renz Center is licensed to provide alcohol server education and training to restaurants, bars and liquor retail establishments. Employees of these businesses can participate in a training designed to prepare them for dealing with unruly customers and eliminating uncertainty in ambiguous situations and educating them on the physiological effects of overconsumption. Renz Center also offers HIV prevention, testing and counseling to City of St. Charles residents at no cost and has several programs that target high-risk individuals. Finally, Renz Center's alcohol and drug prevention program in the past has provided no-cost prevention services for school organizations in St. Charles.

Agency Name: Renz Addiction Counseling Center

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**Attach a list of current Board of Directors for your agency, listing the length of time that each Board member has served in their current term. Also attach a brief summary of how Board members are elected, the qualifications sought, and any term limits for Board members.** See Attachment G: Board of Directors and Attachment H: Board Selection

**Attach a copy of current 503C or tax exempt status certification.** See Attachment I: IRS 501 (c)(3) Determination Letter

**Please note that agencies that are allocated funds from the STC 708 Board in excess of \$25,000 in any fiscal year are also subject to the following requirements:**

1. Monthly financial statements must be submitted to the Government Operations Committee of the St. Charles City Council by no later than the 15<sup>th</sup> day of the following month.
2. An annual report must be submitted to this same Committee.
3. A representative of the agency must make a brief presentation describing the purpose of the agency, it's future plans and how it's programs and services have benefited the residents of St. Charles to this Committee on an annual basis at the date and time to be determined (following the allocation recommendation process by the STC 708 Board, but prior to the actual release of any funds).

Funding request amount for current fiscal year \$68,000.

Application Date: January 25, 2016

**For STC 708 Board Only:**

**Recommended funding for current fiscal year: \$ \_\_\_\_\_ Recommendation Date: \_\_\_\_\_**

**Fiscal Year 2017**  
**Renz Center St. Charles Office**  
**Expected Revenue**

DASA Contract	52,000.00
St. Charles Mental Health Board	68,000.00
Geneva Mental Health Board	8,000.00
Geneva Community Chest	1,800.00
United Way of Central Kane County	13,000.00
Client fees & third party insurance	24,000.00
Rental Income	10,800.00
	<u>177,600.00</u>

**Expenses**

Salaries	73,000.00
Fringe	18,500.00
Outside services	1,000.00
Mileage	1,400.00
Contract services	10,000.00
Advertising	2,500.00
Computer consulting	1,500.00
Dues and subscriptions	1,200.00
Equipment costs/rental	4,600.00
Insurance	2,300.00
Repairs and maintenance	2,000.00
Professional fees	4,500.00
Misc program expenses	2,200.00
Office supplies	2,100.00
Postage and printing	1,000.00
Rent	27,700.00
Telephone	3,100.00
Utilities	3,200.00
Management and general	19,600.00
	<u>181,400.00</u>

# City of St. Charles

## Characteristics of the Population – FY15\*

Attachment B  
St. Charles Demographics

Referral Source:		Treated for:		Educational Level:	
<b>Criminal Justice:</b> Diversionary Prgrm= 8 (2 <sup>nd</sup> Chance) DUI = 4 Oth Court(Court Supervision) = 4 Prison (Sheridan) = 1 Probation/Parole = 24 State / Federal Court = 3	44	Alcohol	68	Less than 10 years	3
		Amphetamines & Other Amphetamines	0	10 through 11 years	14
		Cocaine/Crack	3	12 years	49
		Gambling	0	13 through 14 years	19
		Heroin	3	15 through 16 years	17
Employer (EAP)	3	Marijuana/Hashish	26	17+	5
Individual	6	Not treated for Substance	1	Unknown*	4
Other Community Referral	54	Other Opiates & Synthetics	1		
Other Health Care Provider	1	Other Stimulants	1		
School	2	Unknown*	8		
Child Welfare (DCFS)	1				
Total	111	Total	111	Total	111

Problem Area:		Prior Treatment Episodes:			
Alcohol	31	No prior treatment	57	African American	7
Drugs	22	One	32	Caucasian	95
Both Alcohol and Drugs	50	Two	14	Hispanic	9
Gambling	0	Three	6		
Unknown*	8	Four	2		
		Five or more	0		
Total	111	Total	111	Total	111

AGE:		GENDER:		OTHER:	
13 - 20	19	Male	87	Veterans	3
21 – 30	35	Female	24	MISA Clients	47
31 – 40	19			Pregnant Clients	2
41 – 50	19			Income <20,001	84
51 – 60	15				
61 and over	2				
Unknown*	2				
Total	111	Total	111		

### Clients / Hours Served : \*

62 Clients received treatment in the St. Charles Office:	2341 hours
41 Clients received treatment in the Elgin Office:	734 hours
* 8 Clients received treatment in the Second Chance Program (some demographic information is not collected)	20 hours
<b>111 Clients</b>	<b>Hours Served: 3095</b>

**Agency Operating and Capital Grantors  
Fiscal Year 2016**

<b>Operation Grants</b>	<b>Amount Awarded</b>
Illinois Department of Alcoholism & Substance Abuse	1,095,000
Substance Abuse Mental Health Services Administration (SAMHSA)	551,250
Illinois Department of Public Health	380,000
City of St. Charles	64,000
School District 300	38,000
Hanover Township	60,000
Kane County Probation	40,000
United Way of Central Kane County	14,500
US Probation	15,000
EFS Foundation	8,500
Kane County Second Chance	9,000
Elgin Township	10,000
City of Geneva	7,500
Zurich Foundation	1,940
Sheridan Correctional Facility	1,500
Geneva Community Chest	1,800

Renz Addiction Counseling Center

Financial Statements

One Month and Six Months Ended  
December 31, 2015 and 2014

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## Accountant's Compilation Report

To the Members of the Board  
Renz Addiction Counseling Center  
One American Way, 2nd Floor West  
Elgin, IL 60120

Management is responsible for the accompanying financial statements of Renz Addiction Counseling Center (a nonprofit organization), which comprise the statements of financial position as of December 31, 2015 and 2014 and the related statements of activities and cash flows for the one month and six months then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The supplemental information contained on pages 6-11 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or provide any assurance on such supplementary information.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's financial position, changes in net assets, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Renz Addiction Counseling Center.

*Tighe, Kress & Orr, P.C.*

Elgin, IL  
January 22, 2016

**Renz Addiction Counseling Center  
Statements of Financial Position**

	<b>Assets</b>	
	<u>December 31, 2015</u>	<u>December 31, 2014</u>
<b>Current Assets</b>		
<b>Cash</b>		
Cash	\$ 482,492.37	\$ 288,621.32
Cash-CD's	<u>43,224.24</u>	<u>43,127.39</u>
<b>Total Cash</b>	<u>525,716.61</u>	<u>331,748.71</u>
<b>Accounts Receivable</b>		
Accounts receivable	568,977.58	585,151.77
Allowance for bad debt	<u>(75,500.00)</u>	<u>(52,700.00)</u>
<b>Total Accounts Receivable</b>	<u>493,477.58</u>	<u>532,451.77</u>
<b>Total Current Assets</b>	<u>1,019,194.19</u>	<u>864,200.48</u>
<b>Property and Equipment</b>		
Land and building	1,760,968.09	1,760,968.09
Equipment	346,876.49	344,652.49
Computer equipment	65,368.99	65,368.99
Leasehold improvements	637,931.84	595,416.84
Software	<u>10,636.84</u>	<u>10,636.84</u>
<b>Total Property and Equipment</b>	<u>2,821,782.25</u>	<u>2,777,043.25</u>
Less: accumulated depreciation	<u>(949,833.91)</u>	<u>(891,172.56)</u>
<b>Net Property and Equipment</b>	<u>1,871,948.34</u>	<u>1,885,870.69</u>
<b>Other Assets</b>		
Refinance costs	3,500.00	3,500.00
Accumulated amortization	(2,799.86)	(2,099.90)
Prepaid expense	8,840.43	7,694.84
Security deposit	<u>3,150.00</u>	<u>3,150.00</u>
	<u>12,690.57</u>	<u>12,244.94</u>
<b>Total Assets</b>	<u>\$ 2,903,833.10</u>	<u>\$ 2,762,316.11</u>
	<b>Liabilities and Fund Balance</b>	
<b>Current Liabilities</b>		
Accounts payable	\$ 56,668.27	\$ 27,012.86
Accrued expenses	83,992.31	83,078.21
Due to State of Illinois	0.00	5,500.00
Real estate tax payable	3,232.31	1,650.00
Security deposit	1,881.00	0.00
Unearned revenue	<u>7,722.24</u>	<u>4,166.65</u>
<b>Total Current Liabilities</b>	<u>153,496.13</u>	<u>121,407.72</u>
<b>Other Liabilities</b>		
Long term loans payable	<u>335,872.79</u>	<u>436,894.42</u>
<b>Total Other Liabilities</b>	<u>335,872.79</u>	<u>436,894.42</u>
<b>Fund Balance</b>		
Board designated funds	145,000.00	125,000.00
Unrestricted net assets	<u>2,269,464.18</u>	<u>2,079,013.97</u>
<b>Total Fund Balance</b>	<u>2,414,464.18</u>	<u>2,204,013.97</u>
<b>Total Liabilities and Net Assets</b>	<u>\$ 2,903,833.10</u>	<u>\$ 2,762,316.11</u>

See Accountant's Compilation Report

**Renz Addiction Counseling Center  
Statements of Activities**

	<u>One Month Ended December 31, 2015</u>		<u>Six Months Ended December 31, 2015</u>		<u>One Month Ended December 31, 2014</u>		<u>Six Months Ended December 31, 2014</u>	
<b>Revenue - Programs:</b>								
DASA contracts	\$ 54,417.04	24.5	\$ 329,267.04	23.6	\$ 64,966.37	28.4	\$ 386,992.41	28.7
Medicaid and misc DASA	3,444.34	1.6	35,039.31	2.5	10,316.74	4.5	64,992.41	4.8
Medicaid - Managed care	1,652.52	0.7	48,660.47	3.5	0.00	0.0	0.00	0.0
Drug Free Community grant	10,416.67	4.7	31,250.01	2.2	0.00	0.0	0.00	0.0
CABHI	20,523.23	9.2	132,455.58	9.5	21,875.00	9.6	65,625.00	4.9
United Way contracts	1,053.42	0.5	6,320.52	0.5	1,051.41	0.5	6,308.54	0.5
IDPH Minority grant	5,714.29	2.6	5,714.29	0.4	5,000.00	2.2	20,000.00	1.5
IDPH - Category 2	10,887.00	4.9	65,322.00	4.7	10,887.00	4.8	65,322.00	4.8
IDPH - Cancer prevention	0.00	0.0	0.00	0.0	3,333.33	1.5	9,999.99	0.7
Lake County HIV	9,133.33	4.1	54,799.98	3.9	6,788.83	3.0	40,731.48	3.0
Cook County HIV	11,050.00	5.0	73,700.00	5.3	7,666.66	3.3	45,999.96	3.4
Rockford HIV	0.00	0.0	0.00	0.0	2,260.00	1.0	6,780.00	0.5
SAMHSA grant - Media	0.00	0.0	31,249.98	2.2	10,416.66	4.5	31,249.98	2.3
SAMHSA grant - CHIP	0.00	0.0	0.00	0.0	0.00	0.0	87,499.98	6.5
SAMHSA grant - SUPPORT	43,333.33	19.5	259,999.98	18.6	43,333.33	18.9	270,505.02	20.0
Second Chance Program	760.00	0.3	3,280.00	0.2	0.00	0.0	4,680.00	0.3
Client fees	2,426.00	1.1	29,450.62	2.1	6,525.90	2.9	35,501.70	2.6
Client fees - third party	3,451.67	1.6	23,627.11	1.7	1,863.89	0.8	19,450.34	1.4
US Probation and Pretrial fees	3,587.00	1.6	13,025.00	0.9	678.00	0.3	6,170.00	0.5
Kane County Probation fees	130.00	0.1	7,154.00	0.5	4,507.00	2.0	25,852.00	1.9
Township grants	1,000.00	0.5	9,750.00	0.7	1,428.57	0.6	8,571.42	0.6
Hanover Township	5,083.33	2.3	30,499.98	2.2	8,750.00	3.8	33,250.00	2.5
School District 300	0.00	0.0	13,680.00	1.0	4,925.00	2.2	17,870.00	1.3
Other foundations and grants	1,169.44	0.5	14,124.83	1.0	833.33	0.4	11,814.47	0.9
Geneva 708	1,000.00	0.5	5,500.00	0.4	1,000.00	0.4	6,000.00	0.4
Geneva Community Chest	158.00	0.1	794.34	0.1	158.00	0.1	952.50	0.1
Sheridan Correctional Facility	62.12	0.0	4,716.24	0.3	0.00	0.0	809.84	0.1
St Charles Mental Health	5,333.33	2.4	31,999.98	2.3	5,333.33	2.3	31,999.65	2.4
<b>Total Program Revenue</b>	<u>\$ 195,786.06</u>	<u>88.1</u>	<u>\$ 1,261,381.26</u>	<u>90.4</u>	<u>\$ 223,898.35</u>	<u>97.8</u>	<u>\$ 1,304,928.69</u>	<u>96.7</u>

**Renz Addiction Counseling Center  
Statements of Activities (continued)**

	<u>One Month Ended December 31, 2015</u>		<u>Six Months Ended December 31, 2015</u>		<u>One Month Ended December 31, 2014</u>		<u>Six Months Ended December 31, 2014</u>	
<b>Revenue-Program</b>	\$ 195,786.06	88.1	\$ 1,261,381.26	90.4	\$ 223,898.35	97.8	\$ 1,304,928.69	96.7
<b>Revenue-Fundraising(Net)</b>	2,516.91	1.1	8,936.60	0.6	40.61	0.0	13,824.10	6.0
<b>Revenue-Employee Assistance Svcs</b>	0.00	0.0	5,651.12	0.4	0.00	0.0	4,938.12	2.2
<b>Revenue-Administrative:</b>								
Contributions	11,883.57	5.3	79,430.95	5.7	1,865.00	0.8	5,246.83	0.4
Interest and dividends	10.89	0.0	2,213.40	0.2	17.94	0.0	106.51	0.0
Rental income	0.00	0.0	0.00	0.0	0.00	0.0	3,206.40	0.2
One American Way rental income	2,623.10	1.2	15,549.08	1.1	706.26	0.3	4,931.43	0.4
Management fee	2,097.98	0.9	12,462.28	0.9	2,201.02	1.0	10,599.00	0.8
Other income	7,259.00	3.3	8,792.66	0.6	0.00	0.0	402.60	0.0
<b>Total Operating Revenue</b>	<u>222,177.51</u>	<u>100.0</u>	<u>1,394,417.35</u>	<u>100.0</u>	<u>228,729.18</u>	<u>99.9</u>	<u>1,348,183.68</u>	<u>99.9</u>
Program expenditures	171,551.35	77.2	1,067,502.26	76.5	175,875.67	76.8	1,125,578.27	83.4
Employee Assistance Svcs expenditures	342.59	0.2	4,125.37	0.3	109.73	0.0	3,608.54	0.3
Administrative expenditures	35,560.24	16.0	207,270.34	14.9	31,129.71	13.6	195,187.71	14.5
<b>Total Expenditures</b>	<u>207,454.18</u>	<u>93.4</u>	<u>1,278,897.97</u>	<u>91.7</u>	<u>207,115.11</u>	<u>90.5</u>	<u>1,324,374.52</u>	<u>98.2</u>
Increase(Decrease)	14,723.33	6.6	115,519.38	8.3	21,614.07	9.4	23,809.16	1.8
<b>Other Sources:</b>								
Contributions-Capital Campaign	8.00	0.0	255.92	0.0	245.26	0.1	1,058.52	0.1
Increase(Decrease) net assets	<u>\$ 14,731.33</u>	<u>6.6</u>	<u>115,775.30</u>	<u>8.3</u>	<u>\$ 21,859.33</u>	<u>9.5</u>	<u>24,867.68</u>	<u>1.8</u>
Beginning unrestricted net assets			<u>2,153,688.88</u>				<u>2,054,146.29</u>	
Ending unrestricted net assets			<u>\$ 2,269,464.18</u>				<u>\$ 2,079,013.97</u>	

**Renz Addiction Counseling Center  
Statements of Cash Flows**

	<u>One Month Ended December 31, 2015</u>	<u>Six Months Ended December 31, 2015</u>	<u>One Month Ended December 31, 2014</u>	<u>Six Months Ended December 31, 2014</u>
<b>Cash Flows From Operating Activities</b>				
Net income (Loss)	\$ 14,731.33	\$ 115,775.30	\$ 21,859.33	\$ 24,867.68
Items not requiring cash currently:				
Depreciation and amortization	4,871.45	29,228.70	4,736.90	28,421.40
Changes in operating assets and liabilities:				
Accounts receivable	(82,608.14)	85,221.29	(20,003.75)	(36,136.90)
Allowance for bad debt	0.00	0.00	1,100.00	8,300.00
Security deposit	0.00	0.00	0.00	725.00
Prepaid expenses	(1,094.71)	8,382.61	(1,413.60)	1,121.38
Accounts payable	5,067.30	29,631.28	(32,231.80)	(33,433.77)
Accrued real estate taxes	278.53	100.83	0.00	0.00
Due to State of Illinois	0.00	0.00	(500.00)	(6,500.00)
Accrued liabilities	(2,450.61)	(41,342.57)	1,016.65	(23,236.19)
Unearned revenue	(1,944.44)	(13,527.76)	(833.33)	(3,333.35)
<b>Net Cash Provided By (Used in)     Operating Activities</b>	<u>(63,149.29)</u>	<u>213,469.68</u>	<u>(26,269.60)</u>	<u>(39,204.75)</u>
<b>Cash Provided By (Used For) Investing Activities</b>				
Equipment	0.00	0.00	0.00	(1,007.75)
Leasehold improvements	0.00	0.00	0.00	(1,820.00)
<b>Net Cash Provided By (Used In)     Investing Activities</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(2,827.75)</u>
<b>Cash Flows From Financing Activities</b>				
Long term debt	(7,063.44)	(52,983.21)	(6,323.94)	(52,962.23)
<b>Net Cash Provided By (Used In)     Financing Activities</b>	<u>(7,063.44)</u>	<u>(52,983.21)</u>	<u>(6,323.94)</u>	<u>(52,962.23)</u>
<b>Net Increase (Decrease) In Cash And Cash Equivalents</b>	(70,212.73)	160,486.47	(32,593.54)	(94,994.73)
<b>Cash And Cash Equivalents At Beginning Of Period</b>	<u>595,929.34</u>	<u>365,230.14</u>	<u>364,342.25</u>	<u>426,743.44</u>
<b>Cash And Cash Equivalents At End Of Period</b>	<u>\$ 525,716.61</u>	<u>\$ 525,716.61</u>	<u>\$ 331,748.71</u>	<u>\$ 331,748.71</u>
<b><u>Supplemental Disclosure</u></b>				
Interest expense	\$ 836.01	\$ 4,913.49	\$ 1,575.51	\$ 11,934.47

See Accountant's Compilation Report

**SUPPLEMENTAL INFORMATION**

**Renz Addiction Counseling Center  
Schedules of Program Expenditures**

	<u>One Month Ended December 31, 2015</u>		<u>Six Months Ended December 31, 2015</u>		<u>One Month Ended December 31, 2014</u>		<u>Six Months Ended December 31, 2014</u>	
Expenditures - Program								
Salaries	\$ 74,958.85	33.7	\$ 476,556.10	34.2	\$ 92,565.20	40.4	\$ 567,455.73	6.9
Payroll taxes	5,536.15	2.5	40,270.46	2.9	6,661.77	2.9	44,684.01	0.5
Health, life, dental and disability	5,806.66	2.6	40,279.36	2.9	1,074.02	0.5	36,157.15	0.1
Bad debt write-off	0.00	0.0	0.00	0.0	1,056.00	0.5	6,824.60	0.1
Contract and outside labor	43,346.83	19.5	272,559.06	19.5	28,719.04	12.5	216,569.77	2.1
Insurance	2,547.61	1.1	17,825.79	1.3	2,455.59	1.1	19,422.72	0.2
Licensing and accreditation	65.00	0.0	215.00	0.0	0.00	0.0	750.00	0.0
Recruiting	140.00	0.1	742.35	0.1	1,645.00	0.7	2,860.00	0.1
Auto expense	1,987.59	0.9	10,944.60	0.8	3,335.57	1.5	16,980.43	0.2
Advertising	(999.70)	(0.4)	4,631.58	0.3	3,556.00	1.6	8,826.51	0.3
Conferences and conventions	865.00	0.4	1,434.15	0.1	60.00	0.0	667.00	0.0
Dues and subscriptions	2,850.00	1.3	6,543.81	0.5	125.00	0.1	701.96	0.0
Retirement	1,853.25	0.8	11,119.50	0.8	1,853.25	0.8	11,119.50	0.1
Educational materials	335.03	0.2	6,053.28	0.4	814.56	0.4	7,909.69	0.1
Training and tuition reimbursement	150.00	0.1	635.00	0.0	897.00	0.4	1,337.00	0.1
Meals and dinners	0.00	0.0	727.52	0.1	0.00	0.0	602.96	0.0
Program supplies	4,870.01	2.2	19,090.97	1.4	6,842.79	3.0	23,249.08	0.5
Office supplies	941.35	0.4	5,724.00	0.4	1,365.56	0.6	12,086.47	0.1
Postage	155.27	0.1	1,468.04	0.1	423.41	0.2	1,756.54	0.0
Printing	3,952.74	1.8	6,169.26	0.4	166.25	0.1	4,258.99	0.0
Rent	2,464.35	1.1	14,636.15	1.0	2,598.12	1.1	17,613.72	0.2
Repairs and maintenance	2,292.67	1.0	15,016.45	1.1	2,048.33	0.9	15,918.26	0.2
Telephone	2,788.65	1.3	16,011.29	1.1	2,716.83	1.2	13,363.72	0.2
Utilities	1,281.46	0.6	9,310.27	0.7	2,341.80	1.0	12,024.37	0.2
Legal and accounting	5,747.50	2.6	34,152.50	2.4	3,800.00	1.7	30,695.00	0.3
Travel and Entertainment	1,550.78	0.7	18,185.22	1.3	696.67	0.3	6,508.42	0.1
Interest expense	267.02	0.1	1,719.62	0.1	742.20	0.3	5,296.22	0.1
Bank fees	1.47	0.0	26.91	0.0	0.00	0.0	15.00	0.0
Depreciation	3,321.06	1.5	19,926.35	1.4	3,836.43	1.7	23,018.58	0.3
Equipment rent	2,474.75	1.1	15,527.67	1.1	3,479.28	1.5	16,904.87	0.3
	<u>\$ 171,551.35</u>	<u>77.3</u>	<u>\$1,067,502.26</u>	<u>76.4</u>	<u>\$ 175,875.67</u>	<u>77.0</u>	<u>\$1,125,578.27</u>	<u>13.0</u>

See Accountant's Compilation Report

**Renz Addiction Counseling Center  
Schedules of Program Expenditures**

	<u>One Month Ended December 31, 2015</u>		<u>Six Months Ended December 31, 2015</u>		<u>One Month Ended December 31, 2014</u>		<u>One Month Ended December 31, 2014</u>	
Expenditures - administration								
Salaries	\$ 24,329.86	11.0	\$142,290.58	10.2	\$ 21,984.58	9.6	\$134,756.40	10.0
Payroll taxes	1,477.66	0.7	11,862.88	0.9	1,320.66	0.6	12,025.11	0.9
Advertising	0.00	0.0	375.00	0.0	0.00	0.0	150.00	0.0
Computer Consulting Expense	2,066.48	0.9	4,796.47	0.3	0.00	0.0	2,255.00	0.0
Conferences and meetings - Admin	0.00	0.0	0.00	0.0	40.00	0.0	435.00	0.0
Dues and Subscriptions - Admin	133.40	0.1	1,351.54	0.1	38.20	0.0	1,278.00	0.0
Training - Admin	0.00	0.0	69.00	0.0	0.00	0.0	0.00	0.0
Recruiting - Admin	0.00	0.0	110.00	0.0	0.00	0.0	200.00	0.0
Legal and Accounting - Admin	242.00	0.1	2,092.50	0.2	160.00	0.1	1,284.00	0.1
Licensing and Accreditation - Admin	0.00	0.0	0.00	0.0	16.00	0.0	26.00	0.0
Repair and maintenance - Admin	78.83	0.0	1,782.63	0.1	44.29	0.0	451.35	0.0
Telephone-Admin	461.50	0.2	2,759.28	0.2	254.95	0.1	1,672.45	0.1
Utilities-Admin	280.81	0.1	1,846.13	0.1	254.17	0.1	1,513.04	0.1
Depreciation-Admin	288.78	0.1	1,732.72	0.1	187.14	0.1	1,122.84	0.1
Interest Expense-Admin	189.66	0.1	1,064.61	0.1	277.78	0.1	2,212.74	0.2
Rent equipment-Admin	42.56	0.0	212.80	0.0	141.13	0.1	846.78	0.1
Travel and entertainment - Admin	0.00	0.0	58.75	0.0	18.00	0.0	576.13	0.0
Auto	431.06	0.2	2,310.31	0.2	334.75	0.1	2,410.40	0.2
Health, life, dental, and disability	542.39	0.2	2,716.52	0.2	(652.82)	(0.3)	1,594.06	0.1
Insurance	107.26	0.0	683.92	0.0	103.35	0.0	810.90	0.1
Meals and dinners	289.58	0.1	1,252.54	0.1	885.42	0.4	1,803.77	0.1
Miscellaneous	747.88	0.3	6,300.04	0.5	2,198.07	1.0	5,755.17	0.4
Postage	0.00	0.0	467.76	0.0	90.21	0.0	600.94	0.0
Office supplies	690.45	0.3	1,383.58	0.1	483.36	0.2	2,935.50	0.2
Contract and outside labor	61.00	0.0	785.00	0.1	0.00	0.0	605.94	0.0
Bad debt expense	0.00	0.0	0.00	0.0	44.00	0.0	475.40	0.0
Retirement	704.43	0.3	4,226.58	0.3	704.43	0.3	4,226.58	0.3
Subtotal administration expenditures	<u>33,165.59</u>	<u>14.7</u>	<u>192,531.14</u>	<u>13.8</u>	<u>28,927.67</u>	<u>12.6</u>	<u>182,023.50</u>	<u>13.5</u>
One American Way								
Outside services - OAW	0.00	0.0	23.99	0.0	0.00	0.0	0.00	0.0
Amortization Expense - OAW	58.33	0.0	349.98	0.0	58.33	0.0	349.98	0.0
Depreciation - OAW	1,203.28	0.5	7,219.65	0.5	655.00	0.3	3,930.00	0.3
Interest expense - OAW	379.33	0.2	2,129.26	0.2	555.53	0.2	4,425.51	0.3
Property taxes - OAW	278.53	0.1	1,671.18	0.1	0.00	0.0	0.00	0.0
Repair and maintenance - OAW	39.76	0.0	931.07	0.1	372.27	0.2	680.91	0.1
Utilities - OAW	435.42	0.2	2,414.07	0.2	560.91	0.2	3,777.81	0.3
Subtotal One American Way Expenditures	<u>2,394.65</u>	<u>1.0</u>	<u>14,739.20</u>	<u>1.1</u>	<u>2,202.04</u>	<u>1.0</u>	<u>13,164.21</u>	<u>1.0</u>
Total Administration Expenditures	<u>\$ 35,560.24</u>	<u>15.7</u>	<u>\$207,270.34</u>	<u>14.9</u>	<u>\$ 31,129.71</u>	<u>13.6</u>	<u>\$195,187.71</u>	<u>14.5</u>

See Accountant's Compilation Report

**Renz Addiction Counseling Center  
Schedules of Program Expenditures**

	<u>One Month Ended December 31, 2015</u>		<u>Six Months Ended December 31, 2015</u>		<u>One Month Ended December 31, 2014</u>		<u>Six Months Ended December 31, 2014</u>	
<b>Revenues-Employee Assistance Services</b>								
Contract revenue	\$ 0.00	0.0	\$ 5,651.12	100.0	\$ 0.00	0.0	\$ 4,938.12	100.0
	<u>0.00</u>	<u>0.0</u>	<u>5,651.12</u>	<u>100.0</u>	<u>0.00</u>	<u>0.0</u>	<u>4,938.12</u>	<u>100.0</u>
<b>Expenditures - Employee Assistance Services</b>								
Salaries-managing director	100.00	29.9	1,432.50	35.4	0.00	0.0	705.00	19.7
Salaries-counselors	0.00	0.0	0.00	0.0	0.00	0.0	584.70	16.3
Payroll taxes	0.00	0.0	40.50	1.0	0.00	0.0	26.18	0.7
Health, life, dental and disability	87.59	26.2	521.02	12.9	5.98	5.4	409.03	11.4
Contract and outside labor	8.00	2.4	34.50	0.9	0.00	0.0	0.00	0.0
Insurance	26.81	8.0	170.56	4.2	25.63	23.4	204.20	5.7
Auto expense	0.00	0.0	7.20	0.2	11.15	10.2	17.45	0.5
Dues and subscriptions	0.00	0.0	1,320.00	32.6	0.00	0.0	1,170.00	32.7
Supplies	0.00	0.0	6.49	0.2	0.00	0.0	3.11	0.1
Office expense	0.00	0.0	6.64	0.2	0.00	0.0	6.58	0.2
Postage	0.00	0.0	56.99	1.4	10.48	9.6	52.32	1.5
Printing	38.43	11.5	56.06	1.4	0.00	0.0	28.05	0.8
Telephone	21.26	6.4	113.41	2.8	16.49	15.0	80.92	2.3
Legal and accounting	60.50	18.1	359.50	8.9	40.00	36.5	321.00	9.0
	<u>\$ 342.59</u>	<u>102.4</u>	<u>\$ 4,125.37</u>	<u>101.9</u>	<u>\$ 109.73</u>	<u>100.0</u>	<u>\$ 3,608.54</u>	<u>100.7</u>

**Renz Addiction Counseling Center  
Schedule of Activities - Departmentalized  
One Month Ended December 31, 2015**

Revenues:	<u>Elgin</u>	<u>Streamwood</u>	<u>St Charles</u>	<u>Prevention - HIV</u>	<u>Prev-ATOD</u>	<u>EAS</u>	<u>Total</u>
Dasa contracts	\$ 33,251.54	\$ 1,193.10	\$ 4,772.40	\$ 0.00	\$ 15,200.00	\$ 0.00	\$ 54,417.04
Medicaid and misc.	3,444.34	0.00	0.00	0.00	0.00	0.00	3,444.34
Medicaid - Managed care	1,652.52	0.00	0.00	0.00	0.00	0.00	1,652.52
Drug Free Community grant	0.00	0.00	0.00	0.00	10,416.67	0.00	10,416.67
CABHI	20,523.23	0.00	0.00	0.00	0.00	0.00	20,523.23
United Way	0.00	0.00	1,053.42	0.00	0.00	0.00	1,053.42
Lake County HIV	0.00	0.00	0.00	9,133.33	0.00	0.00	9,133.33
Cook County HIV	0.00	0.00	0.00	11,050.00	0.00	0.00	11,050.00
SAMHSA - SUPPORT	43,333.33	0.00	0.00	0.00	0.00	0.00	43,333.33
IDPH HIV minority grant	0.00	0.00	0.00	5,714.29	0.00	0.00	5,714.29
IDPH - Category 2	0.00	0.00	0.00	10,887.00	0.00	0.00	10,887.00
Client fees	2,226.00	0.00	200.00	0.00	0.00	0.00	2,426.00
Client fees - third party	3,451.67	0.00	0.00	0.00	0.00	0.00	3,451.67
Second Chance Program	760.00	0.00	0.00	0.00	0.00	0.00	760.00
Kane County Probation	130.00	0.00	0.00	0.00	0.00	0.00	130.00
Township grants	1,000.00	0.00	0.00	0.00	0.00	0.00	1,000.00
US Probation and Pretrial	3,587.00	0.00	0.00	0.00	0.00	0.00	3,587.00
Geneva 708	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
Geneva Community Chest	0.00	0.00	158.00	0.00	0.00	0.00	158.00
Hanover Township	0.00	5,083.33	0.00	0.00	0.00	0.00	5,083.33
Sheridan Correctional Facility	62.12	0.00	0.00	0.00	0.00	0.00	62.12
Other foundations and grants	0.00	0.00	0.00	0.00	1,169.44	0.00	1,169.44
St Charles Mental Health	0.00	0.00	5,333.33	0.00	0.00	0.00	5,333.33
<b>Total revenue</b>	<u>113,421.75</u>	<u>6,276.43</u>	<u>12,517.15</u>	<u>36,784.62</u>	<u>26,786.11</u>	<u>0.00</u>	<u>195,786.06</u>

**Renz Addiction Counseling Center  
Schedule of Activities - Departmentalized  
One Month Ended December 31, 2015**

	<u>Elgin</u>	<u>Streamwood</u>	<u>St Charles</u>	<u>Prevention - HIV</u>	<u>Prev-ATOD</u>	<u>EAS</u>	<u>Total</u>
<b>Expenditures:</b>							
Salaries	45,975.35	2,015.32	1,791.90	10,907.41	14,268.87	100.00	75,058.85
Payroll taxes	4,163.99	39.65	0.00	993.36	339.15	0.00	5,536.15
Employee benefits	3,233.32	229.37	842.89	1,040.52	460.56	87.59	5,894.25
Retirement	1,164.98	32.51	0.00	437.17	218.59	0.00	1,853.25
Contract and outside labor	28,989.28	26.21	308.82	12,405.62	1,616.90	8.00	43,354.83
Auto expense	739.29	0.00	63.18	1,009.21	175.91	0.00	1,987.59
Advertising	(851.27)	(29.69)	(118.74)	0.00	0.00	0.00	(999.70)
Conferences and conventions	0.00	0.00	0.00	0.00	865.00	0.00	865.00
Dues and subscriptions	1,369.20	46.56	186.24	0.00	1,248.00	0.00	2,850.00
Program materials	229.66	0.00	0.00	90.75	402.94	0.00	723.35
Licensing	0.00	0.00	0.00	65.00	0.00	0.00	65.00
Insurance	1,330.00	80.44	268.16	583.98	285.03	26.81	2,574.42
Training and tuition reimbursement	75.00	0.00	0.00	0.00	75.00	0.00	150.00
Legal and accounting	2,783.01	181.50	605.00	1,524.59	653.40	60.50	5,808.00
Program supplies	3,486.04	57.90	193.00	592.10	540.97	0.00	4,870.01
Interest expense	77.36	0.00	0.00	189.66	0.00	0.00	267.02
Bank fees	1.47	0.00	0.00	0.00	0.00	0.00	1.47
Office and printing	3,097.42	0.00	413.40	968.32	414.95	38.43	4,932.52
Postage	39.99	115.28	0.00	0.00	0.00	0.00	155.27
Recruiting	140.00	0.00	0.00	0.00	0.00	0.00	140.00
Rent	0.00	100.00	2,325.00	0.00	39.35	0.00	2,464.35
Repairs and maintenance	1,390.58	0.00	123.92	505.26	272.91	0.00	2,292.67
Telephone and utilities	2,394.15	42.53	208.18	1,035.39	389.86	21.26	4,091.37
Travel and entertainment	275.00	0.00	0.00	(300.00)	1,575.78	0.00	1,550.78
Depreciation	2,454.69	0.00	0.00	577.58	288.79	0.00	3,321.06
Equipment rental	1,085.79	63.87	212.90	482.58	241.29	0.00	2,086.43
<b>Total expenses</b>	<u>103,644.30</u>	<u>3,001.45</u>	<u>7,423.85</u>	<u>33,108.50</u>	<u>24,373.25</u>	<u>342.59</u>	<u>171,893.94</u>
Net program income	9,777.45	3,274.98	5,093.30	3,676.12	2,412.86	(342.59)	23,892.12
Administrative revenue allocated	15,834.87	527.83	1,055.66	3,212.70	5,496.48	263.91	26,391.45
Administrative cost allocated	(21,336.14)	(711.21)	(1,422.41)	(3,972.53)	(7,762.35)	(355.60)	(35,560.24)
<b>Net income</b>	<u>\$ 4,276.18</u>	<u>\$ 3,091.60</u>	<u>\$ 4,726.55</u>	<u>\$ 2,916.29</u>	<u>\$ 146.99</u>	<u>\$ (434.28)</u>	<u>\$ 14,723.33</u>

See Accountant's Compilation Report

**Renz Addiction Counseling Center  
Schedule of Activities - Departmentalized  
Six Months Ended December 31, 2015**

Revenues:	<u>Elgin</u>	<u>Streamwood</u>	<u>St Charles</u>	<u>Prevention - HIV</u>	<u>Prevention - ATOD</u>	<u>EAS</u>	<u>Total</u>
DASA contracts	\$ 202,274.04	\$ 7,158.60	\$ 28,634.40	\$ 0.00	\$ 91,200.00	\$ 0.00	\$ 329,267.04
Medicaid and misc.	35,039.31	0.00	0.00	0.00	0.00	0.00	35,039.31
Medicaid - Managed care	48,660.47	0.00	0.00	0.00	0.00	0.00	48,660.47
Drug Free Community Grant	0.00	0.00	0.00	0.00	31,250.01	0.00	31,250.01
CABHI	132,455.58	0.00	0.00	0.00	0.00	0.00	132,455.58
United Way	0.00	0.00	6,320.52	0.00	0.00	0.00	6,320.52
Lake County HIV	0.00	0.00	0.00	54,799.98	0.00	0.00	54,799.98
Cook County HIV	0.00	0.00	0.00	73,700.00	0.00	0.00	73,700.00
SAMHSA - Media	0.00	0.00	0.00	31,249.98	0.00	0.00	31,249.98
SAMHSA - SUPPORT	259,999.98	0.00	0.00	0.00	0.00	0.00	259,999.98
IDPH HIV minority grant	0.00	0.00	0.00	5,714.29	0.00	0.00	5,714.29
IDPH - Category 2	0.00	0.00	0.00	65,322.00	0.00	0.00	65,322.00
Kane County Probation	7,154.00	0.00	0.00	0.00	0.00	0.00	7,154.00
Township grants	9,750.00	0.00	0.00	0.00	0.00	0.00	9,750.00
Client fees	27,050.62	0.00	2,400.00	0.00	0.00	0.00	29,450.62
Client fees - third party	23,627.11	0.00	0.00	0.00	0.00	0.00	23,627.11
Second Chance program	3,280.00	0.00	0.00	0.00	0.00	0.00	3,280.00
US Probation and Pretrial	13,025.00	0.00	0.00	0.00	0.00	0.00	13,025.00
Geneva 708	0.00	0.00	5,500.00	0.00	0.00	0.00	5,500.00
Geneva Community Chest	0.00	0.00	794.34	0.00	0.00	0.00	794.34
Hanover Township	0.00	30,499.98	0.00	0.00	0.00	0.00	30,499.98
School District 300	13,680.00	0.00	0.00	0.00	0.00	0.00	13,680.00
Employee Assistance Services revenue	0.00	0.00	0.00	0.00	0.00	5,651.12	5,651.12
Sheridan Correctional Facility	4,716.24	0.00	0.00	0.00	0.00	0.00	4,716.24
Other foundations and grants	754.07	0.00	0.00	0.00	13,370.76	0.00	14,124.83
St Charles Mental Health	0.00	0.00	31,999.98	0.00	0.00	0.00	31,999.98
<b>Total revenue</b>	<b>\$ 781,466.42</b>	<b>\$ 37,658.58</b>	<b>\$ 75,649.24</b>	<b>\$ 230,786.25</b>	<b>\$ 135,820.77</b>	<b>\$ 5,651.12</b>	<b>\$ 1,267,032.38</b>

**Renz Addiction Counseling Center  
Schedule of Activities - Departmentalized  
Six Months Ended December 31, 2015**

	<u>Elgin</u>	<u>Streamwood</u>	<u>St Charles</u>	<u>Prevention - HIV</u>	<u>Prevention - ATOD</u>	<u>EAS</u>	<u>Total</u>
<b>Expenditures:</b>							
Salaries	\$ 288,185.51	\$ 11,831.36	\$ 17,588.01	\$ 77,846.95	\$ 81,104.27	\$ 1,432.50	\$ 477,988.60
Payroll taxes	28,990.39	326.77	472.93	8,101.66	2,378.71	40.50	40,310.96
Employee benefits	23,121.71	1,524.80	5,397.61	7,407.89	2,827.35	521.02	40,800.38
Retirement	6,989.88	195.06	0.00	2,623.02	1,311.54	0.00	11,119.50
Contract and outside labor	200,072.33	560.07	3,924.57	63,482.47	4,519.62	34.50	272,593.56
Auto expense	3,494.89	0.00	481.95	6,508.33	459.43	7.20	10,951.80
Advertising	4,054.32	115.44	461.82	0.00	0.00	0.00	4,631.58
Conferences and conventions	377.48	0.00	191.67	0.00	865.00	0.00	1,434.15
Dues and subscriptions	3,463.88	298.99	567.94	124.00	2,089.00	1,320.00	7,863.81
Program materials	1,876.70	0.00	0.00	759.29	6,244.35	0.00	8,880.34
Training and tuition reimbursement	560.00	0.00	0.00	0.00	75.00	0.00	635.00
Legal and accounting	17,462.01	1,078.50	3,595.00	8,321.19	3,695.80	359.50	34,512.00
Licensing	0.00	0.00	0.00	140.00	75.00	0.00	215.00
Insurance	8,731.50	511.73	1,463.42	5,482.68	1,636.46	170.56	17,996.35
Meals and dinners	467.31	0.00	10.21	160.00	90.00	0.00	727.52
Program supplies	7,419.71	59.75	230.29	5,821.42	5,559.80	6.49	19,097.46
Interest expense	655.00	0.00	0.00	1,064.62	0.00	0.00	1,719.62
Bank fees	26.91	0.00	0.00	0.00	0.00	0.00	26.91
Office and printing	7,717.62	55.25	929.87	1,906.81	1,283.71	62.70	11,955.96
Postage	604.93	227.79	56.04	147.37	431.91	56.99	1,525.03
Recruiting	717.35	0.00	25.00	0.00	0.00	0.00	742.35
Rent	0.00	600.00	13,800.00	0.00	236.15	0.00	14,636.15
Repairs and maintenance	8,070.05	7.50	804.49	4,502.14	1,632.27	0.00	15,016.45
Telephone and utilities	14,541.36	462.45	2,132.73	6,367.36	1,817.66	113.41	25,434.97
Travel and entertainment	5,433.33	0.00	0.00	9,553.71	3,198.18	0.00	18,185.22
Depreciation	14,728.14	0.00	0.00	3,465.48	1,732.73	0.00	19,926.35
Equipment rental	5,752.39	2,099.47	1,229.40	2,412.90	1,208.45	0.00	12,700.61
<b>Total expenses</b>	<b>653,514.70</b>	<b>19,954.93</b>	<b>53,362.95</b>	<b>216,199.29</b>	<b>124,470.39</b>	<b>4,125.37</b>	<b>1,071,627.63</b>
Net program income	127,951.72	17,703.65	22,286.29	14,586.96	11,350.38	1,525.75	195,404.75
Administrative revenue allocated	76,430.98	2,547.70	5,095.40	20,381.60	21,655.44	1,273.85	127,384.97
Administrative cost allocated	(124,362.20)	(4,145.41)	(8,290.81)	(33,163.25)	(35,235.97)	(2,072.70)	(207,270.34)
<b>Net income</b>	<b>\$ 80,020.50</b>	<b>\$ 16,105.94</b>	<b>\$ 19,090.88</b>	<b>\$ 1,805.31</b>	<b>\$ (2,230.15)</b>	<b>\$ 726.90</b>	<b>\$ 115,519.38</b>

See Accountant's Compilation Report

**RENZ ADDICTION COUNSELING CENTER  
SUMMARY - UNAUDITED RESULTS  
6 MONTHS ENDED DECEMBER 31, 2015**

<b>Revenue Source</b>	<b>1-Month Ended 12/31/15</b>	<b>6-Months Ended 12/31/15</b>	<b>Budget Year-To-Date</b>	<b>6-Months Ended 12/30/15</b>
Programs	\$ 195,786	\$ 1,261,381	\$ 1,269,650	\$ 1,304,929
Fundraising	2,517	8,937	9,750	13,824
EAS	0	5,651	7,076	4,938
Administrative	23,874	118,448	38,049	24,493
<b>Total Revenues</b>	<b>\$ 222,177</b>	<b>\$ 1,394,417</b>	<b>\$ 1,324,525</b>	<b>\$ 1,348,184</b>
<b>Expenditures</b>				
Programs	\$ 171,551	\$ 1,067,502	\$ 1,092,212	\$ 1,125,578
EAS	343	4,126	5,563	3,609
Administrative	35,560	207,270	213,125	195,188
<b>Total Expenditures</b>	<b>207,454</b>	<b>1,278,898</b>	<b>1,310,900</b>	<b>1,324,375</b>
<b>Profit(Loss)</b>	<b>14,723</b>	<b>115,519</b>	<b>13,625</b>	<b>23,809</b>
Contributions - capital campaign	8	256	2,000	1,059
Interest -accounts receivable	0	0	0	0
Real estate tax refund	0	0	0	0
<b>Total Profit(Loss)</b>	<b>\$ 14,731</b>	<b>\$ 115,775</b>	<b>\$ 15,625</b>	<b>\$ 24,868</b>

**Activities Departmentalized**

Elgin	\$ 9,777	\$ 127,952
Streamwood	3,275	17,704
St. Charles	5,093	22,286
Prevention - HIV	3,676	14,587
Prevention - ATOD	2,413	11,350
EAS	(342)	1,526
Operating profit	23,892	195,405
Net administration	(9,169)	(79,886)
<b>Profit(Loss)</b>	<b>14,723</b>	<b>115,519</b>
Contributions - capital campaign	8	256
Interest -accounts receivable	0	0
<b>Total Profit(Loss)</b>	<b>\$ 14,731</b>	<b>\$ 115,775</b>

**Assets**

Cash	\$ 525,717	\$ 331,749
Accounts receivable	568,977	585,151
Allowance for bad debt	(75,500)	(52,700)
Net property and equipment	1,871,948	1,885,871
Other assets	12,691	12,245
<b>Total Assets</b>	<b>\$ 2,903,833</b>	<b>\$ 2,762,316</b>

**Liabilities**

Current liabilities	\$ 153,496	\$ 121,408
Mortgage payable	335,873	436,894
Board designated fund balance	145,000	125,000
Fund balance	2,269,464	2,079,014
<b>Total Liabilities and Fund Balance</b>	<b>\$ 2,903,833</b>	<b>\$ 2,762,316</b>

**Renz Addiction Counseling Center  
Statement of Activities- Budget and Actual**

**Six Months Ended  
December 31, 2015**

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Annual Budget</u>
Revenue - programs:				
DASA Contracts	\$ 329,267.04	\$ 362,500.02	\$ (33,232.98)	\$ 725,000.00
Medicaid and misc.	35,039.31	64,999.98	(29,960.67)	130,000.00
Medicaid - Managed care	48,660.47	9,999.96	38,660.51	20,000.00
Drug Free Community grant	31,250.01	0.00	31,250.01	0.00
CABHI	132,455.58	109,999.98	22,455.60	220,000.00
United Way contracts	6,320.52	7,249.98	(929.46)	14,500.00
Lake County HIV	54,799.98	40,000.02	14,799.96	80,000.00
SAMHSA grant - Media	31,249.98	31,250.00	(0.02)	31,250.00
SAMHSA grant - SUPPORT	259,999.98	259,999.98	0.00	520,000.00
IDPH HIV minority grant	5,714.29	25,000.02	(19,285.73)	50,000.00
IDPH - Category 2	65,322.00	75,000.00	(9,678.00)	150,000.00
Cook County HIV	73,700.00	49,999.98	23,700.02	100,000.00
Client fees	29,450.62	44,250.06	(14,799.44)	88,500.00
Client fees - third party	23,627.11	34,999.98	(11,372.87)	70,000.00
US Probation and Pretrial	13,025.00	7,500.00	5,525.00	15,000.00
Kane County Probation	7,154.00	19,999.98	(12,845.98)	40,000.00
Second Chance program	3,280.00	4,500.00	(1,220.00)	9,000.00
Township grants	9,750.00	4,999.98	4,750.02	10,000.00
Geneva 708	5,500.00	3,750.00	1,750.00	7,500.00
Geneva Community Chest	794.34	900.00	(105.66)	1,800.00
Hanover Township	30,499.98	30,000.00	499.98	60,000.00
School District 300	13,680.00	19,000.02	(5,320.02)	38,000.00
Sheridan Correctional Facility	4,716.24	750.00	3,966.24	1,500.00
Other foundations and grants	14,124.83	31,000.02	(16,875.19)	62,000.00
St Charles Mental Health	31,999.98	31,999.98	0.00	64,000.00
	<u>1,261,381.26</u>	<u>1,269,649.94</u>	<u>(8,268.68)</u>	<u>2,508,050.00</u>
REVENUE-EAS	5,651.12	7,075.50	(1,424.38)	14,151.00
REVENUE-Fundraising	8,936.60	9,749.94	(813.34)	19,500.00
REVENUE-ADMINISTRATIVE:				
Contributions	79,430.95	7,999.98	71,430.97	16,000.00
Interest and dividends	2,213.40	150.00	2,063.40	300.00
Rental income	0.00	4,500.00	(4,500.00)	9,000.00
One American Way rental income	15,549.08	15,000.00	549.08	30,000.00
Management fee	12,462.28	9,900.00	2,562.28	19,800.00
Other income	8,792.66	499.98	8,292.68	1,000.00
<b>Total Revenue</b>	<u>1,394,417.35</u>	<u>1,324,525.34</u>	<u>69,892.01</u>	<u>2,617,801.00</u>
Program expenditures	1,067,502.26	1,092,212.64	24,710.38	2,184,426.00
EAS expenditures	4,125.37	5,562.60	1,437.23	11,125.00
Administrative expenditures	207,270.34	213,124.98	5,854.64	426,250.00
Total expenditures	<u>1,278,897.97</u>	<u>1,310,900.22</u>	<u>32,002.25</u>	<u>2,621,801.00</u>
Increase(decrease)	115,519.38	13,625.12	101,894.26	(4,000.00)
<b>OTHER SOURCES:</b>				
Contributions-Capital Campaign	255.92	1,999.98	(1,744.06)	4,000.00
Excess revenues over expenditures	<u>\$ 115,775.30</u>	<u>\$ 15,625.10</u>	<u>\$ 100,150.20</u>	<u>\$ 0.00</u>

**Renz Addiction Counseling Center  
Actual vs Budgeted Expenditures**

**Six Months Ended  
December 31, 2015**

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Annual Budget</u>
Expenditures - program				
Salaries	\$ 476,556.10	\$ 553,964.94	\$ 77,408.84	\$ 1,107,930.00
Payroll taxes	40,270.46	48,574.92	8,304.46	97,150.00
Health, life, dental and disability insurance	40,279.36	35,087.40	(5,191.96)	70,175.00
Contract and labor	272,559.06	195,450.06	(77,109.00)	390,900.00
Recruiting	742.35	3,250.02	2,507.67	6,500.00
Auto expense	10,944.60	18,174.96	7,230.36	36,350.00
Advertising	4,631.58	10,075.02	5,443.44	20,150.00
Conferences	1,434.15	2,000.04	565.89	4,000.00
Dues and subscriptions	6,543.81	3,224.94	(3,318.87)	6,450.00
Retirement	11,119.50	12,100.44	980.94	24,201.00
Educational materials	6,053.28	10,050.00	3,996.72	20,100.00
Training and tuition teimburse	635.00	1,999.98	1,364.98	4,000.00
Meals and dinners	727.52	1,049.94	322.42	2,100.00
Miscellaneous program expense	19,090.97	19,249.98	159.01	38,500.00
Office supplies	5,724.00	10,049.94	4,325.94	20,100.00
Postage	1,468.04	1,799.94	331.90	3,600.00
Printing	6,169.26	3,924.96	(2,244.30)	7,850.00
Rent	14,636.15	19,350.00	4,713.85	38,700.00
Repairs and maintenance	15,016.45	13,550.04	(1,466.41)	27,100.00
Telephone	16,011.29	13,000.02	(3,011.27)	26,000.00
Utilities	9,310.27	12,349.98	3,039.71	24,700.00
Legal and accounting	34,152.50	29,900.04	(4,252.46)	59,800.00
Travel and entertainment	18,185.22	7,510.02	(10,675.20)	15,020.00
Insurance	17,825.79	18,474.96	649.17	36,950.00
Licensing and accreditation	215.00	2,100.00	1,885.00	4,200.00
Interest expense	1,719.62	5,149.98	3,430.36	10,300.00
Bank fees	26.91	49.98	23.07	100.00
Bad debt expense	0.00	150.00	150.00	300.00
Depreciation	19,926.35	24,000.00	4,073.65	48,000.00
Equipment rent	15,527.67	16,600.14	1,072.47	33,200.00
	<u>1,067,502.26</u>	<u>1,092,212.64</u>	<u>24,710.38</u>	<u>2,184,426.00</u>
Employee assistance services - expenditures				
Salaries - Managing Director - EAS	1,432.50	1,500.00	67.50	3,000.00
FICA Taxes - EAS	0.00	150.00	150.00	300.00
IL unemployment tax - EAS	40.50	37.50	(3.00)	75.00
Employee disability ins - EAS	35.34	49.98	14.64	100.00
EMPLOYEE LIFE/HEALTH INS-EAS	485.68	400.02	(85.66)	800.00
Outside services - EAS	0.00	250.02	250.02	500.00
Workers' comp - EAS	54.88	100.02	45.14	200.00
Mileage expense - EAS	7.20	100.02	92.82	200.00
Salaries - EAS - R. Ahlberg	0.00	750.00	750.00	1,500.00
Advertising - EAS	0.00	250.02	250.02	500.00
Computer consultanting - EAS	34.50	0.00	(34.50)	0.00
Dues and subscriptions - EAS	1,320.00	750.00	(570.00)	1,500.00
Insurance - EAS	115.68	250.02	134.34	500.00
Legal and Accounting - EAS	359.50	325.02	(34.48)	650.00
Meals - EAS	0.00	49.98	49.98	100.00
Supplies - EAS	6.49	100.02	93.53	200.00
Office Expense - EAS	6.64	49.98	43.34	100.00
Postage and Delivery - EAS	56.99	49.98	(7.01)	100.00
Printing - EAS	56.06	49.98	(6.08)	100.00
Telephone - EAS	113.41	250.02	136.61	500.00
Training-EAS	0.00	100.02	100.02	200.00
	<u>\$ 4,125.37</u>	<u>\$ 5,562.60</u>	<u>\$ 1,437.23</u>	<u>\$ 11,125.00</u>

**Renz Addiction Counseling Center  
Actual vs Budgeted Expenditures**

**Six Months Ended  
December 31, 2015**

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Annual Budget</u>
<b>Expenditures - administration</b>				
Salaries-directors	\$ 142,290.58	\$ 131,749.98	\$ (10,540.60)	\$ 263,500.00
Advertising	375.00	499.98	124.98	1,000.00
Bad debt	0.00	1,500.00	1,500.00	3,000.00
Computer Consulting Expense	4,796.47	3,000.00	(1,796.47)	6,000.00
Conferences and meetings - Admin	0.00	300.00	300.00	600.00
Dues and Subscriptions - Admin	1,351.54	1,300.02	(51.52)	2,600.00
Employee benefits - Admin	0.00	375.00	375.00	750.00
Training - Admin	69.00	0.00	(69.00)	0.00
Recruiting - Admin	110.00	150.00	40.00	300.00
Legal and Accounting - Admin	2,092.50	1,249.98	(842.52)	2,500.00
Licensing and Accreditation - Admin	0.00	100.02	100.02	200.00
Repair and maintenance - Admin	1,782.63	450.00	(1,332.63)	900.00
Telephone-Admin	2,759.28	1,500.00	(1,259.28)	3,000.00
Utilities-Admin	1,846.13	1,600.02	(246.11)	3,200.00
Depreciation-Admin	1,732.72	1,399.98	(332.74)	2,800.00
Interest Expense-Admin	1,064.61	2,250.00	1,185.39	4,500.00
Rent equipment-Admin	212.80	1,000.02	787.22	2,000.00
Travel and entertainment - Admin	58.75	349.98	291.23	700.00
Auto	2,310.31	2,400.00	89.69	4,800.00
Health, life and dental insurance	2,716.52	7,200.00	4,483.48	14,400.00
Insurance	683.92	949.98	266.06	1,900.00
Meals and dinners	1,252.54	1,000.02	(252.52)	2,000.00
Miscellaneous	6,300.04	4,999.98	(1,300.06)	10,000.00
Postage	467.76	450.00	(17.76)	900.00
Office supplies	1,383.58	3,100.02	1,716.44	6,200.00
Contract and outside labor	785.00	10,500.00	9,715.00	21,000.00
Payroll and other taxes	11,862.88	12,350.04	487.16	24,700.00
Retirement	4,226.58	4,350.00	123.42	8,700.00
Subtotal administration	<u>192,531.14</u>	<u>196,075.02</u>	<u>3,543.88</u>	<u>392,150.00</u>
<b>One American Way</b>				
Outside services - OAW	23.99	49.98	25.99	100.00
Amortization Expense - OAW	349.98	349.98	0.00	700.00
Depreciation - OAW	7,219.65	4,000.02	(3,219.63)	8,000.00
Interest expense - OAW	2,129.26	4,249.98	2,120.72	8,500.00
Property taxes - OAW	1,671.18	1,500.00	(171.18)	3,000.00
Repair and maintenance - OAW	931.07	900.00	(31.07)	1,800.00
Telephone - OAW	0.00	3,000.00	3,000.00	6,000.00
Utilities - OAW	2,414.07	3,000.00	585.93	6,000.00
Subtotal One American Way	<u>14,739.20</u>	<u>17,049.96</u>	<u>2,310.76</u>	<u>34,100.00</u>
<b>Total administration</b>	<u>\$ 207,270.34</u>	<u>\$ 213,124.98</u>	<u>\$ 5,854.64</u>	<u>\$ 426,250.00</u>

# **RENZ ADDICTION COUNSELING CENTER**

**Report on Audited Financial Statements  
and Other Supplemental Information**

**June 30, 2015**

**MANNING SILVERMAN & COMPANY  
CERTIFIED PUBLIC ACCOUNTANTS  
(847) 459-8850**

**RENZ ADDICTION COUNSELING CENTER**  
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**JUNE 30, 2015**

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**JUNE 30, 2015**

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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Renz Addiction Counseling Center  
Elgin, Illinois

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Renz Addiction Counseling Center (a nonprofit organization), which comprise the statement of financial position as of June 30, 2015, and the related statements of activities and changes in net assets, 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 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 Renz Addiction Counseling Center as of June 30, 2015, 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 Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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 October 30, 2015, on our consideration of Renz Addiction Counseling 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 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 Renz Addiction Counseling Center's internal control over financial reporting and compliance.



Manning Silverman & Company  
Certified Public Accountants

October 30, 2015

**RENZ ADDICTION COUNSELING CENTER**  
**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2015**

**ASSETS**

Current Assets:	
Cash and Cash Equivalents	\$ 365,230
Accounts Receivable (Net of Allowance for Doubtful Accounts of \$75,500)	578,699
Prepaid Expenses and Deposits	20,373
Refinance Costs (Net of Amortization of \$2,450)	<u>1,050</u>
Total Current Assets	965,352
Property and Equipment:	
Land	510,028
Building and Improvements	1,888,872
Furniture and Equipment	<u>422,882</u>
Total Property and Equipment	2,821,782
Less: Accumulated Depreciation	<u>(920,955)</u>
Total Property and Equipment	<u>1,900,827</u>
Total Assets	<u>\$ 2,866,179</u>

**LIABILITIES AND NET ASSETS**

Current Liabilities:	
Accounts Payable	\$ 27,037
Current Portion of Long-Term Debt	77,434
Accrued Compensation	64,970
Accrued Real Estate Taxes	3,131
Accrued Vacation Pay	60,365
Unearned Revenue	21,250
Security Deposit	<u>1,881</u>
Total Current Liabilities	256,068
Long-Term Liabilities:	
First Mortgages Payable, Less Current Portion Above	<u>311,422</u>
Total Liabilities	567,490
Unrestricted Net Assets	<u>2,298,689</u>
Total Liabilities Net Assets	<u>\$ 2,866,179</u>

See Independent Auditor's Report.  
The accompanying notes are an integral part of these financial statements.

**RENZ ADDICTION COUNSELING CENTER**  
**STATEMENT OF ACTIVIES AND CHANGES IN NET ASSETS**  
**JUNE 30, 2015**

Public Support and Other Revenue:	
Public Support	
Federal, State and Local Governmental Agencies	\$ 2,508,927
Other Organizations	31,972
Other Revenue	
Employee Assistance Services	12,389
Client Fees and Third Party Reimbursements	138,553
Miscellaneous Income	89,095
Interest Income	245
Donations	21,193
Fundraising Events	31,622
Rental Income - One American Way	<u>20,200</u>
 Total Public Support and Other Revenue	 <u>2,854,196</u>
 Expenses:	
Program Services	
Elgin and Passage Outpatient Substance Abuse	1,439,763
Streamwood Outpatient Substance Abuse	38,286
St. Charles Outpatient Substance Abuse	152,936
Prevention - HIV	426,291
Employee Assistance Services	7,232
Prevention - ATOD	<u>250,996</u>
 Total Program Services	 2,315,504
 Supporting Services, Management and General	 404,999
Rental Expense - One American Way	<u>14,150</u>
 Total Expenses	 <u>2,734,653</u>
 Excess of Public Support and Other Revenue over Expenses	 <u>119,543</u>
 Net Assets, Beginning of Year as Previously Stated	 2,164,379
Prior Period Adjustment	<u>14,767</u>
 Net Assets, Beginning of Year as Restated	 <u>2,179,146</u>
 Net Assets, End of Year	 <u>\$ 2,298,689</u>

See Independent Auditor's Report.  
The accompanying notes are an integral part of these financial statements.

**RENZ ADDICTION COUNSELING CENTER  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2015**

	Program Services									
	Elgin and Passage Outpatient Substance Abuse	Streamwood Outpatient Substance Abuse	St. Charles Outpatient Substance Abuse	HIV Prevention	ATOD Prevention	Employee Assistance Services	Total Program Services	Supporting Services, Management and General	Total Program and Supporting Services	
Personnel Services	\$ 679,174	\$ 23,104	\$ 61,581	\$ 189,590	\$ 171,474	\$ 3,585	\$ 1,128,508	\$ 268,973	\$ 1,397,481	
Other Employee Expense, Including Fringe Benefits	123,455	4,236	11,854	46,580	13,969	1,036	201,130	39,322	240,452	
Contract Services	389,930	660	13,140	54,832	4,628	137	463,327	1,595	464,922	
Commodities	102,436	3,771	14,607	58,213	33,640	2,147	214,814	42,074	256,888	
Occupancy, Including Rent	99,508	5,582	48,492	45,771	19,168	327	218,848	35,982	254,830	
Bad Debt	15,819	933	3,262	19,348	2,139	-	41,501	1,615	43,116	
Fundraising Expense	-	-	-	-	-	-	-	18,410	18,410	
<b>Total Expenses Before Depreciation and Amortization</b>	<b>1,410,322</b>	<b>38,286</b>	<b>152,936</b>	<b>414,334</b>	<b>245,018</b>	<b>7,232</b>	<b>2,268,128</b>	<b>407,971</b>	<b>2,676,099</b>	
Depreciation and Amortization	29,441	-	-	11,957	5,978	-	47,376	11,178	58,554	
<b>Total Expenses</b>	<b>\$ 1,439,763</b>	<b>\$ 38,286</b>	<b>\$ 152,936</b>	<b>\$ 426,291</b>	<b>\$ 250,996</b>	<b>\$ 7,232</b>	<b>\$ 2,315,504</b>	<b>\$ 419,149</b>	<b>\$ 2,734,653</b>	

See Independent Auditor's Report.  
The accompanying notes are an integral part of these financial statements.

**RENZ ADDICTION COUNSELING CENTER  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2015**

Cash Flows from Operating Activities:	
Increase in Net Assets	\$ 119,543
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by (Used in) Operating Activities:	
Depreciation and Amortization	58,554
Prior Period Adjustment	14,767
Changes in Assets and Liabilities:	
(Increase) in Accounts Receivable	(74,084)
(Increase) in Prepaid Expenses	(7,682)
(Decrease) in Accounts Payable	(33,410)
Increase in Accrued Real Estate Taxes	1,481
Increase in Accrued Compensation and Vacation Pay	19,020
(Decrease) in Due to State of Illinois	(12,000)
Increase in Unearned Revenue	13,750
Increase in Security Deposit	<u>1,881</u>
 Net Cash Provided by Operating Activities	 <u>101,820</u>
Cash Flows from Investing Activities:	
Purchases of Fixed Assets	<u>(47,567)</u>
 Net Cash (Used in) Investing Activities	 <u>(47,567)</u>
Cash Flows from Financing Activities:	
Repayment of Mortgage	<u>(115,766)</u>
 Net Cash (Used in) Financing Activities	 <u>(115,766)</u>
 Net (Decrease) in Cash and Cash Equivalents	 (61,513)
Cash and Cash Equivalents, Beginning of Year	<u>426,743</u>
Cash and Cash Equivalents, End of Year	\$ <u><u>365,230</u></u>
Supplemental Information:	
Cash Paid for Interest	\$ <u><u>20,751</u></u>

See Independent Auditor's Report.  
The accompanying notes are an integral part of these financial statements.

**RENZ ADDICTION COUNSELING CENTER**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2015**

**1. Organization and Nature of Operations**

Renz Addiction Counseling Center is a non-profit corporation organized under the laws of the state of Illinois to specialize in the treatment of substance abuse on an outpatient basis and the delivery of prevention programming. The Center's primary service area includes northern Kane County and the northwestern portions of Cook and DuPage Counties.

**2. Summary of Significant Accounting Policies**

Basis of Accounting

The accounts of the Center are maintained on the accrual basis.

Information regarding the financial position and activities of the Center are reported in three classes of net assets (as applicable): unrestricted, temporarily restricted or permanently restricted, the latter two of which are based on the existence or absence of externally (donor) imposed restrictions on contributions. Accordingly, net assets of the Center and changes therein are classified and reported as follows:

- Unrestricted Net Assets – Unrestricted net assets are not subject to donor-imposed stipulations. They include all activities of the Center, except for those that are temporarily or permanently restricted by donors. Board designated amounts are part of unrestricted net assets.
- Temporarily Restricted Net Assets – Temporarily restricted net assets are subject to donor-imposed stipulations that can be removed through the passage of time (time restrictions) or actions of the Center (purpose restrictions).
- Permanently Restricted Net Assets – Permanently restricted net assets are subject to the restrictions imposed by donors who require that the principal of this class of net assets be retained in perpetuity as an endowment with only the income to be reclassified to unrestricted net assets.

Cash and Cash Equivalents

The Center considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents, excluding those amounts contained in the investment portfolios.

**RENZ ADDICTION COUNSELING CENTER**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2015**

Allowance for Doubtful Accounts

Accounts receivable are stated net of an allowance for doubtful accounts. The Center estimated the allowance based on its historical experience of the relationship between actual bad debts and net amounts collected.

Property and Equipment

Property and equipment is recorded at historical cost. The Center capitalizes fixed asset additions over \$1,000. Depreciation is computed using the straight-line method for all property and equipment. The estimated useful lives in computing depreciation are as follows:

<u>Description</u>	<u>Years</u>
Furniture and Office Equipment	5 - 7
Building and Improvements	39

Maintenance and repairs, which neither materially add to the value of property nor appreciably prolong the lives, are charged to expense as incurred. Gains or losses on dispositions of property and equipment are included in the statement of activities and changes in net assets.

Contributions, Grants and Contracts

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor, grantor or contracting agency. Amounts received that are designated for future periods or are restricted for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. Unconditional promises to give, which do not state a due date, are presumed to be unrestricted net assets.

A donor restriction expires when a stipulated time restriction ends, when an unconditional promise with an implied time restriction is collected, or when a purpose restriction is accomplished. Upon expiration, temporarily restricted net assets are reclassified to unrestricted net assets and are reported in the statement of activities and changes in net assets as net assets released from restrictions. Permanently restricted net assets include the principal amount of contributions accepted with the stipulations from the donors that the principal be maintained in perpetuity, with only the income therefrom to be expended for either general purposes or a purpose specified by the donor.

**RENZ ADDICTION COUNSELING CENTER**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2015**

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities and changes in net assets. Expenses that are easily and directly associated with a particular program or supporting service are allocated directly to that functional category. Certain costs have been allocated among the programs and supporting services benefited based on time devoted to the functional areas and other appropriate methods.

Income Taxes

The Center is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and is not considered to be a private foundation. It is also required to recognize or derecognize in its financial statements positions taken or expected to be taken in a tax return on a "more likely than not" threshold. The Center does not believe its financial statements include any uncertain tax positions. The Center's income tax filings for the years 2012 and thereafter remain subject to examination by the Internal Revenue Service.

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, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the relevant period. Actual results could differ from those estimates.

**3. Concentrations of Credit Risk**

Certain financial instruments potentially subject the Center to concentrations of credit risk. These financial instruments consist primarily of cash and cash equivalents and receivables. 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. Concentrations of credit risk with respect to receivables are generally diversified due to the large number of entities and individuals composing the Center's program and donor base. The Center performs ongoing credit evaluations and writes off uncollectible amounts as they become known.

**RENZ ADDICTION COUNSELING CENTER**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2015**

**4. Support from Governmental Units and Contingencies**

The Center receives a significant amount of its support from federal, state and local governments. A substantial reduction in the level of this support, if it were to occur, could have a significant effect on the Center's programs and activities.

Various programs are subject to review by government agency grantors or their representatives. The reviews of certain of these programs for the year ended June 30, 2015 have not been conducted. Accordingly, the Center's compliance with applicable requirements will be established at some future date. The amount, if any, of expenditure that may be disallowed by the government agencies cannot be determined at this time, although the Center expects such amounts, if any, to be immaterial.

**5. Property and Equipment**

Renz Addiction Counseling Center purchased an adjacent property at One American Way for \$928,978 on November 30, 2007. The building units are leased to a non-profit governmental unit and a for-profit insurance office. The lease with the non-profit governmental unit terminates as of December 31, 2014. The lease with the insurance company will be terminated as of December 31, 2015. As there is a for-profit component in the rents received, the building is partially subject to real estate tax liability and potentially some unrelated business income tax liability.

**6. First Mortgages Payable**

The original mortgage loan of \$735,011 to purchase the One American Way building was refinanced as of January 20, 2013 at 4.68%. The new maturity date of this loan is January 20, 2017 and the loan is secured by the property. The Board approved a pay down of the loan by \$384,497 as of January 1, 2014. The loan balance as of June 30, 2015 was \$337,636.

The Center borrowed \$257,474 at 5.625% on June 1, 2011 to remodel the building at Two American Way. This loan has a maturity date of May 1, 2016 and is secured by the property. The loan balance as of June 30, 2015 was \$51,220.

Scheduled maturities of the obligations are as follows:

<u>Year Ending</u> <u>June 30,</u>	<u>Amount</u>
2016	\$ 77,434
2017	<u>311,422</u>
Total	<u>\$ 388,856</u>

**RENZ ADDICTION COUNSELING CENTER**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2015**

**7. Operating Leases**

The Center rents office space located in St. Charles, Illinois and equipment under various operating leases with unrelated parties. Rent expense for the year ended June 30, 2015 was \$70,213.

Future minimum lease obligations under the St. Charles non-cancelable office lease are as follows:

<u>Year Ending</u> <u>June 30,</u>	<u>Amount</u>
2016	\$ 27,750
2017	30,725
2018	<u>7,125</u>
Total	<u>\$ 65,600</u>

**8. Prior Period Adjustment**

It was discovered that a lender provided the Center with a payment schedule at the wrong interest rates in prior years. The adjustment of \$14,767 was to correct net assets and the mortgage balance as of June 30, 2015.

**9. Subsequent Events**

Subsequent events have been evaluated through October 30, 2015 which is the date the financial statements were available to be issued; there are no subsequent events requiring recognition and/or disclosure.

**SUPPLEMENTARY INFORMATION**



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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***

Board of Directors  
Renz Addiction Counseling Center  
Elgin, 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 Renz Addiction Counseling Center (a nonprofit organization), which comprise the statement of financial position as of June 30, 2015, and the related statements of activities and changes in net assets, 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 October 30, 2015.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Renz Addiction Counseling Center's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Renz Addiction Counseling Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

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

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Renz Addiction Counseling 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Manning Silverman & Company  
Certified Public Accountants

October 30, 2015



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH  
MAJOR FEDERAL PROGRAM AND  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE**

Board of Directors  
Renz Addiction Counseling Center  
Elgin, Illinois

**Report on Compliance for Each Major Federal Program**

We have audited Renz Addiction Counseling Center's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Renz Addiction Counseling Center's major federal programs for the year ended June 30, 2015. Renz Addiction Counseling 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 the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Renz Addiction Counseling 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 Renz Addiction Counseling 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 Renz Addiction Counseling Center's compliance.

#### ***Opinion on Each Major Federal Program***

In our opinion, Renz Addiction Counseling 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, 2015.

#### **Report on Internal Control over Compliance**

Management of Renz Addiction Counseling 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 Renz Addiction Counseling 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 OMB Circular A-133, 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 Renz Addiction Counseling Center's internal control over compliance.

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

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

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in cursive script, appearing to read "Manning Silverman & Company". The signature is written in dark ink and is positioned above the printed name of the firm.

Manning Silverman & Company  
Certified Public Accountants

October 30, 2015



CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITOR'S REPORT  
ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Board of Directors  
Renz Addiction Counseling Center  
Elgin, Illinois

We have audited the financial statements of Renz Addiction Counseling Center for the year ended June 30, 2015, and have issued our report thereon dated October 30, 2015. These financial statements are the responsibility of Renz Addiction Counseling Center's management. 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, *Government Auditing Standards* issued by the Comptroller General of the United States, and the provisions of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the basic financial statements of Renz Addiction Counseling Center for the year ended June 30, 2015, taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133, and is not a required part of the basic financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

Manning Silverman & Company  
Certified Public Accountants

October 30, 2015

**RENZ ADDICTION COUNSELING CENTER  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2015**

Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Number	Federal Disbursements/ Expenditures
<u>MAJOR PROGRAMS</u>			
Department of Health and Human Services:			
Directly Received from SAMHSA	93.243		\$ 213,323
Passed Through Illinois Department of Human Services, Office of Alcoholism and Substance Abuse:			
Substance Abuse Prevention and Treatment			
Block Grant	93.959	10CM001585	220,000
Block Grant	93.959	10CM001585	299,468
			<u>519,468</u>
<u>NON-MAJOR PROGRAMS</u>			
Department of Health and Human Services:			
Passed Through Illinois Department of Human Services, Office of Alcoholism and Substance Abuse:			
Title XX Block Grant	93.667		6,327
Passed Through Illinois Department of Public Health			
Cook County HIV Grant	93.940		123,400
Lake County HIV Grant	93.940		95,531
IDPH-Minority Grant	93.940		45,000
IDPH-RX Category 2	93.940		130,634
Rockford HIV Grant	93.940		6,780
			<u>401,345</u>
Total			\$ <u>1,140,463</u>

**1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards of Renz Addiction Counseling Center is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Therefore, the amounts presented in this schedule may differ from amounts presented in, or used in preparation of, the basic financial statements.

**2. Amounts Provided to Subrecipients**

None

**3. Non-Cash Assistance, Insurance, Loans or Guarantees**

None See Independent Auditor's Report on Schedule of Expenditures of Federal Awards.

**RENZ ADDICTION COUNSELING CENTER  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2015**

**SECTION 1—SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements**

Type of auditor's report issued: Unqualified

- Material weaknesses identified? \_\_\_\_\_ Yes   X   No
- Significant deficiencies identified that are not considered to be material weaknesses? \_\_\_\_\_ Yes   X   No
- Noncompliance material to financial statements noted? \_\_\_\_\_ Yes   X   No

**Federal Awards**

Internal control over major programs:

- Material weaknesses identified? \_\_\_\_\_ Yes   X   No
- Reportable conditions identified that are not considered to be material weaknesses? \_\_\_\_\_ Yes   X   No

Type of auditor's report issued on compliance for major programs: Unqualified

Are audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? \_\_\_\_\_ Yes   X   No

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
93.959	Substance Abuse Prevention and Treatment Block Grant
93.243	Substance Abuse and Mental Health Services Block Grant

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee:   X   Yes \_\_\_\_\_ No

**RENZ ADDICTION COUNSELING CENTER  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2015**

**SECTION 2 – FINANCIAL STATEMENT FINDINGS**

None

**SECTION 3 – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None

**SECTION 4 – PRIOR AUDIT FINDINGS**

None



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## INDEPENDENT AUDITOR'S REPORT ON GRANT REPORT

Board of Directors  
Renz Addiction Counseling Center  
Elgin, Illinois

Our audit was made for the purpose of forming an opinion on the basic financial statements of Renz Addiction Counseling Center as of June 30, 2015 and for the year then ended, taken as a whole. The accompanying Grant Report for the year ended June 30, 2015 on pages 23 - 24 is presented for the purpose of additional analysis as required by the Illinois Department of Human Services and is not a required part of the basic financial statements. However, such information has been subjected to the auditing procedures applied in our audit of the basic financial statements, and, in our opinion, is fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

The additional information on pages 25 - 29 marked "Unaudited," has not been subjected to auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

Manning Silverman & Company  
Certified Public Accountants

October 30, 2015



State of Illinois  
Department of Human Services

### Grant Allowable Cost Summary

GRANT REPORT for the period July 1 through June 30, 2015

AGENCY NAME: Renz Addiction Counseling Center

FEIN: 36-2447195

	Program Name/Number/Contract Number/Other Identification	DHS GRANT - FUNDED SERVICES					All other Programs	Mgmt. & General	Total
		Program 1	Program 2	Program 3	Program 4	Program 5			
		FCSTP 01502	42CTCO 3037						
A	Direct Program expenses	196,590	190,933				475,596	140,517	1,003,696
B	Allocate Management and General Costs (Note 1)	23,410	22,400				94,767	140,517	-0-
C	SUBTOTAL A & B	220,000	213,333				570,363	-0-	1,003,696
D	Subtract Unallowable costs per page 2								
E	Add other approved uses (attach documentation)								
F	TOTAL Allowable costs								
G	Special provisions (see instructions)								
H	Interest Earned (see instructions)								

NOTE 1: Management and General costs are allocated based on:  direct salaries,  total direct costs,  other basis (attach explanation).

See Independent Auditor's Report on Information Accompanying Audited Financial Statements.  
The accompanying notes are an integral part of these financial statements.



State of Illinois - Department of Human Services

### UNALLOWABLE COST REPORT

Agency Name: Renz Addiction Counseling Center

FEIN: 36-2447195

Program Name/Number/Contract Number	DHS Grant-Funded Services				
	Program 1	Program 2	Program 3	Program 4	Program 5
	PCSTP01502	43CTCO3037			

Unallowable Costs (see instructions)					
Compensation of Governing Body					
Entertainment					
Association Dues					
Meetings and Conventions					
Fundraising					
Bad Debt					
Charity and Grants					
Unallowable Interest					
Inventories					
Depreciation of DHS-funded Assets					
Cost of Production					
In-Kind Expenses					
Alcoholic Beverages					
Personal Automobile					
Fines and Penalties					
Personal Use Items					
Lobbying					
Unallowable Relocation					
Gratuities					
Political Contributions					
Related Party Transactions					
Costs Where a Conflict of Interest Exists					
Unallowable Cost if Program is Federally Funded or Cost Restricted by Contract (See Instructions)					
Explain:					
Explain:					
Total Unallowable Costs (to line D of Grant Report) - See below if None	NONE	NONE			

If no unallowable costs are listed, sign and date as follows:  
 I certify that no unallowable costs are included in either direct costs or allocated Management and General costs on the Grant Report.

Signature: [Signature] Date: 11/9/15  
 Printed Name and Title: Jerry Skogmo, Executive Director

Reset Form

**Provider Demographic Information**

C

Please confirm/correct the information below, fill in blanks when applicable, and post this form to the CRV with your financial submission

Note: Information on this form is used by the DHS Office of Contract Administration to fulfill various administrative responsibilities. Changes to information on this form will not affect information used by other offices within DHS.

Change to Information

FELN 362447195 \_\_\_\_\_

Provider RENZ ADDICTION COUNSELING CENTER \_\_\_\_\_

DBA \_\_\_\_\_

Fiscal Year End 6/30/2015 \_\_\_\_\_

Not For Profit Yes \_\_\_\_\_

Mark your required forms  IRS 990  AG 990 IL  990T \_\_\_\_\_

For Profit No \_\_\_\_\_

Taxpayer Type\* Corporation, other than hospital \_\_\_\_\_

Contact JERRY SKOGMO, MA \_\_\_\_\_

Title EXECUTIVE DIRECTOR \_\_\_\_\_

Address Line 1 1 AMERICAN WAY \_\_\_\_\_

Address Line 2 \_\_\_\_\_

City, State, Zip ELGIN, IL 60120 \_\_\_\_\_

Phone (347) 742-3545 Ext. 232 \_\_\_\_\_

FAX (347) 697-5583 \_\_\_\_\_

EMail Primary JSKOGMO@RENZCENTER.org \_\_\_\_\_

EMail Secondary renzcenter@renzcenter.org \_\_\_\_\_

Sign  Date 11/9/15

- \* Valid Taxpayer Types are: Corporation, other than hospital  
 Hospital  
 Individual  
 Partnership  
 Regional Office of Education  
 School District  
 Sole Proprietorship  
 Unit of County Government  
 Unit of Municipal Government  
 University, College or Junior College

**PERSONNEL/ADMINISTRATIVE INFORMATION**

Please complete this form and return to DHS with your financial report submission.

Agency Name: Renz Addiction Counseling Center FEIN # 36-2447195  
 Number of employees in agency on the last day of most recent fiscal year? 42  
 Number of newly hired employees during the most recent fiscal year? 9  
 Number of budgeted vacancies on the last day of most recent fiscal year? 0

Supplemental Fiscal Information

Please list the names and titles of all bonded employees:

<u>Name</u>	<u>Title</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Please list the names and titles of all employees issued corporate credit cards:

<u>Name</u>	<u>Title</u>
<u>Jerry Skogmo</u>	<u>Exec. Director</u>
<u>Lora Taylor</u>	<u>Dir. of Admin. Svc.</u>
<u>Deb Howe</u>	<u>Marketing Director</u>
<u>Ricardo Gasca</u>	<u>Prevention Specialist</u>
<u>Colleen Koncilia</u>	<u>Director of Clinical Ser.</u>
<u>Catherine Stauffer</u>	<u>HIV Prevention Specialist</u>

Please list the current members of the Board of Directors and their terms, identifying the officers:

<u>Name</u>	<u>Title</u>
<u>see board listing</u>	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

[Please attach additional pages, if necessary, or a separate listing]

Please indicate the frequency of the entity's Board of Directors regular meetings: monthly

Please give the dates of the three (3) most recent Board meetings:

Meeting Date(s)  
August 6, 2015  
June 4, 2015  
May 7, 2015

Aug. 2008

RENZ ADDICTION COUNSELING CENTER - CONFIDENTIAL BOARD OF DIRECTORS LIST

Name	Tel/Fax/Cell	Email	Yrs/Term Served	Begin Term	End Term	Mailing Address
Brian Monson President	O: 847-653-7359 C: 312-995-2540 F:	<a href="mailto:EMonson@rbfinancial.com">EMonson@rbfinancial.com</a>	4/2	Dec 2010 Pres. - 6/5/14	Dec 2016	1443 Woodscreek Circle Crystal Lake, IL 60014
Mary Hyatt Vice President	H: 630-584-3397 C: 630-777-2639	<a href="mailto:ryatt1@comcast.net">ryatt1@comcast.net</a>	5/2	May 2011 VP -- 6/5/14	May 2017	39W280 Happy Hills Road St. Charles, IL 60175
Michael Walsh Secretary/Treasurer	H: 847-515-8821 C: 847-528-6410	<a href="mailto:mow346@cox.net">mow346@cox.net</a>	4/2	Apr 2009 New term - 6/5/14	Apr 2018	12865 Rock Creek Circle, Huntley, IL 60142
Patricia Arroyo	O: 847-695-3200 ext. 5179 F: 847-931-5550 C: 847-942-7786	<a href="mailto:Patricia.Arroyo@Presencehealth.org">Patricia.Arroyo@Presencehealth.org</a>	4/2	April 2011	April 2017	77 North Airtite Street Elgin, IL 60123-4912
Rev. Allen Belanger	O: 847-398-7122 F: 847-398-7122 H: 847-888-8172 C: 630-432-2667	<a href="mailto:Allen.Belanger@shcglobal.net">Allen.Belanger@shcglobal.net</a>	7/3	Dec 2006	Dec 2015	943 Manchester Court South Elgin, IL 60177
James Lamkin	O: 847-348-7006 F: 847-923-2384 H: 224-535-8291 C: 630-514-2120	<a href="mailto:jlamkin@ci.schaumburg.il.us">jlamkin@ci.schaumburg.il.us</a>	4/2	June 2010	June 2016	1221 Falcon Ridge Drive Elgin, IL 60124
Claudia Martinez Carter	O: 630-213-5500 H: 314-497-4951 C: 314-497-4951	<a href="mailto:claudiamartinezcarter@u-46.org">claudiamartinezcarter@u-46.org</a>	2/1	Oct. 2011	Oct. 2017	2070 Clearwater Elgin, IL 60123
Laura Newman	O: 630-723-3570 F: 630-978-6489 H: 630-879-1954 C: 312-339-9179	<a href="mailto:laura.newman@mitutoyo.com">laura.newman@mitutoyo.com</a>	0/1	Dec. 2013	Dec. 2016	345 N. Batavia Ave. Batavia, IL 60510
Thomas Nitz	H: 847-526-7342	<a href="mailto:Tomn0825@comcast.net">Tomn0825@comcast.net</a>	0/1	Oct. 2014	Oct. 2017	825 Knightbridge Dr. Island Lake, IL 60042
Greg Pratt	O: 630-587-8722 H: 630-444-0639 F: 630-587-8869	<a href="mailto:gregory.mhauser@farmersagency.com">gregory.mhauser@farmersagency.com</a>	0/1	July 2014	July 2017	451 Dunham Rd. Suite 300 St. Charles, IL 60174

Updated 7/14/2015

RENZ ADDICTION COUNSELING CENTER - CONFIDENTIAL BOARD OF DIRECTORS LIST

Name	Tel/Fax/Cel	Email	Yrs/Term Served	Begin Term	End Term	Mailing Address
Linda Siete	O: 847-806-1411 H: 847-888-8234 F: 847-806-1112	<a href="mailto:linda.siete@reflejos.com">linda.siete@reflejos.com</a>	1/1	June 2011	June 2017	155 E. Algonquin Rd. Arlington Heights, IL 60005
Rhopal Singh	O: 847-248-2133 H: 847-854-4295 C: 630-347-1600	<a href="mailto:B57592@yahoo.com">B57592@yahoo.com</a>	0/1	Sept. 2014	Sept. 2017	750 Majestic Dr. Algonquin, IL 60102





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**INDEPENDENT AUDITOR'S REPORT ON AGREED-UPON PROCEDURES TO  
REVIEW GRANT REPORT AND CFR SCHEDULE OF PROGRAM COSTS**

Office of Contract Administration  
Illinois Department of Human Services  
222 South College, Second Floor  
Springfield, Illinois 62704

We have performed the procedures enumerated below, which were agreed to by management of Renz Addiction Counseling Center and the Manager, Office of Contract Administration, Illinois Department of Human Services (DHS). These procedures were performed solely to assist DHS in evaluating the accompanying Grant Report and CFR Schedule of Program Costs of Renz Addiction Counseling Center for the year ended June 30, 2015. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of DHS. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

We have obtained DHS' Instructions for preparing the Grant Report and CFR Schedule of Program Costs and reviewed the ledgers used for recording Direct Program Expenses and Management and General Costs against the DHS Instructions to determine whether costs were reasonably related to the cost of delivering the program services and properly classified as direct or indirect costs. Any exceptions have been noted.

We have verified that the Method of Allocation (Row B) used for Management and General Costs identified in "Note 2" was the method actually used in the completion of the Grant Report.

We have compared the Detailed List of Unallowable Costs (Part 2 of 2) to the DHS Instructions to determine if they were properly classified. Any exceptions have been noted.

We have mathematically checked all rows and columns on the entire Grant Report and CFR Schedule of Program Costs.

We are not engaged to, and did not perform an audit, the objective of which would be the expression of an opinion on the Grant Report and CFR Schedule of Program Costs. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is designed for the use of the management of Renz Addiction Counseling Center, its Board of Directors and DHS, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purpose. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in cursive script, likely representing a representative of Manning Silverman & Company.

Manning Silverman & Company  
Certified Public Accountants

October 30, 2015

Agency Name: Reix Addiction Center/Ino Center  
 FEIN: 38-2447195

Schedule of Program Costs  
 For Period Ended June 30, 2015

Line #	Account Title	Agency Total	All Other Not Allocated	Program 1	Program 2	Program 3
	<b>Program Expenses:</b>					
1.	Program Staff Salaries	413,000		112,800		
2.	Program Clerical Staff Salaries	104,810				
3.	Program Payroll Taxes and Fringe Benefits	155,346		33,850		
4.	Program Consultants					
5.	Consumer Wages and Fringe Benefits					
6.	Medicine and Drugs					
7.	All Other Program Equipment and Supplies	82,795		24,989		
8.	Staff Transportation	23,421		6,798		
9.	Client Transportation					
10.	Transportation To / From School					
11.	Direct Service Staff Conferences and Conventions					
12.	Program Insurance					
13.	Direct Client Specific Assistance					
14.	Telecommunication Costs Assigned to Program					
15.	Foster Care Payments					
16.	Other (Specify) - contractual	394,558		7,515		
17.	<b>Total Program Expenses (Sum Lines 1 - 16)</b>					
	<b>Support Expenses:</b>					
18.	Support Salaries					
19.	Support Payroll Taxes and Fringe Benefits					
20.	Dietary Supplies					
21.	Housekeeping and Laundry Supplies					
22.	Other (Specify)					
23.	<b>Total Support Expenses (Sum Lines 18 - 22)</b>					
	<b>Occupancy Expenses:</b>					
24.	Occupancy Salaries					
25.	Occupancy Payroll Taxes and Fringe Benefits					
26.	Building & Equip. Operations and Maintenance	85,160		1,400		
27.	Vehicle Depreciation					
28.	All Other Depreciation & Amortization					
29.	Vehicle Rent					
30.	All Other Lease / Rent / Taxes					
31.	Equipment Under \$500					
32.	Mortgage & Installment Interest					
33.	Operating Interest					
34.	Other (Specify) - OADCA, occupancy and admin	131,898		32,596		
35.	<b>Total Occupancy Expenses (Sum Lines 24 - 34)</b>					
	<b>Administrative and Office Expenses:</b>					
36.	Administrative Salaries					
37.	Administrative Payroll Taxes and Fringe Benefits					
38.	Administrative Consultants					
39.	Telecommunication Costs Not Assigned to Program					
40.	Office Supplies and Equipment					
41.	Allocation of Management and General (G & A)					
42.	Other (Specify)					
43.	<b>Total Administrative Expenses (Sum Lines 36 - 42)</b>					
44.	<b>Total Expenses (Sum Lines 17, 23, 35, 43)</b>	1,265,845		220,000		
	<b>Non-reimbursable Expenses:</b>					
45.	Depr. on DMHDD Funded Capital Assets Incl. Above					
46.	Cost of Prod. and Workshop Client Wages Incl. Above					
47.	Other (Specify)					
48.	<b>Total Non-Reimbursable Expenses (Sum Lines 45 - 47)</b>					
49.	<b>Net Expenses (Line 44 minus Line 48)</b>	1,265,845		220,000		

Agency Name: Reuz Addiction Counseling Center  
 FEIN: 38-2447195

Schedule of Program Revenue  
 For Period Ended June 30, 2015

Line #	Account Title	Agency Total	All Other Not Allocated	Program 1	Program 2	Program 3
	<b>Fees + Purchase of Services</b>					
1	Department of Aging					
2	Department of Children and Family Services					
3	Department of Corrections					
4	Medicaid Rehab Option (MRO) Payments					
5	Department of Human Services					
6	Department of Public Aid					
7	Department of Public Health					
9	Local Education Agency / School District					
10	Federal Government					
11	Other Government Agencies					
12	Client / Family Pgm Fees (incl. SSI, SSA, pensions)					
13	Special Service Fees for individual clients					
14	Diagnostic Service Fees					
15	Other (Specify)					
16	<b>Total Fees + Purchase of Services (Sum Lines 1 - 15)</b>					
	<b>Grant Revenues</b>					
17	Department of Aging					
18	Department of Children and Family Services					
19	Department of Corrections					
20	Donated/Certified Funds Initiative (DFI / CFI)					
21	Department of Human Services	1,023,812		220,000		
22	Department of Public Aid					
23	Department of Public Health					
24	Local Education Agency / School District					
25	Local Government Awards					
26	Federal Government Awards					
27	Other Government Awards					
28	JTPA / OETA					
29	Other (Specify)					
30	<b>Total Grant Revenues (Sum Lines 17 - 29)</b>	1,023,812		220,000		
	<b>Contributions &amp; Other</b>					
31	Restricted to Operations					
32	Restricted to Capital					
33	Unrestricted					
34	Contributions - Goods and Services					
35	Child / Adult Food Pgm's (school meals, commodities)					
36	School Transportation Payments (to/from school)					
37	Sales of Goods and Services					
38	Rent Income					
39	Gain on Sale of Assets					
40	Cafeteria and Vending Machine					
41	Other (Specify)					
42	<b>Total Contributions &amp; Other (Sum Lines 31 - 41)</b>					
	<b>Investment Income</b>					
43	Income on Restricted Assets / Investments					
44	Income on Unrestricted Assets / Investments					
45	<b>Total Investment Income (Sum Lines 43 &amp; 44)</b>					
46						
47	<b>TOTAL REVENUES (Sum Lines 16, 30, 42, 45, 46)</b>	1,023,812		220,000		

Agency Name: Rejuv Addiction Counseling Center  
 FEIN: 36 2447195

PROGRAM PERSONNEL  
 For Period Ended: June 30, 2015

PROGRAM STAFF POSITIONS (DO NOT USE FOR PROGRAM CONSULTANTS OR CONTRACTUAL WORKERS)	TOTAL AGENCY			PROGRAM 1		PROGRAM 2		PROGRAM 3	
	Total Hours	Total Amount Paid	Total Head- Count	Amount Not Allocated	% Allocated	Total Amount Paid	% Allocated	Total Amount Paid	% Allocated
1. Audiologist									
2. Behavior Therapist									
3. Dietary Technician									
4. Dietitian									
5. Habilitation Aide / Child Care Aide									
6. Habilitation Professional or Supervisory Staff									
7. LPN									
8. Occupational Therapist									
9. Physical Therapist									
10. Physician									
11. Principal									
12. Program Director									
13. Program Clerical Staff									
14. Psychiatrist									
15. Psychologist									
16. Recreation Staff									
17. Registered Nurse									
18. Social Worker									
19. Speech Therapist									
20. Substance Abuse Counselor / Professional	23,543	413,000	15		56%	146,750			
21. Substance Abuse Paraprofessional									
22. Teacher									
23. Teacher Aide									
24. Voc. Staff (incl. Job Coach, workshop staff, etc.)									
25. Other Academic Instruction									
26. Other Medical Care									
27. Other Habilitation / Rehabilitation									
28. Other Substance Abuse									
29. All Other Program Staff Not Requiring Specification									
30. TOTAL ALL POSITIONS (Lines 1-29)	23543	413,000	15			146,750			

Totals must equal sum of lines 1 and 2 of the

Schedule of Program Costs

**REQUIRED MEDICAID REPORTING**

From among the positions classified above, give the details for staff which function in the categories below according to the definitions given in the instructions.

Number of Hours (excluding overtime) in a standard work week (i.e., 37.5 hrs, or 40 hrs, etc.)

31. Mental Health Professional (MHP)									
32. Qualified Mental Health Professional (QMHP)									
33. Qualified Mental Retardation Professional (QMHP)									
34. Rehabilitative Services Associate (RSA)									
35. SEP Job Coach - For DHS Reporting Only									
36. Total Positions (Lines 31 - 35)									

Agency Name: Renx Addiction Counseling Center  
 FEIN: 36-2447195

PROGRAM CONSULTANT AND CONTRACTUAL  
 For Period Ended June 30, 2015

PROGRAM CONTRACT POSITIONS DO NOT USE FOR AGENCY EMPLOYEES	TOTAL AGENCY			PROGRAM 1		PROGRAM 2		PROGRAM 3	
	Total Hours	Total Amount Paid	Amount Not Allocated	% Allocated	Total Amount Paid	% Allocated	Total Amount Paid	% Allocated	Total Amount Paid
1. Audiologist									
2. Behavior Therapist									
3. Dietary Technician									
4. Dietitian									
5. Habilitation Aide / Child Care Aide									
6. Habilitation Professional or Supervisory Staff									
7. LPN									
8. Occupational Therapist									
9. Physical Therapist									
10. Physician									
11. Principal									
12. Program Director									
13. Program Clerical Staff									
14. Psychiatrist									
15. Psychologist									
16. Recreation Staff									
17. Registered Nurse									
18. Social Worker									
19. Speech Therapist									
20. Substance Abuse Counselor / Professional		6	650	100%	650				
21. Substance Abuse Paraprofessional									
22. Teacher									
23. Teacher Aide									
24. Voc. Staff (incl. Job Coach, workshop staff, etc.)									
25. Other Academic Instruction									
26. Other Medical Care									
27. Other Habilitation / Rehabilitation									
28. Other Substance Abuse									
29. All Other Program Staff Not Requiring Specification			5865	100%	6,865				
30. TOTAL ALL POSITIONS (Lines 1 - 29)									

Totals must equal line 4 of the Schedule of Program Costs

From among the positions classified above, give the details for staff which function in the categories below according to instruction definitions.

31. Mental Health Professional (MHP)									
32. Qualified Mental Health Professional (QMHP)									
33. Qualified Mental Retardation Professional (QMRP)									
34. Rehabilitative Services Associate (RSA)									
35. SEP Job Coach - For DHS Reporting Only									
36. Total Medicaid Positions (Lines 31 - 35)									

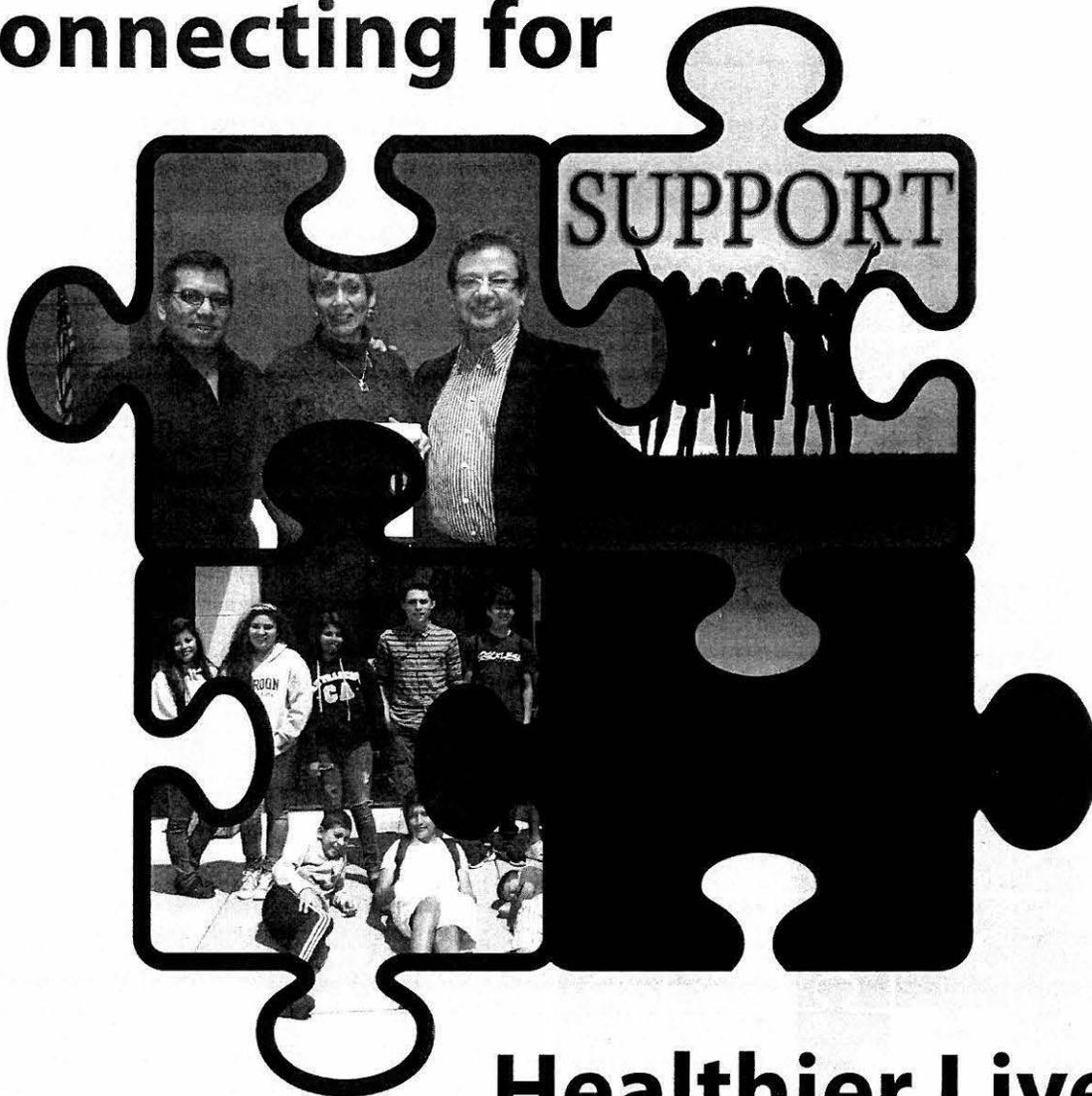
Agency Name: Renx Addiction Counseling Center  
 FEIN: 36-2447195

REPORT OF SERVICE UNITS  
 For Period Ended June 30, 2015

PLEASE COMPLETE ALL ROWS OF DATA FOR ALL TYPES	Program 1	Program 2	Program 3
Define Service Unit Type (Days/Nights/Hours)			
# Client Units of Enrollment	2,777		
# Client Units Delivered/Provided			
Number of Days Program Operated			
Lic. Capacity Beginning of Report Period (1)			
Lic. Capacity End of Report Period (1)			
Date of Change, if any (MM-DD-YYYY)			
NOTES:			

(1) Report Maximum Approved Program Capacity for Programs that do not require a license.

# Connecting for



# Healthier Lives

*2014 Annual Report*



**Renz  
Addiction  
Counseling  
Center**



## 2013-2014 Board of Directors

*Brian Monson*  
President  
MB Financial Bank, N.A.

*Mary Hyatt*  
Vice-President  
Retired Kane County Probation

*Michael C. Walsh*  
Treasurer  
Certified Public Accountant

*Patricia Arroyo*  
Presence St. Joseph Hospital

*Allen Belanger*  
Lutheran Ministry of Metro Chicago

*Ian Jones*  
Advocate Sherman Hospital

*Bill Kousoulas*  
Gordon Flesch Company

*James Lamkin*  
City of Schaumburg Police Chief

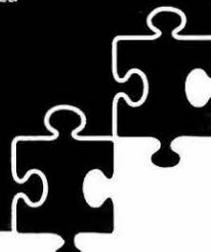
*Claudia Martinez*  
School District U-46

*Laura Newman*  
Mitutoyo

*Linda Siete*  
Reflejos Publications, LLC

*Sherry Totzke*  
Zurich North America

*Ron Razowsky*  
Director Emeritus



## Connecting for Healthier Lives

*CONNECTIONS. CONNECTIONS HAVE the ability to make organizations and people stronger. Renz Center has been developing relationships with other organizations to strengthen our agency programs and, in turn, stronger programs yield better outcomes for our clients. As a compliment to the substance abuse or problem gambling treatment we offer, we encourage those establishing their recovery to reach out to others, make connections to support groups and develop a network of positive people in their life who are aware and supportive of their goals. Likewise, Renz Center has been developing connections in the community as we expand services to meet the growing and complex needs of the people we serve.*

*This past fiscal year, in cooperation with School District U-46, we expanded substance abuse prevention education services to include an evidence-based curriculum at Elgin and Larkin High Schools for incoming freshman students. The students responded well, and that program continues to increase student awareness about the realities of drugs and alcohol use. We also completed a five year federally funded program to provide comprehensive substance abuse treatment to the homeless population. This project was highly successful resulting in increased abstinence for participants and improved working relationships with our collaborative partners: Community Crisis Center, Ecker Center for Mental Health, Greater Elgin Family Care Center, Lazarus House, and PADS of Elgin. Another collaborative grant which began this fiscal year, Sisters Unite in Preventing and Protecting Ourselves by Recovering Together (SUPPORT), utilizes our relationships with Breaking Free, Community Crisis Center and VNA Healthcare to eliminate barriers to comprehensive substance abuse services for minority women throughout Kane County and beyond.*

*Most of our programs involve a connection within the community, whether they are with other social service agencies, school districts, healthcare providers or government programs. Our services, and the relationships with these other community organizations, increase the efficiency and effectiveness of those services while enhancing the quality of life for residents in our community. Renz Center is proud to be providing services in Elgin and the surrounding area for 53 years...and looks forward to future connections to benefit our clients and the community.*



*Jerry Skogmo*  
Executive Director



## Clinical Services

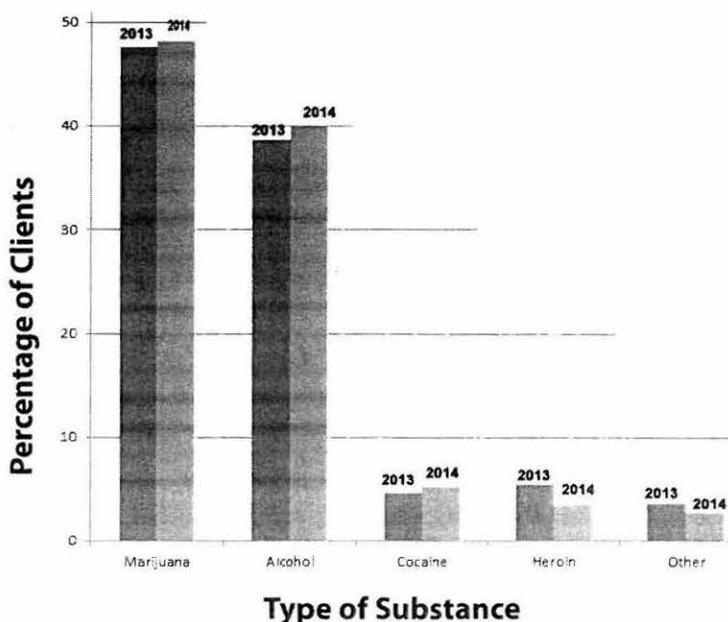
CLINICAL SERVICES OFFERS an array of programs to those who suffer from substance abuse and/or problem and compulsive gambling, as well as those who are affected by another's addiction. Committed to facilitate behavior change and help families heal, experienced staff support each individual as they begin the process of recovery and a life of health and serenity. Individualized care is offered through a menu of services, including specialized groups, individual, and family sessions.

1,192 individuals received substance abuse and/or problem gambling treatment. In addition, 258 of these clients received individual HIV counseling and testing sessions to promote wellness.

Renz Center's five year grant from the Substance Abuse Mental Health Administration (SAMHSA) to serve the homeless substance abusing population ended in 2014. Outcome data from the Community Homeless Integration Program (CHIP) program were impressive, indicating there was a decrease in substance use over the project period. The data also concluded participants increased employment and/or enrollment in school by 74%, abstinence increased by 32%. Renz Center is grateful for the collaborative partners that included Lazarus House, Community Crisis Center, Greater Elgin Family Care Center and Ecker Center for Mental Health, and continue to work with these agencies that are vital to the people and communities we serve.

This past year Renz Center clinicians helped many people understand how their substance abuse or dependency and/or compulsive gambling have hurt their families, friends, and themselves. We have intervened at critical times and have assisted people in choosing a better life. Families were changed, healing began, and

## Primarily Used Substances



lives were saved because of our vital work.



Renz client satisfaction surveys are distributed to clients each year to measure clients' assessment of timeliness of service to the effectiveness of the help they have received from Renz Center. Highlights of client feedback include:

- 98% of clients felt they were scheduled for an assessment appointment within a reasonable time frame.
- 89% of clients said their treatment plan was helpful in gaining coping skills.
- 96% of clients said their treatment plan helped them gain knowledge about alcohol and drug abuse.
- 90% of clients said individual counseling was helpful.

CHIP program was a success! Client outcomes demonstrate effectiveness of comprehensive substance abuse treatment.

Upon discharge:

- Number of individuals employed or enrolled in school increased by 74.5%.
- Number of clients with abstinence increased by 32.3%.
- 100% of clients agreed or strongly agreed that they were comfortable sharing problems with their counselors.
- 85% of clients agreed or strongly agreed that group counseling was helpful.
- 100% agreed or strongly agreed that appointments were scheduled in a timely fashion.



### HIV Prevention Services

EARLY DETECTION OF HIV can prolong the duration and quality of life. Renz Center's HIV Prevention Services team reaches out into the suburban Chicago area and collar counties to prevent the spread of the HIV virus and other sexually transmitted diseases. Our services not only include free testing for HIV and other sexually transmitted diseases for those at risk, but also supportive services to educate and empower Latino men to develop safe sex practices and lead healthier lives. In all HIV programs we provided outreach and program services to more than 1,500 individuals.

Hermanos de Luna y Sol provided counseling and testing outreach services to 275 men and provided support group services to 50 Latinos this year. Program presentation topics included: understanding HIV/AIDS, immigration issues, depression, healthcare law, how to stay healthy and being well.

Mujer (Women's) program provided HIV counseling/testing, risk-reduction counseling and outreach to 765 Latinas, and provided education prevention to 159 Hispanic women.

Staff facilitated three OASIS weekend retreats (education and support for living with HIV) for HIV positive Latino gay men.

Staff conducted 5 Cultural Competency Trainings to other Illinois HIV prevention providers to increase their ability to reach out into the community and provide HIV services in a culturally sensitive manner.

### Spotlight on Jane

JANE CAME TO Renz Center as a 29 year old single female seeking outpatient treatment after completing detox at a local hospital. Her children were not allowed to live with her as a result of past alcohol abuse. Jane developed painful health complications from her drinking and to add to her physical health problems she also experienced anxiety for which she was taking Xanax. When she tried to stop drinking her anxiety increased. When she tried to reduce the Xanax she was taking for her anxiety, her drinking increased. To reunite with her children and break the cycle of pain and drug/alcohol use, Jane entered into intensive outpatient treatment at Renz Center.

She had the support from family members who brought her to treatment, and quickly developed insight as to why her drinking helped her initially cope with her health problems. She understood that she could not continue that pattern if she was to be a healthy single mother. Through individual and group counseling at Renz Center, Jane worked on her communication and coping skills. She also enrolled in online classes through Elgin Community College, worked on the relationship with her mother by attending a yoga class once a week, and joined a book club through her church. By the end of her treatment, Jane's children are living back at home with her, she is involved in a church-based support group, and has learned how to better communicate, balance her life and deal with everyday stressors.



### Employee Assistance Services (EAS)

EAS CONTINUES TO provide timely and a personalized behavioral health services to the employees or students of contracted organizations. Last year we provided individual services to 56 individuals. This specialized 24-hour professional counseling service responds to individual and/or supervisor concerns. Services may also include group training

sessions developed to meet the unique needs of the organization.

For more on Employee Assistance Services, call Jerry Skogmo at 847-742-3545 x232 or visit [www.employeeassistanceservices.com](http://www.employeeassistanceservices.com)



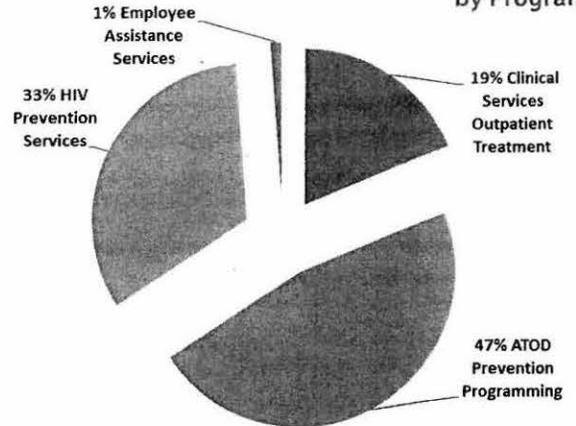
## 2014 Expenses

Clinical Services	\$1,660,300
ATOD Prevention	\$224,278
HIV Prevention	\$420,041
Employee Assistance Services	\$6,651
Supporting Services Management & General	\$348,144
<b>Total</b>	<b>\$2,659,414</b>

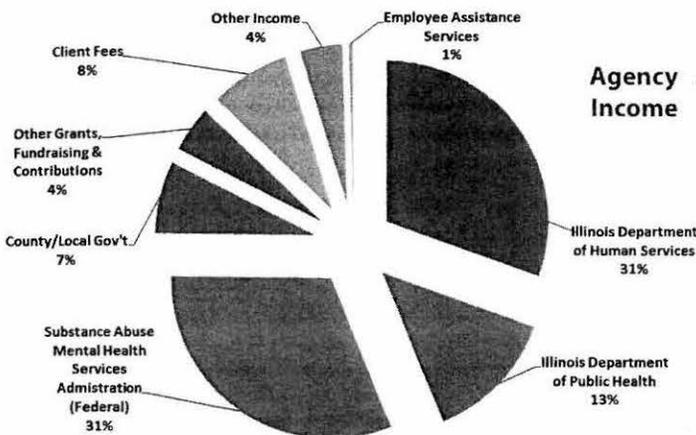
## 2014 Income

IDHS	\$831,735
State IDPH	\$362,710
Federal	\$855,918
County/Local Gov't	\$198,066
Other Grants, Fundraising & Contributions	\$126,209
Client Fees	\$219,783
Other Income	\$117,681
EAS	\$13,744
<b>Total</b>	<b>\$2,725,846</b>

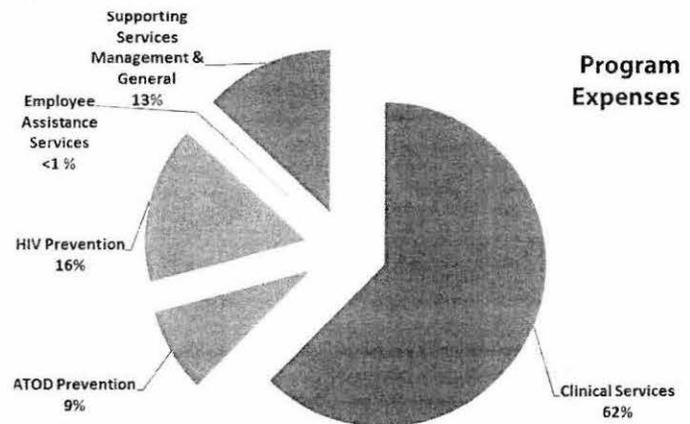
## People Served by Program



## Agency Income



## Program Expenses



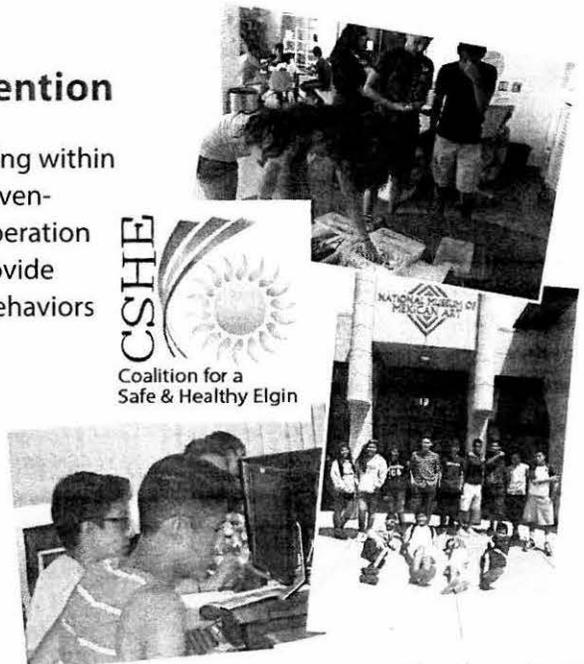
# Program Information Cont.

## Alcohol, Tobacco and Other Drug (ATOD) Prevention

ATOD PREVENTION PROVIDES evidence-based curriculum programming within the Carpentersville and Elgin school districts in addition to outreach prevention education to the community. Prevention Services staff work in cooperation with members of the Coalition for a Safe and Healthy Elgin (CSHE) to provide programming in Elgin and prevent underage drinking and other risky behaviors that prevent youth from reaching their full potential.

The Too Good for Drugs curriculum was implemented to 842 Lakewood Elementary (6th grade) and Carpentersville Middle School (7th grade) students to address risk factors as well as develop protective factors such as emotional literacy, decision-making skills, and peer pressure refusal strategies.

The Project Towards No Drug Abuse curriculum was provided to 932 freshman students at Larkin High and Elgin High Schools in Elgin.



continued on next page

## *"Epic" Epicurean Delight Fundraiser*



RENZ CENTER'S 6TH annual Epicurean Delight fundraiser on October 19th, 2013, was an epic success raising nearly \$20,000 more than ever before! The intimate event was held at the Elgin Community College Culinary Arts Spartan Terrace restaurant. Rick Jakle, of WRMN and Fox Valley Broadcasting emceed the event that featured honored Celebrity Chefs: retired Kane County Judge Allen Anderson, Streamwood Police Chief James Keegan and Elgin Police Chief Jeff Swoboda. All the Celebrity Chefs spent time hovering over their cooking stations helping the ECC student chefs prepare the sliced beef, mash potatoes, crab and crawfish cake with remoulade sauce, grilled bratwurst bites, ECC's garden sauerkraut and dijon mustard, red velvet cupcakes and cream puffs with raspberry coulis.

Laura Newman accepted the Julie McCormack award for her work toward the capital campaign pro bono legal work during her first tenure as a Renz board member.

The donations from the event supported our alcohol/drug prevention education programs for youth and treatment programs for adolescents and adults. We appreciate all the support we receive from our guests, annual donors of the event, and our sponsors that include Tighe Kress & Orr P.C., Advocated Sherman Hospital, American Chartered Bank, First Community Bank, STC Capital Bank, IHC Construction Companies, Hausner Foundation, Park & Longstreet, P.C., Corkill Insurance, Hargrave Builders, and Smiles for Life Dental.



## *Program Information Cont.*



### **Alcohol, Tobacco and Other Drug (ATOD) Prevention**

*continued from previous page*

The interactive program is designed to increase knowledge and reduce negative risk-taking behaviors. Students discuss many topics related to healthy life skills including; decision-making and communication, chemical dependency and the family, bullying, stress management, goals, self-control, and tobacco cessation.

The Coalition, with members representing different sectors of the community, were responsible for different activities throughout the year, including Red Ribbon (drug prevention) school activities in October, Alcohol Awareness school activities in April, Parent Universities at Elgin High School (3 events) and Larsen Middle School, the Three Wisemen celebration at Gail Borden Library (incorporates substance abuse prevention activities with youth during the event), and The Cebrin Goodman Teen Institute (CGTI) week-long training in Charleston, IL, to enhance the leadership skills of 40 Elgin teens who bring back a drug prevention education/communication campaign to their school the following year. In addition to hundreds of youth served in these outreach activities more than 250 adults, mostly parents, were also reached through these outreach events.

#### **Coalition for a Safe & Healthy Elgin (CSHE) Board Members:**

- Aloune Khotisene, CSHE President*  
YWCA
- Charla Waxman, CSHE Vice-President*  
Rosecrance
- Elisa Lara, CSHE Treasurer*  
VNA Healthcare
- Katelyn Regan, CSHE Secretary*  
Renz Center
- Ricardo Gasca, Coalition Coordinator*  
Renz Center
- Sousie Jenkins*  
Kane County Juvenile Probation
- Chris Troiola*  
Elgin Police Department
- Frank Trost*  
Elgin Police Department
- Angel Pedraza*  
Boys & Girls Club
- Randal Ellison*  
U-46 Safety Coordinator
- Denise Tracy*  
Coalition for Elgin Religious Leaders
- Danielle Henson*  
Gail Borden Public Library
- Patricia Arroyo*  
Presence St. Joseph's Hospital
- Jose Gutierrez*  
Community Member



**We appreciate the participation in our annual events and the generous donations made on behalf of Renz Center. Each donor has a special way of making a difference for the agency and the people we serve.**

Adelle's Fine American Fare  
Advocate Sherman Hospital  
American Chartered Bank  
The Hon. Allen Anderson  
Sara Ellen Anderson  
Christine Awe  
Mich Barbezat  
Bartlett Park District  
Rev. Allen & Mary Belanger  
Karen Beyer  
Bob Chinn's Crab House Restaurant  
Marcos Bosthos  
Brittain's Express Oil & Lube  
Betty Brown  
Lisa Bucaro  
Build-A-Bear Workshop World Headquarters  
Sharon Bus  
Business Matters  
Cadence Fitness & Health Center  
James W. Ceithaml  
Cheesecake Factory  
Chicago Architecture Foundation  
Chicago Botanic Gardens  
Chicago Cubs  
Chicago White Sox  
Chicago Wolves Pro Hockey  
City of Elgin  
City of Elgin Parks & Recreation Department  
City of St. Charles  
Classic Cinemas/Cinema 12  
James & Darlene Coats  
Colonial Cafe & Ice Cream  
Wendy Corcoran  
Corkill Insurance  
Costco Wholesale  
Country House Restaurant  
Lois Cox  
Mark & Kim Crown  
The Hon. John Dalton & Rich Jacobs  
Catherine Daniels  
Linda Deering  
Nancy Dow

Dr. Paul Engen Dentistry  
EFS Foundation  
Elgin Symphony Orchestra  
Pat Elliot  
Jolie Esposito  
Richard & Doris Evers  
Jill Falls  
Farmers' Guest House  
First Community Bank  
First Folio Theatre  
Fogo De Chao Restaurants  
Forever Yogurt  
Francesca's Restaurants  
Frantonio's Italian Deli & Café  
Funway Entertainment Center  
Jaime Garcia  
Ricardo Gasca  
Gordon Flesch Foundation  
Graham's Fine Chocolates  
Grand Victoria Casino  
Grand Victoria Foundation  
The Hon. James Hallock  
Hampton Inn & Suites  
Harbor Shores On Lake Geneva  
Michelle Harrah  
Hausner Foundation  
Deb Howe  
Marv & Marilyn Howe  
Hurley & Volk Orthodontics  
Rick & Mary Hyatt  
IGive.com  
IHC Group Foundation  
Improv Comedy Club  
Rebecca Incandela  
Rick & Sharon Jakle  
James Lamkin  
Elsa Jimenez  
John Snow, Inc.  
Dr. Ian & Jane Jones  
Kane County Cougars  
Annette Karlin  
Michael & Carol Kenyon  
Kingston Mines  
David Kintz  
(In honor of Jim Lamkin)  
Kiwanis Club of Elgin  
The Hon. Marmarie Kostelny

Bill Kousoulas  
Kramer Photographers  
Lake Geneva Cruise Line  
Ian Lamp  
Laugh Factory  
Law Offices Of McNamee & Mahoney, Ltd.  
Lazarus House  
Sharon Leschke  
Lifeline Theatre  
Lincolnshire Marriott Resort  
Little Home Church by the Wayside  
Kathy Livernois  
Living Lord Lutheran Church  
Michael & Joyce Lueth  
Roy & Carol Lukowski  
Lynfred Winery  
Miriam Lytle  
Scott MacDuff  
Maggiano's Little Italy  
Karen Maki  
Malnati Organization, Inc.  
Market House Restaurant  
Claudia Martinez  
Marcella Matuszewski  
Mayslake Peabody Estate  
Jim McClung  
Larry Mccune  
Medieval Times Dinner & Tournament  
Melrose Park Indoor Grand Prix  
Brian Monson  
Moto  
Bill & Sue Moylan  
Museum Of Science and Industry  
NAIFA Fox Valley  
Ilene Newfield  
Steve & Laura Newman  
Robert Nichols  
Old Town School of Folk Music  
Alan Orosz  
PADS Of Elgin  
Patricia Page  
Paramount Theatre  
Park & Longstreet  
Michael & Betsy Penny  
(In honor of Jim Lamkin)  
George & Elizabeth Phelan  
Prairie Center for the Arts  
Presence St. Joseph Hospital  
PRP Wine International Inc.

Lysette Pullman  
Tom & Susan Rakow  
Ray's Family Restaurant  
Mrs. James Renz  
(In honor of James Renz)  
Karin Roberts  
Joe & Maureen Rosenfeld  
SciTech Hands-On Museum  
Jack & Marlene Shales  
(In honor of Mary Hyatt)  
Shedd Aquarium  
Linda Siete  
Silver Beach Pizza  
Alice Simonds  
Jerry & Mindy Skogmo  
Smile for Life Dental  
Sports Authority, Inc.  
STC Capital Bank  
Jay & Cathy Stevens  
(In memory of James Renz)  
Streamwood Police Department  
The Cheese Factory Restaurant  
The University Of Georgia  
Robert & Chrissy Tighe  
Tighe, Kress & Orr, P.C.  
Timeline Theatre Company  
Sherry Totzke  
Lora Tovar  
Trader Joe's  
TRU  
Village of Streamwood  
Mike & Sheila Walsh  
Walt Disney World  
Cameron Waterworth  
Barbara Weiner  
Wendy Withers (In memory of Judge Dan B. Withers, Jr.)  
Sharon Witkowski  
Susan Witwicki  
Derek Wright  
Xtreme Trampolines  
J. Brick VanDerSnick  
Zanies Comedy Nite Club  
Zurich Foundation  
  
We make every attempt to ensure accuracy in our donor list. Please contact the office at 847-742-3545 x236 if we have missed or misspelled your name. List represents donations received during our fiscal year, July 1, 2013 - June 30, 2014.

# Elgin Outpatient & Passage Program

## Two American Way, Elgin, IL 60120

(847) 742-3545 TDD: (847) 742-0242

Fax: (847) 742-3559 (Outpatient)

Fax: (847) 697-6583 (Passage)

## St. Charles Outpatient

409 Illinois Avenue, St. Charles, IL 60174

(630) 513-6886 Fax: (630) 513-6892

## Streamwood Outpatient

1535 Burgundy Parkway, Streamwood, IL 60107

(630) 837-6445 Fax: (630) 837-7184

## Prevention Office, Administration & Employee Assistance Services

One American Way, Elgin, IL 60120

(847) 742-3545 Fax: (847) 697-5583 (Admin. & EAS)

(847) 697-2719 (Prevention Office)

[www.RenzCenter.org](http://www.RenzCenter.org)

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Organization  
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Permit No. 13



## Value Statements

**Mission**  
Empower individuals to lead healthier lives.

The following value statements are incorporated into the daily work of Renz Center and the guiding principles behind the board and staff leadership.

**Supportive** - With compassion and encouragement, empower individuals to achieve positive healthy lifestyles.

**Outcome Driven** - Regularly assess agency evidence-based outcomes to ensure quality and innovative services that promote positive and healthy change.

**Effective** - Implement proven and quality methods of care resulting in improved health, self-empowerment and continual maintenance of healthy behavior.

**Integrity** - Consistent and transparent actions, values, methods, measures, principles and expectations for the best outcomes.

**Professionalism** - Provide excellent services in an optimistic, conscientious and respectful manner.

Renz Center is a non-profit 501(c)3 organization funded in part by:

- City of Geneva 708 Board
- City of St. Charles 708 Board
- Cook County Department of Public Health
- Elgin Township
- Geneva Community Chest
- Hanover Township Mental Health 708 Board
- Illinois Department of Human Services - Community Health & Prevention
- Illinois Department of Human Services - Division of Alcohol & Substance Abuse
- Illinois Department of Public Health
- Illinois Public Health Association
- Kane County Probation & Second Chance Program
- School District #300
- Sheridan Correctional Facility
- Substance Abuse and Mental Health Services Administration
- U.S. Probation and Pretrial Service
- United Way of Central Kane County



**RENZ ADDICTION COUNSELING CENTER  
BOARD OF DIRECTORS**

Title	Name	Occupation/Employer	Beginning of Term	Term Expires Month/Year	Mailing Address/ Daytime Telephone Number
President	Brian Monson	Vice Pres. Sr. Field Credit Officer MB Financial Bank	December '10 Pres – 6/5/14	December '16	MB Financial Bank, N.A. 800 W. Madison St., 3 <sup>rd</sup> floor Chicago, IL 60607 847-601-7359
Vice President	Mary Hyatt	Retired Kane County Court Services	May '11 VP – 6/5/14	May '17	39W280 Happy Hills Road St. Charles, IL 60175 630-584-3397
Secretary/ Treasurer	Michael Walsh	Retired Certified Public Accountant	April '09 New term – 6/5/14	April '18	12865 Rock Creek Circle, Huntley, IL 60142 847-515-8821
Director	Patricia Arroyo	Supervisor of Community Health and Interpreting Services Presence Saint Joseph Hospital	April '11	April '17	Presence Saint Joseph Hospital 77 North Airlite Street Elgin, IL 60123-4912 847-695-3200, ext. 5179
Director	Donna Kruse	RN, Magnet Coordinator/Stroke Coordinator Advocate Sherman Hospital	Jan '16	Jan '19	Advocate Sherman Hospital 1425 Randall Rd. Elgin, IL 60123 224-783-8088
Director	James Lamkin	Chief of Police Village of Schaumburg Police Department	June '10	June '16	1221 Falcon Ridge Drive Elgin, IL 60124 847-348-7006
Director	Claudia Martinez-Carter	Teacher Larkin High School	Oct. '11	Oct. '17	2070 Clearwater Elgin, IL 60123 314-497-4951
Director	Laura Newman	VP Administration & Compliance Mitutoyo America Corp.	December '13	December '16	345 N. Batavia Ave. Batavia, IL 60510 312-339-9179
Director	Gregory Pratt	Agency Producer Farmers Insurance The Mark Hauser Agency	July '14	July '17	Farmers Insurance The Mark Hauser Agency 451 Dunham Rd., Suite 300 St. Charles, IL 60174 630-587-8722
Director	Linda M. Siete	Manager, Sales & Operations Reflejos Publications, LLC	June '11	June '17	155 E. Algonquin Rd. Arlington Heights, IL 60005 847-806-1411
Director	Bhopal Singh	Senior Developer AT&T, Inc.	September '14	September '17	750 Majestic Dr. Algonquin, IL 60102 630-347-1600
Director	Sherry Totzke	Collections Account Rep Zurich North America	January '16	January '17	133 McCabe Streamwood, IL 60107

DIRECTOR EMERITUS	Ron Razowsky	Retired			625 Wood Ridge Ct. Elgin, IL 60123 847-888-3774
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## **Board Selection**

Renz Addiction Counseling Center has a Board Development Committee that is comprised of board members and the Center's Executive Director and Development and Marketing Director. Prospective Board members' qualifications are discussed at both formal and informal committee meetings. The Committee seeks individuals who are committed to the mission of Renz Center and attempts to fill board vacancies with members that represent the communities we serve. We evaluate each prospective board member individually and strive to recruit involved citizens who can bring their past experiences and vocational/technical skills to the Board. We find that board members can be a very good resource for the agency. Board members can serve no more than 3 terms (3 years per term), for a total of 9 years, without taking a break from service for one year.

Currently the Renz Board is well-balanced with a variety of individuals with backgrounds in medical care, school administration, law enforcement, banking, media, and private business.

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

Attachment I  
IRS 501 (c)(3)

In reply refer to: 0248226129  
Mar. 31, 2009 LTR 4168C E0  
36-2447195 000000 00 000  
00019107  
BODC: TE

RENZ ADDICTION COUNSELING CENTER  
TWO AMERICAN WAY  
ELGIN IL 60120-4341



002006

Employer Identification Number: 36-2447195  
Person to Contact: Ms. K. Hilson  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Mar. 20, 2009, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in May 1965, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

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.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

*Michele M. Sullivan*

Michele M. Sullivan, Oper. Mgr.  
Accounts Management Operations I

# **Ecker Center for Mental Health**

City of St. Charles  
708 Mental Health Board  
Accountability Report for Funds Expended Checklist (Revised 10/29/15)

It is the responsibility of the agency requesting City of St. Charles 708 Mental Health Board funding to verify all Accountability Report requested information is submitted at the time of application submission.

Please use the following checklist to sign off as you compile your application packet for submission. Incomplete applications or applications submitted after January 29, 2016 – NOON will not be considered for funding for the 2016/2017 funding period.

Please submit your information in the order in which it appears on the application.

Initialed by Grant Requestor as included in application packet

- 1: KB Agency and contact information completed.
- 2: KB 2016/2017 total funding request is: \$ 68,000.
- 3: KB Completed narrative mission of the organization as it relates to the City of St. Charles 708 Mental Health Board's mandate for services to residents with, or at risk of:
  - a. mental illness and psychological disorders,
  - b. developmental disabilities, including mental retardation, cerebral palsy, epilepsy and autism spectrum disorders,
  - c. addictions including chemical; alcohol and substance abuse, and other addictions (gambling, sexual, shopping, etc.).
- 4: KB Grant requestor has specifically described organization's goals as it relates to the City of St. Charles mission.
- 5: KB Individuals served may only be counted once, regardless of the number of times served per fiscal year through direct service hours. Grant requestor has specifically described the percent and dollar amount of expenditures toward the benefit of the City of St. Charles residents in the following categories:
  - a. 1:1 direct services with clients (e.g., 50% or \$5,000 of \$10,000 total grant funds).
  - b. Direct services to groups of clients.
  - c. Workshops, lectures, and community presentations for education and training.
  - d. Administrative expense, office support, and overhead for agency expense.
- 6. KB With the application provide the following information:
  - KB Attached annual detailed budget or year ending Financial Statements and annual report.
  - KB Described St. Charles 708 Fund Expenditure History for past three years.
  - KB The total number of individuals your agency served in the past year 4,240.
  - KB Direct number of individuals living **within the City of St. Charles city limits** served 272.
  - KB Direct number of service hours provided to City of St. Charles residents: 2,003.
  - KB Quantified costs allocated to the services provided, (i.e., cost per hour and or program costs for City of St. Charles residents) \$300,450.
  - KB Identified other services provided to and for the City of St. Charles' residents.
  - KB Attached a list of current Board of Directors for you agency *as specified in our application*.
  - KB Attached a copy of your current 501 (c) (3).
  - KB **MAKE SURE 708 Mental Health description is included in your financial statements.**

Keep in mind individuals are to be counted only once, regardless of the number of times served per fiscal year though the direct number of hours these individuals are served need to be quantified.

Ecker Center for Mental Health Agency submitting their funding request application 1/28/2016 Date  
Name of Agency

KAREN BEYER  
Print Name of Person Completed Application

Karen Beyer  
Signature

Executive Director  
Title/Position

**Date:** January 28, 2016

**City of St. Charles  
708 Mental Health Board  
Accountability Report for Funds Expended (rev. 2015)**

**Agency Name:** Ecker Center for Mental Health

**Contact Person:** Karen Beyer **Phone #:** 847-695-0484

**Main Office Address:** 1845 Grandstand Place

Elgin, IL 60123

**Funding requested from City of St. Charles 708 Board for fiscal year 2016/17:** \$68,000

**Describe mission (include narrative explaining how mission relates to City of St. Charles):**

Our mission is to empower our clients in creating their highest quality of life by providing timely and effective behavioral health services. St. Charles residents receive individual and group therapy services at our St. Charles and Elgin offices. They also receive emergency psychiatric assessments, available around the clock 365 days a year, at Northwestern Medicine Delnor, Advocate Sherman or Presence St. Joseph Hospitals. The emergency assessments may include facilitation of hospitalization, supportive counseling or referrals to appropriate programs at the Ecker Center or other organizations. St. Charles residents also use the services of Ecker Center's psychiatrists who prescribe medications and nurses who help them obtain those medications and use them correctly. An independent pharmacy that specializes exclusively in serving people with mental illnesses is located inside our Elgin offices. Our case managers provide assistance in obtaining money on which to live, housing, dental and medical care as well as personal monitoring to help people avoid hospitalization. Psychosocial Rehabilitation services help residents of St. Charles, who have severe mental illnesses, learn skills of daily living, illness management and job readiness. We have a special waiting room and medical examination room at our Elgin Office for an Advance Practice Nurse from VNA Health Care. She is there semiweekly and can provide primary healthcare to any residents of St. Charles who are clients of the Ecker Center. NAMI Kane County North also has an office in our Elgin facility.

On occasion a St. Charles resident may require daily supervision at one of Ecker's eight supervised living facilities. Two of the residences are supervised 24 hours a day and five are supervised only during the day. An eighth residential program is available to St. Charles residents who have an acute mental illness that does not require hospitalization and to residents who are leaving a short psychiatric hospitalization and are not yet ready to return to the community. This Crisis Residential program offers two weeks of 24 hour residential care with mental health professionals present and nurses available all day and night. Psychiatrists are on site during the day and on-call overnight. This program is offered in conjunction with an Intensive Outpatient Program that offers day time programming for people in crisis who choose

to return home at night. These residential facilities and the Intensive Outpatient Program are located in Elgin.

**Describe specific goals that fit City's mission and indicate how goals will be accomplished.**

The Ecker Center's goal of providing comprehensive mental health services assists the City in its stewardship role of maintaining the social character of the City. The Ecker Center offers those citizens who are suffering from a mental illness the assistance they need to maintain their contributions to the City's positive social character, or in their recovery process begin to make contributions to the positive social character of the community. These same services can help some citizens dramatically lighten their personal and/or family burden and preoccupation with mental illness and assist them in achieving the positive mental health that is required to provide input to the City governmental process, as well as other civic activities in the community.

The Ecker Center's goal of collaboration with the City of St. Charles includes its grateful receipt of funding from the City's Mental Health Board and its provision of counseling services in its City of St. Charles office as well as its presence at the nearest local hospital, Northwestern Medicine Delnor's Emergency Department, when assistance in evaluation and state funded inpatient treatment is needed by a St. Charles resident.

The Ecker Center Psychiatric Emergency Program helps the City of St. Charles provide a safe and secure community for its citizens. The Ecker Center's Psychiatric Emergency Program is the only such program serving the St. Charles area. It provides quick, round the clock assessment and intervention in true psychiatric emergencies. The program helps those who would harm themselves or others due to severe untreated psychosis and depression, and in this manner the Ecker Center contributes to the safety and security of the community.

Like the City of St. Charles, the Ecker Center strives to treat its customers with courtesy, respect and dignity at all times and to continually engage in a positive approach to problem solving.

The City of St. Charles and the Ecker Center share the goal of outcome driven decisions and service provision. The Ecker Center's community programs have clinical outcomes that are continually measured. The goals and objectives (outcomes) in its strategic plan are measured quarterly.

Like the City, the Ecker Center is committed to best practices in its field. The Center is constantly modifying its services to reflect the recognized best practices and evidence based practices in the field of mental health treatment and recovery services. The Ecker Center clearly documents continuous performance improvement process at all levels of the organization, which helps it provide the best services possible. The Center is accredited by The Joint Commission which holds its accredited organizations to high standards of clinical performance and adherence to the latest best practices.

The Ecker Center's bilingual staff and staff training in cultural sensitivity reflect commitment to group and cultural diversity.

The Ecker Center is continually striving to provide services that meet the actual needs of citizens of the City of St. Charles and as a result the Center actively seeks funding from a wide range of sources: private, corporate and governmental.

**Describe specifically how allocated funds will be expended and quantify services provided to the City of St. Charles:**

- **Attach a budget detail for the funds sought.**
- **Include a brief program description on each item or service**
- **Funds from 708 Mental Health Board and/or funds from other sources.**

St. Charles mental health funds would be expended for specific services that St. Charles residents need from the full range of Ecker Center's services. The following services are provided by the Ecker Center. Ecker Center's psychiatrists provide evaluations, medication prescriptions and monitoring for children, teens and adults. Nurses provide medication monitoring, injections and assistance in obtaining medications and/or required medical tests for adults. Case managers provide adults with assistance in obtaining stable sources of income, food, clothing, housing, medical and dental care and they monitor clients to avert crisis. Psychiatric Emergency Program (PEP) staff are available to St. Charles residents aged 5 and older who are experiencing a psychiatric crisis at any time of the day or night. The PEP therapists provide evaluations, make referrals and help arrange for psychiatric inpatient treatment for those who require it. Counselors provide evaluations, individual and group counseling and referrals for adults, teens and children. Psychosocial rehabilitation staff assist adults with severe mental illnesses to manage their illnesses and learn to handle the tasks of daily living adequately.

Four residential options are available to adult community residents. The most intensive is the short-stay Crisis Residential Program, for those in severe psychiatric crisis. The program is staffed twenty-four hours a day with a mental health professional and daytime nursing services. A psychiatrist visits the clients frequently to monitor their progress and adjust their medications. A second longer term residential option provides twenty four hour supervision, meal preparation and on-site case management at two group homes. A third residential program provides day-time case management to clients who live in their own apartments and prepare their own meals. A fourth option provides assistance in paying rent and off-site case management to adults living in their own apartments.

VNA Health Care provides low cost and sliding fee scale primary care to our clients, 54% of whom have incomes at poverty level or below, at our Elgin location. Genoa/Qol also operates a pharmacy for our clients at our Elgin facility.

By last fiscal year (FY 2015) the state had reduced our state grants by over \$800,000 and this fiscal year (FY 2016) the state took away an additional \$613,700 in grants - for psychiatry and for people without Medicaid. These two grants were eliminated for all community mental health centers throughout Illinois. Our canceled psychiatry grant used to pay for half of our costs to provide psychiatry, while the other half was provided by Medicaid billing. The grants received from the State of Illinois were intended to make up for the state's inadequate Medicaid payment rates, which haven't been increased for many years. Due to the state not having a FY 2016 budget community mental health centers, such as Ecker, cannot receive payments on their executed state grant contracts for psychiatric emergency services and 24 hour and daytime

supervised residential programs. Combined, these payments total \$791,060 that Ecker will not receive without a state budget.

We are covering this loss of grant funding for psychiatry, emergency, sliding fee scale and residential programs by using our reserves, increasing fundraising, reducing staffing and cutting operating costs such as staff benefits whenever we can. Until recently we were providing all community services for both current clients and new ones. While continuing psychiatry and sliding fee scale services for our current clients, recently we had to make the decision to stop funding psychiatry and sliding fee scale services for new applicants. We are not the only agency reducing services. As a result of legislators' and the governor's refusal to honor unpaid human service grant contracts Lutheran Social Services closed 30 programs and laid off 750 staff on January 22<sup>nd</sup>. Now based on a statement by the Governor we have lost hope of receiving payments for any state grant contracts until after November 4<sup>th</sup>. New Ecker Center service applicants requesting psychiatry are being referred to VNA Health Care, Greater Elgin Family Care Center, Aunt Martha's Health Center, Linden Oaks Counseling and their primary care providers to prescribe medications. New applicants only that require a sliding fee scale for other services are being referred to various other providers.

The cost cutting measures we have taken are ensuring that we can continue to provide all of these services into the fall for new applicants as well as existing clients: 24/7 psychiatric emergency, counseling, intensive outpatient crisis, case management, psychosocial rehabilitation and community based crisis intervention as well as all our crisis, supported and supervised residential programs. We will also be providing psychiatry and offering a sliding fee scale to existing clients.

For the last six years the state has contracted with managed care insurance companies that in turn contract with the Ecker Center to provide services. Eleven insurance companies manage payments for our Medicaid and Medicare beneficiary clients. Each has its own preauthorization, service duration and billing procedure requirements as well as prescription formularies. Complying with all these rules is uncompensated work and takes time away from client services for case managers, nurses, therapists, receptionists, psychiatrists and residential staff. We have increased our billing staff from 2 to 5 individuals and pay a clearing house in order to submit our bills to the insurance companies. Overhead costs have increased dramatically.

As a result of the withdrawal of state grant funding we project that we will serve fewer St. Charles residents during the uncertain duration of this crisis and that will be reflected in services reported for FY 2016. We estimate we will serve 8% fewer residents with 8% less service hours during FY 2016 than FY 2015. We expect to serve 250 St. Charles residents with 501 hours of group services and 1,341 hours of individual one-on-one services during FY 2016.

Agency Name: Ecker Center for Mental Health

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**St. Charles 708 Fund Expenditure History – explain how funds allocated from previous three years were expended and purposes of those expenditures in relation to St. Charles residents of the funding you received last year. Note: if funding allocation is over \$25,000, attach most recent financial statements, audit and annual report:**

Funds were expended primarily for staff and also for commodities, contractual services, and other expenses incurred in the process of serving St. Charles residents during the last three years. The \$59,000 received last year was all spent for service to St. Charles residents. More specifically:

- a. \$38,574.89 (65.4%) was spent on one-on-one direct service to clients
- b. \$14,419.28 (24.4%) was spent on direct client service in groups
- c. \$134.13 (.2%) was spent on an educational lecture for St. Charles residents
- d. \$5,871.70 (10%) was spent on administrative, office support and overhead for agency expense.
- e. Expenditures during the previous two years were very similar.

**On an annualized (12 month) basis, provide information on City of St. Charles residents served:**

**Direct service:** number of individual clients/consumers served: 272

**Aggregate number of direct service hours provided:** 2003

**Describe agency cost basis per client/consumer served (e.g., per hour cost and/or program costs allocated to City of St. Charles residents and how this was derived):**

City of St. Charles residents are served mainly in our St. Charles office, but are also seen in the Elgin and Streamwood offices. Costs to provide services to consumers vary by the type of services rendered. Ecker Center's costs for one hour of service range from \$15 for Psycho-Social Rehabilitation to \$240 for a psychiatric visit. Extending our standard costs per procedure hour gives us a standard total expense of \$300,450. That amount divided by the total number of hours devoted to St. Charles residents (2,003) gives us a cost basis per consumer per hour of \$150.

**Identify other services provided to and for the benefit of City of St. Charles' residents (education, presentations, volunteer training and group activities/events).**

The Ecker Center works very closely with the Lazarus House providing therapy services just across the river from the Lazarus House in St. Charles. Ecker Center joined Lazarus House and other social service organizations to apply for an IDHEA housing subsidies grant program that was possible because of the collaborative effort. Low income St. Charles residents are benefiting from the housing subsidies that the collaborative was able to obtain. The Ecker Center sublets office space from the Renz Center in St. Charles and this is a cost saving option for both

organizations. The Ecker Center and the Renz Center are also participating again in a SAMHSA grant to serve people with both mental health and substance or alcohol abuse challenges.

The Ecker Center participates in the Kane County (mental health) Treatment Alternative Court (TAC) by providing services to people referred by the Court, staffing new cases and serving in an advisory capacity to TAC. Ecker Center has produced more successful graduates of the TAC program than any other participating agency. In 2015 the Ecker Center also began to provide similar services to the Kane County Drug Court. The Center is an active member of the Kane County Mental Health Council, an inclusive group of all mental health providers in the county.

We collaborate with the NAMI chapters that are active in St. Charles. We co-sponsored a two hour workshop with NAMI Kane - South, DeKalb and Kendall Counties (NAMI KDK) in August 2015 at our St. Charles offices. Our Director of Crisis Services presented "Assessing for Suicide" for NAMI KDK's members and guests. The Ecker Center also provides meeting and office space for the NAMI Northern Kane County Chapter at our Elgin office. NAMI is a nonprofit membership group that provides support, education and advocacy for persons with mental illnesses and their families.

**Attach a list of current Board of Directors for your agency, listing the length of time that each Board member has served in their current term. Also attach a brief summary of how Board members are elected, the qualifications sought, and any term limits for Board members.**

**Attach a copy of current 503C or tax exempt status certification.**

**STC 708 Board Funding Request**

**Date:** January 28, 2016

**Agency Name:** Ecker Center for Mental Health

**Please note that agencies that are allocated funds from the STC 708 Board in excess of \$25,000.00 in any fiscal year are also subject to the following requirements:**

1. Monthly financial statements must be submitted to the Government Operations Committee of the St. Charles City Council by no later than the 15<sup>th</sup> day of the following month.
2. An annual report must be submitted to this same Committee.
3. A representative of the agency must make a brief presentation describing the purpose of the agency, it's future plans and how it's programs and services have benefited the residents of St. Charles to this Committee on an annual basis at a date and time to be determined (following the allocation recommendation process by the STC 708 Board, but prior to the actual release of any funds).

**Funding request amount for current fiscal year \$** 68,000 **Application Date:** January 28, 2016

**For STC 708 Board Only:**

**Recommended funding for current fiscal year: \$** \_\_\_\_\_ **Recommendation Date:** \_\_\_\_\_

## Budget F' 2016

## Statement of Activity

	<u>St. Charles Budget</u>	<u>Ecker Budget</u>
Revenues		
Public Support		
Contributions	19,285	145,000
In-kind Contributions	292	2,196
United Way - Barrington	732	5,500
United Way - Elgin	4,429	33,300
Far Northwest Suburban United	3,990	30,000
United Way-St. Charles	1,861	13,992
Community Chest-Geneva	177	1,330
Total Public Support	<u>30,765</u>	<u>231,318</u>
Fees & Grants - Governmental		
Geneva 708 Board	4,123	31,000
Hanover Mental Health	11,305	85,000
St. Charles 708 Board	7,980	60,000
Grant-In-Aid	213,501	1,605,270
Barrington Township	399	3,000
HUD	93,736	704,779
Kane County Drug Court	1,995	15,000
Kane County-Treatment Alternative Court	1,995	15,000
Other government grants	2,833	21,300
Fee For Service - Medicaid	154,754	1,163,562
Fee For Serv.-PAS Eval.	6,582	49,488
Fee For Service - HBS	64	480
Total Fees & Grants - Governmental	<u>499,266</u>	<u>3,753,879</u>
Fundraising		
Festival of Trees	7,728	58,104
Summer Fundraiser	665	5,000
Winter Fundraiser	133	1,000
Wishes For Wellness Brunch	2,261	17,000
Awards Event	333	2,500
December Mailing	882	6,630
Total Fundraising	<u>12,001</u>	<u>90,234</u>
Program Service Fees		
Patient Fees - Voluntary	4,479	33,679
Private Insurance Payments	82,131	617,529
Patient Fees - Public Aid	13,651	102,637
Medicare	15,200	114,283
Rental income- clients	31,230	234,814
Reimbursements - CILA	9,964	74,919
Fee for Service - Rep Payee	904	6,800
Contracts-US Probation Office	3,478	26,148
Contracts - St. Joe's	3,679	27,659

## Budget F' 2016

## Statement of Activity

	St. Charles Budget	Ecker Budget
Contracts - PEP	5,244	39,425
Total Program Service Fees	<u>169,960</u>	<u>1,277,893</u>
Other Revenue		
Interest Income	570	4,284
Unrealized Gain/Loss on Invest	2,495	18,756
Report Writing	1,109	8,340
Miscellaneous income	30	227
Rental Income	3,158	23,748
Total Other Revenue	<u>7,362</u>	<u>55,355</u>
Total Revenues	<u>719,354</u>	<u>5,408,679</u>
Expenses		
Personnel and Benefits		
Salaries - Administrative	85,719	644,505
Salaries - Professional	330,174	2,482,511
Personnel Pool	5,118	38,482
Payroll Taxes - FICA	32,207	242,161
Insurance-Unemployment	2,514	18,904
Insurance - Group Medical	67,040	504,058
Insurance - Workers' Comp.	11,304	84,989
Insurance - LT Disability	1,283	9,645
Insurance - ST Disability	402	3,026
Recruitment	600	4,515
Temporary Services	1,727	12,985
Employee Expenses	343	2,578
Training & Ed -T&E Committee	266	2,000
Training & Education-M-Team	160	1,200
CPR Training Fees	304	2,285
Total Personnel and Benefits	<u>539,161</u>	<u>4,053,844</u>
Program Expenses		
Consultation - Doctors	49,196	369,893
Rep. & Maint.-Equipment	964	7,249
Prog. Expenses - Supplies	590	4,434
Program Expenses - Events	200	1,500
Prog. Expenses - Pharmacy	656	4,932
Program Exp.-Subscriptions	341	2,561
Program Exp.-Equipment	6,191	46,547
Program Exp.-Cell & Pager	572	4,297
Food	6,251	46,997
Vehicle Oper. & Maint.	783	5,890
In-Kind food	293	2,200
Total Program Expenses	<u>66,035</u>	<u>496,500</u>

## Budget F' 2016

## Statement of Activity

	<u>St. Charles Budget</u>	<u>Ecker Budget</u>
Specific Assistance to Clients		
Specific Assistance - Food	27	204
Spec. Assist. Meds/Treat	665	5,000
Specific Assist.-Transport.	419	3,149
Specific Assist.-Misc.	1,228	9,230
Spec. Assist. - Utilities	1,219	9,167
Spec. Assist. - Furnishings	194	1,458
Total Specific Assistance to Clients	<u>3,752</u>	<u>28,208</u>
Occupancy		
Rental Of Facilities	64,087	481,860
Electricity	9,055	68,086
Gas	2,720	20,453
Water	2,283	17,163
Scavenger	1,735	13,048
Exterminating	746	5,608
Janitorial & Supplies	7,608	57,200
Fire System Maintenance	697	5,244
Elevator Maintenance	508	3,819
Door & Key Maintenance	519	3,900
Repairs-electrical	975	7,332
Repairs-plumbing	919	6,912
Repairs-general	9,995	75,150
Hardware & supplies	509	3,828
HVAC	2,441	18,355
Rep. & Maint.-Grounds	3,304	24,840
Real Estate Taxes	120	900
Insurance-Prop. & Liab.	5,435	40,865
Insurance-Liab. Umbrella	493	3,706
Interest Expense - Mortgage	5,321	40,011
Total Occupancy	<u>119,471</u>	<u>898,280</u>
Development & PR		
FR exp - Festival of Trees	2,225	16,728
FR Exp-Summer Event	16	120
Annual Awards Event	200	1,500
FR Exp-Spring Event	426	3,203
FR Exp - Wishes for Wellness Brunch	665	5,000
Fundraising Exp.-Misc.	179	1,344
Dues and memberships	2,494	18,749
Marketing & PR	303	2,279
Annual board meeting	40	300
Total Development & PR	<u>6,547</u>	<u>49,223</u>

**Ecker Center for Mental Health**

**Budget F' 2016**

Statement of Activity

	<u>St. Charles Budget</u>	<u>Ecker Budget</u>
Management & General		
Payroll Service	1,033	7,766
Accounting & Audit	2,530	19,020
Legal	266	2,000
All Staff Activ/Recogn/Anniver	860	6,463
TJC	481	3,616
Bank Charges	637	4,790
Insurance-Directors/Officer	965	7,254
Miscellaneous Expense	1,455	10,943
Total	<u>8,226</u>	<u>61,852</u>
Other Expenses		
Stationery/printing	45	340
Office Equip. & Supplies	7,482	56,259
Office Supplies-Software	3,062	23,020
Consultants	6,638	49,910
Rental Of Equipment	823	6,188
Telephone	5,829	43,827
Postage	745	5,605
Business Travel	1,949	14,654
Total Other Expenses	<u>26,574</u>	<u>199,803</u>
Depreciation		
Depreciation	11,913	89,575
Total Depreciation	<u>11,913</u>	<u>89,575</u>
Total Expenses	<u>781,679</u>	<u>5,877,285</u>
<b>NET SURPLUS/(DEFICIT)</b>	<u><b>(62,325)</b></u>	<u><b>(468,606)</b></u>

*Ecker Center for Mental Health*

**Self Funding Efforts that Specifically Benefit St. Charles Residents  
in FY 2016**

**Fundraising Events**

Festival of Trees sale and gala  
Live tree sales  
Giving Tree  
Annual appeal letter  
Spring fundraiser  
Wishes for Wellness brunch  
Annual awards breakfast  
Shop and Share resale store proceeds

**General Operating Donations**

Verizon Foundation  
St. Charles Township  
Kane County  
Grand Victoria Foundation

**Grants to Specific Programs**

United Way of Central Kane County  
State of Illinois Division of Mental Health  
St. Charles Noon Kiwanis Foundation  
Hanover Township Mental Health Board  
Harvey & Ethel Daeumer Foundation  
St. Charles Noon Kiwanis Foundation

**Capital and Housing Grants**

HUD, Illinois Housing Development Authority and Division of Mental Health housing subsidies to individual clients, Cosmopolitan Club, Geneva Community Chest, Kane County Riverboat

**Fee for Service**

Private medical insurance  
State of Illinois Division of Mental Health and Healthcare and Family Services  
Payments for Medicare and Medicaid services that we provide and bill for

**Contracts for Service**

Kane County Treatment Alternative Court (TAC)  
Kane County Drug Court  
Advocate Sherman Hospital, Psychiatric Emergency Program (PEP) funding assistance

*Ecker Center for Mental Health*

**Self Funding Efforts that Specifically Benefit St. Charles Residents  
in FY 2016**

**Fundraising Events**

Festival of Trees sale and gala  
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**Capital and Housing Grants**

HUD, Illinois Housing Development Authority and Division of Mental Health housing subsidies to individual clients, Cosmopolitan Club, Geneva Community Chest

**Fee for Service**

Private medical insurance  
State of Illinois Division of Mental Health and Healthcare and Family Services  
Payments for Medicare and Medicaid services that we provide and bill for

## Ecker Center for Mental Health Statement of Financial Position

	Current Year 12/31/2015	Prior Year 12/31/2014	Variance
<b>Assets</b>			
Current Assets	713,208.53	892,318.91	(179,110.38)
Long Term Investments	251,191.18	246,805.67	4,385.51
Receivables	198,195.07	1,076,687.57	(878,492.50)
Other Current Assets	30,227.55	29,209.48	1,018.07
Fixed Assets	1,605,511.93	1,667,454.50	(61,942.57)
<b>Total Assets</b>	<b>2,798,334.26</b>	<b>3,912,476.13</b>	<b>(1,114,141.87)</b>
<b>Liabilities and Net Assets</b>			
<b>Liabilities</b>			
Current Liabilities	262,569.36	186,375.72	(76,193.64)
Long-term Liabilities	725,776.28	794,732.80	68,956.52
<b>Total Liabilities</b>	<b>988,345.64</b>	<b>981,108.52</b>	<b>(7,237.12)</b>
<b>Net Assets</b>			
Unrestricted Net Assets	1,809,988.62	2,931,367.61	(1,121,378.99)
<b>Total Net Assets</b>	<b>1,809,988.62</b>	<b>2,931,367.61</b>	<b>(1,121,378.99)</b>
<b>Total Liabilities and Net Assets</b>	<b>2,798,334.26</b>	<b>3,912,476.13</b>	<b>1,114,141.87</b>

## Ecker Center for Mental Health Statement of Activity

	Year to Date Actual 12/31/2015	Year to Date Budget 12/31/2015	Year to Date Variance	Percent Variance
<b>Revenues</b>				
Public Support	130,638	99,060	31,578	31.88%
Fees & Grants - Governmental	1,168,509	1,920,948	(752,439)	(39.17)%
Fundraising	79,279	37,868	41,411	109.36%
Program Service Fees	706,674	638,952	67,722	10.60%
Other Revenue	11,567	27,678	(16,111)	(58.21)%
<b>Total Revenues</b>	<b>2,096,666</b>	<b>2,724,506</b>	<b>(627,840)</b>	<b>(23.04)%</b>
<b>Expenses</b>				
Personnel and Benefits	1,867,339	1,886,102	18,763	0.99%
Program Expenses	186,416	248,250	61,834	24.91%
Specific Assistance to Clients	10,636	14,112	3,476	24.63%
Occupancy	449,305	449,112	(193)	(0.04)%
Development & PR	29,804	21,510	(8,294)	(38.56)%
Management & General	33,178	30,930	(2,248)	(7.27)%
Other Expenses	93,633	99,906	6,273	6.28%
Depreciation	44,796	44,796	0	0.00%
<b>Total Expenses</b>	<b>2,715,106</b>	<b>2,794,718</b>	<b>79,612</b>	<b>2.85%</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>(618,440)</b>	<b>(70,212)</b>	<b>(548,228)</b>	<b>(780.82)%</b>

**ECKER CENTER FOR MENTAL HEALTH, INC.**

**FINANCIAL STATEMENTS  
AS OF JUNE 30, 2015 AND 2014**

**TOGETHER WITH AUDITOR'S REPORT**

# Dugan & Lopatka

Certified Public Accountants & Consultants  
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Michael J. Dugan  
Jerry L. Lopatka  
Mark F. Schultz  
Peter J. Zich  
Leo M. Misdorn

## INDEPENDENT AUDITOR'S REPORT

Board of Directors of  
Ecker Center for Mental Health, Inc.:

We have audited the accompanying financial statements of Ecker Center for Mental Health, Inc. (the Center) which comprise the statement of financial position as of June 30, 2015 and 2014, and the related statements of activities, cash flows and functional expenses for the years then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Board of Directors of  
Ecker Center for Mental Health, Inc.  
Page two

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Ecker Center for Mental Health, Inc. as of June 30, 2015 and 2014, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

*Dugan & Lopatka*

DUGAN & LOPATKA

Wheaton, Illinois  
October 14, 2015

ECKER CENTER FOR MENTAL HEALTH, INC.  
STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2015 AND 2014

ASSETS

	<u>2015</u>	<u>2014</u>
<b>CURRENT ASSETS:</b>		
Cash and cash equivalents - Unrestricted	\$ 1,050,254	\$ 1,345,120
- Restricted	6,099	12,310
Investments	253,499	240,126
Program service fees receivable	391,863	528,943
Grants receivable	83,193	83,088
Due from related party	52,673	67,673
Deposits	11,110	11,110
Prepaid expenses	20,252	19,994
	<u>1,868,943</u>	<u>2,308,364</u>
<b>PROPERTY AND EQUIPMENT:</b>		
Land	381,832	381,832
Building	1,599,759	1,599,759
Building improvements	855,980	824,980
Furniture and equipment	133,285	133,285
Vehicles	71,701	71,701
Leasehold improvements	55,357	55,357
Software	12,977	12,977
	<u>3,110,891</u>	<u>3,079,891</u>
Less - Accumulated depreciation	<u>1,460,584</u>	<u>1,363,581</u>
	<u>1,650,307</u>	<u>1,716,310</u>
	<u>\$ 3,519,250</u>	<u>\$ 4,024,674</u>

The accompanying notes are an integral part of this statement.

LIABILITIES AND NET ASSETS

	<u>2015</u>	<u>2014</u>
<b>CURRENT LIABILITIES:</b>		
Notes payable, current	\$ 58,341	\$ 60,032
Accounts payable	29,808	48,623
Accrued wages and payroll taxes	190,395	172,797
Accrued vacation pay	95,600	106,477
Rent deposit	14,379	12,960
	<hr/>	<hr/>
Total current liabilities	388,523	400,889
 <b>LONG-TERM LIABILITIES:</b>		
Notes payable, net of current portion	<hr/> 702,248	<hr/> 767,986
	<hr/>	<hr/>
Total liabilities	1,090,771	1,168,875
 <b>COMMITMENTS</b>		
 <b>NET ASSETS:</b>		
Unrestricted	2,339,187	2,760,401
Temporarily restricted	89,292	95,398
	<hr/>	<hr/>
Total net assets	2,428,479	2,855,799
	<hr/>	<hr/>
	<u>\$ 3,519,250</u>	<u>\$ 4,024,674</u>

ECKER CENTER FOR MENTAL HEALTH, INC.  
STATEMENT OF ACTIVITIES  
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2015			2014		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
<b>REVENUES, GAINS, AND OTHER SUPPORT:</b>						
Contributions -						
United Way and Community Chest	\$ 2,028	\$ 82,693	\$ 84,721	\$ 12,476	\$ 90,598	\$ 103,074
Other support	141,807	-	141,807	162,115	1,200	163,315
Fundraising	87,903	-	87,903	86,825	-	86,825
In-kind	2,200	-	2,200	2,250	-	2,250
Fees and grants from governmental agencies -						
Department of Human Services -						
Fees for service	1,462,279	-	1,462,279	1,320,846	-	1,320,846
Grant-in-aid	1,972,074	-	1,972,074	1,789,325	-	1,789,325
Township 708 funds	113,750	-	113,750	139,900	-	139,900
St. Charles 708 Community Mental Health Board	60,000	-	60,000	65,000	-	65,000
Department of Housing and Urban Development	545,307	-	545,307	470,419	-	470,419
Other governmental grants	42,817	-	42,817	61,600	-	61,600
Other revenues -						
Program service fees	1,284,664	-	1,284,664	961,434	-	961,434
Rent income	24,862	-	24,862	23,308	-	23,308
Interest income	4,390	-	4,390	66,703	-	66,703
Dividend income	7,155	-	7,155	5,564	-	5,564
Unrealized gain on investments	6,219	-	6,219	38,835	-	38,835
Other revenues	8,768	-	8,768	8,030	-	8,030
Net assets released from restrictions	88,799	(88,799)	-	95,289	(95,289)	-
Total revenues, gains, and other support	5,855,022	(6,106)	5,848,916	5,309,919	(3,491)	5,306,428
<b>EXPENSES:</b>						
Program services -						
Community Counsel Services -						
Elgin Therapy	365,892	-	365,892	222,720	-	222,720
Streamwood Therapy	30,599	-	30,599	28,821	-	28,821
St. Charles Therapy	50,432	-	50,432	47,987	-	47,987
Community Counseling Therapy	79,584	-	79,584	21,604	-	21,604
Intake	95,627	-	95,627	80,470	-	80,470

The accompanying notes are an integral part of this statement.

ECKER CENTER FOR MENTAL HEALTH, INC.  
STATEMENT OF ACTIVITIES  
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2015			2014		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
EXPENSES: (Continued)						
Program services - (Continued)						
Nursing	\$ 410,316	\$ -	\$ 410,316	\$ 361,338	\$ -	\$ 361,338
Psycho-Social Rehabilitation	369,883	-	369,883	342,272	-	342,272
Psychiatrist Services	748,502	-	748,502	612,225	-	612,225
Housing PSH Bridge Program	9,289	-	9,289	15,908	-	15,908
Case Management	640,500	-	640,500	588,582	-	588,582
Psychiatric Emergency Program	404,350	-	404,350	445,046	-	445,046
Community Integrated Living Arrangement	336,988	-	336,988	344,455	-	344,455
Transition Coordination	12,769	-	12,769	-	-	-
Preadmission Screening	52,441	-	52,441	59,983	-	59,983
Supported Residential	561,139	-	561,139	440,875	-	440,875
HUD On-Site Staff	261,549	-	261,549	225,929	-	225,929
Hunter's Ridge HUD Leasing	226,207	-	226,207	197,481	-	197,481
Grandstand HUD Leasing	203,038	-	203,038	136,250	-	136,250
Supervised Residential	346,052	-	346,052	323,606	-	323,606
Crisis Residential	457,188	-	457,188	388,146	-	388,146
Total program services	<u>5,662,345</u>	<u>-</u>	<u>5,662,345</u>	<u>4,883,698</u>	<u>-</u>	<u>4,883,698</u>
Supporting services -						
Management and general	543,057	-	543,057	566,948	-	566,948
Fundraising	70,834	-	70,834	42,495	-	42,495
Total supporting services	<u>613,891</u>	<u>-</u>	<u>613,891</u>	<u>609,443</u>	<u>-</u>	<u>609,443</u>
Total expenses	<u>6,276,236</u>	<u>-</u>	<u>6,276,236</u>	<u>5,493,141</u>	<u>-</u>	<u>5,493,141</u>
CHANGE IN NET ASSETS	(421,214)	(6,106)	(427,320)	(183,222)	(3,491)	(186,713)
NET ASSETS, Beginning of year	<u>2,760,401</u>	<u>95,398</u>	<u>2,855,799</u>	<u>2,943,623</u>	<u>98,889</u>	<u>3,042,512</u>
NET ASSETS, End of year	<u>\$ 2,339,187</u>	<u>\$ 89,292</u>	<u>\$ 2,428,479</u>	<u>\$ 2,760,401</u>	<u>\$ 95,398</u>	<u>\$ 2,855,799</u>

The accompanying notes are an integral part of this statement.

ECKER CENTER FOR MENTAL HEALTH, INC.  
STATEMENT OF CASH FLOWS  
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Change in net assets	\$ (427,320)	\$ (186,713)
Adjustments to reconcile change in total net assets to net cash (used in) operating activities:		
Depreciation	97,005	94,331
Unrealized (gain) on investments	(6,219)	(38,835)
(Increase) decrease in assets:		
Program service fees receivable	137,080	(18,119)
Grants receivable	(105)	8,912
Due from related party	15,000	30,000
Deposits and prepaid expenses	(258)	(2,581)
Increase (decrease) in liabilities:		
Accounts payable	(18,815)	(84,738)
Accrued expenses	8,140	75,440
Grant advance	-	(185,132)
Total adjustments	<u>231,828</u>	<u>(120,722)</u>
Net cash (used in) operating activities	<u>(195,492)</u>	<u>(307,435)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchase of property and equipment	(31,000)	(57,030)
Purchase of investments	<u>(7,156)</u>	<u>(5,564)</u>
Net cash (used in) investing activities	<u>(38,156)</u>	<u>(62,594)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Principal payments of long-term debt	<u>(67,429)</u>	<u>(55,161)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	(301,077)	(425,190)
CASH AND CASH EQUIVALENTS, Beginning of year	<u>1,357,430</u>	<u>1,782,620</u>
CASH AND CASH EQUIVALENTS, End of year	<u>\$ 1,056,353</u>	<u>\$ 1,357,430</u>
<b>SUPPLEMENTAL DISCLOSURES:</b>		
Interest paid	<u>\$ 40,007</u>	<u>\$ 44,825</u>

The accompanying notes are an integral part of this statement.

ECKER CENTER FOR MENTAL HEALTH, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2015

	Program Services											
	Community Counsel Services											
	Elgin Therapy	Streamwood Therapy	St. Charles Therapy	Community Counseling Therapy	Intake	Nursing	Psycho-Social Rehabilitation	Psychiatrist Services	Housing PSH Bridge Program	Case Management	Psychiatric Emergency Program	Community Integrated Living Arrangement
<b>PERSONNEL:</b>												
Salaries	\$ 232,134	\$ 15,748	\$ 26,200	\$ 67,258	\$ 66,631	\$ 275,416	\$ 212,139	\$ 224,019	\$ 7,825	\$ 439,098	\$ 292,472	\$ 210,940
Payroll taxes	16,459	1,102	1,850	5,112	4,406	19,158	13,923	30,164	589	30,340	19,500	14,583
Employees benefits	50,367	3,308	5,234	-	12,875	59,629	42,027	52,588	-	83,579	62,299	44,085
Total personnel	298,960	20,158	33,284	72,370	83,912	354,203	268,089	306,771	8,414	553,017	374,271	269,608
<b>COMMODITIES:</b>												
Office supplies	4,878	883	896	4,893	691	5,770	3,741	4,222	-	10,564	3,709	2,284
Printing and publications	-	-	-	-	-	-	-	-	-	-	40	-
Program supplies	-	-	673	112	-	5,816	821	426	-	644	1,154	5,957
Food and beverages	-	-	-	-	-	-	733	-	-	-	-	15,288
Total commodities	4,878	883	1,569	5,005	691	11,586	5,295	4,648	-	11,208	4,903	23,529
<b>CONTRACTUAL SERVICES:</b>												
Advertising	-	-	-	1,140	1,007	76	197	400	-	100	40	114
Consultation	5,545	705	868	250	1,431	6,656	5,127	391,109	-	12,637	5,386	3,991
Rental of equipment	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities	-	1,200	9,223	-	-	-	-	-	-	-	-	-
Specific assistance - individuals	-	-	-	-	-	-	-	15	-	-	127	10,564
Insurance	8,920	-	-	-	1,338	5,352	14,272	14,939	-	9,960	1,338	-
Utilities	10,722	-	243	-	1,608	6,433	17,155	6,433	-	10,722	1,608	6,596
Repairs and maintenance	21,113	-	1,624	411	3,401	14,568	34,817	12,487	-	22,335	3,027	10,273
Professional services	-	-	-	-	-	-	-	-	-	-	-	-
Telephone	1,456	1,589	2,319	-	371	1,854	2,641	1,483	-	3,011	9,309	2,910
Postage	-	-	-	-	-	-	-	-	-	-	-	-
Dues and memberships	-	-	-	-	-	-	-	-	-	-	-	-
Real estate taxes	-	-	-	-	-	-	-	-	-	-	-	-
Outside services	812	5,496	723	100	94	467	358	2,269	-	726	563	366
Total contractual services	48,568	8,990	15,000	1,901	9,250	35,406	74,567	429,135	-	59,491	21,398	34,814
<b>OTHER EXPENSES:</b>												
Interest	4,594	-	-	-	689	2,756	7,350	2,756	-	4,594	689	-
Travel	-	-	-	-	-	-	-	281	875	1,826	2,125	604
Training and education	163	-	-	308	35	1,508	555	-	-	1,665	255	320
Special events	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	856	43	54	-	-	134	1,431	188	-	827	184	161
Total other expenses	5,613	43	54	308	724	4,398	9,336	3,225	875	8,912	3,253	1,085
Total expenses before depreciation	358,019	30,074	49,907	79,584	94,577	405,593	357,287	743,779	9,289	632,628	403,825	329,036
<b>DEPRECIATION</b>	7,873	525	525	-	1,050	4,723	12,596	4,723	-	7,872	525	7,952
<b>TOTAL EXPENSES</b>	<b>\$ 365,892</b>	<b>\$ 30,599</b>	<b>\$ 50,432</b>	<b>\$ 79,584</b>	<b>\$ 95,627</b>	<b>\$ 410,316</b>	<b>\$ 369,883</b>	<b>\$ 748,502</b>	<b>\$ 9,289</b>	<b>\$ 640,500</b>	<b>\$ 404,350</b>	<b>\$ 336,988</b>

The accompanying notes are an integral part of this statement.

ECKER CENTER FOR MENTAL HEALTH, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2015

	Program Services - continued								Supporting Services		Total Program and Supporting Services	
	Transition Coordination	Preadmission Screening	Supported Residential	HUD On-site Staff	Hunter's Ridge HUD Leasing	Grandstand HUD Leasing	Supervised Residential	Crisis Residential	Total	Management and General	Fundraising	
<b>PERSONNEL:</b>												
Salaries	\$ 11,839	\$ 34,404	\$ 220,369	\$ 121,899	\$ 79,733	\$ 40,889	\$ 219,272	\$ 277,076	\$ 3,075,361	\$ 264,513	\$ 33,834	\$ 3,373,708
Payroll taxes	887	2,434	15,112	8,430	5,769	2,722	14,684	18,871	226,095	17,738	2,588	246,421
Employees benefits	-	6,955	49,150	26,301	163	9,325	45,580	59,705	613,170	92,876	8,630	714,676
Total personnel	12,726	43,793	284,631	156,630	85,665	52,936	279,536	355,652	3,914,626	375,127	45,052	4,334,805
<b>COMMODITIES:</b>												
Office supplies	8	167	8,116	1,411	6,289	266	2,214	2,872	63,874	15,628	1,004	80,506
Printing and publications	-	-	-	-	-	-	-	-	40	340	-	380
Program supplies	-	-	25,344	5,510	6,396	2,917	4,468	5,420	65,658	1,017	-	66,675
Food and beverages	-	-	5,474	2,865	1,899	1,786	15,310	5,868	49,223	-	-	49,223
Total commodities	8	167	38,934	9,786	14,584	4,969	21,992	14,160	178,795	16,985	1,004	196,784
<b>CONTRACTUAL SERVICES:</b>												
Advertising	-	-	442	88	100	-	111	238	4,053	3,364	120	7,537
Consultation	-	502	4,862	2,519	100	783	4,094	5,641	452,206	6,821	682	459,709
Rental of equipment	-	-	60	77	4,440	70	-	-	4,647	1,544	-	6,191
Rental of facilities	-	-	173,548	62,040	101,875	133,968	-	-	481,854	-	-	481,854
Specific assistance - individuals	-	-	5,043	406	10,763	383	862	-	28,163	-	-	28,163
Insurance	-	1,338	-	-	-	1,338	-	11,299	70,094	1,822	-	71,916
Utilities	-	1,608	21,417	9,701	-	1,608	5,376	13,581	114,811	4,903	-	119,714
Repairs and maintenance	-	3,027	24,347	16,661	2,852	4,570	19,718	38,123	233,354	11,845	-	245,199
Professional services	-	-	-	-	-	-	-	-	-	30,963	-	30,963
Telephone	-	201	4,851	1,628	2,277	516	3,497	1,776	41,689	3,013	240	44,942
Postage	-	-	-	-	-	-	-	-	-	5,135	469	5,604
Dues and memberships	-	-	-	-	-	-	-	-	-	18,519	225	18,744
Real estate taxes	-	-	-	-	-	-	-	-	-	896	-	896
Outside services	-	66	350	183	-	73	380	417	13,443	35	-	13,478
Total contractual services	-	6,742	234,920	93,303	122,407	143,309	34,038	71,075	1,444,314	88,860	1,736	1,534,910
<b>OTHER EXPENSES:</b>												
Interest	-	689	-	-	-	689	772	5,819	31,397	8,610	-	40,007
Travel	35	-	1,791	974	1,102	610	677	24	10,924	5,127	76	16,127
Training and education	-	-	375	230	30	-	390	370	6,204	7,371	-	13,575
Special events	-	-	-	-	-	-	-	-	-	124	22,966	23,090
Miscellaneous	-	-	488	101	2,419	-	130	116	7,132	12,801	-	19,933
Total other expenses	35	689	2,654	1,305	3,551	1,299	1,969	6,329	55,657	34,033	23,042	112,732
Total expenses before depreciation	12,769	51,391	561,139	261,024	226,207	202,513	337,535	447,216	5,593,392	515,005	70,834	6,179,231
DEPRECIATION	-	1,050	-	525	-	525	8,517	9,972	68,953	28,052	-	97,005
<b>TOTAL EXPENSES</b>	<b>\$ 12,769</b>	<b>\$ 52,441</b>	<b>\$ 561,139</b>	<b>\$ 261,549</b>	<b>\$ 226,207</b>	<b>\$ 203,038</b>	<b>\$ 346,052</b>	<b>\$ 457,188</b>	<b>\$ 5,662,345</b>	<b>\$ 543,057</b>	<b>\$ 70,834</b>	<b>\$ 6,276,236</b>

The accompanying notes are an integral part of this statement.

ECKER CENTER FOR MENTAL HEALTH, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2014

	Program Services											
	Community Counsel Services			Program Services								
	Elgin Therapy	Streamwood Therapy	St. Charles Therapy	Community Counseling Therapy	Intake	Nursing	Psycho-Social Rehabilitation	Psychiatrist Services	Housing PSH Bridge Program	Case Management	Psychiatric Emergency Program	
<b>PERSONNEL:</b>												
Salaries	\$ 128,158	\$ 13,426	\$ 25,206	\$ 15,762	\$ 53,880	\$ 222,835	\$ 196,816	\$ 720	\$ 15,908	\$ 387,078	\$ 325,012	\$ 218,897
Payroll taxes	9,280	963	1,823	1,202	3,570	19,599	12,847	-	-	35,738	22,843	15,489
Employees benefits	28,351	2,788	5,577	-	11,610	61,256	37,927	10,976	-	81,708	66,572	45,354
Total personnel	165,789	17,177	32,606	16,964	69,060	303,690	247,590	11,696	15,908	504,524	414,427	279,740
<b>COMMODITIES:</b>												
Office supplies	3,576	1,278	907	3,212	964	8,690	4,276	12,815	-	13,212	5,448	3,784
Printing and publications	-	-	-	-	-	-	-	-	-	-	-	-
Program supplies	102	-	-	40	-	6,445	887	5,866	-	102	1,738	2,188
Food and beverages	-	-	-	-	-	-	502	-	-	-	-	14,072
Total commodities	3,678	1,278	907	3,252	964	15,135	5,665	18,681	-	13,314	7,186	20,044
<b>CONTRACTUAL SERVICES:</b>												
Advertising	28	-	-	711	951	59	216	3,184	-	494	106	1,070
Consultation	3,553	634	821	192	1,116	5,642	4,238	543,931	-	11,046	4,525	3,292
Rental of equipment	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities	-	1,255	9,619	-	-	-	-	-	-	-	-	-
Specific assistance - individuals	7	-	-	-	-	-	-	-	-	620	39	10,146
Insurance	5,868	-	-	-	880	3,521	9,388	3,521	-	6,908	880	-
Utilities	9,008	-	344	-	1,351	5,845	14,412	5,405	-	9,008	1,351	6,547
Repairs and maintenance	18,763	-	852	382	3,382	15,724	32,992	11,359	-	21,712	2,474	10,741
Professional services	-	-	-	-	-	-	-	-	-	-	-	-
Telephone	1,007	1,724	2,103	-	418	2,273	2,502	-	-	3,496	8,671	3,322
Postage	-	-	-	-	-	-	-	-	-	-	-	-
Dues and memberships	-	-	-	-	-	-	-	-	-	-	-	-
Real estate taxes	-	-	-	-	-	-	-	-	-	-	-	-
Outside services	215	6,059	30	-	292	351	199	1,720	-	652	402	284
Total contractual services	38,449	9,672	13,769	1,285	8,390	33,415	63,947	569,120	-	53,936	18,448	35,402
<b>OTHER EXPENSES:</b>												
Interest	4,785	-	-	-	718	2,871	7,655	2,871	-	4,785	718	-
Travel	-	-	-	-	-	-	16	3,285	-	1,416	2,291	755
Training and education	63	-	-	103	35	230	383	-	-	365	1,141	421
Special events	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	184	43	54	-	-	134	1,381	709	-	470	184	141
Total other expenses	5,032	43	54	103	753	3,235	9,435	6,865	-	7,036	4,334	1,317
Total expenses before depreciation	212,948	28,170	47,336	21,604	79,167	355,475	326,637	606,362	15,908	578,810	444,395	336,503
DEPRECIATION	9,772	651	651	-	1,303	5,863	15,635	5,863	-	9,772	651	7,952
<b>TOTAL EXPENSES</b>	<b>\$ 222,720</b>	<b>\$ 28,821</b>	<b>\$ 47,987</b>	<b>\$ 21,604</b>	<b>\$ 80,470</b>	<b>\$ 361,338</b>	<b>\$ 342,272</b>	<b>\$ 612,225</b>	<b>\$ 15,908</b>	<b>\$ 588,582</b>	<b>\$ 445,046</b>	<b>\$ 344,455</b>

The accompanying notes are an integral part of this statement.

ECKER CENTER FOR MENTAL HEALTH, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2014

	Program Services - continued								Supporting Services		Total Program and Supporting Services	
	Transition Coordination	Preadmission Screening	Supported Residential	HUD On-site Staff	HUD Leasing	Grandstand HUD Leasing	Supervised Residential	Crisis Residential	Total	Management and General		Fundraising
<b>PERSONNEL:</b>												
Salaries	\$ -	\$ 40,335	\$ 180,628	\$ 106,698	\$ 42,828	\$ 47,388	\$ 214,854	\$ 250,491	\$ 2,486,920	\$ 263,585	\$ 16,214	\$ 2,766,719
Payroll taxes	-	2,919	12,880	7,553	3,003	3,407	14,759	14,163	182,038	17,203	1,240	200,481
Employees benefits	-	8,178	36,729	21,976	8,964	-	43,820	40,481	512,267	78,622	3,993	594,882
Total personnel	-	51,432	230,237	136,227	54,795	50,795	273,433	305,135	3,181,225	359,410	21,447	3,562,082
<b>COMMODITIES:</b>												
Office supplies	-	565	8,252	2,469	474	2,230	3,261	3,468	78,881	33,950	1,288	114,119
Printing and publications	-	-	-	-	-	-	-	-	-	113	-	113
Program supplies	-	-	4,857	2,300	596	209	2,430	1,881	29,641	322	-	29,963
Food and beverages	-	-	3,702	3,397	1,649	1,355	12,287	3,202	40,166	-	-	40,166
Total commodities	-	565	16,811	8,166	2,719	3,794	17,978	8,551	148,688	34,385	1,288	184,361
<b>CONTRACTUAL SERVICES:</b>												
Advertising	-	-	944	410	-	735	194	978	10,080	5,559	775	16,414
Consultation	-	573	3,239	1,794	547	-	3,150	3,390	591,683	4,815	263	596,761
Rental of equipment	-	-	-	-	-	366	-	-	366	1,694	-	2,060
Rental of facilities	-	-	146,085	56,700	132,033	70,149	-	-	415,841	-	-	415,841
Specific assistance - individuals	-	-	5,552	245	-	6,118	-	64	22,791	-	-	22,791
Insurance	-	880	-	-	880	-	-	7,433	40,159	13,136	-	53,295
Utilities	-	1,351	14,097	9,913	1,351	353	5,135	11,410	96,881	14,086	-	110,967
Repairs and maintenance	-	2,474	17,446	9,196	2,494	3,056	9,876	30,247	193,170	30,897	-	224,067
Professional services	-	349	-	-	-	-	-	-	349	23,388	-	23,737
Telephone	-	292	3,142	1,316	604	14	2,719	1,481	35,084	4,065	140	39,289
Postage	-	-	-	-	-	-	-	-	-	5,160	437	5,597
Dues and memberships	-	-	-	-	-	-	-	-	-	21,139	315	21,454
Real estate taxes	-	-	-	-	-	-	-	-	-	746	-	746
Outside services	-	46	279	150	52	-	261	280	11,272	280	-	11,552
Total contractual services	-	5,965	190,784	79,724	137,961	80,791	21,335	55,283	1,417,676	124,965	1,930	1,544,571
<b>OTHER EXPENSES:</b>												
Interest	-	718	-	-	718	-	1,491	6,060	33,390	11,435	-	44,825
Travel	-	-	2,260	908	604	718	439	139	12,831	4,756	30	17,617
Training and education	-	-	295	152	33	152	283	125	3,781	5,550	-	9,331
Special events	-	-	-	-	-	-	-	-	-	244	17,800	18,044
Miscellaneous	-	-	488	101	-	-	130	475	4,494	13,485	-	17,979
Total other expenses	-	718	3,043	1,161	1,355	870	2,343	6,799	54,496	35,470	17,830	107,796
Total expenses before depreciation	-	58,680	440,875	225,278	196,830	136,250	315,089	375,768	4,802,085	554,230	42,495	5,398,810
DEPRECIATION	-	1,303	-	651	651	-	8,517	12,378	81,613	12,718	-	94,331
<b>TOTAL EXPENSES</b>	<b>\$ -</b>	<b>\$ 59,983</b>	<b>\$ 440,875</b>	<b>\$ 225,929</b>	<b>\$ 197,481</b>	<b>\$ 136,250</b>	<b>\$ 323,606</b>	<b>\$ 388,146</b>	<b>\$ 4,883,698</b>	<b>\$ 566,948</b>	<b>\$ 42,495</b>	<b>\$ 5,493,141</b>

The accompanying notes are an integral part of this statement.

ECKER CENTER FOR MENTAL HEALTH INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015 AND 2014

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND NATURE OF ACTIVITIES:

Ecker Center for Mental Health, Inc. (the Center) is a not-for-profit charitable organization offering various psychiatric services for adults primarily in Kane and Western Cook Counties.

The financial statements were available to be issued on October 14, 2015, with subsequent events being evaluated through this date.

The following is a brief summary of the accounting policies adopted by the Center:

Basis of Accounting -

The Center records its financial transactions and maintains its books and records on the accrual basis of accounting which recognizes revenue as it is earned and expenses as they are incurred.

Cash and Cash Equivalents -

The Center considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Credit Risk -

Financial instruments, which potentially subject the Center to concentrations of credit risk, consist principally of cash. The Center places its cash and deposits with high credit quality financial institutions; however, deposits may exceed the federally insured limits from time to time.

Program Service Fees Receivables -

Program service fees receivable are stated at the amount management expects to collect from outstanding balances. The Center establishes an allowance for doubtful accounts based on past experience and analysis of current receivable collectibility. The amount of the allowance is \$-0- as of June 30, 2015 and 2014.

Grants Receivable -

Grants are recognized as revenue in the period pledged. Grants are recorded at net realizable value if expected to be collected in more than one year. The Center establishes an allowance for uncollectible grants based on historical collection experience. The amount of the allowance is \$-0- as of June 30, 2015 and 2014. Conditional grants are recognized only when the conditions on which they depend are substantially met and the pledges become unconditional.

Property and Equipment -

Property and equipment which cost exceeds \$5,000 and have estimated useful lives of greater than one year are capitalized. 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. Property and equipment are recorded at cost or estimated fair value, if donated. Gains or losses on dispositions of property and equipment are included in income. Depreciation is computed using the straight-line method over the estimated useful lives of the assets as follows:

Building and leasehold improvements	15-39 years
Furniture, equipment and software	3-12 years
Vehicles	3-5 years

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND NATURE OF ACTIVITIES:  
(Continued)

Contributed Goods and Services -

Certain contributed goods and supplies are recorded as support and expense at fair market value when determinable, otherwise, at values indicated by the donor. Unpaid volunteers have made contributions of their time to develop and administer the Center's programs. No amounts have been reflected in the financial statements for those services since they do not meet the criteria for recognition under accounting principles generally accepted in the United States of America.

Support -

Contributions received and unconditional promises to give are measured at their fair values and are reported as an increase in net assets. The Center reports gifts of cash and other assets as restricted support if they are designated as support by the donor for a specific purpose or a future period. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

The Center reports gifts of goods and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how or when 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 about how long those long-lived assets must be maintained, the Center reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Use of Estimates -

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures 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 and the differences could be material to these financial statements.

Functional Allocation of Expenses -

The cost of providing the Center's various programs and supporting services has been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

(2) INVESTMENTS:

Investments of the Center are carried at fair value and at June 30, 2015 and 2014 are summarized as follows:

	2015		2014	
	Value	Cost	Value	Cost
Mutual funds	<u>\$ 253,499</u>	<u>\$ 194,716</u>	<u>\$ 240,126</u>	<u>\$ 187,561</u>

(3) FAIR VALUE MEASUREMENTS:

The Accounting Standards Codification for fair value measurements establishes a single definition of fair value and a framework for measuring fair value, sets out a fair value hierarchy to be used to classify the source of information used in fair value measurement and expands disclosures about fair value measurements required under other accounting pronouncements. It does not change existing guidance as to whether or not an instrument is carried at fair value.

The codification established market and observable inputs as the preferred source of values, followed by assumptions based on hypothetical transactions in the absence of market inputs.

The valuation techniques are based upon observable and unobservable inputs. Observable inputs reflect market data obtained from independent sources, while unobservable inputs reflect the Center's market assumptions. These two types of inputs create the following fair value hierarchy.

Level 1 - Quoted prices in active markets for identical assets or liabilities.

Level 2 - Observable inputs other than quoted prices included in Level 1, such as quoted prices for similar assets and liabilities in active markets; quoted prices for identical or similar assets and liabilities in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.

Level 3 - Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities. These inputs reflect management's own assumptions about the assumptions a market participant would use in pricing the asset or liability. This includes certain pricing models, discounted cash flow methodologies and similar techniques that use significant unobservable inputs.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2015 and 2014.

Mutual Funds: Valued at the net asset value (NAV) of shares held at year end.

(3) FAIR VALUE MEASUREMENTS: (Continued)

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Center believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the assets at fair value:

<u>Description</u>	<u>Assets at Fair Value as of June 30, 2015</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds:				
Growth funds	\$ 247,152	\$ -	\$ -	\$ 247,152
Money market funds	6,347	-	-	6,347
Total mutual funds	<u>\$ 253,499</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 253,499</u>

<u>Description</u>	<u>Assets at Fair Value as of June 30, 2014</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds:				
Growth funds	\$ 233,779	\$ -	\$ -	\$ 233,779
Money market funds	6,347	-	-	6,347
Total mutual funds	<u>\$ 240,126</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 240,126</u>

(4) RELATED PARTY TRANSACTIONS:

The Center entered into an agreement to lease facilities from Fox Valley Mental Health Foundation (the Foundation) at a monthly rental payment of \$20,240 and \$12,925 (\$242,880 and \$155,000 annually) during the years ended June 30, 2015 and 2014, respectively. The Center has advanced \$52,673 in which the Board of the Foundation has discussed making monthly payments of \$5,000 including interest at a rate of 5% until balance is paid in full.

(5) TAX-EXEMPT STATUS:

The Center has been determined to be exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code pursuant to a letter dated June, 2002. However, certain debt-financed rental property is subject to unrelated business income tax.

The Center files income tax returns in the U.S. federal jurisdiction and Illinois. With few exceptions, they are no longer subject to U.S. federal, state and local, or non-U.S. income tax examinations by tax authorities for years before 2011. The Center does not expect a material net change in unrecognized tax benefits in the next twelve months.

(6) COMMITMENTS AND CONTINGENCIES:

Operating Leases -

The Center is obligated under the terms of operating leases for office space and equipment.

The office space lease agreements require total monthly rental payments between \$200 and \$805 with various expiration dates through December 31, 2015. There is another lease that is month-to-month. The terms of the lease agreements require the Center to be responsible for utilities, general maintenance, and public liability insurance. The Center also leases facilities from a related party, which requires monthly rental payments totaling \$20,240. The leases are renewed every year for one year.

The Center leases various apartment units on a month-to-month basis on behalf of the Center's clients through its HUD Leasing Program. The monthly rental payments are between \$774 and \$1,000.

The Center has an equipment lease that requires a monthly rental payment of \$129 with an expiration date in December, 2014. The equipment lease is now month-to-month. The Center is also responsible for general maintenance of the equipment and to maintain adequate insurance.

Total future minimum lease commitments for the remaining terms of the leases as of June 30, 2015 are summarized as follows:

<u>For the year ending</u>	<u>Office Space</u>	<u>Equipment Rental</u>	<u>Total</u>
2016	<u>\$ 80,775</u>	<u>\$ -</u>	<u>\$ 80,775</u>

Total rental expense for the years ended June 30, 2015 and 2014 was \$488,045 and \$417,902, respectively.

Federal and State Grants -

The Center receives significant financial assistance from several federal, state and local government agencies in the form of grants. Program revenue in excess of program expenses is typically subject to recapture under various provisions. Additionally, the disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability to the Center.

(7) LEASING ACTIVITY:

Rental income is derived from leasing office space to unrelated tenants under non-cancelable operating leases with a monthly rent of \$1,035 through June, 2015, at which time the majority of the tenants will have an option to renew their leases.

The rental real estate held for lease consists of 1,465 square feet which represents approximately 4% of the Center's premises in Elgin, Illinois.

(8) NOTES PAYABLE:

Notes payable at June 30, 2015 and 2014 consisted of the following:

	<u>2015</u>	<u>2014</u>
Payable in monthly installments of \$7,032, principal and interest, bearing interest at 5.0%, due in October, 2018, and secured by land and a building.	\$ 749,170	\$ 794,315
Payable in monthly installments of \$1,921, principal and interest, bearing interest at 3.28%, due in January, 2016, and secured by land and a building.	<u>11,419</u>	<u>33,703</u>
Total	<u>\$ 760,589</u>	<u>\$ 828,018</u>

Principal payments due on long-term debt during each of the next three fiscal years are as follows:

<u>Year ending June 30,</u>	
2016	\$ 58,341
2017	49,268
2018	51,249
2019	<u>601,731</u>
Total	<u>\$ 760,589</u>

(9) EMPLOYEE RETIREMENT PLAN:

The Center maintains an employee retirement plan available to all full-time employees who have completed one year service. The Center's required contribution is a percentage of the employee's annual salary based on years of service as follows:

<u>Years of Service</u>	<u>Percent</u>
1 - Less than 3	2.5%
3 - Less than 6	4.0%
6 - Less than 10	5.5%
10 - or more	7.0%

All contributions are fully vested in tax-sheltered annuities. The Center follows the policy of funding contributions to the plan on a current basis. The contributions for the years ended June 30, 2015 and 2014 were \$104,622 and \$95,908, respectively.

(10) TEMPORARILY RESTRICTED NET ASSETS:

Temporarily restricted net assets of \$89,292 and \$95,398 relate to time restrictions on grants receivable and cash for the periods after June 30, 2015 and 2014, respectively.

(11) CONCENTRATIONS:

For the years ended June 30, 2015 and 2014, approximately 59% of the Center's funding was provided by grants from the Illinois Department of Human Services.

# *Ecker Center for Mental Health*

*Annual Report*  
*F.Y. 2015*

*The Joint Commission accredited*  
*United Way & Mental Health Board funded*

# Ecker Center for Mental Health

1845 Grandstand Place Elgin, Illinois 60123-4983

November, 2015

Dear Friends:

In FY 2015 we made great strides in the efficiency of our operations. We initiated walk-in intake every day of the business week and we shortened the wait for an initial psychiatry appointment to two weeks or less with follow up psychiatric appointments available in less than ten days.

We expanded our fundraising efforts by adding the sale of live Christmas trees to our already existing and highly successful Festival of Trees auction of artificial decorated Christmas and themed tree. Our staff learned about all the new Affordable Care Act healthcare resources. They and onsite Navigators from other agencies, helped our eligible clients enroll in Medicaid or purchase private insurance through the insurance Marketplace.

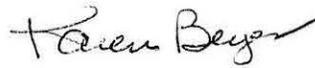
The community counseling program that we inherited from the Larkin Center was in full swing this year serving a full complement of child, adolescent and adult clients. We added evening and Saturday therapy hours for the convenience of families and children. The former Larkin residential program successfully served 16 adults this year from a newly opened an onsite staff office at their residential site this year.

Altogether we served 4,280 clients during the year with psychiatry, nursing, case management, counseling, crisis and residential services thanks in large part to our generous donors. We are deeply grateful for the support we receive because it enables us to carry out our mission: **empowering our clients in creating their highest quality of life.**

Sincerely,



Aaron Sellers  
Board Chairman



Karen Beyer  
Executive Director

*Hope, Recovery and Well Being*

Voice 847-695-0484

DEAF/HARD OF HEARING: ILLINOIS RELAY CENTER AT 711

FAX: 847-695-1265

[www.eckercenter.org](http://www.eckercenter.org)



United Way of Elgin  
United Way of Central Kane County  
United Way of Metro Chicago

# Ecker Center for Mental Health Annual Report 2015

## Board of Directors (July 1, 2014 – June 30, 2015)

<b>Officers:</b>	Chairman Aaron Sellers	CEO Comprehensive Training Solutions, Inc.
	Secretary Sandy Kaptain, RN	Registered Nurse
	Treasurer Stephen Tousey	Attorney at Law Early, Tousey, Regan & Wlodek
<b>Directors:</b>	Dave Conroy	Sales Manager, Gordon Flesch Co.
	Jack Hein	Associate, Thrivent Financial
	Alan Kirk	COO, Results Medical Consulting, LLC
	Russell Matson	Public Safety Officer, Elgin Police Dept.
	Timothy Sheldon	Judge, Retired

### Committee Members:

Susan Angell-Case  
Lori Conroy  
Robert Gorski  
Laurie Huske  
John Ostrem  
Tim Schmitz  
Sharon Wiseman

### Management Team:

Karen Beyer, MSW, MPA, MBA, LCSW, CSWM  
Executive Director

Caroline Bailey, MSW, LCSW  
Director of PEP & Therapy Services

Tim Bates, BS  
Director of Financial & Office Operations

Victoria Gesinger, MA, LCPC  
Director of Residential Services

Ramona Grauzinis, MBA, SPHR  
Director of Resource Development

Heidi Napolitano, RN-BC  
Director of Medical Services

Rick Vander Forest, MS  
Director of Social Services & Facilities

## **Categorization of Recipients by Service**

**Total number of People Served FY 2015** **4,240**

The Ecker Center is a comprehensive community mental health center where clients often receive multiple services.

<b><u>Service</u></b>	<b><u>Recipients of Service</u></b>
Psychiatric Emergency Program	1,435
Crisis Residential Program	148
Therapy	1,132
Psychosocial Rehabilitation Program	417
Case Managers	2,849
Psychiatric Nurses	1,513
Psychiatric Evaluations & Psychiatric Services	2,233
Residential	104

# Ecker Center for Mental Health

*Crisis Services (847) 888-2211 Intake (874)-695-0484 ext. 1898*

*All Other Services (847) 695-0484*

The Ecker Center, a nonprofit community mental health center, has served the community since 1955. It has an array of outpatient mental health services to help people with mental illness and those who support them. Our Elgin office at 1845 Grandstand Place is home to all outpatient services, and our satellite offices in St. Charles and Streamwood provide therapy services. Twenty four hour psychiatric emergency services are available at Ecker's PEP Program at Advocate Sherman Hospital on Randall Road in Elgin. Services are provided in English and Spanish and all programs are accredited by the Joint Commission. In FY 2015 we served 4,240 individuals.

## **Services for people of all ages**

- The Psychiatric Emergency Program (PEP) provides walk in psychiatric crisis services at the Advocate Sherman Hospital Emergency Department and by phone 24 hours a day
- Psychiatrists provide diagnostic assessment, consultation and prescriptions for medications
- Psychiatric nurses help clients follow treatment plans and obtain the psychotropic medications
- Therapists provide problem focused individual and group therapy
- Our intake specialist provides information and referral to other resources

## **Services for adults only**

- The Crisis Residential Program provides short term 24 hour treatment and support services during psychiatric crisis
- Our Intensive Outpatient Crisis program provides treatment and support services for individuals in need of daily short term stabilization services
- Case managers help people establish incomes, apply for benefits and obtain housing, dental and general healthcare
- The Psychosocial Rehabilitation Program (PSR) helps people manage symptoms of mental illness and improve their daily living skills
- Longer term residential options provide support and skill building

## **Additional Services for Ecker Clients of All Ages**

- Pharmacy provided by Genoa Healthcare
- Primary healthcare provided by VNA Health Care

## **Service Availability:**

- Services for psychiatric emergencies, not manageable by routine appointments, are available 24/7/365
- Medicaid, with co-payment, is accepted for all our medically necessary covered services
- Medicare assignment and some private insurance is accepted for covered psychiatry and therapy services, co-payments apply
- Sliding fee scale rates are available to low income individuals
- Outpatient services can be purchased at the Center's full costs, which are below commercial rates

We accept Medicaid & Medicare with co pays and most private insurance. Clients without insurance who live in northern Kane County and/or Hanover and Barrington Townships pay according to our subsidized fee scales.

*Services funded by the State of Illinois, the United Ways of Elgin, Barrington, Central Kane, Metropolitan Chicago and Geneva Community Chest, the Hanover Township, Geneva and St. Charles Mental Health Boards, Elgin and Barrington Townships and donations from individuals and foundations.*

[www.eckercenter.org](http://www.eckercenter.org)

8-4-'15

STATEMENT OF REVENUE AND EXPENSES  
FISCAL YEAR 2015 AUDITED

<b>Community Revenue</b>	
Fundraising	\$ 87,903
United Way and Community Chest, Municipalities and Townships	84,721
Other	144,007
<b>Total Community Revenue</b>	<b>\$ 316,631</b>
<b>Government Revenue</b>	
Illinois Department of Human Services	\$ 3,434,353
Department of Housing and Urban Development	545,307
Other	216,567
<b>Total Government Revenue</b>	<b>\$ 4,196,227</b>
<b>Agency General Revenue</b>	
Program Service Fees	\$ 1,284,664
Investment and Other Income	51,394
<b>Total Agency Generated Revenue</b>	<b>\$ 1,336,058</b>
<b>TOTAL REVENUE</b>	<b>\$ 5,848,916</b>
<b>Direct Program Expenses</b>	
Therapy Programs	\$ 526,507
Intake	95,627
Nursing	410,316
Psycho-social Rehabilitation	369,883
Psychiatric Services	748,502
Housing PSH Bridge Program	9,289
Case Management	640,500
Psychiatric Emergency Program	404,350
Community Integrated Living Arrangement	336,988
Transition Coordination	12,769
Preadmission Assessment Screening	52,441
Supported Residential Program	561,139
HUD On-Site Staff	261,549
HUD Leasing	226,207
Grandstand HUD Leasing	203,038
Supervised Residential	346,052
Crisis Residential	457,188
<b>Total Program Expenses</b>	<b>\$ 5,662,345</b>
<b>Support Services</b>	
Administration	\$ 543,057
Fundraising	70,834
<b>Total Support Services</b>	<b>\$ 613,891</b>
<b>TOTAL EXPENSES</b>	<b>\$ 6,267,236</b>

## Contributors

We are pleased to acknowledge gifts to the Ecker Center received from the following friends and supporters between July 1, 2014 and June 30, 2015.

Advocate Health Care	Carreon, Patricia
Alden, Dr. Vicki	Carroll, Jane S.
Alm Foot Care	Case, Gary and Susan Angell-Case
Alm, Dr. Walter	Castro, Josie
Althoff Industries	Castro, Cristina
American Legion Auxiliary Unit # 57	Catara Enterprises LLC
Anderson, Tom and Chere	Catlin, Steve and Kay
Angell-Case, Susan	Celebrating Smiles
Antoniewicz, Terri	Celic, Ken
Anwar, Dr. Syed and Waheeda	Cheeta, Jim
Artistic Carton Company	Childers, John and Charene
Asplund, Marian	Chooch's Pizzeria
Barbezat, Michel and Mary Ellen	Christ the Lord Lutheran Church
Barrington Area United Way, Inc.	Christensen, Kari
Barrington Township	Citizens for Joe McMahon
Barrington Village Association	Citizens to Elect Keith Farnham
Beck, Herbert Jr. and Sandra	City of Elgin
Becker, Myra	City of Geneva 708 Mental Health Board
Bedard, Bob and Anne	City of St. Charles 708 Mental Health Board
Bellini, Jennifer	Classic Cinemas
Berns, Ron	Cocoa Cabana
Bethlehem Evangelical Lutheran Church	Colley Elevator Company
Bethlehem Lutheran Church Women	Comer-Rabaza, Diane
Beyer, Karen	Community Crisis Center, Inc.
Bickert, Carolyn	Comprehensive Training Solutions
Big Apple Bagels	Compton, Daniel
Big Sammy's	Conroy, David
Big Skillet	Conterato, Paul
Birr, Jeff	Coogan, Liam
Bitter, James and Laurie	Costco Wholesale
Blizzard, Harry	Covich, Wendy
Block, Dale and Constance	Danny's Pizza on Douglas
Blue Box Café	Davey Tree Expert Company
Boisclair, Ann	Dawson, Diane
Brittain's Express Oil & Lube, Inc.	DeBack, Karen
Brown, Betty	Demi & Cooper, Inc.
Brown, Kathleen	Diamond, Lynne
Bunge's Tire & Auto	Dobosz Law Offices, P.C.
Burnidge, Donna	Dobosz, Dana
Cabrera, Judy	Domani Café
Cadence Fitness & Health Center	DQ, Dairy Queen
Campbell, Oberia	Dundee Township

Contributors, continued

Dunne, Richard and Judy  
Dunning, Terry and Patricia  
Durante, Mary Lou  
Eakins, Edward and Elizabeth  
Early, Meghan  
Ebacher, Mark  
Edmundson, Julie and David  
EFS Foundation  
Elbert, Marvin and Donna  
Elgiloy Specialty Metals  
Elgin Car Wash  
Elgin Cosmopolitan Club  
Elgin Hyundai  
Elgin Medi-Transport, Inc.  
Elgin Police  
Elgin Public House  
Ellingson, Janet  
Elmer, Charles  
Engelke, Cindy  
Ewers, Arlen and E. Jelayne  
Family FUNtastic  
Family Service Association  
Fiedler, Eleanor  
First Community Bank  
First Congregational United Church of Christ  
Fischer, Kim  
Fitzgerald, Ryan  
Flower Wagon  
Floyd, Richard and Maureen  
Follrath, Joe  
Fox Valley Fire & Safety  
Fox, Dan and Karen  
Frazier, Mike  
Frederick, Irene  
Friends For Lauzen  
Gail Borden Public Library  
Garcia, Jaime and Donna  
Geneva Community Chest  
Golden Law Offices  
Gordon Flesch Company  
Gorecki, Meg  
Gorski, Robert & Terry  
Gourmet Kernel  
Graeser, Phyllis  
Graham's Fine Chocolates  
Grand Victoria Foundation  
Grauzinis, Al and Ramona  
Gross, Medina  
Habun, Danise  
Haefliger, Don and Marge  
Hannula, Thomas and Sue  
Hanover Township  
Hanover Township Mental Health Board  
Hansemann, Bruce & Murna  
Hanses, Andrew  
Harkin, Patricia  
Harness, Branden  
Harvey and Ethel Daeumer Foundation  
Harvey, James  
Hayes, James and Barbara  
Heartland Voices  
Hebeisen, Jeanne  
Hedberg, Sofia  
Hein, A. Jack  
Helm, Ralph and Vera  
Herrington Inn and Spa  
Hewitt, Dennis and Mary  
HF Appraisal, LTD  
Hoambrecker, Matt  
Hoeft, Elizabeth  
Hoffer Foundation  
Holiday Inn  
Holze Wellness Center, LTD  
Hoogewerf, Erica  
Hoskins, Greg  
Hotel Baker  
Hudgens, Paul and Sarah  
Huske, Laurie  
Hyatt, Rick  
IHC Construction Companies, L.L.C.  
IHC Group Foundation  
Inland Bank & Trust  
Irizarry, George and Jacqueline  
Jakle, Rick and Sharon  
Jens, Jeffrey  
Jester's Fast Food, Inc.  
John F. Early Law Offices  
Johnson, Thomas & Carol  
Jordan, Tracy  
Jurs, Dennis  
Kaptain, Dave and Sandy  
Kaulfuss, Judy  
Kenyon, Michael and Carol  
Kinast, Arnold and Ruth

Contributors, continued

Kirk, Alan  
Kirkland, Al and Janine  
Kiwanis Club of Elgin  
Kosnoff, Gary  
Kruger, Paul and Beth  
Kuhn, Ian and Betsy  
Kut, Steven and Marnie  
LaFleur, John  
Laird, Donald and Patricia  
Lamp Incorporated  
Lamp, Luann  
Landin Chiropractic  
Landrowski, Angela  
Lauderdale Electric  
Lazarus House  
Lempa, Len and Gina  
Liberty Mutual Volunteers  
Lichtenberg, Bill and Julie  
LiKou, Emmanuel and Carolyn  
Linden Group Health Services  
LINKS, Hoffman Estates Chapter  
Little Angels Center  
Lundstrom Insurance  
Lytle, Miriam A.  
Macarena Tapas St. Charles  
Malm, Art and Cathy  
Maniscalco, William and Wendi  
Marriott Hotels & Resorts  
Mason, Robert and Diane  
Master Molded Products  
Matson, Russell and Stacey  
McAlpin, Tina  
McClendon, Julia  
McDonough, James  
McGovern, Thomas  
McKeown, Joseph  
McNish, J.A. and Diana  
Mecum, Loni  
Meek, William and Mary  
Migalla, Robin  
Missele, Carl and Chris  
Moylan, William, Jr. and Susan  
Mueller & Co., LLP  
Muron, Lynn  
Myers-Bauer, Lois  
NAMI Kane County  
NAMI-DeKalb, Kane-South & Kendall Counties, Inc.  
NAPA Auto Care Council Elgin Group  
Nash Disability Law  
Nauman, Justin  
Nauman, Paul  
Nauman, Roberta  
Nelson, Leo and Marilyn  
Network It Easy, Inc.  
New Hope Baptist Church Senior Choir  
New Hope Baptist Church, Missionary Ministry  
Nick's Pizza & Pub  
Niemeyer, Barbara  
Nielsen, Peter and Tamara  
Noland, State Senator Michael  
Obrechta, Gregory  
Ollayos, Clare  
Open Door  
Orpen, Gerard  
Ostrem, John  
Otto Engineering  
PADS of Elgin, Inc.  
Papanicholas Coffee  
Papenhause, Diane  
Para, Kathe  
Peacock Dental  
Penny, Michael and M. Elizabeth  
Perez, Sotero  
Peterson, Helen and Gary  
Phin, Lisa  
Pielin, Don  
Pillow Project  
Platt Hill Nursery, Inc.  
Polse, Alan  
Presence Saint Joseph Hospital  
Prizy, Sharon  
Rabchuk, John & Cheryl  
Rakow, Jennifer  
Rauschenberger Partners, LLC  
Rauschenberger, Steve  
Razor's Edge  
Regan, John  
Renz Center  
Richardson, Robert Scott  
Rieke Office Interiors  
Robertson, Kenneth and Julie  
Ruby, Paul  
Salvino, John  
Sampson, Paul

Contributors, continued

Sander, Debra  
Schefflow, Florence  
Schnarr, Dan  
Schueneman, Arthur and Nancy  
Schulock, Joseph  
Sellers, Aaron & Theresa  
Sept, Velma and The Larkins Family Singing Group  
Shales, John and Marlene  
Sheldon, Timothy & Kathleen  
Sherwin, Marilyn  
Shop & Share, Inc.  
Silber, Ceil  
Sinnett, Richard, Jr. and Sharon  
Sinnett, Jr, Dick and Karen  
Sitz, Paul & Gareth  
Sjurseth, Victor and Patricia  
Skelton, Rick  
Skubisz, Ron  
Slade, Mary  
Sligting, Charlene  
Southwest Airlines Charitable Giving  
Spengler, Abell  
St. Charles Bank & Trust Company  
St. Charles Kiwanis Foundation  
St. Edward Central Catholic High School  
Starbucks Coffee, West Dundee  
Steffen, John  
Stingley, JoAnn  
Super Target, South Elgin  
Swick, Gary  
Tabernacki, Donna  
Thomas, Melanie  
Thrivent Financial for Lutherans  
Thrivent Financial for Lutherans Foundation  
Tom's Auto Clinic  
Tour Edge  
Tousey, Stephen and Susan  
Town of Elgin  
Town of St. Charles  
Tucker, Becky  
Turnatunl, Vincent  
Turner, Jeff  
United Way of Elgin  
United Way of Central Kane County  
United Way of Metropolitan Chicago  
Valentine Insurance Agency, Inc.  
Vander Forest, Rick

Van's Frozen Custard  
Villa Verone Ristorante Italiano  
Village of Streamwood  
Village Pizza & Pub  
Visser, Jennifer  
Walker, Dennis  
Walsh, Jim  
Walters, John  
Weber, Scott  
Weiner, Barbara  
Welch, John and Katharine  
Wienerville III  
Wiese, Dorothy  
Windy Hill Christmas Trees  
Wine Sergi Insurance  
Wire, James and Hanguyen  
Wiseman, Daniel and Sharon  
With, Jon  
Wolff, Louise  
Women of the Moose Elgin Chapter 610  
Wong, Michael and Jennifer  
Wooten, June  
Yakle, Janet  
YMCA, Taylor Branch  
Young, Thelma  
Young, Thomas and Barbara  
Zapchenk, Gail  
Ziegler Family Charity Fund  
Zimmerman, Troy & Cheryl  
Zywiciel, Eileen

**In Memory of Gary Pflueger**

Boehning, William & Kathleen  
Brach, Frederick & April  
Diekman, Mary  
Pflueger, Ruth  
Reinking, Kenneth and Terri

**ECKER CENTER FOR MENTAL HEALTH  
BOARD OF DIRECTORS  
October 2015 – October 2016**

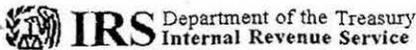
NAME/EMPLOYER/POSITION	MEMBER SINCE	TERM EXPIRATION
<b>Kirk, Alan</b> , Chairman Results Medical Consulting, LLC COO	8/2004	8/2016 – 4 <sup>th</sup>
<b>Matson, Russell</b> , Vice Chairman Elgin Police Department Public Safety Officer	2/2015	2/2018 – 1 <sup>st</sup>
<b>Tousey, Stephen</b> , Treasurer Early, Tousey, Regan & Wlodek Attorney at Law	2/2012	2/2018 – 2 <sup>nd</sup>
<b>Kaptain, RN, Sandra</b> , Secretary Registered Nurse	10/2013	10/2016 – 1 <sup>st</sup>
<b>Conroy, David</b> Gordon Flesch Co. Sales Manager	12/2006	12/2018 – 4 <sup>th</sup>
<b>Hein, Jack</b> Thrivent Financial Associate	10/2014	10/2017 – 1 <sup>st</sup>
<b>Polse, DDS, Dr. Alan</b> Alan M. Polse & Associates Dentist	8/2015	8/2018 – 1 <sup>s</sup>
<b>Sellers, Aaron</b> Comprehensive Training Solutions, Inc. CEO	10/2006	10/2018 – 4 <sup>th</sup>
<b>Sheldon, Timothy</b> Judge, Retired	8/2013	8/2016 – 1 <sup>st</sup>
<b>Tiballi, D.O., MBA, Dr. Robert</b> Germbusters, P.C. President & CEO	10/2015	10/2018 – 1 <sup>s</sup>

## **Ecker Center for Mental Health**

### **Board of Directors' Election, Qualifications and Terms**

New Ecker Center board members are elected by a majority of the board for three, three year terms. No director shall be qualified to hold office more than five successive terms except upon recommendation of the Governance Committee to serve a maximum of an additional term. Board members must leave the board for at least a year after the terms are over, and after that year they are eligible to be invited, once again, to join the board. Most board members have been recruited first to serve on committees of the board. If they serve faithfully and indicate that they would like to join the board of directors, they are invited to join the board.

Ecker Center seeks board members of all ages that have expertise in medicine, business, law, accounting, management and are from, or knowledgeable about, the communities that the Center serves. By plan, the board represents the ethnic and cultural diversity of the communities that the Ecker Center serves. In the last five years, the board has not been able to recruit a Hispanic member, and the group is working to remedy this situation.



Department of the Treasury  
Internal Revenue Service

P.O. Box 2508  
Cincinnati OH 45201

In reply refer to: 0248206044  
Jan. 25, 2013 LTR 4168C E0  
36-2312495 000000 00

00015077  
BODC: TE

ECKER CENTER FOR MENTAL HEALTH INC  
1845 GRANDSTAND PL  
ELGIN IL 60123-6603



016350

Employer Identification Number: 36-2312495  
Person to Contact: Ms. Smith  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Jan. 15, 2013, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in March 1956.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

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.

Please refer to our website [www.irs.gov/eo](http://www.irs.gov/eo) for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

0248206044  
Jan. 25, 2013 LTR 4168C E0  
36-2312495 000000 00  
00015078

ECKER CENTER FOR MENTAL HEALTH INC  
1845 GRANDSTAND PL  
ELGIN IL 60123-6603

If you have any questions, please call us at the telephone number  
shown in the heading of this letter.

Sincerely yours,

*Richard McKee*

Richard McKee, Department Manager  
Accounts Management Operations

# **TriCity Family Services**

**City of St. Charles  
708 Mental Health Board  
Accountability Report for Funds Expended Checklist (Revised 10/29/15)**

It is the responsibility of the agency requesting City of St. Charles 708 Mental Health Board funding to verify all Accountability Report requested information is submitted at the time of application submission.

Please use the following checklist to sign off as you compile your application packet for submission. Incomplete applications or applications submitted after **January 29, 2016 – NOON** will not be considered for funding for the 2016/2017 funding period.

**Please submit your information in the order in which it appears on the application.**

**Initialed by Grant Requestor as included in application packet**

- 1: XH Agency and contact information completed.
- 2: XH 2016/2017 total funding request is: \$ 200,000.
- 3: XH Completed narrative mission of the organization as it relates to the City of St. Charles 708 Mental Health Board's mandate for services to residents with, or at risk of:
  - a. mental illness and psychological disorders,
  - b. developmental disabilities, including mental retardation, cerebral palsy, epilepsy and autism spectrum disorders,
  - c. addictions including chemical; alcohol and substance abuse, and other addictions (gambling, sexual, shopping, etc.).
- 4: XH Grant requestor has specifically described organization's goals as it relates to the City of St. Charles mission.
- 5: XH Individuals served may only be counted once, regardless of the number of times served per fiscal year through direct service hours. Grant requestor has specifically described the percent and dollar amount of expenditures toward the benefit of the City of St. Charles residents in the following categories:
  - a. 1:1 direct services with clients (e.g., 50% or \$5,000 of \$10,000 total grant funds).
  - b. Direct services to groups of clients.
  - c. Workshops, lectures, and community presentations for education and training.
  - d. Administrative expense, office support, and overhead for agency expense.
- 6: XH With the application provide the following information:
  - XH Attached annual detailed budget or year ending Financial Statements and annual report.
  - XH Described St. Charles 708 Fund Expenditure History for past three years.
  - XH The total number of individuals your agency served in the past year 4100.
  - XH Direct number of individuals living **within the City of St. Charles city limits** served 1287.
  - XH Direct number of service hours provided to City of St. Charles residents: 7,804.50.
  - XH Quantified costs allocated to the services provided, (i.e., cost per hour and or program costs for City of St. Charles residents) 45.04.
  - XH Identified other services provided to and for the City of St. Charles' residents.
  - XH Attached a list of current Board of Directors for you agency *as specified in our application*.
  - XH Attached a copy of your current 501 (c) (3).
  - XH **MAKE SURE 708 Mental Health description is included in your financial statements.**

*Keep in mind individuals are to be counted only once, regardless of the number of times served per fiscal year though the direct number of hours these individuals are served need to be quantified.*

Light Family Services Agency submitting their funding request application \_\_\_\_\_ Date \_\_\_\_\_  
 Name of Agency  
Kathleen Hausmann \_\_\_\_\_ Kathleen Hausmann \_\_\_\_\_ Director of Development \_\_\_\_\_  
 Print Name of Person Completed Application Signature Title/Position

Date: January 27, 2016

**City of St. Charles**  
**708 Mental Health Board**  
**Accountability Report for Funds Expended (rev. 2015)**

Agency Name: TriCity Family Services

Contact Person: Kathleen Hausmann, Director of Development Phone #: 630-232-1070

Main Office Address: 1120 Randall Court

Geneva, IL 60134

**Funding requested from City of St. Charles 708 Board for fiscal year 2016/17: \$200,000.00**

**Describe mission (include narrative explaining how mission relates to City of St. Charles):**

TriCity Family Services (TCFS) is a private, not-for-profit, human service agency serving the community members of central Kane County. The agency is dedicated to strengthening people and building community through the provision of quality, affordable counseling, youth crisis intervention, prevention and early intervention services that promote sound mental health and effective family functioning. As a community-based agency, TCFS promotes service excellence, honesty, hopefulness, personal responsibility and respect for others.

Our services are designed to address a wide-range of mental disorders that destabilize families and prevent individuals from leading productive, satisfying lives. Integral to our mission and charter is our commitment to making our programs and services affordable to area residents in need, particularly individuals who are uninsured or struggling to meet their high deductibles. By operating under a sliding fee scale, and offering scholarships for our group programs, TCFS ensures that no one is denied services based on an inability to pay. To put the financial needs of our clients into perspective, during FY15, 39% of all TCFS clients reported annual incomes of \$30,000 or less.

Counseling is at the core of our work at TriCity Family Services. We specialize in family-centered counseling for children and adolescents. Experienced professionals who know the special needs of children and teens help them work through complex and multi-faceted challenges including conflict with other family members, problems interacting with peers, disruptive behavior, substance abuse, physical or sexual abuse, and depression. TCFS is also skilled in providing short-term individual or couples counseling for adults, addressing issues such as depression, marital discord, grief, divorce, domestic violence, parenting, stress, communication problems, sexual abuse, and anxiety/phobias.

Also, under the umbrella of the agency's Counseling Services, TCFS also provides Family-Based Treatment for Eating Disorders, an evidenced-based approach that enlists the entire family in treatment; and, individual and couples counseling.

All of our clients have access to our on-site psychiatric services, if needed.

Agency Name: TriCity Family Services

We also seek to fulfill our mission through the provision of prevention and early intervention workshops and support groups, offered under the umbrella of the agency's *Emotional Wellness* line of service. Typically offered in the form of educational and support groups, **prevention programs** are designed to: 1) reduce or eliminate those conditions that place people at risk of developing mental disorders and/or substance abuse problems later in life; and 2) promote individual and family mental health and wellness. The programs currently offered to residents of St. Charles include:

- *Chick-Chat by HGNA* - An all-girl workshop for 4<sup>th</sup>, 5<sup>th</sup>, and 6<sup>th</sup> graders who want to develop a strong sense of self
- *Single Moms Group* - Support group for single mothers
- *Grandparents Raising Grandchildren* - Support group for grandparents who are the primary caretakers of their grandchildren
- *Lazarus House Women's Group* - Onsite group for female guests of Lazarus House
- *Mujeres Unidas (Women United)* - Support group for Latina women
- *Family-Based Treatment for Eating Disorders Parents Group* - Support, skills-training, and empowerment for parents who care for a child with an eating disorder

Typically offered as experiential and educational groups, **early intervention programs** are designed to arrest the further development of mental/emotional and substance health disorders amongst those manifesting such issues at their earliest stages and/or considered to be at high risk of becoming symptomatic. Early intervention programs available to St. Charles residents include:

- *Smart Choices* - Anger management for K-5, middle school, and high school students
- *Bridges* - Workshop for children whose parents are divorced or separated
- *Wilderness Challenge Program* - Week-long adventure for adolescents at risk of a difficult transition to high school
- *Wilderness Challenge Follow-Up Group* - Continued social support for former Wilderness Challenge participants who want to stay connected to the program through high school
- *Wilderness Challenge Follow-Up Group Peer Leader Track* - Leadership training for WCP "survivors" who seek to become Peer Leaders on a subsequent trip. Peer Leaders may elect to engage in advanced leadership training to become Senior Peer Leaders, who assist in the training and support of new Peer Leaders.
- *Lazarus House Parent and Family Group* - Onsite group for parents and children living at the Lazarus House homeless shelter
- *Project Self Compassion* - An eight-week skill building program for teenage girls interested in cultivating inner strength, improving emotional resiliency, increasing self-awareness, and learning how to better manage relationships

The City of St. Charles seeks to maintain a high quality of life, instill a strong sense of community, and foster collaboration to create effective solutions. TriCity Family Services shares a commitment to enhancing the quality of life in the community through our provision of professional, high-quality services to all residents in need. We believe that good mental/emotional health is integral to maintaining our community's quality of life.

Agency Name: TriCity Family Services

We include community building in our mission statement to demonstrate our dedication to community-based mental health services and our desire to maximize community impact through partnerships with other local organizations; including social service organizations, corporations, churches, community groups, school districts, and our local municipalities.

For nearly 50 years, TriCity Family Services has been Kane County's leading provider of counseling and other mental health services to clients of all ages and income levels. We are a strong and experienced community partner for the 708 Board as it works to meet the needs of St. Charles residents who are suffering from, or at risk of developing, mental health disorders.

**Describe specific goals that fit City's mission and indicate how goals will be accomplished.**

It is our vision to be recognized as the provider of choice for individuals, couples, and families seeking high quality, affordable, and compassionate outpatient mental health services. We have several goals aimed at achieving our vision, and the following exemplify the City of St. Charles' mission:

- **Continue to assume a leadership role in treating children's mental health disorders**

We treat children and teens with severe and chronic mental illness as well as children who are experiencing problems such as conflict with parents or siblings, interaction problems with peers, disruptive behavior at home or at school, physical or sexual abuse, and depression or thoughts of suicide.

According to the National Alliance on Mental Illness (NAMI), approximately 20% of youth between the ages of 13-18 experience a severe a mental disorder in a given year. Fifty percent of all lifetime cases of mental illness begin by age 14. NAMI cites that suicide is the third leading cause of death in youth ages 10-24, and that 37% of students (ages 14-21) who have a mental health disorder, and are served by special education, drop out. This is the highest dropout rate of any disability group.

TriCity Family Services has extensive expertise in treating children's mental health disorders. Our staff is particularly skilled in providing family-based services in order to conduct systemic assessments and collaborate with those considered key change agents within a child's family, school, and social networks. We are also the only agency in our area offering psychiatric services (psychiatric evaluations and medication management) to children and adolescents on a sliding fee basis.

- **Continue to partner with schools, law enforcement, and other local providers, maximizing the use of existing resources, and collaborating in the design and delivery of needed mental health services**

Our agency's systemic orientation means that client treatment plans typically require an interdisciplinary approach and collaboration among other entities involved in a client's life. This is especially true for services to children and adolescents, which may involve collaborative efforts

Agency Name: TriCity Family Services

with school social workers, guidance counselors, special education staff, pediatricians, Kane County juvenile probation officers, and Court Appointed Special Advocate volunteers. Each year, we continue to build our networks and collaborate closely with schools to reach at-risk youth and families. Valuable partnerships with organizations such as Lazarus House, Changing Children’s World’s Foundation, Helping Girls Navigate Adolescence (HGNA) and local churches allow us to reach children and adults who may otherwise not have access to our services. We also work closely with our Employee Assistance Program client companies to create and promote healthy work environments for employees.

Furthermore, honoring its long-standing commitment to playing an active role in the broader community service delivery network, TCFS continues to maintain active membership in the Fox Valley Mental Health Advocacy Council (developed subsequent to the CUSD #303 Summit in 2013), the Kane County Mental Health Council and the St. Charles Youth Commission.

- **Continue our tradition of creating and delivering programs designed to prevent the occurrence of substance abuse and mental health problems and promote individual and family wellness**

Our prevention and early intervention programs are designed to arrest the development of mental health problems in their early stages, or prevent such problems from occurring through supportive and educational opportunities. The provision of these services saves the community the cost of treating fully developed mental health or substance abuse problems later. We consider wellness a key contributor to the high quality of life that the City of St. Charles seeks to maintain.

**Describe specifically how allocated funds will be expended and quantify services provided to the City of St. Charles:**

- Attach a budget detail for the funds sought.
- Include a brief program description on each item or service.
- Funds from 708 Mental Health Board and/or funds from other sources.

Assuming that the distribution of direct service hours provided to City of St. Charles residents across the following lines of service during FY 2015 remains fairly constant, it is projected that in fiscal year 2016/17 allocated funds, if granted at the \$200,000 level, will be expended as follows:

• Counseling Programs (75%)	\$150,000
• Emotional Wellness (Prevention & Early Intervention) Programs (20%):	40,000
• Community Presentations and Workshops (5%):	10,000
TOTAL	<u>\$200,000</u>

Agency Name: TriCity Family Services

**In fiscal year 2015/2016 funds were expended as follows:**

• Counseling Programs (75%)	\$142,500
• Emotional Wellness (Prevention & Early Intervention) Programs (25%):	47,500
TOTAL	<u>\$190,000</u>

**In fiscal year 2014/2015 funds were expended as follows:**

• Counseling Programs (75%)	\$150,000
• Emotional Wellness (Prevention & Early Intervention) Programs (25%):	50,000
TOTAL	<u>\$200,000</u>

**In fiscal year 2013/2014 funds were expended as follows:**

• Counseling Programs (75%)	\$150,000
• Emotional Wellness (Prevention & Early Intervention) Programs (25%):	50,000
• TOTAL	<u>\$200,000</u>

Program Descriptions for Above Programs/Services

- Counseling Programs: see page 1 (above)
- Emotional Wellness (Prevention & Early Intervention) Programs: see page 2 (above)
- Community Presentations and Workshops: see page 6, section 2 (below)

A complete agency budget is ATTACHMENT A. A summary is outlined below:

Other sources of funding:

United Way of Central Kane County Contributions:	\$ 36,000.00 (actual – FY2015)
Individuals	\$175,000.00 (being sought)
Corporate/Foundations	\$200,000.00 (being sought)
Churches/Community Groups	\$ 25,000.00 (being sought)

Agency Name: TriCity Family Services

**St. Charles 708 Fund Expenditure History – explain how funds allocated from previous year were expended and purposes of those expenditures in relation to St. Charles residents of the funding you received last year. Note: if funding allocation is over \$25,000, attached most recent financial statements, audit and annual report:**

St. Charles 708 funds for FY15 were expended and allocated in the same manner as described above. See attached audited financial statements (ATTACHMENT B), December, 2015 Financial Statements (ATTACHMENT C) and Annual Report (ATTACHMENT D) for details. The cost of serving St. Charles clients is based on the number of clients served from the City of St. Charles as a percent of the total number of clients served by the agency during the fiscal year.

On an annualized (12 month) basis, provide information on City of St. Charles residents served:

Direct service: number of individual clients/consumers served:

<u>Program</u>	<u>Total Agency</u>	<u>City of St. Charles</u>
Counseling	1,827	462
Emotional Wellness	429	103
Community Presentations, etc.	1,844	722

Aggregate number of direct service hours provided:

<u>Program</u>	<u>Total Agency</u>	<u>City of St. Charles</u>
Counseling	22,816.50	5,826.50
Emotional Wellness	7,293.75	1,698.00
Presentations/Workshops	2,073.00	280.00

**Describe agency cost basis per client/consumer served (e.g., per hour cost and/or program costs allocated to City of St. Charles residents and how this was derived):**

City of St. Charles Clients Served FY2015	1,287
Total Clients Served-All Programs	4,100
Cost of All Programs (less depreciation)	\$ 1,406,060.00
Cost of City of St. Charles clients (\$1,406,060 X 25%)	\$ 351,515.00
Cost per client– cost of City of St. Charles clients divided by 1,287	\$ 273.13
Cost per hour – cost of City of St. Charles clients divided by Total hours of service (7,804.50)	\$ 45.04

The above costs do not include administrative overhead, which is generally reallocated at the end of a fiscal year. Average administrative cost for all programs across all service areas is 11%.

Agency Name: TriCity Family Services

**Identify other services provided to and for the benefit of City of St. Charles' residents (education, presentations, volunteer training and group activities/events).**

In addition to the provision of clinical services through our counseling, prevention, and early intervention programs, TCFS continues to serve the citizens of St. Charles by providing presentations or trainings upon request. Over the past year, agency staff delivered presentations on "Mindfulness" to the CUSD #303 Social Workers and Psychologists and on "Bullying" to staff and participants at the Ferson Creek Elementary School Baker Station Afterschool Program, and met with the staff of St. Patrick Catholic Church's Hispanic Ministry to discuss the agency's Hispanic counseling services. We also welcomed the opportunity to provide agency overviews to local service organizations, such as the Tri-cities Exchange Club, the St. Charles Breakfast Rotary and the St. Charles Kiwanis Club and to participate in school related events, including the St Charles North Wellness fair and the St. Charles Early Childhood Resource Fair.

**Attach a list of current Board of Directors for your agency, listing the length of time that each Board member has served in their current term. Also attach a brief summary of how Board members are elected, the qualifications sought, and any term limits for Board members.**

**Attach a copy of current 503C or tax exempt status certification.**

Please note that agencies that are allocated funds from the STC 708 Board in excess of \$25,000.00 in any fiscal year are also subject to the following requirements:

1. Monthly financial statements must be submitted to the Government Operations Committee of the St. Charles City Council by no later than the 15<sup>th</sup> day of the following month.
2. An annual report must be submitted to this same Committee.
3. A representative of the agency must make a brief presentation describing the purpose of the agency, it's future plans and how it's programs and services have benefited the residents of St. Charles to this Committee on an annual basis at a date and time to be determined (following the allocation recommendation process by the STC 708 Board, but prior to the actual release of any funds).

Funding request amount for current fiscal year \$ 200,000.00 Application Date: 01/22/16

**For STC 708 Board Only:**

**Recommended funding for current fiscal year: \$ \_\_\_\_\_ Recommendation Date: \_\_\_\_\_**

FY2016 Budget

Attachment A

 <b>Family Services</b>					
TriCity Family Services					
FY 2016 BUDGET					
Expenses	FY2015 Budget	FY2015 Variance	2016 Budget	Change from 2015 Budget	Change from Actual
Personnel	\$ 1,430,488	\$ (59,971)	\$ 1,534,065	\$ 103,576.52	\$ 163,547
Consultants	\$ 74,750	\$ (57,171)	\$ 18,800	\$ (55,950)	\$ 1,221
Operating	\$ 333,489	\$ (30,246)	\$ 308,681	\$ (24,808)	\$ 5,438
NON CASH EXPENSE (DEPRECIATION)	\$ 16,626	\$ -	\$ 16,626	\$ -	\$ -
<b>EXPENSES TOTAL</b>	<b>\$ 1,855,353</b>	<b>\$ (147,388)</b>	<b>\$ 1,878,172</b>	<b>\$ 22,818.52</b>	<b>\$ 170,207</b>
Revenue	FY2015 Budget	FY2015 Variance	2016 Budget	Change from 2015 Budget	Change from Actual
Public Funding	\$ 420,979	\$ (19,726)	\$ 378,176	\$ (42,803.00)	\$ (23,077)
Private Support-Contributions	\$ 446,579	\$ (35,283)	\$ 415,000	\$ (31,579.00)	\$ 3,704
Private Support-Special Events	\$ 187,500	\$ 17,770	\$ 260,000	\$ 72,500.00	\$ 54,730
Service Income	\$ 631,988	\$ (30,073)	\$ 676,787	\$ 44,799.15	\$ 74,872
EAP Income	\$ 55,331	\$ (2,806)	\$ 54,533	\$ (798.00)	\$ 2,008
Other	\$ 112,976	\$ (3,844)	\$ 93,675	\$ (19,301.00)	\$ 6,806
<b>REVENUE TOTAL</b>	<b>\$ 1,855,353</b>	<b>\$ (73,961)</b>	<b>\$ 1,878,171</b>	<b>\$ 22,818.15</b>	<b>\$ 119,042</b>
<b>TOTAL REVENUE LESS EXPENSES</b>	<b>\$ -</b>	<b>\$ 73,427</b>	<b>\$ (0)</b>		

**FY2016 Budget**

<b>TriCity Family Services</b>					
<b>Revenue Budget FY 2016</b>					
<b>Public Funding</b>	<b>FY2015 Budget</b>	<b>FY2015 Variance</b>	<b>2016 Budget</b>	<b>Change from 2015 Budget</b>	<b>Change from Actual</b>
<b>Community Chests/United Ways</b>					
Central Kane County	\$ 46,000.00	\$ (9,725.09)	\$ 36,000.00	\$ (10,000.00)	\$ (274.91)
Geneva	\$ 8,576.00	\$ (0.36)	\$ 8,576.00	\$ -	\$ 0.36
Batavia	\$ 8,000.00	\$ (0.36)	\$ 8,000.00	\$ -	\$ 0.36
<b>Total Community Chests/United Ways</b>	<b>\$ 62,576.00</b>	<b>\$ (9,725.82)</b>	<b>\$ 52,576.00</b>	<b>\$ (10,000.00)</b>	<b>\$ (274.18)</b>
<b>Cities/708 Funds</b>					
INC Board	\$ 86,550.00	\$ -	\$ 87,100.00	\$ 550.00	\$ 550.00
INC Board Family Connections	\$ 19,000.00	\$ -	\$ 19,000.00	\$ -	\$ -
708 Geneva	\$ 27,600.00	\$ -	\$ 29,500.00	\$ 1,900.00	\$ 1,900.00
708 St. Charles	\$ 200,000.00	\$ (10,000.00)	\$ 190,000.00	\$ (10,000.00)	\$ -
<b>Total Cities/708 Funds</b>	<b>\$ 333,150.00</b>	<b>\$ (10,000.00)</b>	<b>\$ 325,600.00</b>	<b>\$ (7,550.00)</b>	<b>\$ 2,450.00</b>
<b>State Funds</b>					
Department of Human Services	\$ 25,253.00	\$ -	\$ -	\$ (25,253.00)	\$ (25,253.00)
<b>Total State Funds</b>	<b>\$ 25,253.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (25,253.00)</b>	<b>\$ (25,253.00)</b>
<b>TOTAL PUBLIC FUNDING</b>	<b>\$ 420,979.00</b>	<b>\$ (19,725.82)</b>	<b>\$ 378,176.00</b>	<b>\$ (42,803.00)</b>	<b>\$ (23,077.18)</b>
<b>Private Support</b>	<b>FY2015 Budget</b>	<b>FY2015 Variance</b>	<b>2016 Budget</b>	<b>Change from 2015 Budget</b>	<b>Change from Actual</b>
Individual	\$ 170,000.00	\$ (7,952.00)	\$ 175,000.00	\$ 5,000.00	\$ 12,952.00
Corporate	\$ 36,500.00	\$ 27,654.18	\$ 100,000.00	\$ 63,500.00	\$ 35,845.82
Foundation	\$ 90,000.00	\$ 2,285.00	\$ 100,000.00	\$ 10,000.00	\$ 7,715.00
Church	\$ 8,000.00	\$ 1,537.00	\$ 15,000.00	\$ 7,000.00	\$ 5,463.00
Community Groups	\$ 11,000.00	\$ (2,807.00)	\$ 10,000.00	\$ (1,000.00)	\$ 1,807.00
Other Grants & Contributions	\$ 76,079.00	\$ (1,000.00)	\$ 15,000.00	\$ (61,079.00)	\$ (60,079.00)
Inkind Donations	\$ 55,000.00	\$ (55,000.00)	\$ -	\$ (55,000.00)	\$ -
<b>Total Private Support</b>	<b>\$ 446,579.00</b>	<b>\$ (35,282.82)</b>	<b>\$ 415,000.00</b>	<b>\$ (31,579.00)</b>	<b>\$ 3,703.82</b>
<b>Special Events</b>					
Annual Benefit	\$ 150,000.00	\$ 23,836.00	\$ 160,000.00	\$ 10,000.00	\$ (13,836.00)
Lobster Sale	\$ 5,500.00	\$ (334.00)	\$ 10,000.00	\$ 4,500.00	\$ 4,834.00
Snowflake Shuffle	\$ 18,000.00	\$ 4,279.00	\$ 15,000.00	\$ (3,000.00)	\$ (7,279.00)
Golf Outing	\$ -	\$ -	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00
Friends Misc. Special Events	\$ 14,000.00	\$ (10,011.00)	\$ 10,000.00	\$ (4,000.00)	\$ 6,011.00
<b>Total Special Events</b>	<b>\$ 187,500.00</b>	<b>\$ 17,770.00</b>	<b>\$ 260,000.00</b>	<b>\$ 72,500.00</b>	<b>\$ 54,730.00</b>
<b>TOTAL PRIVATE SUPPORT</b>	<b>\$ 634,079.00</b>	<b>\$ (17,512.82)</b>	<b>\$ 675,000.00</b>	<b>\$ 40,921.00</b>	<b>\$ 58,433.82</b>
<b>Service Income</b>	<b>FY2015 Budget</b>	<b>FY2015 Variance</b>	<b>2016 Budget</b>	<b>Change from 2015 Budget</b>	<b>Change from Actual</b>
Inkind Clinical	\$ 23,562.00	\$ -	\$ 23,562.00	\$ -	\$ -
Client Co-payments	\$ 109,591.00	\$ (17,321.91)	\$ 106,144.22	\$ (3,446.78)	\$ 13,875.13
Medicaid Payments	\$ 310,993.00	\$ (53,612.64)	\$ 292,286.09	\$ (18,706.91)	\$ 34,905.72
Client Insurance Payments	\$ 187,842.00	\$ 37,861.64	\$ 254,694.84	\$ 66,852.84	\$ 28,991.21
Community Consultation & Education	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ 100.00
Other Service Income	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -
<b>Total Service Income</b>	<b>\$ 631,988.00</b>	<b>\$ (30,072.91)</b>	<b>\$ 676,787.15</b>	<b>\$ 44,799.15</b>	<b>\$ 74,872.06</b>

**FY2016 Budget**

<b>TriCity Family Services</b>					
<b>Revenue Budget FY 2016</b>					
<b>Service Income Continued</b>	<b>FY2015 Budget</b>	<b>FY2015 Variance</b>	<b>2016 Budget</b>	<b>Change from 2015 Budget</b>	<b>Change from Actual</b>
<b>EAP Income</b>					
Allied Rivet	\$ -	\$ 800.00	\$ 800.00	\$ 800.00	
Q Center LLC	\$ 3,348.00	\$ (1,532.00)	\$ -	\$ (3,348.00)	\$ (1,816.00)
City of Batavia	\$ 9,262.00	\$ (0.18)	\$ 9,262.00	\$ -	\$ 0.18
City of Geneva	\$ 6,750.00	\$ (582.00)	\$ 6,750.00	\$ -	\$ 582.00
City of St. Charles	\$ 7,500.00	\$ (67.64)	\$ 7,500.00	\$ -	\$ 67.64
Colonial Ice Cream	\$ 600.00	\$ -	\$ 600.00	\$ -	\$ -
Elburn Fire & Countryside District	\$ 3,480.00	\$ 169.09	\$ 3,480.00	\$ -	\$ (169.09)
Fox Valley Medical Associates	\$ 1,828.00	\$ (0.73)	\$ 1,828.00	\$ -	\$ 0.73
Geneva Library	\$ 4,656.00	\$ (846.55)	\$ 4,656.00	\$ -	\$ 846.55
Industrial Hard Chrome	\$ 3,810.00	\$ 0.55	\$ 3,810.00	\$ -	\$ (0.55)
Lazarus House	\$ -	\$ 545.45	\$ 1,500.00	\$ 1,500.00	
Renaissance Management	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -	\$ -
Richardson Electronics	\$ 3,468.00	\$ -	\$ 3,468.00	\$ -	\$ -
Smith Richardson	\$ 1,560.00	\$ -	\$ 1,560.00	\$ -	\$ -
St. Charles Park District	\$ 3,019.00	\$ 0.64	\$ 3,019.00	\$ -	\$ (0.64)
Thornapple	\$ 700.00	\$ (64.00)	\$ 700.00	\$ -	\$ 64.00
Village of Elburn	\$ 600.00	\$ 321.82	\$ 600.00	\$ -	\$ (321.82)
New EAP Business	\$ 750.00	\$ (750.00)	\$ 1,000.00	\$ 250.00	\$ 1,000.00
<b>Other EAP Revenue</b>		\$ -		\$ -	\$ -
EAP Misc. Income	\$ -	\$ -		\$ -	\$ -
<b>Total EAP Income</b>	<b>\$ 55,331.00</b>	<b>\$ (2,805.55)</b>	<b>\$ 54,533.00</b>	<b>\$ (1,598.00)</b>	<b>\$ 2,007.55</b>
<b>TOTAL SERVICE INCOME</b>	<b>\$ 687,319.00</b>	<b>\$ (32,878.45)</b>	<b>\$ 731,320.15</b>	<b>\$ 43,201.15</b>	<b>\$ 76,879.61</b>
<b>Other Income</b>					
Interest	\$ 500.00	\$ (396.36)	\$ 300.00	\$ (200.00)	\$ 196.36
Friends of Tricity	\$ -	\$ 2,708.00	\$ -	\$ -	\$ (2,708.00)
Aid to Individuals	\$ 1,000.00	\$ (1,030.55)	\$ -	\$ (1,000.00)	\$ 30.55
Wilderness Challenge	\$ 2,389.00	\$ (1,843.55)	\$ 500.00	\$ (1,889.00)	\$ (45.45)
WICP Followup Groups	\$ -	\$ 21.82	\$ 400.00	\$ 400.00	\$ 378.18
Caregiver Connections	\$ 75,000.00	\$ (6,250.00)	\$ 75,000.00	\$ -	\$ 6,250.00
Lazarus House Group	\$ -	\$ -	\$ -	\$ -	\$ -
Chick Chat	\$ 18,460.00	\$ -	\$ 9,195.00	\$ (9,265.00)	\$ 378.00
ICDP USA	\$ 3,406.00	\$ -	\$ -	\$ (3,406.00)	\$ -
3G Foundation to Aid Individuls	\$ 6,681.00		\$ -	\$ (6,681.00)	\$ 2,533.00
Mindful Emotions Middle School	\$ 540.00	\$ (540.00)	\$ -	\$ (540.00)	\$ -
FBT Parents Group	\$ -	\$ -	\$ 400.00	\$ 400.00	\$ 400.00
Latina Parenting & Childerens Group	\$ -	\$ -	\$ 720.00	\$ 720.00	\$ 720.00
Latina Women's Group	\$ -	\$ -	\$ 360.00	\$ 360.00	\$ 360.00
Teen Girls Group	\$ -	\$ -	\$ 800.00	\$ 800.00	\$ 800.00
Donor Designated	\$ -	\$ -	\$ -	\$ -	\$ -
Misc.	\$ 5,000.00	\$ 3,486.40	\$ 6,000.00	\$ 1,000.00	\$ (2,486.40)
<b>TOTAL OTHER INCOME</b>	<b>\$ 112,976.00</b>	<b>\$ (3,844.24)</b>	<b>\$ 93,675.00</b>	<b>\$ (19,301.00)</b>	<b>\$ 6,806.24</b>
<b>Total Revenue</b>	<b>FY2015 Budget</b>	<b>FY2015 Variance</b>	<b>2016 Budget</b>	<b>Change from 2015 Budget</b>	<b>Change from Actual</b>
	<b>\$ 1,855,353.00</b>	<b>\$ (73,961.33)</b>	<b>\$ 1,878,171.15</b>	<b>\$ 22,018.15</b>	<b>\$ 119,042.48</b>

**FY2016 Budget**

<b>TriCity Family Services</b>					
<b>Expense Budget FY 2016</b>					
<b>Personnel</b>	<b>FY2015 Budget</b>	<b>FY2015 Variance</b>	<b>2016 Budget</b>	<b>Change from 2015 Budget</b>	<b>Change from Actual</b>
Administrative Salaries	\$ 400,217.00	\$ (12,943.18)	\$ 472,005.05	\$ 71,788.05	\$ 84,731.23
Clinical Salaries	\$ 507,364.00	\$ (32,843.64)	\$ 514,510.24	\$ 7,146.24	\$ 39,989.88
Part-Time Clinical Salaires	\$ 151,945.00	\$ 5,430.64	\$ 132,264.20	\$ (19,680.80)	\$ (25,111.44)
Associates Wages	\$ 47,305.00	\$ 1,808.82	\$ 44,191.34	\$ (3,113.66)	\$ (4,922.48)
Hourly Clerical Wages	\$ 67,187.00	\$ 1,429.00	\$ 66,897.77	\$ (289.23)	\$ (1,718.23)
In Kind Clinical Services	\$ 23,562.00	\$ -	\$ 23,562.00	\$ -	\$ -
Salary Contingency 3%	\$ -	\$ -	\$ 36,000.00	\$ 36,000.00	\$ 36,000.00
<b>Total</b>	<b>\$ 1,197,580.00</b>	<b>\$ (37,118.36)</b>	<b>\$ 1,289,430.59</b>	<b>\$ 91,850.59</b>	<b>\$ 128,968.96</b>
<b>Taxes &amp; Benefits</b>					\$ -
Medical & Life Insurance	\$ 75,677.00	\$ (4,866.09)	\$ 84,576.00	\$ 8,899.00	\$ 13,765.09
Workman's Compensation	\$ 8,676.00	\$ (514.91)	\$ 8,300.00	\$ (376.00)	\$ 138.91
FICA-Employers	\$ 86,194.00	\$ (4,386.73)	\$ 92,137.79	\$ 5,943.79	\$ 10,330.52
State Unemployment Insurance	\$ 9,260.00	\$ (3,200.00)	\$ 6,000.00	\$ (3,260.00)	\$ (60.00)
TSA Payments	\$ 53,101.00	\$ (9,884.64)	\$ 53,620.14	\$ 519.14	\$ 10,403.77
<b>Total</b>	<b>\$ 232,908.00</b>	<b>\$ (22,852.36)</b>	<b>\$ 244,633.93</b>	<b>\$ 11,725.93</b>	<b>\$ 34,578.29</b>
<b>PERSONNEL TOTAL</b>	<b>\$ 1,430,488.00</b>	<b>\$ (59,970.73)</b>	<b>\$ 1,534,064.52</b>	<b>\$ 103,576.52</b>	<b>\$ 163,547.25</b>
<b>Consultants</b>	<b>FY2015 Budget</b>	<b>FY2015 Variance</b>	<b>2016 Budget</b>	<b>Change from 2015 Budget</b>	<b>Change from Actual</b>
Clinical Consultants	\$ 1,000.00	\$ (241.82)	\$ 600.00	\$ (400.00)	\$ (158.18)
Work/Life Benefit	\$ 3,600.00	\$ -	\$ 3,600.00	\$ -	\$ -
Audit Costs	\$ 7,850.00	\$ -	\$ 7,500.00	\$ (350.00)	\$ (350.00)
Accounting Services	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Consultants	\$ 3,000.00	\$ (1,169.45)	\$ 3,000.00	\$ -	\$ 1,169.45
Management Consultants	\$ 1,000.00	\$ (284.36)	\$ 800.00	\$ (200.00)	\$ 84.36
Payroll Service	\$ 3,300.00	\$ (475.64)	\$ 3,300.00	\$ -	\$ 475.64
Transcription Service	\$ -	\$ -	\$ -	\$ -	\$ -
In Kind Consultants	\$ 55,000.00	\$ (55,000.00)	\$ -	\$ (55,000.00)	\$ -
<b>Consultants Total</b>	<b>\$ 74,750.00</b>	<b>\$ (57,171.27)</b>	<b>\$ 18,800.00</b>	<b>\$ (55,950.00)</b>	<b>\$ 1,221.27</b>
<b>Operating</b>	<b>FY2015 Budget</b>	<b>FY2015 Variance</b>	<b>2016 Budget</b>	<b>Change from 2015 Budget</b>	<b>Change from Actual</b>
<b>Facilities &amp; Equipment</b>					
General Insurance	\$ 6,900.00	\$ (166.91)	\$ 6,694.00	\$ (206.00)	\$ (39.09)
Building Maintenance/Repair	\$ 83,475.00	\$ (24,764.45)	\$ 15,100.00	\$ (68,375.00)	\$ (43,610.55)
Building/Ground Supplies	\$ 3,000.00	\$ 1,594.91	\$ 4,000.00	\$ 1,000.00	\$ (594.91)
Food/Beverage	\$ 3,000.00	\$ (758.18)	\$ 2,500.00	\$ (500.00)	\$ 258.18
Grounds Maintenance	\$ 4,050.00	\$ (397.64)	\$ 3,000.00	\$ (1,050.00)	\$ (652.36)
Snow Plowing	\$ 3,750.00	\$ (560.00)	\$ 3,750.00	\$ -	\$ 560.00
Gas	\$ 3,360.00	\$ (603.27)	\$ 2,302.50	\$ (1,057.50)	\$ (454.23)
Electricity	\$ 8,270.00	\$ (1,554.36)	\$ 10,800.00	\$ 2,530.00	\$ 4,084.36
Water	\$ 1,650.00	\$ (187.09)	\$ 1,185.50	\$ (464.50)	\$ (277.41)
Refuse	\$ 1,850.00	\$ (240.91)	\$ 1,650.00	\$ (200.00)	\$ 40.91
Telephone	\$ 13,165.00	\$ (1,749.73)	\$ 13,165.00	\$ -	\$ 1,749.73
Equipment Maintenance	\$ 8,000.00	\$ 4,764.73	\$ 13,000.00	\$ 5,000.00	\$ 235.27
Pager Cost	\$ -	\$ -	\$ -	\$ -	\$ -
Answering Service	\$ -	\$ -	\$ -	\$ -	\$ -
Alarm System Costs	\$ 1,400.00	\$ (743.27)	\$ 2,640.00	\$ 1,240.00	\$ 1,983.27
Computer Maintenance & Repair	\$ 16,735.00	\$ 15,319.18	\$ 38,000.00	\$ 21,265.00	\$ 5,945.82
Website Development	\$ 5,000.00	\$ (636.36)	\$ 200.00	\$ (4,800.00)	\$ (4,163.64)
<b>Total</b>	<b>\$ 163,605.00</b>	<b>\$ (10,683.36)</b>	<b>\$ 117,987.00</b>	<b>\$ (45,618.00)</b>	<b>\$ (34,934.64)</b>

**FY2016 Budget**

<b>TriCity Family Services</b>					
<b>Expense Budget FY 2016</b>					
<b>Operating Continued</b>	<b>FY2015 Budget</b>	<b>FY2015 Variance</b>	<b>2016 Budget</b>	<b>Change from 2015 Budget</b>	<b>Change from Actual</b>
<b>Commodities</b>					
Office Supplies	\$ 10,000.00	\$ (3,470.91)	\$ 7,500.00	\$ (2,500.00)	\$ 970.91
Postage	\$ 9,000.00	\$ (3,398.18)	\$ 6,500.00	\$ (2,500.00)	\$ 898.18
Books & Journals	\$ 400.00	\$ (294.18)	\$ 400.00	\$ -	\$ 294.18
Subscriptions	\$ 2,000.00	\$ (480.36)	\$ 2,000.00	\$ -	\$ 480.36
Printing	\$ 2,800.00	\$ (2,834.91)	\$ -	\$ (2,800.00)	\$ 34.91
Program Materials	\$ 3,000.00	\$ (2,013.82)	\$ 2,000.00	\$ (1,000.00)	\$ 1,013.82
<b>Total</b>	<b>\$ 27,200.00</b>	<b>\$ (12,492.36)</b>	<b>\$ 18,400.00</b>	<b>\$ (8,800.00)</b>	<b>\$ 3,692.36</b>
<b>Staff Expenses</b>					
Training	\$ 14,000.00	\$ (4,000.00)	\$ 12,000.00	\$ (2,000.00)	\$ 2,000.00
Travel/Lodging/Meals	\$ 1,500.00	\$ (734.40)	\$ 1,000.00	\$ (500.00)	\$ 234.40
Local Mileage	\$ 2,500.00	\$ 311.60	\$ 3,200.00	\$ 700.00	\$ 388.40
Professional Liability Insurance	\$ 7,866.00	\$ 1,179.60	\$ 8,652.00	\$ 786.00	\$ (393.60)
Staff Recruitment	\$ -	\$ 59.00	\$ -	\$ -	\$ (59.00)
Dues & Memberships	\$ 2,200.00	\$ 254.00	\$ 3,000.00	\$ 800.00	\$ 546.00
<b>Total</b>	<b>\$ 28,066.00</b>	<b>\$ (2,930.20)</b>	<b>\$ 27,852.00</b>	<b>\$ (214.00)</b>	<b>\$ 2,716.20</b>
<b>Other</b>					
Aid to Individuals	\$ 1,000.00	\$ (1,000.00)	\$ -	\$ (1,000.00)	\$ -
Friends of TriCity	\$ -	\$ 3,983.00	\$ -	\$ -	\$ (3,983.00)
Bad Debt	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ -
Misc.	\$ 7,600.00	\$ 2,760.36	\$ 11,000.00	\$ 3,400.00	\$ 639.64
Bank Charges	\$ 5,200.00	\$ 1,661.82	\$ 6,500.00	\$ 1,300.00	\$ (361.82)
Accreditation	\$ 4,000.00	\$ 400.00	\$ 400.00	\$ (3,600.00)	\$ (4,000.00)
Board Development	\$ 500.00	\$ (330.91)	\$ 500.00	\$ -	\$ 330.91
Wilderness Challenge	\$ 15,895.00	\$ -	\$ 15,895.00	\$ -	\$ -
WCP Followup Groups	\$ 2,000.00	\$ (2,000.00)	\$ 2,000.00	\$ -	\$ 2,000.00
Teen Girls Retreat	\$ 7,238.00	\$ (3,847.00)	\$ -	\$ (7,238.00)	\$ (3,391.00)
Teen Girls Retreat Followup Groups	\$ 125.00	\$ (125.00)	\$ -	\$ (125.00)	\$ -
Family Connections	\$ 3,000.00	\$ (1,200.00)	\$ 3,000.00	\$ -	\$ 1,200.00
Lazarus House	\$ -	\$ -	\$ -	\$ -	\$ -
Caregiver Connections	\$ -	\$ -	\$ -	\$ -	\$ -
Chick Chat	\$ 5,458.00	\$ 1,273.00	\$ 5,312.00	\$ (146.00)	\$ (1,419.00)
ICDP USA	\$ 5,568.00	\$ (5,568.00)	\$ 4,820.00	\$ (748.00)	\$ 4,820.00
Mindful Emotions Middle School	\$ -	\$ -	\$ -	\$ -	\$ -
Reminiscence Group	\$ 400.00	\$ (400.00)	\$ 400.00	\$ -	\$ 400.00
Caregivers of Older Adults	\$ 160.00	\$ (160.00)	\$ 160.00	\$ -	\$ 160.00
Equipment Purchase	\$ 300.00	\$ 5,815.00	\$ 8,000.00	\$ 7,700.00	\$ 1,885.00
Rent	\$ 15,675.00	\$ 1,115.18	\$ 41,194.00	\$ -	\$ -
Loan Payments	\$ 5,511.00	\$ (205.91)	\$ 5,511.00	\$ -	\$ 205.91
<b>Total</b>	<b>\$ 84,630.00</b>	<b>\$ 2,171.55</b>	<b>\$ 109,692.00</b>	<b>\$ 25,062.00</b>	<b>\$ 22,890.45</b>
<b>RD/Marketing</b>					
Annual Report	\$ 3,200.00	\$ (3,200.00)	\$ 800.00	\$ (2,400.00)	\$ 800.00
Donor Cultivation	\$ 1,000.00	\$ (453.45)	\$ 2,500.00	\$ 1,500.00	\$ 1,953.45
Direct Mail	\$ 4,100.00	\$ (4,100.00)	\$ 4,500.00	\$ 400.00	\$ 4,500.00
RD Events	\$ 6,000.00	\$ 1,321.00	\$ 6,000.00	\$ -	\$ (1,321.00)
Phonathon	\$ 4,500.00	\$ (1,465.00)	\$ 4,500.00	\$ -	\$ 1,465.00
Other RD Expenses	\$ 2,000.00	\$ 6,949.82	\$ 2,000.00	\$ -	\$ (6,949.82)
Marketing Material	\$ 1,000.00	\$ (1,000.00)	\$ 1,000.00	\$ -	\$ 1,000.00
Newsletter	\$ 4,688.00	\$ (4,048.73)	\$ 2,000.00	\$ (2,688.00)	\$ 1,360.73

**FY2016 Budget**

<b>TriCity Family Services</b>					
<b>Expense Budget FY 2016</b>					
Misc. Marketing	\$ 1,500.00	\$ 1,684.36	\$ 1,450.00	\$ (50.00)	\$ (1,734.36)
Marketing/Advertising	\$ 2,000.00	\$ (2,000.00)	\$ 10,000.00	\$ 8,000.00	\$ 10,000.00
<b>Total RD/Marketing</b>	<b>\$ 29,988.00</b>	<b>\$ (6,312.00)</b>	<b>\$ 34,750.00</b>	<b>\$ 4,762.00</b>	<b>\$ 11,074.00</b>
<b>OPERATING TOTAL</b>	<b>\$ 333,489.00</b>	<b>\$ (30,246.38)</b>	<b>\$ 308,681.00</b>	<b>\$ (24,808.00)</b>	<b>\$ 5,438.38</b>
<b>NON CASH EXPENSE (DEPRECIATION)</b>	<b>\$ 16,626.00</b>	<b>\$ -</b>	<b>\$ 16,626.00</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>FY2015 Budget</b>	<b>FY2015 Variance</b>	<b>2016 Budget</b>	<b>Change from 2015 Budget</b>	<b>Change from Actual</b>
	<b>\$ 1,855,353.00</b>	<b>\$ (147,388.38)</b>	<b>\$ 1,878,171.52</b>	<b>\$ 22,818.52</b>	<b>\$ 170,206.90</b>

Attachment B

**TriCity Family Services, Inc.**

**Audited Financial Statements**

**For the Years Ended June 30, 2015 and 2014**

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Independent Auditor's Report

To the Board of Directors of  
TriCity Family Services, Inc.

We have audited the accompanying financial statements of TriCity Family Services, Inc. (a nonprofit agency), which comprise the statements of financial position as of June 30, 2015 and 2014, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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.

Independent Auditor's Report (continued)

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of TriCity Family Services, Inc. as of June 30, 2015 and 2014, 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.

*T. J. Kress, CPA*

Elgin, Illinois  
October 26, 2015

**Tri City Family Services, Inc.**  
**Statements of Financial Position**  
**For the Years Ended June 30, 2015 and 2014**

	<b>Assets</b>	
	June 30, 2015	June 30, 2014
<b>Current Assets:</b>		
Cash and cash equivalents	\$ 73,273	\$ 150,871
Receivables		
Grants and contracts	66,157	84,405
Client fees, net of allowance for doubtful accounts of \$42,817 and \$39,171, respectively	60,970	248,538
Prepaid expenses	24,420	16,014
Total current assets	224,820	499,828
<b>Property and Equipment, at cost:</b>		
Land	234,248	234,248
Building	674,544	674,544
Furniture and fixtures	128,818	128,818
Equipment	358,724	358,724
	1,396,334	1,396,334
Less accumulated depreciation	(764,789)	(733,171)
Net property and equipment	631,545	663,163
<b>Total Assets</b>	<b>\$ 856,365</b>	<b>\$ 1,162,991</b>
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities:</b>		
Accounts payable	\$ 10,869	\$ 16,694
Accrued expenses	40,009	29,433
Deferred revenue	42,609	79,644
Mortgage payable - current portion	11,694	6,529
Total current liabilities	105,181	132,300
<b>Long-term Liabilities:</b>		
Mortgage payable - noncurrent portion	86,600	98,310
Total liabilities	191,781	230,610
<b>Net Assets:</b>		
Unrestricted	639,584	817,052
Board designated - capital fund	25,000	25,000
Total unrestricted	664,584	842,052
Temporarily restricted	-	90,329
Permanently restricted	-	-
Total net assets	664,584	932,381
<b>Total Liabilities and Net Assets</b>	<b>\$ 856,365</b>	<b>\$ 1,162,991</b>

The accompanying notes are an integral part of the financial statements.

**Tri City Family Services, Inc.**  
**Statements of Activities and Changes in Net Assets**  
**For the Years Ended June 30, 2015 and 2014**

	-----June 30, 2015-----			-----June 30, 2014-----		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
<b>Revenue:</b>						
Client fees and third party payments	\$ 401,019	\$ -	\$ 401,019	\$ 672,840	\$ -	\$ 672,840
Occupational services	54,709	-	54,709	56,930	-	56,930
Caregiver connections	75,000	-	75,000	87,500	-	87,500
Strong Future/Strong Families	-	-	-	22,812	-	22,812
Other Programs	17,045	-	17,045	12,821	-	12,821
Miscellaneous income	7,082	-	7,082	6,520	-	6,520
Total revenue	<u>554,855</u>	<u>-</u>	<u>554,855</u>	<u>859,423</u>	<u>-</u>	<u>859,423</u>
<b>Public support:</b>						
Contributions	315,240	-	315,240	179,918	145,000	324,918
St. Charles Community Mental Health Board-708 taxes	190,000	-	190,000	200,000	-	200,000
Geneva Community Mental Health Board-708 taxes	25,000	-	25,000	28,000	-	28,000
INC Board-708 taxes	88,695	-	88,695	98,937	-	98,937
United Way of St. Charles	36,275	-	36,275	46,000	-	46,000
Geneva Community Chest	8,000	-	8,000	8,576	-	8,576
United Way of Batavia	7,000	-	7,000	8,000	-	8,000
Illinois Department of Human Services	27,357	-	27,357	26,078	-	26,078
In-kind clinical services	36,702	-	36,702	23,562	-	23,562
Special events, net of direct expenses of \$101,570 and \$105,116, respectively	198,700	-	198,700	165,861	250	166,111
Total public support	<u>932,969</u>	<u>-</u>	<u>932,969</u>	<u>784,932</u>	<u>145,250</u>	<u>930,182</u>
Net assets released from restrictions	90,329	(90,329)	-	128,295	(128,295)	-
Total Revenue and Public Support	<u>1,578,153</u>	<u>(90,329)</u>	<u>1,487,824</u>	<u>1,772,650</u>	<u>16,955</u>	<u>1,789,605</u>
<b>Expenses:</b>						
Program services:						
Counseling	1,276,796	-	1,276,796	1,241,365	-	1,241,365
Early intervention	116,277	-	116,277	113,045	-	113,045
Prevention and wellness	12,987	-	12,987	12,623	-	12,623
Occupational services	89,857	-	89,857	87,362	-	87,362
	<u>1,495,917</u>	<u>-</u>	<u>1,495,917</u>	<u>1,454,395</u>	<u>-</u>	<u>1,454,395</u>
Supporting services:						
Management and general	122,301	-	122,301	120,082	-	120,082
Fundraising	137,403	-	137,403	122,626	-	122,626
	<u>259,704</u>	<u>-</u>	<u>259,704</u>	<u>242,708</u>	<u>-</u>	<u>242,708</u>
Total expenses	<u>1,755,621</u>	<u>-</u>	<u>1,755,621</u>	<u>1,697,103</u>	<u>-</u>	<u>1,697,103</u>
Change in Net Assets	(177,468)	(90,329)	(267,797)	75,547	16,955	92,502
Net Assets, Beginning of Year	842,052	90,329	932,381	766,505	73,374	839,879
Net Assets, End of Year	<u>\$ 664,584</u>	<u>\$ -</u>	<u>\$ 664,584</u>	<u>\$ 842,052</u>	<u>\$ 90,329</u>	<u>\$ 932,381</u>

The accompanying notes are an integral part of the financial statements.

**Tri City Family Services, Inc.**  
**Statements of Cash Flows**  
**For the Years Ended June 30, 2015 and 2014**

	June 30, 2015	June 30, 2014
Cash Flows from Operating Activities:		
Change in net assets	\$ (267,797)	\$ 92,502
Adjustments to reconcile change in net assets to		
Cash provided (used) by operating activities:		
Increase in allowance for doubtful accounts	3,645	10,463
Depreciation	31,617	31,353
Cash provided (used) by assets and liabilities:		
Receivables	202,171	(101,473)
Prepaid expenses	(8,406)	(7,496)
Accounts payable	(5,825)	347
Accrued expenses	10,576	9,294
Deferred revenue	(37,034)	42,531
Net cash provided (used) by operating activities	(71,053)	77,521
Cash Flow from Investing Activities:		
Purchase of equipment	-	(30,000)
Net cash provided (used) by investing activities	-	(30,000)
Cash Flow from Financing Activities:		
Payments of mortgage payable	(6,545)	(6,209)
Proceeds from mortgage payable	-	-
Net cash provided (used) by financing activities	(6,545)	(6,209)
Increase (Decrease) in Cash	(77,598)	41,312
Cash and Cash Equivalents, Beginning of Year	150,871	109,559
Cash and Cash Equivalents, End of Year	\$ 73,273	\$ 150,871
Supplementary Disclosure:		
Interest Paid	\$ 5,273	\$ 5,487

The accompanying notes are an integral part of the financial statements.

**Tri City Family Services, Inc.**  
**Statements of Functional Expenses**  
**For the Years Ended June 30, 2015 and 2014**

June 30, 2015								
Expenses:	Counseling	Early Intervention	Prevention and Wellness	Occupational Services	Total Program Services	Management and General	Fundraising Services	Total
Personnel expenses								
Salaries and wages	\$ 924,490	\$ 84,408	\$ 9,427	\$ 65,230	\$ 1,083,555	\$ 48,092	\$ 54,091	\$ 1,185,738
Taxes and benefits	141,816	12,948	1,446	10,006	166,216	22,245	25,020	213,481
Total personnel expenses	<u>1,066,306</u>	<u>97,356</u>	<u>10,873</u>	<u>75,236</u>	<u>1,249,771</u>	<u>70,337</u>	<u>79,111</u>	<u>1,399,219</u>
Consultants	7,048	644	72	497	8,261	1,105	1,243	10,609
Facility costs	96,459	8,807	984	6,806	113,056	15,130	17,018	145,204
Commodities cost	10,107	923	103	713	11,846	1,585	1,783	15,214
Staff expenses	16,528	1,509	169	1,166	19,372	1,486	1,673	22,531
Other costs	56,234	4,836	540	3,738	65,348	29,364	5,649	100,361
Resource development	-	-	-	-	-	-	27,220	27,220
Bad debt expense	3,111	284	32	219	3,646	-	-	3,646
Depreciation expense	21,003	1,918	214	1,482	24,617	3,294	3,706	31,617
Total Expenses	<u>\$ 1,276,796</u>	<u>\$ 116,277</u>	<u>\$ 12,987</u>	<u>\$ 89,857</u>	<u>\$ 1,495,917</u>	<u>\$ 122,301</u>	<u>\$ 137,403</u>	<u>\$ 1,755,621</u>

The accompanying notes are an integral part of the financial statements.

**Tri City Family Services, Inc.**  
**Statements of Functional Expenses**  
**For the Years Ended June 30, 2015 and 2014**

		June 30, 2014						
Expenses:	Counseling	Early Intervention	Prevention and Wellness	Occupational Services	Total Program Services	Management and General	Fundraising Services	Total
Personnel expenses								
Salaries and wages	\$ 886,614	\$ 80,951	\$ 9,040	\$ 62,558	\$ 1,039,163	\$ 47,730	\$ 53,684	\$ 1,140,577
Taxes and benefits	134,552	12,285	1,372	9,494	157,703	21,106	23,738	202,547
Total personnel expenses	<u>1,021,166</u>	<u>93,236</u>	<u>10,412</u>	<u>72,052</u>	<u>1,196,866</u>	<u>68,836</u>	<u>77,422</u>	<u>1,343,124</u>
Consultants	7,647	698	78	540	8,963	1,200	1,349	11,512
Facility costs	85,212	7,781	870	6,013	99,876	13,367	15,034	128,277
Commodities cost	14,758	1,347	150	1,041	17,296	2,315	2,604	22,215
Staff expenses	13,327	1,215	135	940	15,617	1,061	1,194	17,872
Other costs	69,501	6,051	675	4,676	80,903	30,036	8,167	119,106
Resource development	-	-	-	-	-	-	13,181	13,181
Bad debt expense	8,927	815	91	630	10,463	-	-	10,463
Depreciation expense	20,827	1,902	212	1,470	24,411	3,267	3,675	31,353
Total Expenses	<u>\$ 1,241,365</u>	<u>\$ 113,045</u>	<u>\$ 12,623</u>	<u>\$ 87,362</u>	<u>\$ 1,454,395</u>	<u>\$ 120,082</u>	<u>\$ 122,626</u>	<u>\$ 1,697,103</u>

The accompanying notes are an integral part of the financial statements.

**TriCity Family Services, Inc.**  
**Notes to Financial Statements**  
**June 30, 2015 and 2014**

**Note 1 – Significant Accounting Policies**

**Nature of Activities:**

TriCity Family Services (the Agency) is an Illinois not-for-profit service agency serving the community members and organizations of central Kane County. The Agency is dedicated to strengthening people and building community through the provision of quality, affordable counseling, youth crisis intervention, prevention, and early intervention services that promote sound mental health and effective family functioning. As a community-based agency, TriCity Family Services promotes service excellence, honesty, hopefulness, personal responsibility and respect for others. The Agency is funded primarily by counseling services, donor contributions, and government grants. TriCity Family Services conducts the following programs:

**Counseling –** Counseling is at the core of our work at TriCity Family Services. We specialize in family-centered, confidential counseling to all ages and all income levels. Experienced professionals who know the special needs of children and teens use a family-centered approach to help them work through challenges including: conflict with other family members, problems interacting with peers, disruptive behavior, substance abuse, physical or sexual abuse and depression. In addition, we excel in the provision of personalized individual or couples counseling for adults, addressing issues such as depression, marital discord, grief, divorce, domestic violence, parenting, stress, communication problems, sexual abuse and anxiety/phobias. We also an innovative outpatient, family-based program for the treatment of eating disorders. This past year 1,668 individuals were served in our counseling programs.

**Occupational Services -** TriCity Family Services contracts with employers to provide an Employee Assistance Program (EAP) as part of their employee benefits package. For employees, it is a free and confidential service that offers assessment and referrals to employees and their family members who are experiencing any type of mental health or personal problem. EAP is a positive approach that helps employees resolve problems before they begin to affect their jobs. Community-based and able to provide immediate and personalized responsiveness, TriCity Family Services EAP has many advantages over a typical “800-number” EAP. 184 individuals were able to find help through our occupational services program this past year.

**Prevention and Early Intervention –** We consider it essential to provide educational and supportive programming that reduces or eliminates those conditions that place people at risk of developing emotional and/or substance abuse problems later in life. Our prevention and early intervention programs help resolve problems before they become serious and effectively reduce human pain and suffering. Our prevention and early intervention programs include: Bridges, for children of divorce; Smart Choices, anger management for children of all ages; I-CAN, anger management for adults; Single Mom’s Support Group; Grandparents Raising Grandchildren Support Group; Wilderness Challenge Program, for at-risk teens; Family Connections, family communication workshop; Mindful Emotions, skills training for teen girls; Parenting Group, for the guests of the Lazarus House homeless shelter; Chick Chat, for 4<sup>th</sup>-6<sup>th</sup> grade girls; ICDP, for parents; and Caregiver Connections, support for daycare providers. In all, our Prevention and Early Intervention programs served 2,323 individuals this past year.

**TriCity Family Services, Inc.**  
**Notes to Financial Statements**  
**June 30, 2015 and 2014**

**Note 1 – Significant Accounting Policies (continued)**

**Method of Accounting:**

The financial statements of TriCity Family Services have been prepared on the accrual basis of accounting and in accordance with United States Generally Accepted Accounting Principles applicable to non-profit organizations. Revenues are recognized as they are earned and expenses as they are incurred.

**Use of Estimates:**

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

**Basis of Presentation:**

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) in its Accounting Standards Codification (ASC) 958-210. Under FASB ASC 958-210, The Agency is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Temporarily restricted net assets represent net assets subject to donor imposed restrictions which will either be met by the Agency's actions or the passage of time. Temporarily restricted net assets are reclassified to unrestricted net assets when the restrictions are met or have expired. These reclassifications are reported in the statement of activities as net assets released from restrictions. At June 30, 2015 and 2014, TriCity Family Services is holding temporarily restricted net assets of \$0 and \$90,329, respectively.

Permanently restricted net assets are net assets subject to donor-imposed stipulations that the assets be maintained permanently by TriCity Family Services. Generally, the donors of these assets permit TriCity Family Services to use all or part of the income earned on any related investments for general or specific purposes. At June 30, 2015 and 2014, TriCity Family Services did not have any permanently restricted net assets.

All donor-restricted support and revenues are reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (such as when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets as net assets released from restrictions.

**TriCity Family Services, Inc.**  
**Notes to Financial Statements**  
**June 30, 2015 and 2014**

**Note 1 – Significant Accounting Policies (continued)**

**Cash and Cash Equivalents:**

TriCity Family Services, for the purposes of reporting cash flows, defines cash and cash equivalents as cash on hand, amounts held at financial institutions, and short-term highly liquid investments that are readily convertible to known amounts of cash. Investments with an original maturity of three months or less are considered short-term for these purposes.

**Contributions:**

TriCity Family Services accounts for contributions in accordance with the recommendations in FASB ASC 958-225. In accordance with FASB ASC 958-225, contributions and grants received are recorded as unrestricted, temporarily restricted, or permanently restricted support and revenue, depending on the existence and/or nature of any donor restrictions.

All contributions are considered to be available for unrestricted use unless specifically restricted by donors. Unrestricted contributions are recognized when received or when promised. Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor restricted support, if any, is reported as an increase in temporarily or permanently restricted net assets. When a donor restriction expires, such as when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets released from restrictions and reported in the Statement of Activities as net assets released from restrictions.

**Income Tax Status:**

TriCity Family Services is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and is classified by the Internal Revenue Service as other than a private foundation. Accordingly, a provision for income taxes has not been made on the financial statements.

The Agency adopted the implementation of FASB ASC. Under FASB ASC 740, management must evaluate the positions it has taken on tax returns. Management has determined that there are no tax provisions that would result in a more likely than not (50% chance) of being sustained under a potential audit or examination.

TriCity Family Services Federal Exempt Organization Income Tax Returns (Form 990) for 2010, 2012, and 2013 are subject to examination by the IRS, generally for three years they were filed.

**TriCity Family Services, Inc.**  
**Notes to Financial Statements**  
**June 30, 2015 and 2014**

**Note 1 – Significant Accounting Policies (continued)**

**Concentrations of Credit Risk:**

TriCity Family Services maintains its cash balances in several bank accounts. Interest-bearing accounts at an institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2015 and 2014 the Agency had no accounts in excess of the FDIC insured limits.

**Property and Equipment:**

Fixed assets are recorded at cost if purchased or at their estimated fair market value at the time received if donated. Expenditures for repairs and maintenance are charged to expenses as incurred, whereas renewals and betterments that extend the lives of property are capitalized. TriCity Family Services follows the practice of capitalizing, at cost, all expenditures for property and equipment in excess of \$5,000. Depreciation is computed using the straight-line method over the estimated useful life of the asset as follows:

Building .....50 years  
 Furniture and fixtures ..... 10 years  
 Equipment.....3 – 10 years

	<u>Cost</u> <u>June 30, 2014</u>	<u>Acquisitions</u> <u>(Dispositions)</u>	<u>Cost</u> <u>June 30, 2015</u>	<u>Accumulated</u> <u>Depreciation</u> <u>June 30, 2015</u>
Non-depreciable:				
Land	\$ 234,248	\$ -	\$ 234,248	\$ -
Depreciable:				
Building	674,544		674,544	280,558
Furniture and fixtures	128,818	-	128,818	123,238
Equipment	358,724	-	358,724	360,993
Total Fixed Assets	\$ 1,396,334	\$ -	\$ 1,396,334	\$ 764,789

Depreciation expense for the years ended June 30, 2015 and 2014 was \$31,617 and \$31,353, respectively.

**Functional Allocation of Expenses:**

The costs of providing TriCity Family Services various programs and other activities have been summarized on a functional basis in the Statements of Functional Expenses. Accordingly, certain costs have been allocated among the programs, fundraising activities, and supporting services benefited. Expenses are allocated based on line of service and are summarized on the statement of functional expenses. The allocation is based on hours of service performed in each area.

**TriCity Family Services, Inc.**  
**Notes to Financial Statements**  
**June 30, 2015 and 2014**

**Note 1 – Significant Accounting Policies (continued)**

**Receivables:**

Unconditional promises to give are recognized as receivables and revenues in the period pledged. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional. The receivables are due under terms established by the donors.

Management provides for probable uncollectible amounts through a provision for bad debt expense based on its assessment of the current status of individual receivables. Balances that are still outstanding after management has used reasonable collection efforts are written off to bad debt expense. At June 30, 2015 and 2014, the allowance for uncollectible promises was \$42,817 and \$39,171 respectively.

**Donated Property and Services:**

Donations received in property and services other than cash are recorded at their fair market value on the date of the gift. Donations in property and services whose fair market values are not objectively determinable are omitted from the financial statement in accordance with generally accepted accounting standards.

The Agency receives a significant amount of donated services from unpaid volunteers who assist in fund-raising and special projects. No amounts have been recognized in the statement of activities because the criteria for recognition under FASB ASC 958-225 have not been satisfied.

The Agency receives donated services from student interns to help provide counseling services. An estimated value for the professional services of the student interns has been recognized in the Statement of Activities, having met the criteria for recognition.

Donated services are recognized as contributions in accordance with FASB ASC 958-225 if the services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Agency. These contributions have been presented in the financial statements as support with a like amount shown as expense. During the fiscal years ended June 30, 2015 and 2014, donated services amounted to approximately \$36,702 and \$23,562.

**Deferred Revenue:**

Deferred revenue consists of fees received in advance for services not yet rendered.

**TriCity Family Services, Inc.**  
**Notes to Financial Statements**  
**June 30, 2015 and 2014**

**Note 2 – Lease Commitments**

TriCity Family Services, Inc., leases equipment for certain programs requiring monthly payments of \$633 under terms of an operating lease which terminates January 2016. The Agency is responsible for repairs and maintenance and adequate insurance on the equipment. The Agency entered into a lease for office space effective September 1, 2013. The monthly payments required under this lease are \$1,306 and the lease terminates August 2014. Expenses included in operations for both leases totaled \$10,125 and \$20,665 for the years ended June 30, 2015 and 2014 respectively.

Following are the minimum future lease commitments:

<u>Years ended June 30:</u>	
2016	\$ 7,602
2017	4,434
	<u>\$ 12,036</u>

**Note 3 – Restrictions on Net Assets**

Temporarily restricted net assets are available for the following purposes and periods:

	<u>2015</u>	<u>2014</u>
General operations	\$ -	\$ 90,079
Fiscal 2014 special events sponsorship	-	250
	<u>\$ -</u>	<u>\$ 90,329</u>

Restrictions satisfied during the years ended June 30, 2015 and 2014 were:

	<u>2015</u>	<u>2014</u>
Strong Future/Strong Family	\$ -	\$ 22,812
General operations	90,079	101,783
Fiscal 2014 special events sponsorship	250	-
Fiscal 2015 special events sponsorship	-	3,700
	<u>\$ 90,329</u>	<u>\$ 128,295</u>

**TriCity Family Services, Inc.**  
**Notes to Financial Statements**  
**June 30, 2015 and 2014**

**Note 4 – Mortgage Payable**

TriCity Family Services, Inc. has a mortgage payable to a local bank. The mortgage is collateralized by the Agency's real property. The mortgage bears interest of 5% and is payable in monthly principal and interest payments of \$975 with a final payment due on May 2017. The balance due at June 30, 2015 and 2014 was \$98,294 and \$104,839 respectively.

Principal payments on the mortgage payable are as follows:

<u>Years ended June 30:</u>	
2016	11,694
2017	11,694
2018	74,906
	<u>\$ 98,294</u>

In connection with refinancing the mortgage in 2012, the board designated \$25,000 of the Agency's cash to be maintained for debt service.

**Note 5 – Retirement Plan**

TriCity Family Services, Inc. maintains a tax sheltered annuity program for employees who become eligible after two years of Eligibility Service, which consists of completing at least 1,000 hours of service for each of two consecutive years. The Agency contributes 7% of the employee's gross income to the Plan. Employees may also make voluntary pretax contributions to the plan. The provisions for retirement costs for the years ended June 30, 2015 and 2014 was \$46,512 and \$41,992 respectively.

**Note 6 – Contingencies**

TriCity Family Services, Inc. receives grants from several state and local government agencies. The disbursement of grant funds requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability to the Agency. However, management believes that any such disallowed claims would not have a material effect on the financial statements or the overall financial position of the Agency.

**Note 7 – Funds Held by the Community Foundation of Fox River Valley**

TriCity Family Services, Inc. is the beneficiary of three funds held by the Community Foundation of the Fox River Valley (Community Foundation). The assets of these funds are not included in the Statements of Financial Position as the funds are not the assets of the Agency.

**TriCity Family Services, Inc.**  
**Notes to Financial Statements**  
**June 30, 2015 and 2014**

**Note 7 – Funds Held by the Community Foundation of Fox River Valley (continued)**

The TriCity Family Services Fund (the Fund) is used to provide support for the Agency in carrying out its mission and activities. Although the Fund is the property of the Community Foundation, the Agency has the right to make suggestions to the Community Foundation as to the distribution of the principal or income of the Fund. The decisions on the suggestions are at the sole discretion of the Community Foundation. The balance in the Fund at June 30, 2015 and 2014, as reported by the Community Foundation was \$122,387 and \$119,094 respectively. No distributions were received by the Agency in 2015 and 2014 from the Fund.

The TriCity Family Services Endowment Fund (the Endowment Fund) was established to provide current income and long term protection for the operation of the Agency. Although the Endowment Fund is the property of the Community Foundation, the Agency has the right to receive distributions of net income from the Endowment Fund on at least an annual basis; however, the Agency may elect to accumulate income rather than receive distributions thereof. The balance in the Endowment Fund at June 30, 2015 and 2014, as reported by the Community Foundation was \$549,401 and \$499,461 respectively. No distributions were received in 2015 and 2014 from the Endowment Fund. At June 30, 2015 and 2014, there was an accumulated net earnings available for distribution to the Agency of \$86,398 and \$68,390 respectively.

The TriCity Family Services Wilderness Challenge Program Fund (the Fund) is used to provide for the future of the Wilderness Challenge. Although the Fund is the property of the Community Foundation, the Agency has the right to make suggestions to the Community Foundation as to the distribution of the principal or income of the Fund. The decisions on the suggestions are at the sole discretion of the Community Foundation. The balance in the Fund at June 30, 2015 and 2014, as reported by the Community Foundation was \$99,283 and \$0 respectively. No distributions were received by the Agency in 2015 and 2014 from the Fund.

**Note 8 – Client Fees**

TriCity Family Services changed clinic and billing software in late April of 2014. During the year the organization raised concerns over the accounts receivable balances in the clinic and billing software vs. the financial software. It was determined the original claims were being adjusted in the clinic and billing software and those adjustments were not carrying over to the financial software. Since the allocation between 2014 and 2015 could not be determined the agency will show the adjustment in the year ending June 30, 2015. The accounts receivable balance for client fees was adjusted downward in the amount of \$177,717 to correct the accounts receivable balance. The agency has since changed the way it corrects billing in their clinic and billing software to ensure any changes made will carry over to the financial software.

**Note 9 – Date of Management's Review**

Subsequent events have been evaluated through the date of this report. It was concluded that there are no subsequent events required to be disclosed.

**TriCity Family Services**  
**Statement of Financial Position**  
As of the Month Ending December 31, 2015

Attachment C

	Actual						Dec	Variance From Prior Year	
	July	August	Sept	Oct	Nov	Dec	2014	\$	%
<b>Assets</b>									
<b>Current Assets</b>									
Cash and Cash Equivalents	\$75,447	\$102,480	\$62,951	\$49,906	\$95,451	\$122,474	\$165,260	(\$42,786)	(25.89)%
Net Accounts Receivable	\$520,625	\$397,910	\$440,404	\$433,864	\$343,947	\$306,892	\$433,113	(\$126,222)	(29.14)%
Prepaid Expenses	\$22,313	\$19,048	\$17,537	\$20,423	\$26,418	\$26,529	\$17,241	\$9,288	53.87%
<b>Total Current Assets</b>	<b>\$618,385</b>	<b>\$519,438</b>	<b>\$520,892</b>	<b>\$504,193</b>	<b>\$465,817</b>	<b>\$455,894</b>	<b>\$615,614</b>	<b>(\$159,720)</b>	<b>(25.94)%</b>
<b>Fixed Assets</b>									
Gross Fixed Assets	\$1,396,335	\$1,396,335	\$1,396,335	\$1,396,335	\$1,396,335	\$1,396,335	\$1,396,335	\$0	0.00%
Less Accumulated Depreciation	(\$766,174)	(\$767,560)	(\$768,945)	(\$770,330)	(\$771,716)	(\$771,716)	(\$741,484)	(\$30,232)	(4.08)%
<b>Net Fixed Assets</b>	<b>\$630,160</b>	<b>\$628,775</b>	<b>\$627,390</b>	<b>\$626,004</b>	<b>\$624,619</b>	<b>\$624,619</b>	<b>\$654,851</b>	<b>(\$30,232)</b>	<b>(4.62)%</b>
Due To / Due From Interfund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total Assets</b>	<b>\$1,248,545</b>	<b>\$1,148,213</b>	<b>\$1,148,281</b>	<b>\$1,130,197</b>	<b>\$1,090,435</b>	<b>\$1,080,513</b>	<b>\$1,270,465</b>	<b>(\$189,952)</b>	<b>(14.95)%</b>
<b>Liabilities</b>									
<b>Current Liabilities</b>									
Accounts Payable	\$17,194	\$3,315	\$21,573	\$20,680	\$6,782	\$30,223	\$10,937	(\$19,286)	(176.34)%
Deferred Salaries	\$0	(\$1,419)	(\$1,419)	(\$1,419)	(\$1,419)	(\$1,419)	\$0	\$1,419	0.00%
Notes Payable	\$132,729	\$107,175	\$126,619	\$152,048	\$151,487	\$125,910	\$101,623	(\$24,287)	(23.90)%
Deferred Income - Grants/Cts	\$384,731	\$334,550	\$334,550	\$303,120	\$271,690	\$238,959	\$289,383	\$50,424	17.42%
Deferred Income-EAP Contracts	\$37,632	\$33,218	\$33,218	\$34,700	\$34,285	\$29,921	\$18,891	(\$11,030)	(58.39)%
Contributions Deferred	\$0	\$0	\$0	\$0	\$0	\$0	\$73,371	\$73,371	100.00%
Accrued Vacation	\$40,009	\$40,009	\$40,009	\$40,009	\$40,009	\$40,009	\$29,433	(\$10,576)	(35.93)%
<b>Total Current Liabilities</b>	<b>\$612,295</b>	<b>\$516,849</b>	<b>\$554,551</b>	<b>\$549,137</b>	<b>\$502,834</b>	<b>\$463,603</b>	<b>\$523,637</b>	<b>\$60,034</b>	<b>11.46%</b>
	<b>\$612,295</b>	<b>\$516,849</b>	<b>\$554,551</b>	<b>\$549,137</b>	<b>\$502,834</b>	<b>\$463,603</b>	<b>\$523,637</b>	<b>\$60,034</b>	<b>11.46%</b>
<b>Net Assets</b>									
Unrestricted Funds	\$435,918	\$430,395	\$393,628	\$377,609	\$384,466	\$386,656	\$509,754	(\$123,098)	(24.15)%
Restricted Funds	\$200,333	\$200,969	\$200,103	\$203,451	\$203,135	\$230,254	\$237,073	(\$6,819)	(2.88)%
	<b>\$636,251</b>	<b>\$631,364</b>	<b>\$593,731</b>	<b>\$581,060</b>	<b>\$587,601</b>	<b>\$616,910</b>	<b>\$746,827</b>	<b>(\$129,918)</b>	<b>(17.40)%</b>
<b>Total Liabilities and Surplus</b>	<b>\$1,248,545</b>	<b>\$1,148,213</b>	<b>\$1,148,281</b>	<b>\$1,130,197</b>	<b>\$1,090,435</b>	<b>\$1,080,513</b>	<b>\$1,270,465</b>	<b>\$189,952</b>	<b>14.95%</b>

**TriCity Family Services**  
**Monthly P&L Trend**  
 Through the Month Ending December 31, 2015

	Actual						Budget	Variance to Budget	
	July	August	Sept	Oct	Nov	Dec	Dec	\$	%
<b>Revenues</b>									
<b>Public Support</b>									
Community Chests	\$4,381	\$4,381	\$4,381	\$4,381	\$4,381	\$4,381	\$4,381	\$0	0.00%
708 Funds	\$27,049	\$27,049	\$27,049	\$27,049	\$27,049	\$25,749	\$27,133	(\$1,384)	(5.10)%
State Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total Public Support</b>	<b>\$31,430</b>	<b>\$31,430</b>	<b>\$31,430</b>	<b>\$31,430</b>	<b>\$31,430</b>	<b>\$30,130</b>	<b>\$31,515</b>	<b>(\$1,384)</b>	<b>(4.39)%</b>
<b>Private Support</b>									
Contributions	\$9,550	\$16,878	\$6,457	\$19,717	\$31,954	\$91,908	\$85,950	\$5,958	6.93%
Special Events	\$1,960	\$4,775	\$586	(\$710)	\$16,021	\$2,806	\$6,000	(\$3,194)	(53.24)%
<b>Total Private Support</b>	<b>\$11,510</b>	<b>\$21,653</b>	<b>\$7,043</b>	<b>\$19,007</b>	<b>\$47,975</b>	<b>\$94,713</b>	<b>\$91,950</b>	<b>\$2,763</b>	<b>3.01%</b>
<b>Service Income</b>									
Inkind Clinical Services	\$1,964	\$1,964	\$1,964	\$1,964	\$1,964	\$1,964	\$1,964	\$0	0.00%
Client Copayments	\$9,506	\$14,711	\$6,801	\$8,945	\$8,112	\$7,486	\$8,845	(\$1,359)	(15.36)%
Medicaid Payments	\$29,941	\$12,150	\$22,954	\$21,382	\$19,231	\$21,304	\$24,357	(\$3,053)	(12.54)%
Client Insurance Payments	\$21,340	\$24,024	\$29,908	\$32,943	\$31,093	\$25,503	\$21,225	\$4,279	20.16%
Other Service Income	\$0	\$0	\$0	\$0	\$0	\$0	\$8	(\$8)	(100.00)%
<b>Service Income</b>	<b>\$62,751</b>	<b>\$52,848</b>	<b>\$61,626</b>	<b>\$65,233</b>	<b>\$60,400</b>	<b>\$56,257</b>	<b>\$56,399</b>	<b>(\$142)</b>	<b>(0.25)%</b>
EAP Income	\$4,414	\$4,414	\$4,414	\$5,189	\$5,369	\$4,364	\$4,544	(\$180)	(3.96)%
Other Income	\$904	\$18,803	\$3,316	\$158	(\$89)	\$59	\$6,998	(\$6,939)	(99.16)%
<b>Total Revenue</b>	<b>\$111,009</b>	<b>\$129,148</b>	<b>\$107,830</b>	<b>\$121,018</b>	<b>\$145,085</b>	<b>\$185,524</b>	<b>\$191,406</b>	<b>(\$5,882)</b>	<b>(3.07)%</b>
<b>Expenses</b>									
<b>Personnel Costs</b>									
Salaries & Incentives	\$101,870	\$89,471	\$101,392	\$97,723	\$98,374	\$97,791	\$104,453	\$6,662	6.38%
Benefit Costs	\$18,460	\$15,168	\$17,839	\$15,420	\$16,583	\$19,433	\$20,386	\$953	4.67%
<b>Total Personnel Costs</b>	<b>\$120,330</b>	<b>\$104,639</b>	<b>\$119,230</b>	<b>\$113,143</b>	<b>\$114,956</b>	<b>\$117,224</b>	<b>\$124,839</b>	<b>\$7,614</b>	<b>6.10%</b>
Consulting Fees	\$924	\$915	\$816	\$801	\$1,244	\$9,715	\$1,567	(\$8,148)	(520.10)%
Facilities Costs	\$6,982	\$15,547	\$12,353	\$10,860	\$7,376	\$17,504	\$9,968	(\$7,535)	(75.59)%
<b>Commodities</b>									
Office Supplies	\$318	\$499	\$311	\$3,600	\$89	\$983	\$675	(\$308)	(45.60)%
Postage	\$25	\$14	(\$27)	\$45	\$3,116	\$252	\$542	\$290	53.45%
Books & Journals	\$0	\$0	\$0	\$0	\$0	\$0	\$33	\$33	100.00%

## TriCity Family Services

## Monthly P&amp;L Trend

Through the Month Ending December 31, 2015

	Actual						Budget	Variance to Budget	
	July	August	Sept	Oct	Nov	Dec	Dec	\$	%
Subscriptions	\$0	\$168	\$0	\$0	\$64	\$0	\$167	\$167	100.00%
Program Materials	\$880	\$32	\$194	\$363	(\$25)	\$65	\$167	\$102	61.00%
Total Commodities	\$1,223	\$713	\$477	\$4,009	\$3,244	\$1,300	\$1,583	\$283	17.90%
Staff Expenses									
Training/Conference Fees	\$0	\$418	\$938	\$654	\$150	\$165	\$1,000	\$835	83.50%
Travel/Lodging/Meals	\$0	\$20	\$30	\$23	\$0	\$0	\$83	\$83	100.00%
Local Mileage	\$252	\$49	\$98	\$103	\$91	\$12	\$267	\$255	95.47%
Dues & Memberships	\$370	\$100	\$0	\$0	\$195	\$0	\$250	\$250	100.00%
Professional Liability Insurance	\$721	\$721	\$0	\$721	\$721	\$721	\$721	\$0	0.00%
Total Staff Expenses	\$1,343	\$1,308	\$1,066	\$1,501	\$1,157	\$898	\$2,321	\$1,423	61.31%
Other Costs									
Friends of TriCity	\$128	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Bad Debt Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$417	\$417	100.00%
Miscellaneous Expense	\$1,887	\$3,215	\$612	\$535	\$308	\$1,638	\$917	(\$721)	(78.70)%
Bank Charges	\$386	\$1,501	\$516	\$601	\$108	\$18	\$542	\$524	96.66%
Loan Payment	\$410	\$508	\$461	\$501	\$594	\$573	\$459	(\$114)	(24.75)%
Accreditation	\$0	\$0	\$0	\$0	\$400	\$0	\$33	\$33	100.00%
Board Development	\$0	\$21	\$0	\$0	\$0	\$0	\$42	\$42	100.00%
Wilderness Challenge Expense	\$41	\$0	\$206	(\$31)	\$0	\$449	\$0	(\$449)	0.00%
WCP Follow-up Group	\$0	\$0	\$173	\$0	\$0	\$0	\$167	\$167	100.00%
Self Compassion Group	\$0	\$0	\$57	\$0	\$0	\$0	\$0	\$0	0.00%
Family Connections Expenses	\$1,650	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Chick Chat Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$402	\$402	100.00%
ICDP USA Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$443	\$443	100.00%
Equipment Purchases	\$0	\$0	\$5,671	\$0	\$0	\$0	\$667	\$667	100.00%
Website Development	\$0	\$0	\$0	\$0	\$0	\$0	\$17	\$17	100.00%
Depreciation	\$1,385	\$1,385	\$1,385	\$1,385	\$1,385	\$0	\$1,386	\$1,386	100.00%
Rent	\$1,362	\$1,362	\$0	\$0	\$4,934	\$4,449	\$7,184	\$2,735	38.08%
Reminiscence Group	\$0	\$0	\$0	\$0	\$0	\$0	\$33	\$33	100.00%
Caregiver of Older Adults Support Group	\$0	\$0	\$0	\$0	\$0	\$0	\$13	\$13	100.00%
Latina Women's Group	\$0	\$0	\$0	\$0	\$0	\$59	\$0	(\$59)	0.00%
Other Costs	\$7,250	\$7,994	\$9,082	\$2,993	\$7,729	\$7,186	\$12,720	\$5,534	43.50%

**TriCity Family Services**  
**Monthly P&L Trend**  
Through the Month Ending December 31, 2015

	Actual					Budget	Variance to Budget		
	July	August	Sept	Oct	Nov	Dec	\$	%	
Resource Development Exp	\$1,290	\$2,920	\$2,438	\$383	\$2,838	\$2,389	\$2,687	\$299	11.11%
Resource Development Exp	\$1,290	\$2,920	\$2,438	\$383	\$2,838	\$2,389	\$2,687	\$299	11.11%
Total Expenses	\$139,344	\$134,035	\$145,463	\$133,689	\$138,544	\$156,216	\$155,685	(\$530)	(0.34)%
<b>NET SURPLUS/(DEFICIT)</b>	<b>(\$28,334)</b>	<b>(\$4,887)</b>	<b>(\$37,633)</b>	<b>(\$12,671)</b>	<b>\$6,541</b>	<b>\$29,309</b>	<b>\$35,721</b>	<b>(\$6,412)</b>	<b>(17.95)%</b>

**TriCity Family Services**  
**Statement of Activity**  
Through the Month Ending December 31, 2015

	Actual	Budget	Prior Yr	Variance From Budget		Variance From Prior Year	
				\$	%	\$	%
<b>Revenues</b>							
<b>Public Support</b>							
Community Chests	\$26,288	\$26,288	\$26,425	\$0	0.00%	(\$137)	(0.52)%
708 Funds	\$160,994	\$162,800	\$161,569	(\$1,806)	(1.11)%	(\$575)	(0.36)%
State Funds	\$0	\$0	\$12,626	\$0	0.00%	(\$12,626)	(100.00)%
<b>Total Public Support</b>	<b>\$187,282</b>	<b>\$189,088</b>	<b>\$200,621</b>	<b>(\$1,806)</b>	<b>(0.96)%</b>	<b>(\$13,339)</b>	<b>(6.65)%</b>
<b>Private Support</b>							
Contributions	\$176,464	\$260,500	\$267,068	(\$84,036)	(32.26)%	(\$90,604)	(33.93)%
Special Events	\$25,438	\$24,650	\$16,555	\$788	3.20%	\$8,883	53.66%
<b>Total Private Support</b>	<b>\$201,902</b>	<b>\$285,150</b>	<b>\$283,623</b>	<b>(\$83,248)</b>	<b>(29.19)%</b>	<b>(\$81,721)</b>	<b>(28.81)%</b>
<b>Service Income</b>							
Inkind Clinical Services	\$11,781	\$11,781	\$11,781	\$0	0.00%	\$0	0.00%
Client Copayments	\$55,560	\$53,072	\$12,792	\$2,488	4.69%	\$42,769	334.35%
Medicaid Payments	\$126,962	\$146,143	\$130,210	(\$19,181)	(13.12)%	(\$3,248)	(2.49)%
Client Insurance Payments	\$164,811	\$127,347	\$98,312	\$37,463	29.42%	\$66,498	67.64%
Other Service Income	\$0	\$50	\$0	(\$50)	(100.00)%	\$0	0.00%
<b>Service Income</b>	<b>\$359,114</b>	<b>\$338,394</b>	<b>\$253,095</b>	<b>\$20,720</b>	<b>6.12%</b>	<b>\$106,019</b>	<b>41.89%</b>
EAP Income	\$28,166	\$27,266	\$28,244	\$899	3.30%	(\$78)	(0.28)%
Other Income	\$23,151	\$41,990	\$37,019	(\$18,839)	(44.87)%	(\$13,868)	(37.46)%
<b>Total Revenue</b>	<b>\$799,615</b>	<b>\$881,888</b>	<b>\$802,602</b>	<b>(\$82,273)</b>	<b>(9.33)%</b>	<b>(\$2,987)</b>	<b>(0.37)%</b>
<b>Expenses</b>							
<b>Personnel Costs</b>							
Salaries & Incentives	\$586,620	\$626,715	\$577,106	\$40,095	6.40%	(\$9,514)	(1.65)%
Benefit Costs	\$102,903	\$122,317	\$105,246	\$19,414	15.87%	\$2,343	2.23%
<b>Total Personnel Costs</b>	<b>\$689,523</b>	<b>\$749,032</b>	<b>\$682,352</b>	<b>\$59,509</b>	<b>7.94%</b>	<b>(\$7,171)</b>	<b>(1.05)%</b>
Consulting Fees	\$14,415	\$9,400	\$12,420	(\$5,015)	(53.35)%	(\$1,995)	(16.06)%
Facilities Costs	\$70,621	\$62,089	\$136,701	(\$8,532)	(13.74)%	\$66,079	48.34%
<b>Commodities</b>							
Office Supplies	\$5,799	\$4,050	\$2,628	(\$1,749)	(43.19)%	(\$3,171)	(120.63)%
Postage	\$3,426	\$3,250	\$1,626	(\$176)	(5.40)%	(\$1,799)	(110.65)%
Books & Journals	\$0	\$200	\$0	\$200	100.00%	\$0	0.00%

**TriCity Family Services**  
**Statement of Activity**  
Through the Month Ending December 31, 2015

	Actual	Budget	Prior Yr	Variance From Budget		Variance From Prior Year	
				\$	%	\$	%
Subscriptions	\$232	\$1,000	\$262	\$768	76.80%	\$30	11.45%
Printing	\$0	\$0	(\$32)	\$0	0.00%	(\$32)	(100.00)%
Program Materials	\$1,509	\$1,000	\$509	(\$509)	(50.93)%	(\$1,000)	(196.36)%
<b>Total Commodities</b>	<b>\$10,966</b>	<b>\$9,500</b>	<b>\$4,994</b>	<b>(\$1,466)</b>	<b>(15.43)%</b>	<b>(\$5,972)</b>	<b>(119.57)%</b>
<b>Staff Expenses</b>							
Training/Conference Fees	\$2,325	\$6,000	\$1,394	\$3,675	61.25%	(\$931)	(66.73)%
Travel/Lodging/Meals	\$73	\$500	\$339	\$427	85.49%	\$267	78.61%
Local Mileage	\$605	\$1,600	\$841	\$995	62.17%	\$236	28.04%
Dues & Memberships	\$665	\$1,500	\$1,300	\$835	55.67%	\$635	48.85%
Professional Liability Insurance	\$3,605	\$4,326	\$3,933	\$721	16.67%	\$328	8.34%
Staff Recruitment	\$0	\$0	\$59	\$0	0.00%	\$59	100.00%
<b>Total Staff Expenses</b>	<b>\$7,273</b>	<b>\$13,926</b>	<b>\$7,867</b>	<b>\$6,653</b>	<b>47.77%</b>	<b>\$594</b>	<b>7.55%</b>
<b>Other Costs</b>							
Friends of TriCity	\$128	\$0	\$893	(\$128)	0.00%	\$764	85.61%
Bad Debt Expense	\$0	\$2,500	\$0	\$2,500	100.00%	\$0	0.00%
Miscellaneous Expense	\$8,196	\$5,500	\$5,162	(\$2,696)	(49.01)%	(\$3,033)	(58.76)%
Bank Charges	\$3,131	\$3,250	\$3,084	\$119	3.65%	(\$48)	(1.55)%
Loan Payment	\$3,048	\$2,756	\$2,755	(\$292)	(10.61)%	(\$293)	(10.64)%
Accreditation	\$400	\$200	\$4,400	(\$200)	(100.02)%	\$4,000	90.91%
Board Development	\$21	\$250	\$99	\$229	91.52%	\$78	78.58%
Wilderness Challenge Expense	\$666	\$0	\$1,350	(\$666)	0.00%	\$684	50.65%
WCP Follow-up Group	\$173	\$1,000	\$0	\$827	82.74%	(\$173)	0.00%
Self Compassion Group	\$57	\$0	\$3,268	(\$57)	0.00%	\$3,211	98.26%
Family Connections Expenses	\$1,650	\$3,000	\$0	\$1,350	45.00%	(\$1,650)	0.00%
Chick Chat Expenses	\$0	\$2,410	\$60	\$2,410	100.00%	\$60	100.00%
ICDP USA Expenses	\$0	\$2,656	\$0	\$2,656	100.00%	\$0	0.00%
Equipment Purchases	\$5,671	\$12,000	\$139	\$6,329	52.74%	(\$5,532)	(3,980.17)%
Website Development	\$0	\$100	\$0	\$100	100.00%	\$0	0.00%
Depreciation	\$6,927	\$8,313	\$8,313	\$1,386	16.67%	\$1,385	16.67%
Rent	\$12,106	\$43,103	\$8,127	\$30,997	71.91%	(\$3,980)	(48.97)%
Reminiscence Group	\$0	\$200	\$0	\$200	100.00%	\$0	0.00%
Caregiver of Older Adults Support Group	\$0	\$80	\$0	\$80	100.00%	\$0	0.00%

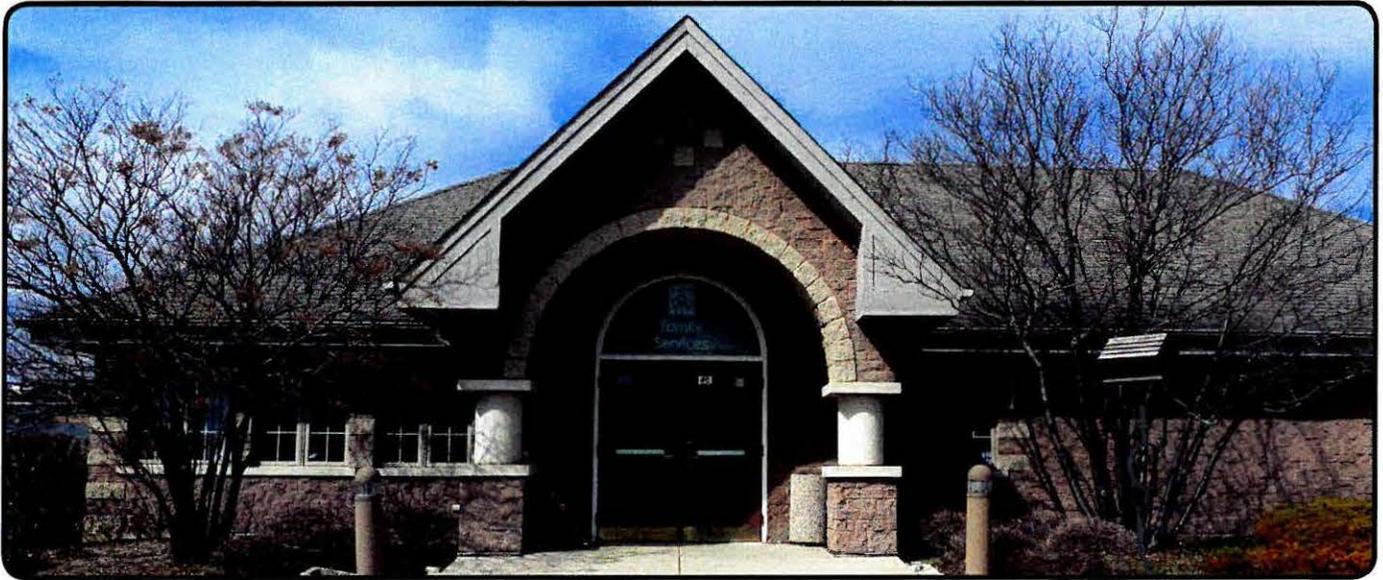
**TriCity Family Services**  
**Statement of Activity**  
Through the Month Ending December 31, 2015

	<b>Actual</b>	<b>Budget</b>	<b>Prior Yr</b>	<b>Variance From Budget</b>		<b>Variance From Prior Year</b>	
				<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
Latina Women's Group	\$59	\$0	\$0	(\$59)	0.00%	(\$59)	0.00%
Other Costs	\$42,234	\$87,317	\$37,648	\$45,083	51.63%	(\$4,585)	(12.18)%
Resource Development Exp	\$12,258	\$18,625	\$15,846	\$6,367	34.18%	\$3,588	22.64%
Resource Development Exp	\$12,258	\$18,625	\$15,846	\$6,367	34.18%	\$3,588	22.64%
Total Expenses	\$847,290	\$949,889	\$897,827	\$102,600	10.80%	\$50,537	5.63%
<b>NET SURPLUS/(DEFICIT)</b>	<b>(\$47,675)</b>	<b>(\$68,002)</b>	<b>(\$95,225)</b>	<b>\$20,327</b>	<b>29.89%</b>	<b>\$47,550</b>	<b>49.93%</b>



# Family Services

Strengthening People – Building Community



## 2015 Annual Report

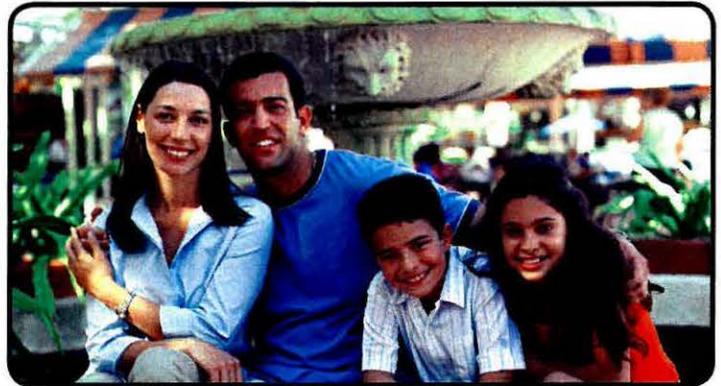
*Client Stories*

*A Message from Our Leadership*

*Who We Are*

*How We've Grown*

*Thank You to Our Donors*



life-changing

hopeful

supportive

journey

goal-oriented

Dear TriCity Family Services:

Without my family being involved in the Family-Based Treatment for Eating Disorders (FBT) program, I don't think I would have made so much progress in just a few months. I have become a stronger, healthier, and much more balanced person. I am able to recognize un-healthy thoughts and not act out on them. I am 100% dedicated to the recovery process and I am hopeful for the future.

I have realized that I don't need an eating disorder to make decisions for me and I have switched my perspective from me versus food to me versus the eating disorder.

FBT has radically changed my life. I would hate to think about where I would be today if I didn't get involved in the program. I am so thankful for FBT and I feel truly blessed that I am a part of it. It definitely works!

Sincerely,

An Adolescent FBT Client

recovery

encouraging

successful

transforming

# Letter from the Board President and Executive Director

Dear Friends:

One of the greatest benefits arising from the ritual of preparing the agency's Annual Report is the discipline it imposes upon us to push the pause button, to shift our focus from all that we are doing - from the endless number-crunching, report-writing, planning, and putting-out of fires - to appreciating where we have been and what we have accomplished. On the heels of a year that seemed unusually "task saturated", we are especially grateful for the opportunity to pull our noses away from the grindstone and take note of the fruit of our labor and the blessings that carried us through the past twelve months.

From the outset of FY 2015, major operational and administrative projects consumed the time and energy of numerous board members and staff: completing an arduous re-accreditation process; adapting to the State's new rollout of Medicaid Managed Care; transitioning to a new IT provider; managing two state audits; implementing a grant-funded capital improvement program; and launching a new four-year strategic planning process. Although anticipated and accepted as part of running the business of the agency, the volume of these projects caused much concern, at least within management, about the extent to which resources were being pulled away from our regular mission-centered activities - staff training and development, program evaluation, and, most importantly, service delivery and the fundraising we needed to do to support those services. Contracting out these projects was not an option; neither was it realistic to recruit volunteer assistance. The only option was to bear down and keep our noses to the grindstone.

Perseverance paid off and as the year progressed major projects were completed and administrative headaches subsided. Those of us who dared to lift our noses from the grindstone and take notice of all that had been accomplished during our period of preoccupation with major projects were both amazed and incredibly gratified. By the close of FY '15 the agency had:

- ✓ Generated a 23% increase in the number of individuals served in its Counseling Programs
- ✓ Experienced continuing growth in its new Family-Based Treatment for Eating Disorders Program
- ✓ Launched a beautiful new website
- ✓ Enriched its partnerships with schools and other area providers
- ✓ Increased and improved its marketing efforts
- ✓ Maintained its community networking commitments
- ✓ Secured an endowment to help ensure the future of its Wilderness Challenge Program
- ✓ Succeeded in matching the Endowment Fund Challenge Grant offered by the Community Foundation of the Fox River Valley
- ✓ Held the most successful Annual Gala & Benefit in its history!

Yes, it is a testament to the strength and resilience of this agency to have accomplished so much in the midst of so many "necessary distractions". However, we recognize that our strength and resilience come from the members of our organizational family - our skilled and dedicated staff; our amazing volunteers who lead, and give, and roll up their sleeves in so many ways; and you, our generous and steadfast supporters who enable us to continue our mission of service. Thank you all for joining together to help carry on the important work of TriCity Family Services...while the grindstone keeps turning!

Gratefully,



Jason Schneider  
President



James R. Otepka  
Executive Director



# 2014-2015 Board of Directors

Jason Schneider, President  
*John J. Malm & Associates*

Kyle Breunlin  
*KB Principal*

Cynthia Kadela  
*Nalco, an Ecolab Company*

Susan Parker  
*Artemis Protection*

Jim Di Ciaula, Vice President  
*BMO Harris Bank*

Dean Carlson  
*St. Charles Bank & Trust*

John Knewitz  
*Retired School Administrator*

Barbara Riebe  
*Community Volunteer*

Greg Mills, Secretary  
*Waddell & Reed*

Kelly Haab-Tallitsch  
*SmithAmundsen*

Craig Larsen  
*AHC Advisors, Inc.*

Tom Russe  
*Sterling Bank*

Steve Kannaka, Treasurer  
*Site Maintenance, Inc.*

Jeff Howell  
*Pivotal Home Solutions*

Pat Laverty  
*Community Volunteer*

Abby Szklarek  
*Community Volunteer*

David Atkinson  
*Reynolds Consumer Products*

Cheryl Johnson  
*Public Health Administrator (ret.)*

Jim Meister  
*Exelon Generation*

Brian Warner  
*Community Volunteer*

Kristin Behmer  
*Friends of TriCity Family Services*

Rosalie Jones Link  
*The Holmstad*

Dr. Eric Nolan  
*Creekwood Associates*

David Williams  
*Comcast*

## Board-Level Volunteers on the Quality Advisory Committee

Dudley Burgess, Chair

Gail Fritz

Rick Gabriel

Mark Podl

Dr. Cheryl Troyer

## Other Board-Level Volunteers

Diane Gibson  
*Marketing Committee and Programs & Services Committee*

Bill Minderman  
*Human Resources Committee*

Sandi Pajak  
*Human Resources Committee*

# Friends of TriCity Family Services Board

Kristin Behmer  
*President*

Diane Gibson  
Jennifer Downing  
*Annual Gala & Benefit*

Janet Hosler  
Jody Snyder  
*Savory Sips*

Caroline Olinger  
*Adopt-a-Family Thanksgiving*

Kristie Dienst  
*Secretary, Past President*

Anne Stephans  
*Fall Fashion Show*

Carolyn Minear  
*Snowflake Shuffle*

Anne Stephans  
*Membership*

Connie Meister  
*Treasurer*

Rob Anderson  
Sue Broxman  
*Great Lobster Fly-In*

Joanne Spitz  
*Adopt-a-Family Christmas*

Judy Burgess  
Mary Ann Rosenfelder  
*Social*

Stephenie Sacca  
*Adopt-a-Family Easter*

Kari Bartel  
*Staff Appreciation*

# Our Mission

TriCity Family Services (TCFS) is a private, not-for-profit human service agency serving the community members and organizations of central Kane County. The agency is dedicated to strengthening people and building community through the provision of quality, affordable counseling, youth crisis intervention, prevention, and early intervention services that promote sound mental health and effective family functioning. As a community-based agency, TCFS promotes service excellence, honesty, hopefulness, personal responsibility, and respect for others.

# Our Vision

Building upon our distinctive competency as a provider of **family-centered mental health treatment** and wellness services, we envision a future in which TriCity Family Services will:

- Be recognized as the provider of choice for individuals, couples, and families at all income levels seeking high quality, affordable, outpatient mental health services delivered **across the family life cycle**;
- Continue to assume a leadership role in treating **children's mental health disorders**;
- Continue to partner with schools, law enforcement, and other local providers, maximizing the use of existing resources and **collaborating** in the design and delivery of needed mental health services;
- Continue its traditions of creating and delivering programs designed to **prevent** the occurrence of substance abuse and mental health problems and **promote individual and family wellness**;
- Partner with the local medical community in **integrating the delivery of physical and mental health care**; and
- Assume a primary role in working with local employers to create and maintain healthy work forces through the delivery of innovative **employee assistance services**.

# 2014-2015 Programs & Services

For nearly 50 years, TriCity Family Services (TCFS) has been Kane County's leading provider of counseling and other mental health services to clients of all ages and all income levels.

Our experienced team of professional therapists provides the residents of central Kane County and other neighboring Chicagoland communities with counseling, Family-Based Treatment for Eating Disorders, emotional wellness workshops and support groups, and employee assistance programs.

As a community-based, non-profit agency, TCFS accepts most major insurance plans, offers sliding-scale fee adjustments, and does not deny services based on an inability to pay.

TCFS is committed to helping our clients strengthen themselves, their families, and their communities.

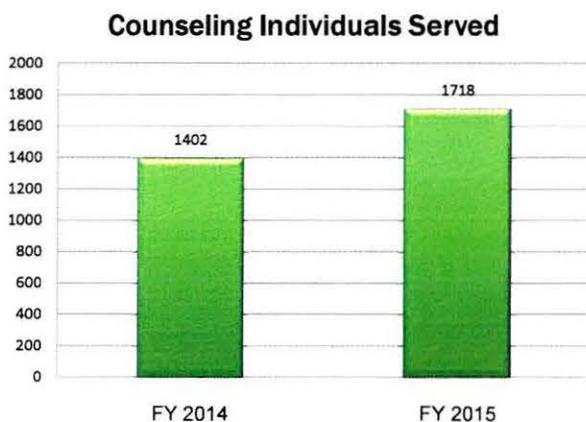


# Counseling

Counseling is the core of our work at TriCity Family Services.

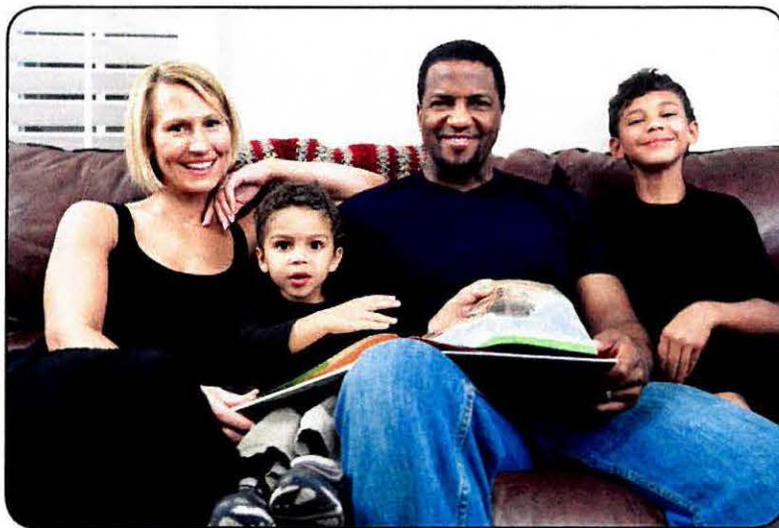
We offer family-based counseling for children, teens, adults, and seniors for a variety of issues faced throughout the family life-cycle. In addition, we offer a variety of service options to meet specific needs, including individual, couples, family, and group counseling; case management; psychiatric services; and urgent assessments.

Our highly skilled and licensed therapists are committed to providing compassionate and confidential services that empower individuals and promote family wellness.



**The number of individuals served by our Counseling Services increased 23%**

*I am able to get through situations without getting so worked up about it and I can deal with my emotions better, resulting in a happier me.*



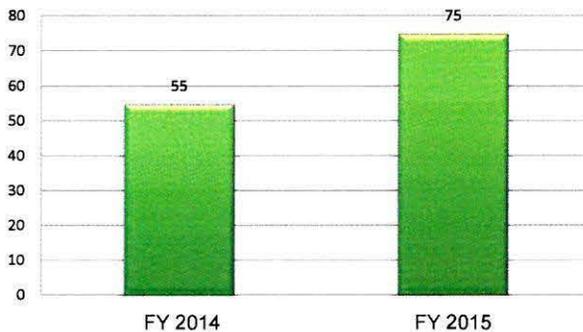
# Family-Based Treatment for Eating Disorders

Our unique, practical, evidence-based outpatient approach recognizes parents as the best resource for their child's recovery, and uses a team model that includes the therapist, the family physician, family members, and other partners to achieve success. FBT empowers parents to take an active role in resolving their child's disordered eating and restoring weight to a healthy range. This program helps families dealing with:

- Anorexia
- Bulimia
- Binge Eating
- Disordered Eating

*At TriCity Family Services, we believe that eating disorders are treatable, and that everyone is capable of a complete and full recovery.*

**Family-Based Treatment for Eating Disorders Individuals Served**



**The number of individuals served by our FBT Program increased 36%**

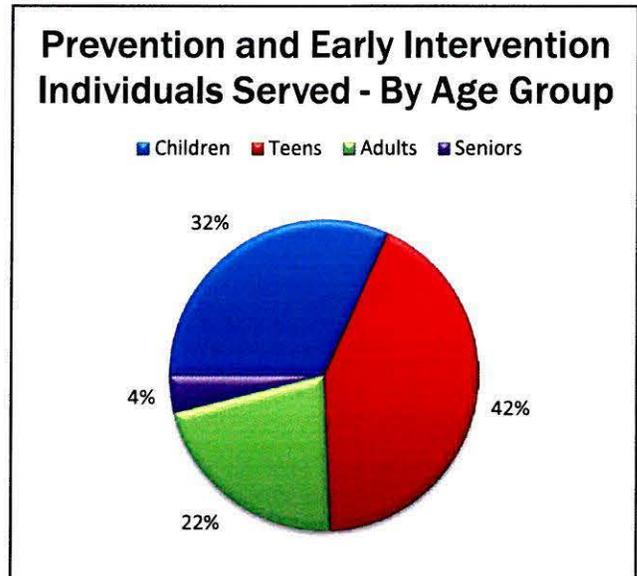
*The monsters of an eating disorder are scary sometimes, but they can't truly hurt you. Even in my weakest moments, I have a network of support to fall back on because of FBT.*



# Prevention and Early Intervention

TCFS offers prevention and early intervention workshops for children and teens that focus on anger management, conflict resolution, positive decision-making, and self-esteem development. For adults and seniors, various support groups meet regularly.

- Bridges – A workshop for children who are adjusting to their parents’ divorce or separation
- Caregiver Connections - Support and training for childcare providers
- Chick-Chat – An all-girl workshop for 4th, 5th, and 6th graders who want to develop a strong sense of self
- Family Connections – A multi-week program designed to build family communication skills, positive habits, and attitudes of respect transferable to the home, the school, and the community
- Grandparents Raising Grandchildren Group – A support group for grandparents who are the primary care providers for their grandchildren
- Lazarus House Parent and Family Group – Onsite support for parents and children living at the Lazarus House homeless shelter
- Lazarus House Women’s Group – Onsite support for female guests of the Lazarus House
- Single Moms Group – A support group for single mothers
- Smart Choices – An anger management workshop for youth
- Wilderness Challenge Program - A therapeutic canoeing and camping adventure for adolescents at risk of a difficult transition to high school
- Wilderness Challenge Follow-Up Group – Social activities for past Wilderness Challenge Program participants



*I am so happy I got to see a new side of me during this [Wilderness Challenge] trip.*

*The trip taught me to be a more patient person and how to be mentally strong, more focused, and come out of my shell.*



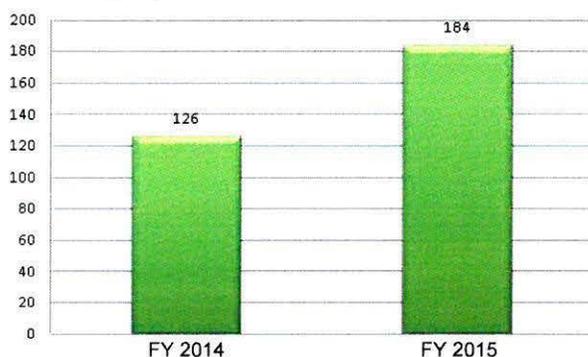
# Employee Assistance Programs

Since 1985 TCFS has partnered with employers to help employees achieve peak performance in the workplace and at home. Services we offer include training seminars, wellness workshops, and individual counseling sessions.

TCFS understands that every company has its own unique needs and budget. That is why we offer our services two different ways: as fully-inclusive EAP contracts, and as an a-la-carte Employer Assist Program.

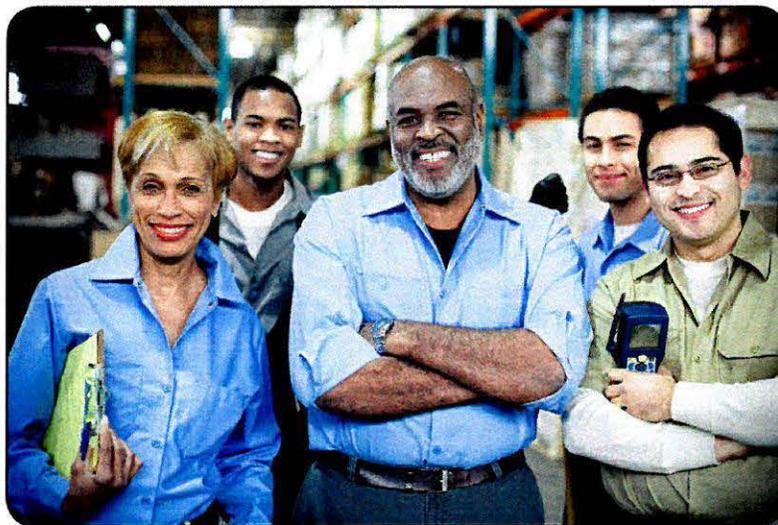
Our workplace programs are delivered by experienced workplace counselors who know and understand the needs of employers, employees, and their families. We are committed members of the community, not just a voice on an impersonal “800” number, and our local presence means we are accessible and responsive to specific needs.

**Employee Assistance Clients Served**



**The number of clients (employers) served by our Employee Assistance Programs increased 46%**

*It is a relief to have an outlet, or safe place, for concerns that are not life-shattering enough to receive intensive counseling. I am very thankful for the opportunity to have this EAP.*



# JULY 2014-JUNE 2015 FINANCIAL HIGHLIGHTS\*

INCOME	AMOUNT	% OF TOTAL
Public Funding		
State	\$27,357	2%
Local	\$306,295	19%
United Way/Community Chests	\$51,851	3%
Private Funding		
Individuals	\$156,401	10%
Corporations/Foundations	\$158,556	10%
Churches/Community Groups	\$13,330	1%
Other Grants and Contributions	\$75,079	5%
Special Events	\$200,801	13%
Service Related		
Client Fees/Insurance	\$401,019	25%
In-Kind Clinical	\$36,702	2%
EAPs & Other Programs	\$146,754	9%
Miscellaneous	\$7,184	0%
<b>TOTAL</b>	<b>\$1,581,329</b>	<b>100%</b>
EXPENSES		
Personnel-Related Costs	\$1,409,828	80%
Facilities & Depreciation	\$176,821	10%
Other Operating Expenses	\$168,972	10%
<b>TOTAL</b>	<b>\$1,755,621</b>	<b>100%</b>

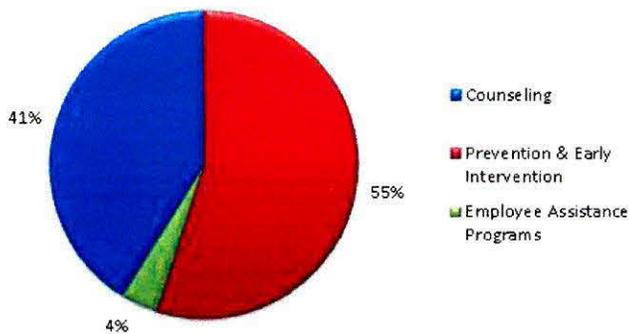
It is the position of the TriCity Family Services Board of Directors that when end-of-year revenues exceed expenses, those dollars will be devoted first and foremost to replacing lost reserves, and then to addressing the ever-increasing demand for agency services.

\*Preliminary audit figures. TriCity Family Services changed clinic and billing software in late April of 2014. During the year the organization raised concerns over the accounts receivable balances in the clinic and billing software vs. the financial software. It was determined the original claims were being adjusted in the clinic and billing software and those adjustments were not carrying over to the financial software. Since the allocation between 2014 and 2015 could not be determined the agency will show the adjustment in the year ending June 30, 2015. The accounts receivable balance for client fees was adjusted downward in the amount of \$177,717 to correct the accounts receivable balance. The agency has since changed the way it corrects billing in their clinic and billing software to ensure any changes made will carry over to the financial software.

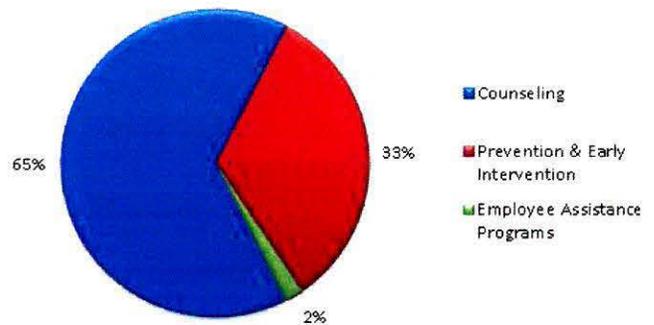
# JULY 2014-JUNE 2015 SERVICE STATISTICS

In Fiscal Year 2015, TriCity Family Services served 4,175 clients and their family members, generating a total of 26,843 hours of service.

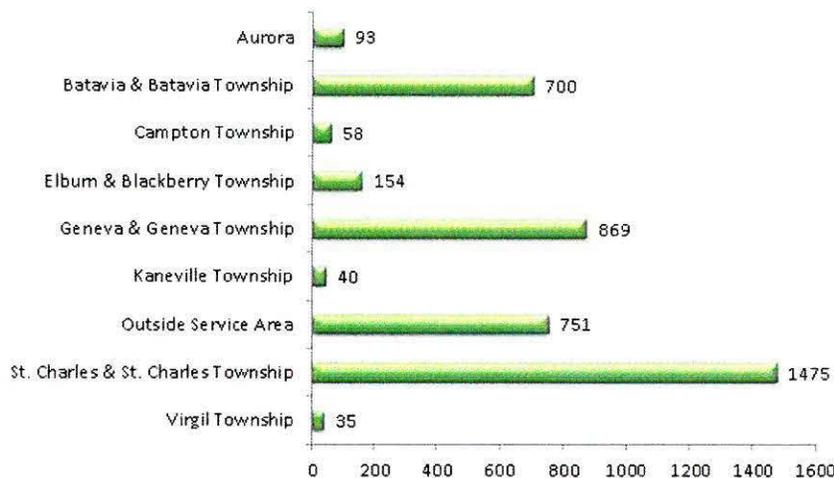
## FY '15 Individuals Served



## FY '15 Hours of Service



## FY '15 Individuals Served by Township



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*Midwest Dental Implantology*  
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Mr. and Mrs. Robert Bolz

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Ms. Jane Kolb

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Mr. Ben Waldie and Rev. Melinda Hinners

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*In memory of Dewey Thayer*  
Mrs. Betty J. Thayer

*In memory of David Watson*  
Mr. Colin Watson

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Ms. Nicol Christianson

*In honor of Mr. and Mrs. William Connell*  
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2570 Foxfield Road, Suite 101 • St. Charles IL 60174

630-232-1070

[tricityfamilyservices.org](http://tricityfamilyservices.org)

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Internal Revenue Service

Department of the Treasury

District  
Director

Person to Contact: EO:TPA

TriCity Family Services  
321 Hamilton Street  
Deneva, IL 60134

Telephone Number: 1-800-424-1040  
312-435-1040

Refer Reply to: 90-0106

Date: November 9, 1989

RE: Confirmation  
EIN: 23-7310008

This is in response to the letter dated September 19, 1989 regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued in September, 1973, 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)(2).

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.

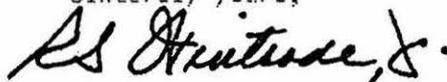
If your gross receipts each year are normally \$25,000.00 or more, you are required to file Form 990, Return of Organizations Exempt from Income Tax by the fifteenth day of the fifth month after the end of your annual accounting period.

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. Wintrobe Jr.  
District Director

# **Lazarus House**

City of St. Charles  
708 Mental Health Board  
Accountability Report for Funds Expended Checklist (Revised 10/29/15)

It is the responsibility of the agency requesting City of St. Charles 708 Mental Health Board funding to verify all Accountability Report requested information is submitted at the time of application submission.

Please use the following checklist to sign off as you compile your application packet for submission. Incomplete applications or applications submitted after **January 29, 2016 - NOON** will not be considered for funding for the 2016/2017 funding period.

Please submit your information in the order in which it appears on the application.

Initialed by Grant Requestor as included in application packet

- 1. LE Agency and contact information completed.
- 2. LE 2016/2017 total funding request is: \$48,400.
- 3. LE Completed narrative mission of the organization as it relates to the City of St. Charles 708 Mental Health Board's mandate for services to residents with, or at risk of:
  - a. mental illness and psychological disorders,
  - b. developmental disabilities, including mental retardation, cerebral palsy, epilepsy and autism spectrum disorders,
  - c. addictions including chemical; alcohol and substance abuse, and other addictions (gambling, sexual, shopping, etc.).
- 4. LE Grant requestor has specifically described organization's goals as it relates to the City of St. Charles mission.
- 5. LE Individuals served may only be counted once, regardless of the number of times served per fiscal year through direct service hours. Grant requestor has specifically described the percent and dollar amount of expenditures toward the benefit of the City of St. Charles residents in the following categories:
  - a. 1:1 direct services with clients (e.g., 50% or \$5,000 of \$10,000 total grant funds).
  - b. Direct services to groups of clients.
  - c. Workshops, lectures, and community presentations for education and training.
  - d. Administrative expense, office support, and overhead for agency expense.
- 6. LE With the application provide the following information:
  - LE Attached annual detailed budget or year ending Financial Statements and annual report.
  - LE Described St. Charles 708 Fund Expenditure History for past three years.
  - LE The total number of individuals your agency served in the past year 371.
  - LE Direct number of individuals living **within the City of St. Charles city limits** served 180.
  - LE Direct number of service hours provided to City of St. Charles residents: 17,276.
  - LE Quantified costs allocated to the services provided, (i.e., cost per hour and or program costs for City of St. Charles residents) \$564,963.
  - LE Identified other services provided to and for the City of St. Charles' residents.
  - LE Attached a list of current Board of Directors for you agency *as specified in our application*.
  - LE Attached a copy of your current 501 (c) (3).
  - LE **MAKE SURE 708 Mental Health description is included in your financial statements.**

Keep in mind individuals are to be counted only once, regardless of the number of times served per fiscal year though the direct number of hours these individuals are served need to be quantified.

Lazarus House Agency submitting their funding request application 1-13-2016 Date

Name of Agency

Liz Eakins Signature Executive Director Title/Position

Print Name of Person Completed Application

Date: 1/13/2016

**City of St. Charles**  
**708 Mental Health Board**  
**Accountability Report for Funds Expended (rev. 2015)**

Agency Name: Lazarus House

Contact Person: Liz Eakins, Executive Director Phone #: (630) 587-2144

Main Office Address: 214 Walnut St.

St. Charles, IL 60174

**Funding requested from City of St. Charles 708 Board for fiscal year 2016/17: \$48,400**

*\* This request is based on 10% of the estimated cost of service to those with mental health, developmental disabilities, substance abuse, and /or drug abuse issues and their children. It does not include the projected cost of care that Lazarus House provides to other St Charles residents that are at risk of these issues (such as domestic violence victims and their children).*

**Describe mission (include narrative explaining how mission relates to City of St. Charles):**

The mission of Lazarus House is to offer guests connected to our communities who are homeless or in need hope for the future by providing hospitality, food, safe shelter, and education – tools for life. The purpose of services is to assist clients to increase self-sufficiency with the goal of achieving and maintaining permanent housing. Lazarus House has an Emergency Shelter Program and a Center for Transitional Living Program-both serving those connected to Batavia, Geneva, St. Charles, and western rural Kane County, Illinois. In 2006 a new Women and Children's Day Center (which is part of the Emergency Shelter program.) was added along with an expanded Homeless Prevention/Outreach program. In 2008 a nearby building was purchased to provide desperately needed space for the Outreach program and for other operating needs. This building, the Community Resource Center, opened in October, 2008. The ability to provide ongoing emergency shelter, transitional housing and homeless prevention services in a single permanent location with a coordinated case management approach is cost effective and enhances positive outcomes for those that are served from St. Charles. This methodology serves those in the community who are homeless or in need who also have special needs including those with mental illness, developmental disabilities, chronic medical conditions, alcohol/drug addictions, and victims of domestic violence.

**Describe specific goals that fit City's mission and indicate how goals will be accomplished.**

Lazarus House goals that support the City's mission include:

- Help homeless persons return to independent living with the skills and habits needed for long-term success.
- Offer services and referrals to those in need in our community in order to prevent homelessness and support the well being of individuals and their families.

These goals are enabled by activities of stewardship and collaboration that form a core part of the City of St. Charles' mission. The goal of the St Charles 708 Community Mental Health Board is to assist with services for City of St Charles residents with, or at risk of, mental disorders, developmental disabilities, and /or substance abuse. Through its homeless and homeless prevention programs, Lazarus House serves residents of St Charles who have, or at risk of having, these conditions. Specifically, Lazarus House will collaborate with the City of St. Charles, the County, area social service agencies and landlords to provide the support services needed by homeless St. Charles residents (many with mental health or substance abuse issues) to help them gain and retain permanent housing. Through its state and federally funded rental subsidy programs, Lazarus House will also work with qualifying St. Charles families at risk of losing housing to provide rental assistance and support services. The goal is to enable households to retain permanent housing and to improve financial, budgeting, and

Agency Name: Lazarus House

other skills to create stronger, more secure lives in this community going forward. These programs also allow for re-housing of those previously homeless, who, as a result of Lazarus House services, are ready again for independent living. The strong collaboration that exists between the staff, other agencies and the 1,900 plus volunteers that support the work of Lazarus House, helps maintain and strengthen the social character of St. Charles. Working with others to solve problems contributes to a safe and secure community and a better future for the City and its residents.

Through its programs Lazarus House:

- 1) Promotes mental health by providing a safe place and case management to help support the well-being of those with substance abuse, mental illness and /or other disabilities. Our education staff, trained volunteers, along with professionals from TriCity Family Services, St. Charles Bank & Trust, and Community Crisis Center of Elgin, offer a number of classes for adults and children on topics such parenting, self-esteem, healthy relationships, domestic violence, budgeting and employment skills to improve each person's well-being.
- 2) Provides specific assistance with disorders and treatment through our own needs assessment process, case management and education approach, action plans, and house rules. We collaborate closely with the Ecker Center for Mental Health, Renz Addiction Counseling Center, and other service providers to help those needing formal assessments and treatment to access needed services and receive needed care. Our staff works closely with homeless parents, collaborating with school districts and service providers to provide early intervention for kids at risk of developing mental health issues and other illnesses.
- 3) Helps detect and treat mental health and substance abuse disorders at the earliest stages through our assessment process at intake. Those affected by these disorders are linked to programs at both Renz and Ecker Centers or other appropriate programs to begin the process of treatment and recovery. Case managers screen all guests for health insurance coverage. Those who need insurance benefit Lazarus House Case Managers who assist them in applying for Medicaid; a necessary component to receiving desperately needed mental health, substance abuse and other medical care. Additionally, we offer parenting classes, domestic violence support groups and life skills classes to help prevent mental illnesses from becoming worse.
- 4) Supports rehabilitation through our case management and follow-up process to help ensure treatment plans are followed.

**Describe specifically how allocated funds will be expended and quantify services provided to the City of St. Charles:**

- **Attach a budget detail for the funds sought.**
- **Include a brief program description on each item or service.**
- **Funds from 708 Mental Health Board and/or funds from other sources.**

Based on historical trends and current projections, in FY16 and FY17, Lazarus House anticipates serving approximately 150 St Charles residents and providing 11,000 nights of service in its Emergency Shelter and Transitional Living Programs. Our request includes \$42,400 of funding to cover 10% of the estimated \$424,000 cost of providing a projected 8,000 nights of service in FY17 to St. Charles residents and their children with mental health and/or substance abuse issues at a projected cost of approximately \$53 per day. The estimated cost of service and related costs for those adults with these issues is \$371,500 (7,000 nights of service). The estimated cost of serving the children of those with these issues is \$53,000 (1,000 nights of service.) Services include: safe shelter, food, personal hygiene items, shower and laundry facilities, clothing through the local

**Agency Name:** Lazarus House

clothes closet, healthcare through a local free clinic and other local funding, case management, coaching, linkage to needed services in the community and to federal and state programs, including access to mental health and substance abuse services, transportation for work, school appointments, budgeting and credit repair, employment assistance/skills upgrade, GED tutoring, assistance with securing college scholarships and job training grants, in-house classes that support successful living, and provide one-time and ongoing government funded rental and utility assistance to qualifying low income households. We also offer limited financial assistance for prescription medications.

In addition, funding is requested to cover 10% of the cost of supporting Outreach Program guests from St Charles who have mental health and/or substance abuse issues. Last year, ongoing rental assistance subsidies were provided to 28 low income St. Charles households (39 persons) to enable them to remain in housing and avoid homelessness. One-time assistance was provided to an additional 5 St. Charles households (14 persons). The average daily cost incurred by Lazarus House per household after lease payments was \$10 per day. For 21 of these households, under the terms of the rental assistance grants that help to support the programs in which they participate, we are able to provide case management to help address the issues that have caused them to be homeless or at risk of homelessness. Seventeen persons in these St Charles households have issues with mental health, substance abuse, or developmental disabilities. For the 5 St Charles households who received one-time assistance in FY15 rental assistance programs, Lazarus House met with each household to discuss needs, qualifications for the rental program, and resources available to address financial, food, health, mental health, substance abuse, and other needs. Those participating are also invited to participate in Lazarus House's training classes that cover topics such as parenting, self-esteem, healthy relationships, domestic violence, budgeting and employment. In FY15, St Charles households with mental health, substance abuse, or developmental disabilities were provided 5,975 days of ongoing rental subsidies and other support services, at a total cost of \$59,750.

In FY17, we anticipate again providing ongoing support services to a minimum of 20 St Charles households with mental health, substance abuse, and other disability issues. Our funding request is based on 10% (\$6,000) of the estimated FY17 \$60,000 cost of providing these households service at an estimated cost of \$10 per day.

The attached budget shows the \$1,050,689 projected FY17 cost for the Emergency Shelter and Center for Transitional Living Programs and \$372,990 for the Outreach Program. The estimated budget for fiscal year 2017 is \$1,423,679. The overall budget is comparable to the FY16 budget. We have continued to closely scrutinize the budget to control costs in all areas while maintaining essential services.

Sources for funding these budgets are listed. Based on historical experience, Lazarus House has projected funding from United Way/Community Chest agencies in Batavia, Geneva and St. Charles, 708 Mental Health Boards in Geneva and St. Charles, Kane County Community Development Block Grant Program, Department of Human Services (DHS) Emergency and Transitional Housing Services, DHS Homeless Youth Program, DHS Emergency Solutions Grant, Housing & Urban Development (HUD), Federal Emergency Management Agency (FEMA), the Illinois Housing Development Authority and contributions from individuals, businesses, churches, clubs, foundations, and fund raising events. These fund raising events include: Golf Outing, Run/Walk and a new Gala event.

Agency Name: Lazarus House

**St. Charles 708 Fund Expenditure History – explain how funds allocated from previous year were expended and purposes of those expenditures in relation to St. Charles residents of the funding you received last year. Note: if funding allocation is over \$25,000, attach most recent financial statements, audit and annual report:**

For the year ended June 30, 2015, 9,121 nights of service were provided to St. Charles residents at a cost of \$483,413 (using FY15 audited cost per day figures). These services were provided to 145 persons from St. Charles. Costs were expended to pay for the services noted in response to the prior question: clothing, shelter, case management, training, access to needed medical and mental health services in the community, transportation, etc. Of these totals, 6,978 nights of service were provided to St Charles residents with mental health, substance abuse and/or developmental disabilities—at a cost of \$369,834. In FY14, a total of 5,627 nights of service were provided to these St Charles residents—at a cost of \$298,231 and in FY13, 5,778 nights of service were provided—at a cost of \$288,900.

In addition, 8,155 days of ongoing rental subsidy and other services were provided to 27 St Charles households (35 people) to enable them to become/stay housed, at a total cost, excluding lease payments, of \$81,550. Of these totals, 5,975 days were provided to 20 households with mental health and other issues at a cost of \$59,750. In FY14, a total of 7,950 days were provided to 27 households with these issues at a cost of \$79,500 and in FY13, a total of 6,150 days were provided to 23 households at a cost of \$61,500.

General donations continue to be below desired levels in this tight economic environment. The net income earned at Christmas time is used each year to help cover the lean months when expenses exceed revenues. As in the past few years, Lazarus House has operated with a focus to keep the lights on and provide essential services. We continue significant cost containment measures.

**On an annualized (12 month) basis, provide information on City of St. Charles residents served:**

**Direct service: number of individual clients/consumers served:** 9,121 nights of service were provided to 145 persons from St. Charles in FY15. Forty-nine (49) % of all nights of service provided by Lazarus House were to persons from St. Charles. 6,978 nights of service (77%) provided to those in St Charles, were provided to households with mental health, substance abuse or other disability issues. In addition, 27 St. Charles households were provided interim and ongoing rental assistance to enable them to remain in housing. Six St Charles households were provided one-time assistance. Thirty-one persons and their children were provided rental assistance and related support services had mental illness and/or substance abuse issues.

**Aggregate number of direct service hours provided:** Nights of service noted above is one measure of service hours, a figure we report to the 708 Board quarterly. We also have established a daily cost of service for the Outreach program. Another measure is the staff time involved with case management, operations and education. We have 13 full time equivalents (FTE) staff who support case management, operations, and training (6.4 FTEs for St. Charles residents). This translates to over 27,000 service hours (13,250 hours for St. Charles residents).

**Describe agency cost basis per client/consumer served (e.g., per hour cost and/or program costs allocated to City of St. Charles residents and how this was derived):**

In FY15 a night of service in our emergency shelter and transitional housing programs cost \$53 per day. This is calculated by dividing our FY15 actual audited Emergency Shelter and Transitional Housing expenses of \$977,331 by our actual FY15 shelter nights of 18,444. This reflects the costs associated with providing the

Agency Name: Lazarus House

variety of ongoing support services to help the homeless return to self-sufficient living in permanent housing. In FY16 we anticipate a cost per day of \$53 based on a budget of \$1,050,689 and 19,243 nights of service (exclusive of the outreach program). In FY15 the cost of our ongoing rental support outreach program was \$10 per day per household. This figure, net of lease payments, includes the cost of support services, case management, budget assistance and operating costs. The estimated daily cost for outreach in FY16 is projected to continue at about \$10 per day.

**Identify other services provided to and for the benefit of City of St. Charles' residents (education, presentations, volunteer training and group activities/events).**

Other services that benefit City of St. Charles residents include: 1) Serving as a de facto help line for those in crisis who do not know where else to turn for help. Last year we fielded over 1,600 financial needs calls, an average of 134 per month. These calls exclude the numerous calls Lazarus House handles regarding referrals to persons seeking advice on where to get mental health, substance abuse and other types of help for themselves or loved ones. 2) Serving as a soup kitchen for people who are food insecure in our community. 3) Volunteer training and providing many opportunities for St. Charles residents to serve others in a meaningful way. 4) Participation in St. Charles Housing Commission, St. Charles Ministerial Association and other groups whose goals support a stronger St. Charles. Host a monthly social service provider networking lunch. Serve on the Kane County Continuum of Care.

**Attach a list of current Board of Directors for your agency, listing the length of time that each Board member has served in their current term. Also attach a brief summary of how Board members are elected, the qualifications sought, and any term limits for Board members.**

**Attach a copy of current 503C or tax exempt status certification.**

**Please note that agencies that are allocated funds from the STC 708 Board in excess of \$25,000.00 in any fiscal year are also subject to the following requirements:**

1. Monthly financial statements must be submitted to the Government Operations Committee of the St. Charles City Council by no later than the 15<sup>th</sup> day of the following month.
2. An annual report must be submitted to this same Committee.
3. A representative of the agency must make a brief presentation describing the purpose of the agency, it's future plans and how it's programs and services have benefited the residents of St. Charles to this Committee on an annual basis at a date and time to be determined (following the allocation recommendation process by the STC 708 Board, but prior to the actual release of any funds).

Funding request amount for current fiscal year \$48,400

Application Date: 1/13/2016

For STC 708 Board Only:

Recommended funding for current fiscal year: \$                      Recommendation Date:

Lazarus House FY16 and FY17 Proposed Budget

	FY16 Program Allocation				FY17 Program Allocation				FY15 Actuals
	FY16 Budget	ES	CTL	Outreach	FY17 Budget	ES	CTL	Outreach	
<b>Income</b>									
4000 · Donations	538,826	404,120	53,883	80,824	538,826	404,120	53,883	80,824	447,842
4600 · In-Kind Contribution	32,000	23,040	8,960	0	32,000	23,040	8,960	0	32,870
4950 · Occupancy Fees- CTL	23,400	0	23,400	0	23,400	0	23,400	0	23,703
4960 · Application Fees - CTL	800	0	800	0	800	0	800	0	800
4160 · LH Fundraising Events	92,000	30,673	30,664	30,664	92,000	30,673	30,664	30,664	48,240
4200 · General Grants/Foundations	154,000	114,360	29,640	10,000	154,000	114,360	29,640	10,000	154,223
4300 · Government Grants	456,441	150,872	83,489	222,080	456,441	150,872	83,489	222,080	458,306
4500 · 708 Boards	56,500	40,680	15,820	0	56,500	40,680	15,820	0	57,000
4400 · United Way/ Community Chest	37,582	32,582	5,000	0	37,582	32,582	5,000	0	38,332
4700 · Interest Income	830	598	232	0	830	598	232	0	803
4800 · Other Income	31,300	6,260	2,504	22,536	31,300	6,260	2,504	22,536	27,284
<b>Total Income</b>	<b>1,423,679</b>	<b>803,184</b>	<b>254,392</b>	<b>366,104</b>	<b>1,423,679</b>	<b>803,184</b>	<b>254,392</b>	<b>366,104</b>	<b>1,289,404</b>
<b>Ex 5400 · Payroll Expense</b>	<b>792,250</b>	<b>594,188</b>	<b>102,993</b>	<b>95,070</b>	<b>792,250</b>	<b>594,188</b>	<b>102,993</b>	<b>95,070</b>	<b>751,198</b>
5500 · Employee Benefits	81,000	60,750	10,530	9,720	81,000	60,750	10,530	9,720	88,154
5000 · Advertising/ Community Outreach	2,550	850	850	850	2,550	850	850	850	2,661
5010 · Bank Service Charges	3,000	1,000	1,000	1,000	3,000	1,000	1,000	1,000	2,523
5015 · Cash Over/Short	0	0	0	0	0	0	0	0	-4
5030 · Dues and Subscriptions	1,500	345	330	825	1,500	345	330	825	1,672
5050 · Furniture, Fixtures & Equipment	6,050	3,767	2,283	0	6,050	3,767	2,283	0	6,359
5060 · Guest Expenses	37,000	26,947	10,053	0	37,000	26,947	10,053	0	42,632
5071 · Outreach Materials & Supplies	0	0	0	0	0	0	0	0	0
5090 · Insurance	12,201	7,565	2,440	2,196	12,201	7,565	2,440	2,196	13,369
5095 · Insurance, Workers' Comp	21,466	14,812	3,435	3,219	21,466	14,812	3,435	3,219	17,156
5100 · Meals & Entertainment	0	0	0	0	0	0	0	0	0
5110 · Miscellaneous	2,000	1,000	500	500	2,000	1,000	500	500	2,755
5200 · Office Supplies	9,600	3,457	2,784	3,359	9,600	3,457	2,784	3,359	9,902
5600 · Postage & Delivery	5,200	1,924	1,196	2,080	5,200	1,924	1,196	2,080	5,126
5700 · Printing	1,940	647	646	647	1,940	647	646	647	1,927
5800 · Professional Fees	31,656	12,349	9,652	9,655	31,656	12,349	9,652	9,655	29,075
5900 · Recognition	900	300	300	300	900	300	300	300	793
6300 · Rental Assistance	222,080	0	0	222,080	222,080	0	0	222,080	221,042
6500 · Telephone	9,300	6,324	1,488	1,488	9,300	6,324	1,488	1,488	9,392
6600 · Training Expense	1,100	660	154	286	1,100	660	154	286	759
6700 · Travel	2,350	1,363	564	423	2,350	1,363	564	423	2,560
5040 · Fundraising	30,850	10,286	10,282	10,282	30,850	10,286	10,282	10,282	8,421
<b>Total Program Expense</b>	<b>1,273,993</b>	<b>748,533</b>	<b>161,479</b>	<b>363,980</b>	<b>1,273,993</b>	<b>748,533</b>	<b>161,479</b>	<b>363,980</b>	<b>1,217,470</b>
6900 · Interest Expense	0	0	0	0	0	0	0	0	0
6200 · Occupancy Expense	63,000	36,540	23,310	3,150	63,000	36,540	23,310	3,150	62,485
6400 · Repairs & Maintenance	17,600	13,376	3,891	333	17,600	13,376	3,891	333	21,327
5020 · Depreciation	69,086	21,417	42,142	5,527	69,086	21,417	42,142	5,527	68,806
<b>Total Occupancy Expense</b>	<b>149,686</b>	<b>71,333</b>	<b>69,344</b>	<b>9,010</b>	<b>149,686</b>	<b>71,333</b>	<b>69,344</b>	<b>9,010</b>	<b>152,618</b>
<b>Total Expense</b>	<b>1,423,679</b>	<b>819,866</b>	<b>230,823</b>	<b>372,990</b>	<b>1,423,679</b>	<b>819,866</b>	<b>230,823</b>	<b>372,990</b>	<b>1,370,088</b>

## Lazarus House Board of Directors

### OFFICERS

**President:** Betsy Penny  
**Vice President:** Deb Akins

**Secretary:** Bob McDowell  
**Treasurer:** Steve Sager

Name	Home Address	Employer	Term	Years in Office	Skills
Deb Akins	704 Gray St. St. Charles, IL 60174 Email: deb.akers@bmo.com	V.P. BMO Harris Bank N.A. 1200 E. Warrenville Rd. Naperville, IL 60563	2017	1 1/2	Management
Lynette Anderson	421 S. 11th St St. Charles, IL 60174 Email: LynetteA@HosannaChurch.com	Director of Children and Family Ministries Hosanna Lutheran Church 36W925 Red Gate Rd. St. Charles IL 60175	2018	1/2	Strategic Planning, Community Connections, Faith Community Connection
Lynn Bruesewitz	1707 Patricia Lane St. Charles, IL 60174 Email: lbruese@innkontrol.com	Owner, Software Support Systems, Inc. 803 S. 5th Ave St. Charles, IL 60174	2017	1 1/2	Technology, Community Connections
Diane DeWitte	228 Sedgewick Circle St. Charles, IL 60174 Email: ddewitte@sbcglobal.net	Office Assistant DuPage Airport Authority 2700 International Dr., Ste 200 West Chicago, IL 60185	2018	1/2	Human Resources, Community Connections
Peter Fazio	2661 Sandpiper Trail West Chicago, IL 60185 Email: pfaziojr@pjfazio.com	Owner, EAP Sales, LLC 504 Congress Circle Roselle, IL 60172	2018	1/2	Property Management & Construction, Public Relations, Revenue Generation
John Glenn	820 King Henry Lane St. Charles, IL 60174 Email: john@GlennConnection.com	MBA, Real Estate Broker Coldwell Banker Residential 2690 E Main St St Charles IL 60174	2018	1/2	Property Management & Construction, Finance, Legislative Committees, Organization Development, Public Relations, Strategic Planning, Technology and Revenue Creation.
Carolyn Hanna	8 N. Daniels Drive Batavia, IL 60510 Email: cahanna05@gmail.com	Commercial Insurance Broker Corkill Insurance Agency, Inc. 25 NW Point Blvd, 625 Elk Grove Village, IL 60606	2017	1 1/2	Human Resources, Legal Contacts, Organization Development, PR/Marketing, Risk Management, Strategic Planning, Community Contacts, Prior Board Experience, Revenue Generation
Thomas Hansen	253 Birch Lane St. Charles, IL 60175 Email: thansen@bankstcharles.com	President, St. Charles Bank & Trust 411 W. Main St. St. Charles, IL 60174	2016	1 1/2	Finance, Organization Development, Public Relations, Strategic Planning, Community Contacts, Revenue Creation
Julie Harter	46W085 Ellithorpe Rd Hampshire, IL 60140 Email: Harter_Julie@yahoo.com	Executive Director, Ernst & Young 155 North Wacker Drive, Chicago, Illinois 60606	2016	2 1/2	Human Resources, Organization Development, Technology, Revenue Generation, Customer Experience Design
Kathy Lamkin	1221 Falcon Ridge Dr. Elgin, IL 60124 Email: klamkin@stcharlesil.gov	Director of Human Resources, City of St. Charles 2 E. Main St. St. Charles, IL 60174	2016	1 1/2	Human Resources, Organizational Development, Social Work, Risk Management, prior LH internship.
Robert McDowell	3N231 E. Mary Lane St. Charles, IL 60175 Email: bobmcdowell@sbcglobal.net	Owner/President McDowell, Inc of St. Charles 521 West Main Street St. Charles, IL 60174	2016	2 1/2	Property Management & Construction, Strategic Planning, Community Contacts, Prior Board Experience
John Michalak	541 W. Thornwood Dr. South Elgin, IL 60177 Email: johnmichalak@sbcglobal.net	VP, Chicago Investment Advisory Council, Inc. 1601 E. Main St. St. Charles, IL. 60174	2017	1 1/2	Finance

## Lazarus House Board of Directors

Beth Mooncotch	3108 S. Route 59, Ste. 124-360 Naperville, IL 60564 Email: bmooncotch@gmail.com	Social Worker, MSW	2017	1 1/2	Psychology/Social work, Community Contacts, Faith Community Connection, Revenue Creation, Organizational Development
Amy Nelson	1617 Richter Dr. Batavia, IL 60510 Email: amy.nelson@bps101.net OR bnbatavia@sbcglobal.net	Community Outreach Coordinator, Batavia Schools	2016	1 1/2	Helping the homeless, Community contacts, Faith Community Connection
Betsy Penny	90 Whittington Course St. Charles, IL 60174 Email: betspenny@sbcglobal.net	Retired, St. Charles City Council Alderman and Special Education Teacher	2016	2 1/2	Community Contacts, Organization Development
Jim Skaar	640 McKinley Ave Geneva, IL 60134 Email: jim@skaarlaw.com	Attorney Law Office of James D. Skaar 220 South 3rd St. Geneva, IL 60134	2017	1 1/2	Legal
Steve Sager	40 Horne St. St. Charles, IL 60174 Email: steve@jshcpas.com	CPA, MBA Jones, Sager, Haines & Co. LLP 1001 East Main St., Suite B St. Charles, IL 60174	2018	1/2	Finance, Organization Development
Pastor Dave Mann	310 S 14th St Saint Charles, IL 60174-2511 Email: pastordave@stcharlesfmc.org	Free Methodist Church representative	n/a*		Landlord Perspective

\*Nonvoting member

### Board development occurs:

- At each meeting as part of the education of members about the operations and ministry of Lazarus House. - Through information shared with the Executive Board on fiduciary matters gleaned from conferences
- through review of needs and risk areas in the strategic plan
- Through subcommittees on key Lazarus House matters. Newer and more experienced members will learn and share from each other through these committees.

Board elections: Take place annually at the June meeting. Individual Board members may be voted in during subsequent months if a vacancy exists and a qualified candidate is interested. There are a maximum of 17 voting members allowed on the Board at any one time. Terms are for 1, 2, or 3 year periods, with approximately 1/3 of the terms expiring each year. Officer positions are all one year terms. No limits exist on how many terms a Board member or officer may have. Applications for prospective candidates are gathered throughout the year. One or more Board members presents the candidate for consideration. Attributes considered in Board member selection are a balance of the types of skills listed in the far right column above, along with leadership, commitment to the mission of Lazarus House and the needs of the poor, and connection to the area served by Lazarus House.

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

DEPARTMENT OF THE TREASURY

Date:

FEB 04 2002

LAZARUS HOUSE  
214 WALNUT ST  
ST CHARLES, IL 60174-0000

Employer Identification Number:  
36-4187609  
DLN:  
17053005740002  
Contact Person:  
DAVID B KOUCKY ID# 31368  
Contact Telephone Number:  
(877) 829-5500  
Our Letter Dated:  
March 1998  
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.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

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

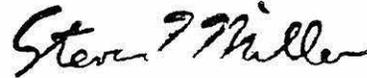
Letter 1050 (DC/CG)

LAZARUS HOUSE

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,

A handwritten signature in cursive script that reads "Steven T. Miller".

Steven T. Miller  
Director, Exempt Organizations

**Lazarus House**  
**Budget Performance Month & YTD (cash)**

**December 2015**

	Dec 15	Budget	\$ Over Budget	% of Budget	Jul - Dec 15	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
<b>Income</b>									
4000 · Donations	163,795.31	139,889.00	23,906.31	117.09%	340,411.79	336,782.23	3,629.56	101.08%	538,826.00
4160 · LH Fundraising Events	7,465.00	30,000.00	-22,535.00	24.88%	40,463.49	53,766.53	-13,303.04	75.26%	92,000.00
4200 · General Grants/Foundations	69,300.00	57,778.00	11,522.00	119.94%	119,000.00	89,234.00	29,766.00	133.36%	154,000.00
4300 · Government Grants	19,377.55	63,120.55	-43,743.00	30.7%	136,279.40	235,000.69	-98,721.29	57.99%	456,441.00
4400 · United Way/ Community Chest	2,521.08	850.00	1,671.08	296.6%	14,617.42	15,515.66	-898.24	94.21%	37,582.00
4500 · 708 Boards									
4510 · St. Charles 708 Comm. MHB	0.00				45,100.00				
4520 · Geneva 708	11,700.00				11,700.00				
4500 · 708 Boards - Other	0.00	11,400.00	-11,400.00	0.0%	0.00	56,500.00	-56,500.00	0.0%	56,500.00
<b>Total 4500 · 708 Boards</b>	<b>11,700.00</b>	<b>11,400.00</b>	<b>300.00</b>	<b>102.63%</b>	<b>56,800.00</b>	<b>56,500.00</b>	<b>300.00</b>	<b>100.53%</b>	<b>56,500.00</b>
4600 · In-Kind Contribution	4,051.50	5,000.00	-948.50	81.03%	18,170.79	17,822.60	348.19	101.95%	32,000.00
4700 · Interest Income	0.00	69.00	-69.00	0.0%	329.34	414.00	-84.66	79.55%	830.00
4800 · Other Income	2,347.43	2,600.00	-252.57	90.29%	14,276.94	15,676.44	-1,399.50	91.07%	31,300.00
4950 · Occupancy Fees- CTL	2,163.91	1,950.00	213.91	110.97%	11,055.01	11,682.62	-627.61	94.63%	23,400.00
4960 · Application Fee- CTL	100.00	100.00	0.00	100.0%	250.00	350.00	-100.00	71.43%	800.00
<b>Total Income</b>	<b>282,821.78</b>	<b>312,756.55</b>	<b>-29,934.77</b>	<b>90.43%</b>	<b>751,654.18</b>	<b>832,744.77</b>	<b>-81,090.59</b>	<b>90.26%</b>	<b>1,423,679.00</b>
<b>Gross Profit</b>	<b>282,821.78</b>	<b>312,756.55</b>	<b>-29,934.77</b>	<b>90.43%</b>	<b>751,654.18</b>	<b>832,744.77</b>	<b>-81,090.59</b>	<b>90.26%</b>	<b>1,423,679.00</b>
<b>Expense</b>									
5000 · Advertising/ Community Outreach	30.98	200.00	-169.02	15.49%	924.98	1,194.00	-269.02	77.47%	2,550.00
5010 · Bank Service Charges	754.60	600.00	154.60	125.77%	1,577.00	1,446.97	130.03	108.99%	3,000.00
5015 · Cash Over/Short	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
5020 · Depreciation	5,728.24	5,728.24	0.00	100.0%	34,369.44	34,369.44	0.00	100.0%	69,086.00
5030 · Dues and Subscriptions	0.00	0.00	0.00	0.0%	733.40	655.00	78.40	111.97%	1,500.00
5040 · Fundraising	1,247.76	1,200.00	47.76	103.98%	19,893.40	11,450.61	8,442.79	173.73%	30,850.00
5050 · Furniture, Fixtures & Equipment	256.96	300.00	-43.04	85.65%	2,426.53	3,754.91	-1,328.38	64.62%	6,050.00
5060 · Guest Expenses	5,713.09	6,200.00	-486.91	92.15%	20,842.61	19,646.31	1,196.30	106.09%	37,000.00
5071 · Outreach Materials & Supplies	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
5090 · Insurance	1,010.53	1,010.56	-0.03	100.0%	6,063.30	6,063.36	-0.06	100.0%	12,201.00
5095 · Insurance, Workers' Comp	2,065.00	2,065.00	0.00	100.0%	12,390.00	12,390.00	0.00	100.0%	21,466.00
5100 · Meals & Entertainment	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
5110 · Miscellaneous	236.09	1,020.00	-783.91	23.15%	537.17	1,400.00	-862.83	38.37%	2,000.00
5200 · Office Supplies	868.73	879.70	-10.97	98.75%	4,915.52	4,803.99	111.53	102.32%	9,600.00
5400 · Payroll Expense	93,853.38	61,216.83	32,636.55	153.31%	427,667.76	394,278.69	33,389.07	108.47%	792,250.00
5500 · Employee Benefits	5,466.78	6,434.00	-967.22	84.97%	29,372.00	35,825.53	-6,453.53	81.99%	81,000.00
5600 · Postage & Delivery	962.00	200.00	762.00	481.0%	4,263.31	2,740.88	1,522.43	155.55%	5,200.00
5700 · Printing	0.00	0.00	0.00	0.0%	2,242.62	965.00	1,277.62	232.4%	1,940.00
5800 · Professional Fees	1,300.00	1,300.00	0.00	100.0%	22,455.50	22,755.50	-300.00	98.68%	31,656.00
5900 · Recognition	573.06	150.00	423.06	382.04%	739.63	350.00	389.63	211.32%	900.00
6200 · Occupancy Expense	4,448.97	5,000.00	-551.03	88.98%	30,949.04	30,664.89	284.15	100.93%	63,000.00
6300 · Rental Assistance	17,799.26	18,000.00	-200.74	98.89%	103,931.83	104,176.55	-244.72	99.77%	222,080.00
6400 · Repairs & Maintenance	1,692.38	1,500.00	192.38	112.83%	7,116.11	8,592.71	-1,476.60	82.82%	17,600.00
6500 · Telephone	807.85	750.00	57.85	107.71%	4,774.57	4,582.97	191.60	104.18%	9,300.00
6555 · Gain/Loss on Disposal	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
6600 · Training Expense	0.00	50.00	-50.00	0.0%	1,019.77	506.57	513.20	201.31%	1,100.00
6700 · Travel	285.29	171.01	114.28	166.83%	1,033.54	1,450.00	-416.46	71.28%	2,350.00
6900 · Interest Expense	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
<b>Total Expense</b>	<b>145,100.95</b>	<b>113,975.34</b>	<b>31,125.61</b>	<b>127.31%</b>	<b>740,239.03</b>	<b>704,063.88</b>	<b>36,175.15</b>	<b>105.14%</b>	<b>1,423,679.00</b>
<b>Net Income</b>	<b>137,720.83</b>	<b>198,781.21</b>	<b>-61,060.38</b>	<b>69.28%</b>	<b>11,415.15</b>	<b>128,680.89</b>	<b>-117,265.74</b>	<b>8.87%</b>	<b>0.00</b>

Lazarus House  
Balance Sheet-Cash Basis

As of December 31, 2015

Dec 31, 15

ASSETS

Current Assets

Checking/Savings

1010 · 022 Op Checking - H.B	142,038.62
1040 · 282 HUD Operating - H.B	48,108.71
1050 · 812 CTL Operating - H.B	9,678.57
1060 · 4031 Benefit Checking - H.B	5,402.46
1070 · 0793 Operating Checking - PNC	1,939.00
1080 · 863 Vanco & Paypal Checking-H.B	34,031.38
1090 · 766 Debit Card Checking - H.B	493.95
1100 · Cash On Hand - Petty Cash	200.00
1110 · Gift Card	9,373.21
1140 · MB Financial Money Market	249,747.10
1145 · 825 STC Bank & Trust	249,621.20
1155 · IHDA RHSP Checking 005 - USbank	1,975.00
1165 · Securities America	99.42

Total Checking/Savings 752,708.62

Other Current Assets

Complete Payroll Payment	1,217.09
1350-00 · Prepaid Insurance	1,424.02
1355 · Prepaid Supplies Inventory	13,323.10
1380 · Prepaid Deposits	3,113.75
1390 · Prepaid Rent	3,000.00

Total Other Current Assets 22,077.96

Total Current Assets 774,786.58

Fixed Assets

1410 · Buildings Asset Account	1,638,983.17
1420 · Equipment Asset Account	62,937.74
1430 · Land Asset Account	290,000.00

Total Fixed Assets 1,991,920.91

TOTAL ASSETS 2,766,707.49

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Credit Cards

1520 · Office Depot	406.95
---------------------	--------

Total Credit Cards 406.95

Other Current Liabilities

1620 · Ace Hardware	30.98
2010 · Payroll Liabilities	10,718.16
2021-00 · Accrued Payroll	36,372.00
2023-00 · Accrued Vacation	26,401.35
2026 · Deferred Program Revenue	12,873.25
2040 · Key Deposit- CTL	450.00

Total Other Current Liabilities 86,845.74

Total Current Liabilities 87,252.69

Total Liabilities 87,252.69

Equity

3100 · Temp restricted net assets	379,950.82
3900 · Unrestricted Net Assets	2,288,088.83
Net Income	11,415.15

Total Equity 2,679,454.80

TOTAL LIABILITIES & EQUITY 2,766,707.49



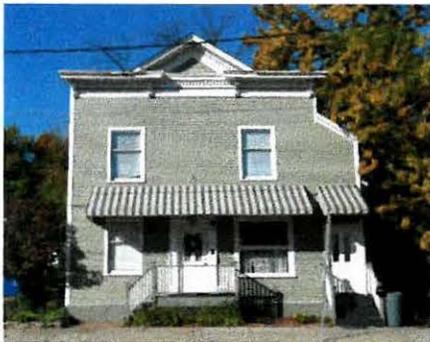
# LAZARUS HOUSE 2015 ANNUAL REPORT

Our mission is to offer guests connected to our communities who are homeless or in need hope for the future by providing hospitality, food, safe shelter and education – tools for life.  
*May all who enter feel the love of Jesus.*

## Lazarus House Facilities



Main Building (location for donation drop offs)  
This facility houses the Emergency Shelter & Center for Transitional Living  
214 Walnut St. (At corner of Walnut St. & 3<sup>rd</sup> St, entrance on 3<sup>rd</sup> St.)



Women & Children's Day Center  
15 S. 3<sup>rd</sup> St



Community Resource Center  
308 Walnut St.

We believe that everyone here is a gift from God, and we are here to help those that need assistance. We work together with many social service agencies, a large and wonderful network of volunteers, federal, state and community resources, and our donors to help provide the specific services needed by each person and family.

**Our desire is to give all those coming to our doors  
the opportunity for hope and a future.**



Lazarus House  
214 Walnut Street  
St. Charles, IL 60174

Main Number: 630-587-2144  
Outreach Number: 630-587-5872  
Visit us at [www.lazarushouseonline.com](http://www.lazarushouseonline.com)



## **Lazarus House Provides Safe Refuge to People in Need**

This past fiscal year Lazarus House served an average of 51 homeless persons per day at its shelter.

Our programs are:

### **Emergency Shelter Program**

- Our Emergency Shelter serving men, women and children from St. Charles, Geneva, Batavia and western rural Kane County is open day and night, year round. The shelter program provides hospitality, food, safe shelter, case management and other support services whose goal is to help people return to successful, independent living.
- All Emergency Shelter guests sleep in our main facility, but separate sleeping rooms are assigned to men and women. Male guests also spend their non-sleeping time in the main facility. Women and children in our Emergency Shelter spend their non-sleeping hours in the Women and Children's Day Center, which provides a home-like atmosphere. The Center has a play room for the children, a fenced backyard, and study space where classes for women and children are offered to enhance their skills.

The main area of our Emergency Shelter is open 24 hours per day on Monday through Saturday and a minimum of 15 hours per day on Sunday. The Women and Children's Day Center is open a minimum of 15 hours per day (morning till bedtime) seven days a week.

### **Transitional Living Program**

- Our Center for Transitional Living facility features 12 dormitory-style rooms and a structured program that is the next step after the Emergency Shelter in helping people regain and maintain successful, independent living.

### **Outreach Program**

- The Outreach program is housed in our Community Resource Center and its goal is to help people stay in their housing. We administer grant funds for one-time emergency mortgage/rental/utility assistance programs for those who experienced a temporary difficulty and ongoing rental assistance programs for qualifying, low income households. The specific qualification requirements are set by the grantors.

We have dedicated staff who keep our facilities running year-round. Our staff number 41 full and part time people, including some who come in to help during illnesses and emergencies or special projects, but don't work regular hours.

*The following pages outline these programs in greater detail.*

*If you've not had a chance to visit Lazarus House, we encourage you to visit us. We offer an open house with tours every year. We give tours at every new volunteer orientation. We also schedule other tours as appropriate, so we're very flexible.*

*We'd be glad to include you on our newsletter list. If you're not receiving our quarterly newsletter or monthly electronic newsletter and you'd like to, please give us a call at 630-587-2144 or visit "Sign Up!" on our website, [www.lazarushouseonline.com](http://www.lazarushouseonline.com).*

*We have many volunteer opportunities and would be happy to speak with you about those as well. We hold volunteer orientations approximately every 6 weeks.*

*We invite you to visit our website, [www.lazarushouseonline.com](http://www.lazarushouseonline.com), for more information.*

*Please know that we consider it an honor and a privilege to serve our community. We look forward to working together to provide hope and a future to those in need.*

## **Lazarus House Shelter Services**

In fiscal year 2015, Lazarus House's Emergency Shelter and Center for Transitional Living programs provided:

- Care for 277 individuals (42 children, 93 women and 142 men). We served an average of 51 people per night and provided a total of 18,444 nights of shelter.
- Approximately 55,850 nourishing meals, some to our guests and some to others in need from the community.

### **Outcomes**

Many guests have special needs when they come to Lazarus House. Of those homeless persons with the following specific needs, Lazarus House has gratefully been able to assist:

- 100% to receive dental care
- 99% to receive case management
- 98% to obtain independent transportation
- 97% to receive medical care
- 94% to achieve continuing education or job training goals
- 93% to receive mental health services
- 86% to access legal services
- 79% to obtain or improve employment
- 69% to move into transitional or independent housing
- 64% to receive substance abuse services

These results reflect the hard work of those coming to our doors along with the help of staff and members of the community. Our guests are able to secure jobs through the assistance of our employment specialist. They are also learning the skills to create successful job seeking resumes and techniques to obtain and successfully complete interviews. "Preferred Professionals," a team of community volunteers, bring their work place expertise and experience to our guests in the form of employment workshops twice a month. Guests are learning life skills and personal boundaries which are required to maintain a cohesive work environment. But, most commendable is the determination many of our guests exhibit to not only find employment, but to also to continue moving forward. They often move toward even better jobs which offer higher wages, benefits and as a result, a more secure future. It takes time for people to get to a place where they are able to do the work required to change both their self-image and their life. The dedicated staff, volunteers and partnering agencies work together to give a hand up, providing our guests hope for the future.

## **Lazarus House Women and Children's Day Center**

The Women and Children's Day Center offers home-like space for our women and children during their waking hours. While the entire house is a blessing, we are especially thankful for the children's playroom, the fenced backyard with play equipment, and the space afforded for classes and education.

The WCC has a dedicated staff of women who are "house moms", keeping the house running smoothly 7 days per week. The case manager for our women is a caring, dedicated woman who is ready to do whatever it takes to help our women and their children of all ages achieve their goals.

Here is a story we'd like to share from the WCC:

"Toni" came to Lazarus House previously and chose to leave before her case manager could complete the transition for her to go to supportive housing needed due to "Toni's" developmental disability. "Toni" called in June, 2015 and asked if she could return after finding herself in an unsafe situation. "Toni's" case manager at Lazarus House picked up where she had left off with "Toni's" prior stay at Lazarus House. Her case manager was able to get her connected again to Day One Services. "Toni" also came with some serious dental issues. She was able to receive the dental care she needed through services donated by a caring, local dentist. "Toni's" case manager also assisted her in reapplying for her Medicaid and alerted Social Security of payee abuse, as the person who was assigned as payee was not using the funds for "Toni's" needs.

Through the hard work of "Toni's" case manager and partnering agencies, "Toni" is now living in supportive housing that is providing the services she needs to have her own apartment while still receiving the extra care and support she needs to live independently. She also had a change of payee, so that her income is now being used for her care and needs.

## **Emergency Shelter**

In late October 2014, a 53 year old man named "Hal" arrived at our shelter door with literally only the clothes on his back and lost identification. He had been working for the past 5 years for an employer who paid him in cash and reported no income to the IRS. "Hal" lived in a house owned by his employer. One night there was an argument over wages and Hal lost his job, was thrown out of his lodgings, and was afraid to return for his belongings.

"Hal" clearly needed a new job but had no social security card or state ID. "Hal" and his case manager worked very hard to obtain those needed documents. It was necessary for "Hal" to obtain a copy of his birth certificate from another state as a starting point to obtain a new copy of his social security card and state ID.

"Hal" also had no computer skills. This made it difficult for him to create a job resume or apply for jobs online. In today's job market even the simplest jobs require some level of computer skills. "Hal's" case manager connected Hal to the Salvation Army's computer classes in St. Charles. With his new learned skills "Hal" created a job resume and routinely was able to apply for up to 25 jobs per week online and in person. In February 2015, "Hal" found employment at a local store and is receiving good job reviews and pay raises.

"Hal" is working on overcoming one more problem, alcohol abuse. He fully cooperated with case manager and is completing outpatient treatment to overcome his problem. He attends and actively participates in every session. He recently received his six months sober token from AA and is very proud of it.

In March 2015, "Hal" applied for and was accepted to become a resident of the Lazarus House Center for Transitional Living. His goals are to complete his alcohol treatment and remain active in the recovery community, to save money, to improve his employment by learning new skills, so that at the end of his CTL stay he will be able to live independently in the community.

"Hal" is currently pursuing a dream that he never thought could happen. "Hal" is being helped by a kind dentist in our community, to obtain something that he has lived without for many years. When he was younger, "Hal" contracted an infection in his gums, and all his teeth had to be pulled. In the very near future, "Hal" will be fitted with new dentures. He told his CTL case manager that he cannot wait to be able to eat food normally. He can't wait for that first steak and an apple! God bless you, "Hal"! You sure deserve it.

## **Lazarus House Center for Transitional Living (CTL)**

The CTL program provides resident guests with structure, support and resources to assist with gaining stability necessary for acquiring independent or supportive housing. CTL resident guests meet with their case managers weekly to work on long and short term goals, as well as budgeting and debt reduction.

Our volunteers who have provided employment coaching/searching skills have assisted our guests in the Emergency Shelter and CTL to either acquire employment or improve their employment. The volunteers have also provided training to help maintain employment.

Tri City Family Services continued to bless Lazarus House this year by providing groups for our parents with children and a group for the women in the Emergency Shelter and CTL.

Persons living in the Emergency Shelter, Center for Transitional Living or served in the IHDA or other Outreach programs are invited to take advantage of the educational groups at Lazarus House such as, relationship challenges, money management and credit issues.

The Community Crisis Center in Elgin provided guests with groups, again this year, with a bi-monthly group for our women to address issues of domestic violence, a quarterly group for the men and some one-on-one counseling for women in need of more intensive counseling. What a blessing to have on-site services like this for the guests at Lazarus House.

Some Fiscal Year 2015 statistics for our Center for Transitional Living:

- 29 adults and 8 children were housed in the CTL
- 100% of adults attended life skills and/or classes
- 75% moved to permanent housing
- 100% of adults in need of employment coaching received coaching to help maintain and improve their employment
- 71% of adults increased their income during the fiscal year

Here is a story from the Center for Transitional Living we would like to share:

“Oscar” moved into the Lazarus House Center for Transitional (CTL) living bearing a load of difficult problems. The business owned by he and his wife had failed financially, his wife had filed for divorce, and he was recovering from an addiction to alcohol. “Oscar” immediately reconnected with Alcoholics Anonymous, obtained an AA sponsor, and regularly attended four to five AA meetings per week. He also began meeting with our Lazarus House volunteer financial advisor who helped him work through his business and financial issues related to his divorce.

He began meeting with the Lazarus House employment counselor and actually obtained two part time jobs whose hours complimented one another. As “Oscar” turned 65 years old, he started collecting social security retirement income and received Medicare.

After paying down debts, working diligently to overcome his alcohol addiction, and settling his divorce, Oscar and his CTL case manager estimated what it would cost for Oscar to live independently and it was found to be feasible.

After completing his two year stay in the Lazarus House CTL, "Oscar" has been able to move back into independent rental housing within our community. Hard work and perseverance has paid off for this gentleman!

## **Lazarus House Outreach**

The prevention of homelessness and re-establishing self sufficiency in housing are the focus of all outreach program activities. Through grants from the U.S. Department of Housing and Urban Development (HUD), the Illinois Housing Development Authority (IHDA), and the Illinois Department of Human Services (IDHS), Lazarus House was able to provide housing support (rent/utility assistance) to households in our community who struggle daily to maintain or obtain housing.

The Outreach staff members are compassionate and skilled professionals who evaluate clients to determine what programs would best serve them, and what outside referrals would benefit them as well.

Lazarus House administers a HUD-funded grant, known as the Emergency Solutions Grant (ESG), awarded through IDHS. This grant assists qualifying Central Kane County households with expenses such as security deposits, rent, utilities credit repair, legal assistance, and moving and storage costs. Outreach staff provides case management, financial and budgeting assistance to help the client gain financial self-sufficiency.

Also funded by HUD are our “Samaritan” grants, which target those who are chronically homeless persons with a disability. Fifteen individuals, formerly from our Emergency Shelter, have permanent supportive housing through these grants. Each person meets weekly with Outreach staff for a case management meeting. This meeting involves budgeting, goal setting, and other supportive services available in the community.

Lazarus House also administers the IDHS Homelessness Prevention Grant for Central Kane County. This program helps households who have experienced a one-time emergency that puts them at risk of losing their housing due to rent, mortgage or utilities in arrears. This program offers one-time financial assistance to get them caught up in order for them to remain housed.

Lazarus House also continues to administer the IHDA pilot rent subsidy program, which provides ongoing rent subsidies to households in our community. Participants must pay a minimum of 25% of the rent (up to limits established by IHDA) or 25% of their gross income, whichever is higher. Participating households must meet income qualifications and meet monthly with Outreach staff for money budgeting and financial goals. The Outreach staff works closely with these participants in developing a plan for identifying affordable housing moving into the future. The program is in its final stages and will not be renewed when funds are exhausted.

Over the past several years, Lazarus House has served as a lead agency for a county-wide collaborative grant – the IHDA Rental Housing Support Program (RHSP). Lazarus House and three other Kane County agencies are administering Rounds 1, 2, and 3 of this grant which provides ongoing rental assistance to 53 very low income households in the county. There is a wait list for the Central Kane County service area for this grant.

Fiscal Year 2015 statistics from our Outreach programs:

- 11 households received one-time emergency assistance
- 15 former chronically homeless individuals were provided permanent housing, with funding primarily through the U.S. Department of Housing and Urban Development (HUD).
- 21 households received ongoing rent subsidy with funding primarily through the Illinois Housing Development Authority (IHDA).
- 9 households total were assisted through the Emergency Solutions Grant. Of these, 7 households received ongoing subsidy and 2 received one-time assistance.
- 1,608+ households called and received referral and other outreach services.
- In total 468 months of housing support (14,040 days) and other services were provided to help 94 persons obtain or stay in housing.

Results from the most recent follow-up period include:

- 100% of households in the ongoing rental programs that require households to use direct services learned to follow a monthly budget.
- 76% of households new to the ongoing programs that require households to use direct services accessed new benefits (better job, government benefits, Food Stamps, day care funds, etc.) to improve their finances and/or health. The remaining households were already accessing those benefits for which they were eligible.

Here is a testimonial from an individual in one of our homeless prevention programs that we would like to share.

I was referred to Lazarus House by my landlord. I was 4 months behind on rent, I had no job and no income. I am a single woman with no dependents and under the age for any assistance for the elderly. My electricity was shut off and it was just a matter of time before my gas would be shut off as well.

I was greeted with open arms and could tell that the people there really cared. I filled out a lot of paperwork trying to qualify me for a program that best fit my needs. I was given means to turn my electric back on, I was given food and personal items, household items and the means to reach out to other programs in the area to further help me.

I was assigned a case worker who worked very hard on helping me get in the current program I am on. They paid my back rent and after I secured a job they continue to pay a large portion of my rent. I pay a percentage of my income and they pay the rest.

Now with all my bills current, I am working 2 jobs. I can say I am only a couple of months away from graduating from the program. Lazarus House not only helped me get caught up, they helped me become self-sufficient for the long haul. They don't treat you like a number but as a person who hit a hard patch in life. They give you the tools and the means and I did the work! I am back on my feet and I owe it all to Lazarus House.

# General Lazarus House Statistics

## Volunteers



Volunteers are the heart of Lazarus House. From our very beginnings volunteers have made an incredible difference for Lazarus House. Approximately 2000 volunteers gave freely of their time to provide an estimated 18,000 hours of service. They prepare meals offsite, bring them in hot and ready to serve at dinner time and they also prepare extra meals/dishes for freezing to supplement times of extra need. They provide overnight backup assistance to our staff. They tutor children with homework, teach life skill classes to the adults such as job search skills and sound money management practices, tutor adults preparing for the GED test, provide child care while parents attend on-site classes, pick up donations of goods for the shelter, prepare newsletters for mailing, provide professional dental care, provide haircuts, provide special birthday celebrations for our guests, plan and orchestrate family game nights for the women and children, provide dog therapy visits, and assist with fundraising activities and special events along with much more.

Special group projects this past year included extensive landscape clean up, trimming and planting improvements around our each or our building areas as well as:

- Emergency Shelter: thoroughly cleaning all sleeping areas, spring cleaned the kitchen cabinets and storage areas, cleaned and reorganized major storage areas and freezers, assembled newly donated bunk beds, washed windows and remodeled the shower area.
- Center for Transitional Living: organized and maintained organization in storage cabinets and washed windows.
- Women and Children's Center: thoroughly cleaned the mulch play area, painted the newly replaced railings on both front porches clean, stain decking area in rear of building, cleaned and stained outdoor children's playset, and cleaned windows.
- Community Resource Center: thoroughly cleaned and reorganized the entire basement area, sorted, inventoried and organized clothing donations, cleaned windows, and primed and painted the newly built front porch.

Without committed volunteers, Lazarus House would need to either hire more staff or cut services. If you are interested in volunteering, please call 630-587-2144 and ask for our volunteer coordinator.

## Facility Improvements

In addition to all the case management, education and other life-building activities that go on under our roof, there is a great collaboration between volunteers, board members and staff to maintain the facilities. We also apply for and utilize foundation grants to complete major renovations.

### Community Resource Center Porch Replacement



Our most pressing facility need this past year was the replacement of the front porch on the Community Resource Center. The condition of the old porch deck and beam structure was failing due to the breaking apart of the brick columns supporting it. These columns were only resting on top of the soil grade or on a larger stone.

Some attempts had been made to repair this porch in the past, but it continued to fail due to age of the building and water damage over many years. This water damage had also taken its toll on the wood columns, decking and ceiling boards. The safest solution was total replacement of the porch with the exception of the roof. This building is a historical structure and all plans were reviewed and approved by the St. Charles Historical Society.

We now have a safe, new front porch that was paid for through grant money from the Insurance Industry Charitable Foundation Midwest Division.



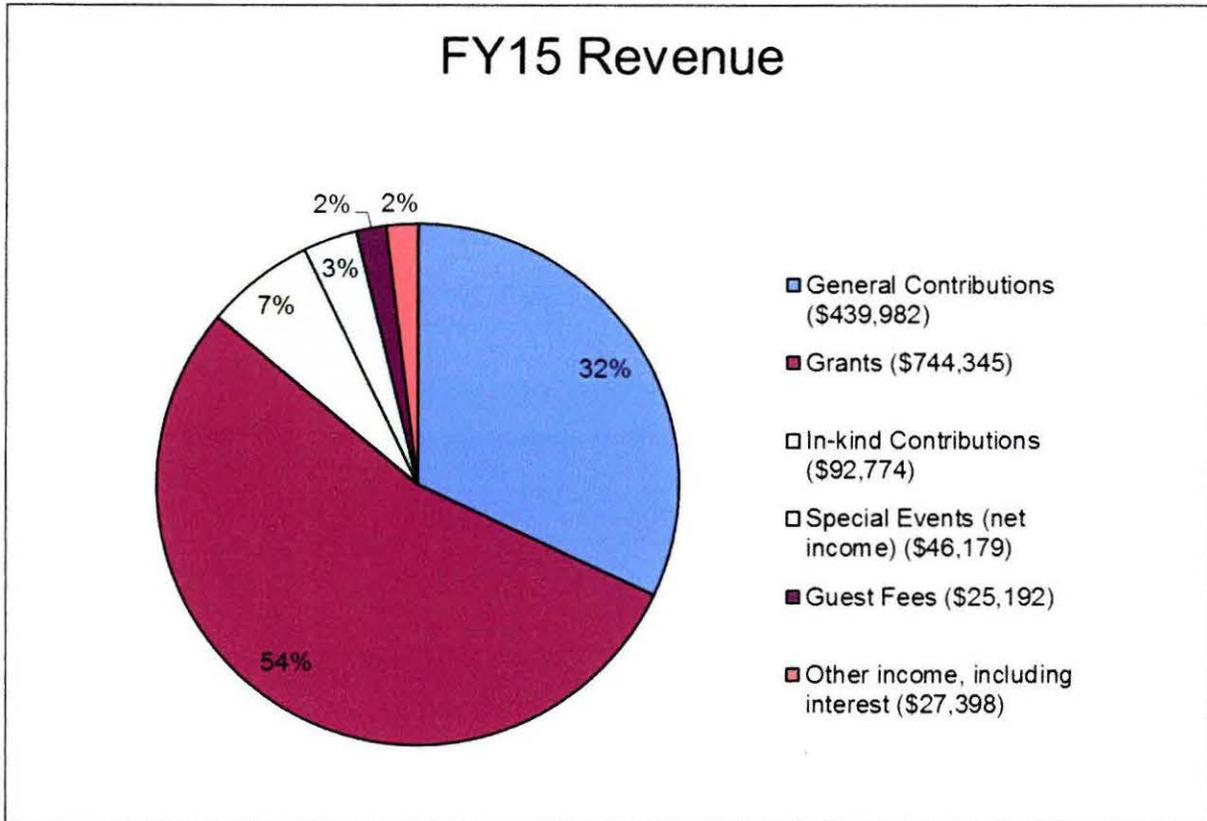
### Women and Children's Center Railings



Also replaced were the handrails and balusters at both front entrances of this building. These railings are utilized everyday by the women, children, volunteers and staff who use this building and were rotting and falling apart. Again, repairs have been made over time, such as gluing and bolting, but the railings were failing and causing an unsafe situation for those utilizing them.

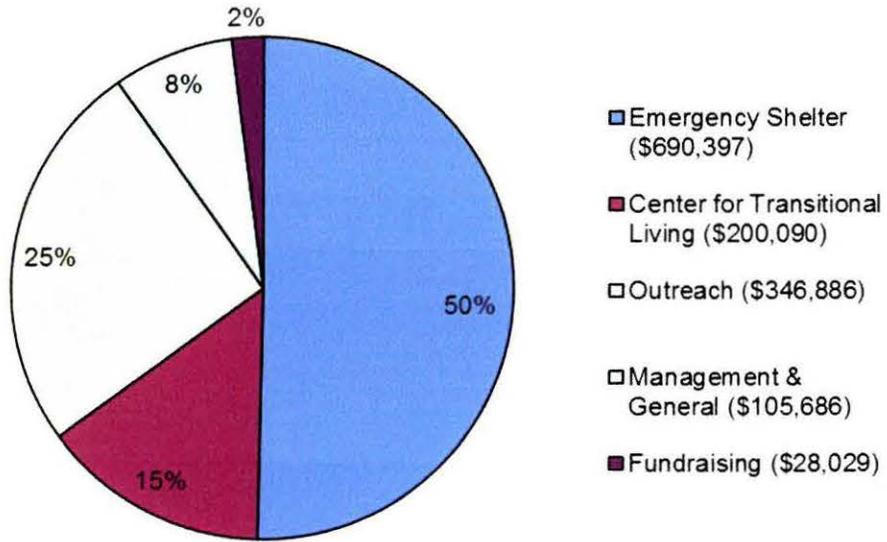
### Financial Results

In fiscal year 2015, Lazarus House spent 10% of expenses on administrative costs (fundraising as well as management and general costs). This covers director oversight time, administrative time of staff to handle correspondence, human resources, technology, fundraising, the complexities of federal and state grant requirements and more.



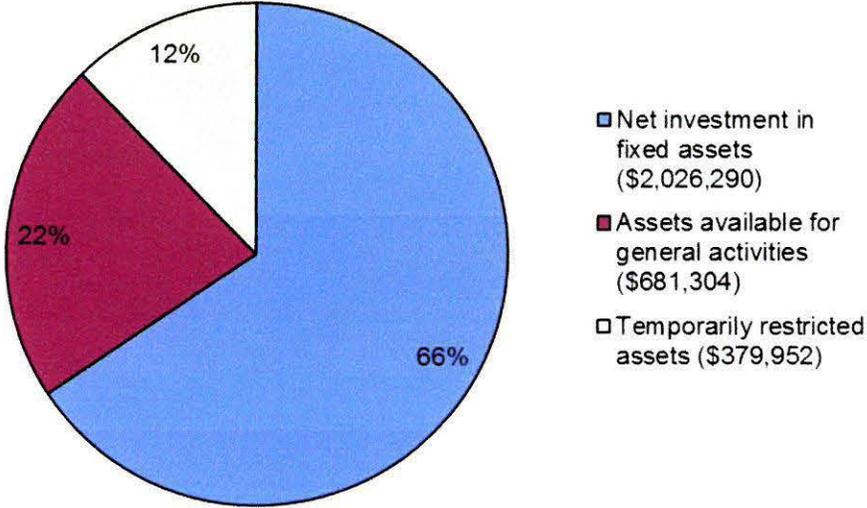
FY15 revenue total of \$1,375,870 is expressed on an accrual basis. The revenue included \$147,416 in grants restricted for rental assistance.

## FY15 Expenses, by Program Area



FY15 expenses totaled \$1,371,088, which included \$221,042 in rent/utility assistance.

# Net Assets, as of 6/30/15



Of the \$3,157,015 in assets, \$681,304 (22%) is available for general activities. FY15 reflects a \$4,782 increase in net assets.

## **Lazarus House Board of Directors, as of 10/13/15**

### **Executive Officers**

- Betsy Penny**, Board President  
Retired St. Charles Alderwoman & Special Education Teacher
- Deb Akins**, Board Vice President  
V.P., BMO Harris N.A.
- Bob McDowell**, Board Secretary  
Owner/President, McDowell Inc. of St. Charles
- Steve Sager**, Board Treasurer  
CPA, MBA, Jones, Sager & Company LLC

### **Board Members**

- Lynette Anderson**, Director of Children and Family Ministries, Hosanna!
- Lynn Bruesewitz**, Owner, Software Support Systems, Inc.
- Diane DeWitte**, Office Assistant, DuPage Airport Authority
- Peter Fazio**, Owner, FAP Sales, LLC, Full Access Products
- John Glenn**, Real Estate Broker Coldwell Banker Residential
- Carolyn Hanna**, Commercial Insurance Broker, Corkill Insurance Agency, Inc.
- Thomas Hansen**, President, St. Charles Bank & Trust
- Julie Harter**, Executive Director, Ernst & Young
- Kathy Lamkin**, Human Resources Professional
- John Michalak**, VP, Chicago Investment Advisory Council, Inc.
- Beth Mooncotch**, Social Worker, MSW
- Amy Nelson**, Community Outreach Coordinator, Batavia Schools
- Jim Skaar**, Attorney, Law Office of James D. Skaar

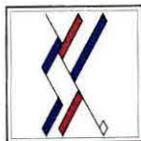
### **Advisory Directors**

- Dave Mann**, St. Charles Free Methodist Church Representative

**LAZARUS HOUSE**  
**FINANCIAL STATEMENTS**  
**AND**  
**INDEPENDENT AUDITORS' REPORT**  
**JUNE 30, 2015 AND 2014**

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**BORHART  
SPELLMEYER &  
COMPANY, LLC**

certified public accountants and consultants

## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Lazarus House  
St. Charles, Illinois

We have audited the accompanying financial statements of Lazarus House (a nonprofit organization), which comprise the statements of financial position as of June 30, 2015 and 2014, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance 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 Lazarus House as of June 30, 2015 and 2014, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### Other Matter

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of functional expenses on pages 10-11 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 audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

*Borhart Spellmeyer & Company, LLC*

Elgin, Illinois  
October 22, 2015

**FINANCIAL STATEMENTS**

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**LIABILITIES AND NET ASSETS**

	<u>2015</u>	<u>2014</u>
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 380	\$ 443
Accrued payroll and benefits	42,238	30,202
Accrued vacation	26,401	24,987
Accrued expenses	450	650
Deferred revenue	-	170
	<hr/>	<hr/>
Total current liabilities	69,469	56,452
<b>NET ASSETS</b>		
Unrestricted		
Net investment in fixed assets	2,026,290	2,023,439
Undesignated, available for general activities	681,304	717,411
	<hr/>	<hr/>
Total unrestricted	2,707,594	2,740,850
Temporarily restricted	379,952	341,914
	<hr/>	<hr/>
Total net assets	3,087,546	3,082,764
	<hr/>	<hr/>
Total liabilities and net assets	<u>\$3,157,015</u>	<u>\$ 3,139,216</u>

The accompanying notes are an integral part of these financial statements.

2014		
Unrestricted	Temporarily Restricted	Total
\$ 471,216	\$ 35	\$ 471,251
73,804	60,662	134,466
27,573	461,322	488,895
10,206	36,929	47,135
-	56,100	56,100
27,805	-	27,805
953	-	953
43,796	-	43,796
20,498	-	20,498
23,630	-	23,630
699,481	615,048	1,314,529
548,853	(548,853)	-
1,248,334	66,195	1,314,529
649,608	-	649,608
189,183	-	189,183
293,280	-	293,280
106,390	-	106,390
26,456	-	26,456
1,264,917	-	1,264,917
(16,583)	66,195	49,612
2,757,433	275,719	3,033,152
<u>\$ 2,740,850</u>	<u>\$ 341,914</u>	<u>\$ 3,082,764</u>

The accompanying notes are an integral part of these financial statements.

**LAZARUS HOUSE****STATEMENTS OF CASH FLOWS**

Years ended June 30,

	<u>2015</u>	<u>2014</u>
<b>Cash flows from operating activities</b>		
Change in net assets	\$ 4,782	\$ 49,612
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation expense	73,085	68,502
Donated assets	(59,904)	-
Change in operating assets and liabilities:		
(Increase) decrease in:		
Restricted cash	14,753	22,880
Receivables	(34,983)	(73,407)
Prepaid expenses	4,581	(216)
Increase (decrease) in:		
Accounts payable	(63)	(1,868)
Accrued payroll and benefits	12,036	1,811
Accrued vacation	1,414	(8,964)
Refundable advances	-	(362)
Accrued expenses	(200)	130
Deferred revenue	(170)	(17,671)
Net cash provided by operating activities	15,331	40,447
<b>Cash flows from investing activities</b>		
Purchases of property and equipment	(16,032)	(11,073)
Net increase in cash and cash equivalents	(701)	29,374
<b>Cash and cash equivalents at beginning of year</b>	<u>682,871</u>	<u>653,497</u>
<b>Cash and cash equivalents at end of year</b>	<u>\$ 682,170</u>	<u>\$ 682,871</u>

The accompanying notes are an integral part of these financial statements.

## LAZARUS HOUSE

### NOTES TO FINANCIAL STATEMENTS

June 30, 2015 and 2014

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#### NOTE A - NATURE OF ORGANIZATION

Lazarus House (the Organization) is a nonprofit organization established to provide shelter and support services to the homeless within St. Charles, Batavia, Geneva, and western rural Kane County, Illinois through an emergency shelter program and a transitional housing program. The Organization also operates an outreach program to provide rental assistance and supportive services to low income residents of the area. The operations of Lazarus House are primarily supported by donor contributions and grants.

#### NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the significant accounting policies applied in the preparation of the accompanying financial statements follows.

1. Basis of accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities.

2. Estimates

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

3. Financial statement presentation

The Organization has adopted the Financial Accounting Standards Board's (FASB) Accounting Standards Codification (ASC) on the presentation of financial statements of not-for-profit entities. Under these standards, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the Organization is required to present a statement of cash flows.

4. Cash and cash equivalents

The Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents. Restricted cash represents amounts received under a grant requiring receipts to be maintained in a separate bank account. This restricted cash amount does not include cash from other grants and contributions that are also restricted in their use, but which do not require the maintenance of a separate bank account.

5. Grants receivable and contingencies

Grants receivable are uncollateralized unconditional promises to give. Management individually reviews all grant receivable balances and based on an assessment of grantor's current funding status estimates the portion, if any, of the balance that will not be collected. As of June 30, 2015 and 2014, management considers all grant receivable balances to be collectible. If amounts become uncollectible, they are adjusted when that determination is made.

**LAZARUS HOUSE**

**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2015 and 2014**

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**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

5. Grants receivable and contingencies – continued

The Organization receives significant financial assistance from several government agencies in the form of grants. The disbursement of funds received under these grants generally requires compliance with terms and conditions specified in the grant agreements. Disbursements are typically on a reimbursement basis; therefore, if the Organization does not incur sufficient qualified expenses, a portion of the grant may not be received. In the case of an advance payment of grant funds, a portion may become a liability to the Organization.

6. Property and equipment

The Organization capitalizes all expenditures for property and equipment with a useful life of over one year in excess of \$2,500. Purchased property and equipment are stated at cost. Donated property and equipment are stated at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Leasehold improvements	7-39
Building and improvements	10-39
Equipment	3-10

Routine maintenance and repairs are charged to operations in the year incurred. Gains and losses on dispositions of equipment are included as a change in net assets in the year of disposition.

7. Income taxes

The Organization is a not-for-profit organization that is exempt from federal income taxes under Section 501(a) as described in Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income tax expense is included in the accompanying financial statements.

The Organization files an annual exempt organization information return in the U.S. federal jurisdiction and Illinois state jurisdiction. The Organization is subject to examination by U.S. federal tax authorities and Illinois state tax authorities for three years after a return is due or filed, whichever is later.

8. Contributions and grants

Contributions and grants, including unconditional promises, are recognized as revenues in the period received. Conditional promises are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met. Contributions and grants received are recorded as increases in unrestricted, temporarily restricted, or permanently restricted net assets, depending on the existence and/or nature of any donor restrictions. Temporarily restricted net assets are reclassified to unrestricted net assets upon satisfaction of the time or purpose restriction.

**LAZARUS HOUSE**

**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2015 and 2014**

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**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

9. Donated materials and services

Donated materials and supplies which pass through the Organization to the guests are not recorded as revenue or expenditures.

The Organization receives a substantial amount of services donated by local churches, community organizations, and individuals. The value of this contributed time is not reflected in the accompanying financial statements. The Organization received approximately 16,400 and 17,700 hours in the years ended June 30, 2015 and 2014, respectively.

10. Related party transactions

The Organization receives several contributions from its officers, board members, and volunteers. The Organization received contributions of \$21,360 in 2015 and \$17,660 in 2014 from board members and companies in which a board member is an owner.

11. Subsequent events

Management has evaluated subsequent events through October 22, 2015. This date represents the date the financial statements are available to be issued.

**NOTE C - RENTAL ASSISTANCE SUBSIDY AGREEMENT**

The Organization entered into a three year agreement with the Illinois Housing Development Authority (the Authority) to work with other Kane County agencies to provide rental housing support of \$544,856 for severely low income households through the agreement termination date of June 30, 2017. Under the terms of the agreement, the Organization received funding from the Authority and then disbursed subsidy funds to qualified landlords and agencies. As an agent of the Authority, the Organization recognized funding advances as refundable advances on the statements of financial position. The Organization's prior agreement with the Authority provided up to \$660,000 in rental housing support for severely low income households expiring on June 30, 2014.

The Organization entered into additional three year agreements with the Illinois Housing Development Authority (the Authority) to work with other Kane County agencies to provide up to \$674,022 and \$435,656, in rental housing support for severely low income households through the agreement termination dates of June 30, 2015 and June 30, 2016, respectively.

The Organization earns an operating fee under the terms of these agreements and are recognized as revenue when earned.

**LAZARUS HOUSE**

**NOTES TO FINANCIAL STATEMENTS**

June 30, 2015 and 2014

**NOTE C - RENTAL ASSISTANCE SUBSIDY AGREEMENT - Continued**

The agreement activity for the years ending June 30, 2015 and 2014 is as follows:

	Agreement Total	Refundable Advances	Deferred Revenue
Balance at June 30, 2013	\$ 18,203	\$ 362	\$ 17,841
Receipts	321,410	311,508	9,902
Expenditures	(342,129)	(314,556)	(27,573)
Refunded expenditures	<u>2,686</u>	<u>2,686</u>	<u>-</u>
Balance at June 30, 2014	170	-	170
Receipts	510,783	484,558	26,225
Expenditures	(510,953)	(484,558)	(26,395)
Refunded expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Balance at June 30, 2015	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**NOTE D - LINE OF CREDIT**

The Organization has \$250,000 available under a collateralized line of credit agreement with a bank, expiring March 1, 2016. Borrowings on the line of credit bear interest at the bank's prime rate plus 0.50% (3.75% at June 30, 2015). The line is secured by substantially all assets of the organization. There were no outstanding balances at June 30, 2015 and 2014.

**NOTE E - OPERATING LEASE**

On May 1, 2001, the Organization entered into a 15-year lease for its primary operating facility that began on March 7, 2002, the date of issuance of the occupancy permit. The lease grants the Organization the right to renew for an additional 5-year term. The lease requires monthly rent of \$1,226 plus agreed-upon reimbursement allocations of operating expenses such as utilities, security system, and insurance.

The total future minimum lease commitments on operating leases as of June 30, 2015 are as follows:

2016	\$ 14,712
2017	<u>9,808</u>
	<u>\$ 24,520</u>

**LAZARUS HOUSE**

**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2015 and 2014**

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**NOTE E - OPERATING LEASE - Continued**

Occupancy expense for the years ended June 30, 2015 and 2014 totaled \$62,485 and \$64,651, respectively. In 2015, occupancy expense consists of \$14,712 rent for the primary operating facility, \$34,875 of additional costs agreed to by the Organization for the primary facility, and \$12,898 for expenses related to other facilities owned by the Organization. In 2014, total occupancy expense consisted of \$14,712 for rent for the primary facility, \$36,280 for additional costs agreed to by the Organization for the primary facility, and \$13,659 for expenses related to other facilities owned by the Organization.

**NOTE F - RESTRICTIONS ON NET ASSETS**

Temporarily restricted net assets totaling \$130,389 and \$133,178 at June 30, 2015 and 2014, respectively, are available to provide various support services to the Organization's guests. Additional temporarily restricted net assets totaling \$249,563 and \$208,736 at June 30, 2015 and 2014, respectively, are held with time restrictions that will expire during the 2016 fiscal year.

**NOTE G - NET ASSETS RELEASED FROM RESTRICTION**

Net assets were released from donor imposed restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors as follows:

	<u>2015</u>	<u>2014</u>
Purpose restriction accomplished:		
Program expenses	\$ 565,804	\$ 535,140
Capital expenditures	12,580	12,963
Time restrictions expired or surrendered	-	750
	<u>          </u>	<u>          </u>
Total restrictions released	<u>\$ 578,384</u>	<u>\$ 548,853</u>

**NOTE H - CONCENTRATIONS**

The Organization maintains its cash balances in several financial institutions located in St. Charles, Illinois and Batavia, Illinois. The balances are insured by the Federal Deposit Insurance Corporation up to \$250,000. There were no uninsured cash balances at June 30, 2015 and 2014.

**SUPPLEMENTAL INFORMATION**

**LAZARUS HOUSE**

**SCHEDULE OF FUNCTIONAL EXPENSES**

**Year ended June 30, 2015**

	Program Services				Support Services		Total
	Emergency Shelter	Transitional Housing	Outreach	Subtotal	Management and General	Fundraising	
Compensation and related expense							
Compensation	\$ 443,372	\$ 83,132	\$ 83,132	\$ 609,636	\$ 62,349	\$ 20,783	\$ 692,768
Payroll taxes	38,962	7,305	7,305	53,572	5,479	1,826	60,877
Employee benefits	56,418	10,578	10,578	77,574	7,934	2,645	88,153
	<u>538,752</u>	<u>101,015</u>	<u>101,015</u>	<u>740,782</u>	<u>75,762</u>	<u>25,254</u>	<u>841,798</u>
Advertising	887	887	887	2,661	-	-	2,661
Bank service charges	-	-	-	-	2,519	-	2,519
Conferences and training	430	81	167	678	61	20	759
Depreciation	24,748	40,905	5,160	70,813	2,272	-	73,085
Dues and subscriptions	336	336	881	1,553	120	-	1,673
Furniture and fixtures	3,959	2,400	-	6,359	-	-	6,359
Guest expense							
Clothing	2,469	437	-	2,906	-	-	2,906
Substance abuse	185	163	-	348	-	-	348
Food and toiletries	16,604	7,442	-	24,046	-	-	24,046
Education	1,469	262	-	1,731	-	-	1,731
Medical	457	14	-	471	-	-	471
Miscellaneous	2,313	1,502	-	3,815	-	-	3,815
Program materials	3,839	1,765	-	5,604	-	-	5,604
Transportation	3,714	-	-	3,714	-	-	3,714
Rental assistance	-	-	221,042	221,042	-	-	221,042
Insurance							
Property and casualty	6,201	2,077	1,558	9,836	3,352	181	13,369
Workers' compensation	10,980	2,059	2,059	15,098	1,544	515	17,157
Miscellaneous	771	349	23	1,143	1,464	-	2,607
Printing	514	514	514	1,542	-	385	1,927
Office supplies	2,348	2,348	2,467	7,163	2,348	391	9,902
Payroll processing	1,816	341	341	2,498	255	85	2,838
Postage and delivery	1,070	944	1,219	3,233	1,262	631	5,126
Professional fees	6,702	4,960	4,960	16,622	12,352	101	29,075
Recognition	-	-	-	-	793	-	793
Occupancy	36,198	22,871	2,676	61,745	601	139	62,485
Repairs and maintenance	16,210	4,714	402	21,326	-	-	21,326
Telephone	6,011	1,127	1,127	8,265	845	282	9,392
Travel and entertainment	1,414	577	388	2,379	136	45	2,560
	<u>\$ 690,397</u>	<u>\$ 200,090</u>	<u>\$ 346,886</u>	<u>\$ 1,237,373</u>	<u>\$ 105,686</u>	<u>\$ 28,029</u>	<u>\$ 1,371,088</u>

**LAZARUS HOUSE**

**SCHEDULE OF FUNCTIONAL EXPENSES**

**Year ended June 30, 2014**

	Program Services				Support Services		Total
	Emergency Shelter	Transitional Housing	Outreach	Subtotal	Management and General	Fundraising	
Compensation and related expense							
Compensation	\$ 402,029	\$ 74,221	\$ 61,851	\$ 538,101	\$ 61,851	\$ 18,555	\$ 618,507
Payroll taxes	39,531	7,298	6,082	52,911	6,082	1,824	60,817
Employee benefits	70,907	13,091	10,909	94,907	10,909	3,273	109,089
	<u>512,467</u>	<u>94,610</u>	<u>78,842</u>	<u>685,919</u>	<u>78,842</u>	<u>23,652</u>	<u>788,413</u>
Advertising	677	677	677	2,031	-	-	2,031
Bank service charges	-	-	-	-	2,037	-	2,037
Conferences and travel	189	35	229	453	49	126	628
Depreciation	20,280	40,790	5,160	66,230	2,272	-	68,502
Dues and subscriptions	328	328	853	1,509	120	-	1,629
Furniture and fixtures	5,046	2,134	-	7,180	-	-	7,180
Guest expense							
Clothing	1,690	21	46	1,757	-	-	1,757
Substance abuse	437	57	-	494	-	-	494
Food and toiletries	19,022	7,392	-	26,414	-	-	26,414
Education	300	633	-	933	-	-	933
Medical	143	25	-	168	-	-	168
Miscellaneous	207	78	-	285	-	-	285
Program materials	805	624	123	1,552	-	-	1,552
Transportation	2,466	(4)	-	2,462	-	-	2,462
Rental assistance	-	-	190,522	190,522	-	-	190,522
Insurance							
Property and casualty	5,531	1,778	1,385	8,694	2,095	162	10,951
Workers' compensation	10,612	1,959	1,633	14,204	1,633	490	16,327
Miscellaneous	597	265	71	933	526	-	1,459
Printing	498	498	498	1,494	-	373	1,867
Office supplies	2,158	2,243	2,179	6,580	2,158	361	9,099
Payroll processing	1,801	332	277	2,410	277	83	2,770
Postage and delivery	991	865	1,201	3,057	1,363	588	5,008
Professional fees	7,000	5,074	5,001	17,075	12,064	109	29,248
Recognition	-	-	-	-	1,012	-	1,012
Occupancy	36,821	23,844	3,046	63,711	739	201	64,651
Repairs and maintenance	11,815	3,128	86	15,029	-	-	15,029
Telephone	5,853	1,104	965	7,922	1,022	270	9,214
Travel and entertainment	1,874	693	486	3,053	181	41	3,275
	<u>\$ 649,608</u>	<u>\$ 189,183</u>	<u>\$ 293,280</u>	<u>\$ 1,132,071</u>	<u>\$ 106,390</u>	<u>\$ 26,456</u>	<u>\$ 1,264,917</u>