

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

**FINANCIAL STATEMENTS**

**Years Ended June 30, 2021 and 2020**

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## Independent Auditor's Report

To the Board of Directors  
Family Service Agency of DeKalb County, Inc.  
DeKalb, IL

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

We have audited the accompanying financial statements of Family Service Agency of DeKalb County, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021 and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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

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

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Family Service Agency of DeKalb County, Inc., as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters*****Other Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated April 28, 2022, on our consideration of Family Service Agency of DeKalb County, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Family Service Agency of DeKalb County, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Family Service Agency of DeKalb County, Inc.'s internal control over financial reporting and compliance.

***Report on Summarized Comparative Information***

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

***Erboe & Associates, CPAs***

Rockford, Illinois  
April 28, 2022

Illinois State Registration # 066-004204

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

Assets

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

Liabilities and Net Assets

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

The accompanying notes are an integral part of this statement.

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.

STATEMENT OF ACTIVITIES

For the Years Ended June 30, 2021 and 2020

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

The accompanying notes are an integral part of this statement.

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.  
STATEMENT OF FUNCTIONAL SUPPORT AND REVENUE  
For the Years Ended June 30, 2021 and 2020

	2021						
	Center for <u>Counseling</u>	Youth <u>Mentoring</u>	Senior Services <u>Center</u>	Children's Advocacy <u>Fund</u>	Community Action <u>Program</u>	General <u>Fund</u>	Total All <u>Funds</u>
Direct Public Support:							
Contributions unrestricted	\$ 2,598	\$ 100	\$ 2,660	\$ 2,915	\$ -	\$351,064	\$ 359,337
Contributions in-kind	-	-	-	-	11,000	1,542	12,542
Affiliated	-	-	66,840	40,226	-	-	107,066
Foundations	10,000	169	-	-	-	125,718	135,887
Fundraising	-	500	-	11,266	-	11,800	23,566
Total public support	<u>12,598</u>	<u>769</u>	<u>69,500</u>	<u>54,407</u>	<u>11,000</u>	<u>490,124</u>	<u>638,398</u>
Indirect Public Support:							
United Way	-	-	-	-	-	50,637	50,637
Total indirect public support	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,637</u>	<u>50,637</u>
Government Support:							
Community Services Block Grant	-	-	-	-	562,747	-	562,747
City Township and Village	3,000	6,000	13,500	-	173,572	3,000	199,072
DeKalb County 708 Board	174,818	-	-	19,798	-	-	194,616
DeKalb County	-	-	49,459	25,702	-	-	75,161
VCVA Attorney General	-	-	-	15,900	-	-	15,900
IL VOCA	-	-	-	105,597	-	-	105,597
IL DCFS CAC	-	-	-	54,043	-	-	54,043
Medicare/Medicaid/MCO	241,008	-	-	-	-	-	241,008
Total government support	<u>418,826</u>	<u>6,000</u>	<u>62,959</u>	<u>221,040</u>	<u>736,319</u>	<u>3,000</u>	<u>1,448,144</u>
Program Service Revenue:							
Individual & family	68,681	-	-	-	-	-	68,681
Groups	21,959	-	-	-	-	-	21,959
Divorce mediation	6,235	-	-	-	-	-	6,235
Other service fees	39	-	-	300	-	1,125	1,464
Total program service revenue	<u>96,914</u>	<u>-</u>	<u>-</u>	<u>300</u>	<u>-</u>	<u>1,125</u>	<u>98,339</u>
Other:							
PPP loan forgiveness	-	-	-	-	-	146,200	146,200
Interest/discounts	-	-	-	-	-	2	2
Other	-	-	-	-	63	-	63
Rent in-kind	-	-	177,648	-	-	-	177,648
Total other	<u>-</u>	<u>-</u>	<u>177,648</u>	<u>-</u>	<u>63</u>	<u>146,202</u>	<u>323,913</u>
Total revenue	<u>\$528,338</u>	<u>\$ 6,769</u>	<u>\$310,107</u>	<u>\$275,747</u>	<u>\$747,382</u>	<u>\$691,088</u>	<u>\$2,559,431</u>

The accompanying notes are an integral part of this statement.

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.  
STATEMENT OF FUNCTIONAL SUPPORT AND REVENUE  
For the Years Ended June 30, 2021 and 2020

	2020						
	Center for Counseling	Youth Mentoring	Senior Services Center	Children's Advocacy Fund	Community Action Program	General Fund	Total All Funds
Direct Public Support:							
Contributions unrestricted	\$ 140	\$ 1,952	\$ 9,970	\$ 13,848	\$151,693	\$554,681	\$ 732,284
Contributions in-kind	-	-	-	2,595	-	-	2,595
Affiliated	-	-	37,500	-	-	-	37,500
Foundations	-	1,000	-	-	10,000	110,000	121,000
Fundraising	-	29,199	4,660	9,859	-	2,967	46,685
Total public support	<u>140</u>	<u>32,151</u>	<u>52,130</u>	<u>26,302</u>	<u>161,693</u>	<u>667,648</u>	<u>940,064</u>
Indirect Public Support:							
United Way	-	-	-	-	9,000	23,645	32,645
Total indirect public support	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,000</u>	<u>23,645</u>	<u>32,645</u>
Government Support:							
Community Services Block Grant	-	-	-	-	326,971	-	326,971
City Township and Village	-	4,750	15,500	-	5,000	3,462	28,712
DeKalb County 708 Board	122,894	-	1,080	20,591	-	1,750	146,315
DeKalb County	-	-	56,508	22,889	-	584	79,981
VCVA Attorney General	-	-	-	15,900	-	-	15,900
IL VOCA	-	-	-	90,234	-	55,420	145,654
IL DCFS CAC	-	-	-	53,224	-	-	53,224
Medicare/Medicaid/MCO	163,948	-	-	-	-	2,011	165,959
Total government support	<u>286,842</u>	<u>4,750</u>	<u>73,088</u>	<u>202,838</u>	<u>331,971</u>	<u>63,227</u>	<u>962,716</u>
Program Service Revenue:							
Individual & family	55,903	-	-	-	-	-	55,903
Groups	19,177	-	-	-	-	-	19,177
Divorce mediation	4,230	-	-	-	-	-	4,230
Other service fees	1,561	150	150	-	-	14,699	16,560
Total program service revenue	<u>80,871</u>	<u>150</u>	<u>150</u>	<u>-</u>	<u>-</u>	<u>14,699</u>	<u>95,870</u>
Other:							
Other	-	-	-	-	-	20,784	20,784
Rent in-kind	-	-	177,648	-	-	-	177,648
Total other	<u>-</u>	<u>-</u>	<u>177,648</u>	<u>-</u>	<u>-</u>	<u>20,784</u>	<u>198,432</u>
Total revenue	<u>\$367,853</u>	<u>\$ 37,051</u>	<u>\$303,016</u>	<u>\$229,140</u>	<u>\$502,664</u>	<u>\$790,003</u>	<u>\$2,229,727</u>

The accompanying notes are an integral part of this statement.



FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
For the Years Ended June 30, 2021 and 2020

	2021									Total All Funds
	Program Services					Supporting Services				
	Center for Counseling	Youth Mentoring	Senior Services Center	Children's Advocacy Center	Community Action Program	Total	Mgmt and General	Special Events and Fundraising	Total	
Salaries	\$206,936	\$ 9,694	\$ 47,219	\$179,227	\$269,394	\$712,470	\$246,086	\$ -	\$246,086	\$ 958,556
Payroll taxes	15,831	743	3,863	10,104	24,231	54,772	18,667	-	18,667	73,439
Employee insurance	-	-	1,575	8,236	712	10,523	4,548	-	4,548	15,071
Workman's comp insurance	-	-	-	-	-	-	8,821	-	8,821	8,821
Unemployment tax	6,532	234	2,473	3,790	6,709	19,738	10,024	-	10,024	29,762
Conference and meetings	6,342	150	-	7,145	13,792	27,429	4,652	-	4,652	32,081
Dues and subscriptions	958	20	328	20	1,150	2,476	354	-	354	2,830
Travel	708	-	76	3,224	4,179	8,187	-	-	-	8,187
Postage	126	39	12	104	547	828	4,258	-	4,258	5,086
Printing	367	57	401	227	621	1,673	4,199	-	4,199	5,872
Professional fees	5,104	-	-	5,516	2,387	13,007	37,571	-	37,571	50,578
Telephone	-	325	597	695	4,364	5,981	19,672	-	19,672	25,653
Office expense	21,373	-	1,493	3,807	2,184	28,857	32,388	-	32,388	61,245
Program supplies	624	-	3,453	1,871	-	5,948	14,524	-	14,524	20,472
Payroll processing	1,406	132	489	874	923	3,824	1,533	-	1,533	5,357
Utilities	-	-	-	600	5,818	6,418	6,922	-	6,922	13,340
Facility rental	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	63	-	-	63	21,575	-	21,575	21,638
City of DeKalb in-kind rent	-	-	177,648	-	-	177,648	-	-	-	177,648
Insurance	-	-	-	-	-	-	32,688	-	32,688	32,688
Interest	-	-	-	-	-	-	72,895	-	72,895	72,895
Bad debts	1,690	125	-	-	-	1,815	751	-	751	2,566
Depreciation	31,013	2,067	12,405	28,944	28,944	103,373	12,921	12,921	25,842	129,215
Promotion/marketing	-	-	-	2,250	797	3,047	11,823	-	11,823	14,870
Other	<u>348</u>	<u>-</u>	<u>28</u>	<u>809</u>	<u>408,654</u>	<u>409,839</u>	<u>5,804</u>	<u>-</u>	<u>5,804</u>	<u>415,643</u>
Total expenses	<u>\$299,358</u>	<u>\$ 13,586</u>	<u>\$252,123</u>	<u>\$257,443</u>	<u>\$775,406</u>	<u>\$1,597,916</u>	<u>\$572,676</u>	<u>\$ 12,921</u>	<u>\$585,597</u>	<u>\$2,183,513</u>

The accompanying notes are an integral part of this statement.

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
For the Years Ended June 30, 2021 and 2020

	2020									
	Program Services					Supporting Services				
	Center for Counseling	Youth Mentoring	Senior Services Center	Children's Advocacy Center	Community Action Program	Total	Mgmt and General	Events and Fundraising	Special Total	Total All Funds
Salaries	\$191,213	\$ 13,135	\$ 71,765	\$156,059	\$185,890	\$618,062	\$243,076	\$ -	\$243,076	\$ 861,138
Payroll taxes	14,460	989	5,116	11,449	13,016	45,030	17,800	-	17,800	62,830
Employee insurance	1,005	-	4,420	8,798	1,153	15,376	5,537	-	5,537	20,913
Workman's comp insurance	-	-	-	-	-	-	7,497	-	7,497	7,497
Unemployment tax	5,843	398	2,224	4,604	5,395	18,464	7,026	-	7,026	25,490
Conference and meetings	1,310	198	225	4,707	6,072	12,512	3,006	-	3,006	15,518
Dues and subscriptions	1,400	29	447	995	3,159	6,030	312	-	312	6,342
Travel	292	94	608	4,812	11,049	16,855	104	46	150	17,005
Postage	825	228	1,604	103	81	2,841	1,199	83	1,282	4,123
Printing	964	179	4,594	691	426	6,854	5,525	-	5,525	12,379
Professional fees	720	-	60	6,119	-	6,899	74,125	-	74,125	81,024
Telephone	-	-	1,957	-	-	1,957	18,915	-	18,915	20,872
Office equipment and furniture	15,323	146	2,209	11,841	18,856	48,375	60,040	-	60,040	108,415
Program supplies	6,657	657	13,180	19,937	7,135	47,566	18,377	2,873	21,250	68,816
Payroll processing	1,469	238	744	1,166	928	4,545	719	-	719	5,264
Utilities	-	-	-	-	-	-	10,791	-	10,791	10,791
Facility rental	-	-	-	-	-	-	1,195	1,295	2,490	2,490
Repairs and maintenance	-	-	367	20	-	387	33,004	-	33,004	33,391
City of DeKalb in-kind rent	-	-	177,648	-	-	177,648	-	-	-	177,648
Insurance	-	-	-	-	-	-	32,877	-	32,877	32,877
Interest	-	-	-	80	-	80	37,010	-	37,010	37,090
Bad debts	-	-	-	-	-	-	1,220	-	1,220	1,220
Depreciation	43,228	2,358	11,789	21,221	-	78,596	19,649	10,916	30,565	109,161
Promotion/marketing	227	66	58	1,014	109	1,474	8,227	2,065	10,292	11,766
Sponsorships	-	-	-	-	2,500	2,500	525	-	525	3,025
Other	177	150	3,835	37	113,617	117,816	15,564	-	15,564	133,380
<b>Total expenses</b>	<b>\$285,113</b>	<b>\$ 18,865</b>	<b>\$302,850</b>	<b>\$253,653</b>	<b>\$369,386</b>	<b>\$1,229,867</b>	<b>\$623,320</b>	<b>\$ 17,278</b>	<b>\$640,598</b>	<b>\$1,870,465</b>

The accompanying notes are an integral part of this statement.

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.  
STATEMENT OF CASH FLOWS  
For the Years Ended June 30, 2021 and 2020

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

The accompanying notes are an integral part of this statement.

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

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NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

*Business Activity*

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

Center for Counseling program provides professional counseling services to children, adolescents and adults as well as to families, couples, and groups. Various emotional concerns can be addressed including stress, issues of depression, anxiety and divorce, grief, loss, abuse and help adjusting to life transitions. Other services include divorce mediation, educational program for divorcing parents that meets the court ordered requirements, and various diversion programs in partnership with the local states attorney's office.

Youth Mentoring program serves school age children primarily from single-parent families by matching them with adult volunteers who serve as mentors and role models. Professional case managers recruit, train, match and supervise the volunteers who spend a consistent amount of time each week with a child. Youth Mentoring helps the whole family by strengthening the child's self-worth, social skills and competence while offering support and guidance.

Workshops are provided on a regular basis and cover topics such as anger, keeping kids safe, parenting, eating disorders, grief and relationships.

Senior Services offers a wide range of social, recreational, educational and mentoring programs county wide. The Agency operates four senior activity sites called Club 55 as well as intergenerational programs. All programs are non-sectarian and open to all persons in DeKalb County.

Children's Advocacy Center provides multidisciplinary teams of professional to help abused children. The teams offer forensic interviews, assessment and crisis intervention, counseling, case coordination and court advocacy to children in DeKalb County.

The Capital Fund was established for the purpose of major equipment purchases, building and site improvements, and maintenance of the Agency's building.

Community Action Program strives to help low-income families achieve and maintain their highest level of self-sufficiency by providing a variety of programs. We have two primary purposes: to provide essential anti-poverty programs, and to advocate for the needs of the poor in their communities. This program networks with various social service agencies, community groups, and businesses in the county to better serve the low-income population in DeKalb County.

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

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NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

*Allowance for Uncollectible Receivables and Unconditional Promises to Give*

The Agency maintains a written policy on collection. The Agency determines the allowance for doubtful accounts as a percentage of Center for Counseling receivables based on a five year average ratio of accounts written off and accounts receivable. Based on experience, the director determines unconditional promises to give to be fully collectible; accordingly, no allowance for doubtful accounts has been established. If promises to give become uncollectible, they will be charged to operations when that determination is made.

*Basis of Presentation*

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

Net assets, support and revenues, and expenses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

*Without Donor Restrictions*

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

*With Donor Restrictions*

Net assets subject to donor-imposed stipulations that are more restrictive than the Agency's mission and purpose. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Donor-imposed restrictions are released when the restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. Other donor-imposed restrictions are perpetual in nature, when the donor stipulates that resources be maintained in perpetuity. The Agency had no net assets with donor restrictions as of June 30, 2021.

*Cash and Cash Equivalents*

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

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

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NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Donated Property and Equipment

Donations of property and equipment are recorded as contributions at their estimated fair value at the date of donation. Such donations are reported as increases in net assets without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Agency reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Agency reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

Donated Services

The Agency receives a substantial amount of services donated by individuals interested in the Agency's programs. The services donated generally involve the contribution of time. These items generally are not reflected in the accompanying financial statements because the criteria for recognition under generally accepted accounting principles has not been met. However, when the criterion for recognition has been met, the amounts are reflected in the financial statements as revenues and expenditures.

Employee Benefits

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

Functional Expense Allocation

In accordance with standards of accounting and financial reporting prescribed for voluntary health and welfare organizations, functional expenses should be accounted for in three separate functions: program, management and general, and fundraising. Expenses are charged on a direct functional basis (to all four programs) whenever applicable. When direct charges cannot be accomplished, the expenses are charged to management and general. The Agency follows the practice of allocating fundraising expenses directly to the programs.

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

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NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Commitments and Contingencies

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

Income Taxes

Family Service Agency of DeKalb County, Inc. is a not-for-profit organization and claims exemption from income taxes under Internal Revenue Code §501(c)(3) and similar state provisions. Therefore, income taxes are not provided for in the financial statements. The Agency is not classified as a private foundation.

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

Promises to Give

Unconditional promises to give are recognized as revenues or gains in the period received and as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Conditional promises to give are recognized only when the conditions of which they depend are substantially met and the promises become unconditional.

Contributions are recognized when the donor makes a promise to give to the Agency that is, in substance, unconditional. Conditional promises are recognized as contributions when conditions have been met. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Total Columns

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

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

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NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Property and Equipment

Purchased property and equipment is recorded at cost. It is the policy of the Agency to capitalize betterments which materially add to the value of related assets or materially extend the useful life of assets with a cost in excess of \$500. Normal maintenance and minor equipment purchases are charged to expense as incurred. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts with any resulting gain or loss reflected in the current period.

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

Restricted and Unrestricted Revenue

Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction has been accomplished) in the reporting period in which the revenue is recognized. All other contributions with donor restrictions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions.

Support from Governmental Units

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

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

Revenue Recognition

Contributions from the public are recognized when received or pledged and are considered to be available for unrestricted use, unless specifically restricted by the donor. Conditional promises to give are not recognized as revenue until the condition is met.

Grants awarded for specific programs are recognized as income when terms of the grants have substantially been completed or when the grant is pledged unconditionally. Contract revenue from government agencies is recognized as the services are performed.



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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Advertising

It is the policy of the agency to expense advertising costs as incurred. Family Service Agency of DeKalb County, Inc. received \$14,870 in advertising as in-kind for the year ended June 30, 2021 and \$8,049 for the year ended June 30, 2020.

Accounting for Leases

During February 2016, the FASB issued ASU No. 2016-02, "Leases". ASU No. 2016-02 requires leases to recognize lease assets and liabilities for the rights and obligations created by those leases and recognize expenses on their income statements in a manner similar to current accounting standards. For lessors, the guidance modifies the classification criteria and the accounting for sales-type and direct financing leases. ASU No. 2016-02 is effective for annual periods beginning after December 15, 2020. Early adoption is permitted. Family Service Agency of DeKalb County, Inc. has not yet determined the impact ASU No. 2016-02 will have on the agency's financial statements.

NOTE 2: PREPAID EXPENSES

*Prepaid expenses consist of the following at June 30, 2021 and 2020:*

	<u>2021</u>	<u>2020</u>
Insurance	\$ <u>-</u>	\$ <u>445</u>
	\$ <u>-</u>	\$ <u>445</u>

NOTE 3: PROPERTY AND EQUIPMENT

*Property and equipment, net, is summarized as follows at June 30, 2021 and 2020:*

	<u>2021</u>	<u>2020</u>
Furniture, fixtures and equipment	\$ 246,479	\$ 225,479
Building	1,534,574	1,534,574
Leasehold improvements	<u>959,316</u>	<u>959,316</u>
	2,740,369	2,719,369
Less accumulated depreciation	<u>332,427</u>	<u>203,212</u>
Property and equipment, net	<u>\$2,407,942</u>	<u>\$2,516,157</u>

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

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

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NOTE 4: LINE OF CREDIT

The Agency has established a \$150,000 secured line of credit with Resource Bank which expires November 29, 2020. Interest is payable monthly at a rate of .5% over index floating with a floor of 5.5% with the principal portion due upon maturity. Interest is payable monthly at a variable rate of 5.0%. At June 30, 2021 and 2020, \$0 and \$0 was outstanding on the line of credit.

NOTE 5: TERM LOAN

In order to purchase and renovate a new building, the Agency has established a secured term loan expiring December 31, 2022 with Resource Bank with the stipulation that up to \$1,000,000 could be borrowed. Interest is payable annually at a rate of 5.5% on December 31. The payment terms are 3 payments of interest will be made beginning on December 31, 2019 and on the last day of each 12 month period thereafter. One principal payment of the lesser of \$100,000 or outstanding principal is due December 31, 2019. Two principal payments of the lesser of \$450,000 or outstanding principal is due beginning on December 31, 2020 and on the last day of each 12 month period thereafter. The final payment of outstanding principal and interest is due on December 31, 2022. At June 30, 2021 and 2020, \$850,000 and \$1,300,000 was outstanding on the term loan.

NOTE 6: PENSION PLAN

The Agency sponsors a flexible benefit §403(b) "deferred compensation arrangement" pension plan. All employees are eligible to participate. This plan is administered by Charles Schwab. Employees may elect to defer up to \$19,500 of their yearly compensation for the calendar year ending December 31, 2020. Participation in this plan is voluntary.

The Agency has adopted an employee benefit §125 cafeteria plan for the benefit of all employees after three months of employment. Benefits under this plan are financed by salary redirection sufficient to support benefits elected. Participation in this plan is voluntary.

NOTE 7: DONATED FACILITIES AND SERVICES

The Agency occupies four facilities located in DeKalb County. No rent is paid to the city by the Agency. The approximate fair value of the annual rental is \$177,648 at June 30, 2021 and \$177,648 at June 30, 2020. In addition, the Agency received advertising services from DeKalb County Broadcasters for which they did not pay. The approximate fair value of the annual advertising service is \$14,870 at June 30, 2021 and \$8,049 at June 30, 2020. These amounts are included in the financial statements as in-kind.

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

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NOTE 8: RELATED PARTY TRANSACTIONS

The Agency is affiliated with another non-profit organization, Family Service Agency Guild. The Guild is a volunteer organization of over 100 members. The members operate a thrift shop from which they sell a variety of articles for the home, gifts, decorations and clothing. The profits of the Country Store are granted to the Agency, specifically the Senior Services program. The Agency received grants from the Guild in the amount of \$64,500 during the fiscal year ended June 30, 2021 and \$37,500 during the fiscal year ended June 30, 2020.

NOTE 9: CREDIT RISK

Financial instruments that potentially subject the Agency to concentrations of credit risk consist principally of cash and cash equivalents. The Agency maintains cash deposits with major banks which, from time to time, may exceed federally insured limits. The Agency periodically assesses the financial condition of the institutions and believes the risk of any loss is minimal. At June 30, 2021, the Agency had cash deposits at Resource Bank in excess of federally insured limits of approximately \$14,799.

NOTE 10: LIQUIDITY AND AVAILABILITY

The Agency regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. The Agency has approximately \$227,612 of financial assets available to meet cash needs for general expenditures. This consists of cash of \$283,647 and accounts receivable of \$168,197. The Agency has liabilities of \$224,232 at year end. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure. The Agency has a goal to maintain financial assets on hand to meet at least 90 days of normal operating expenses.

NOTE 11: PAYROLL PROTECTION PROGRAM

On April 16, 2020, Family Service Agency of DeKalb County, Inc. received loan proceeds in the amount of \$146,200 under the Paycheck Protection Program (PPP) from Resource Bank. The PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act (CARES Act), provides for loans to qualifying businesses for amounts up to 2.5 times the average monthly payroll expenses of the qualifying businesses. The loan is forgivable after eight weeks as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels. The amount of loan forgiveness will be reduced if the borrower terminates employees or reduces salaries during the eight week period. The loan was forgiven during the year ended June 30, 2021.

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

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NOTE 12: EVALUATIONS OF SUBSEQUENT EVENTS

Subsequent events have been evaluated by management through the date of the independent auditor's report, which is the date the financial statements were available to be issued. Material subsequent events, if any, are disclosed in a separate footnote to these financial statements.

Independent Auditor's Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards*

To the Board of Directors  
Family Service Agency of DeKalb County, Inc.  
DeKalb, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Family Service Agency of DeKalb County, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated April 28, 2022.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Family Service Agency of DeKalb County, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Family Service Agency of DeKalb County, Inc.'s internal control.

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

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Family Service Agency of DeKalb County, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

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

*Erboe & Associates, CPAs*

Rockford, Illinois  
April 28, 2022

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

To the Board of Directors  
Family Service Agency of DeKalb County, Inc.  
DeKalb, Illinois

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

We have audited Family Service Agency of DeKalb County, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Family Service Agency of DeKalb County, Inc.'s major federal programs for the year ended June 30, 2021. Family Service Agency of DeKalb County, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditor's Responsibility**

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Family Service Agency of DeKalb County, Inc.'s compliance.

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

In our opinion, Family Service Agency of DeKalb County, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

### **Report on Internal Control Over Compliance**

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

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

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

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

*Erboe & Associates, CPAs*

Rockford, Illinois  
April 28, 2022



FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2021

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**Section I - Summary of Independent Auditors' Results**

1. The auditor's report expresses an unqualified opinion on the financial statements of Family Service Agency of DeKalb County, Inc.
2. No material weaknesses or significant deficiencies not considered to be material weaknesses relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of Family Service Agency of DeKalb County, Inc. were disclosed during the audit.
4. No material weaknesses or significant deficiencies not considered to be material weaknesses relating to the audit of the major federal award programs are reported in the Independent Auditor's Report on Compliance For Each Major Program and on Internal Control Over Compliance in Accordance Required by the Uniform Guidance.
5. The auditor's report on compliance for the major federal award programs for Family Service Agency of DeKalb County, Inc. expresses an unqualified opinion.
6. No audit findings relative to the major federal award programs were disclosed in accordance with 2 CFR Section 200.516(a) of the Uniform Guidance for Family Service Agency of DeKalb County, Inc.
7. The program tested as a major programs includes:  
CFDA#93.569 - Community Service Block Grant - CSBG
8. The threshold for distinguishing Type A and B programs was \$750,000.
9. Family Service Agency of DeKalb County, Inc. was not determined to be a low-risk auditee. This determination is merely due to the agency not being required to undergo a single audit in each of the prior two audit periods.

**Section II - Financial Statement Findings**

There were no financial statement findings reported during the June 30, 2021 audit.

**Section III - Federal Award Findings and Questioned Costs**

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

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
For the Year Ended June 30, 2021

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**Summary of Prior Audit Findings**

None

## **SUPPLEMENTARY INFORMATION**

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2021

	Pass Through Organization	Federal CFDA Number	Pass through Entity Number	Period Covered	Expenditures	Passed Through To Subrecipients
<b>U.S. Department of Commerce &amp; Economic Opportunity</b>						
Community Services Block Grant-CSBG *	Illinois Dept of Human Services	93.569	G-2001ILCOSR	7/1/20-6/30/21	\$277,755.94	-
Community Services Block Grant-CSBG *	Illinois Dept of Human Services	93.569	G-2001ILCOSR	7/1/20-6/30/21	221,192.89	-
Community Services Block Grant-CSBG *	Illinois Dept of Human Services	93.569	G-2001ILCOSR	7/1/20-6/30/21	<u>91,717.30</u>	-
Total U.S. Department of Commerce & Economic Opportunity					<u>590,666.13</u>	-
<b>U.S. Department of Housing &amp; Urban Development</b>						
Entitlement Grant-CDBG	Illinois Dept of Human Services	14.218		7/1/20-6/30/21	<u>167,026.42</u>	-
Total U.S. Department of Housing & Urban Development					<u>167,026.42</u>	-
<b>U.S. Department of Justice</b>						
Corona Virus Emergency Supplemental Fundamental	Illinois Dept of Human Services	16.034		7/1/20-6/30/21	6,926.50	-
VOCA Victims of Crime Assistance	Illinois Dept of Human Services	16.575		7/1/20-6/30/21	105,597.00	-
National Children's Alliance	Illinois Dept of Human Services	16.758		7/1/20-6/30/21	<u>28,074.07</u>	-
Total U.S. Department of Justice					<u>140,597.57</u>	-
<b>U.S. Department of Treasury</b>						
Emergency Rental Assistance Program	Illinois Housing Development Authority	21.023		7/1/20-6/30/21	<u>20,607.55</u>	-
Total U.S. Department of Treasury					<u>20,607.55</u>	-
<b>U.S. Department of Health &amp; Human Services</b>						
Community Services Block Grant-CSBG *	Illinois Dept of Children & Family Services	93.556		7/1/20-6/30/21	<u>54,043.25</u>	-
Total U.S. Department of Health & Human Services					<u>54,043.25</u>	-
Total federal financial assistance					<u>\$972,940.92</u>	-

\* Denotes major program

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

FAMILY SERVICE AGENCY OF DEKALB COUNTY, INC.  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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NOTE 1: BASIS OF PRESENTATION

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

NOTE 2: NONCASH AWARDS

The amount of federal awards expended during the year in the form of non-cash assistance is no longer required to be reported by the Agency. There was no insurance contract in effect during the year. There were no loans or loan guarantees outstanding at year end.

NOTE 3: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- (1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- (2) Family Service Agency of DeKalb County, Inc. has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.