

Community Link, Inc.

FINANCIAL STATEMENTS
AND SUPPLEMENTAL DATA

June 30, 2013 and 2012

Community Link, Inc.
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INDEPENDENT AUDITORS' REPORT

September 10, 2013

Board of Directors
Community Link, Inc.
Breese, Illinois 62230

We have audited the accompanying financial statements of Community Link, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2013 and 2012, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Link, Inc. as of June 30, 2013 and 2012, 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.

Other Matters

Other Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information as listed in the table of contents 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 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 supplementary information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 10, 2013, on our consideration of Community Link, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Link, Inc.'s internal control over financial reporting and compliance.

Respectfully submitted,

GLASS AND SHUFFETT, LTD.

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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

September 10, 2013

Board of Directors
Community Link, Inc.
Breese, Illinois 62230

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community Link, Inc., (a nonprofit organization), which comprise the statement of financial position as of June 30, 2013 and 2012, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated September 10, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Community Link, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Link, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Community Link 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 combination of deficiencies, in internal control, such that there is reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

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

Purposes of this Report

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

Respectfully submitted,

Community Link, Inc.
STATEMENT OF FINANCIAL POSITION
June 30, 2013 and 2012

ASSETS

	2013	2012
Current Assets:		
Cash on Hand and in Bank -- Operating	\$ 466,548	\$ 374,416
Cash in Bank -- Reserves	99,725	97,428
Accounts Receivable -- Trade	1,484,967	1,413,946
Prepaid Expenses	67,501	63,796
Total Current Assets	2,118,741	1,949,586
Property and Equipment:		
Construction in Progress	49,500	-
Land and Land Improvements	268,872	268,872
Buildings and Improvements	3,375,348	3,342,386
Furniture, Fixtures and Equipment	174,187	173,334
Vehicles	582,541	557,641
Total Cost	4,450,448	4,342,233
Less -- Accumulated Depreciation	2,142,909	1,948,934
Net Property and Equipment	2,307,539	2,393,299
Total Assets	\$ 4,426,280	\$ 4,342,885

LIABILITIES AND NET ASSETS

	<u>2013</u>	<u>2012</u>
Current Liabilities:		
Accounts Payable	\$ 97,206	\$ 94,630
Notes Payable -- Due Within One Year	167,313	122,228
Package Insurance Payable	45,480	41,051
Accrued Expenses	112,734	141,926
Compensated Absences Payable	145,085	127,633
Unearned Income	27,753	36,930
	<hr/>	<hr/>
Total Current Liabilities	595,571	564,398
	<hr/>	<hr/>
Long Term Liabilities (Due After One Year):		
Notes Payable	1,570,784	1,676,598
	<hr/>	<hr/>
Total Long Term Liabilities	1,570,784	1,676,598
	<hr/>	<hr/>
Total Liabilities	2,166,355	2,240,996
	<hr/>	<hr/>
Net Assets:		
Unrestricted	2,259,925	2,101,889
	<hr/>	<hr/>
Total Liabilities and Net Assets	\$ 4,426,280	\$ 4,342,885
	<hr/>	<hr/>

See accompanying notes to financial statements.

Community Link, Inc.
STATEMENT OF ACTIVITIES
For the Years Ended June 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Support and Revenue:		
Support		
Grants	\$ 752,382	\$ 846,006
Contributions	209,962	211,491
Total Support	<u>962,344</u>	<u>1,057,497</u>
Revenue:		
Fees for Services	6,116,166	5,680,978
Investment Income	2,483	6,465
Other Income	423,535	459,165
Gain (Loss) on Sale of Assets	-	3,277
Total Revenue	<u>6,542,184</u>	<u>6,149,885</u>
Total Support and Revenue	<u>7,504,528</u>	<u>7,207,382</u>
Expenses:		
Program Services:		
Adult Day Programs	3,754,592	3,735,824
Community Living Programs	1,857,834	1,688,995
Infant Programs	808,032	676,585
Funding Development	108,665	44,763
General and Administrative Services	<u>759,151</u>	<u>757,603</u>
Total Expenses	<u>7,288,274</u>	<u>6,903,770</u>
Other Changes in Net Assets:		
Capital Assets Expensed Per Grant Award	-	103,619
Depreciation on Capital Assets Expensed	<u>(54,673)</u>	<u>(45,926)</u>
Total Other Changes in Net Assets	<u>(54,673)</u>	<u>57,693</u>
Change in Unrestricted Net Assets	161,581	361,305
Unrestricted Net Assets, Beginning of Year	2,101,889	1,750,233
Prior Period Adjustment	<u>(3,545)</u>	<u>(9,649)</u>
Unrestricted Net Assets, End of Year	<u>\$ 2,259,925</u>	<u>\$ 2,101,889</u>

See accompanying notes to financial statements.

Community Link, Inc.
STATEMENT OF CASH FLOWS
For the Years Ended June 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Cash Flows Used for Operating Activities:		
Change in Unrestricted Net Assets	\$ 161,581	\$ 361,305
Adjustments to Reconcile Change in Unrestricted Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	202,921	196,734
Prior Period Adjustment	(3,545)	(9,649)
(Increase) Decrease in Accounts Receivable	(71,021)	(57,164)
(Increase) Decrease in Prepaid Expenses	(3,705)	(6,820)
Increase (Decrease) in Accounts Payable and Accrued Expenses	(22,186)	(15,133)
Increase (Decrease) in Unearned Income	(9,177)	36,930
Increase (Decrease) in Compensated Absences Payable	17,452	2,449
Total Adjustments	<u>110,739</u>	<u>147,347</u>
Net Cash Provided by Operating Activities	<u>272,320</u>	<u>508,652</u>
Cash Flows from Investing Activities:		
Purchase of Fixed Assets	(117,161)	(366,819)
(Gain) Loss on Sale of Assets	-	(3,277)
Proceeds from Sale of Assets	-	3,523
	<u>(117,161)</u>	<u>(366,573)</u>
Cash Flows from Financing Activities:		
Loan Proceeds	492,400	683,000
Principal Payments on Notes Payable	(553,130)	(595,559)
	<u>(60,730)</u>	<u>87,441</u>
Net Increase (Decrease) in Cash and Equivalents	94,429	229,520
Cash and Equivalents at Beginning of Year	<u>471,844</u>	<u>242,324</u>
Cash and Equivalents at End of Year	<u>\$ 566,273</u>	<u>\$ 471,844</u>
Supplemental Data:		
Interest Paid	<u>\$ 74,473</u>	<u>\$ 97,322</u>

See accompanying notes to financial statements.

Community Link, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2013

	Program Services					Total Program Services	General and Administrative	Total Expenses
	Adult Day Programs	Community Living Programs	Infant Programs	Funding Development				
Expenses								
Staff Salaries	\$ 1,967,432	\$ 1,187,555	\$ 279,965	\$ 76,240	\$ 3,511,192	\$ 403,688	\$ 3,914,880	
Payroll Taxes	152,906	104,938	19,963	5,446	283,253	29,586	312,839	
Fringe Benefits	424,084	217,019	44,820	3,791	689,714	47,992	737,706	
Consultants	16,263	7,203	283,857	-	307,323	45,127	352,450	
Volunteer Wages	-	-	83,994	-	83,994	-	83,994	
Consumer Wages & Fringes	208,466	-	-	164	208,630	-	208,630	
Medical Supplies	2,270	1,395	-	-	3,665	-	3,665	
Office Supplies	10,090	3,400	5,885	-	19,375	20,284	39,659	
Program Supplies	29,587	6,515	7,463	943	44,508	-	44,508	
Housekeeping Supplies & Services	25,722	17,958	791	-	44,471	1,469	45,940	
Specific Assistance to Individuals	-	16,729	-	300	17,029	-	17,029	
Food	-	71,462	-	-	71,462	-	71,462	
Maintenance Supplies	8,086	3,699	397	-	12,182	491	12,673	
Rent	2,624	1,330	6,600	-	10,554	33,532	44,086	
Utilities	75,104	56,527	6,565	-	138,196	7,596	145,792	
Maintenance Service and Repairs	52,260	20,506	3,888	-	76,654	4,704	81,358	
Computer Repairs and Maintenance	9,093	1,580	1,778	1,433	13,884	21,874	35,758	
Insurance	18,682	15,816	5,338	-	39,836	25,020	64,856	
Travel and Transportation	559,062	31,774	22,801	-	613,637	4,957	618,594	
Telephone	13,649	1,018	7,730	-	22,397	11,415	33,812	
Staff Training and Conferences	7,586	178	12,693	-	20,457	6,390	26,847	
Dues and Subscriptions	334	476	4,797	-	5,607	13,400	19,007	
Small Equipment	11,103	14,160	6,132	4,340	35,735	20,811	56,546	
Public Relations	-	-	-	375	375	7,538	7,913	
Interest	57,633	19,862	-	-	77,495	4,321	81,816	
Miscellaneous Expenses	19,965	1,861	2,575	15,633	40,034	38,172	78,206	
Depreciation Expenses	82,591	54,873	0	-	137,464	10,784	148,248	
Total Expenses	\$ 3,754,592	\$ 1,857,834	\$ 808,032	\$ 108,665	\$ 6,529,123	\$ 759,151	\$ 7,288,274	

(Continued on next page)

Community Link, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2012

Expenses	Program Services					Total Program Services	General and Administrative	Total Expenses
	Adult Day Programs	Community Living Programs	Infant Programs	Funding Development				
Staff Salaries	\$ 1,873,916	\$ 1,020,346	\$ 297,093	\$ 284	\$ 3,191,639	\$ 383,561	\$ 3,575,200	
Payroll Taxes	149,713	78,009	32,124	22	259,868	62,440	322,308	
Fringe Benefits	424,010	230,838	46,606	14	701,468	51,414	752,882	
Consultants	4,020	7,628	163,297	5,768	180,713	61,611	242,324	
Volunteer Wages	-	-	65,283	-	65,283	-	65,283	
Consumer Wages & Fringes	209,716	-	-	-	209,716	-	209,716	
Medical Supplies	2,451	423	-	-	2,874	16	2,890	
Office Supplies	9,156	2,235	5,571	297	17,259	13,740	30,999	
Program Supplies	31,876	6,364	3,873	1,952	44,065	-	44,065	
Housekeeping Supplies & Services	39,038	15,931	650	-	55,619	2,600	58,219	
Specific Assistance to Individuals	-	16,034	-	2,453	18,487	-	18,487	
Food	-	68,278	-	-	68,278	-	68,278	
Maintenance Supplies	11,101	5,003	356	-	16,460	695	17,155	
Rent	687	-	6,600	-	7,287	35,382	42,669	
Utilities	72,740	42,024	4,944	-	119,708	7,369	127,077	
Maintenance Service and Repairs	52,702	23,233	995	2,302	79,232	2,783	82,015	
Computer Repairs and Maintenance	8,874	1,402	2,245	140	12,661	20,450	33,111	
Insurance	16,905	12,858	5,082	-	34,845	22,900	57,745	
Travel and Transportation	536,441	25,650	15,520	248	577,859	2,999	580,858	
Telephone	11,033	7,408	7,507	-	25,948	13,993	39,941	
Staff Training and Conferences	2,130	1,471	12,608	-	16,209	8,094	24,303	
Dues and Subscriptions	291	265	3,991	-	4,547	6,197	10,744	
Small Equipment	91,970	51,415	0	-	143,385	3,638	147,023	
Public Relations	462	-	250	6,801	7,513	10,663	18,176	
Interest	83,537	16,353	-	-	99,890	5,677	105,567	
Miscellaneous Expenses	14,500	1,676	1,200	24,482	41,858	34,068	75,926	
Depreciation Expenses	88,555	54,151	790	-	143,496	7,313	150,809	
Total Expenses	\$ 3,735,824	\$ 1,688,995	\$ 676,585	\$ 44,763	\$ 6,146,167	\$ 757,603	\$ 6,903,770	

Community Link, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2013 and 2012

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Nature of Activities

Community Link, Inc. is a not-for-profit community service agency whose goal is to promote the general welfare of adults and infants with developmental disabilities residing in Clinton County, Illinois, and surrounding area by fostering the development of programs in their behalf, providing rehabilitation and habilitation services, and assisting those individuals and their families in acquiring other needed services.

B. Financial Statement Presentation

The Organization has presented its financial statements in accordance with generally accepted accounting principles for not-for-profit organizations. Under this guidance, 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.

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of their recognition.

The Organization maintained its accounting records and prepares its financial statements on the accrual basis. Under this basis, revenues are recognized when they are earned, and expenses are recognized when incurred.

D. Cash Equivalents

Cash equivalents consist of short-term, highly liquid investments, which are readily convertible into cash within ninety (90) days of purchase.

E. Investments

In accordance with SFAS No. 124, investments in marketable securities are carried at readily determinable fair values.

F. Inventory

Inventories of supplies are immaterial and are expensed as purchased.

G. Allowance for Bad Debts

The Organization does not provide an allowance for bad debts. Bad debts are charged against revenue when they are determined uncollectible.

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Property and Equipment

Property, plant and equipment are stated at cost, less accumulated depreciation unless donated. Donated items are valued at an amount determined to be fair market value. The Organization has a capitalization threshold of \$5,000. Depreciation is computed using the straight-line method over the estimated lives of the assets as follows:

Office Furniture and Fixtures	3-10 years
Tools and Workshop Equipment	5-12 years
Vehicles--Buses	5- 7 years
Vehicles--Other	5 years
Buildings	12-35 years
Home Furnishings	5- 7 years

Depreciation for the years ended June 30, 2013 and 2012 were \$202,921 and \$196,734, respectively.

I. Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. When a temporary restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

J. Support and Revenue

The Organization receives fees for services from the Department of Human Services, other community agencies and its clients for billable client services and recognizes these fees as income when earned.

The Organization also receives direct grants from the U.S. Department of Health and Human Services. These grants are generally recognized in the year earned.

K. 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. Accordingly, certain costs have been allocated among the programs benefited.

L. Estimates

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

M. Compensated Absences

Employees of the Organization are entitled to PTO (Paid Time Off) and EIB (Extended Illness Bank) depending on job classification, length of service, and other factors.

Upon termination, employees are paid for accrued PTO at current payroll rates. EIB is not paid to terminating employees and must be used or lost.

N. Federal Income Tax Status

The Organization has applied for and has been granted, exemption from Federal income taxation under Section 501 (c)(3) of the Internal Revenue Code.

O. Restatement of Prior Period Data

Certain prior period data has been restated to conform with the current financial statement presentation.

NOTE 2--SUMMARY OF GRANT FUNDING

The Organization received funding through the following grants during the years ended June 30, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Illinois Department of Human Services -- Title XX--DFI	\$ 61,799	\$ 61,799
Illinois Department of Transportation	-	88,619
Illinois Department of Commerce and Economic Opportunities	-	29,642
Community M.H. Act (708)	91,577	93,750
U.S. Department of Health and Human Services	356,527	344,916
United Way	<u>242,479</u>	<u>227,280</u>
	<u>\$752,382</u>	<u>\$846,006</u>

NOTE 3--ACCOUNTS RECEIVABLE

Accounts receivable consists of various receivables as follows:

	<u>2013</u>	<u>2012</u>
Accounts Receivable—Trade	\$ 75,808	\$ 68,904
Illinois Department of Human Services	114,498	259,393
Long-term Care Facilities	1,213,181	1,033,350
U.S. Dept. of Health & Human Services	28,758	23,565
Illinois Department of Commerce and Economic Opportunities	2,000	2,964
Washington County Workshop	1,879	1,879
Central Billing Office (Medicaid)	<u>48,843</u>	<u>23,891</u>
	<u>\$1,484,967</u>	<u>\$1,413,946</u>

Aging of accounts receivable at June 30, 2013, are as follows:

0-30 Days	\$ 575,328	39%
31-60 Days	36,390	2%
61-90 Days	195,903	13%
91 Days or Over	<u>677,346</u>	<u>46%</u>
	<u>\$1,484,967</u>	<u>100%</u>

NOTE 4--NOTES PAYABLE

First Bank, Breese, Illinois

At June 30, 2013, the Organization was indebted to First Bank, Breese, Illinois as follows:

<u>Description</u>	<u>Date of Note</u>	<u>Due Date</u>	<u>Interest Rate</u>	<u>Balance</u>	<u>Due Within One Year</u>
Building Addition Fairview Heights	07-24-12	07-24-17	4.50%	\$ 64,826	\$15,131
Real Estate Fairview Heights	07-01-12	07-01-27	3.61%	547,560	30,618
Real Estate	07-01-12	07-01-27	4.50%	60,896	3,196
West Building	12-16-11	12-16-16	4.75%	141,976	6,415
E350 Ford Van	07-30-12	07-30-17	4.25%	<u>20,725</u>	<u>4,748</u>
				<u>\$835,983</u>	<u>\$60,108</u>

NOTE 4--NOTES PAYABLE (CONTINUED)

First County Bank, Trenton, Illinois

At June 30, 2013, the Organization was indebted to First County Bank, Trenton, Illinois as follows:

<u>Description</u>	<u>Date of Note</u>	<u>Due Date</u>	<u>Interest Rate</u>	<u>Balance</u>	<u>Due Within One Year</u>
Germantown CILA Home	10-29-10	10-29-16	5.25%	\$43,925	\$4,938
2007 Freightline Box Truck	09-14-11	09-14-14	3.50%	<u>6,432</u>	<u>5,137</u>
				<u>\$50,357</u>	<u>\$10,075</u>

The above notes are secured by accounts receivable, equipment and buildings owned by the Organization.

USDA Rural Development

At June 30, 2013, the Organization was indebted to the USDA - Rural Development as follows:

<u>Description</u>	<u>Date of Note</u>	<u>Due Date</u>	<u>Interest Rate</u>	<u>Balance</u>	<u>Due Within One Year</u>
Buildings	12-7-94	12-7-24	5.25%	<u>\$522,899</u>	<u>\$35,273</u>

The USDA - Rural Development originally approved two separate promissory notes totaling \$823,000 and \$85,000 for refinancing and improvements to Organization buildings. Principal payments commenced January 7, 1996, at \$5,095 per month. The notes are secured by a mortgage on the Organization's buildings.

<u>Description</u>	<u>Date of Note</u>	<u>Due Date</u>	<u>Interest Rate</u>	<u>Balance</u>	<u>Due Within One Year</u>
Building Improvements	03-26-13	03-26-43	3.125%	<u>\$49,500</u>	<u>\$ -</u>

During fiscal year 2013, the Organization secured financing totaling \$262,000 from the USDA Rural Development for capital improvements at their metro (Fairview Heights) location. At June 30, 2013, \$49,500 was advanced and expended for the project. This cost is included in construction in progress at June 30, 2013.

Illinois State Council Knights of Columbus Charities, Inc.

At June 30, 2013, the Organization was indebted to the Illinois State Council Knights of Columbus Charities, Inc., on two promissory notes, originally issued in the amount of \$215,000 and \$218,000, respectively.

<u>Description</u>	<u>Date of Note</u>	<u>Due Date</u>	<u>Interest Rate</u>	<u>Balance</u>	<u>Due Within One Year</u>
Breese 555 CILA Home	7-25-08	8-15-15	0%	\$ 66,548	\$30,714
Breese 373 CILA Home	3-22-13	4-10-20	0%	<u>212,810</u>	<u>31,143</u>
				<u>\$279,358</u>	<u>\$61,857</u>

The notes require monthly payments of \$2,560 on the Breese 555 CILA Home and \$2,595 on the Breese 373 CILA Home, and are secured by real estate. Imputed interest on the zero percent loans for fiscal year 2013 is included in expense totaling \$7,344. The effective interest rate used was 4%.

NOTE 4--NOTES PAYABLE (CONTINUED)

Annual debt maturities for future years follow:

2014	\$ 167,313
2015	168,441
2016	146,289
2017	282,612
2018	114,043
Thereafter	<u>859,399</u>
	<u>\$1,738,097</u>

NOTE 5--RESERVE ACCOUNTS

In accordance with the terms of the Rural Economic and Community Development agreement, the Organization is required to segregate revenues and restrict their use in separate account for the following purposes:

- 1) Payment of note principal and interest when other funds are not available
- 2) Payment of cost of repairs caused by catastrophe
- 3) Extensions or improvements

The maximum required reserve balance for the Rural Economic and Community Development agreement is \$61,200.

The Organization has continued to fund the reserve with investment earnings in excess of the maximum required reserve balance. As of June 30, 2013, the Organization's reserved balance was invested in Certificates of Deposit totaled \$99,725.

The Organization has complied with the financial loan agreement for the year ended June 30, 2013.

NOTE 6--INSURANCE COVERAGE

<u>Company</u>	<u>Description of Coverage</u>	<u>Expiration</u>
Philadelphia	General liability: bodily injury, personal injury and property damage--\$1 million each occurrence, \$1 million aggregate; medical coverage -- \$5,000 each person, \$1 million each accident; fire damage limit (any one fire) -- \$100,000 Property: Property coverages, including special form policy for mine subsidence -- comprehensive 100% co-insurance, \$1,000 deductible:	5-1-14

NOTE 6--INSURANCE COVERAGE (CONTINUED)

<u>Company</u>	<u>Description of Coverage</u>	<u>Expiration</u>																																																									
	Contents are covered under Blanket #2 in the amount of \$1,089,048																																																										
	<table border="1"> <thead> <tr> <th><u>Location</u></th> <th><u>Property</u></th> <th><u>Contents</u></th> </tr> </thead> <tbody> <tr> <td colspan="3">Buildings are covered under Blanket #1 in the amount of \$8,974,273</td> </tr> <tr> <td>8510 Old U.S. 50, Breese, IL -- Workshop</td> <td>Blanket #1</td> <td>Blanket #2</td> </tr> <tr> <td>8510 Old U.S. 50, Breese, IL -- Gazebo</td> <td>Blanket #1</td> <td>Blanket #2</td> </tr> <tr> <td>8510 Old U.S. 50, Breese, IL -- Storage Shed</td> <td>Blanket #1</td> <td>Blanket #2</td> </tr> <tr> <td>1665 N. 4th St., Breese, IL -- Office/Workshop</td> <td>Blanket #1</td> <td>Blanket #2</td> </tr> <tr> <td>1665 N. 4th St., Breese, IL -- Gazebo</td> <td>Blanket #1</td> <td>Blanket #2</td> </tr> <tr> <td>1665 N. 4th, Breese, IL -- Playground Equipment</td> <td>Blanket #1</td> <td>Blanket #2</td> </tr> <tr> <td>9815 Bunkurn Rd., Fairview Heights, IL -- Vocational School</td> <td>Blanket #1</td> <td>Blanket #2</td> </tr> <tr> <td>9815 Bunkurn Rd., Fairview Heights, IL -- Storage</td> <td>Blanket #1</td> <td>Blanket #2</td> </tr> <tr> <td>1665 N. 4th St., Breese, IL -- Storage Shed</td> <td>Blanket #1</td> <td>Blanket #2</td> </tr> <tr> <td>771 Fairfax St., Carlyle, IL -- CILA Home</td> <td>Blanket #1</td> <td>Blanket #2</td> </tr> <tr> <td>230 Keeven Drive, Highland, IL -- CILA Home</td> <td>Blanket #1</td> <td>Blanket #2</td> </tr> <tr> <td>1005 Church St., Germantown, IL -- CILA Home</td> <td>Blanket #1</td> <td>Blanket #2</td> </tr> <tr> <td>245 N. 6th, Breese, IL -- CILA Home</td> <td>Blanket #1</td> <td>Blanket #2</td> </tr> <tr> <td>599 West 2nd, Aviston, IL -- CILA Home</td> <td>Blanket #1</td> <td>Blanket #2</td> </tr> <tr> <td>955 N. Plum, Breese, IL</td> <td>Contents only</td> <td>Blanket #2</td> </tr> <tr> <td>555 N. 6th, Breese, IL</td> <td>Blanket #1</td> <td>Blanket #2</td> </tr> <tr> <td>373 N. 12th St., Breese, IL</td> <td>Blanket #1</td> <td>Blanket #2</td> </tr> </tbody> </table>	<u>Location</u>	<u>Property</u>	<u>Contents</u>	Buildings are covered under Blanket #1 in the amount of \$8,974,273			8510 Old U.S. 50, Breese, IL -- Workshop	Blanket #1	Blanket #2	8510 Old U.S. 50, Breese, IL -- Gazebo	Blanket #1	Blanket #2	8510 Old U.S. 50, Breese, IL -- Storage Shed	Blanket #1	Blanket #2	1665 N. 4th St., Breese, IL -- Office/Workshop	Blanket #1	Blanket #2	1665 N. 4th St., Breese, IL -- Gazebo	Blanket #1	Blanket #2	1665 N. 4th, Breese, IL -- Playground Equipment	Blanket #1	Blanket #2	9815 Bunkurn Rd., Fairview Heights, IL -- Vocational School	Blanket #1	Blanket #2	9815 Bunkurn Rd., Fairview Heights, IL -- Storage	Blanket #1	Blanket #2	1665 N. 4th St., Breese, IL -- Storage Shed	Blanket #1	Blanket #2	771 Fairfax St., Carlyle, IL -- CILA Home	Blanket #1	Blanket #2	230 Keeven Drive, Highland, IL -- CILA Home	Blanket #1	Blanket #2	1005 Church St., Germantown, IL -- CILA Home	Blanket #1	Blanket #2	245 N. 6th, Breese, IL -- CILA Home	Blanket #1	Blanket #2	599 West 2nd, Aviston, IL -- CILA Home	Blanket #1	Blanket #2	955 N. Plum, Breese, IL	Contents only	Blanket #2	555 N. 6th, Breese, IL	Blanket #1	Blanket #2	373 N. 12 th St., Breese, IL	Blanket #1	Blanket #2	
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	Employee dishonesty--\$1,000,000, \$1,000 deductible																																																										
	Money and securities--\$5,000 on/off premises, \$500 deductible																																																										
Philadelphia	Computer/word processor equipment-- \$240,000 blanket for all locations, 100% co-insurance, \$500 deductible	5-1-14																																																									
Philadelphia	Earthquake and volcanic eruption-- blanket limit -- \$7,492,376, 5% deductible, same coverages as listed on property above	5-1-14																																																									

NOTE 6--INSURANCE COVERAGE (CONTINUED)

<u>Company</u>	<u>Description of Coverage</u>	<u>Expiration</u>
Erie Insurance Group	Workers' compensation: statutory coverage; Employers' liability: \$1,000,000 each accident/ each employee policy limit	10-1-13
Philadelphia	Automobile liability: fleet coverage--\$1 million per accident; uninsured motorist--\$1 million automobile medical pay--\$1,000 per person (non-owned and hired auto's also covered on Policy); all vehicles have comprehensive \$500 and \$1,000 deductible collision	5-1-14
Philadelphia	Excess blanket catastrophe liability policy--\$2 million over other limits	5-1-14
Philadelphia	Directors and officers liability coverage-- \$2 million aggregate	5-1-14
Auto Owners	FHA schedule bond--\$400,000	10-1-13

NOTE 7--RETIREMENT AND FRINGE BENEFIT PLANS

The Organization maintains a 401(k) profit sharing plan for its employees. Provisions of the plan follow:

Plan Year -- January 1 to December 31
Underwriter -- Mutual of America
Effective Date of Plan -- August 1, 2010
Eligibility -- 21 years of age, one year of service, and completion of 1,000 service hours
Vesting -- 100% upon completion of 3 years of service
Employer Base Contribution -- 3% of compensation
Employer Matching Contribution -- 100% up to 2% of compensation
Maximum Employer Contribution -- \$50,000 or 25% of salary
Maximum Employee Contribution -- \$17,000, age 50 and over catch up \$5,500

The cost of the plan for the year ended December 31, 2012, was \$126,188. Plan assets as of December 31, 2012, totaled \$1,906,451 for all participants.

NOTE 8--LEASE OF REAL ESTATE

Effective January 1, 2006, the Organization entered into a lease with Mater Dei High School, Breese, Illinois, for real estate located at 955 North Plum, Breese, Illinois. The lease term was for one year at \$550 per month. The lease has been renewed annually under the same terms and conditions. The minimum required remaining lease payments at June 30, 2013 totaled \$3,300.

NOTE 9--PRIOR PERIOD ADJUSTMENTS/RECLASSIFICATIONS

Prior period adjustments were required for retro-active billing adjustments which increased (decreased) net assets for June 30, 2013 and 2012, in the amounts of \$(3,545) and \$(9,649), respectively.

NOTE 10--FAIR VALUE OF FINANCIAL INSTRUMENTS

The Organization has a number of financial instruments and estimates the fair value of all financial instruments at June 30, 2013 and 2012. All investments are recorded at fair market value on the statement of financial position.

NOTE 11--OTHER CHANGES IN NET ASSETS

Grant expenditures in fiscal year 2012 for the DCEO Recycling Grant and IDOT Vehicle Procurement program included equipment totaling \$15,000 and \$88,619, respectively. There were no grant expenditures in fiscal year 2013. These costs are authorized costs to the grant programs. These assets are reported as a grant program expense in the year incurred to satisfy the expense reporting requirements of the grant. However, Generally Accepted Accounting Principles requires the cost of these assets to be depreciated over their estimated useful life. Therefore, the capital assets purchased from grants are added back (\$-0-) for FY 13 and (\$103,619) for FY 12 and depreciation is recorded (\$54,673) for FY 13 and (\$45,926) for FY 12 on the Statement of Activities.

NOTE 12--IN-KIND CONTRIBUTIONS

The Organization routinely receives in-kind services in connection with the Early Head Start Program. The value of these services is included in revenues and expenditures when performed. During the fiscal years ended June 30, 2013 and 2012, the amount of services received was \$83,994 and \$65,282, respectively.

Additional in-kind contributions are recognized for imputed interest on zero percent loans (\$7,344). See Note 4.

NOTE 13--SUBSEQUENT EVENTS

Management has evaluated subsequent events through September 10, 2013, the date the financial statements were available to be issued.

NOTE 14--COMMITMENTS

Commitments as of June 30, 2013 as follows:

- 1) The Organization is in the process of renovating their metro location at a cost of \$262,000. As of June 30, 2013, construction totaling \$49,500 was completed, leaving a balance of \$212,500.
- 2) The Organization was a recipient of a Department of Commerce and Economic Opportunity Grant totaling \$20,000 for construction of a ramp for their recycling program. No construction has commenced as of June 30, 2013.

NOTE 15--ACCOUNTING FOR UNCERTAIN TAX POSITIONS

Effective July 1, 2009 the Organization adopted the accounting standard regarding "Accounting for Uncertain Tax Positions." This accounting standard provides detailed guidance for financial statement recognition, measurement, and disclosure of uncertain tax provision recognized in the Organization's financial statements. It requires an entity to recognize the financial statement impact of a tax position when it is more likely than not the position will be sustained upon examination. The Organization has not taken any tax position that is expected to significantly increase or decrease over the next twelve months. The adoption of this standard had no material effect on the Organization's financial position, change in net assets, or cash flows.

The Organization files income tax returns in the United States federal and State of Illinois jurisdictions. The Organization is no longer subject to United States federal or State of Illinois tax examinations for years ending before June 30, 2010

The Organization would include penalties and interest assessed by income taxing authorities in operating expenses. The Organization did not have penalties and interest expenses for the years ended June 30, 2013 and 2012.

Community Link, Inc.

SUPPLEMENTAL DATA

Consolidated Financial Report

Schedule of Agency Information

Name of Agency: COMMUNITY LINK, INC.

County: Clinton

Mailing Address

Street: 1665 N. 4th Street

City: Breese

State: IL

Zip Code: 62230

Federal Employer Identification Number (FEIN): **_***5971

Name of Person Completing Report: Fran Taylor

Job Title: Director of Finance

Telephone Number: 618-526-3906

Email Address: frant@commlink.org

Begin Date of Report: 7/1/2012

End Date of Report: 6/30/2013

Number of Programs Reported: 5

Actual / Budgeted Costs: Actual

Quarters Reported: 4

Type of Ownership: Not-for-profit

Basis of Maintaining Accounting Records: Accrual

Agency Accreditation Completed By: CARF

Schedule of Programs

COMMUNITY LINK, INC.
 **.*5971

Program Number	Program Name		Contract Numbers or Program Codes					Healthcare & Family
	Description 1	Description 2	DCFS	DHS	ISBE	Aging		
1	DT	31U/LTC		31ULTC				
2	SEP	36U/39U/ORS		36U39UORS				
3	DD CILA-24 hr.	60D		60D				
4	DD CILA-Intermi	60D		60D				
5	DD CILA-Family	60D		60D				

Schedule of Program Costs

COMMUNITY LINK, INC.

**_*5971

	Agency Amount	All Other Not Allocated	DT 31U/LTC	SEP 36U/39U/ORS	
Program Expenses					
1	Program Staff Salaries	3,231,645	356,581	1,779,435	9,355
2	Program Clerical Staff Salaries	109,964	32,625	49,245	0
3	Program Payroll Taxes and Fringe Benefits	937,757	100,587	533,410	2,390
4	Program Consultants	298,270	283,077	8,579	0
5	Consumer Wages and Fringe Benefits	208,466	0	208,466	0
6	Medicine and Drugs	3,665	0	2,270	0
7	All Other Program Equipment and Supplies	63,094	13,728	39,775	0
8	Staff Transportation	21,930	10,124	7,111	0
9	Client Transportation	629,494	24,379	567,630	0
10	Transportation To/From School	0	0	0	0
11	Direct Service Staff Conferences & Conventions	22,160	14,396	7,586	0
12	Program Insurance	43	0	0	0
13	Direct Client Specific Assistance	16,729	16,729	0	0
14	Telecommunication Costs Assigned to Program	22,377	7,710	13,649	0
15	Foster Care Payments	0	0	0	0
16	Other (Specify)	115,968	89,805	25,321	0
17	Total Program Expenses	5,681,562	949,741	3,242,477	11,745
Support Expenses					
18	Support Salaries	61,416	254	57,324	0
19	Support Payroll Taxes and Fringe Benefits	22,468	76	21,246	0
20	Dietary Supplies	71,462	0	0	0
21	Housekeeping and Laundry Supplies	39,054	721	21,158	0
22	Other (Specify)	4,947	121	4,145	0
23	Total Support Expenses	199,347	1,172	103,873	0
Occupancy Expenses					
24	Occupancy Salaries	29,180	1,071	19,935	0
25	Occupancy Payroll Taxes and Fringe Benefits	3,137	115	2,144	0
26	Building & Equipment Operations and Maintenance	261,205	13,802	158,467	0
27	Vehicle Depreciation	0	0	0	0
28	All Other Depreciation & Amortization	115,021	199	67,975	0
29	Vehicle Rent	3,751	0	2,421	0
30	All Other Lease/Rent/Taxes	6,600	6,600	0	0
31	Equipment Under \$500	30,215	6,146	10,298	0
32	Mortgage & Installment Interest	76,233	166	57,279	0
33	Operating Interest	0	0	0	0
34	Other (Specify)	10,313	21	8,041	0
35	Total Occupancy Expenses	535,655	28,120	326,560	0
Administrative and Office Expenses					
36	Administrative Salaries	482,815	482,815	0	0
37	Administrative Payroll Taxes and Fringe Benefits	87,185	87,185	0	0
38	Administrative Consultants	45,929	45,929	0	0
39	Telecommunication Costs Not Assigned to Program	11,415	11,415	0	0
40	Office Supplies and Equipment	76,349	76,349	0	0
41	Allocation of Management and General (G & A)	0	-693,361	464,521	2,061
42	Other (Specify)	168,017	168,017	0	0
43	Total Administrative Expenses	871,710	178,349	464,521	2,061
44	Total Expenses	7,288,274	1,157,382	4,137,431	13,806
Non-reimbursable Expenses					
45	Depreciation on DMHDD Funded Capital Assets Included Above	0	0	0	0
46	Cost of Production and Workshop Client Wages Included Above	211,864	0	211,864	0
47	Other (Specify)	120,316	120,316	0	0
48	Total Non-Reimbursable Expenses	332,180	120,316	211,864	0
49	Net Expenses	6,956,094	1,037,066	3,925,567	13,806

Schedule of Program Costs

COMMUNITY LINK, INC.

_*5971

	DD CILA-24 hr. 60D	DD CILA-Interm 60D	DD CILA-Family 60D
Program Expenses			
1	Program Staff Salaries	1,039,360	28,148
2	Program Clerical Staff Salaries	26,221	1,124
3	Program Payroll Taxes and Fringe Benefits	288,192	7,907
4	Program Consultants	6,614	0
5	Consumer Wages and Fringe Benefits	0	0
6	Medicine and Drugs	1,395	0
7	All Other Program Equipment and Supplies	9,231	216
8	Staff Transportation	4,483	127
9	Client Transportation	32,923	2,737
10	Transportation To/From School	0	0
11	Direct Service Staff Conferences & Conventions	178	0
12	Program Insurance	43	0
13	Direct Client Specific Assistance	0	0
14	Telecommunication Costs Assigned to Program	1,018	0
15	Foster Care Payments	0	0
16	Other (Specify)	842	0
17	Total Program Expenses	1,410,500	40,259
Support Expenses			
18	Support Salaries	3,584	152
19	Support Payroll Taxes and Fringe Benefits	1,071	45
20	Dietary Supplies	71,462	0
21	Housekeeping and Laundry Supplies	17,124	31
22	Other (Specify)	681	0
23	Total Support Expenses	93,922	228
Occupancy Expenses			
24	Occupancy Salaries	8,100	44
25	Occupancy Payroll Taxes and Fringe Benefits	870	5
26	Building & Equipment Operations and Maintenance	88,310	376
27	Vehicle Depreciation	0	0
28	All Other Depreciation & Amortization	46,648	119
29	Vehicle Rent	1,330	0
30	All Other Lease/Rent/Taxes	0	0
31	Equipment Under \$500	13,757	8
32	Mortgage & Installment Interest	18,623	99
33	Operating Interest	0	0
34	Other (Specify)	2,251	0
35	Total Occupancy Expenses	179,889	651
Administrative and Office Expenses			
36	Administrative Salaries	0	0
37	Administrative Payroll Taxes and Fringe Benefits	0	0
38	Administrative Consultants	0	0
39	Telecommunication Costs Not Assigned to Program	0	0
40	Office Supplies and Equipment	0	0
41	Allocation of Management and General (G & A)	218,867	4,747
42	Other (Specify)	0	0
43	Total Administrative Expenses	218,867	4,747
44	Total Expenses	1,903,178	45,885
Non-reimbursable Expenses			
45	Depreciation on DMHDD Funded Capital Assets Included Above	0	0
46	Cost of Production and Workshop Client Wages Included Above	0	0
47	Other (Specify)	0	0
48	Total Non-Reimbursable Expenses	0	0
49	Net Expenses	1,903,178	30,592

FY: 2013

Create Date: 8/5/2013

Version: 1

Schedule of Program Costs

Other Specify Detail

Program 1	DT		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	16	Miscellaneous	25,321
	22	Miscellaneous	4,145
	34	Miscellaneous	8,041
Program 3	DD CILA-24 hr.		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	16	Miscellaneous	842
	22	Miscellaneous	681
	34	Miscellaneous	2,251

Schedule of Program Revenue

COMMUNITY LINK, INC.

_*5971

	Agency Amount	All Other Not Allocated	DT 31U/LTC	SEP 36U/39U/ORS
Fees & Purchase of Service				
1	Department of Aging	0	0	0
2	Department of Children and Family Services	0	0	0
3	Department of Corrections	0	0	0
4	Medicaid Rehab Option (MRO) Payments	0	0	0
5	Department of Human Services	3,459,837	390,957	1,534,903
6	Department of Public Aid	2,177,971	0	2,177,971
7	Department of Public Health	0	0	0
8	Local Education Agency/School District	0	0	0
9	Local Government	0	0	0
10	Federal Government	0	0	0
11	Other Government Agencies	0	0	0
12	Client/Family Program Fees (incl. SSI, SSA, pensions, etc)	455,810	0	27,637
13	Special Service Fees for Individual Clients	22,548	22,548	0
14	Diagnostic Service Fees	0	0	0
15	Other (Specify)	0	0	0
16	Total Fees & Purchase of Services	6,116,166	413,505	3,740,511
Grant Revenues				
17	Department of Aging	0	0	0
18	Department of Children and Family Services	0	0	0
19	Department of Corrections	0	0	0
20	Donated/Certified Funds Initiative (DFI/CFI)	61,799	61,799	0
21	Department of Human Services	0	0	0
22	Department of Public Aid	0	0	0
23	Department of Public Health	0	0	0
24	Local Education Agency/School District	0	0	0
25	Local Government Awards	91,577	34,104	57,473
26	Federal Government Awards	356,527	356,527	0
27	Other Government Awards	0	0	0
28	JTPA/CETA	0	0	0
29	Other (Specify)	242,479	179,818	62,661
30	Total Grant Revenues	752,382	632,248	120,134
Contributions & Other				
31	Restricted to Operations	5,240	2,000	3,240
32	Restricted to Capital	0	0	0
33	Unrestricted	28,373	28,373	0
34	Contributions - Goods and Services	176,349	169,005	0
35	Child & Adult Food Programs (school meals, commodities)	0	0	0
36	School Transportation Payments (to/from school)	0	0	0
37	Sales of Goods and Services	337,053	0	337,053
38	Rent Income	0	0	0
39	Gain on Sale of Assets	0	0	0
40	Cafeteria and Vending Machine	988	0	988
41	Other (Specify)	85,494	2,947	12,668
42	Total Contributions and Other	633,497	202,325	353,949
Investment Income				
43	Income on Restricted Assets/Investments	0	0	0
44	Income on Unrestricted Assets/Investments	2,483	0	2,483
45	Total Investment Income	2,483	0	2,483
46	Total Revenues	7,504,528	1,248,078	4,217,077

FY: 2013

Create Date: 8/5/2013

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Schedule of Program Revenue

COMMUNITY LINK, INC.

_*5971

	DD CILA-24 hr. 60D	DD CILA-Interm 60D	DD CILA-Family 60D
Fees & Purchase of Service			
1 Department of Aging	0	0	0
2 Department of Children and Family Services	0	0	0
3 Department of Corrections	0	0	0
4 Medicaid Rehab Option (MRO) Payments	0	0	0
5 Department of Human Services	1,446,844	47,003	31,336
6 Department of Public Aid	0	0	0
7 Department of Public Health	0	0	0
8 Local Education Agency/School District	0	0	0
9 Local Government	0	0	0
10 Federal Government	0	0	0
11 Other Government Agencies	0	0	0
12 Client/Family Program Fees (incl. SSI, SSA, pensions, etc)	428,173	0	0
13 Special Service Fees for Individual Clients	0	0	0
14 Diagnostic Service Fees	0	0	0
15 Other (Specify)	0	0	0
16 Total Fees & Purchase of Services	1,875,017	47,003	31,336
Grant Revenues			
17 Department of Aging	0	0	0
18 Department of Children and Family Services	0	0	0
19 Department of Corrections	0	0	0
20 Donated/Certified Funds Initiative (DFI/CFI)	0	0	0
21 Department of Human Services	0	0	0
22 Department of Public Aid	0	0	0
23 Department of Public Health	0	0	0
24 Local Education Agency/School District	0	0	0
25 Local Government Awards	0	0	0
26 Federal Government Awards	0	0	0
27 Other Government Awards	0	0	0
28 JTPA/CETA	0	0	0
29 Other (Specify)	0	0	0
30 Total Grant Revenues	0	0	0
Contributions & Other			
31 Restricted to Operations	0	0	0
32 Restricted to Capital	0	0	0
33 Unrestricted	0	0	0
34 Contributions - Goods and Services	7,344	0	0
35 Child & Adult Food Programs (school meals, commodities)	0	0	0
36 School Transportation Payments (to/from school)	0	0	0
37 Sales of Goods and Services	0	0	0
38 Rent Income	0	0	0
39 Gain on Sale of Assets	0	0	0
40 Cafeteria and Vending Machine	0	0	0
41 Other (Specify)	69,879	0	0
42 Total Contributions and Other	77,223	0	0
Investment Income			
43 Income on Restricted Assets/Investments	0	0	0
44 Income on Unrestricted Assets/Investments	0	0	0
45 Total Investment Income	0	0	0
46 Total Revenues	1,952,240	47,003	31,336

FY: 2013

Create Date: 8/5/2013

Version: 1

Schedule of Program Revenue

Other Specify Detail

Program 1	DT		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	29	United Way	62,661
	41	Insurance claim for hail damage	12,668
Program 3	DD CILA-24 hr.		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	41	Food Stamp Revenue	69,291
	41	Miscellaneous	588

Schedule of Service Units

COMMUNITY LINK, INC.
 -*5971

	Program Description	Service Unit Type	Client Units of Enrollment	Client Units Delivered/ Provided	Days Program Operated	Beginning License Capacity	Ending License Capacity	Date of Change
1	DT 31U/LTC	Hours	402,782	346,978	242	0	0	
2	SEP 36U/39U/ORS	Hours	514	514	242	0	0	
3	DD CIL-A-24 hr. 60D	Days	15,109	15,109	365	47	45	
4	DD CIL-A-Intermi 60D	Days	1,095	1,095	365	3	3	
5	DD CIL-A-Family 60D	Days	730	730	365	2	2	

Schedule of Program Personnel

COMMUNITY LINK, INC.
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Number of Hours (excluding overtime) in a standard work

37.5

Program Staff Positions	TOTAL AGENCY				DT 31U/LTC			SEP 36U/39U/ORS		
	Total Hours	Amount Paid	Headcount	Amount Not Allocated	% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount
1 Audiologist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
2 Behavior Therapist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
3 Dietary Technician	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
4 Dietician	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
5 Habilitation Aide/Child Care Aide	0.00	2,088,527	107.00	222,278	57.40	1,198,737	0.00	0.00	0	0.00
6 Habilitation Professional or Supervisory Staff	0.00	830,950	22.00	77,937	49.75	413,407	0.00	1.13	9,355	0.00
7 LPN	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
8 Occupational Therapist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
9 Physical Therapist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
10 Physician	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
11 Principal	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
12 Program Director	0.00	125,138	2.00	56,366	17.07	21,363	0.00	0.00	0	0.00
13 Program Clerical Staff	0.00	109,964	4.00	32,625	44.78	49,245	0.00	0.00	0	0.00
14 Psychiatrist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
15 Psychologist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
16 Recreation Staff	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
17 Registered Nurse	0.00	168,804	4.00	0	75.65	127,702	0.00	0.00	0	0.00
18 Social Worker	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
19 Speech Therapist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
20 Substance Abuse Counselor/Professional	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
21 Substance Abuse Paraprofessional	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
22 Teacher	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
23 Teacher Aide	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
24 Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
25 Other Academic Instruction	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
26 Other Medical Care	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
27 Other Habilitation/Rehabilitation	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
28 Other Substance Abuse	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
29 All Other Program Staff	0.00	18,226	0.00	0	100.00	18,226	0.00	0.00	0	0.00
30 Total All Positions	0.00	3,341,609	139.00	389,206	54.72	1,828,680	0.00	0.28	9,355	0.00
31 Mental Health Professional (MHP)	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
32 Qualified Mental Health Professional (QMHP)	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
33 Qualified Mental Retardation Professional (QMRP)	0.00	806,029	0.00	0	69.78	562,472	0.00	1.16	9,355	0.00
34 Rehabilitative Services Associate (RSA)	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
35 SEP Job Coach - For DHS Reporting Only	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00

Schedule of Program Personnel

Program Staff Positions	DD CILA-24 hr. 60D			DD CILA-Intermi 60D			DD CILA-Family 60D		
	% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount
1 Audiologist	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
2 Behavior Therapist	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
3 Dietary Technician	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
4 Dietician	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
5 Habilitation Aide/Child Care Aide	31.43	656,424	0.00	0.32	6,653	0.00	0.21	4,435	0.00
6 Habilitation Professional or Supervisory Staff	35.76	297,155	0.00	2.39	19,858	0.00	1.59	13,238	0.00
7 LPN	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
8 Occupational Therapist	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
9 Physical Therapist	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
10 Physician	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
11 Principal	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
12 Program Director	35.90	44,923	0.00	1.19	1,492	0.00	0.79	994	0.00
13 Program Clerical Staff	23.85	26,221	0.00	1.02	1,124	0.00	0.68	749	0.00
14 Psychiatrist	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
15 Psychologist	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
16 Recreation Staff	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
17 Registered Nurse	24.20	40,858	0.00	0.09	145	0.00	0.06	99	0.00
18 Social Worker	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
19 Speech Therapist	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
20 Substance Abuse Counselor/Professional	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
21 Substance Abuse Paraprofessional	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
22 Teacher	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
23 Teacher Aide	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
24 Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
25 Other Academic Instruction	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
26 Other Medical Care	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
27 Other Habilitation/Rehabilitation	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
28 Other Substance Abuse	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
29 All Other Program Staff	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
30 Total All Positions	31.89	1,065,581	0.00	0.88	29,272	0.00	0.58	19,515	0.00
31 Mental Health Professional (MHP)	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
32 Qualified Mental Health Professional (QMHP)	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
33 Qualified Mental Retardation Professional (QMRP)	24.61	198,376	0.00	2.67	21,495	0.00	1.78	14,331	0.00
34 Rehabilitative Services Associate (RSA)	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
35 SEP Job Coach - For DHS Reporting Only	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00

Schedule of Program Personnel

Other Specify Detail

Program	DT	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>	<u>Headcount</u>
1		29	Drivers	18,226	0.00

Schedule of Program Consultant and Contractual

COMMUNITY LINK, INC.
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Program Staff Positions	TOTAL AGENCY			DT 31U/LTC		SEP 36U/39U/ORS	
	Total Hours	Amount Paid	Amount Not Allocated	% Allocated	Amount Paid	% Allocated	Amount Paid
1 Audiologist	0.00	0	0	0.00	0	0.00	0
2 Behavior Therapist	2,828.00	135,763	135,763	0.00	0	0.00	0
3 Dietary Technician	0.00	0	0	0.00	0	0.00	0
4 Dietician	0.00	0	0	0.00	0	0.00	0
5 Habilitation Aide/Child Care Aide	0.00	0	0	0.00	0	0.00	0
6 Habilitation Professional or Supervisory Staff	73.00	3,689	3,689	0.00	0	0.00	0
7 LPN	423.00	14,082	0	60.92	8,579	0.00	0
8 Occupational Therapist	175.00	11,041	10,962	0.00	0	0.00	0
9 Physical Therapist	289.00	18,203	18,203	0.00	0	0.00	0
10 Physician	0.00	0	0	0.00	0	0.00	0
11 Principal	0.00	0	0	0.00	0	0.00	0
12 Program Director	0.00	0	0	0.00	0	0.00	0
13 Program Clerical Staff	0.00	0	0	0.00	0	0.00	0
14 Psychiatrist	0.00	0	0	0.00	0	0.00	0
15 Psychologist	456.00	34,220	34,220	0.00	0	0.00	0
16 Recreation Staff	0.00	0	0	0.00	0	0.00	0
17 Registered Nurse	24.00	1,057	25	0.00	0	0.00	0
18 Social Worker	0.00	0	0	0.00	0	0.00	0
19 Speech Therapist	1,273.00	80,215	80,215	0.00	0	0.00	0
20 Substance Abuse Counselor/Professional	0.00	0	0	0.00	0	0.00	0
21 Substance Abuse Paraprofessional	0.00	0	0	0.00	0	0.00	0
22 Teacher	0.00	0	0	0.00	0	0.00	0
23 Teacher Aide	0.00	0	0	0.00	0	0.00	0
24 Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0	0	0.00	0	0.00	0
25 Other Academic Instruction	0.00	0	0	0.00	0	0.00	0
26 Other Medical Care	0.00	0	0	0.00	0	0.00	0
27 Other Habilitation/Rehabilitation	0.00	0	0	0.00	0	0.00	0
28 Other Substance Abuse	0.00	0	0	0.00	0	0.00	0
29 All Other Program Staff	0.00	0	0	0.00	0	0.00	0
30 Total All Positions	5,541.00	298,270	283,077	2.88	8,579	0.00	0
31 Mental Health Professional (MHP)	0.00	0	0	0.00	0	0.00	0
32 Qualified Mental Health Professional (QMHP)	0.00	0	0	0.00	0	0.00	0
33 Qualified Mental Retardation Professional (QMRP)	0.00	0	0	0.00	0	0.00	0
34 Rehabilitative Services Associate (RSA)	0.00	0	0	0.00	0	0.00	0
35 SEP Job Coach - For DHS Reporting Only	0.00	0	0	0.00	0	0.00	0

Schedule of Program Consultant and Contractual

COMMUNITY LINK, INC.
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Program Staff Positions	DD CILA-24 hr. 60D		DD CILA-Intermi 60D		DD CILA-Family 60D	
	% Allocated	Amount Paid	% Allocated	Amount Paid	% Allocated	Amount Paid
1 Audiologist	0.00	0	0.00	0	0.00	0
2 Behavior Therapist	0.00	0	0.00	0	0.00	0
3 Dietary Technician	0.00	0	0.00	0	0.00	0
4 Dietician	0.00	0	0.00	0	0.00	0
5 Habilitation Aide/Child Care Aide	0.00	0	0.00	0	0.00	0
6 Habilitation Professional or Supervisory Staff	0.00	0	0.00	0	0.00	0
7 LPN	39.08	5,503	0.00	0	0.00	0
8 Occupational Therapist	0.72	79	0.00	0	0.00	0
9 Physical Therapist	0.00	0	0.00	0	0.00	0
10 Physician	0.00	0	0.00	0	0.00	0
11 Principal	0.00	0	0.00	0	0.00	0
12 Program Director	0.00	0	0.00	0	0.00	0
13 Program Clerical Staff	0.00	0	0.00	0	0.00	0
14 Psychiatrist	0.00	0	0.00	0	0.00	0
15 Psychologist	0.00	0	0.00	0	0.00	0
16 Recreation Staff	0.00	0	0.00	0	0.00	0
17 Registered Nurse	0.00	0	0.00	0	0.00	0
18 Social Worker	97.63	1,032	0.00	0	0.00	0
19 Speech Therapist	0.00	0	0.00	0	0.00	0
20 Substance Abuse Counselor/Professional	0.00	0	0.00	0	0.00	0
21 Substance Abuse Paraprofessional	0.00	0	0.00	0	0.00	0
22 Teacher	0.00	0	0.00	0	0.00	0
23 Teacher Aide	0.00	0	0.00	0	0.00	0
24 Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0	0.00	0	0.00	0
25 Other Academic Instruction	0.00	0	0.00	0	0.00	0
26 Other Medical Care	0.00	0	0.00	0	0.00	0
27 Other Habilitation/Rehabilitation	0.00	0	0.00	0	0.00	0
28 Other Substance Abuse	0.00	0	0.00	0	0.00	0
29 All Other Program Staff	0.00	0	0.00	0	0.00	0
30 Total All Positions	2.22	6,614	0.00	0	0.00	0
31 Mental Health Professional (MHP)	0.00	0	0.00	0	0.00	0
32 Qualified Mental Health Professional (QMHP)	0.00	0	0.00	0	0.00	0
33 Qualified Mental Retardation Professional (QMRP)	0.00	0	0.00	0	0.00	0
34 Rehabilitative Services Associate (RSA)	0.00	0	0.00	0	0.00	0
35 SEP Job Coach - For DHS Reporting Only	0.00	0	0.00	0	0.00	0

Schedule of Program Consultant and Contractual

Other Specify Detail

Program

Line Nbr Description

Amount