

ABC COUNSELING & FAMILY SERVICES, INC.
Normal, Illinois

Financial Statements

June 30, 2016

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STRIEGEL KNOBLOCH & COMPANY, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

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Emeritus:
Danny L. Kiedaisch, CPA
Martha E. Ingold, CPA

INDEPENDENT AUDITOR'S REPORT

ABC Counseling & Family Services, Inc.
Normal, Illinois

We have audited the accompanying financial statements of ABC Counseling & Family Services, Inc. (a non-profit organization), which comprise the statement of financial position as of June 30, 2016, 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 misstatements, whether due to fraud or error.

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of ABC Counseling & Family Services, Inc. as of June 30, 2016, 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

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying consolidated financial report on page 18 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2016, on our consideration of ABC Counseling & Family Services, Inc.'s internal control over financial reporting and on our test 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 ABC Counseling & Family Services, Inc.'s internal control over financial reporting and compliance.

Striegel Knobloch & Company LLC

Bloomington, Illinois
December 16, 2016

ABC Counseling & Family Services, Inc.

Statement of Financial Position

June 30, 2016

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
ASSETS			
Current assets:			
Cash (Notes 1 and 8)	\$ 166,049	\$ 58,726	\$ 224,775
Accounts receivable, net of allowance for doubtful accounts (Note 2)	196,180	-	196,180
Prepaid expenses	<u>7,406</u>	<u>-</u>	<u>7,406</u>
Total current assets	<u>369,635</u>	<u>58,726</u>	<u>428,361</u>
Property and equipment, at cost (Note 3):			
Equipment	63,562	-	63,562
Furniture and fixtures	5,433	-	5,433
Less: Accumulated depreciation	<u>(61,315)</u>	<u>-</u>	<u>(61,315)</u>
Total property and equipment	<u>7,680</u>	<u>-</u>	<u>7,680</u>
Other assets:			
Rent deposits	2,728	-	2,728
Investments (Notes 9 and 10)	<u>21,145</u>	<u>-</u>	<u>21,145</u>
Total other assets	<u>23,873</u>	<u>-</u>	<u>23,873</u>
Total assets	<u>\$ 401,188</u>	<u>\$ 58,726</u>	<u>\$ 459,914</u>
LIABILITIES AND NET ASSETS			
Current liabilities:			
Accounts payable	\$ 4,118	\$ -	\$ 4,118
Accrued payroll liabilities	11,389	-	11,389
Birth parent holding account	<u>1,359</u>	<u>-</u>	<u>1,359</u>
Total current liabilities	16,866	-	16,866
Net assets (Note 7)	<u>384,322</u>	<u>58,726</u>	<u>443,048</u>
Total liabilities and net assets	<u>\$ 401,188</u>	<u>\$ 58,726</u>	<u>\$ 459,914</u>

The accompanying notes are an integral part of these statements.

ABC Counseling & Family Services, Inc.

Statement of Activities

For the Year Ended June 30, 2016

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Public support and revenues:			
Adoption	\$ 106,795	\$ -	\$ 106,795
Counseling – DCFS (Note 1)	176,230	-	176,230
Counseling – other	766,821	-	766,821
Donations	6,883	-	6,883
Fundraising	38,196	32,626	70,822
Bank interest	401	-	401
Investment income (Note 9)	995	-	995
Net assets released from restriction	<u>33,304</u>	<u>(33,304)</u>	<u>-</u>
 Total public support and revenues	 <u>1,129,625</u>	 <u>(678)</u>	 <u>1,128,947</u>
Expenses:			
Program services:			
Adoption	59,686	-	59,686
Counseling – DCFS	178,715	-	178,715
Counseling – other	<u>775,324</u>	<u>-</u>	<u>775,324</u>
 Total program services	 <u>1,013,725</u>	 <u>-</u>	 <u>1,013,725</u>
Supporting services:			
Management and general	9,761	-	9,761
Fundraising	<u>43,251</u>	<u>-</u>	<u>43,251</u>
 Total supporting services	 <u>53,012</u>	 <u>-</u>	 <u>53,012</u>
 Total expenses	 <u>1,066,737</u>	 <u>-</u>	 <u>1,066,737</u>
 Increase in net assets	 62,888	 (678)	 62,210
Net assets at beginning of year	<u>321,434</u>	<u>59,404</u>	<u>380,838</u>
Net assets at end of year	<u><u>\$ 384,322</u></u>	<u><u>\$ 58,726</u></u>	<u><u>\$ 443,048</u></u>

The accompanying notes are an integral part of these statements.

ABC Counseling & Family Services, Inc.

Statement of Functional Expenses

For the Year Ended June 30, 2016

	Program Services				Management and General	Fundraising	Total
	Adoption	Counseling DCFS	Counseling Other	Program Total			
Salaries	\$ 40,513	\$ 120,620	\$ 503,123	\$ 664,256	\$ -	\$ 19,062	\$ 683,318
Employer taxes	3,186	9,420	39,292	51,898	-	1,563	53,461
Employee benefits (Note 6)	1,247	5,739	23,940	30,926	-	-	30,926
Employee relations	128	-	2,257	2,385	-	25	2,410
Professional fees	-	-	-	-	9,761	-	9,761
Office rent (Note 4)	3,600	24,000	60,066	87,666	-	2,000	89,666
Equipment lease (Note 4)	-	1,619	6,753	8,372	-	-	8,372
Supplies	165	2,444	10,193	12,802	-	542	13,344
Computer services	-	411	1,716	2,127	-	-	2,127
Cleaning	-	-	1,040	1,040	-	-	1,040
Telephone	-	3,205	13,367	16,572	-	-	16,572
Utilities	-	1,645	6,862	8,507	-	-	8,507
Printing and copying	15	573	2,390	2,978	-	1,099	4,077
Postage	946	274	1,141	2,361	-	-	2,361
Advertising	7,601	-	70	7,671	-	145	7,816
Travel and meals	892	3,120	13,014	17,026	-	50	17,076
Conferences and meetings	-	230	961	1,191	-	132	1,323
Insurance	-	4,656	19,422	24,078	-	-	24,078
Licenses and fees	320	283	1,183	1,786	-	25	1,811
Donations	500	-	1,085	1,585	-	-	1,585
Dues and subscriptions	-	177	740	917	-	-	917
Publications and books	-	-	207	207	-	-	207
Depreciation (Note 3)	-	299	1,248	1,547	-	-	1,547
Interest	-	-	-	-	-	-	-
Bank charges	44	-	4,944	4,988	-	6	4,994
Bad debt expense	395	-	24,521	24,916	-	-	24,916
Fundraising expense	-	-	-	-	-	18,602	18,602
Miscellaneous	134	-	35,789	35,923	-	-	35,923
	<u>\$ 59,686</u>	<u>\$ 178,715</u>	<u>\$ 775,324</u>	<u>\$ 1,013,725</u>	<u>\$ 9,761</u>	<u>\$ 43,251</u>	<u>\$ 1,066,737</u>

The accompanying notes are an integral part of these statements.

ABC Counseling & Family Services, Inc.

Statement of Cash Flows

For the Year Ended June 30, 2016

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Cash flows from (used in) operating activities (Note 1):			
Net change in net assets	\$ 62,888	\$ (678)	\$ 62,210
Adjustments to reconcile change in net assets to cash provided (used) by operating activities:			
Depreciation	1,547	-	1,547
Unrealized (gain) loss on investments	(789)	-	(789)
Bad debt expense	24,916	-	24,916
Increase in accounts receivable	(60,555)	-	(60,555)
Increase in prepaid expenses	(1,482)	-	(1,482)
Increase in other assets	(200)	-	(200)
Increase in accounts payable	297	-	297
Decrease in other current liabilities	<u>(5,665)</u>	<u>-</u>	<u>(5,665)</u>
Net cash from (used in) operating activities	<u>20,957</u>	<u>(678)</u>	<u>20,279</u>
Cash flows from (used in) investing activities:			
Capital expenditures	(3,769)	-	(3,769)
Net cash paid for investments	<u>(18,205)</u>	<u>-</u>	<u>(18,205)</u>
Net cash from (used in) investing activities	<u>(21,974)</u>	<u>-</u>	<u>(21,974)</u>
Net increase (decrease) in cash and cash equivalents	(1,017)	(678)	(1,695)
Cash and cash equivalents at:			
Beginning of year	<u>167,066</u>	<u>59,404</u>	<u>226,470</u>
End of year	<u><u>\$ 166,049</u></u>	<u><u>\$ 58,726</u></u>	<u><u>\$ 224,775</u></u>
Supplemental disclosures:			
Interest paid	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

The accompanying notes are an integral part of these statements.

ABC Counseling & Family Services, Inc.

Notes to Financial Statements

June 30, 2016

Note 1 – Summary of Significant Accounting Policies

Organization and Nature of Activities

The objective of ABC Counseling & Family Services, Inc. (“ABC”) is to provide adoption and counseling services to individuals and agencies within the state of Illinois in accordance with Illinois law. The purpose of the Organization includes provision of education, counseling, and assistance to serve the needs of families and children and employed staff without regard for race, religion, sex, or ethnic origin.

ABC has contracts with the Department of Children and Family Services (DCFS) to offer counseling to any individual or family in which there is an indicated case or suspected case of child sexual abuse and where there is juvenile and/or criminal court action mandating treatment services by DCFS. The amount ABC received from the DCFS contracts awarded was \$176,230 for the fiscal year ended June 30, 2016.

Basis of Presentation

Under ASC 958, ABC is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted.

Unrestricted Net Assets

Unrestricted net assets are those assets presently available for use by the Organization at the discretion of the Board.

Temporarily Restricted Net Assets

Temporarily restricted net assets are those assets which are subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time.

Permanently Restricted Net Assets

Permanently restricted net assets are those assets with a donor-imposed restriction that stipulates that resources be maintained permanently but permits the Organization to use up or expend part or all of the income (or other economic benefits) derived from the donated assets.

Basis of Accounting

The accompanying financial statements of ABC have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities.

Income Tax Status

ABC is a nonprofit organization as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes. ABC is a voluntary health and welfare organization.

ABC Counseling & Family Services, Inc.

Notes to Financial Statements – Continued

June 30, 2016

Note 1 – Summary of Significant Accounting Policies – Continued

Cash and Cash Equivalents

The Organization considers all liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Estimates

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

Concentration of Risk

For the year ended June 30, 2016, 16% of the Organization's revenue was from the Department of Children and Family Services (DCFS).

Note 2 – Accounts Receivable

The Organization uses the allowance method for bad debts. The allowance is based on the Organization's evaluation of outstanding accounts receivable at year end. Accounts receivable consisted of the following at June 30, 2016:

Accounts receivable	\$ 206,180
Allowance for doubtful accounts	<u>(10,000)</u>
Accounts receivable, net of allowance for doubtful accounts	<u>\$ 196,180</u>

Note 3 – Property and Equipment

Purchased office furnishings and equipment are valued at their cost and depreciated over estimated useful lives which range from five to seven years, using the straight-line method of depreciation. Donated furnishings and equipment are valued at fair value and depreciated over estimated useful lives which range from five to seven years. Small purchases are expensed. Depreciation expense for the current year is \$1,547.

Property and Equipment consist of the following:

Furnishings	\$ 5,433
Office equipment	63,562
Less – accumulated depreciation	<u>(61,315)</u>
	<u>\$ 7,680</u>

ABC Counseling & Family Services, Inc.

Notes to Financial Statements – Continued

June 30, 2016

Note 4 – Operating Leases

ABC leases an office at 705 E. Lincoln, Suite 303, in Normal, Illinois. The lease, commencing on July 1, 2002, is a five year lease with monthly rental payments of \$2,100. On May 22, 2008, the existing lease was extended an additional five years with monthly rental payments of \$2,100. On May 31, 2012, the existing lease was extended an additional 5 years with monthly rental payments of \$2,250.

ABC leases an office at 1110 Arbor Drive, Suite A, in Decatur, Illinois. The lease, commencing on December 1, 2011, is a five year lease with monthly rental payments of \$1,250.

ABC leases an office at 313 North Mattis Avenue in Champaign, Illinois. The lease, commencing on November 1, 2012, is a five year lease with current monthly rental payments of \$1,100. Future monthly payments will vary between \$1,050 and \$1,200.

ABC leases an office at 2160 South 6th Street in Springfield, Illinois. The lease, commencing on September 22, 2009, is a three year lease with monthly rental payments of \$900. On September 1, 2012, the existing lease was extended an additional five years with monthly rental payments of \$950 through September 30, 2014, and \$1,000 from October 1, 2014, through September 30, 2017.

ABC leases an office at 7820 W. University Street, Suite 208, Peoria, Illinois. The lease, commencing on January 1, 2014, is a four year lease with monthly rental payments of \$1,028.

ABC leases an office at 359 Margaret Street, Pekin, Illinois. The lease, commencing on December 1, 2014, is a three year lease with monthly rental payments of \$690.

At June 30, 2015, future minimum lease payments due under non-cancelable operating leases with initial or remaining terms in excess of one year are as follows:

<u>Year-end June 30,</u>	
2017	\$ 77,816
2018	<u>17,418</u>
	<u>\$ 183,450</u>

Total rent and equipment lease expense for the year was \$98,038.

ABC Counseling & Family Services, Inc.

Notes to Financial Statements – Continued

June 30, 2016

Note 5 – Compensated Absences

The Organization does not permit carryover of unused vacation to subsequent periods and therefore no amounts for compensated absences have been accrued.

Note 6 – Defined Contribution Plan

The Organization sponsors a defined contribution plan that covers all employees who have completed two years of service, earned greater than \$5,000 in each of the previous two years, and are reasonably expected to earn \$5,000 during the current year. The Organization matches 100% of the employee's contribution up to 3% of the employee's salary. The amount of matching contributions included in employee benefits expense for the year ended June 30, 2016, was \$10,338.

Note 7 – Restrictions on Net Assets

Temporarily restricted net assets consist of the following:

Ed Willard Scholarship Fund	\$	54,588
American Girl Doll Grant		<u>4,138</u>
Total temporarily restricted net assets at June 30, 2016	\$	<u><u>58,726</u></u>

Note 8 – Cash Deposits in Excess of Insured Limits

The Organization maintains cash balances at financial institutions located in the area. Accounts at the institutions are insured by the Federal Deposit Insurance Corporation up to \$250,000. Balances may exceed the insured limit throughout the year.

Note 9 – Investments

Investments are stated at fair value. Fair values of investment securities are based on quoted market prices or dealer quotes. Fair values and unrealized appreciation (depreciation) at June 30, 2016, is summarized as follows:

	<u>Cost</u>	<u>Market</u>	<u>Unrealized Appreciation (Depreciation)</u>
<u>June 30, 2016</u>			
Common stock	\$ <u>20,356</u>	\$ <u>21,145</u>	\$ <u>789</u>
Total Investments	\$ <u><u>20,356</u></u>	\$ <u><u>21,145</u></u>	\$ <u><u>789</u></u>

ABC Counseling & Family Services, Inc.

Notes to Financial Statements – Continued

June 30, 2016

Note 9 – Investments – Continued

The following schedule summarizes the investment return and its classification in the statements of activities for the year ended June 30, 2016:

Dividend income	\$ <u>139</u>
Total net investment income	<u>139</u>
Net realized (loss) gains on investments	67
Net unrealized gains (loss) on investments	<u>789</u>
Total net realized and unrealized gains (losses) on investments	<u>856</u>
Total return on investments	\$ <u>995</u>

Note 10 – Fair Value Measurement

The Organization has determined the fair value of certain assets and liabilities through application of ASC 820. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values. Financial assets and liabilities carried at fair value are classified and disclosed in one of the following three categories:

- Level 1 – Valuations for assets and liabilities traded in active exchange markets. Valuations are obtained from readily available pricing sources for market transactions involving identical assets or liabilities.
- Level 2 – Valuations for assets and liabilities traded in less active dealer or broker markets. Valuations are obtained from third party pricing services for identical or similar assets or liabilities.
- Level 3 – Valuations for assets and liabilities that are derived from other valuation methodologies, including option pricing models, discounted cash flow models and similar techniques, and not based on market exchange, dealer or broker traded transactions. Level 3 valuations incorporate certain assumptions and projections in determining the fair value assigned to such assets.

Fair values of assets and liabilities measured on a recurring basis at June 30, 2016, is as follows:

	<u>Fair Value</u>	<u>Fair Value Measurements at Reporting Date Using</u>		
		<u>(Level 1)</u>	<u>(Level 2)</u>	<u>(Level 3)</u>
<u>June 30, 2015</u>				
Common stock	\$ <u>21,145</u>	\$ <u>21,145</u>	\$ <u>-</u>	\$ <u>-</u>

ABC Counseling & Family Services, Inc.

Notes to Financial Statements – Continued

June 30, 2016

Note 11 – Uncertain Tax Positions

Accounting principles generally accepted in the United States of America require the Organization's management to evaluate tax positions taken by the Organization and recognize a tax liability if the Organization has taken an uncertain position that more than likely would not be sustained upon examination by applicable taxing authorities. Management has analyzed the tax positions taken by the Organization and has concluded that as of June 30, 2016, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The returns prior to June 30, 2013, are closed.

Note 12 – Subsequent Events

No events have occurred subsequent to June 30, 2016, that are required to be disclosed in the financial statements. This evaluation was made as of December 16, 2016, the date these financial statements were available to be issued.

STRIEGEL KNOBLOCH & COMPANY, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

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L. Eugene Striegel, CPA
1935-2011
Emeritus:
Danny L. Kiedaisch, CPA
Martha E. Ingold, CPA

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*

ABC Counseling & Family Services, Inc.
Bloomington, 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 ABC Counseling & Family Services, Inc. (a non-profit organization) which comprise the statement of financial position as of June 30, 2016, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 16, 2016.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Striegel Knobloch & Company LLC

Bloomington, Illinois
December 16, 2016

Supplemental Information

Consolidated Financial Report

Schedule of Agency Information

Name of Agency: ABC COUNSELING & FAMILY SERVIC

County: Mclean

Mailing Address

Street: 705 E Lincoln St. Suite 303

City: Normal

State: IL

Zip Code: 61761

Federal Employer Identification Number (FEIN): **_***9582

Name of Person Completing Report: Scott Nafziger

Job Title: Financial Controller

Telephone Number: 309-451-9495

Email Address: Scott@abccounseling.org

Begin Date of Report: 7/1/2015

End Date of Report: 6/30/2016

Number of Programs Reported: 1

Actual / Budgeted Costs: Actual

Quarters Reported: 4

Type of Ownership: Not-for-profit

Basis of Maintaining Accounting Records: Accrual

Agency Accreditation Completed By:

Schedule of Programs

ABC COUNSELING & FAMILY SERVICE
_*9582

Program Number	Program Name		Contract Numbers or Program Codes				Healthcare & Family
	Description 1	Description 2	DCFS	DHS	ISBE	Aging	
1	Counseling		1984056036				

Schedule of Program Costs

ABC COUNSELING & FAMILY SERVIC

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	Agency Amount	All Other Not Allocated	Counseling	
Program Expenses				
1	Program Staff Salaries	543,232	422,612	120,620
2	Program Clerical Staff Salaries	0	0	0
3	Program Payroll Taxes and Fringe Benefits	67,171	52,012	15,159
4	Program Consultants	0	0	0
5	Consumer Wages and Fringe Benefits	0	0	0
6	Medicine and Drugs	0	0	0
7	All Other Program Equipment and Supplies	0	0	0
8	Staff Transportation	17,076	13,956	3,120
9	Client Transportation	0	0	0
10	Transportation To/From School	0	0	0
11	Direct Service Staff Conferences & Conventions	0	0	0
12	Program Insurance	24,078	19,422	4,656
13	Direct Client Specific Assistance	0	0	0
14	Telecommunication Costs Assigned to Program	16,572	13,367	3,205
15	Foster Care Payments	0	0	0
16	Other (Specify)	9,139	8,909	230
17	Total Program Expenses	677,268	530,278	146,990
Support Expenses				
18	Support Salaries	0	0	0
19	Support Payroll Taxes and Fringe Benefits	0	0	0
20	Dietary Supplies	0	0	0
21	Housekeeping and Laundry Supplies	0	0	0
22	Other (Specify)	0	0	0
23	Total Support Expenses	0	0	0
Occupancy Expenses				
24	Occupancy Salaries	0	0	0
25	Occupancy Payroll Taxes and Fringe Benefits	0	0	0
26	Building & Equipment Operations and Maintenance	0	0	0
27	Vehicle Depreciation	0	0	0
28	All Other Depreciation & Amortization	1,547	1,248	299
29	Vehicle Rent	0	0	0
30	All Other Lease/Rent/Taxes	98,038	72,419	25,619
31	Equipment Under \$500	0	0	0
32	Mortgage & Installment Interest	0	0	0
33	Operating Interest	0	0	0
34	Other (Specify)	9,547	7,902	1,645
35	Total Occupancy Expenses	109,132	81,569	27,563
Administrative and Office Expenses				
36	Administrative Salaries	140,086	140,086	0
37	Administrative Payroll Taxes and Fringe Benefits	17,216	17,216	0
38	Administrative Consultants	0	0	0
39	Telecommunication Costs Not Assigned to Program	0	0	0
40	Office Supplies and Equipment	13,344	10,900	2,444
41	Allocation of Management and General (G & A)	0	0	0
42	Other (Specify)	109,691	107,973	1,718
43	Total Administrative Expenses	280,337	276,175	4,162
44	Total Expenses	1,066,737	888,022	178,715
Non-reimbursable Expenses				
45	Depreciation on DMHDD Funded Capital Assets Included Above	0	0	0
46	Cost of Production and Workshop Client Wages Included Above	0	0	0
47	Other (Specify)	0	0	0
48	Total Non-Reimbursable Expenses	0	0	0
49	Net Expenses	1,066,737	888,022	178,715

Schedule of Program Costs

Other Specify Detail

Program 1 Counseling

<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
16	Conference and Meetings	230
34	Utilities	1,645
42	Computer Services	411
42	Printing and Copying	573
42	Postage	274
42	License and Fees	283
42	Dues and Subscriptions	177

Schedule of Program Revenue

ABC COUNSELING & FAMILY SERVIC

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		Agency Amount	All Other Not Allocated	Counseling	
	Fees & Purchase of Service				
1	Department of Aging	0	0	0	
2	Department of Children and Family Services	176,230	0	176,230	
3	Department of Corrections	0	0	0	
4	Medicaid Rehab Option (MRO) Payments	0	0	0	
5	Department of Human Services	0	0	0	
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	227,288	227,288	0	
10	Federal Government	0	0	0	
11	Other Government Agencies	0	0	0	
12	Client/Family Program Fees (incl. SSL, SSA, pensions, etc)	0	0	0	
13	Special Service Fees for Individual Clients	646,328	646,328	0	
14	Diagnostic Service Fees	0	0	0	
15	Other (Specify)	0	0	0	
16	Total Fees & Purchase of Services	1,049,846	873,616	176,230	
	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	77,705	77,705	0	
34	Contributions - Goods and Services	0	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)	0	0	0	
42	Total Contributions and Other	77,705	77,705	0	
	Investment Income				
43	Income on Restricted Assets/Investments	0	0	0	
44	Income on Unrestricted Assets/Investments	1,396	1,396	0	
45	Total Investment Income	1,396	1,396	0	
46	Total Revenues	1,128,947	952,717	176,230	

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Schedule of Service Units

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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
Counseling	Hours	4,512	3,513	365	0	0	

Schedule of Program Personnel

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Number of Hours (excluding
 overtime) in a standard work

37.5

Number of Hours (excluding overtime) in a standard work		37.5		TOTAL AGENCY				Counseling			
Program Staff Positions		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			
2	Behavior Therapist	0.00	0	0.00	0	0.00	0	0.00			
3	Dietary Technician	0.00	0	0.00	0	0.00	0	0.00			
4	Dietician	0.00	0	0.00	0	0.00	0	0.00			
5	Habilitation Aide/Child Care Aide	0.00	0	0.00	0	0.00	0	0.00			
6	Habilitation Professional or Supervisory Staff	0.00	0	0.00	0	0.00	0	0.00			
7	LPN	0.00	0	0.00	0	0.00	0	0.00			
8	Occupational Therapist	0.00	0	0.00	0	0.00	0	0.00			
9	Physical Therapist	0.00	0	0.00	0	0.00	0	0.00			
10	Physician	0.00	0	0.00	0	0.00	0	0.00			
11	Principal	0.00	0	0.00	0	0.00	0	0.00			
12	Program Director	0.00	0	0.00	0	0.00	0	0.00			
13	Program Clerical Staff	0.00	0	0.00	0	0.00	0	0.00			
14	Psychiatrist	0.00	0	0.00	0	0.00	0	0.00			
15	Psychologist	0.00	0	0.00	0	0.00	0	0.00			
16	Recreation Staff	0.00	0	0.00	0	0.00	0	0.00			
17	Registered Nurse	0.00	0	0.00	0	0.00	0	0.00			
18	Social Worker	2,767.00	505,461	0.00	384,841	23.86	120,620	15.00			
19	Speech Therapist	0.00	0	0.00	0	0.00	0	0.00			
20	Substance Abuse Counselor/Professional	0.00	0	0.00	0	0.00	0	0.00			
21	Substance Abuse Paraprofessional	0.00	0	0.00	0	0.00	0	0.00			
22	Teacher	0.00	0	0.00	0	0.00	0	0.00			
23	Teacher Aide	0.00	0	0.00	0	0.00	0	0.00			
24	Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0	0.00	0	0.00	0	0.00			
25	Other Academic Instruction	0.00	0	0.00	0	0.00	0	0.00			
26	Other Medical Care	0.00	0	0.00	0	0.00	0	0.00			
27	Other Habilitation/Rehabilitation	0.00	0	0.00	0	0.00	0	0.00			
28	Other Substance Abuse	0.00	0	0.00	0	0.00	0	0.00			
29	All Other Program Staff	2,089.00	37,771	0.00	37,771	0.00	0	0.00			
30	Total All Positions	4,856.00	543,232	0.00	422,612	22.20	120,620	15.00			
31	Mental Health Professional (MHP)	0.00	0	0.00	0	0.00	0	0.00			
32	Qualified Mental Health Professional (QMHP)	0.00	0	0.00	0	0.00	0	0.00			
33	Qualified Mental Retardation Professional (QMRP)	0.00	0	0.00	0	0.00	0	0.00			
34	Rehabilitative Services Associate (RSA)	0.00	0	0.00	0	0.00	0	0.00			
35	SEP Job Coach - For DHS Reporting Only	0.00	0	0.00	0	0.00	0	0.00			

Schedule of Program Consultant and Contractual

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		TOTAL AGENCY				Counseling			
Program Staff Positions		Total Hours	Amount Paid	Amount Not Allocated	% Allocated	Amount Paid	% Allocated	Amount Paid	
1	Audiologist								
2	Behavior Therapist								
3	Dietary Technician								
4	Dietician								
5	Habilitation Aide/Child Care Aide								
6	Habilitation Professional or Supervisory Staff								
7	LPN								
8	Occupational Therapist								
9	Physical Therapist								
10	Physician								
11	Principal								
12	Program Director								
13	Program Clerical Staff								
14	Psychiatrist								
15	Psychologist								
16	Recreation Staff								
17	Registered Nurse								
18	Social Worker								
19	Speech Therapist								
20	Substance Abuse Counselor/Professional								
21	Substance Abuse Paraprofessional								
22	Teacher								
23	Teacher Aide								
24	Vocational Staff (incl. Job Coach, workshop, etc.)								
25	Other Academic Instruction								
26	Other Medical Care								
27	Other Habilitation/Rehabilitation								
28	Other Substance Abuse								
29	All Other Program Staff								
30	Total All Positions								
31	Mental Health Professional (MHP)								
32	Qualified Mental Health Professional (QMHP)								
33	Qualified Mental Retardation Professional (QMRP)								
34	Rehabilitative Services Associate (RSA)								
35	SEP Job Coach - For DHS Reporting Only								

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