PILLARS COMMUNITY HEALTH

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2018

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Pillars Community Health
La Grange Park, Illinois

We have audited the accompanying financial statements of Pillars Community Health (the Organization), which comprise the statement of financial position as of June 30, 2018 and the related statements of operations, changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Pillars Community Health as of June 30, 2018 and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information included on pages 27-29, is presented for the purpose of additional analysis, and is not a required part of the financial statements. Supplemental information consists of schedules of revenue and expenses for Proviso Mental Health Commission, Illinois Coalition Against Domestic Violence Programs, and Illinois Coalition Against Sexual Assault Programs. 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 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 State of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 2018 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Oak Brook, Illinois
December 10, 2018

PILLARS COMMUNITY HEALTH
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2018

ASSETS

CURRENT ASSETS	
Cash and Cash Equivalents	$ 1,377,578
Fee for Service Receivable, Net of Allowance for Doubtful Accounts of $223,434	2,014,884
Grants Receivable	1,760,478
Prepaid Expenses	183,926
Inventory	46,731
Total Current Assets	5,383,597
INVESTMENTS	
Investment in ProviderCo, LLC	40,000
Investment in Behavioral Health Consortium of Illinois, LLC	35,000
Investments	3,641,446
Investments Held in Trust by Others	1,804,895
Total Investments	5,521,341
PROPERTY AND EQUIPMENT, Net	5,751,483
Total Assets	$ 16,656,421

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES	
Accounts Payable	$ 880,165
Accrued Payroll, Vacation, and Related Expenses	971,513
Accrued Expenses	226,030
Deferred Revenue	374,556
Current Portion of Long-Term Debt	143,918
Total Current Liabilities	2,596,182
NONCURRENT LIABILITIES	
Long-Term Portion of Debt, Net of Unamortized Debt Issuance Costs	2,099,302
Deferred Rent	29,974
Total Noncurrent Liabilities	2,129,276
Total Liabilities	4,725,458
NET ASSETS	
Unrestricted	7,061,009
Unrestricted - Board-Designated	1,727,554
Total Unrestricted Net Assets	8,788,563
Temporarily Restricted Net Assets	1,310,410
Permanently Restricted	1,831,990
Total Net Assets	11,930,963
Total Liabilities and Net Assets	$ 16,656,421

See accompanying Notes to Financial Statements.

PILLARS COMMUNITY HEALTH
STATEMENT OF OPERATIONS
YEAR ENDED JUNE 30, 2018

REVENUE	
Support and Revenue:	
Individual Contributions	$ 330,452
Foundation Grants	177,726
Special Events, Net	226,502
Shop Sales, Net	413,683
Federal Government Grants	4,259,124
State and Coalition Grants	1,018,825
Township and Local Grants	1,134,242
Fee for Service Revenue, Net:	4,540,759
Net Assets Released from Restrictions Used for Operations	1,159,658
Total Revenue	13,260,971
EXPENSES	
Program Services	10,666,851
Support Services:	
Management and General	2,543,267
Fundraising	327,494
Total Expenses	13,537,612
OPERATING LOSS	(276,641)
OTHER REVENUE	
Dividends and Interest	50,747
Realized Loss on Investments	(396)
Miscellaneous	76,228
Total Other Revenue	126,579
DEFICIT OF REVENUES OVER EXPENSES	$ (150,062)

See accompanying Notes to Financial Statements.

PILLARS COMMUNITY HEALTH
STATEMENT OF CHANGES IN NET ASSETS
YEAR ENDED JUNE 30, 2018

UNRESTRICTED NET ASSETS	
Deficit of Revenue over Expenses	$ (150,062)
Unrealized Gain (Loss) on Investments	(8,370)
Unrestricted Net Assets from Merger	6,150,869
Increase in Unrestricted Net Assets	5,992,437
TEMPORARILY RESTRICTED NET ASSETS	
Grants and Contributions	874,549
Temporarily Restricted Net Assets from Merger	834,281
Net Assets Released from Restrictions	(1,159,658)
Increase in Temporarily Restricted Net Assets	549,172
PERMANENTLY RESTRICTED NET ASSETS	
Permanently Restricted Net Assets from Merger	1,924,396
Change in Value of Investments Held in Trust by Others	(92,406)
Increase in Permanently Restricted Net Assets	1,831,990
CHANGE IN NET ASSETS	8,373,599
Net Assets - Beginning of Year	3,557,364
NET ASSETS - END OF YEAR	$ 11,930,963

See accompanying Notes to Financial Statements.

PILLARS COMMUNITY HEALTH
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2018

	Program Services									Supporting Services		
	Mental Health Services	Addiction Services	Sexual Assault Services	Domestic Violence Services	Early Childhood Education	Medical Health	Dental Services	Shops Services	Total Program Services	Management and General	Philanthropy	Total
Salaries and Wages	$ 1,744,595	$ 212,791	$ 271,267	$ 402,539	$ 595,457	$ 1,297,676	$ 695,642	$ 216,631	$ 5,436,598	$ 1,423,051	$ 219,130	$ 7,078,779
Payroll Taxes and Benefits	441,868	44,164	65,226	123,521	172,999	225,818	120,615	48,456	1,242,667	308,180	38,310	1,589,157
Bad Debt	-	12,010	-	-	-	-	-	-	12,010	-	-	12,010
Bank and Credit Card Fees	-	-	1	-	-	1,134	1,877	8,766	11,778	10,139	9,493	31,410
Client Assistance	18,140	-	217	5,038	182,143	-	-	-	205,538	-	-	205,538
Clinical Providers	151,920	3,350	-	481	16,520	301,995	1,082	111	475,459	38,136	1,075	514,670
Depreciation	63,426	9,945	7,802	18,531	33,999	52,653	24,400	20,771	231,527	65,728	3,063	300,318
Computers and Technology	45,191	4,359	5,212	8,607	18,211	94,704	45,584	6,076	227,944	73,970	12,671	314,585
Donated Services	-	-	-	-	-	13,284	-	-	13,284	70,627	-	83,911
Donated Supplies	-	-	-	-	-	12,558	3,160	-	15,718	-	-	15,718
Dues and Subscriptions	4,042	153	750	29	1,251	12,268	7,255	-	25,748	12,656	2,080	40,484
Insurance	17,875	2,097	2,575	4,225	7,328	21,521	6,742	6,949	69,312	19,741	1,064	90,117
Interest Expense	7,085	14,994	4,554	2,035	22,234	121	61	-	51,084	6,386	751	58,221
Licenses and Fees	-	600	-	-	-	-	100	278	978	1,838	-	2,816
Marketing	2,534	438	7	995	683	2,088	1,079	5,202	13,026	14,569	3,125	30,720
Occupancy	69,860	11,553	5,427	26,188	84,300	63,101	20,807	62,437	343,673	61,870	5,586	411,129
Outside Services	2,627	-	-	-	252,073	10,864	6,576	2,069	274,209	179,258	2,770	456,237
Payments to Subrecipients	-	-	-	-	1,144,728	-	-	-	1,144,728	-	-	1,144,728
Postage	11	34	70	174	103	1,277	687	9	2,365	10,318	1,118	13,801
Printing	1,623	147	3,596	295	512	8,965	4,276	1,547	20,961	11,999	17,065	50,025
Professional Development	6,203	561	4,775	3,915	24,219	21,220	6,814	4,793	72,500	13,278	1,895	87,673
Professional Fees	6	1	-	3	-	243	158	66	477	121,414	33	121,924
Program Supplies	66,858	6,236	11,699	13,717	191,901	124,617	80,265	13,812	509,105	44,672	4,141	557,918
Small Equipment and Equipment Repairs	8,854	2,209	2,411	4,891	51,532	10,497	11,286	1,061	92,741	18,981	830	112,552
Taxes	-	-	-	-	-	-	-	-	-	1,593	-	1,593
Telephone	43,810	3,643	4,964	7,709	17,868	25,144	11,342	5,492	119,972	28,613	3,174	151,759
Transportation	28,212	3,439	7,838	3,185	5,062	368	184	4,510	52,798	3,844	60	56,702
Miscellaneous	365	-	-	126	-	22	38	100	651	2,406	60	3,117
Total Functional Expenses	$ 2,725,105	$ 332,724	$ 398,391	$ 626,204	$ 2,823,123	$ 2,302,138	$ 1,050,030	$ 409,136	$ 10,666,851	$ 2,543,267	$ 327,494	$ 13,537,612

See accompanying Notes to Financial Statements.

PILLARS COMMUNITY HEALTH
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2018

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in Net Assets	$ 8,373,599
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Net Assets from Merger	(7,357,753)
Depreciation	300,318
Bad Debt Expense	12,010
Gain on Disposal of Fixed Assets	(32,384)
Donated Stock	(4,779)
Unrealized and Realized Losses on Investments	8,766
Change in Value of Investments Held in Trust by Others	92,406
Changes in Assets and Liabilities:	
Fee for Service Receivables	(1,256,550)
Inventory	(2,385)
Grants Receivable	12,268
Prepaid Expenses	80,844
Accounts Payable	445,039
Accrued Payroll, Vacation, and Related Expenses	160,467
Accrued Expenses	(173,570)
Deferred Revenue	254,319
Net Cash Provided by Operating Activities	912,615
CASH FLOWS FROM INVESTING ACTIVITIES	
Proceeds from Sale of Investments	286,589
Purchases of Investments and Dividend Reinvestments	(713,542)
Maturity of Certificates of Deposits	330,699
Purchases of Property and Equipment	(424,571)
Net Cash Used by Investing Activities	(520,825)
CASH FLOWS FROM FINANCING ACTIVITIES	
Payments on Long-Term Debt	(68,571)
NET INCREASE IN CASH AND CASH EQUIVALENTS	323,219
Cash and Cash Equivalents - Beginning of Year	1,054,359
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 1,377,578
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION	
Interest Paid	$ 58,220

See accompanying Notes to Financial Statements.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Pillars Community Health (the Organization) is a nonprofit organization incorporated in the state of Illinois. The Organization provides health, social, and educational services to build strong healthy communities. The Organization operates a Federally Qualified Health Center (FQHC), A Community Mental Health Center (CMHC), a Child Development Center with Head Start and Early Head Start programs, Domestic Violence and Sexual Assault and other Social Service Programs which provide and coordinate quality, comprehensive health and human services to people in the western suburbs of Chicago, with an emphasis on those with limited access to care. The activities are primarily funded by contributions from individuals and private foundations, support from federal and local grants, clinical revenues including Medicaid, sales of items donated to The Community Shop, and investment income.

The Organization is the result of a merger between Community Nurse Health Association dba: Community Nurse Health Center (CNHC) and Pillars Community Services (Pillars), which was effective January 1, 2018. The merger was approved to further meet the missions of both organizations by enhancing an integrated mode of physical, oral, and behavioral health care and to ensure better patient outcomes and enhanced population health management for its target populations and target service areas. CNHC was the surviving legal entity and was formally renamed Pillars Community Health effective January 1, 2018. The business combination was accounted for as a merger and therefore the carryover method of accounting was used resulting in the net assets of Pillars Community Services being transferred to the Organization. See Note 14 for a detail of the assets, liabilities, and net assets transferred upon the completion of the merger.

Funds raised are used for programs developed by the Organization as follows:

- Medical Health Center services includes coordinated preventive and acute care, chronic illness care and management, health education to patients ages 0-90. The medical center also provides integrated psychiatric and behavioral health services and prenatal care.
- Dental services include comprehensive, preventive, and restorative oral health care, and oral health education provided by dentists and a dental hygienist.
- Behavioral Health Services – the organization is a Community Mental Health Provider licensed by the state of Illinois and accredited by CARF. The agency provides outpatient services to help clients to develop strategies to manage the symptoms related to their mental illness. This includes recovery focused services, crisis services, community support and/or substance use disorder services, and community independent living arrangement services, and other supportive services.
- The Child and Family Development Center supports the growth and development of children ages 0-5 in a strong positive learning environment that provides supportive services to over 600 children and their families. Programs include state funded day care and federally funded Head Start and Early Head Start.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- Pillars Community Health's Domestic and Sexual Violence Programs manage two 24-hour telephone hotlines for domestic violence and sexual assault survivors respectively as well as advocacy and support services for survivors of sexual assault and domestic violence. Constance Morris House is a comprehensive residential shelter including case management, health care, and legal advocacy for shelter residents. The program also performs outreach, awareness, and prevention activities in the communities that the Organization serves.
- The Community Healthcare Network (Network) is a health care safety net program for low income, uninsured adults ages 19-64. Services include primary care, mental health services, specialty care referrals to a network of volunteer providers, pharmacy services and access to hospital based laboratory, diagnostic, and inpatient services if needed. The Organization is the enrollment site, a primary care site, and the managing entity for the Network, which is collaboration between Adventist La Grange Memorial Hospital, Community Memorial Foundation, and multiple volunteer specialists.

The fiscal year for the Organization ends on June 30. Significant accounting policies followed by the Organization are presented below:

This summary of significant accounting policies is presented to assist in understanding the Organization's financial statements. The financial statements and notes are representations of management who is responsible for its integrity and objectivity. These accounting policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements.

Use of Estimates in Preparing Financial Statements

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

Deficit of Revenue over Expenses

The statement of operations include deficit of revenue over expenses. Changes in unrestricted net assets, which are excluded from the deficit of revenue over expenses, consistent with industry practice, include unrealized gains and losses on other-than-trading investments, contributions of long-lived assets (including assets acquired using contributions restricted by donors for the purpose of acquiring such assets), and grants for the acquisition of long-lived assets.

Basis of Accounting

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation

The Organization reports information regarding its financial position and activities, based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Unrestricted Net Assets – Net assets that are not subject to donor-imposed stipulations plus those resources for which temporarily donor-imposed stipulations have been satisfied. Unrestricted net assets may otherwise be designated for specific purposes by action of the board of directors.

Temporarily Restricted Net Assets – Net assets whose use by the Organization is subject to donor-imposed stipulations that may or will be met either by actions of the Organization, pursuant to those stipulations and/or that expire by the passage of time.

Permanently Restricted Net Assets – Net assets subject to donor-imposed stipulations that the resources be maintained permanently by the Organization. Investment income, including realized and unrealized gains and losses are classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by the Uniform Prudent Management of Institutional Funds Act (UPMIFA).

Revenues are reported as increases in unrestricted net assets unless use of the related asset is limited by donor-imposed restrictions. Expenses are reported as decreases in unrestricted net assets. Gains and losses on investments are reported as increases or decreases in unrestricted net assets unless their use is restricted by donor stipulation.

Cash and Cash Equivalents

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

Investments

The Organization accounts for investments at fair value, based on quoted market prices. Unrealized gains or losses on such securities are based on the change in market value of the assets from the beginning to the end of the fiscal year. Realized gains or losses are based on the proceeds received less the fair market value as of the previous year or original cost if it was purchased during the year. Unrealized gains and losses are included in the change in net assets.

Investments Held in Trust by Others

The Organization has funds held in a perpetual trust by others from which income is received based on the Organization’s ownership share. The interest in the trust is stated at the estimated fair value of the assets based on the percentage of the trust designated to the Organization applied to the total fair value of the trust, which is based primarily on quoted market prices of the trust’s underlying assets. The Organization’s share of the trust’s assets is included in the statement of financial position as investments held in trust by others and is classified as permanently restricted net assets.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investment in Behavioral Health Consortium of Illinois, LLC

As of June 30, 2018, the Organization had an 8.33% ownership of Behavioral Health Consortium of Illinois, LLC (the LLC). The purposes of the LLC is to establish and operate a network of clinically-integrated behavioral health service providers in Cook County and its surrounding communities who will serve as preferred providers to CountyCare and other third-party payors; to share best practices for the provision of high quality behavioral health services; to achieve efficiencies among the members; and to provide behavioral health services over a broader continuum of care inclusive of the social determinants of health. Members of the LLC are subject to an operating agreement which places limits on the transfer, sale, and pledging of units, including the first right of refusal by the LLC and other members in the event a member wishes to sell or dispose of its units. Withdrawal from the LLC requires written notice provided at least 180 days prior to the withdrawal date.

As the Organization does not have the ability to exercise significant influence on the activities of Behavioral Health Consortium of Illinois, LLC, the investment is accounted for under the cost method and valued at $35,000.

Investment in ProviderCo, LLC

As of June 30, 2018, the Organization has acquired a partial membership interest in ProviderCo, LLC for $40,000. The ProviderCo, LLC is a 50% owner of the Illinois Health Practice Alliance, which is an independent practice association of behavioral health providers in Illinois. As the Organization does not have the ability to exercise significant influence on the activities of ProviderCo, LLC, the investment is accounted for under the cost method.

Fee for Service Receivable

Fee for service receivables, for which a third-party payor is responsible for paying, are carried at a net amount determined by the original charge for the service provided, less an estimate made for contractual fee adjustments or discounts provided to third-party payors.

Fee for service receivables due directly from the patients are carried at the original charge for the service provided, less amounts covered by third-party payors and less an estimated allowance for uncollectible receivables. Management determines the allowance for uncollectible accounts, fee adjustments, and discounts by identifying troubled accounts and by historical experience applied to an aging of accounts. Fee for service receivables are written off as adjustments to service fee revenue when deemed uncollectible. Recoveries of receivables previously written off are recorded as a reduction of service fee revenue adjustment account when received. The Organization determines when an account is past due based on payor classification. The Organization does not charge interest on past due accounts. The allowance for uncollectible accounts at June 30, 2018 was $223,434.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Pledges and Contributions Receivable

Unconditional promises to give contributions are recorded as revenue when the promises are received. Pledges expected to be collected in periods greater than one year are discounted to their estimated present value. There were no long-term pledges at June 30, 2018. Management assesses the collectability of pledges receivable based on historical experience. When amounts are determined to be uncollectible, they are written off and charged to bad debt loss.

Grants Receivable

Grants receivable consists of costs under the grant agreements that were incurred prior to year-end, for which payment has not been received.

Costs incurred recoverable under grants are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for uncollectible grants expense and an adjustment to a valuation allowance based on its assessment of the current status of individual receivables from grants, contracts, and others. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to the applicable accounts receivable. The allowance for doubtful accounts at June 30, 2018 was $-0-.

Inventory

Inventory held at the resale shops is comprised solely of donated goods and is appraised and recorded at fair market value at year-end.

Property and Equipment

Property and equipment purchases of $1,000 or more are stated at cost. Expenditures for repairs and maintenance are charged to expense as incurred, whereas renewals and betterments that extend the lives of the property are capitalized. Assets received as donations are stated at the fair value at the date of the donation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets as follows:

Buildings	27.5 to 45 Years
Building Improvements	5 to 45 Years
Furniture and Fixtures	5 Years
Machinery and Equipment	5 Years

Impairment of Long-Lived Assets

The Organization reviews long-lived assets for impairment whenever events or changes in circumstances indicate the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future undiscounted net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. Assets to be disposed of are reported at the lower of carrying amount or the fair value less costs to sell.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Recognition of Support and Revenues

Grants are recognized as revenue when earned. Expense driven grants are recognized as revenue when the qualifying expenses have been incurred and all other grant requirements have been met. Grant funds received prior to the incurrence of the qualifying expenses are deferred.

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of operations as Net Assets Released from Restrictions.

Grant revenues are recognized in the period in which they are expended for cost reimbursement agreements. Amounts received under these grants that have not yet been expended are recorded as deferred revenue. Grants advanced and not expended by the end of the grant or contract period are refundable to the grantor. Certain organizations involved in exchange transactions may specify monies be used in a specific future period and, as such, they are initially recorded as deferred revenue, and are then recognized in the period for which they were designated.

Net Fee for Service Revenue

The Organization is approved as a FQHC. The Organization has agreements with third-party payors that provide for payments to the Organization at amounts different from its established rates. Payment arrangements include prospectively determined rates per encounter, reimbursed costs, case rates, discounted charges, per diem payments, and enhancements. Net fee for service fees are reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered, including retroactive adjustments under reimbursement agreements with third-party payors as final settlements are determined. Total adjustments and fees discounts to patient and third-party payors were approximately $7,564,000 for the year ended June 30, 2018.

Centers for Medicare and Medicaid Services (CMS) reimburse the Organization based on the PPS rate for all services provided in the scope of the FQHC. Under the FQHC PPS, Medicare pays FQHCs based on the PPS rate for all FQHC services furnished to a beneficiary on the same day when a medically necessary, face-to-face FQHC visit is furnished to a Medicare beneficiary. The FQHC is paid 80% of the established rate, with the beneficiary being responsible for the remaining 20% as co-insurance or, alternatively, the remaining 20% is billed to Medicaid for qualifying patients (dual eligible); however, due to low Illinois encounter rates, the 20% is not collectible.

The Medicaid reimbursement agreement pays the Organization for covered services at predetermined rates, adjusted annually by the Medicare economic index.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Fee for Service Revenue (Continued)

The Organization also has contractual arrangements commercial insurance carries, the terms of which call for the Organization to be paid for covered services at negotiated rates.

Provisions have been made in the financial statements for estimated contractual adjustments, which represent the difference between the charges for service and estimated payments.

For uninsured patients that do not qualify for charity care, the Organization recognizes revenue on the basis of its standard rates for services provided. A significant portion of the Organization's uninsured patients will be unable or unwilling to pay for the services provided. Thus, the Organization records a significant provision for bad debts related to uninsured patients in the period the services are provided. The Organization also records provision for doubtful accounts related to third-party payors for services provided.

Contributed Goods and Services

The Organization recognizes donated services of specialized skills which would need to be purchased if they were not donated as in-kind contributions in the statement of operations. Donated health care and professional services amounted to $83,911 for the year ended June 30, 2018. The Organization also receives a significant amount of donated services from unpaid volunteers who assist in its programs in the furtherance of its purposes. No amounts have been recognized in the statement of operations for unpaid volunteers. Organization received donated supplies for operations. Donated supplies during the fiscal year were approximately $15,718.

Sliding Fee Adjustments (Charity Care)

The Organization is a nonprofit health care provider established to meet the health care needs of its community. The Organization has a policy of providing care to uninsured patients who meet certain criteria under its policy at amounts less than its established rates, or without charge. However, all patients are requested to pay a minimum fee for each visit, although no patient is denied services because of inability to pay. Since management does not expect payment for this care, the services that are discounted from the established rates are excluded from revenue.

Electronic Health Record Incentive Payments

As discussed in Note 13, the Organization received funds under the Electronic Health Records (EHR) Incentive Program. The Organization recognized revenue for payments received during the period. Going forward, the Organization will recognize revenue when management is reasonably assured they will meet all meaningful use objectives and any other specific grant requirements that are applicable, e.g., electronic transmission of quality measures to CMS in the second and subsequent payment years is made.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Functional Allocation of Expenses

The costs of providing various programs and other activities are presented on a functional basis in the statement of operations. Accordingly, certain expenses have been allocated among the programs and supporting services benefited, based on direct charges or appropriate methods determined by management.

Income Tax Status

The Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code (IRC). In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation. The Organization determined that it was not required to record a liability related to uncertain tax positions.

Recent Accounting Pronouncements

Financial Statements of Nonprofit Entities

In August 2016, the Financial Accounting Standards Board (FASB) issued amended guidance to improve the current net asset classification requirements and the information presented in financial statements and notes about a nonprofit entity's liquidity, financial performance, and cash flows. The main provisions of the update are:

- Present on the face of the statement of financial position amounts for two classes of net assets at the end of the year, rather than the current three classes.
- Present on the face of the statement of operations the amount of the change in each of the two classes of net assets.
- Continue to present on the face of the statement of cash flows the net amount for operating cash flows using either the direct or indirect method of reporting. However, no longer require the presentation or disclosure of the indirect method reconciliation, if using the direct method.
- Enhanced disclosures in the following areas:
  - Board-designated net assets
  - Donor restricted net assets
  - Qualitative and quantitative information on liquidity
  - Amounts of expenses by both their natural and functional classification
  - Methods used to allocate costs among program and supporting functions
  - Underwater endowments
- Report investment return net of external and direct internal investment expenses and no longer require disclosures of those netted expenses.

The amendments should be applied on a retrospective basis in the year that the pronouncement is first applied. The standard will be effective for the Organization for annual periods beginning after December 15, 2017. Early adoption is permitted.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Recent Accounting Pronouncements (Continued)

Revenue Recognition

In May 2014, the Financial Accounting Standards Board (FASB) issued amended guidance to clarify the principles for recognizing revenue from contracts with customers. The guidance requires an entity to recognize revenue to depict the transfer of goods or services to customers in an amount that reflects the consideration to which an entity expects to be entitled in exchange for those goods or services. The guidance also requires expanded disclosures relating to the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. Additionally, qualitative and quantitative disclosures are required regarding customer contracts, significant judgments and changes in judgments, and assets recognized from the costs to obtain or fulfill a contract.

The guidance will initially be applied retrospectively using one of two methods. The standard will be effective for the Organization for annual periods beginning after December 15, 2018. Early adoption is permitted beginning for annual reporting periods beginning after December 15, 2017, including interim reporting periods within that reporting period.

Leases

In February 2016, the FASB issued amended guidance for the treatment of leases. The guidance requires lessees to recognize a right-of-use asset and corresponding lease liability for all operating and finance leases with lease terms greater than one year. The guidance changes the accounting for sale and leaseback transactions to conform to the new revenue recognition standard. The guidance also requires both qualitative and quantitative disclosures regarding the nature of the Organization's leasing activities. The guidance will initially be applied using a modified retrospective approach. The amendments in the guidance are effective for fiscal years beginning after December 15, 2019. Early adoption is permitted.

Clarifying Scope and the Accounting Guidance for Contributions

In June 2018, the FASB issued amended guidance to clarify and improve the scope and the accounting guidance for contributions received and contributions made. This amended guidance distinguishes between contributions and exchange transactions and assists in determining which guidance to apply. For contributions, the guidance in Subtopic 958-605, *Not-for-Profit Entities – Revenue Recognition*, should be followed. For exchange transactions, Topic 606, *Revenue from Contracts with Customers*, should be followed. In addition, once a transaction is deemed to be a contribution, this amended guidance assists in determining whether a contribution is conditional or unconditional and, if unconditional, whether the transaction is donor-restricted for a limited purpose or timing. The guidance should be applied on a modified prospective basis. As a resource recipient, the guidance will be effective for the Organization for annual periods beginning after December 15, 2018. Early adoption is permitted.

NOTE 2 GRANTS RECEIVABLE

Grants receivable represents amounts due from various governmental and charitable entities for services to be provided by the Organization. The Organization's grants receivable at June 30, 2018 consisted of the following restricted amounts:

Head Start	$ 986,260
State of Illinois Department of Health Services	254,823
Community Memorial Foundation	155,000
Illinois Coalition Against Sexual Assault	158,625
Illinois Coalition Against Domestic Violence	92,683
Other	113,087
Total Grants Receivables	$ 1,760,478

NOTE 3 INVESTMENTS

Investments consisted of the following as of June 30, 2018:

Stock Mutual Funds	$ 2,143,091
Bond Funds	1,357,550
Exchange Traded Funds	140,805
Investment in Behavioral Health Consortium of Illinois, LLC	35,000
Investments in ProviderCo, LLC	40,000
Investments Held in Trust by Others	1,804,895
Total Investments	$ 5,521,341

NOTE 4 PROPERTY AND EQUIPMENT

A summary of property and equipment at June 30, 2018 is as follows:

Land	$ 891,686
Building and Improvements	9,172,002
Furniture and Equipment	2,170,413
Vehicles	65,713
Capital Work in Progress	229,427
Total	12,529,241
Less: Accumulated Depreciation	6,777,758
Property and Equipment, Net	$ 5,751,483

Capital work in progress balance noted above is related to an information techonology project that was still in progress as of year ended June 30, 2018.

NOTE 5 BOARD-DESIGNATED FUNDS

The board has designated the following unrestricted net assets as of June 30, 2018 as follows:

Capital Reserve	$	266,798
Operating Reserve		825,600
Trust Reserve		635,156
Total Board-Designated Funds	$	1,727,554

NOTE 6 LINE OF CREDIT

In November 2011, the Organization obtained a $250,000 revolving credit agreement with Hinsdale Bank & Trust Company. The line of credit was collateralized by the assets of the Organization. This line of credit has been terminated.

As a result of the merger, the Organization assumed an $800,000 revolving credit agreement with The Northern Trust Company. The $800,000 line of credit bears interest at the greater of 1.25% or the prime rate plus 1.25%. There were no borrowings outstanding as of June 30, 2018. Borrowings under this line of credit are collateralized by a security interest in the investment account held at The Northern Trust Company. In June 2018, the line of credit agreement was extended to expire on June 30, 2019.

As a result of the merger, the Organization assumed a $950,000 revolving credit agreement with FNBC Bank & Trust. The $950,000 line of credit bears interest at the greater of prime rate plus 0.50 or 5.5%. There were no borrowings outstanding as of June 30, 2018. Borrowings under this line of credit are collateralized by a security interest in all accounts receivable and certain real property of the Organization. In June 2018, the line of credit agreement was extended to expire on June 5, 2019.

NOTE 7 LEASES

Effective April 2016, the Organization extended their original operating lease agreement for office space located in LaGrange Park, Illinois. The lease has an original term of five years with an option to extend another five years which expires March 2021 with an option to extent to March 2025. The lease calls for monthly escalating rental payments over the lease term as well as provides for rent abatement for the first four months of the lease. Rental expense is recorded on a straight-line basis over the lease term. Deferred rent, as a result of escalating payments and abatements, totaled $29,974 at June 30, 2018. Lease expense during the fiscal year ended June 30, 2018 was $75,865.

NOTE 7 LEASES (CONTINUED)

The future minimum rental payments required under the above lease are as follows:

Year Ending June 30,	Amount
2019	$ 121,811
2002	124,764
2021	95,234
Total	$ 341,809

NOTE 8 LONG-TERM DEBT

Long-term debt at June 30 is as follows:

Description	Amount
Note payable to FNBC Bank & Trust. Note was refinanced on May 5, 2015 with monthly installments of $8,907, including interest at 4.875%, with a final balloon payment of $974,748. The note is collateralized by certain property owned by the Organization and is due on May 5, 2020.	$ 1,073,735
Note payable to FNBC Bank & Trust. The note was refinanced on May 18, 2015 with monthly installments of $480, including interest at 4.875%, with final balloon payment of $61,382. The note is collateralized by certain property owned by the Organization and is due on May 5, 2020.	65,915
Note payable to IFF with a principal amount of $1,500,000. Monthly payments of $12,058, including interest at 5%, This note is collateralized by certain properties owned by the Organization and is due on June 1, 2028.	1,123,867
Less: Unamortized Debt Issuance Costs	(20,297)
Total	2,243,220
Less: Current Portion	(143,918)
Total Long-Term Debt	$ 2,099,302

NOTE 8 LONG-TERM DEBT (CONTINUED)

The balance of the above debt matures as follows for the years ending June 30:

Year Ending June 30,	Amount
2019	$ 143,918
2020	1,178,018
2021	98,195
2022	103,219
2023	108,500
Thereafter	631,667
Unamortized Debt Issuance Costs	(20,297)
Total	$ 2,243,220

NOTE 9 TEMPORARILY RESTRICTED NET ASSETS

Net asset balances were comprised of the following at June 30, 2018:

Domestic Violence Program	$ 641,359
Capital Initiative Program	300,000
Medical Services Program	116,615
Dental Services Program	79,438
Mental Health Services	115,392
Other	57,606
Total Temporarily Restricted Net Assets	$ 1,310,410

For the year ended June 30, 2018, net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors.

Purpose restrictions accomplished are as follows for the year ended June 30, 2018:

Domestic Violence	$ 199,641
Capital Initiative	61,116
Medical Services	302,935
Dental Services	216,974
Administration	206,450
Mental Health Services	152,316
Special Events	20,226
Total	$ 1,159,658

NOTE 10 FAIR VALUE MEASUREMENTS

Accounting principles generally accepted in the United States of America define fair value as the price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market in an orderly transaction between market participants on the measurement date. Accounting principles generally accepted in the United States of America establish a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

Level 1 – quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

Level 2 – significant other observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.

Level 3 – significant unobservable inputs that reflect a reporting entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

In many cases, a valuation technique used to measure fair value includes inputs from multiple levels of the fair value hierarchy. The lowest level of significant input determines the placement of the entire fair value measurement in the hierarchy.

The following is a description of the valuation methodologies used for assets measured at fair value.

The fair values of exchange traded funds (ETF), bond funds, and stock mutual funds (Level 1 assets) are based on quoted market prices for identical assets in active markets. There are no Level 2 assets at June 30, 2018.

The beneficial interest in trust is stated at fair value, which is based on the percentage of the trust designated to the Organization applied to the total fair value of the trust, which is based on quoted market prices of the underlying assets when available (Level 3 assets). Changes in the fair value of the underlying assets, as determined by the trustees that hold and manage these assets, are recognized in the statement of activities and changes in net assets in the period in which they occur.

NOTE 10 FAIR VALUE MEASUREMENTS (CONTINUED)

The following table summarizes the valuation methods and inputs used to determine fair value at June 30, 2018 for assets measured at fair value on a recurring basis using unobservable inputs (Level 3 inputs).

	Fair Value at June 30, 2018	Valuation Technique	Significant Unobservable Inputs Used	Range Weighted Avg
Beneficial Interest in Trust	$ 1,804,895	Percentage of the Trust Designated to the Organization	Fair Value of Underlying Assets	N/A

The Organization has processes in place to select the appropriate valuation technique and unobservable inputs to perform Level 3 fair value measurements. These processes include obtaining the trust's monthly statements and analyzing the changes in fair value from period to period.

Changes in Level 3 assets measured at fair value on a recurring basis for the year ended June 30, 2017 and the period ended December 31, 2017 are as follows:

Balance at December 31, 2017	$ 1,897,301
Total Unrealized Losses	(92,406)
Balance at June 30, 2018	$ 1,804,895

Unrealized losses reported above for the year ended June 30, 2018 are reported in the change in fair of investments held in trust by others in the statement of changes in net assets.

Both observable and unobservable inputs may be used to determine the fair value of positions classified as Level 3 assets and liabilities. As a result, the unrealized losses for these assets presented in the tables above may include changes in fair value that were attributable to both observable and unobservable inputs.

NOTE 10 FAIR VALUE MEASUREMENTS (CONTINUED)

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

Fair values of assets measured on a recurring basis at June 30, 2018 are as follows:

	2018			
	Total	Level 1	Level 2	Level 3
Investments:				
Foreign Large Value Equity Funds	$ 188,520	$ 188,520	$ -	$ -
Small Cap Equity Funds	64,416	64,416	-	-
Midcap Blend Equity Funds	348,158	348,158	-	-
Short-Term Bond Funds	253,599	253,599	-	-
Corporate Bond Funds	944,189	944,189	-	-
Large Growth Equity Funds	121,974	121,974	-	-
Large Cap Equity Funds	658,911	658,911	-	-
Large Blend ETFs	140,805	140,805	-	-
Nontraditional Bond Funds	159,762	159,762	-	-
International Developed Equity Funds	501,680	501,680	-	-
International Emerging Markets Equity Funds	259,432	259,432	-	-
Beneficial Interest in Trust	1,804,895	-	-	1,804,895
Total Assets at Fair Value	5,446,341	$ 3,641,446	$ -	$ 1,804,895
Investments Held at Cost	75,000			
Total Investments	$ 5,521,341			

NOTE 11 COMMITMENTS AND CONTINGENCIES

The Organization maintains cash in certain financial institutions for which the balances exceeded federally insured limits during the year. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash.

Investments are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes in the values of investments will occur in the near term, and that such changes could materially affect the Organization and the amounts reported in the statements of operations.

Risk Management

The Organization is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions, injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. This coverage has not changed significantly from the previous year. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

NOTE 11 COMMITMENTS AND CONTINGENCIES (CONTINUED)

Grants

The Organization has received federal grants for specific purposes that are subject to review and audit by the grantor agencies. Entitlements to these resources are generally conditional upon compliance with the terms and conditions of grant agreements and applicable federal regulations, including the expenditure of resources for allowable purposes. Any disallowance resulting from a review or audit by the grantor may become a liability of the Organization. Such amounts will be recognized in the period they become known.

Regulatory Environment Including Fraud and Abuse Matters

The health care industry is subject to numerous laws and regulations of federal, state, and local governments. These laws and regulations include, but are not necessarily limited to, matters such as licensure, accreditation, government health care program participation requirements, and reimbursement for fee for services and Medicare and Medicaid fraud and abuse. Government activity continues with respect to investigations and allegations concerning possible violations of fraud and abuse statutes and regulations by health care providers. Violations of these laws and regulations could result in expulsion from government health care programs together with imposition of significant fines and penalties, as well as significant repayments for fee for services previously billed. Management believes that the Organization is in compliance with fraud and abuse and other applicable government laws and regulations. While no regulatory inquiries that are expected to have a material adverse effect on the Organization have been made, compliance with such laws and regulations can be subject to future government review and interpretation, as well as regulatory actions unknown or unasserted at this time.

Other

The U.S. Department of Health and Human Services approves components of the Organization’s annual budget.

Medical Malpractice Insurance Coverage and Claims

The Organization is covered under the provision of the Federal Tort Claims Act (FTCA) for malpractice for services provided within the scope of the FQHC. The FTCA is a government-funded program which allows federally qualified health centers to be covered for malpractice. The agency also carries GAP insurance for health center activities that may fall outside the scope of the FQHC as well as liability insurance for counselors, social workers, and teachers.

NOTE 11 COMMITMENTS AND CONTINGENCIES (CONTINUED)

Concentrations

Federal grant awards from two agencies represented 51% of public support during 2018.

The Organization grants credit without collateral to its patients, most of who are local residents and are insured under third-party payor agreements. The mix of receivables from patients and third-party payors is as follows at June 30:

	Percentage
Medicare	1%
Medicaid	80%
Other Third-Party Payors and Patients	19%
Total	100%

Approximately 22% of the Organizations workforce is covered by a collective bargaining agreement as of the year ended June 30, 2018. The agreement is in effect through February 28, 2019.

NOTE 12 RETIREMENT PLAN

At the time of the merger, Community Nurse (CNHC) and Pillars Community Services (PCS) both sponsored a savings and retirement plan under Section 401(k) of the IRC for all employees. The CNHC plan was a safe harbor plan with a 1% match on each of the first 3% of employee contributions and a 1/2% match on the next 2% for a maximum of 4%. The PCS Union plan had a match of up to 2% for the union plan and 3% for the nonunion. All plans allowed eligible employees to contribute up to 80% of their salary. Total expense for matching contributions was $100,074 for the year ended June 30, 2018.

As of January 1, 2019, the former CNHC and PCS nonunion plans will be merged into a single safe harbor plan and the union plan will remain a separate plan.

NOTE 13 ELECTRONIC HEALTH RECORD INCENTIVE PROGRAM

The Electronic Health Record (EHR) incentive program was enacted as part of the American Recovery and Reinvestment Act of 2009 (ARRA) and the Health Information Technology for Economic and Clinical Health (HITECH) Act. These Acts provided for incentive payments under both the Medicare and Medicaid programs to eligible hospital and providers that demonstrate meaningful use of certified EHR technology. The incentive payments are made based on a statutory formula and are contingent on the Organization continuing to meet the escalating meaningful use criteria. For the first payment year, the Organization must attest, subject to an audit, it has adopted, implemented, or upgraded certified EHR technology used in achieving meeting the meaningful use criteria.

NOTE 13 ELECTRONIC HEALTH RECORD INCENTIVE PROGRAM (CONTINUED)

For the subsequent payment year, the Organization must demonstrate meaningful use for the entire year. The incentive payments are generally made over a six-year period. The Organization received incentive payments of $42,500 for the year ended June 30, 2018, and is included in federal government grants revenue.

NOTE 14 MERGER

The Organization had the following noncash activities during the year ended June 30, 2018 as a result of the merger between Pillars Community Services and Community Nurse Health Association. As described in Note 1, the following assets, liabilities, and net assets of Pillars Community Services as of December 31, 2017 were carried over and incorporated as part of the financial statements of the Organization:

Assets	
Cash	$ 1,551,793
Receivables	2,028,592
Other Current Assets	213,521
Investments	4,233,060
Property and Equipment	4,741,331
Total Assets	$ 12,768,297
Liabilities	
Accounts Payable and Accrued Expenses	$ 1,393,649
Long-Term Debt	2,311,791
Other Liabilities	153,311
Total Liabilities	$ 3,858,751
Net Assets	
Unrestricted Net Assets	$ 6,150,869
Temporarily Restricted Net Assets	834,281
Permanently Restricted Net Assets	1,924,396
Total Net Assets	$ 8,909,546

NOTE 15 SUBSEQUENT EVENTS

Management evaluated subsequent events through December 10, 2018, the date the financial statements were available to be issued. Events or transactions occurring after June 30, 2018, but prior to December 10, 2018 that provided additional evidence about conditions that existed at June 30, 2018, have been recognized in the financial statements for the year ended June 30, 2018. Events or transactions that provided evidence about conditions that did not exist at June 30, 2018, but arose before the financial statements were available to be issued have not been recognized in the financial statements for the year ended June 30, 2018.

PILLARS COMMUNITY HEALTH
SCHEDULE OF REVENUES AND EXPENSES
YEAR ENDED JUNE 30, 2018

	Behavioral Health	Domestic Violence	Total
REVENUES			
Service Fees	$ 37,420	$ 45,256	$ 82,676
Total Revenues	37,420	45,256	82,676
EXPENSES			
Staff Salaries and Fringe Benefits	32,813	34,462	67,275
Fringe Benefits	6,932	10,794	17,726
Professional/Contractual Services	505	-	505
Supplies	328	-	328
Telecommunications	419	-	419
Occupancy	595	-	595
Local Transportation	4	-	4
Conferences and Meetings	29	-	29
Furniture and Equipment-Purchase and Maintenance	111	-	111
Insurance	244	-	244
Interest Expense	34	-	34
Depreciation and Amortization	721	-	721
Allocated Support Services	5,468	-	5,468
Total Expenses	48,203	45,256	93,459
SURPLUS/DEFICIT	$ (10,783)	$ -	$ (10,783)

PILLARS COMMUNITY HEALTH
SCHEDULE OF REVENUES AND EXPENSES (CONTINUED)
YEAR ENDED JUNE 30, 2018

	TOTAL SEXUAL ASSAULT	General	VOCA Advocacy	VAWA Satellite	VAWA Prevention	MEMBER TRAVEL	SASP	OTHER SEXUAL ASSAULT
REVENUES								
ICASA/General	$ 88,730	$ 88,730	$ -	$ -	$ -	$ -	$ -	$ -
ICASA/VOCA	267,703	-	267,703	-	-	-	-	-
ICASA/Satellite	26,644	-	-	26,644	-	-	-	-
ICASA/Prevention	23,031	-	-	-	23,031	-	-	-
ICASA/MEMBER TRAVEL General	1,396	-	-	-	-	1,396	-	-
SA Services Program (SASP)	7,467	-	-	-	-	-	7,467	-
Lyons Township Mental Health Commission	35,503	-	-	-	-	-	-	35,503
Cook County Hospitals	24,444	-	-	-	-	-	-	24,444
Berwyn 708 Mental Health Board	582	-	-	-	-	-	-	582
Foundations	-	-	-	-	-	-	-	-
United Way	5,500	-	-	-	-	-	-	5,500
Other Revenue	766	-	-	-	-	-	-	766
Total Revenues	481,767	88,730	267,703	26,644	23,031	1,396	7,467	66,796
EXPENSES								
Personnel/Fringes	349,344	77,687	222,347	23,737	18,929	-	6,644	0
Contractual	34,835	1,569	5,889	-	-	-	-	27,377
Travel	10,940	359	5,302	180	657	1,396	144	2,902
Supplies	15,373	1,049	9,833	304	1,351	-	-	2,836
Equipment	-	-	-	-	-	-	-	-
Indirect Costs	49,137	8,066	24,332	2,423	2,094	-	679	11,543
ICASA Membership Dues	750	-	-	-	-	-	-	750
Total Expenses	460,379	88,730	267,703	26,644	23,031	1,396	7,467	45,408
SURPLUS/DEFICIT	$ 21,388	$ -	$ -	$ -	$ -	$ -	$ -	$ 21,387

PILLARS COMMUNITY HEALTH
SCHEDULE OF REVENUES AND EXPENSES (CONTINUED)
YEAR ENDED JUNE 30, 2018

	TOTAL DOMESTIC VIOLENCE	#215301 VOCA GRANTS (16.575)	IDHS General Revenue MATCH	OTHER DOMESTIC VIOLENCE
REVENUES				
Contributions	$ 1,230	$ -	$ -	$ 1,230
United Way	5,500	-	-	5,500
Program Income	601,378	252,119	63,030	286,229
Other Revenue	250	-	-	250
Released from Restriction	182,004	-	-	182,004
Total Revenues	790,362	252,119	63,030	475,213
EXPENSES				
Salaries	402,539	161,054	40,961	200,524
Fringe Benefits/Taxes	123,521	47,749	13,685	62,087
Program Supplies	15,352	4,019	-	11,333
Staff Travel	3,205	-	-	3,205
Contractual Services	39,527	3,959	-	35,568
Occupancy	26,188	4,773	-	21,415
Telecommunications	7,709	2,937	-	4,772
Training and Education	3,125	2,825	-	300
Miscellaneous Costs	5,038	1,767	-	3,271
Indirect Costs	81,231	23,036	-	58,195
Total Expenses	707,436	252,119	54,646	400,671
SURPLUS/DEFICIT	$ 82,926	$ -	$ 8,384	$ 74,542

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