PILLARS COMMUNITY HEALTH

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2019

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PILLARS COMMUNITY HEALTH
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2019

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Pillars Community Health
La Grange Park, Illinois

Report on Financial Statements

We have audited the accompanying financial statements of Pillars Community Health (the Organization), which comprise the statement of financial position as of June 30, 2019 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.

Board of Directors
Pillars Community Health

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, 2019 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.

Emphasis of Matter

As discussed in Note 1 to the financial statements, in 2019, the Organization adopted Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities.* The new accounting standard changes the presentation of various classifications and disclosures within the financial statements. Our opinion is not modified with respect to this matter.

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 26 to 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 revenues and expenses for Proviso Mental Health Commission, Illinois Coalition Against Domestic Violence Programs, Illinois Coalition Against Sexual Assault Programs, and Cook County Department of Planning and Development. 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, 2019 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, 2019

PILLARS COMMUNITY HEALTH
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2019

ASSETS

CURRENT ASSETS	
Cash and Cash Equivalents	$ 1,834,913
Fee for Service Receivable, Net of Allowance for Doubtful Accounts of $130,997	715,224
Grants Receivable	1,569,840
Pledges Receivable	100,000
Prepaid Expenses	231,399
Inventory	57,216
Total Current Assets	4,508,592
INVESTMENTS	
Investment in ProviderCo, LLC	40,000
Investment in Behavioral Health Consortium of Illinois, LLC	35,000
Investments	3,453,024
Investments Held in Trust by Others	1,797,383
Total Investments	5,325,407
PROPERTY AND EQUIPMENT, Net	5,405,562
Total Assets	$ 15,239,561

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES	
Accounts Payable	$ 853,562
Accrued Payroll, Vacation, and Related Expenses	969,281
Accrued Expenses	150,385
Deferred Revenue	349,121
Current Portion of Long-Term Debt	1,112,102
Total Current Liabilities	3,434,451
NONCURRENT LIABILITIES	
Long-Term Portion of Debt, Net of Unamortized Debt Issuance Costs	924,150
Deferred Rent	21,557
Total Noncurrent Liabilities	945,707
Total Liabilities	4,380,158
NET ASSETS	
Without Donor Restrictions:	
Undesignated	6,063,627
Board Designated	1,727,554
With Donor Restrictions:	3,068,222
Total Net Assets	10,859,403
Total Liabilities and Net Assets	$ 15,239,561

See accompanying Notes to Financial Statements.

PILLARS COMMUNITY HEALTH
STATEMENT OF OPERATIONS
YEAR ENDED JUNE 30, 2019

REVENUE	
Support and Revenue:	
Contributions	$ 927,813
Special Events, Net	291,371
Shop Sales, Net	397,474
Federal Government Grants	6,678,785
State and Coalition Grants	2,148,947
Township and Local Grants	2,496,937
Other Grants	38,786
Fee for Service Revenue, Net	6,594,147
Net Assets Released from Restrictions Used for Operations	1,069,265
Total Revenue	20,643,525
EXPENSES	
Program Services	17,805,177
Support Services:	
Management and General	3,672,597
Philanthropy	450,084
Total Expenses	21,927,858
OPERATING LOSS	(1,284,333)
OTHER REVENUE	
Dividends and Interest	133,715
Realized Loss on Investments	(2,391)
Miscellaneous	78,812
Total Other Revenue	210,136
DEFICIT OF REVENUES OVER EXPENSES	$ (1,074,197)

See accompanying Notes to Financial Statements.

PILLARS COMMUNITY HEALTH
STATEMENT OF CHANGES IN NET ASSETS
YEAR ENDED JUNE 30, 2019

NET ASSETS WITHOUT DONOR RESTRICTIONS	
Deficit of Revenue over Expenses	$ (1,074,197)
Unrealized Gain (Loss) on Investments	76,815
Increase in Net Assets Without Donor Restrictions	(997,382)
NET ASSETS WITH DONOR RESTRICTIONS	
Grants and Contributions	1,002,599
Net Assets Released from Restrictions	(1,069,265)
Change in Value of Investments Held in Trust by Others	(7,512)
Increase in Net Assets With Donor Restrictions	(74,178)
CHANGE IN NET ASSETS	(1,071,560)
Net Assets - Beginning of Year	11,930,963
NET ASSETS - END OF YEAR	$ 10,859,403

See accompanying Notes to Financial Statements.

PILLARS COMMUNITY HEALTH
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2019

	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	$ 3,495,398	$ 439,205	$ 503,950	$ 828,212	$ 1,147,687	$ 1,442,157	$ 636,315	$ 217,983	$ 8,710,907	$ 2,241,100	$ 284,837	$ 11,236,844
Payroll Taxes and Benefits	870,012	100,510	120,029	238,550	318,423	291,633	132,126	58,991	2,130,274	479,276	66,496	2,676,046
Bad Debt	160,834	83,627	-	8,715	-	-	-	-	253,176	-	-	253,176
Client Assistance and Transportation	87,751	5,148	12,402	15,677	231,344	682	1,177	6,985	361,166	5,468	452	367,086
Clinical Providers	183,420	8,606	-	948	78,928	371,278	-	-	643,180	34,394	-	677,574
Depreciation	136,229	35,496	20,257	34,337	39,071	51,267	18,577	20,800	356,034	45,955	6,818	408,807
Information Technology and Telecommunications	226,301	25,056	27,802	47,538	119,141	136,554	59,034	17,043	658,469	128,092	12,171	798,732
Donated Services and Supplies	111	-	-	5,682	126,382	15,701	-	-	147,876	-	26,886	174,762
Professional Development, Licenses, Dues, and Subscriptions	35,592	5,891	12,846	12,026	128,831	35,209	18,505	842	249,742	66,907	1,262	317,911
Insurance	31,857	4,255	4,551	7,512	13,727	21,107	7,168	5,010	95,187	29,147	1,414	125,748
Interest Expense	20,302	33,535	8,077	1,875	33,435	38	26	-	97,288	3,735	1,393	102,416
Occupancy	158,889	46,032	19,570	80,588	115,933	54,771	17,163	47,031	539,977	151,933	10,776	702,686
Professional Fees and Outside Services	35,427	9,482	531	807	289,907	9,212	12,028	525	357,919	320,861	-	678,780
Payments to Subrecipients	-	-	-	-	2,297,454	-	-	-	2,297,454	-	-	2,297,454
Supplies	166,690	22,849	41,127	43,776	332,119	172,571	98,018	15,448	892,598	139,810	28,925	1,061,333
Other Expenses	1,803	445	189	11	-	1,391	1,461	8,630	13,930	25,919	8,654	48,503
Total Functional Expenses	$ 5,610,616	$ 820,137	$ 771,331	$ 1,326,254	$ 5,272,382	$ 2,603,571	$ 1,001,598	$ 399,288	$ 17,805,177	$ 3,672,597	$ 450,084	$ 21,927,858

See accompanying Notes to Financial Statements.

PILLARS COMMUNITY HEALTH
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2019

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in Net Assets	$ (1,071,560)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	408,807
Bad Debt Expense	253,176
Loss on Disposal of Fixed Assets	10,898
Unrealized and Realized Gains on Investments	(74,424)
Change in Value of Investments Held in Trust by Others	7,512
Changes in Assets and Liabilities:	
Fee for Service Receivables	1,046,484
Inventory	(10,485)
Grants and Pledges Receivable	90,638
Prepaid Expenses	(47,473)
Accounts Payable	(26,603)
Accrued Payroll, Vacation, and Related Expenses	(2,232)
Accrued Expenses	(84,062)
Deferred Revenue	(25,435)
Net Cash Provided by Operating Activities	475,241
CASH FLOWS FROM INVESTING ACTIVITIES	
Proceeds from Sale of Investments	1,091,703
Proceeds from Sale of Property and Equipment	90,560
Purchases of Investments and Dividend Reinvestments	(828,857)
Purchases of Property and Equipment	(164,344)
Net Cash Provided by Investing Activities	189,062
CASH FLOWS FROM FINANCING ACTIVITIES	
Payments on Long-Term Debt	(206,968)
NET INCREASE IN CASH AND CASH EQUIVALENTS	457,335
Cash and Cash Equivalents - Beginning of Year	1,377,578
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 1,834,913
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION	
Interest Paid	$ 102,416

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 that was formed on January 1, 2018 as the result of a merger. 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.

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

- Within its FQHC, health center services include:
  - Coordinated preventive and acute medical care, chronic illness care and management, health education to patients ages 0-90, and prenatal care.
  - Integrated psychiatric and behavioral health services.
  - Dental services including comprehensive preventive and restorative oral health care and oral health education provided by dentists and a dental hygienist.
  - Care coordination and benefits assistance services.
  - Services as a Health Care for the Homeless Health Resources and Services Administration grantee.

  The health center operates a 340B pharmacy assistance program as a covered entity and has Federal Public Health Service deemed status with respect to certain health or health-related claims including medical malpractice claims, for itself and its covered individuals.

- Behavioral Health Services – The Organization is a Community Mental Health Provider licensed by the state of Illinois and some of these services are accredited by the Commission on Accreditation of Rehabilitation Facilities. The Organization provides outpatient and community-based 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, community independent living arrangement services, a childhood bereavement program, 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. In September 2019, the Organization made the strategic decision to end Early Childhood Education Services when the Head Start and Early Head Start funding ends on June 30, 2020. Services will continue through the end of the current school year ending in June 2020.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Organization (Continued)

- The Organization'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 AMITA Health Adventist La Grange Medical Center, 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 net assets without donor restrictions, 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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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:

Net Assets

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

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board has designated, from net assets without donor restrictions, net assets for a capital reserve, an operating reserve, and a trust reserve.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

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 net assets without donor restrictions. 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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 net assets with donor restrictions.

Investment in Behavioral Health Consortium of Illinois, LLC

As of June 30, 2019, 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, 2019, the Organization has acquired a partial membership interest in ProviderCo, LLC. 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 and valued at $40,000.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 contractual allowances, 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, 2019 was $130,997.

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, 2019. 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. There was no allowance for doubtful accounts at June 30, 2019.

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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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 without donor restrictions 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 with donor restrictions 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), with donor restrictions net assets are reclassified to without donor restrictions 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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 $5,718,000 for the year ended June 30, 2019.

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.

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 $92,251 for the year ended June 30, 2019. 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 $82,512.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of functional expenses. The Organization allocates its expenses among program and support services. Expenses that can be identified with a specific program or support service are allocated directly according to the benefits provided. Costs not directly attributable to a function, including depreciation, interest, and other occupancy costs are allocated by various statistical bases as 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.

Adoption of New Accounting Standard – ASU 2016-14

In 2019, the Organization adopted ASU No. 2016-14 - *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities.* This guidance is intended to improve the net asset classification requirements and the information presented in the financial statements and notes to the financial statements about a nonprofit entity's liquidity and financial performance. Main provisions include presentation of two classes of net assets versus the previously required three; the requirement to present a statement of functional expenses; and disclosure information about liquidity and availability of resources.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Recent Accounting Pronouncements

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 the fiscal year ending June 30, 2020.

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 the Organization for the fiscal year ending June 30, 2022.

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 the fiscal year ending June 30, 2020.

NOTE 2 LIQUIDITY

The Organization regularly monitors the availability of resources required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Organization considers all expenditures related to its ongoing programmatic activities as well as the conduct of services undertaken to support those activities to be general expenditures. The Organization also utilizes a line of credit (see Note 7). Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

Cash and Cash Equivalents	$ 1,834,913
Fee for Service Receivable, Net	715,224
Grants and Pledges Receivable	1,669,840
Investments	3,453,024
Less:	
Board-Designated Net Assets	(1,727,554)
Net Assets With Donor Restrictions	(1,270,839)
Financial Assets Available for Use Within One Year to Meet Cash Needs for General Expenditures	$ 4,674,608

NOTE 3 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, 2019 consisted of the following restricted amounts:

Head Start	$ 904,322
State of Illinois Department of Human Services	80,699
Community Memorial Foundation	100,000
Illinois Coalition Against Sexual Assault	220,646
Illinois Coalition Against Domestic Violence	73,906
Other	190,267
Total Grants Receivables	$ 1,569,840

NOTE 4 INVESTMENTS

Investments consisted of the following as of June 30, 2019:

Equity Securities	$	2,218,085
Fixed Income Securities		1,161,701
Real Estate Securities		73,238
Investment in Behavioral Health Consortium of Illinois, LLC		35,000
Investments in ProviderCo, LLC		40,000
Investments Held in Trust by Others		1,797,383
Total Investments	$	5,325,407

NOTE 5 PROPERTY AND EQUIPMENT

A summary of property and equipment at June 30, 2019 is as follows:

Land	$	891,686
Building and Improvements		9,048,711
Furniture and Equipment		2,208,708
Vehicles		65,713
Capital Work in Progress		328,662
Total		12,543,480
Less: Accumulated Depreciation		7,137,918
Property and Equipment, Net	$	5,405,562

Capital work in progress balance noted above are related to information technology projects that are still in progress as of year ended June 30, 2019. These projects are anticipated to be completed by December 31, 2019, and neither has an outstanding purchase commitment.

NOTE 6 BOARD-DESIGNATED FUNDS

The board has designated the following net assets without donor restrictions as of June 30, 2019 as follows:

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

NOTE 7 LINES OF CREDIT

The Organization had an $800,000 revolving credit agreement with The Northern Trust Company. The $800,000 line of credit bore interest at the greater of 1.25% or the prime rate plus 1.25%. There were no borrowings made during the year. Borrowings under this line of credit were collateralized by a security interest in the investment account held at The Northern Trust Company. In June 2019, the line of credit agreement expired and was not renewed.

The Organization had a $950,000 revolving credit agreement with FNBC Bank & Trust. The $950,000 line of credit bore interest at the greater of prime rate plus 0.50% or 5.5%. There were no borrowings outstanding as of June 30, 2019. Borrowings under this line of credit were collateralized by a security interest in all accounts receivable and certain real property of the Organization. In June 2019, the line of credit agreement expired and was not renewed.

NOTE 8 LEASES

The Organization has an operating lease agreement for office space located in LaGrange Park, Illinois. The lease expires in 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 $21,557 at June 30, 2019. The Organization also has various operating leases for office equipment expiring through the year ending June 30, 2024. Lease expense during the fiscal year ended June 30, 2019 was $159,780.

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

Year Ending June 30,	Amount
2020	$ 211,046
2021	177,450
2022	75,866
2023	75,866
2024	59,711
Thereafter	13,433
Total	$ 613,372

NOTE 9 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.	$ 1,018,686
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.	1,034,998
Less: Unamortized Debt Issuance Costs	(17,432)
Total	2,036,252
Less: Current Portion	(1,112,102)
Total Long-Term Debt	$ 924,150

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

Year Ending June 30,	Amount
2020	$ 1,112,102
2021	98,195
2022	103,219
2023	108,500
2024	114,051
Thereafter	517,617
Unamortized Debt Issuance Costs	(17,432)
Total	$ 2,036,252

NOTE 10 NET ASSETS WITH DONOR RESTRICTIONS

Net asset balances were comprised of the following at June 30, 2019:

Subject to Expenditure for Specified Purpose:	
Domestic Violence Program	$ 596,265
Capital Initiative Program	236,784
Electronic Health Record Initiative	25,000
Medical Services Program	100,081
Dental Services Program	119,398
Mental Health Services	117,225
Other	48,991
Not Subject to Spending Policy or Appropriation:	
Beneficial Interest in Trust	1,797,383
Other Donor Restricted	27,095
Total Net Assets With Donor Restrictions	$ 3,068,222

For the year ended June 30, 2019, 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, 2019:

Domestic Violence	$ 321,776
Capital Initiative	63,216
Medical Services	195,030
Dental Services	163,023
Administration	-
Mental Health Services	241,299
Special Events	84,921
Total	$ 1,069,265

NOTE 11 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.

NOTE 11 FAIR VALUE MEASUREMENTS (CONTINUED)

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, 2019.

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 operations and changes in net assets in the period in which they occur.

The following table summarizes the valuation methods and inputs used to determine fair value at June 30, 2019 for assets measured at fair value on a recurring basis using unobservable inputs (Level 3 inputs).

	Fair Value at June 30, 2019	Valuation Technique	Significant Unobservable Inputs Used	Range Weighted Avg
Beneficial Interest in Trust	$ 1,797,383	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, 2019:

Balance at June 30, 2018	$ 1,804,895
Total Unrealized Losses	(7,512)
Balance at June 30, 2019	$ 1,797,383

NOTE 11 FAIR VALUE MEASUREMENTS (CONTINUED)

Unrealized losses reported above for the year ended June 30, 2019 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.

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, 2019 are as follows:

	Total	Level 1	Level 2	Level 3
Investments:				
Equity Securities	$ 2,218,085	$ 2,218,085	$ -	$ -
Fixed Income Securities	1,161,701	1,161,701	-	-
Real Estate Securities	73,238	73,238	-	-
Beneficial Interest in Trust	1,797,383	-	-	1,797,383
Total Assets at Fair Value	5,250,407	$ 3,453,024	$ -	$ 1,797,383
Investments Held at Cost	75,000			
Total Investments	$ 5,325,407			

NOTE 12 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 statement of operations.

NOTE 12 COMMITMENTS AND CONTINGENCIES (CONTINUED)

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.

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 12 COMMITMENTS AND CONTINGENCIES (CONTINUED)

Concentrations

Federal grant awards from two agencies represented 48% of public support during 2019.

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	85
Other Third-Party Payors and Patients	13
Total	100 %

Approximately 22% of the Organization's workforce is covered by a collective bargaining agreement as of the year ended June 30, 2019. The agreement is in effect through February 29, 2020.

NOTE 13 RETIREMENT PLAN

The Organization has two retirement plans. The nonunion plan is a safe harbor plan with a 1% match on the first 3% of employee contributions and a 1/2% match on the next 1% of employee contributions for a maximum match of 4%. The union plan has a match of up to 2% on the first 2% of employee contributions. Both plans allow eligible employees to contribute up to 80% of their salary. Total expense for matching contributions was $183,229 for the year ended June 30, 2019.

NOTE 14 SUBSEQUENT EVENTS

Management evaluated subsequent events through December 10, 2019, the date the financial statements were available to be issued. Events or transactions occurring after June 30, 2019, but prior to December 10, 2019 that provided additional evidence about conditions that existed at June 30, 2019, have been recognized in the financial statements for the year ended June 30, 2019. Events or transactions that provided evidence about conditions that did not exist at June 30, 2019, 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, 2019.

PILLARS COMMUNITY HEALTH
SCHEDULE OF REVENUES AND EXPENSES
PROVISO MENTAL HEALTH COMMISSION
YEAR ENDED JUNE 30, 2019
(SEE INDEPENDENT AUDITORS' REPORT)

	Behavioral Health	Domestic Violence	Total
REVENUES			
Service Fees	$ 56,444	$ 89,155	$ 145,599
Total Revenues	56,444	89,155	145,599
EXPENSES			
Staff Salaries and Fringe Benefits	42,240	91,479	133,719
Fringe Benefits	10,019	22,600	32,619
Professional/Contractual Services	1,867	2,373	4,240
Supplies	663	1,723	2,386
Telecommunications	938	1,917	2,855
Occupancy	1,174	9,341	10,515
Local Transportation	11	44	55
Conferences and Meetings	24	544	568
Furniture and Equipment-Purchase and Maintenance	251	524	775
Insurance	345	785	1,130
Interest Expense	165	-	165
Depreciation and Amortization	1,350	3,503	4,853
Allocated Support Services	13,246	27,965	41,211
Total Expenses	72,293	162,798	235,091
SURPLUS/DEFICIT	$ (15,849)	$ (73,643)	$ (89,492)

PILLARS COMMUNITY HEALTH
SCHEDULE OF REVENUES AND EXPENSES
ILLINOIS COALITION AGAINST SEXUAL ASSAULT
YEAR ENDED JUNE 30, 2019
(SEE INDEPENDENT AUDITORS' REPORT)

	TOTAL SEXUAL ASSAULT	General	VOCA Advocacy	VAWA Satellite	VAWA Prevention	MEMBER TRAVEL	MEMBER TRAVEL VAWA	MEMBER TRAVEL Sisters of Charity	SASP	VOCA One Time	OTHER SEXUAL ASSAULT
REVENUES											
ICASA/General	$ 188,845	$ 188,845	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ICASA/VOCA	513,649	-	513,649	-	-	-	-	-	-	-	-
ICASA/Satellite	61,586	-	-	61,586	-	-	-	-	-	-	-
ICASA/Prevention	41,744	-	-	-	41,744	-	-	-	-	-	-
ICASA/MEMBER TRAVEL General	2,750	-	-	-	-	2,750	-	-	-	-	-
ICASA/MEMBER TRAVEL VAWA	15	-	-	-	-	-	15	-	-	-	-
ICASA/MEMBER TRAVEL Sister of Charity	11	-	-	-	-	-	-	11	-	-	-
ICASA/SA Services Program (SASP)	16,072	-	-	-	-	-	-	-	16,072	-	-
ICASA/One Time	16,145	-	-	-	-	-	-	-	-	16,145	-
Lyons Township Mental Health Commission	36,006	-	-	-	-	-	-	-	-	-	36,006
Cook County Hospitals	40,000	-	-	-	-	-	-	-	-	-	40,000
Berwyn 708 Mental Health Board	1,212	-	-	-	-	-	-	-	-	-	1,212
Released from Restriction	24,219	-	-	-	-	-	-	-	-	-	24,219
United Way	11,000	-	-	-	-	-	-	-	-	-	11,000
Other Revenue	462	-	-	-	-	-	-	-	-	-	462
Total Revenues	953,716	188,845	513,649	61,586	41,744	2,750	15	11	16,072	16,145	112,899
EXPENSES											
Personnel/Fringes	627,262	133,046	372,432	46,933	32,054	-	-	-	12,920	-	29,877
Contractual	92,340	17,682	35,030	1,953	317	-	-	-	68	-	37,290
Travel	13,177	39	4,815	1,339	-	2,750	15	11	348	-	3,860
Supplies	19,622	3,027	9,300	906	2,361	-	-	-	146	-	3,882
Equipment Purchases and Maintenance	21,944	2,458	-	-	-	-	-	-	-	16,145	3,341
Indirect Costs	181,330	32,593	92,072	10,455	7,012	-	-	-	2,590	-	36,608
Dues, Licenses, and Fees	1,920	-	-	-	-	-	-	-	-	-	1,920
Total Expenses	957,595	188,845	513,649	61,586	41,744	2,750	15	11	16,072	16,145	116,778
SURPLUS/DEFICIT	$ (3,879)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (3,879)

PILLARS COMMUNITY HEALTH
SCHEDULE OF REVENUES AND EXPENSES
ILLINOIS COALITION AGAINST DOMESTIC VIOLENCE
YEAR ENDED JUNE 30, 2019
(SEE INDEPENDENT AUDITORS' REPORT)

	TOTAL DOMESTIC VIOLENCE	#215301 VOCA GRANTS (16.575)	IDHS General Revenue MATCH	OTHER DOMESTIC VIOLENCE
REVENUES				
Contributions	$ 6,672	$ -	$ -	$ 6,672
United Way	11,000	-	-	11,000
Program Income	1,300,262	512,312	128,078	659,872
Other Revenue	1,520	-	-	1,520
Released from Restriction	321,776	-	-	321,776
Total Revenues	1,641,230	512,312	128,078	1,000,840
EXPENSES				
Salaries	828,212	297,768	99,437	431,007
Fringe Benefits/Taxes	238,550	86,460	28,641	123,449
Program Supplies	39,708	5,454	-	34,254
Staff Travel	6,779	-	-	6,779
Contractual Services	257,453	5,092	-	252,361
Occupancy	83,447	11,972	-	71,475
Telecommunications	20,654	4,151	-	16,503
Training and Education	7,974	4,282	-	3,692
Miscellaneous Costs	8,898	5,300	-	3,598
Indirect Costs	150,268	91,833	-	58,435
Total Expenses	1,641,943	512,312	128,078	1,001,553
SURPLUS/DEFICIT	$ (713)	$ -	$ -	$ (713)

PILLARS COMMUNITY HEALTH
SCHEDULE OF REVENUES AND EXPENSES
COOK COUNTY DEPARTMENT OF PLANNING AND DEVELOPMENT
YEAR ENDED JUNE 30, 2019
(SEE INDEPENDENT AUDITORS' REPORT)

	Project # 1804-062	Project # E18-11
REVENUES		
Program Income	$ 13,500	$ 19,819
Total Revenues	13,500	19,819
EXPENSES		
Staff Salaries	13,500	-
Transportation	-	1,000
Shelter Maintenance and Repairs	-	16,000
Supplies	-	2,819
Total Expenses	13,500	19,819
SURPLUS/DEFICIT	$ -	$ -