



LAKESIDE COMMUNITY COMMITTEE

Financial Statements and Supplementary Information

Year ended June 30, 2023
with comparative totals for the year ended June 30, 2022

(With Independent Auditor's Report Thereon)

LAKESIDE COMMUNITY COMMITTEE

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PART I – FINANCIAL INFORMATION

Independent Auditors' Report

To the Board of Directors of
Lakeside Community Committee:

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Lakeside Community Committee (LCC), which comprise the statement of financial position as of June 30, 2023 and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Lakeside Community Committee as of June 30, 2023, and the change 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.

Basis for Opinion

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of LCC and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about LCC's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 LCC's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about LCC's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Other Matter – Prior Year Financial Statements and Report on Summarized Comparative Information

We have previously audited the fiscal year 2022 financial statements of LCC, and we expressed an unmodified audit opinion on those audited financial statements in our report dated June 15, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

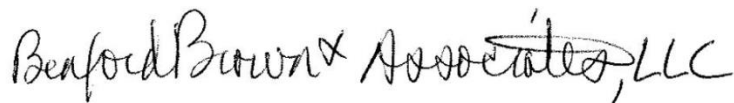
Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Program Costs and Schedule of Program Revenue presented in the Consolidated Financial Report (CFR), as required by the Illinois Department of Children and Family Services, and the Consolidated Year-End Financial Report (CYEFR), as required by the State of Illinois Grant Accountability and Transparency Act (GATA), are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

The schedules on pages 16 to 17 and 21 to 28 have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 15, 2023, on our consideration of LCC’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering LCC’s internal control over financial reporting and compliance.



Benford Brown & Associates, LLC
Chicago, IL
May 20, 2024

LAKESIDE COMMUNITY COMMITTEE

Statements of Financial Position

June 30, 2023 with summarized comparative information for 2022

Assets	2023	2022
Current assets:		
Cash (note 10)	\$ 121,000	\$ 710,566
Cash - restricted (note 10)	8,703	6,029
Government contract receivables (notes 3 and 10)	627,756	468,086
Total current assets	757,459	1,184,681
Noncurrent assets:		
Government contract receivables (notes 3 and 10)	50,294	-
Building	482,115	482,115
Furniture and fixtures	46,621	46,621
Safety and security equipment	35,112	-
Right of use assets (note 7)	732,545	-
Less: accumulated depreciation	(271,238)	(246,587)
Total noncurrent assets	1,075,449	282,149
Other assets:		
Prepaid expenses	26,257	8,104
Total assets	\$ 1,859,165	\$ 1,474,934
Liabilities and Net Assets		
Current liabilities:		
Accounts payable and accrued expenses	\$ 204,572	\$ 321,295
Accrued payroll and benefits (note 4)	506,557	573,521
Accrued interest (note 6)	8,250	8,250
Operating lease liabilities - current portion (note 7)	211,231	-
Funds held for others	8,703	6,029
Emancipation funds	17,131	17,048
Total current liabilities	956,444	926,143
Noncurrent liabilities:		
Operating lease liabilities - noncurrent portion (note 7)	542,972	-
Note payable - noncurrent portion (note 6)	146,235	150,000
Total noncurrent liabilities	689,207	150,000
Total liabilities	1,645,651	1,076,143
Net assets:		
Without donor restrictions	213,514	398,791
Total net assets	213,514	398,791
Total liabilities and net assets	\$ 1,859,165	\$ 1,474,934

The accompanying notes are an integral part of these financial statements.

LAKESIDE COMMUNITY COMMITTEE

Statements of Activities and Changes in Net Assets

For the year ended June 30, 2023 with summarized comparative information for 2022

	2023	2022
Revenue and other support:		
Government contract revenue (note 7)	\$ 5,509,955	\$ 5,300,068
Contributions	9,330	8,230
Total revenue and other support	5,519,285	5,308,298
Expenses:		
Program services	4,741,419	4,695,661
Supporting services - Management and general	963,143	734,616
Total supporting services	963,143	734,616
Total expenses	5,704,562	5,430,277
Increase in net assets	(185,277)	(121,979)
Net assets as of July 1, 2022	398,791	520,770
Net assets as of June 30, 2023	\$ 213,514	\$ 398,791

The accompanying notes are an integral part of these financial statements.

LAKESIDE COMMUNITY COMMITTEE

Statements of Cash Flows

For the year ended June 30, 2023 with summarized comparative information for 2022

	2023	2022
Cash flows from operating activities:		
Decrease in net assets	\$ (185,277)	\$ (121,979)
Adjustments to reconcile decrease in net assets to net cash used in operating activities:		
Amortization and depreciation expense	253,716	12,362
Increase in government contract receivables	(209,964)	(201,348)
Increase in prepaid expenses	(18,153)	(4,381)
Increase/(decrease) in accounts payable and accrued expenses	(116,723)	98,377
Increase/(decrease) in accrued payroll and benefits	(66,964)	(26,722)
Increase in accrued interest	-	4,125
Increase/(decrease) in funds held for others	2,674	(1,471)
Increase in emancipation funds	83	999
Net cash used in operating activities	(340,608)	(240,038)
Cash flows from investing activities:		
Purchases of fixed assets	(35,112)	-
Net cash used in investing activities	(35,112)	-
Cash flows from financing activities:		
Principal payments towards operating lease liabilities	(207,406)	-
Principal payments towards SBA Economic Injury Disaster Loan	(3,766)	-
Net cash used in financing activities	(211,172)	-
Net decrease in cash	(586,892)	(240,038)
Cash as of July 1, 2022	716,595	956,633
Cash as of June 30, 2023	\$ 129,703	\$ 716,595
Supplemental cash flow disclosure:		
Cash paid for interest	\$ -	\$ 1,568

The accompanying notes are an integral part of these financial statements.

LAKESIDE COMMUNITY COMMITTEE

Statement of Functional Expenses

For the year ended June 30, 2023 with summarized comparative information for 2022

	Program services							Supporting services	2023	2022
	HMR	Hope House Emergency Shelter	ILO	Sanctuary House	Step Down	Transitional Living	Total program services	Management and general	Total expenses	Total expenses (memo only)
Expenses:										
Salaries and wages	\$ 1,052,514	580,844	10,827	50,639	437,694	169,373	\$ 2,301,891	\$ 732,314	\$ 3,034,205	\$ 2,861,410
Employee benefits	169,677	79,576	2,042	6,370	57,445	28,405	343,515	81,092	424,607	402,339
Insurance	17,261	9,364	203	809	6,496	3,397	37,530	12,011	49,541	37,023
Professional services	163,492	196,495	56	8,825	33,819	3,091	405,778	38,453	444,231	536,599
Office expense	3,760	242	-	2,828	-	-	6,830	831	7,661	11,257
Office supplies	9,478	2,029	9	454	2,696	477	15,143	275	15,418	14,943
Transportation	59,313	4,163	346	-	16,066	2,263	82,151	161	82,312	59,576
Conferences and meetings	5,715	358	-	50	637	-	6,760	1,586	8,346	5,716
Occupancy	108,210	24,117	125	30,502	47,875	10,548	221,377	31,220	252,597	463,317
Program expenses	150,542	17,038	3,117	9,537	55,444	4,071	239,749	3,921	243,670	164,095
Direct Assistance - Foster Care	843,127	-	-	-	-	-	843,127	-	843,127	829,614
Direct Assistance - Reunification	28,683	-	-	-	-	-	28,683	-	28,683	22,692
Fees	343	710	-	804	2,337	1,572	5,766	10,682	16,448	13,459
Amortization and depreciation	-	27,200	-	61,592	90,044	24,283	203,119	50,597	253,716	12,362
Total expenses	\$ 2,612,115	942,136	16,725	172,410	750,553	247,480	\$ 4,741,419	\$ 963,143	\$ 5,704,562	\$ 5,434,402

The accompanying notes are an integral part of these financial statements.

LAKESIDE COMMUNITY COMMITTEE

Notes to Financial Statements

June 30, 2023

(1) Organization Description

Lakeside Community Committee (LCC) is an Illinois not-for-profit organization whose mission is to provide a full spectrum of foster, social, and community services. These services will facilitate quality foster care for needy children, reunite biological parents and their children, promote healthy and positive growth of people and strengthen the economic base of the community.

(2) Summary of Significant Accounting Policies

Basis of Financial Statement Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States. As recommended by the Financial Accounting Standards Board (FASB) in its Accounting Standards Codification (ASC) No. 958-205, *Not-for-Profit Entities, Presentation of Financial Statements*, LCC reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. Accordingly, net assets and changes therein are classified as follows:

Without donor restrictions: Net assets not subject to donor-imposed restrictions.

With donor restrictions: Net assets subject to donor-imposed stipulations that may or will be met by actions of LCC and/or passage of time. As of June 30, 2023 and 2022, LCC had no net assets with donor restrictions.

Revenues received for general purposes are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on investments and other assets and liabilities are reported as increases or decreases in net assets without donor restrictions unless their use are restricted by explicit donor stipulation or by law. Expirations of restrictions on net assets (i.e., the donor stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between applicable classes of net assets.

Cash and Cash Equivalents

LCC considers cash on deposit at banks and highly liquid investments with maturities of three (3) months or less at the date of purchase to be cash and cash equivalents.

LAKESIDE COMMUNITY COMMITTEE

Notes to Financial Statements

June 30, 2023

(2) Summary of Significant Accounting Policies (continued)

Accounts Receivable, Accounts Payable and Accrued Expenses

The carrying amounts approximate fair value because of the short-term maturity of these instruments.

Fair Value Measurements

LCC measures fair value in accordance with FASB ASC 820-10, *Fair Value Measurements and Disclosures*. Under FASB ASC 820-10, a comprehensive framework for measuring fair value and disclosing those measurements of fair value is established. Specifically, FASB ASC 820-10 sets forth a definition of fair value and establishes a hierarchy prioritizing the inputs to valuation techniques, giving the highest priority to quoted prices in active markets for identical assets and liabilities and the lowest priority to unobservable value input.

Fixed Assets

Expenditures greater than \$1,000 for property and equipment and items which substantially increase the useful lives of existing assets are capitalized at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets, which are:

Building	39 years
Furniture and equipment	3 - 7 years

Impairment of Long-Lived Assets

LCC 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 asset exceeds the fair value of the asset. Assets to be disposed of are reported at the lower of carrying amount or the fair value less costs to sell. There were no impairment losses recognized during fiscal years 2023 and 2022.

LAKESIDE COMMUNITY COMMITTEE

Notes to Financial Statements

June 30, 2023

(2) Summary of Significant Accounting Policies (continued)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures 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.

Revenue Recognition

Contributions

LCC accounts for contributions in accordance with FASB ASC 958-605, *Not-for-Profit Entities, Revenue Recognition*. Per FASB ASC 958-605, contributions, including unconditional promises-to-give, are recognized as revenue in the period received. Conditional promises to give are not recognized as revenue until the conditions on which they depend are met. Contributions of assets other than cash are recorded at their estimated fair value. Contributions from unconditional promises to give that are to be received after one year are discounted at an appropriate discount rate based on an average Federal Funds rate.

Government Contract Revenue

A portion of LCC's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when LCC has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position. Reimbursed expenditures are subject to audit and acceptance by the government funding sources and, as a result of such an audit, claims against LCC for disallowed costs or noncompliance with grantor restrictions could be determined. Management recognizes known disallowed costs as a liability on the statement of financial position.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated to specific program services based on direct benefit obtained. All remaining costs are considered general support to all programs and LCC in general.

LAKESIDE COMMUNITY COMMITTEE

Notes to Financial Statements

June 30, 2023

(2) Summary of Significant Accounting Policies (continued)

Income Taxes

LCC is recognized as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes on related income. LCC had no unrelated business income during fiscal year 2023, and therefore, no provision for federal or state income taxes has been made in the accompanying financial statements. In addition, LCC has been determined by the Internal Revenue Service not to be a “private foundation” within the meaning of Section 509(a) of the Internal Revenue Code.

In accordance with FASB ASC 740-10, which addresses income taxes, LCC believes there are no significant uncertain tax positions resulting in liabilities that would have been required to be recorded for the year ended June 30, 2023. LCC’s information returns for the previous three (3) years are open, by statute, for review by authorities.

Recently Implemented Accounting Pronouncements

In September 2020, the FASB issued ASU 2020-07, *Not-for-Profit Entities (Topic 958) – Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. ASU 2020-07 requires that contributed nonfinancial assets be presented as a separate line item in the statement of activities, apart from contributions of cash and other financial assets and improves disclosures related to contributed nonfinancial assets. This ASU is effective for annual periods beginning after June 15, 2021, and interim periods within annual periods beginning after June 15, 2022. LCC adopted ASU 2020-07 effective in fiscal year 2022 and there was no impact to the financial statements.

In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*. The ASU requires that leases recognize a right-of-use asset and related lease liability for all leases, with a limited exception for short-term leases. Leases will be classified as either finance or operating, with the classification affecting the pattern of expense recognition in the statement of operations. The provisions of this standard are effective for fiscal years beginning after December 15, 2021, as extended by ASU 2021-05 and early adoption is permitted. LCC adopted ASU 2016-02 effective in fiscal year 2023 and the impact was included in each of the basic financial statements.

LAKESIDE COMMUNITY COMMITTEE

Notes to Financial Statements

June 30, 2023

(3) Funds Held for Others

LCC serves as the fiscal agent for the Monticello Block Club (MBC). LCC maintains fiduciary responsibility over the bank account utilized to pay expenses for MBC. As of June 30, 2023 and 2022, LCC held \$8,703 and \$6,029 in its restricted cash account for MBC with a corresponding payable to MBC.

(4) Government Contracts Receivable

LCC government contract receivable consists of funding from the Illinois Department of Children and Family Services. As of June 30, 2023 and 2022, LCC's government contracts receivable were \$678,050 and \$468,086, respectively, of which \$50,294 and \$0, are considered long-term. All receivables are considered fully collectible and all short term receivable balances are expected to be collected within following fiscal year.

(5) Accrued Payroll and Benefits

During the fiscal years ending June 30, 2023 and 2022, the accrued payroll and benefits include the following:

	<u>2023</u>	<u>2022</u>
Accrued payroll	\$ 88,783	\$ 143,689
Accrued retirement benefit	305,748	295,714
Accrued vacation	77,034	67,289
Accrued benefits	<u>34,992</u>	<u>66,829</u>
Totals	<u>\$ 506,557</u>	<u>\$ 573,521</u>

(6) Notes Payable

In July 2021, LCC obtained an Economic Injury Disaster Loan (EIDL) from the U.S. Small Business Administration (SBA) in the amount of \$150,000. This loan is secured by tangible and intangible personal property owned by LCC and has a thirty (30) year term. The loan is to be paid in three hundred and sixty (360) monthly installments beginning in July 2021, with interest at 2.75% accrued from the disbursement date of the loan. LCC has the right to repay the loan prior to the maturity date without penalty. As of June 30, 2023 and 2022, the principal balance of the loan was \$146,235 and \$150,000, respectively.

Estimated future minimum principal payments are as follows:

LAKESIDE COMMUNITY COMMITTEE

Notes to Financial Statements

June 30, 2023

(6) Notes Payable (continued)

<u>Year</u>	<u>Amount</u>
2024	\$ 3,560
2025	3,816
2026	3,923
2027	4,032
2028	4,144
Thereafter	<u>126,760</u>
Total principal payments	<u>\$ 146,235</u>

(7) Leasehold Liability

LCC evaluated current contracts to determine which met the criteria of a lease. The right-of-use (ROU) assets represent LCC's right to use underlying assets for the lease term, and the lease liabilities represent LCC's obligation to make lease payments arising from these leases. The ROU assets and lease liabilities, all of which arise from operating leases, were calculated based on the present value of future lease payments over the lease term. LCC has made an accounting policy election to use risk free rate based on U.S. Treasury yields to discount future lease payments. The weighted-average discount rate applied to calculate the lease liabilities as of June 30, 2023 was 3.00%.

LCC's operating leases consisted of real estate leases for various locations. The real estate leases terms range from two (2) to four (4) years. The lease agreements require monthly lease payments from ranging from \$2,200 to \$7,218 as specified in each lease agreement.

Future maturities of operating lease liabilities are presented in the following table for the fiscal years ending June 30:

<u>Year</u>	<u>Amount</u>
2024	\$ 221,122
2025	199,698
2026	177,394
2027	170,080
2028	57,248
Thereafter	<u>-</u>
Total future undiscounted lease payments	<u>\$ 825,542</u>

LAKESIDE COMMUNITY COMMITTEE

Notes to Financial Statements

June 30, 2023

(7) Leasehold Liability (continued)

	<u>2023</u>	<u>2022</u>
Total future undiscounted lease payments	\$ 825,542	\$ -
Less: present value discount	<u>(71,339)</u>	<u>-</u>
Total lease liability	<u>\$ 754,203</u>	<u>\$ -</u>
<u>Components of lease cost</u>		
Operating lease cost	\$ 210,750	\$ -
Short-term operating lease cost	<u>17,284</u>	<u>-</u>
Total lease cost	<u>\$ 228,034</u>	<u>\$ -</u>
<u>Supplemental cash flow information related to leases</u>		
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	<u>\$ 228,034</u>	<u>\$ -</u>
<u>Noncash financing and investing cash flows</u>		
ROU asset obtained in exchange for lease liability:		
Operating lease	\$ 961,610	\$ -
<u>Supplemental statement of financial position related to leases</u>		
Right-of-use assets	\$ 961,610	\$ -
Less: accumulated amortization	<u>(229,064)</u>	<u>-</u>
ROU assets, net	<u>\$ 732,546</u>	<u>\$ -</u>
Lease liability	<u>\$ 754,203</u>	<u>\$ -</u>
Weighted Average Remaining Lease Term	2.83	0.00
Weighted Average Remaining Discount Rate	3.00%	0.00%

Rent expense for the year ended June 30, 2022 was \$226,089.

LAKESIDE COMMUNITY COMMITTEE

Notes to Financial Statements

June 30, 2023

(8) Concentration of Market Risk

LCC's total revenues for the fiscal years ended June 30, 2023 and 2022 were \$5,519,285 and \$5,308,298. Of this amount, government funding received from federal, state and local government agencies was \$5,509,955 (99.8%) and \$5,300,068 (99.8%), respectively, for the fiscal years ended June 30, 2023 and 2022. The remaining revenue for each fiscal year was from contributions and miscellaneous revenue. The concentration on government funding puts LCC at risk in the event there is a significant change in the economy resulting in less government spending. Additionally, LCC is subject to the management decisions and operating results of these government agencies.

(9) Litigation

LCC was involved in a civil proceeding as of June 30, 2019 that remained unresolved during fiscal year 2021. LCC denied all allegations in the case and a motion to dismiss the lawsuit was filed in March 2021. As of June 30, 2023, the lawsuit had been dismissed. Accordingly, no amounts have been recorded in the financial statements as of June 30, 2023 and 2022.

(10) Liquidity and Availability of Financial Assets

The following reflects LCC's financial assets of the statement of financial position date, reduced by amounts not available for general use within one year of the statement of financial position because of contractual obligations:

	<u>2023</u>	<u>2022</u>
Cash	\$ 121,000	\$ 710,566
Government contracts receivable - current portion	<u>627,756</u>	<u>468,086</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>748,756</u>	<u>1,178,652</u>

(11) Subsequent Events

LCC has evaluated subsequent events for potential recognition and/or disclosure through May 20, 2024, the date the financial statements were available to be issued. No subsequent events have been identified that are required to be disclosed through that date.

SUPPLEMENTARY INFORMATION

CONSOLIDATED FINANCIAL REPORT

AGENCY INFORMATION

NAME OF AGENCY	LAKESIDE COMMUNITY COMMITTEE
COUNTY	COOK
MAILING ADDRESS	
- STREET	7418 S. COTTAGE GROVE AVENUE
- CITY	CHICAGO
- STATE	IL
- ZIP CODE	60619
NAME OF PERSON COMPLETING REPORT	ADDIE MCCASKILL
JOB TITLE	CFO
TELEPHONE (Area Code & Number)	872-278-5973
E-MAIL ADDRESS	addie.mccaskill@lakeside-cc.org
NUMBER OF PROGRAMS REPORTED ON CFR	6
ACTUAL / BUDGETED COSTS (Enter A or B)	A
QUARTERS REPORTED (Enter 1,2,3,4)	4
BASIS OF MAINTAINING ACCOUNTING RECORDS A = ACCRUAL, C = CASH, O = OTHER	A
AGENCY ACCREDITATION COMPLETED BY	COUNCIL ON ACCREDITATION

LAKESIDE COMMUNITY COMMITTEE
PROGRAM NAMES
FOR THE YEAR ENDED JUNE 30, 2023

PROGRAMS	DESCRIPTION 1	DESCRIPTION 2	DCFS	DHS	ISBE	AGING	HEALTHCARE
1	HMR/TRAD	Foster Care	2123854053				
2	HOPE HOUSE	Shelter	2123854193				
3	INDEP. LIVING	Trans. Living	2123854153				
4	SANCTUARY HOUSE	Shelter	2123854233				
5	STEP DOWN	Transit. Living	2123854163				
6	TRANSIT. LIVING	TLP	2123854133				
7							

LAKESIDE COMMUNITY COMMITTEE
SCHEDULE OF PROGRAM COSTS
FOR THE YEAR ENDED JUNE 30, 2023

LINE	COST ACCOUNT TITLE	AGENCY	NOT ALLOCATED	PROGRAM 1 HMR/TRAD	PROGRAM 2 HOPE HOUSE	PROGRAM 3 INDEP. LIVING	PROGRAM 4 SANCTUARY HOUSE	PROGRAM 5 STEP DOWN	PROGRAM 6 TRANSIT. LIVING
1	Program Staff Salaries	2,250,687	0	1,006,388	580,844	10,827	50,639	435,155	166,834
2	Program Clerical Staff Salaries	51,204	0	46,126				2,539	2,539
3	Program Payroll Taxes and Fringe Benefits	343,516	0	169,678	79,575	2,043	6,371	57,444	28,405
4	Program Consultants	405,778	0	163,492	196,495	56	8,825	33,819	3,091
5	Consumer Wages and Fringe Benefits	0	0						
6	Medicine and Drugs	0	0						
7	All Other Program Equipment and Supplies	39,257	0	21,769	5,188	9	4,999	5,614	1,678
8	Staff Transportation	45,125	0	45,044	81				
9	Client Transportation	37,026	0	14,270	4,082	346	0	16,065	2,263
10	Transportation To / From School	0	0						
11	Direct Service Staff Conferences & Conventions	6,760	0	5,716	358		50	636	
12	Program Insurance	37,530	0	17,262	9,363	203	809	6,496	3,397
13	Direct Client Specific Assistance	207,993	0	144,621	8,422	2,992	3,395	46,725	1,838
14	Telecommunication Costs Assigned to Program	48,920	0	26,415	6,409	125	5,229	8,138	2,604
15	Foster Care Payments	843,127	0	843,127					
16	Other (Specify Program Values on Costs - Other Worksheet)	0	0	0	0	0	0	0	0
17	Total Program Expenses (Sum Lines 1 - 16)	4,316,923	0	2,503,908	890,817	16,601	80,317	612,631	212,649
18	Support Salaries	0	0	0	0	0	0	0	0
19	Support Payroll Taxes and Fringe Benefits	0	0	0	0	0	0	0	0
20	Dietary Supplies	0	0	0	0	0	0	0	0
21	Housekeeping and Laundry Supplies	0	0	0	0	0	0	0	0
22	Other (Specify Program Values on Costs - Other Worksheet)	0	0	0	0	0	0	0	0
23	Total Support Expenses (Sum Lines 18 - 22)	0	0	0	0	0	0	0	0
24	Occupancy Salaries	0	0	0	0	0	0	0	0
25	Occupancy Payroll Taxes and Fringe Benefits	0	0	0	0	0	0	0	0
26	Building & Equip. Operations and Maintenance	221,377	0	108,210	24,117	125	30,502	47,875	10,548
27	Vehicle Depreciation	0	0						
28	All Other Depreciation & Amortization	203,119	0		27,200		61,592	90,044	24,283
29	Vehicle Rent		0						
30	All Other Lease / Rent / Taxes		0						
31	Equipment Under \$500		0						
32	Mortgage & Installment Interest	0	0	0	0				
33	Operating Interest	0	0	0	0				
34	Other (Specify Program Values on Costs - Other Worksheet)		0	0	0	0	0	0	0
35	Total Occupancy Expenses (Sum Lines 24 - 34)	424,496	0	108,210	51,317	125	92,094	137,919	34,831
36	Administrative Salaries	732,314	0	338,333	182,820	3,563	15,782	136,951	54,865
37	Administrative Payroll Taxes and Fringe Benefits	81,092	0	37,465	20,244	395	1,748	15,165	6,075
38	Administrative Consultants	38,454	0	17,766	9,600	187	829	7,191	2,881
39	Telecommunication Costs Not Assigned to Program	12,526	0	5,787	3,127	60	270	2,343	939
40	Office Supplies and Equipment	1,106	0	510	277	5	24	207	83
41	Allocation of Management and General (G & A)	89,120	0	41,174	22,249	433	1,921	16,666	6,677
42	Other (Specify Program Values on Costs - Other Worksheet)	8,531	8,531	0	0	0	0	0	0
43	Total Administrative Expenses (Sum Lines 36 - 42)	963,143	8,531	441,035	238,317	4,643	20,574	178,523	71,520
44	Total Expenses (Sum Lines 17, 23, 35, 43)	5,704,562	8,531	3,053,153	1,180,451	21,369	192,985	929,073	319,000
45	Depreciation on DMHDD Funded Capital Assets Included Above		0	0	0	0	0	0	0
46	Cost of Production and Workshop Client Wages included Above	0	0	0	0	0	0	0	0
47	Other (Specify Program Values on Costs - Other Worksheet)	0	0	0	0	0	0	0	0
48	Total Non-Reimbursable Expenses (Sum Lines 45 - 47)	0	0	0	0	0	0	0	0
49	Net Expenses (Line 44 minus Line 48)	5,704,562	8,531	3,053,153	1,180,451	21,369	192,985	929,073	319,000

LAKESIDE COMMUNITY COMMITTEE
SCHEDULE OF PROGRAM REVENUE
FOR THE YEAR ENDED JUNE 30, 2023

LINE	REVENUE ACCOUNT TITLE	AGENCY	NOT ALLOCATED	PROGRAM 1	PROGRAM 2	PROGRAM 3	PROGRAM 4	PROGRAM 5	PROGRAM 6
				HMR/TRAD	HOPE HOUSE	INDEP. LIVING	SANCTUARY HOUSE	STEP DOWN	TRANSIT. LIVING
1	Department of Aging	0	0	0	0	0	0	0	0
2	Department of Children and Family Services	5,509,955	3,168,152	3,168,152	1,180,246	10,699	190,384	916,098	44,376
3	Department of Corrections	0	0	0	0	0	0	0	0
4	Medicaid Rehab Option (MRO) Payments	0	0	0	0	0	0	0	0
5	Department of Human Services	0	0	0	0	0	0	0	0
6	Department of Public Aid	0	0	0	0	0	0	0	0
7	Department of Public Health	0	0	0	0	0	0	0	0
8	Local Education Agency/ School District	0	0	0	0	0	0	0	0
9	Local Government	0	0	0	0	0	0	0	0
10	Federal Government	0	0	0	0	0	0	0	0
11	Other Government Agencies	0	0	0	0	0	0	0	0
12	Client / Family Program Fees (incl. SSI, SSA, pensions, etc.)	0	0	0	0	0	0	0	0
13	Special Service Fees for Individual Clients	0	0	0	0	0	0	0	0
14	Diagnostic Service Fees	0	0	0	0	0	0	0	0
15	Other (Specify Program Values on Revenues - Other Worksheet)	0	0	0	0	0	0	0	0
16	Total Fees + Purchase of Services (Sum Lines 1 - 15)	5,509,955	3,168,152	3,168,152	1,180,246	10,699	190,384	916,098	44,376
17	Department of Aging	0	0	0	0	0	0	0	0
18	Department of Children and Family Services	0	0	0	0	0	0	0	0
19	Department of Corrections	0	0	0	0	0	0	0	0
20	donated/Certified Funds Initiative (DFI / CFI)	0	0	0	0	0	0	0	0
21	Department of Human Services	0	0	0	0	0	0	0	0
22	Department of Public Aid	0	0	0	0	0	0	0	0
23	Department of Public Health	0	0	0	0	0	0	0	0
24	Local Education Agency/ School District	0	0	0	0	0	0	0	0
25	Local Government Awards	0	0	0	0	0	0	0	0
26	Federal Government Awards	0	0	0	0	0	0	0	0
27	Other Government Awards	0	0	0	0	0	0	0	0
28	JTPA / CETA	0	0	0	0	0	0	0	0
29	Other (Specify Program Values on Revenues - Other Worksheet)	0	0	0	0	0	0	0	0
30	Total Grant Revenues (Sum Lines 17 - 29)	0	0	0	0	0	0	0	0
31	Restricted to Operations	0	0	0	0	0	0	0	0
32	Restricted to Capital	0	0	0	0	0	0	0	0
33	Unrestricted	9,030	9,030		0	0	0	0	0
34	Contributions - Goods and Services	0	0	0	0	0	0	0	0
35	Child & Adult Food Programs (school meals, commodities)	0	0	0	0	0	0	0	0
36	School Transportation Payments (to/from school)	0	0	0	0	0	0	0	0
37	Sales of Goods and Services	0	0	0	0	0	0	0	0
38	Rent Income	0	0	0	0	0	0	0	0
39	Gain on Sale of Assets	0	0	0	0	0	0	0	0
40	Cafeteria and Vending Machine	0	0	0	0	0	0	0	0
41	Other (Specify Program Values on Revenues - Other Worksheet)	300	0	0	300	0	0	0	0
42	Total Contributions & Other (Sum Lines 31 - 41)	9,330	9,030	0	300	0	0	0	0
43	Income on Restricted Assets / Investments	0	0	0	0	0	0	0	0
44	Income on Unrestricted Assets / Investments	0	0	0	0	0	0	0	0
45	Total Investment Income (Sum Lines 43 & 44)	0	0	0	0	0	0	0	0
46	TOTAL REVENUES (Sum Lines 16, 30, 42, 45, 46)	5,519,285	3,177,182	3,168,152	1,180,546	10,699	190,384	916,098	44,376

LAKESIDE COMMUNITY COMMITTEE
SCHEDULE OF PROGRAM REVENUE-OTHER
FOR THE YEAR ENDED JUNE 30, 2023

LINE	REVENUE ACCOUNT TITLE	ITEM	SPECIFY DESCRIPTION	PROGRAM 1	PROGRAM 2	PROGRAM 3	PROGRAM 4	PROGRAM 5	PROGRAM 6
				HMR/TRAD	HOPE HOUSE	INDEP. LIVING	SANCTUARY HOUSE	STEP DOWN	TRANSIT. LIVING
15	Other - Fees & Purchase of Services	1		0	0	0	0	0	0
15		2		0	0	0	0	0	0
15		3		0	0	0	0	0	0
15		4		0	0	0	0	0	0
15		5		0	0	0	0	0	0
15		6		0	0	0	0	0	0
15		7		0	0	0	0	0	0
15		8		0	0	0	0	0	0
15		9		0	0	0	0	0	0
15		10		0	0	0	0	0	0
29	Other - Grant Revenue	1		0	0	0	0	0	0
29		2		0	0	0	0	0	0
29		3		0	0	0	0	0	0
29		4		0	0	0	0	0	0
29		5		0	0	0	0	0	0
29		6		0	0	0	0	0	0
29		7		0	0	0	0	0	0
29		8		0	0	0	0	0	0
29		9		0	0	0	0	0	0
29		10		0	0	0	0	0	0
41	Other - Contributions & Other	1		0	300	0	0	0	0
41		2		0	0	0	0	0	0
41		3		0	0	0	0	0	0
41		4		0	0	0	0	0	0
41		5		0	0	0	0	0	0
41		6		0	0	0	0	0	0
41		7		0	0	0	0	0	0
41		8		0	0	0	0	0	0
41		9		0	0	0	0	0	0
41		10		0	0	0	0	0	0

LAKESIDE COMMUNITY COMMITTEE
SCHEDULE OF PROGRAM PERSONNEL
FOR THE YEAR ENDED JUNE 30, 2023

HOURS IN WORK WEEK	LINE	STAFF POSITIONS	AGENCY HOURS	AGENCY AMOUNT	AGENCY HEADCOUNT	AGENCY NOT ALLOCATED	PROGRAM 1	PROGRAM 1	PROGRAM 1	PROGRAM 2	PROGRAM 2	PROGRAM 2
							PERCENT	AMOUNT	HEADCOUNT	PERCENT	AMOUNT	HEADCOUNT
							HMR/TRAD			HOPE HOUSE		
35.00	1	Audiologist	0.00	0	0.00	0	0.00	0.00	0	0.00	0.00	0
	2	Behavior Therapist	0.00	0	0.00	0	0.00	0.00	0	0.00	0.00	0
	3	Dietary Technician	0.00	19,522	1.00	0	0.00	0.00	0	100.00	19,522.00	0
	4	Dietitian	0.00	0	0.00	0	0.00	0.00	0	0.00	0.00	0
	5	Habilitation Aide / Child Care Aide	40.00	891,993	0.00	0	4.44	39,576.00	0	50.40	449,591.00	0
	6	Habilitation Professional or Supervisory Staff	40.00	551,350	0.00	0	54.60	301,055.00	0	14.40	79,401.00	0
	7	LPN	0.00	0	0.00	0	0.00	0.00	0	0.00	0.00	0
	8	Occupational Therapist	0.00	0	0.00	0	0.00	0.00	0	0.00	0.00	0
	9	Physical Therapist	0.00	0	0.00	0	0.00	0.00	0	0.00	0.00	0
	10	Physician	0.00	0	0.00	0	0.00	0.00	0	0.00	0.00	0
	11	Principal	0.00	0	0.00	0	0.00	0.00	0	0.00	0.00	0
	12	Program Director	40.00	265,064	0.00	0	53.95	142,999.00	0	12.20	32,330.00	0
	13	Program Clerical Staff	40.00	51,204	0.00	0	90.08	46,126.00	0	0.00	0.00	0
	14	Psychiatrist	0.00	0	0.00	0	0.00	0.00	0	0.00	0.00	0
	15	Psychologist	0.00	0	0.00	0	0.00	0.00	0	0.00	0.00	0
	16	Recreation Staff	0.00	0	0.00	0	0.00	0.00	0	0.00	0.00	0
	17	Registered Nurse	0.00	0	0.00	0	0.00	0.00	0	0.00	0.00	0
	18	Social Worker	40.00	502,691	0.00	0	100.00	502,691.00	0	0.00	0.00	0
	19	Speech Therapist	0.00	0	0.00	0	0.00	0.00	0	0.00	0.00	0
	20	Substance Abuse Counselor / Professional	0.00	0	0.00	0	0.00	0.00	0	0.00	0.00	0
	21	Substance Abuse Paraprofessional	0.00	0	0.00	0	0.00	0.00	0	0.00	0.00	0
	22	Teacher	40.00	0	0.00	0	0.00	0.00	0	0.00	0.00	0
	23	Teacher Aide	0.00	0	0.00	0	0.00	0.00	0	0.00	0.00	0
	24	Vocational Staff (incl. Job Coach, workshop staff, etc.)	0.00	0	0.00	0	0.00	0.00	0	0.00	0.00	0
	25	Other Academic Instruction	0.00	0	0.00	0	0.00	0.00	0	0.00	0.00	0
	26	Other Medical Care	0.00	0	0.00	0	0.00	0.00	0	0.00	0.00	0
	27	Other Habilitation / Rehabilitation	0.00	0	0.00	0	0.00	0.00	0	0.00	0.00	0
	28	Other Substance Abuse	0.00	0	0.00	0	0.00	0.00	0	0.00	0.00	0
	29	All Other Program Staff (Specify on Personnel - Other Worksheet)	0.00	20,067	0.00	0	100.00	20,067.00	0	0.00	0.00	0
	30	TOTAL ALL POSITIONS	240.00	2,301,891	1.00	0	45.72	1,052,514.00	0	25.23	580,844.00	0
	31	Mental Health Professional (MHP)	40.00	0	0.00	0	0.00	0.00	0	0.00	0.00	0
	32	Qualified Mental Health Professional (QMHP)	0.00	0	0.00	0	0.00	0.00	0	0.00	0.00	0
	33	Qualified Mental Retardation Professional (QMRP)	0.00	0	0.00	0	0.00	0.00	0	0.00	0.00	0
	34	Rehabilitative Services Associate (RSA)	0.00	0	0.00	0	0.00	0.00	0	0.00	0.00	0
	35	SEP Job Coach - DHS Use Only	0.00	0	0.00	0	0.00	0.00	0	0.00	0.00	0

LAKESIDE COMMUNITY COMMITTEE
SCHEDULE OF PROGRAM PERSONNEL
FOR THE YEAR ENDED JUNE 30, 2023

LINE	STAFF POSITIONS	PROGRAM 3	PROGRAM 3	PROGRAM 3	PROGRAM 4	PROGRAM 4	PROGRAM 4	PROGRAM 5	PROGRAM 5	PROGRAM 5	PROGRAM 6	PROGRAM 6	PROGRAM 6
		PERCENT	AMOUNT	HEADCOUNT	PERCENT	AMOUNT	HEADCOUNT	PERCENT	AMOUNT	HEADCOUNT	PERCENT	AMOUNT	HEADCOUNT
		INDEP. LIVING			SANCTUARY HOUSE			STEP DOWN			TRANSIT. LIVING		
1	Audiologist	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0
2	Behavior Therapist	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0
3	Dietary Technician	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0
4	Dietitian	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0
5	Habilitation Aide / Child Care Aide	0.00		0	5.68	50,639.00	0	34.68	309,366.00	0	4.80	42,821.00	0
6	Habilitation Professional or Supervisory Staff	1.74	9,600.00	0	0.00		0	14.49	79,904.00	0	14.76	81,390.00	0
7	LPN	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0
8	Occupational Therapist	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0
9	Physical Therapist	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0
10	Physician	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0
11	Principal	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0
12	Program Director	0.46	1,227.00	0	0.00		0	17.31	45,885.00	0	16.08	42,623.00	0
13	Program Clerical Staff	0.00		0	0.00		0	4.96	2,539.00	0	4.96	2,539.00	0
14	Psychiatrist	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0
15	Psychologist	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0
16	Recreation Staff	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0
17	Registered Nurse	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0
18	Social Worker	0.00		0	0.00		0	0.00			0.00		0
19	Speech Therapist	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0
20	Substance Abuse Counselor / Professional	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0
21	Substance Abuse Paraprofessional	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0
22	Teacher	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0
23	Teacher Aide	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0
24	Vocational Staff (incl. Job Coach, workshop staff, etc.)	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0
25	Other Academic Instruction	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0
26	Other Medical Care	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0
27	Other Habilitation / Rehabilitation	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0
28	Other Substance Abuse	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0
29	All Other Program Staff (Specify on Personnel - Other Worksheet)	0.00	0.00	0	0.00	0.00	2	0.00	0.00	0	0.00	0.00	0
30	TOTAL ALL POSITIONS	0.47	10,827.00	0	2.20	50,639.00	2	19.01	437,694.00	0	7.36	169,373.00	0
31	Mental Health Professional (MHP)	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0
32	Qualified Mental Health Professional (QMHP)	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0
33	Qualified Mental Retardation Professional (QMRP)	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0
34	Rehabilitative Services Associate (RSA)	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0
35	SEP Job Coach - DHS Use Only	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0

PROGRAM PERSONNEL - OTHER

LAKESIDE COMMUNITY COMMITTEE
 SCHEDULE OF PROGRAM PERSONNEL - OTHER
 FOR THE YEAR ENDED JUNE 30, 2023

LINE	STAFF POSITIONS	ITEM	SPECIFY DESCRIPTION	PROGRAM 1	PROGRAM 1	PROGRAM 2	PROGRAM 2	PROGRAM 3	PROGRAM 3
				AMOUNT	HEADCOUNT	AMOUNT	HEADCOUNT	AMOUNT	HEADCOUNT
				HMR/TRAD		HOPE HOUSE		INDEP. LIVING	
29	All Other Program Staff Not Requiring Specification	1	Maintenance	20,067	0.00	0	0.00	0	0.00
29		2			0.00	0	0.00	0	0.00
29		3	0	0	0.00		0.00	0	0.00
29		4	0	0	0.00	0	0.00	0	0.00
29		5		0	0.00	0	0.00	0	0.00
29		6		0	0.00	0	0.00	0	0.00
29		7		0	0.00	0	0.00	0	0.00
29		8		0	0.00	0	0.00	0	0.00
29		9		0	0.00	0	0.00	0	0.00
29		10		0	0.00	0	0.00	0	0.00

PROGRAM PERSONNEL - OTHER

LAKESIDE COMMUNITY COMMITTEE
 SCHEDULE OF PROGRAM PERSONNEL - OTHER
 FOR THE YEAR ENDED JUNE 30, 2023

LINE	STAFF POSITIONS	ITEM	SPECIFY DESCRIPTION	PROGRAM 4	PROGRAM 4	PROGRAM 5	PROGRAM 5	PROGRAM 6	PROGRAM 6
				AMOUNT	HEADCOUNT	AMOUNT	HEADCOUNT	AMOUNT	HEADCOUNT
				SANCTUARY HOUSE		STEP DOWN		TRANSIT. LIVING	
29	All Other Program Staff Not Requiring Specification	1	Maintenance	0	0.00	0	0.00	0	0.00
29		2			2.00	0	0.00	0	0.00
29		3	0	0	0.00	0	0.00		0.00
29		4	0	0	0.00	0	0.00	0	0.00
29		5		0	0.00	0	0.00	0	0.00
29		6		0	0.00	0	0.00	0	0.00
29		7		0	0.00	0	0.00	0	0.00
29		8		0	0.00	0	0.00	0	0.00
29		9		0	0.00	0	0.00	0	0.00
29		10		0	0.00	0	0.00	0	0.00

LAKESIDE COMMUNITY COMMITTEE
SCHEDULE OF PROGRAM CONSULTANT AND CONTRACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

LINE	CONTRACTUAL STAFF POSITIONS	AGENCY HOURS	AGENCY AMOUNT	AGENCY NOT ALLOCATED	PROGRAM 1	PROGRAM 1	PROGRAM 2	PROGRAM 2	PROGRAM 3
					PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT
					HMR/TRAD		HOPE HOUSE		INDEP
1	Audiologist	0.00	0	0	0.00	0	0.00	0	0.00
2	Behavior Therapist	0.00	0	0	0.00	0	0.00	0	0.00
3	Dietary Technician	0.00	0	0	0.00	0	0.00	0	0.00
4	Dietitian	0.00	0	0	0.00	0	0.00	0	0.00
5	Habilitation Aide / Child Care Aide	0.00	0	0	0.00	0	0.00	0	0.00
6	Habilitation Professional or Supervisory Staff	0.00	0	0	0.00	0	0.00	0	0.00
7	LPN	0.00	0	0	0.00	0	0.00	0	0.00
8	Occupational Therapist	0.00	0	0	0.00	0	0.00	0	0.00
9	Physical Therapist	0.00	0	0	0.00	0	0.00	0	0.00
10	Physician	0.00	0	0	0.00	0	0.00	0	0.00
11	Principal	0.00	0	0	0.00	0	0.00	0	0.00
12	Program Director	0.00	0	0	0.00	0	0.00	0	0.00
13	Program Clerical Staff	0.00	0	0	0.00	0	0.00	0	0.00
14	Psychiatrist	0.00	0	0	0.00	0	0.00	0	0.00
15	Psychologist	0.00	0	0	0.00	0	0.00	0	0.00
16	Recreation Staff	0.00	0	0	0.00	0	0.00	0	0.00
17	Registered Nurse	0.00	0	0	0.00	0	0.00	0	0.00
18	Social Worker	0.00	0	0	0.00	0	0.00	0	0.00
19	Speech Therapist	0.00	0	0	0.00	0	0.00	0	0.00
20	Substance Abuse Counselor / Professional	0.00	0	0	0.00	0	0.00	0	0.00
21	Substance Abuse Paraprofessional	0.00	0	0	0.00	0	0.00	0	0.00
22	Teacher	0.00	0	0	0.00	0	0.00	0	0.00
23	Teacher Aide	0.00	0	0	0.00	0	0.00	0	0.00
24	Vocational Staff (incl. Job Coach, workshop staff, etc.)	0.00	0	0	0.00	0	0.00	0	0.00
25	Other Academic Instruction	0.00	0	0	0.00	0	0.00	0	0.00
26	Other Medical Care	0.00	0	0	0.00	0	0.00	0	0.00
27	Other Habilitation / Rehabilitation	0.00	0	0	0.00	0	0.00	0	0.00
28	Other Substance Abuse	0.00	0	0	0.00	0	0.00	0	0.00
29	All Other Program Staff (Specify on Contractual - Other Worksheet)	0.00	0	-405,777	0.00	163,492	0.00	196,390	0.00
30	TOTAL ALL POSITIONS	0.00	0	-405,777	0.00	163,492	0.00	196,390	0.00
31	Mental Health Professional (MHP)	0.00	0	0	0.00	0	0.00	0	0.00
32	Qualified Mental Health Professional (QMHP)	0.00	0	0	0.00	0	0.00	0	0.00
33	Qualified Mental Retardation Professional (QMRP)	0.00	0	0	0.00	0	0.00	0	0.00
34	Rehabilitative Services Associate (RSA)	0.00	0	0	0.00	0	0.00	0	0.00
35	SEP Job Coach - DHS Use Only	0.00	0	0	0.00	0	0.00	0	0.00

LAKESIDE COMMUNITY COMMITTEE
SCHEDULE OF PROGRAM CONSULTANT AND CONTRACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

LINE	CONTRACTUAL STAFF POSITIONS	PROGRAM 3	PROGRAM 4	PROGRAM 4	PROGRAM 5	PROGRAM 5	PROGRAM 6	PROGRAM 6
		AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT
		LIVING	SANCTUARY HOUSE		STEP DOWN		TRANSIT. LIVING	
1	Audiologist	0	0.00	0	0.00	0	0.00	0
2	Behavior Therapist	0	0.00	0	0.00	0	0.00	0
3	Dietary Technician	0	0.00	0	0.00	0	0.00	0
4	Dietitian	0	0.00	0	0.00	0	0.00	0
5	Habilitation Aide / Child Care Aide	0	0.00	0	0.00	0	0.00	0
6	Habilitation Professional or Supervisory Staff	0	0.00	0	0.00	0	0.00	0
7	LPN	0	0.00	0	0.00	0	0.00	0
8	Occupational Therapist	0	0.00	0	0.00	0	0.00	0
9	Physical Therapist	0	0.00	0	0.00	0	0.00	0
10	Physician	0	0.00	0	0.00	0	0.00	0
11	Principal	0	0.00	0	0.00	0	0.00	0
12	Program Director	0	0.00	0	0.00	0	0.00	0
13	Program Clerical Staff	0	0.00	0	0.00	0	0.00	0
14	Psychiatrist	0	0.00	0	0.00	0	0.00	0
15	Psychologist	0	0.00	0	0.00	0	0.00	0
16	Recreation Staff	0	0.00	0	0.00	0	0.00	0
17	Registered Nurse	0	0.00	0	0.00	0	0.00	0
18	Social Worker	0	0.00	0	0.00	0	0.00	0
19	Speech Therapist	0	0.00	0	0.00	0	0.00	0
20	Substance Abuse Counselor / Professional	0	0.00	0	0.00	0	0.00	0
21	Substance Abuse Paraprofessional	0	0.00	0	0.00	0	0.00	0
22	Teacher	0	0.00	0	0.00	0	0.00	0
23	Teacher Aide	0	0.00	0	0.00	0	0.00	0
24	Vocational Staff (incl. Job Coach, workshop staff, etc.)	0	0.00	0	0.00	0	0.00	0
25	Other Academic Instruction	0	0.00	0	0.00	0	0.00	0
26	Other Medical Care	0	0.00	0	0.00	0	0.00	0
27	Other Habilitation / Rehabilitation	0	0.00	0	0.00	0	0.00	0
28	Other Substance Abuse	0	0.00	0	0.00	0	0.00	0
29	All Other Program Staff (Specify on Contractual - Other Worksheet)	56	0.00	8,825	0.00	33,923	0.00	3,091
30	TOTAL ALL POSITIONS	56	0.00	8,825	0.00	33,923	0.00	3,091
31	Mental Health Professional (MHP)	0	0.00	0	0.00	0	0.00	0
32	Qualified Mental Health Professional (QMHP)	0	0.00	0	0.00	0	0.00	0
33	Qualified Mental Retardation Professional (QMRP)	0	0.00	0	0.00	0	0.00	0
34	Rehabilitative Services Associate (RSA)	0	0.00	0	0.00	0	0.00	0
35	SEP Job Coach - DHS Use Only	0	0.00	0	0.00	0	0.00	0

LAKESIDE COMMUNITY COMMITTEE
 SCHEDULE OF PROGRAM CONSULTANT AND CONTRACTUAL-OTHER
 FOR THE YEAR ENDED JUNE 30, 2023

LINE	CONTRACTUAL STAFF POSITIONS	ITEM	SPECIFY DESCRIPTION	PROGRAM 1	PROGRAM 2	PROGRAM 3
				AMOUNT	AMOUNT	AMOUNT
				HMR/TRAD	HOPE HOUSE	INDEP. LIVING
29	All Other Program Staff Not Requiring Specification	1	Therapist	8,840	12,490	
29		2	Information Technology Services	42,963	8,185	
29		3	Compliance Consulting	13,863	3,894	
29		4	Temporary Services	38,331	36,353	56
29		5	Audit			
29		6	Human Resources			
29		7	Professional Fees-Case Manager	59,495		
29		8	Nurse	0	134,246	
29		9	Training		1,222	
29		10	Legal	0		

LAKESIDE COMMUNITY COMMITTEE
 SCHEDULE OF PROGRAM CONSULTANT AND CONTRACTUAL-OTHER
 FOR THE YEAR ENDED JUNE 30, 2023

LINE	CONTRACTUAL STAFF POSITIONS	ITEM	SPECIFY DESCRIPTION	PROGRAM 4	PROGRAM 5	PROGRAM 6
				AMOUNT	AMOUNT	AMOUNT
				SANCTUARY HOUSE	STEP DOWN	TRANSIT. LIVING
29	All Other Program Staff Not Requiring Specification	1	Therapist			
29		2	Information Technology Services	975	6,605	1,810
29		3	Compliance Consulting	150	2,869	1,075
29		4	Temporary Services	7,700	1,653	206
29		5	Audit			
29		6	Human Resources			
29		7	Professional Fees-Case Manager			
29		8	Nurse			
29		9	Training		816	
29		10	Legal	0	21,980	0

LAKESIDE COMMUNITY COMMITTEE
REPORT OF SERVICE UNITS
FOR THE YEAR ENDED JUNE 30, 2023

PROGRAMS		SERVICE UNIT TYPE	CLIENT UNITS ENROLLED	CLIENT UNITS DELIVERED	DAYS PROGRAM OPERATED	BEGIN LICENSE CAPACITY	END LICENSE CAPACITY	CHANGE DATE (MM/DD/YYYY)
1	HMR/TRAD	D	138	49,482	365			
2	HOPE HOUSE	D	6	1,404	365			
3	INDEP. LIVING	D	1	80	92			
4	SANCTUARY HOUSE	D	1	0	30			
5	STEP DOWN	D	9	3,030	365			
6	TRANSIT. LIVING	D	2	176	123			
7								

LAKESIDE COMMUNITY COMMITTEE
Illinois Grant Accountability and Transparency Act
Grantee Portal - Audit Consolidated Year-End Financial Report
For the year ended June 30, 2023

CSFA #	Program Name	\$ State	\$ Federal	\$ Other	\$ Total
	Other grant programs and activities	\$ 4,741,419	-	-	\$ 4,741,419
	All other costs not allocated	963,143	-	-	963,143
Totals:		\$ 5,704,562	\$ -	\$ -	\$ 5,704,562

Please note the following:

- * The CYEFR may be per-populated with programs based on existing awards in the GATA system. These programs cannot be removed. If no spending occurred in a program leave the amounts at zero.
- * Any grant expenditures not associated with funding received through the State of Illinois are to be entered in "Other grant programs and activities". The expenditures must be identified as federal (direct or pass-through) or other funding.
- * All other expenditures not associated with state or federal dollars are to be entered in "All other costs not allocated".
- * The grand total must account for all expenditures for the fiscal year and must tie to the audited financials.

NOTE: All amounts listed in the Consolidated Year End Financial Report (CYEFR) are obtained directly from the statement of functional expenses. We noted that LCC is not able to access the GATA Portal directly in order to prepare their CYEFR, but is required to provide a CYEFR, thus we prepared this schedule which is based on the information required to be reported in the CYEFR when prepared directly in the GATA Portal.

PART II – GOVERNMENT AUDITING STANDARDS

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors of
Lakeside Community Committee:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of LCC (LCC), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities and changes in net assets, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated May 20, 2024.

Internal Control Over Financial Reporting

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

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


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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether LCC's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as finding 2022-01.

Purpose of this Report

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

A handwritten signature in black ink that reads "Benford Brown & Associates, LLC". The signature is written in a cursive, flowing style.

Benford Brown & Associates, LLC
Chicago, IL
May 20, 2024

LAKESIDE COMMUNITY COMMITTEE

Schedule of Findings and Responses

For the year ended June 30, 2023

Finding 2023-01 Noncompliance with State Reporting Requirements

Criteria

LCC has grant agreements from State of Illinois agencies with terms requiring compliance with financial reporting requirements in accordance with the State of Illinois Grant Accountability and Transparency Act (GATA) and the Illinois Department of Children and Family Services (DCFS). For the year ended June 30, 2023, LCC was required to submit audited financial statements, a Consolidated Financial Report (CFR), and a Consolidated Year End Financial Report (CYEFR) to DCFS in order to maintain compliance with GATA and its grant agreements. These items were required to be submitted within six (6) months after LCC's fiscal year-end.

Condition

LCC did not submit its audited financial statements, CFR, and CYEFR and other required information to the GATA portal within six (6) months after June 30, 2023.

Cause

This condition was due to turnover of key personnel in the Finance department. As such, there was a delay in completing the recording of year-end financial transactions, performing account reconciliations and preparing financial reports for fiscal year 2023 as needed for the audit.

Effect

The effect is that noncompliance with financial reporting deadlines could cause funding sources for LCC to suspend funding until compliance is achieved.

Recommendation

We recommend that current accounting personnel establish a schedule of completing the recording all financial transactions and preparation of account reconciliations and financial reports, including a CFR and CYEFR at year-end in a timely manner for review by management and the board of directors. We further recommend that these procedures be included in an updated set of financial policies and procedures that are reviewed and approved by the board of directors.

Management Response

See corrective action plan.

LAKESIDE COMMUNITY COMMITTEE

Summary Schedule of Prior Audit Findings

For the year ended June 30, 2023

Finding 2022-01 Noncompliance with State Reporting Requirements

Condition

LCC did not submit its audited financial statements, CFR, and CYEFR and other required information to the GATA portal within six (6) months after June 30, 2022.

Status

LCC has not implemented its planned corrective actions to resolve this finding. As such, the finding repeated in fiscal year 2023 (see Finding 2023-01).

LAKESIDE COMMUNITY COMMITTEE

Corrective Action Plan

For the year ended June 30, 2022

Finding 2023-01

Management Response

Management concurs with the auditor's finding and will implement the auditor's recommendation.

Persons Responsible

CEO and CFO

Date of Implementation of Recommendation

June 2024