

**AUDITED FINANCIAL STATEMENTS
AND SINGLE AUDIT REPORTS**

CHINESE AMERICAN SERVICE LEAGUE, INC.

*Year Ended June 30, 2016
with Independent Auditors' Reports*

Chinese American Service League, Inc.
Audited Financial Statements and Single Audit Reports
Year Ended June 30, 2016

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WONG & KNOWLES, CPA, P.C.

340 W. BUTTERFIELD RD.
SUITE 3C
ELMHURST, ILLINOIS 60126-3043
TEL. (630) 993-2223 FAX (630) 993 2225

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of the
Chinese American Service League, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of the Chinese American Service League, Inc. (the Agency), which comprise the statements of financial position as of June 30, 2016, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Chinese American Service League, Inc. as of June 30, 2016, and the changes in its net assets and its cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the Agency's 2015 financial statements, and our report dated October 9, 2015, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2015, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying additional Supplementary Information on pages 24 to 27 is also presented for purposes of additional analyses and is not a required part of the basic 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. Both the Schedule of Expenditures of Federal Awards and the additional Supplementary Information have 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 basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated September 30, 2016, on our consideration of Chinese American Service League, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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 Agency's internal control over financial reporting and compliance.



Elmhurst, Illinois
September 30, 2016

CHINESE AMERICAN SERVICE LEAGUE, INC.
STATEMENTS OF FINANCIAL POSITION
AS OF JUNE 30, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Current Assets		
Cash	\$ 4,069,172	\$ 4,386,099
Contract receivables	1,936,779	1,368,474
Unconditional Promises to give		
Unrestricted	45,401	206,845
Other Current Assets	<u>126,680</u>	<u>97,132</u>
Total Current Assets	<u>6,178,032</u>	<u>6,058,550</u>
Fixed Assets		
Land	449,403	449,403
Building	6,732,065	6,732,065
Furniture, vehicles and equipment	212,220	212,220
Accumulated depreciation and amortization	<u>(3,072,140)</u>	<u>(2,824,523)</u>
Net Fixed Assets	<u>4,321,548</u>	<u>4,569,165</u>
Other Assets		
Cash Designated for Building Replacement	276,070	240,470
Cash Reserved for IDOA Insurance Premium	413,872	411,842
Cash Reserved for In-Home Service Program	51,757	-
Cash Held for Third Party	18,968	18,916
Cash Permanently Restricted	<u>21,882</u>	<u>21,860</u>
Total Other Assets	<u>782,549</u>	<u>693,088</u>
TOTAL ASSETS	\$ <u>11,282,129</u>	\$ <u>11,320,803</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities		
Accounts Payable	\$ 85,189	\$ 147,539
Accrued Liabilities	975,857	1,046,405
Current Portion of Notes Payable	<u>120,709</u>	<u>95,542</u>
Total Current Liabilities	<u>1,181,755</u>	<u>1,289,486</u>
Notes Payable, less current portion	2,804,789	2,925,498
Reserve for Unemployment Benefits	<u>373,550</u>	<u>373,550</u>
TOTAL LIABILITIES	<u>4,360,094</u>	<u>4,588,534</u>
Net Assets		
Unrestricted, Undesignated	6,301,866	6,204,278
Unrestricted, Designated for Building Replacement	276,070	240,470
Temporarily Restricted	322,217	265,661
Permanently Restricted	<u>21,882</u>	<u>21,860</u>
TOTAL NET ASSETS	<u>6,922,035</u>	<u>6,732,269</u>
TOTAL LIABILITIES AND NET ASSETS	\$ <u>11,282,129</u>	\$ <u>11,320,803</u>

See accompanying notes to financial statements

CHINESE AMERICAN SERVICE LEAGUE, INC.

STATEMENTS OF ACTIVITIES

YEAR ENDED JUNE 30, 2016 WITH COMPARATIVE TOTALS FOR 2015

<u>SUPPORT:</u>	2016				2015
	<u>Unrestricted</u>	Temporarily <u>Restricted</u>	Permanently <u>Restricted</u>	<u>Total</u>	<u>Total</u>
Government contracts	\$ 9,692,493	\$ 47,354	\$ -	\$ 9,739,847	\$ 10,431,751
Contributions:					
Individuals and Corporate	220,921	-	-	220,921	136,360
Foundations	571,792	177,167	-	748,959	697,059
United Way of Chicago	84,850	-	-	84,850	95,000
Special events	511,087	15,000	-	526,087	510,272
(net of \$361,018 of related expenses)					
Long-term Care Service Fees	1,298,755	-	-	1,298,755	1,066,825
Program service fees and other	<u>470,906</u>	<u>52,500</u>	<u>22</u>	<u>523,428</u>	<u>532,043</u>
	<u>\$ 12,850,804</u>	<u>\$ 292,021</u>	<u>\$ 22</u>	<u>\$ 13,142,847</u>	<u>\$ 13,469,310</u>
Net assets released from restrictions:					
Satisfaction of program restrictions	204,121	(204,121)	-	-	-
Expiration of time restrictions	<u>31,344</u>	<u>(31,344)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total support	<u>\$ 13,086,269</u>	<u>\$ 56,556</u>	<u>\$ 22</u>	<u>\$ 13,142,847</u>	<u>\$ 13,469,310</u>
<u>EXPENSES:</u>					
Program Services	\$ 12,106,342	\$ -	\$ -	\$ 12,106,342	\$ 12,352,285
Support Services:					
Management and General	200,978	-	-	200,978	222,217
Fund Raising	<u>645,761</u>	<u>-</u>	<u>-</u>	<u>645,761</u>	<u>604,092</u>
Total support services	\$ 846,739	\$ -	\$ -	\$ 846,739	\$ 826,309
Total expenses	<u>\$ 12,953,081</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,953,081</u>	<u>\$ 13,178,594</u>
Change in net assets	<u>\$ 133,188</u>	<u>\$ 56,556</u>	<u>\$ 22</u>	<u>\$ 189,766</u>	<u>\$ 290,716</u>
Net assets at beginning of year				<u>6,732,269</u>	<u>6,441,553</u>
Net assets at end of year				<u>\$ 6,922,035</u>	<u>\$ 6,732,269</u>

See accompanying notes to financial statements

CHINESE AMERICAN SERVICE LEAGUE, INC.

STATEMENTS OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2016 WITH COMPARATIVE TOTALS FOR 2015

	Program Services	Support Services			2016	2015
		Management and General	Fund Raising	Total		
Salaries	\$ 9,121,983	\$ 30,858	\$ 445,277	\$ 476,135	\$ 9,598,118	\$ 9,802,694
Health insurance and retirement	711,619	7,792	62,636	70,428	782,047	657,240
Payroll taxes and insurance	<u>897,777</u>	<u>5,455</u>	<u>43,849</u>	<u>49,304</u>	<u>947,081</u>	<u>946,159</u>
Total salaries and related benefits	10,731,379	44,105	551,762	595,867	11,327,246	11,406,093
Professional fees	231,826	77,733	14,352	92,085	323,911	365,245
Supplies	219,637	11,291	22,736	34,027	253,664	385,996
Interest and Fees	120,089	6,672	6,672	13,344	133,433	142,464
Telephone	73,434	1,705	3,889	5,594	79,028	86,697
Postage and shipping	4,281	538	1,028	1,566	5,847	4,562
Utilities	92,196	5,122	5,122	10,244	102,440	106,166
Repairs and maintenance	78,354	4,264	3,561	7,825	86,179	89,593
Property and liability insurance	32,385	2,208	2,208	4,416	36,801	34,151
Printing	84,768	5,459	7,697	13,156	97,924	64,242
Local transportation	62,949	1,400	2,892	4,292	67,241	65,355
Conferences, conventions, meetings and travel	53,747	11,680	1,759	13,439	67,186	50,050
Client and trainee assistance	41,003	-	-	-	41,003	29,409
Other	<u>57,364</u>	<u>16,616</u>	<u>9,581</u>	<u>26,197</u>	<u>83,561</u>	<u>100,796</u>
Total expenses before Depreciation and amortization	11,883,412	188,793	633,259	822,052	12,705,464	12,930,819
Depreciation and amortization	<u>222,930</u>	<u>12,185</u>	<u>12,502</u>	<u>24,687</u>	<u>247,617</u>	<u>247,775</u>
	<u>\$ 12,106,342</u>	<u>\$ 200,978</u>	<u>\$ 645,761</u>	<u>\$ 846,739</u>	<u>\$ 12,953,081</u>	<u>\$ 13,178,594</u>

See accompanying notes to financial statements

CHINESE AMERICAN SERVICE LEAGUE, INC.

STATEMENTS OF CASH FLOW

FOR THE YEARS ENDED JUNE 30, 2016 AND 2015

	2016	2015
CASH FLOW FROM OPERATING ACTIVITIES		
Change in net assets	\$ 189,766	\$ 290,716
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	247,617	247,775
(Increase) decrease in operating assets		
Contracts receivable	(568,305)	349,659
Promises to give	161,444	(101,460)
Other Assets	(29,548)	(30,097)
Increase (decrease) in operating liabilities		
Accounts payable	(62,350)	(179,546)
Accrued liabilities	(70,548)	(175,891)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (131,924)	\$ 401,156
 CASH FLOW FROM INVESTING ACTIVITIES		
Assets Reserved for In-Home Program	\$ (51,757)	\$ -
Assets Reserved for IDOA Insurance Premium	(2,030)	88,880
Assets Designated for building Replacement	(35,600)	(34,701)
Assets Held for Third Party	(52)	-
Assets Permanently Restricted	(22)	(14)
NET CASH USED BY INVESTING ACTIVITIES	\$ (89,461)	\$ 54,165
 CASH FLOW FROM FINANCING ACTIVITIES		
Payments of notes payable	(95,542)	(91,584)
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	\$ (95,542)	\$ (91,584)
 NET INCREASE (DECREASE) IN CASH	\$ (316,927)	\$ 363,737
 CASH, beginning of year	\$ 4,386,099	\$ 4,022,362
 CASH, end of year	\$ 4,069,172	\$ 4,386,099
 SUPPLEMENTAL DISCLOSURE OF CASH FLOW:		
Cash paid during the year for interest	\$ 133,433	\$ 142,464

See accompanying notes to financial statements

CHINESE AMERICAN SERVICE LEAGUE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

1. Organization

Chinese American Service League, Inc. (the Agency), an Illinois corporation, was incorporated on February 3, 1978 as a nonprofit community-based social service agency.

Mission Statement:

A nurturing hub within the heart of Chinatown, the Chinese American Service League (CASL) connects families and individuals of all ages with the vital support they need to thrive and contribute to the greater Chicago community.

The Agency provides services through the following major department & programs:

The Child Education and Development Services Department provides children with an enriching bilingual/bicultural environment through a variety of developmentally appropriate programs provided by:

Family Learning & Resource Center - Supporting families with children ages 0-5 including Home Visiting services.

Child Development Center - Full-day preschool for children ages 2-5.

School Age Center - Provides after-school and full-day programming for children ages 5-12.

The Elderly Services Department is dedicated to enabling older adults to achieve healthy living and maintain independence through our person-centered, culturally competent, and integrated home and community-based services. Services included:

Adult Day Service

In-Home Service

Wellness and Social Services

Pine Tree Senior Council

Citizenship and Immigration Services

The Employment and Training Department provides members of the community with the skills and knowledge they need to find a successful job, and helps teen stay in school as well as move on to post-secondary education. Program includes:

Adult Employment Program

Chef Training Program

High School Youth Program

Senior Employment Community Service Program

Employment First Initiative for Disabled Asians Program and Community Technology Center

The Family and Community Services Department reaches all aspects of a family's life, educating and assisting clients to gain access to needed resources in health, public benefits and schools, with the goal of enabling them to remain healthy, integrated, and connected to their cultural roots. Services include:

Youth Development Program - Grades 5-8

Adult and Children Cultural Retention Program

The Housing and Financial Education Department provides clients access to counseling, knowledge, and tools to facilitate their own financial security:

Financial Literacy Seminars and Workshops

Small Accessible Repairs for Seniors

Foreclosure Prevention and Housing Counseling

First-time Homebuyer Education Workshops

Counseling, casework and referral services

Weatherization Program, Low Income Home Energy Assistance Program, share the Warmth,

Furnace Assistance, and more

CHINESE AMERICAN SERVICE LEAGUE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

2. Summary of Significant Accounting Policies

Cash

For purposes of the Statements of Cash Flow, cash includes currency on hand, and demand deposits.

Building and Equipment

Building and equipment are carried at cost. All purchases in excess of \$1,000 are capitalized, while lesser amounts are charged to expense. Depreciation or amortization is provided on a straight-line basis over thirty-nine and a half years for building, five to ten years for furniture and equipment.

Contributions

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

Contributed Services

Many unpaid volunteers have made significant contributions of their time to develop the Agency's programs. The value of the contributed time by volunteers and other contributed resources is not reflected in these financial statements since they do not meet the criteria for recognition as contributed services.

Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Income Taxes

The Chinese American Service League, Inc. is exempt from Federal income taxes on related income under section 501(c)(3) of the Internal Revenue Code. In addition, the Internal Revenue Service has determined the Agency is not a private foundation within the meaning of section 509(a) of the code. The Agency's Forms 990, *Return of Organization Exempt From Income Tax*, for the years ended June 30, 2013, 2014, and 2015 are subject to examination by the IRS, generally for three years after they were filed.

Estimates

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

CHINESE AMERICAN SERVICE LEAGUE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

2. Summary of Significant Accounting Policies (continued)

Promises to Give

Contributions are recognized when a donor makes a promise to give to the Agency that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

The Agency uses the allowance method to determine uncollectible unconditional promises receivable. The allowance is based on prior years' experience and management's analysis of specific promises made.

Prior Year Information

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not detail changes in net assets by category for fiscal year 2015. Accordingly, such information should be read in conjunction with the Agency's financial statements for the year ended June 30, 2015, from which the summarized information was derived.

Date of Management Review

Subsequent events were evaluated through September 30, 2016, which is the date the financial statements were available to be issued.

3. Restrictions on Net Assets

Substantially all of the restrictions on the temporarily restricted net assets during the year ended June 30, 2016, relate to program advance payments. As program conditions are met, temporarily restricted net assets are reclassified to unrestricted net assets.

Permanently restricted net assets consist of endowment fund investment in a certificate of deposit to be held indefinitely, the income from which is expendable to support general or specific purposes.

4. Concentrations of Credit Risks

Certain financial instruments potentially subject the Agency to concentrations of credit risk. These financial instruments consist primarily of cash and contract receivables.

The Agency maintains its primary bank accounts with two financial institutions. Part of the accounts is not covered by insurance provided by the Federal Depository Insurance Corporation. It is the opinion of the management that the solvency of the financial institutions is not of concern at this time.

Approximately 63% of the contract receivables at June 30, 2016 was due from the Illinois Department on Aging. The Agency writes off uncollectible amount as they become known and has not experienced any writeoff of contracts receivable in the current year.

CHINESE AMERICAN SERVICE LEAGUE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

5. Notes Payable

	<u>6/30/2016</u>	<u>6/30/2015</u>
Note dated August 2012, monthly payment of \$295 for 60 months.	\$ 4,130	\$ 7,670
Direct Purchase Loan, initial principal of \$3,375,000	<u>2,921,368</u>	<u>3,013,370</u>
Total Notes Payable	<u>\$ 2,925,498</u>	<u>\$ 3,021,040</u>

In August 2002, the Agency issued through the Illinois Development Finance Authority its secured note ("Note") in the principal amount of \$5,000,000. The Agency obtained the Note proceeds through the issuance and sale of its Variable Rate Demand Revenue Bonds (Chinese American Service League Project) series 2002 ("Bond"). The Note proceeds were used by the Agency to finance the costs of the acquisition, construction and equipping of the Agency's community service center.

On December 1, 2010, RBS Citizens, N.A. ("RBS") purchased the outstanding principal balance of the Bond in the amount of \$3,375,000, and entered into a Bond Purchase and Continuing Covenant Agreement ("Agreement") with the Agency. Interest was initially determined based on Adjusted Libor Rate, as defined in the agreement.

On May 1, 2016, US Bank National Association and the Agency renewed and extended the outstanding principal balance of the Bond in the amount of \$2,929,232 to December 1, 2022.

On May 16, 2016, the Agency entered into an interest rate swap agreement with US Bank through December 1, 2022, at the end of which the Bond may be remarketed.

The weighted average interest rate was 4.436% for the year ended June 30, 2016 and 4.604% for the year ended June 30, 2015.

The Agency also has a \$1,000,000 line of credit. As of June 30, 2016, there was no outstanding balance on this line of credit.

Interest paid on Notes Payable amounted to \$133,324 in 2016 and \$142,463 in 2015. The Agency may not incur any indebtedness other than as specifically permitted in the Agreement. The Notes Payable are secured by the Agency's land and building, improvements, equipment and fixtures, and certain rights, interests, and judgement as defined in a Mortgage and Security Agreement between the Agency and US Bank.

Future annual principal payments on the Direct Purchase Loan for each fiscal year are as follows:

June 30, 2017	\$	117,169
June 30, 2018		117,169
June 30, 2019		117,169
June 30, 2020		117,169
June 30, 2021		117,169
Thereafter		<u>2,335,523</u>
Total	\$	<u>2,921,368</u>

CHINESE AMERICAN SERVICE LEAGUE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

6. Government Contracts

Public support from government contracts represents reimbursements of qualified costs submitted by the Agency. Qualified costs are defined by the individual agreements between the Agency and the contracting governmental units.

<u>Federal Contracts Passed-through:</u>	<u>2016</u>	<u>2015</u>
City of Chicago:		
Department of Family and Support Services		
Employment Preparation & Placement Services	\$ 89,979	\$ 73,687
Child Care Collaboration and Head Start Program	780,606	859,825
Early Head Start - Child Care Partnership Program	-	35,711
Department of Planning and Development		
Small Accessible Repair for Seniors	71,534	68,261
Illinois Department on Aging - Child and Adult Care Food Program	61,167	62,020
Illinois State Board of Education		
Child Care Food Program	80,604	78,238
Chicago Cook Workforce Partnership		
Chef Training Program	133,571	90,000
WIOA - Adult Program	140,270	143,647
WIOA - Youth Activities	252,839	300,160
Illinois Department of Human Services		
Teen REACH	-	53,316
Illinois Action for Children - Child Care and Development Block Grant	462	510
Race to the Top Early Learning Challenge Grant	6,500	-
Immigrant Family - SNAP Initiative	13,125	15,500
Immigrant Family Resource Program WIC Collaborative	22,500	22,500
National Asian Pacific Center on Aging (NAPCA)		
Senior Community Service Employment Program	573,965	578,135
Chinese Mutual Aid Association - ICCB EL/Civics Program	77,939	57,448
National Coalition for Asian Pacific American Community Development		
HUD Comprehensive Housing Counseling Program	26,157	24,460
U.S. Department of Health & Human Services		
Chinese Health & Aging Project: Building Support through Community Engagement	11,086	31,657
Filial Piety and Psychosocial Well-Being in Chinese Population	22,948	26,216
Adapting Patient Navigation to Promote Cancer Screening in Chicago Chinatown	75,762	85,154
Epidemiology of Psychological Distress in a Chinese Aging Population	127,648	93,217
Suicide Prevention in Chinese Older Adults	82,925	-
AgeOptions - Illinois Pathways to Health	2,988	-
U.S. Department of Homeland Security		
Citizenship and Integration Direct Services Grant	125,923	108,894
Illinois Community College Board - EL/Civics and Adult Education	20,322	-
Illinois Department of Transportation - Consolidated Vehicle Procurement Grant	-	43,548
Total Federal Contracts	<u>\$ 2,800,820</u>	<u>\$ 2,852,104</u>

CHINESE AMERICAN SERVICE LEAGUE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

6. Government Contracts (continued)

<u>State and Local Contracts:</u>	<u>2016</u>	<u>2015</u>
Community Economic Development Association - Low Income Home Energy Assistance (LIHEAP)	\$ 35,757	\$ 46,684
Chicago Department of Family & Supportive Services		
Out of School Time Academnc/Vocational	-	19,110
Out of School Time Programming - Year Round	39,805	20,195
NCOA Project 2014 / 2015 - SNAP "Walmart"	-	9,000
National Coalition for Asian Pacific American Community Development (National CAPACD)		
Housing Counseling Grant	20,000	12,625
Technical Assistance Program	10,000	18,235
Financial Capability Pilot Project	50,000	22,885
Illinois Action for Children	23,159	4,460
After School Matters Inc	14,996	16,072
Chicago Department of Planning and Development		
Foreclosure Prevention & Housing Counseling Service Program	-	25,416
Foreclosure Prevention Program	46,434	21,694
Chinese Mutual Aid Association - ICCB Program	5,400	35,674
Illinois Department of Human Services		
Immigrant Family Resource Program	-	47,000
New Americans Initiative	-	69,980
Employment First Initiative for Disabled Asian Program	25,795	71,305
Illinois State Board of Education		
Early Childhood Educational Service	259,600	275,100
Early Childhood Block Grant	-	-
Illinois Department of Public Health - Asian Health Coalition - In-Person Counselor Year 3	29,475	-
Illinois Dept of Commerce & Economic Opportunity - Eliminate the Digital Divide Program	-	57,529
Illinois Dept of Commerce & Economic Opportunity - Job Training and Economic Development	11,582	82,696
Illinois Department of Transportation - Consolidated Vehicle Procurement Grant	-	10,887
Illinois Attorney General - National Foreclosure Settlement	58,056	37,854
Illinois Department on Aging - Adult Day Service	534,884	589,064
Illinois Department on Aging - In-Home Service	<u>5,773,828</u>	<u>6,133,752</u>
Total State and Local Contracts	<u>\$ 6,938,771</u>	<u>\$ 7,627,217</u>
Total Government Contracts	<u>\$ 9,739,591</u>	<u>\$ 10,479,321</u>

CHINESE AMERICAN SERVICE LEAGUE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

7. Promises to Give

Unconditional promises to give consist of substantially unrestricted pledges for the Agency's Special Events due in less than one year.

8. Reserve for Unemployment Benefits

As permitted by law, the Agency does not participate in the State unemployment program. It participates in the First Nonprofit Unemployment Savings Program which would reimburse the State for the actual unemployment claims paid to the Agency's employees. As a result of the fiscal uncertainties of the State of Illinois, the Agency has recorded an unemployment benefit reserve to meet its obligations for unplanned reduction in its work force that may result from the reduction of its State funded programs.

9. Accrued Vacation Pay

All regular employees of the Agency are granted paid vacation days. The Agency's policies provide for a maximum number of vacation days an employee can have accrued at year-end. Vacation days accrued in excess of the maximum are normally forfeited except in situations requiring the employee to be on duty. The amount of vacation days for which the Agency is obligated is \$213,250 as of June 30, 2016 and \$252,016 as of June 30, 2015. These amounts have been included in Accrued Liabilities.

10. In-Home Service Health Insurance Program

Illinois Department on Aging ("IDOA") funds a health insurance program for the In-Home Service program service providers based on service units defined in a contract with the Agency. As of June 30, 2016, the total amount received from IDOA exceeded the actual insurance premium by \$413,872, and this amount has been included in Accrued Liabilities.

11. Earthquake Relief Fund

Responding to the Sichuan earthquake in China during Fiscal Year 2009, the Agency and other community organizations jointly conducted a fundraising campaign for earthquake relief. The amount raised by the Agency amounted to \$94,040. The money was used for the construction of two schools damaged in the earthquake. As of June 30, 2016, the remaining balance of Sichuan Earthquake Relief Fund was \$18,968 and has been included in Accrued Liabilities.

CHINESE AMERICAN SERVICE LEAGUE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

12. Retirement Plan

The Agency has a defined-contribution retirement plan which covers all eligible employees. Effective January 1, 2015, the Board of Directors adopted an amendment to the plan. Employer contributes a 3% Safe Harbor Non-Elective contribution. In addition, the employer can make a discretionary matching and also non-matching contributions for eligible employees with the rates to be determined by the Board Directors each year.

Contributions to the plan amounted to \$191,892 in fiscal year 2016 and \$177,904 in fiscal year 2015.

340 W. BUTTERFIELD RD.
SUITE 3C
ELMHURST, ILLINOIS 60126-3043
TEL. (630) 993-2223 FAX (630) 993 2225

**Independent Auditors' 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 the
Chinese American Service League, Inc.

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 Chinese American Service League, Inc. (the Agency), which comprise the statement of financial position as of June 30, 2016, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 30, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Agency'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 the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

A deficiency in internal controls exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Agency'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 the Agency's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this report

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

A handwritten signature in black ink that reads "Wong & Knowles". The signature is written in a cursive, flowing style.

Elmhurst, Illinois
September 30, 2016

340 W. BUTTERFIELD RD.
SUITE 3C
ELMHURST, ILLINOIS 60126-3043
TEL. (630) 993-2223 FAX (630) 993 2229

**Independent Auditors' Report on Compliance
for Each Major Program and on
Internal Control over Compliance
Required by The Uniform Guidance**

To the Board of Directors of the
Chinese American Service League, Inc.

Report on Compliance for Each Major Federal Program

We have audited the Chinese American Service League, Inc.'s (the Agency) compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the Agency's major federal programs for the year ended June 30, 2016. The Agency's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Agency's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Agency's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Agency's compliance.

Opinion on Each Major Federal Program

In our opinion, the Agency complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

Report on Internal Control Over Compliance

Management of the Agency is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Agency's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Wong & Knowles". The signature is written in a cursive, flowing style.

Elmhurst, Illinois
September 30, 2016

CHINESE AMERICAN SERVICE LEAGUE, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2016

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditure	Expenditure to Subrecipient
<u>U.S. Department of Homeland Security</u>				
Direct program				
Citizenship and Integration Direct Services Grant	97.010		\$ <u>125,923</u>	\$ -
Total U.S. Department of Homeland Security			\$ <u>125,923</u>	\$ -
<u>U.S. Department of Agriculture</u>				
Pass through programs from				
Illinois State Board of Education				
Child and Adult Care Food Program	10.558	15016575P00	\$ 80,604	\$ -
Illinois Department on Aging				
Child and Adult Care Food Program		SDA1212011	<u>61,167</u>	<u>-</u>
Total	10.558		141,771	-
Illinois Coalition for Immigrant and Refugee Rights				
Immigrant Family Resource Program WIC Collaborative	10.557		22,500	-
Immigrant Family - SNAP Initiative	10.561		<u>13,125</u>	<u>-</u>
Total U.S. Department of Agriculture			\$ <u>177,396</u>	\$ -
<u>U.S. Department of Housing and Urban Development</u>				
Pass through program from				
Nat'l Coalition for Asian Pacific American Community Development				
Housing Counseling Assistance Program	14.169	HC160011008	\$ 26,157	\$ -
Chicago Dept of Family and Support Services				
Employment Preparation and Placement Services	14.218	31335	34,107	-
Employment Preparation and Placement Services		31335-2	55,872	-
Chicago Department of Planning & Development				
Small Accessible Repair for Seniors		31113	52,203	-
Small Accessible Repair for Seniors		31113-2	<u>19,331</u>	<u>-</u>
Total	14.218		161,513	-
Total U.S. Department of Housing and Urban Development			\$ <u>187,670</u>	\$ -
<u>U.S. Department of Labor, Employment & Training Administration</u>				
Pass through programs from				
National Asian Pacific Center on Aging				
Senior Community Service Employment Program	17.235 *	SSP15-0004	\$ 573,965	\$ -
Ed Link				
Chef Training Program	17.258	NA	133,571	-
Chicago Cook Workforce Partnership				
WIOA - Adult Program		2015-253	<u>140,270</u>	<u>-</u>
Total	17.258		273,841	-
WIOA - Youth Activities	17.259	2015-454	<u>252,839</u>	<u>-</u>
Total U.S. Department of Labor, Employment & Training Administration			\$ <u>1,100,645</u>	\$ -

* Major Programs

See accompanying notes to schedule of federal awards

CHINESE AMERICAN SERVICE LEAGUE, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2016

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditure	Expenditures to Subrecipient
<u>U.S. Department of Education</u>				
Pass through programs from Chinese Mutual Aid Association				
Illinois Community College Board Via Chinese Mutual Aid Assoc.				
Federal Basic and EL/Civics Program	84.002A	508AY	\$ 77,939	\$ -
EL/Civic and Adult Education Program		508AY	<u>20,322</u>	<u>-</u>
Total	84.002A		98,261	-
Illinois Department of Human Services				
Race to the Top Early Learning Challenge Grant	84.412	FCSU103551	<u>6,500</u>	<u>-</u>
Total U.S. Department Education			\$ 104,761	\$ -
<u>U.S. Department of Health and Human Services</u>				
Pass through programs from				
Illinois Department of Human Services				
Illinois Action for Children	93.575	N/A	\$ 462	\$ -
Chicago Department of Family and Support Services				
Child Care Collaboration and Child Care Services Programs	93.596	28416	571,877	-
Head Start and Early Head Start Program	93.600	28851	103,471	-
Head Start and Early Head Start Program		33331	<u>105,258</u>	<u>-</u>
Total	93.600		208,729	-
National Institute of Health via Rush University Medical Center				
Suicide Prevention in Chinese Older Adults	93.242 *	SR34MH100443-02	44,356	-
Filial Piety and Psychosocial Well Being in Chinese Population	93.307 *	1R01MD006173-02	22,948	-
Chinese Health & Aging Project: Building Support through Community Engagement	93.866 *	1R21AG038815-01A1	11,086	-
Epidemiology of Psychological Distress in a Chinese Aging Population	93.866 *	5R01AG042318-02	<u>127,648</u>	<u>-</u>
Total	93.866		138,734	-
National Institute of Health via Northwestern University				
Suicide Prevention in Chinese Older Adults	93.242 *	60037020CASL	38,569	-
Adapting Patient Navigation to Promote Cancer Screening in Chicago Chinatown	93.393 *	60031579CASL	50,696	-
Adapting Patient Navigation to Promote Cancer Screening in Chicago Chinatown	93.393 *	60042986CASL	<u>25,066</u>	<u>-</u>
Total	93.393		75,762	-
AgeOptions				
Illinois Pathway to Health	93.734	90CS0050-01-00	<u>2,988</u>	<u>-</u>
Total U.S. Department of Health and Human Services			\$ 1,104,425	\$ -
Total Expenditures of Federal Awards			\$ 2,800,820	\$ -

* Major Programs

See accompanying notes to schedule of federal awards

CHINESE AMERICAN SERVICE LEAGUE, INC.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

JUNE 30, 2016

1. Summary of Significant Policies

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of the Agency under programs of the federal government for the year ended June 30, 2016. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Agency, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Agency.

During fiscal year 2016, there were no Federal awards expended in the form of non-cash assistance, insurance in effect, loan or loan guarantee.

Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and/or OMB Circular A-122, Cost Principles for Non-Profit Organizations, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The Agency has not elected to use the 10 percent de minimus indirect cost rate as allowed under the Uniform Guidance. Indirect costs are allocated to the Federal programs in accordance with the costs allocation plan developed internally.

Chinese American Service League, Inc.
Schedule of Findings and Questioned Costs
For the year ended June 30, 2016

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal Control over financial reporting:

Material Weakness identified? _____ Yes X No

Significant Deficiency identified? _____ Yes X No

Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Internal Control over major programs:

Material Weakness identified? _____ Yes X No

Significant Deficiency identified? _____ Yes X No

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)?

_____ Yes X No

Identification of major programs:

- 17.235 Senior Community Service Employment Program
- 93.242 Suicide Prevention in Chinese Older Adults
- 93.307 Filial Piety and Psychosocial Well Being in Chinese Population
- 93.393 Adapting Patient Navigation to Promote Career Screening in Chicago Chinatown
- 93.866 Chinese Health and Aging Projects

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? X Yes _____ No

SECTION II - FINANCIAL STATEMENT FINDINGS

None

SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None

SECTION IV - SUMMARY OF PRIOR YEAR FINDINGS

None

DIRECT SERVICE WORKER COST CERTIFICATION
ILLINOIS DEPARTMENT ON AGING

Community Care Program
In-Home Services

Provider Name: Chinese American Service League

Reporting Period July 1, 2015 Thru June 30, 2016

Contract Number(s) Covered: INH1012013, INH1612013

A. Accrued Direct Service Worker Costs

1) Wages	4,026,838
2) Earnfare Wages	0
3) Health Insurance Costs (in excess of enhanced rate) **	139,400
4) Life Insurance	0
5) Retirement Coverage	0
6) F.I.C.A.	308,970
7) Uniform	0
8) Worker's Compensation	80,416
9) F.U.T.A.	0
10) Direct Service Worker Travel	13,564
11) Unemployment Insurance	16,982
12) Other Direct Service Worker Costs (approved in advance by the Illinois Department on Aging)	0
13) Total Direct Service Worker Costs	4,586,170

B. Administrative Costs

1) Salaries and wages	173,202
2) Benefits	41,421
3) Other Personnel Costs	17,232
4) Consultants	60,203
5) Supplies	4,460
6) Office Equipment (less than \$1,000)	3
7) Depreciation of Office Equipment (over \$1,000)	561
8) Telephone	5,097
9) Postage	535
10) Occupancy Costs	36,562
11) Other Administrative Costs	57,753
12) Total Administrative Costs	397,029

C.	<u>Program Support Costs</u>	
	1) DSWs' Supervisors' Wages and Salaries	361,775
	2) DSWs' Supervisors' Benefits	77,878
	3) DSEs' Supervisors' Other Personnel Costs	391
	4) Training Expenses	5,369
	5) Malpractice Insurance	0
	6) Other Program Support Costs	0
	7) Total Program Support Costs	445,413
D.	<u>Total Costs (A.13 + B.12 + C.7)</u>	5,428,612
E.	<u>Total Revenue Accrued</u>	
	1) IDOA Payments	5,773,828
	2) Earnfare Payment	0
	3) Total Revenue	5,773,828
F.	<u>Percentage D.S. Worker Cost to Accrued Revenue (A/E X 100)</u>	79.43%
G.	<u>Profit or Loss (E minus D)</u>	345,216

I hereby certify that I have examined the above Direct Service Worker Cost Certification for the reporting period indicated and that to the best of my knowledge and belief, it is a true, correct and complete report prepared from the books and records of this agency in accordance with applicable instructions.



 Signature of Authorized Agent

Bernarda Wong

 Typed Name

President

 Title of Authorized Agent

Chinese American Service League

Chicago , IL 60616

 Provider's Name and Address

CHINESE AMERICAN SERVICE LEAGUE, INC.

**STATEMENT OF REVENUES AND EXPENSES
FOR ILLINOIS COALITION FOR IMMIGRANT AND REFUGEE RIGHTS**

**SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM INITIATIVE
ENDING JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u>
Grant Revenues:		
Government contract received	<u>13,125</u>	<u>13,125</u>
Grant Expenditures		
Total Salary	10,959	10,959
Fringe Benefits	2,166	2,166
Total Personnel	<u>13,125</u>	<u>13,125</u>
Other Direct Cost		
Staff Travel		
Staff Development/Conferences		
Space Rental		
Utilities		
Telephone		
Office Supplies		
Equipment Service Contract		
Printing		
Postage		
Meeting Expenses		
Advertising / Subscriptions		
Others		
Total Direct Cost	<u>13,125</u>	<u>13,125</u>
Indirect Costs		
Total Expenses	<u>13,125</u>	<u>13,125</u>

CHINESE AMERICAN SERVICE LEAGUE, INC.

**STATEMENT OF REVENUES AND EXPENSES
FOR ILLINOIS COALITION FOR IMMIGRANT AND REFUGEE RIGHTS**

**IMMIGRANT FAMILY RESOURCE PROGRAM
WIC - COLLABORATIVE
ENDING JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u>
Grant Revenues:		
Government contract received	<u>22,500</u>	<u>22,500</u>
Grant Expenditures		
Program Salaries, & Consultants	19,143	19,143
Payroll Taxes & Benefits	<u>3,357</u>	<u>3,357</u>
Total Personnel	22,500	22,500
Other Direct Cost		
Consumable / Supplies		
Staff Development/Conferences		
Printing		
Occupancy		
Miscellaneous		
Conference, Meeting and Training etc.		
Publicity		
Total Direct Cost	<u>22,500</u>	<u>22,500</u>
Indirect Costs		
Total Expenses	<u>22,500</u>	<u>22,500</u>