

**AUDITED FINANCIAL STATEMENTS
AND SINGLE AUDIT REPORTS**

CHINESE AMERICAN SERVICE LEAGUE, INC.

*Year Ended June 30, 2015
with Independent Auditors' Reports*

Chinese American Service League, Inc.
Audited Financial Statements and Single Audit Reports
Year Ended June 30, 2015

Table of Contents

Audited Financial Statements

Independent Auditors' Report	2
Statements of Financial Position	4
Statements of Activities	5
Statements of Functional Expenses	6
Statements of Cash Flow	7
Notes to Financial Statements	8

Single Audit Reports

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	16
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by OMB Circular A-133	18

Supplementary Information

US Office of Management and Budget Circular A-133	
Schedule of Expenditures of Federal Awards	20
Notes to Schedule of Expenditures of Federal Awards	22
Schedule of Findings and Questioned Costs	23
Illinois Department on Aging Community Care Program-	
Community Care/In-Home Service: Direct Service Worker Cost Certification	24
Community Care/In-Home Service: Direct Service Worker Health Insurance Certification	26
Illinois Coalition For Immigrant And Refugee Rights, Statements of Revenue and Expenses	
New Americans Initiative	27
Supplemental Nutrition Assistance Program (SNAP) Initiative - Food Stamps	28
Immigrant Family Resource Program	29
Immigrant Family Resource Program WIC Collaborative	30

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, 2015, 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, 2015, 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 2014 financial statements, and our report dated September 30, 2014, 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, 2014, 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 Office of Management and Budget Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations" 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 30 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 October 9, 2015, 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
October 9, 2015

CHINESE AMERICAN SERVICE LEAGUE, INC.
STATEMENTS OF FINANCIAL POSITION
AS OF JUNE 30, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Current Assets		
Cash	\$ 4,386,099	\$ 4,022,362
Contract receivables	1,368,474	1,718,133
Unconditional Promises to give		
Unrestricted	206,845	105,385
Other Current Assets	<u>97,132</u>	<u>67,035</u>
Total Current Assets	<u>6,058,550</u>	<u>5,912,915</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>(2,824,523)</u>	<u>(2,576,748)</u>
Net Fixed Assets	<u>4,569,165</u>	<u>4,816,940</u>
Other Assets		
Cash Designated for Building Replacement	240,470	205,769
Cash Reserved for IDOA Insurance Premium	411,842	500,722
Cash Held for Third Party	18,916	18,916
Cash Permanently Restricted	<u>21,860</u>	<u>21,846</u>
Total Other Assets	<u>693,088</u>	<u>747,253</u>
TOTAL ASSETS	\$ <u>11,320,803</u>	\$ <u>11,477,108</u>
 <u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities		
Accounts Payable	\$ 147,539	\$ 327,085
Accrued Liabilities	1,046,405	1,222,296
Current Portion of Notes Payable	<u>95,542</u>	<u>91,584</u>
Total Current Liabilities	<u>1,289,486</u>	<u>1,640,965</u>
Notes Payable, less current portion	2,925,498	3,021,040
Reserve for Unemployment Benefits	<u>373,550</u>	<u>373,550</u>
TOTAL LIABILITIES	<u>4,588,534</u>	<u>5,035,555</u>
Net Assets		
Unrestricted, Undesignated	6,204,278	6,052,473
Unrestricted, Designated for Building Replacement	240,470	205,769
Temporarily Restricted	265,661	161,465
Permanently Restricted	<u>21,860</u>	<u>21,846</u>
TOTAL NET ASSETS	<u>6,732,269</u>	<u>6,441,553</u>
TOTAL LIABILITIES AND NET ASSETS	\$ <u>11,320,803</u>	\$ <u>11,477,108</u>

See accompanying notes to financial statements

CHINESE AMERICAN SERVICE LEAGUE, INC.

STATEMENTS OF ACTIVITIES

YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE TOTALS FOR 2014

<u>SUPPORT:</u>	2015				2014
	<u>Unrestricted</u>	Temporarily <u>Restricted</u>	Permanently <u>Restricted</u>	<u>Total</u>	<u>Total</u>
Government contracts	\$ 10,396,238	\$ 35,513	\$ -	\$ 10,431,751	\$ 11,413,709
Contributions:					
Individuals and Corporate	136,360	-	-	136,360	141,210
Foundations	540,033	157,026	-	697,059	543,500
United Way of Chicago	95,000	-	-	95,000	95,000
Special events	510,272	-	-	510,272	584,946
(net of \$321,971 of related expenses)					
Long-term Care Service Fees	1,066,825	-	-	1,066,825	107,954
Program service fees and other	<u>470,490</u>	<u>61,539</u>	<u>14</u>	<u>532,043</u>	<u>420,838</u>
	<u>\$ 13,215,218</u>	<u>\$ 254,078</u>	<u>\$ 14</u>	<u>\$ 13,469,310</u>	<u>\$ 13,307,157</u>
Net assets released from restrictions:					
Satisfaction of program restrictions	133,082	(133,082)	-	-	-
Expiration of time restrictions	<u>16,800</u>	<u>(16,800)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total support	<u>\$ 13,365,100</u>	<u>\$ 104,196</u>	<u>\$ 14</u>	<u>\$ 13,469,310</u>	<u>\$ 13,307,157</u>
<u>EXPENSES:</u>					
Program Services	\$ 12,352,285	\$ -	\$ -	\$ 12,352,285	\$ 11,915,082
Support Services:					
Management and General	222,217	-	-	222,217	228,461
Fund Raising	<u>604,092</u>	<u>-</u>	<u>-</u>	<u>604,092</u>	<u>712,461</u>
Total support services	\$ 826,309	\$ -	\$ -	\$ 826,309	\$ 940,922
Total expenses	<u>\$ 13,178,594</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,178,594</u>	<u>\$ 12,856,004</u>
Change in net assets	<u>\$ 186,506</u>	<u>\$ 104,196</u>	<u>\$ 14</u>	<u>\$ 290,716</u>	<u>\$ 451,153</u>
Net assets at beginning of year				<u>6,441,553</u>	<u>5,990,400</u>
Net assets at end of year				<u>\$ 6,732,269</u>	<u>\$ 6,441,553</u>

See accompanying notes to financial statements

CHINESE AMERICAN SERVICE LEAGUE, INC.

STATEMENTS OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE TOTALS FOR 2014

	Program Services	Support Services			2015	2014
		Management and General	Fund Raising	Total		
Salaries	\$ 9,316,400	\$ 79,711	\$ 406,583	\$ 486,294	\$ 9,802,694	\$ 9,372,715
Health insurance and retirement	594,079	7,359	55,802	63,161	657,240	837,974
Payroll taxes and insurance	<u>901,592</u>	<u>5,415</u>	<u>39,152</u>	<u>44,567</u>	<u>946,159</u>	<u>924,107</u>
Total salaries and related benefits	10,812,071	92,485	501,537	594,022	11,406,093	11,134,796
Professional fees	242,065	77,084	46,096	123,180	365,245	323,497
Supplies	356,369	16,876	12,751	29,627	385,996	386,698
Interest and Fees	132,491	4,274	5,699	9,973	142,464	146,481
Telephone	81,066	3,246	2,385	5,631	86,697	84,744
Postage and shipping	3,966	406	190	596	4,562	4,555
Utilities	98,734	3,185	4,247	7,432	106,166	107,520
Repairs and maintenance	84,030	2,407	3,156	5,563	89,593	78,024
Property and liability insurance	30,427	2,031	1,693	3,724	34,151	33,756
Printing	53,639	3,391	7,212	10,603	64,242	59,388
Local transportation	60,168	1,502	3,685	5,187	65,355	68,374
Conferences, conventions, meetings and travel	39,761	8,162	2,127	10,289	50,050	43,460
Client and trainee assistance	29,409	-	-	-	29,409	12,495
Other	<u>96,988</u>	<u>-</u>	<u>3,808</u>	<u>3,808</u>	<u>100,796</u>	<u>121,228</u>
Total expenses before Depreciation and amortization	12,121,184	215,049	594,586	809,635	12,930,819	12,605,016
Depreciation and amortization	<u>231,101</u>	<u>7,168</u>	<u>9,506</u>	<u>16,674</u>	<u>247,775</u>	<u>250,988</u>
	<u>\$ 12,352,285</u>	<u>\$ 222,217</u>	<u>\$ 604,092</u>	<u>\$ 826,309</u>	<u>\$ 13,178,594</u>	<u>\$ 12,856,004</u>

See accompanying notes to financial statements

CHINESE AMERICAN SERVICE LEAGUE, INC.

STATEMENTS OF CASH FLOW

FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
CASH FLOW FROM OPERATING ACTIVITIES		
Change in net assets	\$ 290,716	\$ 451,153
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	247,775	250,988
(Increase) decrease in operating assets		
Contracts receivable	349,659	(150,362)
Promises to give	(101,460)	47,038
Other Assets	(30,097)	(9,994)
Increase (decrease) in operating liabilities		
Accounts payable	(179,546)	225,284
Accrued liabilities	<u>(175,891)</u>	<u>(128,875)</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ <u>401,156</u>	\$ <u>685,232</u>
CASH FLOW FROM INVESTING ACTIVITIES		
Purchases furniture & equipment	\$ -	\$ (5,611)
Assets Reserved for IDOA Insurance Premium	88,880	67,542
Assets Designated for building Replacement	(34,701)	(33,800)
Assets Held for Third Party	-	25,160
Assets Permanently Restricted	<u>(14)</u>	<u>(11)</u>
NET CASH USED BY INVESTING ACTIVITIES	\$ <u>54,165</u>	\$ <u>53,280</u>
CASH FLOW FROM FINANCING ACTIVITIES		
Unemployment Reserve	\$ -	\$ (30,054)
Payments of notes payable	<u>(91,584)</u>	<u>(87,794)</u>
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	\$ <u>(91,584)</u>	\$ <u>(117,848)</u>
NET INCREASE (DECREASE) IN CASH	\$ 363,737	\$ 620,664
CASH, beginning of year	\$ <u>4,022,362</u>	\$ <u>3,401,698</u>
CASH, end of year	\$ <u>4,386,099</u>	\$ <u>4,022,362</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW:		
Cash paid during the year for interest	\$ <u>142,464</u>	\$ <u>146,482</u>

See accompanying notes to financial statements

**CHINESE AMERICAN SERVICE LEAGUE, INC.
NOTES TO FINANCIAL STATEMENTS**

JUNE 30, 2015

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 for the purpose of strengthening the physical, economic, and mental health of people of all ages and backgrounds of the Chinese community in the greater Chicago area. This is achieved through comprehensive programs offering activities that: 1) upgrade the family's economic level, 2) strengthen family structures, 3) ease the cultural transitions of individuals and families into American society and 4) engage in advocacy to achieve positive systemic social change.

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

Child Education and Development Services Department (Child Development Center includes Head Start, Preschool For All & Prevention Initiative Center-based programming, Family Learning & Resource Center includes Prevention Initiative Home Visiting, & School Age Center).

Elderly Services Department (Adult Day Service, In-Home Service, Citizenship and Immigration Services, Wellness and Social Services, and Pine Tree Senior Council).

Employment and Training Department (Adult Employment Program, Chef Training Program, Community Employment Program, Title V Senior Community Service Employment Program, High School Youth Program, After School Matters, Employment First Initiative for Disabled Asians Program and Community Technology Center).

Family and Community Services Department (Social Services, Health Outreach Program, Teen REACH Program, Out of School Time Youth Development Program, Adult and Children Cultural Retention Program).

Housing and Financial Education Department (Homebuyer Education, Financial Education, Small Accessible Repairs for Seniors, Foreclosure Prevention and Housing Counseling, Foreclosure Settlement Counseling, Weatherization / Energy Action Network and Low Income Home Energy Assistance Program).

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.

**CHINESE AMERICAN SERVICE LEAGUE, INC.
NOTES TO FINANCIAL STATEMENTS**

JUNE 30, 2015

2. Summary of Significant Accounting Policies (continued)

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, 2012, 2013, and 2014 are subject to examination by the IRS, generally for three years after they were filed.

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.

CHINESE AMERICAN SERVICE LEAGUE, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

2. Summary of Significant Accounting Policies (continue)

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.

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 2014. Accordingly, such information should be read in conjunction with the Agency's financial statements for the year ended June 30, 2014, from which the summarized information was derived. Certain amounts reported in 2014 have been reclassified to conform with the 2015 presentation. Such reclassification has no effect on reported income.

Date of Management Review

Subsequent events were evaluated through October 9, 2015, which is the date the financial statements were available to be issued.

3. Restrictions on Assets

Substantially all of the restrictions on the temporarily restricted net assets during the year ended June 30, 2015, 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 42% of the contract receivables at June 30, 2015 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, 2015

5. Notes Payable

	<u>6/30/2015</u>	<u>6/30/2014</u>
Note dated August 2012, monthly payment of \$295 for 60 months.	7,670	11,210
Direct Purchase Loan, initial principal of \$3,375,000	<u>3,013,370</u>	<u>3,101,414</u>
Total Notes Payable	<u>\$ 3,021,040</u>	<u>\$ 3,112,624</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 February 28, 2011, the Agency entered into an interest rate swap agreement with RBS through December 27, 2017, at the end of which the Bond may be remarketed. Effective June 23, 2014, RBS in the Chicago area was acquired by U.S. Bank, and the terms of the Note remained the same. The weighted average interest rate was 4.604% for the year ended June 30, 2015 and 4.608% for the year ended June 30, 2014.

The Agency also has a \$1,000,000 line of credit. As of June 30, 2015, there was no outstanding balance on this line of credit.

Interest paid on Notes Payable amounted to \$142,464 in 2015 and \$146,482 in 2014. 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 RBS.

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

June 30, 2016	92,002
June 30, 2017	96,138
December 27, 2017	<u>2,825,230</u>
Total	<u>\$ 3,013,370</u>

CHINESE AMERICAN SERVICE LEAGUE, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

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>2015</u>	<u>2014</u>
City of Chicago:		
Department of Community Development		
Small Accessible Repairs for Seniors	-	43,015
Department of Family and Support Services		
Employment Preparation & Placement Services	73,687	103,933
Child Care Collaboration and Head Start Program	859,825	861,521
Early Head Start - Child Care Partnership Program	35,711	-
Out of School Time	-	18,760
Senior Centers - Intensive Case Advocacy & Support	-	1,621
Department of Planning and Development		
Small Accessible Repair for Seniors	68,261	31,536
Illinois Department on Aging - Child and Adult Care Food Program	62,020	57,654
Illinois State Board of Education		
Child Care Food Program	78,238	82,974
Chicago Cook Workforce Partnership		
Chef Training Program	90,000	70,000
WIA - Adult	143,647	126,508
WIA - Youth-in-School	300,160	239,478
Illinois Department of Human Services		
Teen REACH	53,316	53,316
Illinois Action for Children - Child Care and Development Block Grant	510	912
Immigrant Family - SNAP Initiative	15,500	15,500
Immigrant Family Resource Program WIC Collaborative	22,500	22,500
National Asian Pacific Center on Aging (NAPCA)		
Senior Community Service Employment Program	578,135	574,709
Chinese Mutual Aid Association - ICCB EL/Civics Program	57,448	103,067
National Coalition for Asian Pacific American Community Development		
HUD Comprehensive Housing Counseling Program	24,460	20,072
U.S. Department of Health & Human Services		
AHRQ Small Research Grant Program	-	31,684
Chinese Health & Aging Project: Building Support through Community Engagement	31,657	53,857
Filial Piety and Psychosocial Well-Being in Chinese Population	26,216	37,488
Adapting Patient Navigation to Promote Cancer Screening in Chicago Chinatown	85,154	56,873
Epidemiology of Psychological Distress in a Chinese Aging Population	93,217	-
U.S. Department of Homeland Security		
Citizenship and Integration Direct Services Grant	108,894	90,725
Illinois Department of Public Health - In-Person Counselor Grant	-	50,000
Illinois Department of Transportation - Consolidated Vehicle Procurement Grant	<u>43,548</u>	<u>29,338</u>
Total Federal Contracts	2,852,104	2,777,041

CHINESE AMERICAN SERVICE LEAGUE, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

6. Government Contracts (continued)

<u>State and Local Contracts:</u>	<u>2015</u>	<u>2014</u>
Community Economic Development Association - Low Income Home Energy Assistance (LIHEAP)	46,684	47,685
Chicago Department of Family & Supportive Services		
Respite and Health Services	-	18,000
Out of School Time Academnc/Vocational	19,110	20,532
Out of School Time Programming - Year Round	20,195	-
NCOA Project 2014 / 2015 - SNAP "Walmart"	9,000	-
National Coalition for Asian Pacific American Community Development (National CAPACD)		
Housing Counseling Grant	12,625	29,358
Technical Assistance Program	18,235	1,765
Financial Capability Pilot Project	22,885	24,615
Illinois Action for Children	4,460	4,403
After School Matters Inc	16,072	13,966
Chicago Department of Community Development		
Foreclosure Prevention and Housing Counseling Service Program	-	24,987
Chicago Department of Planning and Development		
Foreclosure Prevention & Housing Counseling Service Program	25,416	24,584
Foreclosure Prevention Program	21,694	-
Chinese Mutual Aid Association - ICCB Program	35,674	53,457
Coalition of African, Arab, Asian, European & Latino Immigrants of Illinois	-	1,025
Illinois Department of Human Services		
RICI Citizenship Service Project	-	5,683
Immigrant Family Resource Program	47,000	42,000
New Americans Initiative	69,980	64,358
Employment First Initiative for Disabled Asian Program	71,305	-
Illinois State Board of Education		
Early Childhood Educational Service	275,100	224,758
Early Childhood Block Grant	-	155,367
Illinois Department of Public Health - Women's Health Mini-Grant Program	-	7,500
Illinois Dept of Commerce & Economic Opportunity - Eliminate the Digital Divide Program	57,529	-
Illinois Dept of Commerce & Economic Opportunity - Job Training and Economic Development	82,696	72,514
Illinois Department of Transportation - Consolidated Vehicle Procurement Grant	10,887	7,334
Illinois Attorney General - National Foreclosure Settlement	37,854	10,568
Illinois Department on Aging - Adult Day Service	589,064	707,649
Illinois Department on Aging - In-Home Service	<u>6,133,752</u>	<u>7,016,303</u>
Total State and Local Contracts	<u>7,627,217</u>	<u>8,578,411</u>
Total Government Contracts	<u>\$ 10,479,321</u>	<u>\$ 11,355,452</u>

CHINESE AMERICAN SERVICE LEAGUE, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

7. 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.

8. 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 \$252,016 as of June 30, 2015 and \$290,834 as of June 30, 2014. These amounts have been included in Accrued Liabilities.

9. 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, 2015, the total amount received from IDOA exceeded the actual insurance premium by \$411,842, and this amount has been included in Accrued Liabilities.

10. 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, 2015, the remaining balance of Sichuan Earthquake Relief Fund was \$18,916 and has been included in Accrued Liabilities.

CHINESE AMERICAN SERVICE LEAGUE, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

11. Retirement Plan

The Agency has a defined-contribution retirement plan which covers all eligible employees. Each year, the Agency makes a non-matching contribution in an amount equal to 5% of eligible compensation earned by the participants. The non-matching contribution becomes fully vested upon the completion of 3 years of credited service.

Effective January 1, 2010, the Board of Directors adopted an amendment to the plan and the non-matching contributions became discretionary with the rate to be determined by the Board of Directors each year.

Effective January 1, 2015, the Board of Directors adopted another amendment to the plan. Employer Contributions were changed to a combination of 3 % Safe Harbor Non-Elective contribution with a discretionary non-matching and a new matching contribution for eligible employees with the rate to be determined by the Board Directors each year.

Contributions to the plan amounted to \$177,904 in fiscal year 2015 and \$158,740 in fiscal year 2014.

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, 2015, 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 October 9, 2015.

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
October 9, 2015

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 OMB Circular A-133**

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 Circular A-133 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, 2015. 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 the requirements of laws, regulations, contracts, and grants 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 OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 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, 2015.

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 OMB Circular A-133, 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 OMB Circular A-133. 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
October 9, 2015

CHINESE AMERICAN SERVICE LEAGUE, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditure
<u>U.S. Department of Agriculture</u>			
Child and Adult Care Food Program	10.558		
Pass-through from Illinois State Board of Education		15016575P00	78,238
Pass-through from Illinois Department on Aging		SDA1212011	<u>62,020</u>
Total	10.558		140,258
Immigrant Family - SNAP Initiative			
Pass-through from ICIRR	10.561		15,500
Immigrant Family Resource Program WIC Collaborative			
Pass-through from ICIRR	10.557		<u>22,500</u>
Total U.S. Department of Agriculture			178,258
<u>U.S. Department of Housing and Urban Development</u>			
Community Development Block Grant/Entitlement Grant	14.218		
Pass-through from Chicago Dept of Family and Support Services			
Employment Preparation and Placement Services		29203	21,394
Employment Preparation and Placement Services		31335	52,293
Pass-through from Chicago Department of Planning & Development			
Small Accessible Repair for Seniors		29487	44,464
Small Accessible Repair for Seniors		31113	<u>23,797</u>
Total	14.218		141,948
Pass-through from National Coalition for Asian Pacific American Community Development			
HUD Comprehensive Housing Counseling Program	14.169	N/A	4,898
HUD Comprehensive Housing Counseling Program		N/A	<u>19,562</u>
Total	14.169		24,460
Total U.S. Department of Housing and Urban Development			166,408
<u>U.S. Department of Labor, Employment & Training Administration</u>			
Title V - The Older Americans Act			
Pass-through National Asian Pacific Center on Aging Senior Community Service Employment Program	17.235	*	SSP14-0004
			578,135
Workforce Investment Act			
Pass-through from Ed Link Chef Training Program	17.258		N/A
			90,000
Pass-through from Chicago Cook Workforce Partnership WIA - Adult			2014-253
			<u>143,647</u>
Total	17.258	*	233,647
Pass-through from Chicago Cook Workforce Partnership WIA - Youth-in-School	17.259	*	2014-454
			<u>300,160</u>
Total U.S. Department of Labor, Employment & Training Administration			<u>1,111,942</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, 2015

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditure
<u>U.S. Department of Education</u>			
Pass-through from Chinese Mutual Aid Association ICCB EL/Civics Program	84.002A	N/A	57,448
<u>U.S. Department of Health and Human Services</u>			
Temporary Assistance for Needy Family			
Pass-through from Illinois Department of Human Services Teen REACH	93.558	FCSTR00962	53,316
Child Care and Development Block Grant			
Pass-through from Illinois Department of Human Services Illinois Action for Children	93.575	N/A	510
Collaboration Grant with Illinois Dept. of Human Services			
Pass-through from Chicago Department of Family and Support Services Child Care Collaboration and Child Care Services Programs	93.596	* 28416	665,380
Head Start and Early Head Start Programs			
Pass-through from Chicago Department of Family and Support Services Head Start and Early Head Start Program	93.600	28851	194,445
Early Head Start - Child Care Partnership Program		32001	<u>35,711</u>
Total	93.600		<u>230,156</u>
Chinese Health & Aging Project: Building Support through Community Engagement			
Pass-through from National Institute of Health	93.866	1R21AG038815-01A1	31,657
Epidemiology of Psychological Distress in a Chinese Aging Population			
Pass-through from National Institute of Health		5R01AG042318-02	<u>93,217</u>
Total	93.866		<u>124,874</u>
Filial Piety and Psychosocial Well Being in Chinese Population			
Pass-through from National Institute of Health	93.307	1R01MD006173-02	26,216
Adapting Patient Navigation to Promote Cancer Screening in Chicago Chinatown			
Pass-through from National Institute of Health	93.393	60031579CASL	<u>85,154</u>
Total U.S. Department of Health and Human Services			<u>1,185,606</u>
<u>U.S. Department of Homeland Security</u>			
Citizenship and Integration Direct Services Grant	97.010	2014-CS-010-000011	88,949
		2012-CS-010-000008	<u>19,945</u>
Total	97.010		108,894
<u>U.S. Department of Transportation Federal Transit Administration (FTA)</u>			
Consolidated Vehicle Procurement Grant			
Pass-through from Illinois Department of Transportation	20.513	1096CVP	<u>43,548</u>
Total Expenditures of Federal Awards			<u>\$ 2,852,104</u>

* 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, 2015

1. Summary of Significant Policies

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal grant activity of the Agency and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, local Governments, and Non-Profit Organizations. 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 2015, there were no subrecipients, 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 OMB Circular A-122, Cost Principles for Non-Profit Organizations, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Pass-through entity identifying numbers are presented where available.

Chinese American Service League, Inc.
Schedule of Findings and Questioned Costs
For the year ended June 30, 2015

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 Section 510(a) of Circular A-133?

_____ Yes X No

Identification of major programs:

17.235	Title V - The Older Americans Act
17.258	Work Force Investment Act
17.259	Work Force Investment Act
93.596	Child Care Collaboration Grant

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

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, 2014 Thru June 30, 2015

Contract Number(s) Covered: INH1012013

A. Accrued Direct Service Worker Costs

1)	Wages	4,261,391
2)	Earnfare Wages	0
3)	Health Insurance Costs (in excess of enhanced rate) **	0
4)	Life Insurance	0
5)	Retirement Coverage	0
6)	F.I.C.A.	330,165
7)	Uniform	23,122
8)	Worker's Compensation	80,185
9)	F.U.T.A.	0
10)	Direct Service Worker Travel	13,474
11)	Unemployment Insurance	14,844
12)	Other Direct Service Worker Costs (approved in advance by the Illinois Department on Aging)	0
13)	Total Direct Service Worker Costs	4,723,181

B. Administrative Costs

1)	Salaries and wages	227,752
2)	Benefits	51,736
3)	Other Personnel Costs	18,107
4)	Consultants	48,180
5)	Supplies	6,505
6)	Office Equipment (less than \$1,000)	26
7)	Depreciation of Office Equipment (over \$1,000)	221
8)	Telephone	3,022
9)	Postage	518
10)	Occupancy Costs	44,385
11)	Other Administrative Costs	67,944
12)	Total Administrative Costs	468,396

C. Program Support Costs

1) DSWs' Supervisors' Wages and Salaries	412,438
2) DSWs' Supervisors' Benefits	84,094
3) DSEs' Supervisors' Other Personnel Costs	594
4) Training Expenses	9,981
5) Malpractice Insurance	0
6) Other Program Support Costs	0
7) Total Program Support Costs	507,107
D. Total Costs (A.13 + B.12 + C.7)	5,698,684
E. Total Revenue Accrued	
1) IDOA Payments	6,063,365
2) Earnfare Payment	0
3) Total Revenue	6,063,365
F. Percentage D.S. Worker Cost to Accrued Revenue (A/E X 100)	77.90%
G. Profit or Loss (E minus D)	364,681

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

2141 S. Tan Court

Chicago, IL 60616

Provider's Name and Address

IL-402-0647 (rev. 7/08)

ILLINOIS DEPARTMENT ON AGING
Community Care Program

In-Home Services

DIRECT SERVICE WORKER HEALTH INSURANCE CERTIFICATION

Provider Name: Chinese American Service League
Reporting Period From July 1, 2014 to December 31, 2014
Contract Numbers Covered: INH1012013

FINANCIAL REPORT:

1) Revenue from Enhanced Rate for Health Insurance Costs	
Note: Based on enhanced rate of \$1.61 for each unit of homecare provided under CCP.	309,892
2) Direct Care Worker Health Insurance Expenses	
Note: Attach a copy of the plan or policy	70,619
3) Health insurance cost (in excess of enhanced rate): Line 1 minus Line 2	
Note: Amounts on Line 3 should match on both certifications.	239,273
If Lines 3 is a positive number, the in-home service provider agency must repay the excess amount to the State of Illinois. If Lines 3 is a negative amount, the in-home service provider agency may include the amount exceeding the enhanced rate as health insurance cost on the Direct Service Worker Cost Certification	

INSURANCE REPORT:

4) Total number of direct service workers who provided homecare aide services under CCP for the reporting year.	348
5) Total number of Direct Service Workers with health insurance.	106
6) Percent covered by plan or policy: Line 5 divided by Line 4	
Note: An in-home service provider agency is not eligible for the enhanced rate for health insurance costs if the percentage is less than one quarter of the total number of direct service workers.	30.46%
7) Total number of Direct Service Workers who have worked at least an average of 20 hours per week under CCP for the reporting year.	213

Note: "Direct Service Worker" means an employee who provides homecare aide services for an in-home service provider agency under CCP

CHINESE AMERICAN SERVICE LEAGUE, INC.

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

NEW AMERICANS INITIATIVE
ENDING JUNE 30, 2015

	<u>Budget</u>	<u>Actual</u>
Grant Revenues:		
Government contract received	<u>69,980</u>	<u>69,980</u>
Grant Expenditures		
Program Salaries, & Consultants	54,222	54,222
Payroll Taxes & Benefits	<u>7,609</u>	<u>7,609</u>
Total Personnel	61,831	61,831
Other Direct Cost		
Consumable / Supplies		
Staff Development/Conferences		
Printing	1,201	1,201
Occupancy		
Miscellaneous		
Travel		
Conference, Meeting and Training etc.		
Total Direct Cost	<u>63,032</u>	<u>63,032</u>
Indirect Costs	6,948	6,948
Total Expenses	<u>69,980</u>	<u>69,980</u>

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, 2015

	<u>Budget</u>	<u>Actual</u>
Grant Revenues:		
Government contract received	<u>15,500</u>	<u>15,500</u>
Grant Expenditures		
Total Salary	15,690	12,464
Fringe Benefits	<u>3,096</u>	<u>2,572</u>
Total Personnel	18,786	15,036
Other Direct Cost		
Staff Travel		
Staff Development/Conferences		
Occupancy	60	60
Utilities		
Telephone		
Office Supplies		
Equipment Service Contract		
Printing		
Postage		
Meeting Expenses		
Advertising / Subscriptions		
Others	<u>81</u>	<u>81</u>
Total Direct Cost	<u>18,927</u>	<u>15,177</u>
Indirect Costs	323	323
Total Expenses	<u>19,250</u>	<u>15,500</u>

CHINESE AMERICAN SERVICE LEAGUE, INC.

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

**IMMIGRANT FAMILY RESOURCE PROGRAM
ENDING JUNE 30, 2015**

	<u>Budget</u>	<u>Actual</u>
Grant Revenues:		
Government contract received	<u>47,000</u>	<u>47,000</u>
Grant Expenditures		
Program Salaries, & Consultants	37,544	37,544
Payroll Taxes & Benefits	<u>6,710</u>	<u>6,710</u>
Total Personnel	44,254	44,254
Other Direct Cost		
Consumable / Supplies	2,100	2,100
Staff Development/Conferences		
Printing		
Occupancy	646	646
Miscellaneous		
Travel		
Conference, Meeting and Training etc.		
Total Direct Cost	<u>47,000</u>	<u>47,000</u>
Indirect Costs		
Total Expenses	<u>47,000</u>	<u>47,000</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, 2015

	<u>Budget</u>	<u>Actual</u>
Grant Revenues:		
Government contract received	<u>22,500</u>	<u>22,500</u>
Grant Expenditures		
Program Salaries, & Consultants	16,919	16,919
Payroll Taxes & Benefits	<u>3,229</u>	<u>3,229</u>
Total Personnel	<u>20,148</u>	<u>20,148</u>
Other Direct Cost		
Consumable / Supplies		
Staff Development/Conferences		
Printing		
Occupancy	2,352	2,352
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>