

***PIATT COUNTY MENTAL HEALTH CENTER***

***ANNUAL FINANCIAL REPORT***

***For the fiscal year ended June 30, 2021***



# **PIATT COUNTY MENTAL HEALTH CENTER**

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**June 30, 2021**

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## **INDEPENDENT AUDITORS' REPORT**

**Members of the Board  
Piatt County Mental Health Center  
Monticello, Illinois**

We have audited the accompanying financial statements of Piatt County Mental Health Center (the Center), a component unit of Piatt County, Illinois, as of and for the years ended June 30, 2021 and 2020, and the related notes to the financial statements, which collectively comprise the Center's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditors' Responsibility**

Our responsibility is to express opinions on these financial statements based on our audits. We conducted our audits 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 audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the 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 qualified audit opinion.

### **Basis for Qualified Opinion**

The financial statements do not disclose all required components of Governmental Accounting Standards Board Statements No. 75 *Accounting and Financial Reporting for Post-Employment Benefit Other Than Pensions* and No. 68 *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*.

### **Qualified Opinion**

As discussed in Note 1, the financial statements present only Piatt County Mental Health Center and do not purport to, and do not, present fairly the financial position of Piatt County, Illinois, as of June 30, 2021 and 2020, and the changes in financial position and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

### Qualified Opinions, continued

In our opinion, except for the possible effects of the matter discussed in the "Basis for Qualified Opinion" paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position of Piatt County Mental Health Center, a component unit of Piatt County, Illinois, as of June 30, 2021 and 2020, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### Other Matters

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 6 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Piatt County Mental Health Center's basic financial statements. The accompanying supplementary information on pages 16 to 60 is presented for purposes of additional analysis 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic 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 as a whole.

### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2021, on our consideration of the Center'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 effectiveness of the Center's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Center's internal control over financial reporting and compliance.

*MCK CPAs & Advisors*

Decatur, Illinois  
December 22, 2021

# **PIATT COUNTY MENTAL HEALTH CENTER MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2021**

## **Introduction and Financial Highlights**

Piatt County Mental Health Center (the Center) engages an independent audit firm to conduct an annual audit of the agency's financial statements. The following discussion and analysis of the Center's financial performance provides an introduction of the Center's basic financial statements for the fiscal year ended June 30, 2021. The Management's Discussion and Analysis should be read in conjunction with the basic financial statements and the accompanying notes to those financial statements.

Total assets of the Center exceeded total liabilities at the close of fiscal year 2021 by \$ 1,483,792, which represents a decrease of \$ 272,170 from FY20. Total assets also reflect net assets of \$ 446,846 that are invested in capital assets, an increase of \$ 20,738. Total liabilities for FY21 were \$ 92,402, which is \$ 10,300 more than at the end of FY20, due to an increase of accounts payables at the end of the fiscal year.

## **Overview of Financial Statements**

The Center's basic financial statements consist of two components: 1) proprietary fund financial statements, and 2) notes to the financial statements.

### Proprietary Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Center is considered one proprietary fund.

The statements of net position present information on all of the Center's assets and liabilities, with the difference between the two reported as net position. The statements of revenues, expenses and change in net position present information showing how net position changed during the most recent fiscal years using the accrual basis of accounting. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.

### Notes to Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the proprietary fund financial statements.

## **Financial Information from Proprietary Fund Financial Statements**

### Total Assets and Net Assets

The largest components of Piatt County Mental Health Center's total assets are cash and cash equivalents and investments. Total assets of the Center in FY21 were \$ 1,129,348, a decrease of \$ 282,608 from FY20 which is largely attributed to a decrease in cash reserves due to a reduction of state funding, clients able to be served and other revenues related to COVID. Of the Center's total assets, cash and cash equivalents equal \$ 106,134 (\$ 60,216 less than FY20) and investments equal \$ 780,923 (\$ 236,001 less than FY20). Accounts receivable reflect an increase from FY20 of \$ 16,912 in FY20. This is a result of the initiation of tele-health services due to COVID and clients not able to pay fees over the phone.

### Total Liabilities

The largest components of the Center's liabilities include accounts payable (bills not yet received or paid at the close of the fiscal year), unpaid wages and accrued employee benefits. FY21 reflects an increase of accounts payable and other current liabilities of \$ 10,300 over FY20. This is predominantly due to an increase of accounts payables and the reduced adjustment of vacation and wages payable from the previous year. In FY21, assets exceeded liabilities by \$ 1,483,792 compared to \$ 1,755,962 in FY20 (a \$ 272,170 decrease).

### Revenues

Piatt County Mental Health Center prepares an annual budget for the fiscal year. The FY21 budget expected operating revenues of \$ 2,212,704 compared to \$ 2,000,932 in FY20, a 10.58% increase. Budgeted expected revenues include transfers of \$ 282,645 from Piatt and DeWitt County, as well as Monticello, Bement and DeLand-Weldon School districts for operations (an increase of \$ 49,415 from FY20) and non-operating revenue from investment income of \$ 10,170. Actual total revenue in FY21 was \$ 1,932,718 which is \$ 279,986 or 12.625% less than expected budgeted total revenue. Actual total revenue in FY21 (\$ 1,932,718) decreased 8.23% (\$ 173,298) compared to FY20 figures (\$ 2,106,016).

Agency program revenues are generated from three basic sources; client fees (self-pay and insurance), Medicare and State of Illinois funding. Funding from the State of Illinois for Piatt County Mental Health Center programs are comprised of fee for service contracts, grants and Medicaid services. Funding for one federal grant was also received. In FY21, Managed Care Organizations participation increased, however still continued to fluctuate with mergers. The agency received a slight increase of \$ 2,202 for the SUPS contract. The federal DFC grant reflected a decrease of \$ 41,511 over FY20. This was due to that grant being on an October-September fiscal year, and a large portion of the revenue set to be received in the August-September timeframe this year. Outpatient therapy had been experiencing an increase in client numbers; however, the number did decline some due to COVID which prohibited in person sessions. Tele-health sessions were approved for use, but there was a lapse and a transition time for clients to get comfortable with the changes. As the clients were more comfortable, tele-health sessions increased, but not enough to replace lost revenue. Developmental Services had been experiencing increases in client numbers, which was drastically stopped with COVID. The state increase service rates to help with the reduction of clients. The state also put certain requirements in place for client participation with COVID precautions, affecting the number of clients able to attend. The change in number of clients has accounted for a decrease in revenue for Developmental Services of \$ 131,225. This was offset partially by an increase of \$ 49,776 for Community Support Services due to an increase of rates and services provided due to COVID. Community Employers had an increase in the number of clients receiving job coaching resulted in an increase of \$ 18,393.

Additional miscellaneous revenue (contributions and designated gifts) and non-operating revenue (investment income) accounted for \$ 146,070 or 7.56% total actual revenue for FY21. This includes donated time by coalition and community members valued at \$ 15,585 to support the DFC grant as matching support is required, which reflects a decrease of \$ 100,310 over FY20.

## **Financial Information from Proprietary Fund Financial Statements, continued**

### Expenses

Total expenses for the agency in FY21 were \$ 2,204,888 and were 4.73% higher (\$ 99,642) compared to FY20 total expenses of \$ 2,105,246. In FY21, total actual personnel expense (\$ 1,729,182) represents 78.42% of total agency expenses and is 5.47% higher than FY20 actual figures. For the last several years, total actual personnel expenses have comprised approximately 80-85% of total agency expenses. Personnel expenses increased due to the addition of Vocational staff, the addition of two part-time Receptionists, replacing the full-time Receptionist and changes in Prevention Program and Case Management staff. Included in these expenses are the cost of staff, their related benefits and consultants including the psychiatrist.

Consumable expenses including occupancy, transportation and other expenses represented 18.29% of total agency expenses for FY21. Total FY21 agency consumables increased 1.51% (\$ 5,993) from FY20 levels. Approximately 12% of consumable expense was for client transportation costs. Donated time and contributions for the DFC grant represent 31.13% of the consumable expense.

### Transfers

Piatt County contributes toward the Center's operations by supporting employee FICA, unemployment, workers' compensation and IMRF as well as corporate liability insurance. In FY21, the County contributed \$ 262,574 compared to \$ 205,863 in FY20, representing a 27.55% increase. The increase is mostly attributed to the increase in cost of the corporate insurances provided. These contributions are represented as a portion of program expenses and are reflected as intergovernmental transfers between Piatt County Mental Health Center and the County of Piatt. The cost of these expenses for any employee working in DeWitt County is either reimbursed by the DeWitt County Mental Health Board or paid for by the Center's earned revenue. The cost of health benefits for employees is paid for by the Center's earned revenue.

### Change in Net Assets

Net assets for FY21 were \$ 1,483,792. Net assets for FY20 are \$ 1,755,962, a decrease of \$ 272,170.

## **Financial Analysis**

### Overall Financial Position

Despite increasing expense with little to no increase in reimbursement rates for behavioral health services, Piatt County Mental Health Center's financial position remains stable. Adjusting staffing levels, maximizing productivity and developing more efficient processes have enabled the agency to keep expenses lower and improve billing. Restructured health benefits continued to create additional savings which helped lower overall expenses, and the agency experienced a decrease of 1.91% in FY21. FY21 revenues are approximately 8.23% lower than actual FY20 figures; FY21 expenses were 4.73% more for that same period which yielded a margin of \$(272,170) for the year.

### Variations between Budget and Actual Amounts

Significant variations between FY21 budgeted and actual amounts were noted in the discussion of total agency revenue and total agency expenses. Overall, FY21 agency revenues were \$ 279,986 less than budgeted amounts. Total agency expenses were \$ 5,097 less than budgeted amounts. The revenue variance is directly related to a decrease of services in the developmental services area as mentioned previously. The expense variance was kept lower due to reduced purchasing of supplies and other expenses related to having clients in the building, but was affected by the increase in cost for mitigation of COVID. There was reduced activity for clients, particularly in Developmental Services due to COVID. There was increased expense for cleaning supplies related to COVID.

## **Financial Analysis, continued**

### Capital Assets

The capital assets of the Piatt County Mental Health Center are those assets (equipment and furnishings) that are used in the performance of program functions. At June 30, 2021, capital assets of the Piatt County Mental Health Center totaled \$ 1,233,247 (2020 - \$ 1,159,267). Depreciation on capital assets is recognized in the proprietary fund financial statements. Total accumulated depreciation for improvements, furnishings, and equipment was \$ 786,401 at June 30, 2021 (2020 - \$ 733,159).

### Relevant Factors and Conditions

Almost all state funded programs are fee for service with the exception of three program grants. Changes in Medicaid billing submission guidelines coupled with the conversion to MCOs create financial management challenges that require ongoing monitoring diligence to ensure all revenue is captured for these programs. The State's desire to manage Medicaid costs more effectively through care coordination initiatives and the pending implementation of the Affordable Care Act on the federal level offer opportunities for partnership and expansion of programming. Evaluating the next steps in preparation for these initiatives may require infrastructure improvements and the development of new programs. Most all programs were increasing client numbers when COVID hit, abruptly stopping, or greatly reducing most programming. Some rates for community-based services were increased, however other programming did not receive much assistance. Both Outpatient Therapy Services and Developmental Services were seeing an increase in client number at the time the pandemic hit, and continue to affect not only how but how often those services may be provided.

### **Request for Information**

This financial report is designed to provide our citizens, taxpayers, and investors with a general overview of the Piatt County Mental Health Center's accountability for the funds it receives. Questions about this report may be directed to:

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**PIATT COUNTY MENTAL HEALTH CENTER**

**STATEMENTS OF NET POSITION**

**June 30, 2021 and 2020**

	2021	2020
<b><u>ASSETS</u></b>		
Current Assets:		
Cash and cash equivalents	\$ 106,134	166,350
Accounts receivable	214,084	197,172
Investments	780,923	1,016,924
Prepaid expense	28,207	31,510
	<hr/>	<hr/>
Total current assets	1,129,348	1,411,956
	<hr/>	<hr/>
Noncurrent Assets:		
Capital assets:		
Building, fixtures, and equipment	1,233,247	1,159,267
Less accumulated depreciation	(786,401)	(733,159)
	<hr/>	<hr/>
Total noncurrent assets	446,846	426,108
	<hr/>	<hr/>
TOTAL ASSETS	1,576,194	1,838,064
	<hr/>	<hr/>
<b><u>LIABILITIES</u></b>		
Current Liabilities:		
Accounts payable and other current liabilities	21,361	5,373
Wages payable	14,535	13,300
Accrued vacation payable	56,506	63,429
	<hr/>	<hr/>
TOTAL LIABILITIES	92,402	82,102
	<hr/>	<hr/>
<b><u>NET POSITION</u></b>		
Invested in capital assets	446,846	426,108
Unrestricted	1,036,946	1,329,854
	<hr/>	<hr/>
TOTAL NET POSITION	\$ 1,483,792	1,755,962
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See Notes to Financial Statements.

**PIATT COUNTY MENTAL HEALTH CENTER**

**STATEMENTS OF REVENUES, EXPENSES AND  
CHANGES IN NET POSITION**

**Years ended June 30, 2021 and 2020**

	2021	2020
Operating revenues:		
Fees for services	\$ 1,138,823	1,249,970
Grants	341,019	365,582
Miscellaneous	182,410	269,235
	<u>1,662,252</u>	<u>1,884,787</u>
Total operating revenues		
Operating expenses:		
Salaries, wages, consultants and related expenses	1,729,182	1,639,455
Consumables, occupancy, transportation and other expenses	403,364	397,371
Depreciation expense	72,342	68,420
	<u>2,204,888</u>	<u>2,105,246</u>
Total operating expenses		
Operating loss	(542,636)	(220,459)
Non-operating revenue:		
Investment income	6,281	15,366
Gain on disposal of asset	1,611	
	<u>7,892</u>	<u>15,366</u>
Loss before operating transfers	(534,744)	(205,093)
Transfers received from Piatt County for operations	262,574	205,863
Change in net position	(272,170)	770
Net position, beginning of year	1,755,962	1,755,192
Net position, end of year	<u>\$ 1,483,792</u>	<u>1,755,962</u>

See Notes to Financial Statements.

**PIATT COUNTY MENTAL HEALTH CENTER**

**STATEMENTS OF CASH FLOWS**

**Years ended June 30, 2021 and 2020**

	2021	2020
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from fees for services	\$ 1,121,911	1,287,442
Grant income received	341,019	365,582
Miscellaneous revenue	182,410	269,235
Payments to employees	(1,734,870)	(1,624,017)
Payments to suppliers	(384,073)	(410,324)
<b>Net cash flows from operating activities</b>	<b>(473,603)</b>	<b>(112,082)</b>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>		
Transfers received from Piatt County for operations	262,574	205,863
<b>CASH FLOWS FROM CAPITAL ACTIVITIES</b>		
Purchase of capital assets	(96,250)	(140,406)
Sale of capital assets	4,781	
<b>Net cash flows from capital activities</b>	<b>(91,469)</b>	<b>(140,406)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Certificate of deposit activity, net	236,001	106,822
Investment income	6,281	15,366
<b>Net cash flows from investing activities</b>	<b>242,282</b>	<b>122,188</b>
Net increase (decrease) in cash and cash equivalents	(60,216)	75,563
Cash and cash equivalents, beginning	166,350	90,787
Cash and cash equivalents, ending	106,134	166,350
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH FLOWS BY OPERATING ACTIVITIES</b>		
Operating loss	(542,636)	(220,459)
Adjustments to reconcile operating loss to net cash flows by operating activities:		
Depreciation	72,342	68,420
Bad debt and other write-offs	26,765	17,550
(Increase) decrease in assets:		
Accounts receivable	(43,677)	19,922
Prepaid expense	3,303	1,622
Increase (decrease) in liabilities:		
Accounts payable and other current liabilities	15,988	(14,575)
Wages payable	1,235	2,819
Accrued vacation payable	(6,923)	12,619
<b>Net cash flows from operating activities</b>	<b>\$ (473,603)</b>	<b>(112,082)</b>

See Notes to Financial Statements.

## PIATT COUNTY MENTAL HEALTH CENTER

### NOTES TO FINANCIAL STATEMENTS

June 30, 2021 and 2020

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#### Note 1 - Significant Accounting Policies

**Nature of Operations:** The Piatt County Mental Health Center (Center), a component unit of Piatt County, Illinois, was created via a resolution by the Piatt County, Illinois board on July 14, 1970, to provide mental health services to the residents of Piatt County, Illinois.

**Reporting Entity:** The Center has developed criteria to determine whether outside agencies should be included within its financial reporting entity. The criteria include, but are not limited to, whether the Center exercises oversight responsibility which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters, scope of public service, and special financing relationships. The Center has determined that no such agencies meet those criteria.

Based on those same criteria, Piatt County, Illinois (County) has determined that the Center is a component unit of the County and thus is included in the financial report of the County as a discretely presented component unit.

**Basis of Presentation and Accounting:** The Center operates as a proprietary fund type, specifically an enterprise fund, where the intent of the Center is that costs of providing services to the residents of Piatt County, Illinois, on a continuing basis be financed or recovered primarily through user charges. These user charges are recovered from client fees, third parties, and through programs funded by State of Illinois social service agencies such as the Department of Human Services (DHS).

The Center applies all relevant Governmental Accounting Standards Board (GASB) pronouncements and, as appropriate, Financial Accounting Standards Board (FASB) pronouncements and the like. No major pronouncements were implemented in the current year.

The accounting and financial reporting treatment applied to the Center is determined by its measurement focus. The transactions of the Center are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operations are included on the statements of net position. Net position (i.e., total assets net of total liabilities) is segregated into restricted, invested in capital assets net of related debt, and unrestricted components.

Operating revenues are those revenues that are generated from the primary operations of the Center. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All Center expenses are reported as operating expenses. Finally, operating transfers include amounts paid by Piatt County on behalf of the Center.

The Center's basic financial statements are presented on the full accrual basis of accounting and conform to U.S. generally accepted accounting principles.

## PLATT COUNTY MENTAL HEALTH CENTER

### NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

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#### Note 1 - Significant Accounting Policies, continued

**Cash and Cash Equivalents/Investments:** All deposits of the Center are made in board-designated official depositories and are secured as required by the Public Funds Investment Act. The Center may designate, as an official depository, any bank insured by the Federal Deposit Insurance Corporation or credit union with the principal office located within the State of Illinois. In addition, the Center may establish time deposit accounts such as NOW and Super-NOW accounts, money market accounts, and certificates of deposit.

For purposes of the statements of cash flows, the Center defines cash and cash equivalents as demand deposits with banks.

**Investments:** The Center invests cash in excess of current operating needs in an investment account through its bank's wealth management department. This account is shown as investments on the statements of net position, and consists of accounts in a money market account and multiple certificates of deposit. These investments are stated at original cost plus accumulated interest and are generally held until maturity.

**Accounts Receivable:** Accounts receivable are comprised of earned and unpaid services performed for clients, various State of Illinois and local agencies, and others. All receivables are current and due within one year. Receivables are reported net of an estimated allowance for uncollectible accounts. The allowance for uncollectible accounts netted with accounts receivable was \$ 17,500 for the year ended June 30, 2021 (2020 - \$ 10,800).

The Center does not charge interest for past due accounts, and it rarely turns unpaid accounts over to collection.

**Capital Assets:** Capital assets of proprietary funds are stated at cost. The cost of property additions and major replacements of retired units of property is capitalized. Interest on funds used during construction of major projects is capitalized. The cost of maintenance and minor repairs is charged to operations. Donated capital assets, if any, are valued at their estimated fair value on the date donated. The Center's capitalization threshold is \$ 1,000.

Depreciation is computed on the straight-line basis over the estimated useful lives of the various assets:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and building improvements	10-25 years
Vehicles	5-10 years
Furniture and fixtures	7 years
Technology and equipment	3-5 years

**Compensated Absences:** Qualified Center employees are entitled to vested vacation and sick pay based upon their length of employment. A liability for all accrued vacation pay has been recorded on the statements of net position.

## PIATT COUNTY MENTAL HEALTH CENTER

### NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

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#### Note 1 - Significant Accounting Policies, continued

**Net Assets:** Net assets comprise the various net earnings from operating income, nonoperating revenues and expenses, and capital contributions. Net assets are classified in the following three components:

Invested in capital assets, net of related debt - This component of net assets consists of capital assets, net of accumulated depreciation and reduced by outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

Restricted - This component of net assets consists of constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted net assets - This component of net assets consists of net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

When both restricted and unrestricted net position are available for use, it is the Center's policy to use restricted net position first, then unrestricted as needed.

**Use of Estimates:** Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses.

**Budgets and Budgetary Accounting:** The Center follows these procedures in establishing its annual budget:

- 1) Prior to the beginning of the Center's fiscal year, the Center Administrator submits an application for continuation of funding to the State of Illinois Department of Human Services in connection with its preliminary grant request for its next fiscal year beginning July 1.
- 2) After the Center has received notification of its actual grant amounts, the preliminary budget is revised to include these grants, and the final budget is then submitted to both the Center's Board and the Piatt County, Illinois' Board.
- 3) The budget is then formally approved by both Boards.

The budget is adopted on a basis consistent with generally accepted accounting principles.

#### Note 2 - Support from Piatt County, Illinois

Piatt County levies for and pays a variety of expenses on behalf of the Center including: employer portion of FICA taxes, unemployment taxes, employer portion of IMRF contributions, workers' compensation and general insurance. A fair value for these services provided is included in the financial statements to provide accurate cost information, which is necessary for applications for government grants.

## **PIATT COUNTY MENTAL HEALTH CENTER**

### **NOTES TO FINANCIAL STATEMENTS (Continued)**

**June 30, 2021 and 2020**

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#### **Note 3 - Illinois Municipal Retirement Fund**

The Center, through Piatt County, is a participating member of the Illinois Municipal Retirement Fund (IMRF), which covers all of its employees who:

- a) occupy a job normally requiring 600 hours or more per year;
- b) are paid on a regular payroll from County funds;
- c) were under age seventy when first entering employment, and;
- d) are not covered by another state-created retirement system for the same service.

Employees not qualifying above are considered "nonparticipating employees" and are covered under Social Security.

All actuarial amounts related to the Center are included with the Piatt County, Illinois' payroll information and are included in the financial statements of Piatt County, Illinois, for the year ended November 30, 2020.

Since the Center is a component of a governmental unit, appropriate and full disclosures of IMRF are included in the financial statements of Piatt County, Illinois.

IMRF expense for the year ended June 30, 2021, was \$ 93,092 (2020 - \$ 76,793).

#### **Note 4 - Custodial Credit Risk - Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the Center's deposits may not be returned to it. As of June 30, 2021, the Center had total bank balances of \$ 925,858. Of that amount, \$ 678,084 was covered by deposit insurance, \$ 247,774 was covered by collateral held by the financial institution's trust department in the Center's name, and no amount was exposed to custodial credit by being uninsured and uncollateralized.

As of June 30, 2020, the Center had total bank balances of \$ 1,097,064. Of that amount, \$ 800,502 was covered by deposit insurance, \$ 296,562 was covered by collateral held by the financial institution's trust department in the Center's name, and no amount was exposed to custodial credit by being uninsured and uncollateralized.

#### **Note 5 - Copier Lease**

In December 2019, the Center entered into a 60-month copier lease. The monthly payment is \$ 390 plus taxes and overages. Total rent expense related to the copier lease for 2021 was \$ 5,745 (2020 - \$ 5,409).

**PIATT COUNTY MENTAL HEALTH CENTER**

**NOTES TO FINANCIAL STATEMENTS (Continued)**

**June 30, 2021 and 2020**

**Note 6 - Capital Assets**

Capital asset activity for the year ended June 30, 2021 was as follows:

	<b>Balance July 1, 2020</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance June 30, 2021</b>
Business-type activities:				
Depreciable capital assets:				
Building	\$ 569,660	33,290		602,950
Equipment, furniture and fixtures, and building improvements	589,607	62,960	22,270	630,297
Total depreciable capital assets	1,159,267	96,250	22,270	1,233,247
Less accumulated depreciation for:				
Building	308,063	23,768		331,831
Equipment, furniture and fixtures, and building improvements	425,096	48,574	19,100	454,570
Total accumulated depreciation	733,159	72,342	19,100	786,401
Total depreciable assets, net	\$ 426,108	23,908	3,170	446,846

Capital asset activity for the year ended June 30, 2020 was as follows:

	<b>Balance July 1, 2019</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance June 30, 2020</b>
Business-type activities:				
Depreciable capital assets:				
Building	\$ 506,312	63,348		569,660
Equipment, furniture and fixtures, and building improvements	548,943	80,680	40,016	589,607
Total depreciable capital assets	1,055,255	144,028	40,016	1,159,267
Less accumulated depreciation for:				
Building	287,187	20,876		308,063
Equipment, furniture and fixtures, and building improvements	413,946	47,544	36,394	425,096
Total accumulated depreciation	701,133	68,420	36,394	733,159
Total depreciable assets, net	\$ 354,122	75,608	3,622	426,108

Total depreciation expense in 2021 was \$ 72,342 (2020 - \$ 68,420).



## **PIATT COUNTY MENTAL HEALTH CENTER**

### **NOTES TO FINANCIAL STATEMENTS (Continued)**

**June 30, 2021 and 2020**

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#### **Note 7 - Risk Management**

The Center is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. In December 1988, Piatt County established a fund to account for and finance its uninsured risks of loss. As a component of the County, the Center participated in the program.

As of November 30, 2013, the County is no longer self-insuring these policies. There are still open workers' compensation claims, and those will be paid from this fund. The County now carries commercial insurance coverage for workers' compensation, liability, property, crime and other insurance.

The Center records an estimate for workmen's compensation and excess liability insurance expenses based on its share of current year premiums, as well as prior year claims paid out of the County's Self-Insurance Fund. It also incurs actual expenses for workers' compensation insurance paid for consumers. Total expense recorded was \$ 30,865 for the year ended June 30, 2021 (2020 - \$ 29,971).

Since the Center is a component of a governmental unit, appropriate disclosures of the potential risk liabilities and related reserves are anticipated to be included in the financial statements of Piatt County, Illinois.

#### **Note 8 - Other Postemployment Benefits**

Retirees of Piatt County may elect to maintain health insurance through the County subsequent to retirement. Such retirees are responsible for paying the full cost of all premiums. As a component unit of Piatt County, employees of the Center qualify to receive this benefit.

#### **Note 9 - COVID-19**

The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the Center, COVID-19 impacted its operations during the year ended June 30, 2021. It may impact various parts of its fiscal 2022 operations and financial results as well including but not limited to additional costs for disease control and containment, potential shortages of mental health personnel, or loss of revenue due to reductions in certain revenue streams. Management believes the Center is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events continue to occur subsequent to year-end.

#### **Note 10 - Subsequent Events**

The Center has evaluated subsequent events through December 22, 2021, the date through which the financial statements were available to be issued.

Subsequent to June 30, 2021, the Center was allocated \$ 163,000 of American Rescue Plan Act (ARPA) funding received by Piatt County to address the negative impact caused by the COVID-19 pandemic.

## **SUPPLEMENTARY INFORMATION**

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[Add a Program](#) [Certify & Submit](#)

	CSFA #	Program Name	\$ State	\$ Federal	\$ Other	\$ Total
<a href="#">View</a>	444-22-0231	Crisis Staffing (580)	19,461	0	15,264	34,725
<a href="#">View</a>	444-24-0828	Day Services - Medical Assistance Program (31C, 31U, 35U, 37U)	344,462	0	120,004	464,466
<a href="#">View</a>	444-24-0833	Residential/ In-Home Respite Program (87D and 89D)	17,823	0	2,198	20,021
<a href="#">View</a>	444-24-1171	Residential Services - Medical Assistance Program (60D, 67D, SODC, ICF/DD)	252,747	0	0	252,747
<a href="#">View</a>	444-24-1176	Home Support Services - Medical Assistance Program (55A, 55B, 55D, 55N, 55P, 55T, 55W)	63,270	0	29,235	92,505
<a href="#">View</a>	444-24-1180	Supported Employment - Medical Assistance Program (36G, 36U, 39G, 39U)	64,254	0	0	64,254
<a href="#">View</a>	444-26-0724	Block Grants for Prevention and Treatment of Substance Abuse-Global	18,594	0	89,654	108,248
<a href="#">View</a>	444-26-1552	Substance Use Prevention Services	80,915	0	22,377	103,292
<a href="#">View</a>	444-26-1755	Illinois State Opioid Response (SOR) Grant	17,968	0	0	17,968
<a href="#">View</a>	444-30-0184	DHS Rehabilitation Services Vocational Rehabilitation Grants to States - Not subject to 2CFR 200.203, 204 and 206	74,076	0	0	74,076
<a href="#">View</a>		Other grant programs and activities		87,018	169,065	256,082
<a href="#">View</a>		All other costs not allocated			714,892	714,892
Totals:			953,569	87,018	1,162,689	2,203,276

### Please note the following:

- The CYEFR may be pre-populated with programs based on existing awards in the GATA system. These programs cannot be removed. If no spending occurred in a program leave the amounts at zero.
- Any grant expenditures not associated with funding received through the State of Illinois are to be entered in "Other grant programs and activities". The expenditures must be identified as federal

(direct or pass-through) or other funding.

- All other expenditures not related to grants are to be entered in "All other costs not allocated".
- The grand total must account for all expenditures for the fiscal year and must tie to the audited financials.

## Illinois Grant Accountability and Transparency Act Grantee Portal - Audit Consolidated Year-End Financial Report

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Agency	Department Of Human Services (444)		
Program	Crisis Staffing (580) (444-22-0231) <i>This program as added due to awards found in the CSFA. It cannot be removed.</i>		
Program Limitations	<input type="radio"/> Yes <input checked="" type="radio"/> No Identify Limitations (required if Yes) <div style="border: 1px solid black; height: 30px; width: 100%;"></div>		
Mandatory Match %	<input type="radio"/> Yes <input checked="" type="radio"/> No	Rate (required if Yes):	<div style="border: 1px solid black; width: 150px; height: 20px;"></div>
Indirect Cost Rate	<div style="border: 1px solid black; padding: 2px;">10.00</div> %		
Indirect Cost Rate Base	<div style="border: 1px solid black; padding: 2px;">17691.82</div>		

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	<div style="border: 1px solid black; padding: 2px;">17691.82</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">4662.26</div>	22,354.08
Fringe Benefits	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">6070.45</div>	6,070.45
Travel	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Equipment	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Supplies	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">1459.52</div>	1,459.52
Contractual Services	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">271.05</div>	271.05
Consultant (Professional Services)	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Construction	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Occupancy - Rent and Utilities	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">44.27</div>	44.27
Research and Development	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Telecommunications	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">326.08</div>	326.08
Training and Education	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">3.80</div>	3.80
Direct Administrative Costs	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00

Category	State Amount	Federal Amount	Match Amount	Total
Miscellaneous Costs	0.00	0.00	183.22	183.22
Commodities	0.00	0.00	0.00	0.00
<b>Total Direct Expenses</b>	<b>17,691.82</b>	<b>0.00</b>	<b>13,020.65</b>	<b>30,712.47</b>
Indirect Costs	1,769.18	0.00	2,243.26	4,012.44
<b>Total Expenses</b>	<b>19,461.00</b>	<b>0.00</b>	<b>15,263.91</b>	<b>34,724.91</b>

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Agency	Department Of Human Services (444)		
Program	Day Services - Medical Assistance Program (31C, 31U, 35U, 37U) (444-24-0828)		
Program Limitations	<input type="radio"/> Yes <input checked="" type="radio"/> No Identify Limitations (required if Yes) <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		
Mandatory Match %	<input type="radio"/> Yes <input checked="" type="radio"/> No	Rate (required if Yes): <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
Indirect Cost Rate	<div style="border: 1px solid black; padding: 2px;">0.00</div> %		
Indirect Cost Rate Base	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>		

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	244002.01	0.00	12076.25	256,078.26
Fringe Benefits	34882.68	0.00	50752.16	85,634.84
Travel	34681.81	0.00	0.00	34,681.81
Equipment	0.00	0.00	0.00	0.00
Supplies	9406.81	0.00	0.00	9,406.81
Contractual Services	2581.75	0.00	1062.54	3,644.29
Consultant (Professional Services)	0.00	0.00	0.00	0.00
Construction	0.00	0.00	0.00	0.00
Occupancy - Rent and Utilities	11950.18	0.00	1579.75	13,529.93
Research and Development	0.00	0.00	0.00	0.00
Telecommunications				4,224.70

Category	State Amount	Federal Amount	Match Amount	Total
	4224.70	0.00	0.00	
Training and Education	632.88	0.00	0.00	632.88
Direct Administrative Costs	0.00	0.00	0.00	0.00
Miscellaneous Costs	2098.91	0.00	305.98	2,404.89
<b>Total Direct Expenses</b>	<b>344,461.73</b>	<b>0.00</b>	<b>65,776.68</b>	<b>410,238.41</b>
Indirect Costs	0.00	0.00	54,227.59	54,227.59
<b>Total Expenses</b>	<b>344,461.73</b>	<b>0.00</b>	<b>120,004.27</b>	<b>464,466.00</b>

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Agency	Department Of Human Services (444)		
Program	Residential/ In-Home Respite Program (87D and 89D) (444-24-0833)		
Program Limitations	<input type="radio"/> Yes <input checked="" type="radio"/> No Identify Limitations (required if Yes) <div style="border: 1px solid black; height: 30px; width: 100%; margin-top: 5px;"></div>		
Mandatory Match %	<input type="radio"/> Yes <input checked="" type="radio"/> No	Rate (required if Yes):	<div style="border: 1px solid black; width: 150px; height: 20px;"></div>
Indirect Cost Rate	<div style="border: 1px solid black; padding: 2px 10px;">0.00</div> %		
Indirect Cost Rate Base	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>		

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	<div style="border: 1px solid black; padding: 2px 10px;">11446.39</div>	<div style="border: 1px solid black; padding: 2px 10px;">0.00</div>	<div style="border: 1px solid black; padding: 2px 10px;">0.00</div>	11,446.39
Fringe Benefits	<div style="border: 1px solid black; padding: 2px 10px;">960.02</div>	<div style="border: 1px solid black; padding: 2px 10px;">0.00</div>	<div style="border: 1px solid black; padding: 2px 10px;">2197.72</div>	3,157.74
Travel	<div style="border: 1px solid black; padding: 2px 10px;">659.75</div>	<div style="border: 1px solid black; padding: 2px 10px;">0.00</div>	<div style="border: 1px solid black; padding: 2px 10px;">0.00</div>	659.75
Equipment	<div style="border: 1px solid black; padding: 2px 10px;">0.00</div>	<div style="border: 1px solid black; padding: 2px 10px;">0.00</div>	<div style="border: 1px solid black; padding: 2px 10px;">0.00</div>	0.00
Supplies	<div style="border: 1px solid black; padding: 2px 10px;">1506.79</div>	<div style="border: 1px solid black; padding: 2px 10px;">0.00</div>	<div style="border: 1px solid black; padding: 2px 10px;">0.00</div>	1,506.79
Contractual Services	<div style="border: 1px solid black; padding: 2px 10px;">453.04</div>	<div style="border: 1px solid black; padding: 2px 10px;">0.00</div>	<div style="border: 1px solid black; padding: 2px 10px;">0.00</div>	453.04
Consultant (Professional Services)	<div style="border: 1px solid black; padding: 2px 10px;">0.00</div>	<div style="border: 1px solid black; padding: 2px 10px;">0.00</div>	<div style="border: 1px solid black; padding: 2px 10px;">0.00</div>	0.00
Construction	<div style="border: 1px solid black; padding: 2px 10px;">0.00</div>	<div style="border: 1px solid black; padding: 2px 10px;">0.00</div>	<div style="border: 1px solid black; padding: 2px 10px;">0.00</div>	0.00
Occupancy - Rent and Utilities	<div style="border: 1px solid black; padding: 2px 10px;">172.31</div>	<div style="border: 1px solid black; padding: 2px 10px;">0.00</div>	<div style="border: 1px solid black; padding: 2px 10px;">0.00</div>	172.31
Research and Development	<div style="border: 1px solid black; padding: 2px 10px;">0.00</div>	<div style="border: 1px solid black; padding: 2px 10px;">0.00</div>	<div style="border: 1px solid black; padding: 2px 10px;">0.00</div>	0.00
Telecommunications	<div style="border: 1px solid black; padding: 2px 10px;">268.45</div>	<div style="border: 1px solid black; padding: 2px 10px;">0.00</div>	<div style="border: 1px solid black; padding: 2px 10px;">0.00</div>	268.45
Training and Education	<div style="border: 1px solid black; padding: 2px 10px;">38.00</div>	<div style="border: 1px solid black; padding: 2px 10px;">0.00</div>	<div style="border: 1px solid black; padding: 2px 10px;">0.00</div>	38.00
Direct Administrative Costs	<div style="border: 1px solid black; padding: 2px 10px;">0.00</div>	<div style="border: 1px solid black; padding: 2px 10px;">0.00</div>	<div style="border: 1px solid black; padding: 2px 10px;">0.00</div>	0.00
Miscellaneous Costs	<div style="border: 1px solid black; padding: 2px 10px;">34.20</div>	<div style="border: 1px solid black; padding: 2px 10px;">0.00</div>	<div style="border: 1px solid black; padding: 2px 10px;">0.00</div>	34.20

Category	State Amount	Federal Amount	Match Amount	Total
<b>Total Direct Expenses</b>	<b>15,538.95</b>	<b>0.00</b>	<b>2,197.72</b>	<b>17,736.67</b>
Indirect Costs	<input type="text" value="2,284.13"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	2,284.13
<b>Total Expenses</b>	<b>17,823.08</b>	<b>0.00</b>	<b>2,197.72</b>	<b>20,020.80</b>

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Agency	Department Of Human Services (444)		
Program	Residential Services - Medical Assistance Program (60D, 67D, SODC, ICF/DD) (444-24-1171)		
Program Limitations	<input type="radio"/> Yes <input checked="" type="radio"/> No Identify Limitations (required If Yes) <div style="border: 1px solid black; height: 30px; width: 100%;"></div>		
Mandatory Match %	<input type="radio"/> Yes <input checked="" type="radio"/> No	Rate (required If Yes):	<div style="border: 1px solid black; width: 150px; height: 20px;"></div>
Indirect Cost Rate	<div style="border: 1px solid black; padding: 2px;">0.00</div> %		
Indirect Cost Rate Base	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>		

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	142294.44	0.00	0.00	142,294.44
Fringe Benefits	58118.65	0.00	0.00	58,118.65
Travel	8539.60	0.00	0.00	8,539.60
Equipment	0.00	0.00	0.00	0.00
Supplies	8154.71	0.00	0.00	8,154.71
Contractual Services	1420.95	0.00	0.00	1,420.95
Consultant (Professional Services)	0.00	0.00	0.00	0.00
Construction	0.00	0.00	0.00	0.00
Occupancy - Rent and Utilities	2604.09	0.00	0.00	2,604.09
Research and Development	0.00	0.00	0.00	0.00
Telecommunications	989.91	0.00	0.00	989.91
Training and Education	188.75	0.00	0.00	188.75
Direct Administrative Costs	0.00	0.00	0.00	0.00

Category	State Amount	Federal Amount	Match Amount	Total
Miscellaneous Costs	180.39	0.00	0.00	180.39
<b>Total Direct Expenses</b>	<b>222,491.49</b>	<b>0.00</b>	<b>0.00</b>	<b>222,491.49</b>
Indirect Costs	30,255.16	0.00	0.00	30,255.16
<b>Total Expenses</b>	<b>252,746.65</b>	<b>0.00</b>	<b>0.00</b>	<b>252,746.65</b>

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Agency	Department Of Human Services (444)		
Program	Home Support Services - Medical Assistance Program (55A, 55B, 55D, 55N, 55P, 55T, 55W) (444-24-1176)		
Program Limitations	<input type="radio"/> Yes <input checked="" type="radio"/> No Identify Limitations (required if Yes) <div style="border: 1px solid black; height: 30px; width: 100%;"></div>		
Mandatory Match %	<input type="radio"/> Yes <input checked="" type="radio"/> No	Rate (required If Yes):	<div style="border: 1px solid black; width: 150px; height: 20px;"></div>
Indirect Cost Rate	<div style="border: 1px solid black; padding: 2px;">0.00</div> %		
Indirect Cost Rate Base	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>		

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	52712.98	0.00	0.00	52,712.98
Fringe Benefits	9482.08	0.00	10347.80	19,829.88
Travel	0.00	0.00	3639.57	3,639.57
Equipment	0.00	0.00	0.00	0.00
Supplies	1074.54	0.00	1618.29	2,692.83
Contractual Services	0.00	0.00	699.18	699.18
Consultant (Professional Services)	0.00	0.00	0.00	0.00
Construction	0.00	0.00	0.00	0.00
Occupancy - Rent and Utilities	0.00	0.00	1241.22	1,241.22
Research and Development	0.00	0.00	0.00	0.00
Telecommunications	0.00	0.00	492.57	492.57
Training and Education	0.00	0.00	140.00	140.00
Direct Administrative Costs	0.00	0.00	0.00	0.00

Category	State Amount	Federal Amount	Match Amount	Total
Miscellaneous Costs	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="57.77"/>	57.77
<b>Total Direct Expenses</b>	<b>63,269.60</b>	<b>0.00</b>	<b>18,236.40</b>	<b>81,506.00</b>
Indirect Costs	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="10,998.66"/>	10,998.66
<b>Total Expenses</b>	<b>63,269.60</b>	<b>0.00</b>	<b>29,235.06</b>	<b>92,504.66</b>

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Agency	Department Of Human Services (444)		
Program	Supported Employment - Medical Assistance Program (36G, 36U, 39G, 39U) (444-24-1180)		
Program Limitations	<input type="radio"/> Yes <input checked="" type="radio"/> No Identify Limitations (required if Yes) <div style="border: 1px solid black; height: 30px; width: 100%;"></div>		
Mandatory Match %	<input type="radio"/> Yes <input checked="" type="radio"/> No	Rate (required if Yes):	<div style="border: 1px solid black; width: 150px; height: 20px;"></div>
Indirect Cost Rate	<div style="border: 1px solid black; padding: 2px;">0.00</div> %		
Indirect Cost Rate Base	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>		

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	38947.17	0.00	0.00	38,947.17
Fringe Benefits	13088.14	0.00	0.00	13,088.14
Travel	2388.40	0.00	0.00	2,388.40
Equipment	0.00	0.00	0.00	0.00
Supplies	1435.48	0.00	0.00	1,435.48
Contractual Services	270.84	0.00	0.00	270.84
Consultant (Professional Services)	0.00	0.00	0.00	0.00
Construction	0.00	0.00	0.00	0.00
Occupancy - Rent and Utilities	288.54	0.00	0.00	288.54
Research and Development	0.00	0.00	0.00	0.00
Telecommunications	210.94	0.00	0.00	210.94
Training and Education	16.27	0.00	0.00	16.27
Direct Administrative Costs	0.00	0.00	0.00	0.00

Category	State Amount	Federal Amount	Match Amount	Total
Miscellaneous Costs	5.66	0.00	0.00	5.66
<b>Total Direct Expenses</b>	<b>56,651.44</b>	<b>0.00</b>	<b>0.00</b>	<b>56,651.44</b>
Indirect Costs	7,602.83	0.00	0.00	7,602.83
<b>Total Expenses</b>	<b>64,254.27</b>	<b>0.00</b>	<b>0.00</b>	<b>64,254.27</b>



## Illinois Grant Accountability and Transparency Act Grantee Portal - Audit Consolidated Year-End Financial Report

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Agency	Department Of Human Services (444)		
Program	Block Grants for Prevention and Treatment of Substance Abuse- Global (444-26-0724) <i>This program as added due to awards found in the CSFA. It cannot be removed.</i>		
Program Limitations	<input type="radio"/> Yes <input checked="" type="radio"/> No Identify Limitations (required if Yes) <div style="border: 1px solid black; height: 30px; width: 100%;"></div>		
Mandatory Match %	<input type="radio"/> Yes <input checked="" type="radio"/> No	Rate (required if Yes):	<div style="border: 1px solid black; width: 150px; height: 20px;"></div>
Indirect Cost Rate	<div style="border: 1px solid black; padding: 2px;">0.00</div> %		
Indirect Cost Rate Base	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>		

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	<div style="border: 1px solid black; padding: 2px;">18594.43</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">41273.54</div>	59,867.97
Fringe Benefits	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">21324.74</div>	21,324.74
Travel	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">18.94</div>	18.94
Equipment	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">7684.00</div>	7,684.00
Supplies	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">2656.29</div>	2,656.29
Contractual Services	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">575.78</div>	575.78
Consultant (Professional Services)	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Construction	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Occupancy - Rent and Utilities	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">574.57</div>	574.57
Research and Development	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Telecommunications	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">462.50</div>	462.50
Training and Education	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">31.98</div>	31.98

Category	State Amount	Federal Amount	Match Amount	Total
Direct Administrative Costs	0.00	0.00	0.00	0.00
Miscellaneous Costs	0.00	0.00	3584.38	3,584.38
Commodities	0.00	0.00	0.00	0.00
<b>Total Direct Expenses</b>	<b>18,594.43</b>	<b>0.00</b>	<b>78,186.72</b>	<b>96,781.15</b>
Indirect Costs	0.00	0.00	11,467.24	11,467.24
<b>Total Expenses</b>	<b>18,594.43</b>	<b>0.00</b>	<b>89,653.96</b>	<b>108,248.39</b>

## Illinois Grant Accountability and Transparency Act Grantee Portal - Audit Consolidated Year-End Financial Report

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Agency	Department Of Human Services (444)		
Program	Substance Use Prevention Services (444-26-1552) <i>This program as added due to awards found in the CSFA. It cannot be removed.</i>		
Program Limitations	<input type="radio"/> Yes <input checked="" type="radio"/> No Identify Limitations (required if Yes) <div style="border: 1px solid black; height: 30px; width: 100%;"></div>		
Mandatory Match %	<input type="radio"/> Yes <input checked="" type="radio"/> No   Rate (required if Yes): <div style="border: 1px solid black; width: 150px; height: 20px;"></div>		
Indirect Cost Rate	<div style="border: 1px solid black; padding: 2px;">10.00</div> %		
Indirect Cost Rate Base	<div style="border: 1px solid black; padding: 2px;">73518.50</div>		

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	<div style="border: 1px solid black; padding: 2px;">53162.15</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">35.61</div>	53,197.76
Fringe Benefits	<div style="border: 1px solid black; padding: 2px;">8161.75</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">16292.03</div>	24,453.78
Travel	<div style="border: 1px solid black; padding: 2px;">1778.20</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	1,778.20
Equipment	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Supplies	<div style="border: 1px solid black; padding: 2px;">3240.96</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">57.49</div>	3,298.45
Contractual Services	<div style="border: 1px solid black; padding: 2px;">512.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">240.09</div>	752.09
Consultant (Professional Services)	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Construction	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Occupancy - Rent and Utilities	<div style="border: 1px solid black; padding: 2px;">597.04</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	597.04
Research and Development	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Telecommunications	<div style="border: 1px solid black; padding: 2px;">227.19</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">10.77</div>	237.96
Training and Education	<div style="border: 1px solid black; padding: 2px;">913.35</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">486.74</div>	1,400.09
Direct Administrative Costs	<div style="border: 1px solid black; padding: 2px;">4017.25</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	4,017.25

Category	State Amount	Federal Amount	Match Amount	Total
Miscellaneous Costs	953.17	0.00	0.00	953.17
Grant exclusive line item	0.00	0.00	0.00	0.00
<b>Total Direct Expenses</b>	<b>73,563.06</b>	<b>0.00</b>	<b>17,122.73</b>	<b>90,685.79</b>
Indirect Costs	7,351.85	0.00	5,254.60	12,606.45
<b>Total Expenses</b>	<b>80,914.91</b>	<b>0.00</b>	<b>22,377.33</b>	<b>103,292.24</b>

## Illinois Grant Accountability and Transparency Act Grantee Portal - Audit Consolidated Year-End Financial Report

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Agency	Department Of Human Services (444)		
Program	Illinois State Opioid Response (SOR) Grant (444-26-1755) <i>This program as added due to awards found in the CSFA. It cannot be removed.</i>		
Program Limitations	<input type="radio"/> Yes <input checked="" type="radio"/> No Identify Limitations (required if Yes) <div style="border: 1px solid black; height: 30px; width: 100%;"></div>		
Mandatory Match %	<input type="radio"/> Yes <input checked="" type="radio"/> No   Rate (required if Yes): <div style="border: 1px solid black; width: 150px; height: 20px;"></div>		
Indirect Cost Rate	<div style="border: 1px solid black; padding: 2px;">10.00</div> %		
Indirect Cost Rate Base	<div style="border: 1px solid black; padding: 2px;">16334.37</div>		

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	<div style="border: 1px solid black; padding: 2px;">7357.71</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	7,357.71
Fringe Benefits	<div style="border: 1px solid black; padding: 2px;">1628.97</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	1,628.97
Travel	<div style="border: 1px solid black; padding: 2px;">152.56</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	152.56
Equipment	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Supplies	<div style="border: 1px solid black; padding: 2px;">4650.75</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	4,650.75
Contractual Services	<div style="border: 1px solid black; padding: 2px;">750.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	750.00
Consultant (Professional Services)	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Construction	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Occupancy - Rent and Utilities	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Research and Development	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Telecommunications	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Training and Education	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Direct Administrative Costs	<div style="border: 1px solid black; padding: 2px;">1794.38</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	1,794.38

Category	State Amount	Federal Amount	Match Amount	Total
Miscellaneous Costs	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
<b>Total Direct Expenses</b>	<b>16,334.37</b>	<b>0.00</b>	<b>0.00</b>	<b>16,334.37</b>
Indirect Costs	<input type="text" value="1,633.45"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	1,633.45
<b>Total Expenses</b>	<b>17,967.82</b>	<b>0.00</b>	<b>0.00</b>	<b>17,967.82</b>

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Agency	Department Of Human Services (444)		
Program	DHS Rehabilitation Services Vocational Rehabilitation Grants to States - Not subject to 2CFR 200.203, 204 and 206 (444-30-0184)		
Program Limitations	<input type="radio"/> Yes <input checked="" type="radio"/> No Identify Limitations (required if Yes) <div style="border: 1px solid black; height: 30px; width: 100%;"></div>		
Mandatory Match %	<input type="radio"/> Yes <input checked="" type="radio"/> No	Rate (required if Yes):	<div style="border: 1px solid black; width: 150px; height: 20px;"></div>
Indirect Cost Rate	<div style="border: 1px solid black; padding: 2px;">0.00</div> %		
Indirect Cost Rate Base	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>		

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	<div style="border: 1px solid black; padding: 2px;">45720.60</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	45,720.60
Fringe Benefits	<div style="border: 1px solid black; padding: 2px;">14011.10</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	14,011.10
Travel	<div style="border: 1px solid black; padding: 2px;">2803.78</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	2,803.78
Equipment	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Supplies	<div style="border: 1px solid black; padding: 2px;">1685.13</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	1,685.13
Contractual Services	<div style="border: 1px solid black; padding: 2px;">317.94</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	317.94
Consultant (Professional Services)	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Construction	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Occupancy - Rent and Utilities	<div style="border: 1px solid black; padding: 2px;">338.72</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	338.72
Research and Development	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Telecommunications	<div style="border: 1px solid black; padding: 2px;">247.63</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	247.63
Training and Education	<div style="border: 1px solid black; padding: 2px;">19.10</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	19.10
Direct Administrative Costs	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00

Category	State Amount	Federal Amount	Match Amount	Total
Miscellaneous Costs	6.64	0.00	0.00	6.64
<b>Total Direct Expenses</b>	<b>65,150.64</b>	<b>0.00</b>	<b>0.00</b>	<b>65,150.64</b>
Indirect Costs	8,925.06	0.00	0.00	8,925.06
<b>Total Expenses</b>	<b>74,075.70</b>	<b>0.00</b>	<b>0.00</b>	<b>74,075.70</b>



## Illinois Grant Accountability and Transparency Act Grantee Portal - Audit Consolidated Year-End Financial Report

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Program

Other grant programs and activities

Category	Direct Federal	Other Amount	Total
Personal Services (Salaries and Wages)	55850.60	0.00	55,850.60
Fringe Benefits	12668.58	10715.40	23,383.98
Travel	339.32	0.00	339.32
Equipment	0.00	0.00	0.00
Supplies	9829.91	487.66	10,317.57
Contractual Services	6790.00	444.25	7,234.25
Consultant (Professional Services)	0.00	0.00	0.00
Construction	0.00	0.00	0.00
Occupancy - Rent and Utilities	0.00	207.28	207.28
Research and Development	0.00	0.00	0.00
Telecommunications	0.00	237.96	237.96
Training and Education	1539.26	503.00	2,042.26
Direct Administrative Costs	0.00	0.00	0.00
Miscellaneous Costs	0.00	156469.03	156,469.03
<b>Total Direct Expenses</b>	<b>87,017.67</b>	<b>169,064.58</b>	<b>256,082.25</b>

**Illinois Grant Accountability and Transparency Act  
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Program

All other costs not allocated

Category	Other Amount
Personal Services (Salaries and Wages)	348172.26
Fringe Benefits	105244.18
Travel	2610.23
Equipment	0.00
Supplies	33177.56
Contractual Services	58758.59
Consultant (Professional Services)	0.00
Construction	0.00
Occupancy - Rent and Utilities	47960.37
Research and Development	0.00
Telecommunications	2704.32
Training and Education	377.91
Direct Administrative Costs	0.00
Miscellaneous Costs	115886.68
<b>Total Direct Expenses</b>	<b>714,892.10</b>

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**Grantee Name:** Piatt County Mental Health Center

FEIN Number:	37-0921539
--------------	------------

Reporting period for July 1 through June 30, 2021

Program Name: 580 Crisis

Grant/Contract Number: 45CZB00534

CSFA NUMBER:		444- 2 2 - 0 2 3 1	444- -	444- -	444- -	Total
A. GRANT AWARD RECEIVED	\$	19,461.00	\$		\$	19,461.00
B. INTEREST EARNED	\$		\$		\$	
C. DIRECT PROGRAM EXPENSES	\$	17,691.82	\$		\$	17,691.82
D. INDIRECT COSTS	\$	1,769.18	\$		\$	1,769.18
E. UNALLOWABLE COSTS	\$		\$		\$	
F. OTHER APPROVED USES	\$		\$		\$	
G. TOTAL ALLOWABLE COSTS	\$	19,461.00	\$		\$	19,461.00
H. PREVIOUS REFUNDS	\$		\$		\$	
I. REFUND DUE BACK TO THE STATE	\$	0.00	\$		\$	0.00



# GRANT CLOSE OUT REPORT

Grantee Name: Piatt County Mental Health Center						FEIN Number: 37-0921539																		
Reporting period for July 1 through June 30, 2021																								
Program Name: Substance Use Prevention						Grant/Contract Number: 43CZZ03238																		
CSFA NUMBER:	444-	2	6	-	1	5	5	2	444-		-		444-		-		444-		-		Total			
A. GRANT AWARD RECEIVED	\$	98,888.00					\$						\$						\$	98,888.00				
B. INTEREST EARNED	\$						\$						\$						\$					
C. DIRECT PROGRAM EXPENSES	\$	89,902.70					\$						\$						\$	89,902.70				
D. INDIRECT COSTS	\$	8,985.30					\$						\$						\$	8,985.30				
E. UNALLOWABLE COSTS	\$						\$						\$						\$					
F. OTHER APPROVED USES	\$						\$						\$						\$					
G. TOTAL ALLOWABLE COSTS	\$	98,888.00					\$						\$						\$	98,888.00				
H. PREVIOUS REFUNDS	\$						\$						\$						\$					
I. REFUND DUE BACK TO THE STATE	\$	0.00					\$						\$						\$	0.00				

ADD TABLE

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By signing [authorizing] this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the [related] expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise.

Unallowable costs includes, but not limited to: compensation of governing body, entertainment, associate dues, meetings and conventions, fundraising, bad debt, charity and grants, inventories, depreciation of IDHS funded assets, in-kind expenses, alcoholic beverages, personal automobile, fines and penalties, personal use items, lobbying, unallowable interest, unallowable relocation, gratuities, political contributions, related party transactions, or cost where conflict of interest exists.

Printed Name: Darlene Baker

Title: CFO

Signature: 

Date: December 20, 2021

# Piatt County Mental Health Center

Last Four Digits FEIN: 153

DUNS: 96184496

## Year - End FY2021 - Summary

Expenses/Revenues	Agency Total	All Other Not Allocated	At-Home Day Services	Community Day Services (CDS) Community Based	Community Day Services (CDS) Site Based	Community Integrated Living Arrangement (CILA)	Supported Employment - Medical Assistance Program
Total Program Expenses	1,850,748.24	1,116,028.76	3,757.08	65,847.93	326,040.93	218,483.70	120,589.84
Total Support Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Occupancy Expenses	141,913.96	125,152.68	0.00	0.00	13,529.93	2,604.09	627.26
Total Administrative Expenses	210,613.59	207,558.57	0.00	0.00	1,062.54	1,403.70	588.78
Total Expenses	2,203,275.79	1,448,740.01	3,757.08	65,847.93	340,633.40	222,491.49	121,805.88
Total Non-Reimbursable Expenses	26,766.01	25,622.59	0.00	0.00	1,139.62	0.00	3.80
Net Expenses	2,176,509.78	1,423,117.42	3,757.08	65,847.93	339,493.78	222,491.49	121,802.08
Total Fees + Purchases of Services	1,449,204.43	588,640.92	3,757.08	50,828.24	391,938.18	331,897.28	82,142.73
Total Grant Revenues	341,018.67	266,800.67	0.00	0.00	0.00	0.00	74,218.00
Total Contributions & Other	134,599.65	133,876.65	0.00	0.00	723.00	0.00	0.00
Total Investment Income	6,281.44	6,281.44	0.00	0.00	0.00	0.00	0.00
Total Revenues	1,931,104.19	995,599.68	3,757.08	50,828.24	392,661.18	331,897.28	156,360.73

# Piatt County Mental Health Center

## Year - End FY2021 - Programs

Last Four Digits FEIN: 153  
DUNS: 96184496

Program			
Name	CODE	Description	Funding Agency
At-Home Day Services	37U		DHS
Community Day Services (CDS) Community Based	31C		DHS
Community Day Services (CDS) Site Based	31U		DHS
Community Integrated Living Arrangement (CILA)	60D		DHS
Supported Employment -Medical Assistance Program	39U		DHS

# Piatt County Mental Health Center

## Year - End FY2021 - Schedule of Program Costs

Last Four Digits FEIN: 1539  
DUNS: 961844961

Account Title	Agency Total	All Other Not Allocated	At-Home Day Services	Community Day Services (CDS) Community Based	Community Day Services (CDS) Site Based	Community Integrated Living Arrangement (CILA)	Supported Employment - Medical Assistance Program
<b>Program Expenses</b>							
1. Program Staff Salaries	937,237.65	495,458.01	3,757.08	65,847.93	169,971.79	136,402.94	65,799.90
2. Program Clerical Staff Salaries	125,818.45	115,501.74	0.00	0.00	4,425.21	5,891.50	0.00
3. Program Payroll Taxes and Fringe Benefits	371,903.33	205,093.72	0.00	0.00	84,183.81	58,118.65	24,507.15
4. Program Consultants	68,178.00	65,579.00	0.00	0.00	2,581.75	17.25	0.00
5. Consumer Wages and Fringe Benefits	34,987.24	0.00	0.00	0.00	13,527.28	0.00	21,459.96
6. Medicine and Drugs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. All Other Program Equipment and Supplies	77,337.51	56,655.38	0.00	0.00	9,406.81	8,154.71	3,120.61
8. Staff Transportation	9,247.36	3,489.85	0.00	0.00	302.76	658.39	4,796.36
9. Client Transportation	48,374.80	5,718.72	0.00	0.00	34,379.05	7,881.21	395.82
10. Transportation To / From School	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Direct Service Staff Conferences & Conventions	4,370.58	3,513.58	0.00	0.00	632.88	188.75	35.37
12. Program Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Direct Client Specific Assistance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14. Telecommunication Costs Assigned to Program	10,403.02	4,729.84	0.00	0.00	4,224.70	989.91	458.57
15. Foster Care Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16.1. Bad Debt Write Off	12,205.27	11,061.85	0.00	0.00	1,139.62	0.00	3.80
16.2. Bank Charges	3,143.02	3,143.02	0.00	0.00	0.00	0.00	0.00
16.3. DD Activities & Misc	6,386.17	4,928.21	0.00	0.00	1,265.27	180.39	12.30
16.4. Gifts In Kind	125,584.66	125,584.66	0.00	0.00	0.00	0.00	0.00
16.5. Insurance Write Off	12,031.25	12,031.25	0.00	0.00	0.00	0.00	0.00
16.6. Medicaid Write Off	2,529.49	2,529.49	0.00	0.00	0.00	0.00	0.00
16.7. Special Olympics	1,010.44	1,010.44	0.00	0.00	0.00	0.00	0.00
16.8.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16.9.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16.10.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17. Total Program Expenses	1,850,748.24	1,116,028.76	3,757.08	65,847.93	326,040.93	218,483.70	120,589.84
<b>Support Expenses</b>							
18. Support Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19. Support Payroll Taxes and Fringe Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20. Dietary Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21. Housekeeping and Laundry Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22.1. Other (Specify)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22.2.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22.3.	0.00	0.00	0.00	0.00	0.00	0.00	0.00

# Piatt County Mental Health Center

## Year - End FY2021 - Schedule of Program Costs

Last Four Digits FEIN: 1539  
DUNS: 961844961

Account Title	Agency Total	All Other Not Allocated	At-Home Day Services	Community Day Services (CDS) Community Based	Community Day Services (CDS) Site Based	Community Integrated Living Arrangement (CILA)	Supported Employment - Medical Assistance Program
22.4.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23. Total Support Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Occupancy Expenses</b>							
24. Occupancy Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25. Occupancy Payroll Taxes and Fringe Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26. Building & Equip. Operations and Maintenance	67,558.34	52,376.81	0.00	0.00	11,950.18	2,604.09	627.26
27. Vehicle Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28. All Other Depreciation & Amortization	72,341.74	72,341.74	0.00	0.00	0.00	0.00	0.00
29. Vehicle Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30. All Other Lease / Rent / Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31. Equipment Under \$500	2,013.88	434.13	0.00	0.00	1,579.75	0.00	0.00
32. Mortgage & Installment Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33. Operating Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34.1. Other (Specify)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34.2.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34.3.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34.4.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35. Total Occupancy Expenses	141,913.96	125,152.68	0.00	0.00	13,529.93	2,604.09	627.26
<b>Admin &amp; Office Expenses</b>							
36. Administrative Salaries	152,199.70	152,199.70	0.00	0.00	0.00	0.00	0.00
37. Administrative Payroll Taxes and Fringe Benefits	39,428.95	39,428.95	0.00	0.00	0.00	0.00	0.00
38. Administrative Consultants	18,526.75	15,471.73	0.00	0.00	1,062.54	1,403.70	588.78
39. Telecommunication Costs Not Assigned to Program	458.19	458.19	0.00	0.00	0.00	0.00	0.00
40. Office Supplies and Equip	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41. Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42.1. Other (Specify)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42.2.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42.3.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42.4.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43. Total Admin & Office Expenses	210,613.59	207,558.57	0.00	0.00	1,062.54	1,403.70	588.78
44. Total Expenses (Sum lines 17, 23, 35, 43)	2,203,275.79	1,448,740.01	3,757.08	65,847.93	340,633.40	222,491.49	121,805.88
<b>Non-Reimbursable Expenses</b>							
45. Depreciation on DMHDD Funded Capital Assets Included Above	0.00	0.00	0.00	0.00	0.00	0.00	0.00



**Piatt County Mental Health Center**  
**Year - End FY2021 - Schedule of Program Costs**

Last Four Digits FEIN: 1539  
DUNS: 961844951

Account Title	Agency Total	All Other Not Allocated	At-Home Day Services	Community Day Services (CDS) Community Based	Community Day Services (CDS) Site Based	Community Integrated Living Arrangement (CILA)	Supported Employment - Medical Assistance Program
46. Cost of Production and Workshop Client Wages included Above	0.00	0.00	0.00	0.00	0.00	0.00	0.00
47.1. Bad Debt Write Off	12,205.27	11,061.85	0.00	0.00	1,139.62	0.00	3.80
47.2. Insurance Write Off	12,031.25	12,031.25	0.00	0.00	0.00	0.00	0.00
47.3. Medicaid Write Off	2,529.49	2,529.49	0.00	0.00	0.00	0.00	0.00
47.4.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
47.5.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
47.6.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48. Total Non-Reimbursable Expenses	26,766.01	25,622.59	0.00	0.00	1,139.62	0.00	3.80
49. Net Expenses (Line 44 minus Line 48)	2,176,509.78	1,423,117.42	3,757.08	65,847.93	339,493.78	222,491.49	121,802.08

# Piatt County Mental Health Center

## Year - End FY2021 - Schedule of Program Revenue

Last Four Digits FEIN: 153  
DUNS: 96184496

Account Title	Agency Total	All Other Not Allocated	At-Home Day Services	Community Day Services (CDS) Community Based	Community Day Services (CDS) Site Based	Community Integrated Living Arrangement (CILA)	Supported Employment - Medical Assistance Program
<b>Fees + Purchase of Service</b>							
1. Department of Aging	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Department of Children and Family Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Department of Corrections	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Medicaid Rehab Option (MRO) Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Department of Human Services	816,113.66	104,140.38	3,757.08	50,828.24	292,698.47	300,435.22	64,254.27
6. Department of Public Aid	168,506.57	168,506.57	0.00	0.00	0.00	0.00	0.00
7. Department of Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Local Education Agency/ School District	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Local Government	262,574.25	170,532.03	0.00	0.00	49,301.16	29,364.06	13,377.00
10. Federal Government	18,613.15	18,613.15	0.00	0.00	0.00	0.00	0.00
11. Other Government Agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Client / Family Program Fees (incl. SSI, SSA, pensions, etc.)	145,927.84	126,848.79	0.00	0.00	15,649.60	2,098.00	1,331.45
13. Special Service Fees for Individual Clients	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14. Diagnostic Service Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15.1. Community Employers	37,468.96	0.00	0.00	0.00	34,288.95	0.00	3,180.01
15.2.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15.3.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15.4.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Total Fees + Purchase of Service	1,449,204.43	588,640.92	3,757.08	50,828.24	391,938.18	331,897.28	82,142.73
<b>Grant Revenues</b>							
17. Department of Aging	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18. Department of Children and Family Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19. Department of Corrections	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20. Donated/Certified Funds Initiative (DFI / CFI)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21. Department of Human Services	254,001.00	254,001.00	0.00	0.00	0.00	0.00	0.00
22. Department of Public Aid	0.00	(74,218.00)	0.00	0.00	0.00	0.00	74,218.00
23. Department of Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24. Local Education Agency/ School District	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25. Local Government Awards	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26. Federal Government Awards	87,017.67	87,017.67	0.00	0.00	0.00	0.00	0.00
27. Other Government Awards	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28. JTPA / CETA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29.1. Other (Specify)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29.2.	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**Piatt County Mental Health Center**  
**Year - End FY2021 - Schedule of Program Revenue**

Last Four Digits FEIN: 153  
DUNS: 96184496

Account Title	Agency Total	All Other Not Allocated	At-Home Day Services	Community Day Services (CDS) Community Based	Community Day Services (CDS) Site Based	Community Integrated Living Arrangement (CILA)	Supported Employment - Medical Assistance Program
29.3.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29.4.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30. Total Grant Revenues	341,018.67	266,800.67	0.00	0.00	0.00	0.00	74,218.00
<b>Contribution &amp; Other</b>							
31. Restricted to Operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32. Restricted to Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33. Unrestricted	9,014.99	8,291.99	0.00	0.00	723.00	0.00	0.00
34. Contributions - Goods and Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35. Child & Adult Food Programs (school meals, commodities)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36. School Transportation Payments (to/from school)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37. Sales of Goods and Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38. Rent Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
39. Gain on Sale of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40. Cafeteria and Vending Machine	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41.1. Gifts In Kind	125,584.66	125,584.66	0.00	0.00	0.00	0.00	0.00
41.2.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41.3.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41.4.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42. Total Contribution & Other	134,599.65	133,876.65	0.00	0.00	723.00	0.00	0.00
<b>Investment Income</b>							
43. Income on Restricted Assets / Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44. Income on Unrestricted Assets / Investments	6,281.44	6,281.44	0.00	0.00	0.00	0.00	0.00
45. Total Investment Income	6,281.44	6,281.44	0.00	0.00	0.00	0.00	0.00
46. Total Revenues (Sum Lines 16, 30, 42, 45)	1,931,104.19	995,599.68	3,757.08	50,828.24	392,661.18	331,897.28	156,360.73

# Piatt County Mental Health Center

## Year - End FY2021 - Program Personnel

Last Four Digits FEIN: 153  
DUNS: 96184496

Program Staff Positions	Agency Total				At-Home Day Services		
	Total Hours	Total Agency Amnt	Total Head Count	Amount Not Allocated	% Allocated	Total Program Amnt	Total Head Count
1. Audiologist	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Behavior Therapist	9,048.00	216,621.32	0.00	216,621.32	0.00	0.00	0.00
3. Dietary Technician	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Dietitian	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Habilitation Aide / Child Care Aide	23,990.00	291,912.70	16.00	34,787.65	1.29	3,757.08	16.00
6. Habilitation Professional or Supervisory Staff	4,260.00	96,482.11	3.00	12,030.77	0.00	0.00	0.00
7. LPN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Occupational Therapist	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Physical Therapist	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10. Physician	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Program Director	3,120.00	76,689.91	2.00	25,334.88	0.00	0.00	0.00
13. Program Clerical Staff	6,007.50	125,818.45	7.00	115,501.74	0.00	0.00	0.00
14. Psychiatrist	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. Psychologist	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Recreation Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17. Registered Nurse	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18. Social Worker	52.00	2,043.36	1.00	2,043.36	0.00	0.00	0.00
19. Speech Therapist	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20. Substance Abuse Counselor / Professional	1,798.00	47,520.66	1.00	47,520.66	0.00	0.00	0.00
21. Substance Abuse Paraprofessional	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22. Teacher	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23. Teacher Aide	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24. Vocational Staff (incl. Job Coach, workshop staff, etc.)	4,010.00	48,848.22	4.00	0.00	0.00	0.00	0.00
25. Other Academic Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26. Other Medical Care	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27. Other Habilitation / Rehabilitation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28. Other Substance Abuse	5,434.00	121,880.43	3.00	121,880.43	0.00	0.00	0.00
29. Case Manager	270.50	35,238.94	2.00	35,238.94	0.00	0.00	0.00
30. Case Manager Assistant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31. Health Educator	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32.1. All Oth Not Req Spec	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32.2.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32.3.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32.4.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33. Total All Positions (1)	57,990.00	1,063,056.10	39.00	610,959.75		3,757.08	16.00

# Piatt County Mental Health Center

## Year - End FY2021 - Program Personnel

Last Four Digits FEIN: 153  
DUNS: 96184496

Program Staff Positions	Agency Total				At-Home Day Services		
	Total Hours	Total Agency Amnt	Total Head Count	Amount Not Allocated	% Allocated	Total Program Amnt	Total Head Count
Standard Weekly Hours: 40.0							
34. Mental Health Professional (MHP)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35. Qualified Mental Health Professional (QMHP)	9,048.00	216,621.32	5.00	216,621.32	0.00	0.00	0.00
36. Qualified Mental Retardation Professional (QMRP)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37. Rehabilitative Services Associate (RSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38. Total All Positions	9,048.00	216,621.32	5.00	216,621.32		0.00	0.00

(1) Totals must equal line 1 + line 2 of the Schedule of Program Costs.

Medicaid Reporting: All Medicaid programs are required to report all substitute care contract positions/salaries into the following categories: MHP, QMHP, QMRP and RSA (Lines 34-37). The expenses reported in Lines 34-37 are from the salaries that were included in the totals of Line 33.

# Piatt County Mental Health Center

## Year - End FY2021 - Program Personnel

Last Four Digits FEIN: 153  
DUNS: 96184496

Program Staff Positions	Community Day Services (CDS) Community Based			Community Day Services (CDS) Site Based		
	% Allocated	Total Program Amnt	Total Head Count	% Allocated	Total Program Amnt	Total Head Count
1. Audiologist	0.00	0.00	0.00	0.00	0.00	0.00
2. Behavior Therapist	0.00	0.00	0.00	0.00	0.00	0.00
3. Dietary Technician	0.00	0.00	0.00	0.00	0.00	0.00
4. Dietitian	0.00	0.00	0.00	0.00	0.00	0.00
5. Habilitation Aide / Child Care Aide	16.30	47,581.34	16.00	38.65	112,823.28	16.00
6. Habilitation Professional or Supervisory Staff	17.56	16,939.03	2.00	40.97	39,524.40	2.00
7. LPN	0.00	0.00	0.00	0.00	0.00	0.00
8. Occupational Therapist	0.00	0.00	0.00	0.00	0.00	0.00
9. Physical Therapist	0.00	0.00	0.00	0.00	0.00	0.00
10. Physician	0.00	0.00	0.00	0.00	0.00	0.00
11. Principal	0.00	0.00	0.00	0.00	0.00	0.00
12. Program Director	0.00	0.00	0.00	24.71	18,951.67	1.00
13. Program Clerical Staff	1.06	1,327.56	6.00	2.46	3,097.65	6.00
14. Psychiatrist	0.00	0.00	0.00	0.00	0.00	0.00
15. Psychologist	0.00	0.00	0.00	0.00	0.00	0.00
16. Recreation Staff	0.00	0.00	0.00	0.00	0.00	0.00
17. Registered Nurse	0.00	0.00	0.00	0.00	0.00	0.00
18. Social Worker	0.00	0.00	0.00	0.00	0.00	0.00
19. Speech Therapist	0.00	0.00	0.00	0.00	0.00	0.00
20. Substance Abuse Counselor / Professional	0.00	0.00	0.00	0.00	0.00	0.00
21. Substance Abuse Paraprofessional	0.00	0.00	0.00	0.00	0.00	0.00
22. Teacher	0.00	0.00	0.00	0.00	0.00	0.00
23. Teacher Aide	0.00	0.00	0.00	0.00	0.00	0.00
24. Vocational Staff (incl. Job Coach, workshop staff, etc.)	0.00	0.00	0.00	0.00	0.00	0.00
25. Other Academic Instruction	0.00	0.00	0.00	0.00	0.00	0.00
26. Other Medical Care	0.00	0.00	0.00	0.00	0.00	0.00
27. Other Habilitation / Rehabilitation	0.00	0.00	0.00	0.00	0.00	0.00
28. Other Substance Abuse	0.00	0.00	0.00	0.00	0.00	0.00
29. Case Manager	0.00	0.00	0.00	0.00	0.00	0.00
30. Case Manager Assistant	0.00	0.00	0.00	0.00	0.00	0.00
31. Health Educator	0.00	0.00	0.00	0.00	0.00	0.00
32.1. All Oth Not Req Spec	0.00	0.00	0.00	0.00	0.00	0.00
32.2.	0.00	0.00	0.00	0.00	0.00	0.00
32.3.	0.00	0.00	0.00	0.00	0.00	0.00
32.4.	0.00	0.00	0.00	0.00	0.00	0.00
33. Total All Positions (1)		65,847.93	24.00		174,397.00	25.00

# Piatt County Mental Health Center

## Year - End FY2021 - Program Personnel

Last Four Digits FEIN: 153  
DUNS: 96184496

Program Staff Positions	Community Day Services (CDS) Community Based			Community Day Services (CDS) Site Based		
	% Allocated	Total Program Amnt	Total Head Count	% Allocated	Total Program Amnt	Total Head Count
Standard Weekly Hours: 40.0						
34. Mental Health Professional (MHP)	0.00	0.00	0.00	0.00	0.00	0.00
35. Qualified Mental Health Professional (QMHP)	0.00	0.00	0.00	0.00	0.00	0.00
36. Qualified Mental Retardation Professional (QMRP)	0.00	0.00	0.00	0.00	0.00	0.00
37. Rehabilitative Services Associate (RSA)	0.00	0.00	0.00	0.00	0.00	0.00
38. Total All Positions		0.00	0.00		0.00	0.00

(1) Totals must equal line 1 + line 2 of the Schedule of Program Costs.

Medicaid Reporting: All Medicaid programs are required to report all substitute care contract positions/salaries into the following categories: MHP, QMHP, QMRP and RSA (Lines 34-37). The expenses reported in Lines 34-37 are from the salaries that were included in the totals of Line 33.



# Piatt County Mental Health Center

## Year - End FY2021 - Program Personnel

Last Four Digits FEIN: 153  
DUNS: 96184496

Program Staff Positions	Community Integrated Living Arrangement (CILA)			Supported Employment -Medical Assistance Program		
	% Allocated	Total Program Amnt	Total Head Count	% Allocated	Total Program Amnt	Total Head Count
1. Audiologist	0.00	0.00	0.00	0.00	0.00	0.00
2. Behavior Therapist	0.00	0.00	0.00	0.00	0.00	0.00
3. Dietary Technician	0.00	0.00	0.00	0.00	0.00	0.00
4. Dietitian	0.00	0.00	0.00	0.00	0.00	0.00
5. Habilitation Aide / Child Care Aide	31.85	92,963.35	14.00	0.00	0.00	0.00
6. Habilitation Professional or Supervisory Staff	29.01	27,987.91	2.00	0.00	0.00	0.00
7. LPN	0.00	0.00	0.00	0.00	0.00	0.00
8. Occupational Therapist	0.00	0.00	0.00	0.00	0.00	0.00
9. Physical Therapist	0.00	0.00	0.00	0.00	0.00	0.00
10. Physician	0.00	0.00	0.00	0.00	0.00	0.00
11. Principal	0.00	0.00	0.00	0.00	0.00	0.00
12. Program Director	20.15	15,451.68	1.00	22.10	16,951.68	1.00
13. Program Clerical Staff	4.68	5,891.50	6.00	0.00	0.00	0.00
14. Psychiatrist	0.00	0.00	0.00	0.00	0.00	0.00
15. Psychologist	0.00	0.00	0.00	0.00	0.00	0.00
16. Recreation Staff	0.00	0.00	0.00	0.00	0.00	0.00
17. Registered Nurse	0.00	0.00	0.00	0.00	0.00	0.00
18. Social Worker	0.00	0.00	0.00	0.00	0.00	0.00
19. Speech Therapist	0.00	0.00	0.00	0.00	0.00	0.00
20. Substance Abuse Counselor / Professional	0.00	0.00	0.00	0.00	0.00	0.00
21. Substance Abuse Paraprofessional	0.00	0.00	0.00	0.00	0.00	0.00
22. Teacher	0.00	0.00	0.00	0.00	0.00	0.00
23. Teacher Aide	0.00	0.00	0.00	0.00	0.00	0.00
24. Vocational Staff (incl. Job Coach, workshop staff, etc.)	0.00	0.00	0.00	100.00	48,848.22	4.00
25. Other Academic Instruction	0.00	0.00	0.00	0.00	0.00	0.00
26. Other Medical Care	0.00	0.00	0.00	0.00	0.00	0.00
27. Other Habilitation / Rehabilitation	0.00	0.00	0.00	0.00	0.00	0.00
28. Other Substance Abuse	0.00	0.00	0.00	0.00	0.00	0.00
29. Case Manager	0.00	0.00	0.00	0.00	0.00	0.00
30. Case Manager Assistant	0.00	0.00	0.00	0.00	0.00	0.00
31. Health Educator	0.00	0.00	0.00	0.00	0.00	0.00
32.1. All Oth Not Req Spec	0.00	0.00	0.00	0.00	0.00	0.00
32.2.	0.00	0.00	0.00	0.00	0.00	0.00
32.3.	0.00	0.00	0.00	0.00	0.00	0.00
32.4.	0.00	0.00	0.00	0.00	0.00	0.00
33. Total All Positions (1)		142,294.44	23.00		65,799.90	5.00



# Piatt County Mental Health Center

## Year - End FY2021 - Program Personnel

Last Four Digits FEIN: 153  
DUNS: 96184496

Program Staff Positions	Community Integrated Living Arrangement (CILA)			Supported Employment-Medical Assistance Program		
	% Allocated	Total Program Amnt	Total Head Count	% Allocated	Total Program Amnt	Total Head Count
Standard Weekly Hours: 40.0						
34. Mental Health Professional (MHP)	0.00	0.00	0.00	0.00	0.00	0.00
35. Qualified Mental Health Professional (QMHP)	0.00	0.00	0.00	0.00	0.00	0.00
36. Qualified Mental Retardation Professional (QMRP)	0.00	0.00	0.00	0.00	0.00	0.00
37. Rehabilitative Services Associate (RSA)	0.00	0.00	0.00	0.00	0.00	0.00
38. Total All Positions		0.00	0.00		0.00	0.00

(1) Totals must equal line 1 + line 2 of the Schedule of Program Costs.

Medicaid Reporting: All Medicaid programs are required to report all substitute care contract positions/salaries into the following categories: MHP, QMHP, QMRP and RSA (Lines 34-37). The expenses reported in Lines 34-37 are from the salaries that were included in the totals of Line 33.

# Piatt County Mental Health Center

Last Four Digits FEIN: 153  
DUNS: 95184496

## Year - End FY2021 - Program Consultant and Contractual

Program Contract Positions	Agency Total				At-Home Day Services		
	Total Hours	Total Agency Amnt	Total Head Count	Amount Not Allocated	% Allocated	Total Program Amnt	Total Head Count
1. Audiologist	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Behavior Therapist	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Dietary Technician	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Dietitian	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Habilitation Aide / Child Care Aide	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Habilitation Professional or Supervisory Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. LPN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Occupational Therapist	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Physical Therapist	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10. Physician	15.00	479.00	2.00	479.00	0.00	0.00	0.00
11. Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Program Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Program Clerical Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14. Psychiatrist	420.00	65,100.00	1.00	65,100.00	0.00	0.00	0.00
15. Psychologist	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Recreation Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17. Registered Nurse	113.00	2,599.00	3.00	0.00	0.00	0.00	0.00
18. Social Worker	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19. Speech Therapist	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20. Substance Abuse Counselor / Professional	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21. Substance Abuse Paraprofessional	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22. Teacher	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23. Teacher Aide	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24. Vocational Staff (incl. Job Coach, workshop staff, etc.)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25. Other Academic Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26. Other Medical Care	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27. Other Habilitation / Rehabilitation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28. Other Substance Abuse	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29. Case Manager	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30. Case Manager Assistant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31. Health Educator	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32.1. All Oth Not Reg Spec	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32.2.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32.3.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32.4.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33. Total All Positions (1)	548.00	68,178.00	6.00	65,579.00		0.00	0.00

# Piatt County Mental Health Center

## Year - End FY2021 - Program Consultant and Contractual

Last Four Digits FEIN: 153  
DUNS: 96184496

Program Contract Positions	Agency Total				At-Home Day Services		
	Total Hours	Total Agency Amnt	Total Head Count	Amount Not Allocated	% Allocated	Total Program Amnt	Total Head Count
34. Mental Health Professional (MHP)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35. Qualified Mental Health Professional (QMHP)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36. Qualified Mental Retardation Professional (QMRP)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37. Rehabilitative Services Associate (RSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38. Total All Positions	0.00	0.00	0.00	0.00		0.00	0.00

(1) Totals must equal line 4 of the Schedule of Program Costs.

Medicaid Reporting: All Medicaid programs are required to report all substitute care contract positions/salaries into the following categories: MHP, QMHP, QMRP and RSA (Lines 34-37). The expenses reported in Lines 34-37 are from the salaries that were included in the totals of Line 33.

# Piatt County Mental Health Center

Last Four Digits FEIN: 153  
DUNS: 96184496

## Year - End FY2021 - Program Consultant and Contractual

Program Contract Positions	Community Day Services (CDS) Community Based			Community Day Services (CDS) Site Based		
	% Allocated	Total Program Amnt	Total Head Count	% Allocated	Total Program Amnt	Total Head Count
1. Audiologist	0.00	0.00	0.00	0.00	0.00	0.00
2. Behavior Therapist	0.00	0.00	0.00	0.00	0.00	0.00
3. Dietary Technician	0.00	0.00	0.00	0.00	0.00	0.00
4. Dietitian	0.00	0.00	0.00	0.00	0.00	0.00
5. Habilitation Aide / Child Care Aide	0.00	0.00	0.00	0.00	0.00	0.00
6. Habilitation Professional or Supervisory Staff	0.00	0.00	0.00	0.00	0.00	0.00
7. LPN	0.00	0.00	0.00	0.00	0.00	0.00
8. Occupational Therapist	0.00	0.00	0.00	0.00	0.00	0.00
9. Physical Therapist	0.00	0.00	0.00	0.00	0.00	0.00
10. Physician	0.00	0.00	0.00	0.00	0.00	0.00
11. Principal	0.00	0.00	0.00	0.00	0.00	0.00
12. Program Director	0.00	0.00	0.00	0.00	0.00	0.00
13. Program Clerical Staff	0.00	0.00	0.00	0.00	0.00	0.00
14. Psychiatrist	0.00	0.00	0.00	0.00	0.00	0.00
15. Psychologist	0.00	0.00	0.00	0.00	0.00	0.00
16. Recreation Staff	0.00	0.00	0.00	0.00	0.00	0.00
17. Registered Nurse	0.00	0.00	0.00	99.34	2,581.75	3.00
18. Social Worker	0.00	0.00	0.00	0.00	0.00	0.00
19. Speech Therapist	0.00	0.00	0.00	0.00	0.00	0.00
20. Substance Abuse Counselor / Professional	0.00	0.00	0.00	0.00	0.00	0.00
21. Substance Abuse Paraprofessional	0.00	0.00	0.00	0.00	0.00	0.00
22. Teacher	0.00	0.00	0.00	0.00	0.00	0.00
23. Teacher Aide	0.00	0.00	0.00	0.00	0.00	0.00
24. Vocational Staff (incl. Job Coach, workshop staff, etc.)	0.00	0.00	0.00	0.00	0.00	0.00
25. Other Academic Instruction	0.00	0.00	0.00	0.00	0.00	0.00
26. Other Medical Care	0.00	0.00	0.00	0.00	0.00	0.00
27. Other Habilitation / Rehabilitation	0.00	0.00	0.00	0.00	0.00	0.00
28. Other Substance Abuse	0.00	0.00	0.00	0.00	0.00	0.00
29. Case Manager	0.00	0.00	0.00	0.00	0.00	0.00
30. Case Manager Assistant	0.00	0.00	0.00	0.00	0.00	0.00
31. Health Educator	0.00	0.00	0.00	0.00	0.00	0.00
32.1. All Oth Not Req Spec	0.00	0.00	0.00	0.00	0.00	0.00
32.2.	0.00	0.00	0.00	0.00	0.00	0.00
32.3.	0.00	0.00	0.00	0.00	0.00	0.00
32.4.	0.00	0.00	0.00	0.00	0.00	0.00
33. Total All Positions (1)		0.00	0.00		2,581.75	3.00

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# Piatt County Mental Health Center

Last Four Digits FEIN: 153  
DUNS: 96184496

## Year - End FY2021 - Program Consultant and Contractual

Program Contract Positions	Community Day Services (CDS) Community Based			Community Day Services (CDS) Site Based		
	% Allocated	Total Program Amnt	Total Head Count	% Allocated	Total Program Amnt	Total Head Count
34. Mental Health Professional (MHP)	0.00	0.00	0.00	0.00	0.00	0.00
35. Qualified Mental Health Professional (QMHP)	0.00	0.00	0.00	0.00	0.00	0.00
36. Qualified Mental Retardation Professional (QMRP)	0.00	0.00	0.00	0.00	0.00	0.00
37. Rehabilitative Services Associate (RSA)	0.00	0.00	0.00	0.00	0.00	0.00
38. Total All Positions		0.00	0.00		0.00	0.00

(1) Totals must equal line 4 of the Schedule of Program Costs.

Medicaid Reporting: All Medicaid programs are required to report all substitute care contract positions/salaries into the following categories: MHP, QMHP, QMRP and RSA (Lines 34-37). The expenses reported in Lines 34-37 are from the salaries that were included in the totals of Line 33.

# Piatt County Mental Health Center

Last Four Digits FEIN: 153  
DUNS: 96184496

## Year - End FY2021 - Program Consultant and Contractual

Program Contract Positions	Community Integrated Living Arrangement (CILA)			Supported Employment -Medical Assistance Program		
	% Allocated	Total Program Amnt	Total Head Count	% Allocated	Total Program Amnt	Total Head Count
1. Audiologist	0.00	0.00	0.00	0.00	0.00	0.00
2. Behavior Therapist	0.00	0.00	0.00	0.00	0.00	0.00
3. Dietary Technician	0.00	0.00	0.00	0.00	0.00	0.00
4. Dietitian	0.00	0.00	0.00	0.00	0.00	0.00
5. Habilitation Aide / Child Care Aide	0.00	0.00	0.00	0.00	0.00	0.00
6. Habilitation Professional or Supervisory Staff	0.00	0.00	0.00	0.00	0.00	0.00
7. LPN	0.00	0.00	0.00	0.00	0.00	0.00
8. Occupational Therapist	0.00	0.00	0.00	0.00	0.00	0.00
9. Physical Therapist	0.00	0.00	0.00	0.00	0.00	0.00
10. Physician	0.00	0.00	0.00	0.00	0.00	0.00
11. Principal	0.00	0.00	0.00	0.00	0.00	0.00
12. Program Director	0.00	0.00	0.00	0.00	0.00	0.00
13. Program Clerical Staff	0.00	0.00	0.00	0.00	0.00	0.00
14. Psychiatrist	0.00	0.00	0.00	0.00	0.00	0.00
15. Psychologist	0.00	0.00	0.00	0.00	0.00	0.00
16. Recreation Staff	0.00	0.00	0.00	0.00	0.00	0.00
17. Registered Nurse	0.66	17.25	1.00	0.00	0.00	0.00
18. Social Worker	0.00	0.00	0.00	0.00	0.00	0.00
19. Speech Therapist	0.00	0.00	0.00	0.00	0.00	0.00
20. Substance Abuse Counselor / Professional	0.00	0.00	0.00	0.00	0.00	0.00
21. Substance Abuse Paraprofessional	0.00	0.00	0.00	0.00	0.00	0.00
22. Teacher	0.00	0.00	0.00	0.00	0.00	0.00
23. Teacher Aide	0.00	0.00	0.00	0.00	0.00	0.00
24. Vocational Staff (incl. Job Coach, workshop staff, etc.)	0.00	0.00	0.00	0.00	0.00	0.00
25. Other Academic Instruction	0.00	0.00	0.00	0.00	0.00	0.00
26. Other Medical Care	0.00	0.00	0.00	0.00	0.00	0.00
27. Other Habilitation / Rehabilitation	0.00	0.00	0.00	0.00	0.00	0.00
28. Other Substance Abuse	0.00	0.00	0.00	0.00	0.00	0.00
29. Case Manager	0.00	0.00	0.00	0.00	0.00	0.00
30. Case Manager Assistant	0.00	0.00	0.00	0.00	0.00	0.00
31. Health Educator	0.00	0.00	0.00	0.00	0.00	0.00
32.1. All Oth Not Req Spec	0.00	0.00	0.00	0.00	0.00	0.00
32.2.	0.00	0.00	0.00	0.00	0.00	0.00
32.3.	0.00	0.00	0.00	0.00	0.00	0.00
32.4.	0.00	0.00	0.00	0.00	0.00	0.00
33. Total All Positions (1)		17.25	1.00		0.00	0.00

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# Piatt County Mental Health Center

## Year - End FY2021 - Program Consultant and Contractual

Last Four Digits FEIN: 153  
DUNS: 96184496

Program Contract Positions	Community Integrated Living Arrangement (CILA)			Supported Employment -Medical Assistance Program		
	% Allocated	Total Program Amnt	Total Head Count	% Allocated	Total Program Amnt	Total Head Count
34. Mental Health Professional (MHP)	0.00	0.00	0.00	0.00	0.00	0.00
35. Qualified Mental Health Professional (QMHP)	0.00	0.00	0.00	0.00	0.00	0.00
36. Qualified Mental Retardation Professional (QMRP)	0.00	0.00	0.00	0.00	0.00	0.00
37. Rehabilitative Services Associate (RSA)	0.00	0.00	0.00	0.00	0.00	0.00
38. Total All Positions		0.00	0.00		0.00	0.00

(1) Totals must equal line 4 of the Schedule of Program Costs.

Medicaid Reporting: All Medicaid programs are required to report all substitute care contract positions/salaries into the following categories: MHP, QMHP, QMRP and RSA (Lines 34-37). The expenses reported in Lines 34-37 are from the salaries that were included in the totals of Line 33.



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**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***

**Members of the Board  
Piatt County Mental Health Center  
Monticello, Illinois**

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 Piatt County Mental Health Center as of and for the years ended June 30, 2021 and 2020, and the related notes to the financial statements, which collectively comprise Piatt County Mental Health Center's basic financial statements, and have issued our report thereon dated December 22, 2021.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Piatt County Mental Health Center'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control. Accordingly, we do not express an opinion on the effectiveness of Piatt County Mental Health Center's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity'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 or significant deficiencies. However, material weaknesses and significant deficiencies may exist that have not been identified.



### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Piatt County Mental Health Center'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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*MCK CPAs & Advisors*

Decatur, Illinois  
December 22, 2021