TAX RETURN FILING INSTRUCTIONS

ILLINOIS FORM AG990-IL

FOR THE YEAR ENDING

June 30, 2023

Prepared For:

Puentes de Esperanza Bridges of Hope
8 Executive Drive Suite 200
Fairview Heights, IL 62208

Prepared By:

Armanino LLP
1520 S. Fifth Street, Suite 309
St. Charles, MO 63303

Amount of Tax:

No payment is required.

Make Check Payable To:

Not applicable

Mail Tax Return To:

Office of the Attorney General
Charitable Trust Bureau
115 S. LaSalle St
Chicago, IL 60603

Return must be mailed on or before:

Please mail as soon as possible.

Special Instructions:

The report should be signed and dated by an authorized individual(s).

For Office Use Only

PMT #

AMT

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ILLINOIS CHARITABLE ORGANIZATION ANNUAL REPORT

Illinois Attorney General Kwame Raoul
Charitable Trust Bureau, 115 S. LaSalle St
Chicago, IL 60603

Form AG990-IL
Revised 1/24

CO # 01-053424

Report for the Fiscal Period:

Beginning 07/01/2022

& Ending 06/30/2023

MO DAY YR

Make Checks Payable to Illinois Charity Bureau Fund

Check all items attached:

- [X] Copy of IRS Return
- [X] Audited Financial Statements
- [ ] Reviewed Financial Statements
- [ ] Copy of Form IFC
- [ ] $15 Annual Report Filing Fee
- [ ] $100 Late Report Filing Fee

Federal ID # 61-1472664

Date organization was created: 01/23/2004 (MO DAY YR)

Are contributions to the organization tax deductible? [X] Yes [ ] No

Legal Name: PUENTES DE ESPERANZA BRIDGES OF HOPE

Mail Address: 8 EXECUTIVE DRIVE SUITE 200

City, State: FAIRVIEW HEIGHTS, IL

Zip Code: 62208

	YEAR-END AMOUNTS
A) ASSETS	A) $ 222,802.
B) LIABILITIES	B) $ 553,634.
C) NET ASSETS	C) $ -330,832.

I. SUMMARY OF ALL REVENUE ITEMS DURING THE YEAR:

	PERCENTAGE	AMOUNT
D) PUBLIC SUPPORT, CONTRIBUTIONS AND PROGRAM SERVICE REV. **(GROSS AMTS.)**	25.776 %	D) $ 209,351.
E) GOVERNMENT GRANTS AND MEMBERSHIP DUES	74.219 %	E) $ 602,809.
F) OTHER REVENUES	0.005 %	F) $ 40.
G) TOTAL REVENUES, INCOME AND CONTRIBUTIONS RECEIVED (ADD D, E, & F)	100 %	G) $ 812,200.

II. SUMMARY OF ALL EXPENDITURES DURING THE YEAR:

H) OPERATING CHARITABLE PROGRAM EXPENSE	75.881 %	H) $ 653,874.
I) EDUCATION PROGRAM SERVICE EXPENSE	%	I) $
J) TOTAL CHARITABLE PROGRAM SERVICE EXPENSE (ADD H & I)	75.881 %	J) $ 653,874.
J1) JOINT COSTS ALLOCATED TO PROGRAM SERVICES (INCLUDED IN J) $		
K) GRANTS TO OTHER CHARITABLE ORGANIZATIONS	4.511 %	K) $ 38,876.
L) TOTAL CHARITABLE PROGRAM SERVICE EXPENDITURE (ADD J & K)	80.392 %	L) $ 692,750.
M) MANAGEMENT AND GENERAL EXPENSE	19.608 %	M) $ 168,965.
N) FUNDRAISING EXPENSE	%	N) $
O) TOTAL EXPENDITURES THIS PERIOD (ADD L, M & N)	100 %	O) $ 861,715.

III. SUMMARY OF ALL PAID FUNDRAISER & CONSULTANT ACTIVITIES:

(Attach Attorney General Report of Individual Fundraising Campaign (Form IFC). One for each PFR.)

PROFESSIONAL FUNDRAISERS:

P) TOTAL AMOUNT RAISED BY PAID PROFESSIONAL FUNDRAISERS	100 %	P) $ 0.
Q) TOTAL FUNDRAISERS FEES AND EXPENSES	%	Q) $
R) NET RECEIVED BY THE CHARITY (P MINUS Q=R)	%	R) $

• PROFESSIONAL FUNDRAISING CONSULTANTS:

S) TOTAL AMOUNT PAID TO PROFESSIONAL FUNDRAISING CONSULTANTS — S) $ 0.

IV. COMPENSATION TO THE (3) HIGHEST PAID PERSONS DURING THE YEAR:

T) NAME, TITLE: — T) $

U) NAME, TITLE: — U) $

V) NAME, TITLE: — V) $

V. CHARITABLE PROGRAM DESCRIPTION:

CHARITABLE PROGRAM (3 HIGHEST BY $ EXPENDED) CODE CATEGORIES

List on back side of instructions

CODE

W) DESCRIPTION: LATINO COMMUNITY SERVICES — W) # 114

X) DESCRIPTION: — X) #

Y) DESCRIPTION: — Y) #

298091 02-20-24

IF THE ANSWER TO ANY OF THE FOLLOWING QUESTIONS IS YES, ATTACH A DETAILED EXPLANATION:		YES	NO
1. WAS THE ORGANIZATION THE SUBJECT OF ANY COURT ACTION, FINE, PENALTY OR JUDGMENT?	1.		X
2. HAS THE ORGANIZATION OR A CURRENT DIRECTOR, TRUSTEE, OFFICER OR EMPLOYEE THEREOF, EVER BEEN CONVICTED BY ANY COURT OF ANY MISDEMEANOR INVOLVING THE MISUSE OR MISAPPROPRIATION OF FUNDS OR ANY FELONY?	2.		X
3. DID THE ORGANIZATION MAKE A GRANT AWARD OR CONTRIBUTION TO ANY ORGANIZATION IN WHICH ANY OF ITS OFFICERS, DIRECTORS OR TRUSTEES OWNS AN INTEREST; OR WAS IT A PART TO ANY TRANSACTION IN WHICH ANY OF ITS OFFICERS, DIRECTORS OR TRUSTEES HAS A MATERIAL FINANCIAL INTEREST; OR DID ANY OFFICER, DIRECTOR OR TRUSTEE RECEIVE ANYTHING OF VALUE NOT REPORTED AS COMPENSATION?	3.		X
4. HAS THE ORGANIZATION INVESTED IN ANY CORPORATE STOCK IN WHICH ANY OFFICER, DIRECTOR OR TRUSTEE OWNS MORE THAN 10% OF THE OUTSTANDING SHARES?	4.		X
5. IS ANY PROPERTY OF THE ORGANIZATION HELD IN THE NAME OF OR COMMINGLED WITH THE PROPERTY OF ANY OTHER PERSON OR ORGANIZATION?	5.		X
6. DID THE ORGANIZATION USE THE SERVICES OF A PROFESSIONAL FUNDRAISER? (ATTACH FORM IFC)	6.		X
7a. DID THE ORGANIZATION ALLOCATE THE COST OF ANY SOLICITATION, MAILING, ADVERTISEMENT OR LITERATURE COSTS BETWEEN PROGRAM SERVICE AND FUNDRAISING EXPENSES?	7.		X
7b. IF "YES", ENTER (I) THE AGGREGATE AMOUNT OF THESE JOINT COSTS $ _____ ; (II) THE AMOUNT ALLOCATED TO PROGRAM SERVICES $ _____ ; (III) THE AMOUNT ALLOCATED TO MANAGEMENT AND GENERAL $ _____ ; AND (IV) THE AMOUNT ALLOCATED TO FUNDRAISING $ _____ .			
8. DID THE ORGANIZATION EXPEND ITS RESTRICTED FUNDS FOR PURPOSES OTHER THAN RESTRICTED PURPOSES?	8.		X
9. HAS THE ORGANIZATION EVER BEEN REFUSED REGISTRATION OR HAD ITS REGISTRATION OR TAX EXEMPTION SUSPENDED OR REVOKED BY ANY GOVERNMENTAL AGENCY?	9.		X
10. WAS THERE OR DO YOU HAVE ANY KNOWLEDGE OF ANY KICKBACK, BRIBE, OR ANY THEFT, DEFALCATION, MISAPPROPRIATION, COMMINGLING OR MISUSE OF ORGANIZATIONAL FUNDS?	10.		X

11. LIST THE NAME AND ADDRESS OF THE FINANCIAL INSTITUTIONS WHERE THE ORGANIZATION MAINTAINS ITS THREE LARGEST ACCOUNTS:
FARMERS & MERCHANTS NATIONAL BANK, 120 W ST. LOUIS, NASHVILLE, IL 62263

12. NAME AND TELEPHONE NUMBER OF CONTACT PERSON: CARON STROTHER - 618-688-4727

• ALL ATTACHMENTS MUST ACCOMPANY THIS REPORT - SEE INSTRUCTIONS •

UNDER PENALTY OF PERJURY, I (WE) THE UNDERSIGNED DECLARE AND CERTIFY THAT I (WE) HAVE EXAMINED THIS ANNUAL REPORT AND THE ATTACHED DOCUMENTS, INCLUDING ALL THE SCHEDULES AND STATEMENTS, AND THE FACTS THEREIN STATED ARE TRUE AND COMPLETE AND FILED WITH THE ILLINOIS ATTORNEY GENERAL FOR THE PURPOSE OF HAVING THE PEOPLE OF THE STATE OF ILLINOIS RELY THEREUPON. I HEREBY FURTHER AUTHORIZE AND AGREE TO SUBMIT MYSELF AND THE REGISTRANT HEREBY TO THE JURISDICTION OF THE STATE OF ILLINOIS.

BE SURE TO INCLUDE ALL FEES DUE:

1.) REPORTS ARE DUE WITHIN SIX MONTHS OF YOUR FISCAL YEAR END.
2.) FOR FEES DUE SEE INSTRUCTIONS.
3.) REPORTS THAT ARE LATE OR INCOMPLETE ARE SUBJECT TO A $100.00 PENALTY.

CHRIS L. COX	[signature]	5/6/24
PRESIDENT or TRUSTEE (PRINT NAME)	SIGNATURE	DATE
CARON STROTHER	[signature]	5/9/24
TREASURER or TRUSTEE (PRINT NAME)	SIGNATURE	DATE
JENNIFER M. VACHA	[signature]	5/7/24
PREPARER (PRINT NAME)	SIGNATURE	DATE

298101
02-20-24

** PUBLIC DISCLOSURE COPY **

Form 990 Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

OMB No. 1545-0047

2022

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning JUL 1, 2022 and ending JUN 30, 2023

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ termin-ated
- ☐ Amended return
- ☐ Applica-tion pending

C Name of organization
PUENTES DE ESPERANZA BRIDGES OF HOPE

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) 8 EXECUTIVE DRIVE SUITE 200

Room/suite

City or town, state or province, country, and ZIP or foreign postal code FAIRVIEW HEIGHTS, IL 62208

F Name and address of principal officer: CHRIS L. COX
SAME AS C ABOVE

D Employer identification number 61-1472664

E Telephone number 618-688-4727

G Gross receipts $ 812,200.

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

H(c) Group exemption number

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.HOYLETON.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 2004

M State of legal domicile: IL

Part I Summary

1 Briefly describe the organization's mission or most significant activities: TO ENHANCE THE QUALITY OF LIFE OF THE LATINO COMMUNITY IN SOUTHERN ILLINOIS

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	6
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	3
5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	15
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	594,580.	774,146.
9	Program service revenue (Part VIII, line 2g)	22,294.	38,014.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	5.	40.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	0.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	616,879.	812,200.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	224,978.	38,876.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	478,928.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 0.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	457,539.	343,911.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	682,517.	861,715.
19	Revenue less expenses. Subtract line 18 from line 12	-65,638.	-49,515.

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	143,454.	222,802.
21	Total liabilities (Part X, line 26)	424,771.	553,634.
22	Net assets or fund balances. Subtract line 21 from line 20	-281,317.	-330,832.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer [signature] Date 5/16/24

CHRIS L. COX, PRESIDENT & CEO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
JENNIFER M. VACHA	JENNIFER M. VACHA	05/07/24	☐	P01251998

Firm's name ARMANINO LLP Firm's EIN 94-6214841

Firm's address 1520 S. FIFTH STREET, SUITE 309
ST. CHARLES, MO 63303 Phone no. 636-255-3000

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission:
THE MISSION OF PUENTES DE ESPERANZA IS TO ENHANCE THE QUALITY OF LIFE OF THE LATINO COMMUNITY IN SOUTHERN ILLINOIS, THROUGH PARTNERSHIP IN A COMMUNITY-BASED MINISTRY DIRECTED AT SOCIAL, HEALTH, AND SPIRITUAL NEEDS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 692,750. including grants of $ 38,876.) (Revenue $ 38,014.)
PUENTES DE ESPERANZA HELPS SPANISH-SPEAKING RESIDENTS IN SOUTHERN ILLINOIS FIND COMMUNITY RESOURCES THAT CAN HELP THEM ESTABLISH CITIZENSHIP, BUILD A FAMILY, FIND EMPLOYMENT AND MUCH MORE.

OUR SPANISH-SPEAKING FAMILY SUPPORT TEAM PROVIDES SERVICES TO RESIDENTS LIVING IN MADISON, ST. CLAIR AND CLINTON COUNTIES THAT ADDRESS THEIR PHYSICAL, EMOTIONAL, SOCIAL AND SPIRITUAL NEEDS DURING THEIR JOURNEY IN BECOMING A VIBRANT PART OF OUR SHARED COMMUNITIES.

OUR COMMUNITY SUPPORT TEAM HELPS LOCAL BUSINESSES AND COMMUNITY ORGANIZATIONS CREATE INCLUSIVE SETTINGS THAT BETTER SERVE SPANISH-SPEAKING RESIDENTS BY PROVIDING TRANSLATION SERVICES.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 692,750.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a		X
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22	X	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	0		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b		
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		X
b	If "Yes," enter the name of the foreign country				
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?		9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state?		13a		
	Note: See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*		14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year?		15		X
	If "Yes," see the instructions and file Form 4720, Schedule N.				
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?		16		X
	If "Yes," complete Form 4720, Schedule O.				
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?		17		
	If "Yes," complete Form 6069.				

Part VI Governance, Management, and Disclosure. *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	6		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	3		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		X
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed IL

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

[X] Own website [ ] Another's website [X] Upon request [ ] Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

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8 EXECUTIVE DRIVE SUITE 200, FAIRVIEW HEIGHTS, IL 62208

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) CHRIS L. COX	1.00									
PRESIDENT & CEO	39.00	X		X				0.	234,386.	26,965.
(2) SHAVONDA MITCHOM	1.00									
CHIEF FINANCIAL & ADMIN. OFFICER	39.00	X		X				0.	148,848.	13,898.
(3) SHARON SCHULTZ	1.00									
DIR. OF CHILD WELFARE (THRU 09/22)	39.00					X		0.	110,108.	5,549.
(4) KRISTEN SHINN	1.00									
DIRECTOR	39.00	X						0.	76,977.	4,439.
(5) REV. DON JONES	0.50									
CHAIRMAN	0.50	X		X				0.	0.	0.
(6) ANN FERGUSON-STEPHENS	0.50									
VICE CHAIRMAN	0.50	X		X				0.	0.	0.
(7) KAREN HOLTGREWE	0.50									
SECRETARY	0.50	X		X				0.	0.	0.
(8) LARI VANDERPOEL	0.50									
SECRETARY (THRU 09/22)	0.50	X		X				0.	0.	0.

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal								0.	570,319.	50,851.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								0.	570,319.	50,851.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 0

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	X	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	602,809.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	171,337.			
	g Noncash contributions included in lines 1a-1f	1g	$			
	h **Total.** Add lines 1a-1f		774,146.			
Program Service Revenue		**Business Code**				
	2a INTERPRETATION SVCS	624100	38,014.	38,014.		
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a-2f		38,014.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		40.			40.
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real	(ii) Personal			
	6a Gross rents 6a					
	b Less: rental expenses 6b					
	c Rental income or (loss) 6c					
	d Net rental income or (loss)					
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory 7a					
	b Less: cost or other basis and sales expenses 7b					
	c Gain or (loss) 7c					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18 8a					
	b Less: direct expenses 8b					
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19 9a					
	b Less: direct expenses 9b					
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances 10a					
	b Less: cost of goods sold 10b					
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		**Business Code**				
	11a					
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a-11d					
	12 **Total revenue.** See instructions		812,200.	38,014.	0.	40.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	38,876.	38,876.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	389,377.	377,581.	11,796.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,324.	1,324.		
9 Other employee benefits	43,659.	43,659.		
10 Payroll taxes	44,568.	44,568.		
11 Fees for services (nonemployees):				
a Management				
b Legal	9.		9.	
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	25,180.	22,704.	2,476.	
12 Advertising and promotion	14,682.	14,682.		
13 Office expenses	107,802.	86,881.	20,921.	
14 Information technology	4,422.		4,422.	
15 Royalties				
16 Occupancy	34,181.	34,181.		
17 Travel	17,078.	14,307.	2,771.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	2,336.		2,336.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	5,488.	5,488.		
23 Insurance	8,499.	8,499.		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a ADMINISTRATIVE EXPENSES	123,659.		123,659.	
b MISCELLANEOUS	575.		575.	
c				
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	861,715.	692,750.	168,965.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing	61,688.	1	
	2	Savings and temporary cash investments		2	4,948.
	3	Pledges and grants receivable, net		3	196,093.
	4	Accounts receivable, net	81,756.	4	21,751.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	10.	9	10.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a			
	b	Less: accumulated depreciation — 10b		10c	
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	143,454.	16	222,802.
Liabilities	17	Accounts payable and accrued expenses	17,650.	17	26,056.
	18	Grants payable		18	
	19	Deferred revenue	41,167.	19	63,123.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	365,954.	25	464,455.
	26	**Total liabilities.** Add lines 17 through 25	424,771.	26	553,634.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	-289,896.	27	-339,488.
	28	Net assets with donor restrictions	8,579.	28	8,656.
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	-281,317.	32	-330,832.
	33	Total liabilities and net assets/fund balances	143,454.	33	222,802.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	812,200.
2	Total expenses (must equal Part IX, column (A), line 25)	2	861,715.
3	Revenue less expenses. Subtract line 2 from line 1	3	-49,515.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	-281,317.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	-330,832.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b	X	

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization	Employer identification number
PUENTES DE ESPERANZA BRIDGES OF HOPE	61-1472664

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations .....
g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	213,932.	296,438.	680,302.	594,580.	774,146.	2,559,398.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	213,932.	296,438.	680,302.	594,580.	774,146.	2,559,398.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						2,559,398.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	213,932.	296,438.	680,302.	594,580.	774,146.	2,559,398.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	11.	3,498.	53.	5.	40.	3,607.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	7,507.	11,326.	2,087.			20,920.
11 **Total support.** Add lines 7 through 10						2,583,925.

12 Gross receipts from related activities, etc. (see instructions)	12	74,369.

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	99.05 %
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	98.38 %

16a **33 1/3% support test - 2022.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support test - 2021.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10% -facts-and-circumstances test - 2022.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10% -facts-and-circumstances test - 2021.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2022** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2021** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2022.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests - 2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* **Part VI** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* **Part VI** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* **Part VI** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* **Part VI,** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* **Part VI.**	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* **Part VI.**	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* **Part VI.**	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	**11a**		
b	A family member of a person described on line 11a above?	**11b**		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* **Part VI.**	**11c**		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* **Part VI** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	**1**		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* **Part VI** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	**2**		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* **Part VI** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	**1**		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	**1**		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* **Part VI** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	**2**		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* **Part VI** *the role the organization's supported organizations played in this regard.*	**3**		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* **(see instructions).**

- **a** ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*
- **b** ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*
- **c** ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. **Answer lines 2a and 2b below.**			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* **Part VI identify those supported organizations and explain** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* **Part VI** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**		
3	Parent of Supported Organizations. **Answer lines 3a and 3b below.**			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No" provide details in* **Part VI.**	**3a**		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.*	**3b**		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in* **Part VI**). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	**1**		
2 Recoveries of prior-year distributions	**2**		
3 Other gross income (see instructions)	**3**		
4 Add lines 1 through 3.	**4**		
5 Depreciation and depletion	**5**		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	**6**		
7 Other expenses (see instructions)	**7**		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**		
e **Discount** claimed for blockage or other factors (*explain in detail in* **Part VI**):			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6 Multiply line 5 by 0.035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**		
2 Enter 0.85 of line 1.	**2**		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**		
4 Enter greater of line 2 or line 3.	**4**		
5 Income tax imposed in prior year	**5**		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations *(continued)*

Section D - Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	**1**	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	**2**	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	**3**	
4	Amounts paid to acquire exempt-use assets	**4**	
5	Qualified set-aside amounts (prior IRS approval required - *provide details in* **Part VI**)	**5**	
6	Other distributions (*describe in* **Part VI**). See instructions.	**6**	
7	**Total annual distributions.** Add lines 1 through 6.	**7**	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* **Part VI**). See instructions.	**8**	
9	Distributable amount for 2022 from Section C, line 6	**9**	
10	Line 8 amount divided by line 9 amount	**10**	

Section E - Distribution Allocations (see instructions)		**(i) Excess Distributions**	**(ii) Underdistributions Pre-2022**	**(iii) Distributable Amount for 2022**
1	Distributable amount for 2022 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3	Excess distributions carryover, if any, to 2022			
a	From 2017			
b	From 2018			
c	From 2019			
d	From 2020			
e	From 2021			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2022 distributable amount			
i	Carryover from 2017 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2022 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2022 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* **Part VI.** See instructions.			
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions.			
7	**Excess distributions carryover to 2023.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2018			
b	Excess from 2019			
c	Excess from 2020			
d	Excess from 2021			
e	Excess from 2022			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

MISCELLANEOUS REVENUE

2018 AMOUNT: $ 7,507.

2019 AMOUNT: $ 11,326.

2020 AMOUNT: $ 2,087.

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization
PUENTES DE ESPERANZA BRIDGES OF HOPE

Employer identification number
61-1472664

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after July 25,2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year _____

4 Number of states where property subject to conservation easement is located _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 $ _____

(ii) Assets included in Form 990, Part X $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 $ _____

b Assets included in Form 990, Part X $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment _____%
b Permanent endowment _____%
c Term endowment _____%

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)		
(ii) Related organizations	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)*				0.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)*	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DUE TO RELATED PARTIES	464,455.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)*	464,455.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... X

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

FROM THE CONSOLIDATED FINANCIAL STATEMENTS OF HOYLETON YOUTH AND FAMILY SERVICES, PUENTES DE ESPERANZA (BRIDGES OF HOPE) AND NEIGHBORS FOR RENEWAL:

THE ORGANIZATIONS INDIVIDUALLY QUALIFY AS NONPROFIT ORGANIZATIONS AND ARE EXEMPT FROM FEDERAL AND STATE INCOME TAXES UNDER SECTION 501(A) OF THE INTERNAL REVENUE CODE AS AN ORGANIZATION DESCRIBED UNDER SECTION 501(C)(3), EXCEPT ON NET INCOME DERIVED FROM UNRELATED BUSINESS ACTIVITIES AS DEFINED IN THE CODE. THE ORGANIZATIONS DO NOT HAVE UNRELATED BUSINESS INCOME, EXCISE TAXES, OR ACTIVITIES THAT WOULD THREATEN THE ORGANIZATIONS' TAX-EXEMPT STATUS. ACCORDINGLY, NO PROVISION FOR FEDERAL OR STATE INCOME

Part XIII Supplemental Information *(continued)*

TAXES HAS BEEN REFLECTED IN THE CONSOLIDATED FINANCIAL STATEMENTS.

THE ORGANIZATION HAS ADOPTED THE PROVISIONS OF FASB ASC 740-10-25 REQUIRING DISCLOSURE OF UNCERTAIN TAX POSITIONS. THERE HAS BEEN NO INTEREST OR PENALTIES RECOGNIZED IN THE CONSOLIDATED STATEMENT OF ACTIVITIES NOR IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION RELATED TO UNCERTAIN TAX POSITIONS AS MANAGEMENT BELIEVES THEY HAVE APPROPRIATE SUPPORT FOR ANY TAX POSITIONS TAKEN. IN ADDITION, NO TAX POSITIONS EXIST FOR WHICH IT IS REASONABLY POSSIBLE THAT THE TOTAL AMOUNTS OF UNRECOGNIZED TAX BENEFITS WILL SIGNIFICANTLY INCREASE OR DECREASE WITHIN THE NEXT 12 MONTHS. THE ORGANIZATION EVALUATES ANY UNCERTAIN TAX POSITIONS ON A CONTINUAL BASIS THROUGH REVIEW OF ITS POLICIES AND PROCEDURES AND DISCUSSIONS WITH OUTSIDE EXPERTS.

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

Attach to Form 990.

Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization
PUENTES DE ESPERANZA BRIDGES OF HOPE

Employer identification number
61-1472664

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ..... [X] Yes [ ] No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	**(b)** EIN	**(c)** IRC section (if applicable)	**(d)** Amount of cash grant	**(e)** Amount of noncash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of noncash assistance	**(h)** Purpose of grant or assistance

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table .....

3 Enter total number of other organizations listed in the line 1 table .....

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
FINANCIAL ASSISTANCE	1078	38,876.	0.		

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

ALL GRANTS ARE USED WITHIN THE UNITED STATES. FOR ALL FINANCIAL ASSISTANCE GIVEN TO CLIENTS, THE ASSISTANCE IS PAID DIRECTLY TO THE SERVICE VENDOR AND NOT TO THE CLIENT DIRECTLY. THE CLIENT IS REQUIRED TO PROVIDE COPIES OF THEIR OUTSTANDING BILLS AND PUENTES DE ESPERANZA IS ABLE TO VERIFY THE OUTSTANDING AMOUNTS WITH THE COMPANY.

SCHEDULE J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

PUENTES DE ESPERANZA BRIDGES OF HOPE

Employer identification number

61-1472664

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
	☐ First-class or charter travel	☐ Housing allowance or residence for personal use		
	☐ Travel for companions	☐ Payments for business use of personal residence		
	☐ Tax indemnification and gross-up payments	☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account	☐ Personal services (such as maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	**2**		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.			
	☐ Compensation committee	☐ Written employment contract		
	☐ Independent compensation consultant	☐ Compensation survey or study		
	☐ Form 990 of other organizations	☐ Approval by the board or compensation committee		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	**4a**		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	**4b**		X
c	Participate in or receive payment from an equity-based compensation arrangement?	**4c**		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	**5a**		X
b	Any related organization?	**5b**		X
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	**6a**		X
b	Any related organization?	**6b**		X
	If "Yes" on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	**7**		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	**8**		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	**9**		

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		**(B)** Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			**(C)** Retirement and other deferred compensation	**(D)** Nontaxable benefits	**(E)** Total of columns (B)(i)-(D)	**(F)** Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	**(ii)** Bonus & incentive compensation	**(iii)** Other reportable compensation				
(1) CHRIS L. COX	(i)	0.	0.	0.	0.	0.	0.	0.
PRESIDENT & CEO	(ii)	234,386.	0.	0.	11,882.	15,083.	261,351.	0.
(2) SHAVONDA MITCHOM	(i)	0.	0.	0.	0.	0.	0.	0.
CHIEF FINANCIAL & ADMIN. OFFICER	(ii)	148,848.	0.	0.	7,574.	6,324.	162,746.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE O (Form 990)	Supplemental Information to Form 990 or 990-EZ	OMB No. 1545-0047
Department of the Treasury Internal Revenue Service	Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for the latest information.	2022 Open to Public Inspection

Name of the organization	Employer identification number
PUENTES DE ESPERANZA BRIDGES OF HOPE	61-1472664

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM 990 IS SENT TO THE CHIEF FINANCIAL AND ADMINISTRATIVE OFFICER, THE CHIEF PROGRAM OFFICER, AND THE PRESIDENT & CEO FOR INITIAL REVIEW. THEN THE FORM 990 IS SENT TO THE FINANCE COMMITTEE OF THE BOARD FOR REVIEW AND APPROVAL.

FORM 990, PART VI, SECTION B, LINE 12C:

PUENTES DE ESPERANZA HAS ADOPTED A CONFLICT OF INTEREST POLICY. ANY DIRECTOR, OFFICER, OR MEMBER OF A COMMITTEE WITH BOARD DELEGATED POWERS WHO HAS A DIRECT OR INDIRECT FINANCIAL INTEREST, OR OTHERWISE MAY GAIN A PERSONAL BENEFIT FROM HIS OR HER POSITION, IS AN INTERESTED PERSON. IN CONNECTION WITH ANY ACTUAL OR POSSIBLE CONFLICTS OF INTEREST, AN INTERESTED PERSON MUST DISCLOSE THE EXISTENCE AND NATURE OF HIS OR HER FINANCIAL OR OTHER INTEREST TO DIRECTORS AND MEMBERS OF COMMITTEES WITH BOARD DELEGATED POWERS CONSIDERING THE PROPOSED TRANSACTION OR ARRANGEMENT.

FORM 990, PART VI, SECTION B, LINE 15:

COMPENSATION OF ALL PUENTES DE ESPERANZA EMPLOYEES IS ADMINISTERED BY HOYLETON YOUTH AND FAMILY SERVICES. THE PROCESS FOR DETERMINING COMPENSATION OF THE PRESIDENT & CEO INCLUDES AN INDEPENDENT COMPENSATION CONSULTANT, APPROVAL BY THE COMPENSATION COMMITTEE, AND A REVIEW ON AN ANNUAL BASIS UTILIZING SALARY SURVEYS FROM THE FOLLOWING SOURCES: CHILD CARE ASSOCIATION OF ILLINOIS (CCAI), ILLINOIS ASSOCIATION OF REHABILITATION FACILITIES (IARF), CHILD WELFARE LEAGUE OF AMERICA (CWLA), AND THE UNITED WAY OF GREATER ST. LOUIS.

Name of the organization: PUENTES DE ESPERANZA BRIDGES OF HOPE

Employer identification number: 61-1472664

COMPENSATION FOR ALL OTHER OFFICERS OR KEY EMPLOYEES (THE ORGANIZATION DOES NOT HAVE KEY EMPLOYEES AS DEFINED BY THE IRS) ALSO UTILIZES THE SALARY SURVEYS LISTED ABOVE.

FORM 990, PART VI, SECTION C, LINE 19:

COPIES OF THE GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS OF THE CORPORATION ARE AVAILABLE TO THE PUBLIC UPON REQUEST. ADDITIONAL INFORMATION IS PROVIDED IN THE ANNUAL REPORTS OF HOYLETON AFFILIATES.

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

PUENTES DE ESPERANZA BRIDGES OF HOPE

Employer identification number

61-1472664

Part I **Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II **Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	(g) Section 512(b)(13) controlled entity? No
HOYLETON YOUTH AND FAMILY SERVICES - 37-1222958, 8 EXECUTIVE DR. STE 200, FAIRVIEW HEIGHTS, IL 62208	SOCIAL SERVICES	ILLINOIS	501(C)(3)	LINE 7	N/A		X
NEIGHBORS FOR RENEWAL - 37-1378132 8 EXECUTIVE DR. STE 200 FAIRVIEW HEIGHTS, IL 62208	VOLUNTEER RESTORATION	ILLINOIS	501(C)(3)	LINE 7	HOYLETON YOUTH AND FAMILY SERVICES	X	

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2022

232161 09-14-22 LHA

Part III **Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity? Yes	(i) No

Part V **Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

			Yes	No
Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.				
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?				
a Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	**1a**			X
b Gift, grant, or capital contribution to related organization(s)	**1b**			X
c Gift, grant, or capital contribution from related organization(s)	**1c**			X
d Loans or loan guarantees to or for related organization(s)	**1d**			X
e Loans or loan guarantees by related organization(s)	**1e**			X
f Dividends from related organization(s)	**1f**			X
g Sale of assets to related organization(s)	**1g**			X
h Purchase of assets from related organization(s)	**1h**			X
i Exchange of assets with related organization(s)	**1i**			X
j Lease of facilities, equipment, or other assets to related organization(s)	**1j**			X
k Lease of facilities, equipment, or other assets from related organization(s)	**1k**		X	
l Performance of services or membership or fundraising solicitations for related organization(s)	**1l**			X
m Performance of services or membership or fundraising solicitations by related organization(s)	**1m**			X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	**1n**		X	
o Sharing of paid employees with related organization(s)	**1o**		X	
p Reimbursement paid to related organization(s) for expenses	**1p**		X	
q Reimbursement paid by related organization(s) for expenses	**1q**			X
r Other transfer of cash or property to related organization(s)	**1r**			X
s Other transfer of cash or property from related organization(s)	**1s**			X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	**(b)** Transaction type (a-s)	**(c)** Amount involved	**(d)** Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners sec. 501(c)(3) orgs.? Yes	(e) No	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

Hoyleton Youth and Family Services

Consolidated Financial Statements
and Supplementary Information
and Single Audit Reports and Schedules

June 30, 2023
(With Comparative Totals for 2022)

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Hoyleton Youth and Family Services
Fairview Heights, Illinois

Opinion

We have audited the accompanying consolidated financial statements of Hoyleton Youth and Family Services (the "Organization"), which comprise the consolidated statement of financial position as of June 30, 2023, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Hoyleton Youth and Family Services as of June 30, 2023, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Hoyleton Youth and Family Services and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Change in Accounting Principle

As described in Note 2 to the consolidated financial statements, the Organization has adopted the Accounting Standards Codification ("ASC") Topic 842, *Leases*. Our opinion is not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Hoyleton Youth and Family Services's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Hoyleton Youth and Family Services's ability to continue as a going concern for a reasonable period of time.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2024, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Report on Summarized Comparative Information

The consolidated financial statements of Hoyleton Youth and Family Services as of June 30, 2022, were audited by other auditors whose report dated November 29, 2022, expressed an unmodified opinion on those statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, is consistent in all material respects, with the audited consolidated financial statements from which it has been derived.

Armanino^{LLP}
St. Louis, Missouri

March 29, 2024

Hoyleton Youth and Family Services
Consolidated Statement of Financial Position
June 30, 2023
(With Comparative Totals for 2022)

	2023	2022
ASSETS		
Current assets		
Cash and cash equivalents	$ 1,758,778	$ 1,818,338
Cash - restricted for client savings	233,686	201,785
Cash - restricted for workers' compensation program	125,031	125,031
Investments	5,583,078	4,402,103
Contracts receivable, net	2,122,542	1,366,162
Other receivables	55,755	-
Contributions and grants receivable, net	1,025,007	64,677
Prepaid expenses	113,691	81,286
Total current assets	11,017,568	8,059,382
Long-term assets		
Contributions and grants receivable, net	278,893	-
IHPA membership interest	236,653	177,225
Right of use asset	183,014	-
Property and equipment, net	7,723,274	2,405,342
Beneficial interests in trusts	1,986,867	1,955,700
Total long-term assets	10,408,701	4,538,267
Total assets	$ 21,426,269	$ 12,597,649
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable	$ 1,093,884	$ 366,212
Accrued expenses	1,489,387	1,016,983
Workers' compensation payable	102,186	179,264
Operating lease liabilities, current portion	69,582	-
Long-term debt, current portion	133,538	101,118
Deferred revenue	1,734,415	1,010,084
Client savings payable	221,440	189,539
Total current liabilities	4,844,432	2,863,200
Long-term liabilities		
Operating lease liabilities, net of current portion	100,398	-
Long-term debt, net of current portion	5,749,789	853,996
Total long-term liabilities	5,850,187	853,996
Total liabilities	10,694,619	3,717,196
Net assets		
Without donor restrictions	7,465,426	6,668,853
With donor restrictions	3,266,224	2,211,600
Total net assets	10,731,650	8,880,453
Total liabilities and net assets	$ 21,426,269	$ 12,597,649

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

Hoyleton Youth and Family Services
Consolidated Statement of Activities
For the Year Ended June 30, 2023
(With Comparative Totals for 2022)

	Without Donor Restrictions	With Donor Restrictions	2023 Total	2022 Total
Support, revenue, gains, and losses				
Public support				
Fees from governmental and other agencies	$ 22,459,201	$ -	$ 22,459,201	$ 17,916,802
Grants from governmental and other agencies	2,983,580	-	2,983,580	2,425,222
Contributions	360,852	1,078,056	1,438,908	485,745
Program service fees	38,014	-	38,014	22,294
Special event revenue, net	94,532	-	94,532	54,486
Net assets released from restriction	54,599	(54,599)	-	-
Total public support	25,990,778	1,023,457	27,014,235	20,904,549
Other revenue				
Investment income (loss), net	481,741	-	481,741	(559,229)
Change in value of beneficial interests in trusts	-	31,167	31,167	(342,228)
Change in IHPA membership interest	59,428	-	59,428	6,001
Gains on disposal of assets	41,214	-	41,214	-
Other income	283,017	-	283,017	175,606
Total other revenue	865,400	31,167	896,567	(719,850)
Total support, revenue, gains, and losses	26,856,178	1,054,624	27,910,802	20,184,699
Functional expenses				
Program services	21,351,106	-	21,351,106	17,674,152
Management and general	3,988,087	-	3,988,087	2,751,430
Fundraising	720,412	-	720,412	565,748
Total functional expenses	26,059,605	-	26,059,605	20,991,330
Change in net assets	796,573	1,054,624	1,851,197	(806,631)
Net assets, beginning of year	6,668,853	2,211,600	8,880,453	9,687,084
Net assets, end of year	$ 7,465,426	$ 3,266,224	$ 10,731,650	$ 8,880,453

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

Hoyleton Youth and Family Services
Consolidated Statement of Functional Expenses
For the Year Ended June 30, 2023
(With Comparative Totals for 2022)

	Residential Care	Child Welfare	Clinical & Prevention	Crisis Care	Puentes De Esperanza	Neighbors for Renewal	Total Program Services	Management and General	Fundraising	2023 Total	2022 Total
Personnel expenses											
Salaries	$ 5,376,788	$ 2,996,832	$ 1,759,281	$ 650,785	$ 389,375	$ -	$ 11,173,061	$ 1,775,434	$ 356,155	$ 13,304,650	$ 10,681,326
Employee benefits	731,667	420,230	257,978	84,250	44,981	-	1,539,106	322,734	69,798	1,931,638	1,961,277
Payroll taxes	661,744	346,204	206,970	72,411	44,567	-	1,331,896	130,716	26,724	1,489,336	802,589
Total personnel expenses	6,770,199	3,763,266	2,224,229	807,446	478,923	-	14,044,063	2,228,884	452,677	16,725,624	13,445,192
Professional fees and contract service payments	59,205	255,254	437,697	26,642	40,021	-	818,819	975,059	196,074	1,989,952	1,598,051
Supplies	429,867	167,965	66,827	153,238	107,844	-	925,741	74,431	25,776	1,025,948	646,503
Occupancy	694,319	308,009	132,720	34,216	34,433	2,427	1,206,124	331,232	22,251	1,559,607	1,252,383
Technology	17,130	7,702	27,125	180	4,423	-	56,560	132,399	550	189,509	171,127
Training	8,698	7,653	12,355	770	2,341	-	31,817	68,741	875	101,433	104,003
Auto and travel	78,292	206,962	85,019	29,816	16,807	395	417,291	42,487	3,156	462,934	344,890
Specific assistance to individuals	123,384	2,875,326	75,335	41	38,876	-	3,112,962	11,096	3,130	3,127,188	2,716,189
Miscellaneous	9,507	8,411	8,015	940	775	74	27,722	84,969	47,530	160,221	97,113
Insurance	144,741	82,921	37,729	10,132	8,598	138	284,259	-	4,299	288,558	266,672
Depreciation and amortization	222,636	112,880	32,424	6,412	5,520	-	379,872	37,952	2,650	420,474	344,314
Interest	21,547	24,329	-	-	-	-	45,876	837	-	46,713	34,718
Total expenses before allocation of direct benefit to donors	8,579,525	7,820,678	3,139,475	1,069,833	738,561	3,034	21,351,106	3,988,087	758,968	26,098,161	21,021,155
Cost of direct benefits to donors	-	-	-	-	-	-	-	-	(38,556)	(38,556)	(29,825)
Total functional expenses	8,579,525	7,820,678	3,139,475	1,069,833	738,561	3,034	21,351,106	3,988,087	720,412	26,059,605	20,991,330
Allocation of supporting services											
Management and general	1,556,352	1,125,581	503,889	139,552	125,013	-	3,450,387	(3,512,824)	62,437	-	-
	$ 10,135,877	$ 8,946,259	$ 3,643,364	$ 1,209,385	$ 863,574	$ 3,034	$ 24,801,493	$ 475,263	$ 782,849	$ 26,059,605	$ 20,991,330

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

Hoyleton Youth and Family Services
Consolidated Statement of Cash Flows
For the Year Ended June 30, 2023
(With Comparative Totals for 2022)

	2023	2022
Cash flows from operating activities		
Change in net assets	$ 1,851,197	$ (806,631)
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation and amortization	420,474	334,314
Unrealized and realized (gains) losses on investments	(366,536)	871,665
Change in value of beneficial interest in trusts	(31,167)	342,228
Change in value of IHPA membership interest	(59,428)	(6,001)
Provisions for bad debt	23,605	-
Change in discount on multi-year contributions receivable	22,398	-
Gain on sale of property and equipment	(41,214)	-
Contributions for capital campaign	(1,048,333)	-
Changes in operating assets and liabilities		
Contracts receivable	(779,985)	209,044
Other receivable	(55,755)	-
Contributions and grants receivable	(786,947)	25,640
Prepaid expenses	(32,405)	(70,167)
Accounts payable	501,498	(285,114)
Accrued expenses	472,404	301,557
Workers' compensation payable	(77,078)	822
Operating lease liabilities, net	(13,034)	-
Deferred revenue	724,331	700,920
Client savings payable	31,901	7,726
Net cash provided by operating activities	755,926	1,626,003
Cash flows from investing activities		
Purchases of property and equipment	(5,464,902)	(846,456)
Proceeds from sale of property and equipment	120,030	-
Proceeds from sales of investments	420,877	-
Purchases of investments	(1,235,316)	(1,437,865)
Net cash used in investing activities	(6,159,311)	(2,284,321)
Cash flows from financing activities		
Payments on long term debt	(92,888)	(67,720)
Proceeds from long term debt	4,894,955	930,901
Payments on line of credit	-	(165,000)
Contributions received for capital campaign	573,659	-
Net cash provided by financing activities	5,375,726	698,181
Net increase (decrease) in cash, cash equivalents and restricted cash	(27,659)	39,863
Cash, cash equivalents and restricted cash, beginning of year	2,145,154	2,105,291
Cash, cash equivalents and restricted cash, end of year	$ 2,117,495	$ 2,145,154

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

Hoyleton Youth and Family Services
Consolidated Statement of Cash Flows
For the Year Ended June 30, 2023
(With Comparative Totals for 2022)

	2023	2022
Cash, cash equivalents and restricted cash consisted of the following:		
Cash and cash equivalents	$ 1,758,778	$ 1,818,338
Cash - restricted for client savings	233,686	201,785
Cash - restricted for workers' compensation program	125,031	125,031
	$ 2,117,495	$ 2,145,154
Supplemental disclosure of cash flow information		
Cash paid during the year for interest	$ 45,334	$ 34,718
Supplemental schedule of noncash investing and financing activities		
Construction in progress included in accounts payable	$ 226,174	$ -
Property and equipment purchased on lease	$ 126,146	$ -

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

Hoyleton Youth and Family Services
Notes to Consolidated Financial Statements
June 30, 2023
(With Comparative Totals for 2022)

1. NATURE OF OPERATIONS

Hoyleton Youth and Family Services (the "Organization" or "Hoyleton") is comprised of Hoyleton Youth and Family Services ("HYFS"), Puentes de Esperanza (Bridges of Hope) ("Puentes") and Neighbors for Renewal ("NFR"). Each entity is an Illinois not-for-profit corporation related to the United Church of Christ ("UCC"). Established as an orphanage in 1895, Hoyleton Youth and Family Services now operates a residential treatment program for developmentally disabled adolescents in Hoyleton; the Lehre House in Belleville, providing transitional living to developmentally disabled young men; Schippel House in Salem, serving ages 9 to 21 with significant intellectual, developmental, emotional and/or behavioral challenges; and a variety of community services, including foster care, prevention services, and family counseling in Fairview Heights, East St. Louis, and other communities throughout Southern Illinois. HYFS receives the majority of its revenue from State of Illinois grants and contracts, along with other grants and funding for its programs.

In 2004, HYFS' Latino Outreach Program combined to form Puentes de Esperanza (Bridges of Hope), which provides a wide range of community outreach services for the Latino population, including guidance with the government's legal, medical, and social services systems as well as assistance with interpretation, translation, and advocacy. Puentes receives funding through the UCC and a variety of grants and contracts.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting and financial statement presentation

The accompanying consolidated financial statements of the Organization have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities. Revenues and expenses are recognized in the period in which they are earned or incurred.

Net asset classifications

Financial statement presentation follows the guidance of Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 958-205, as amended by Accounting Standards Update ("ASU") 2016-14. Under FASB ASC 958-205, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions.

- *Net assets without donor restrictions* - Those resources over which the Board of Directors has discretionary control. Designated amounts represent those resources the Board has set aside for a particular purpose.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Net asset classifications (continued)

- *Net assets with donor restrictions* - Net assets received with donor stipulations that limit the use of the donated assets. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. When stipulated time restrictions expire or purpose restrictions are met, these net assets are reclassified to net assets without donor restrictions and reported in the consolidated statement of activities as net assets released from restrictions. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that the resources be maintained in perpetuity with use of income for general operations or donor-restricted purposes.

  Contributions are reported as either net assets with donor restrictions or net assets without donor restrictions depending on if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, net assets with donor restrictions are then reported as net assets without donor restrictions and reported in the consolidated statement of activities as net assets released from restrictions.

Principles of consolidation

The accompanying consolidated financial statements include the accounts of HYFS, Puentes and NFR. All intercompany accounts and transactions have been eliminated.

Use of estimates

Management uses estimates and assumptions in preparing the consolidated 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. Actual results could differ from those estimates.

Cash and cash equivalents

The Organization considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents. The Organization's cash is on deposit at several major domestic financial institutions. At times, bank deposits may be in excess of federally insured limits; however, management believes the Organization is not exposed to significant risk at their banking institutions.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Restricted cash

The Organization maintains cash balances that are held on behalf of clients in the form of a savings account. The State of Illinois requires a portion of funds to be deposited into the account in the name of the client to be provided to the client when they are emancipated from the program. The Organization maintains these deposits in a separate bank account and restricts the use of these amounts in order to maintain cash balances to provide the appropriate amount to clients. The Organization also maintains a cash balance for the workers' compensation program as described in Note 7 to the consolidated financial statements.

Investments

The Organization carries investments in marketable securities with readily determinable fair values and investments in debt securities are reported at their fair values based on quoted prices in active markets in the consolidated statement of financial position. Investment return (loss) includes interest, dividends, fees, unrealized gains and losses, and realized gains and losses on the consolidated statement of activities. Investment income restricted by a donor are reported as net assets without donor restrictions if the restrictions are met (either by passage of time or by use) in the reporting period in which the income is recognized.

Contributions and grants receivable

Unconditional contributions receivable of the Organization are reported at fair value at the date the promise is received. Long-term unconditional contributions receivable are discounted to the anticipated net present value of the future cash flows.

Grants receivable are reported at the amount that the government agency or funding source is billed and the revenue recognized.

Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to bad debt expense and a credit to the receivable or the allowance for uncollectible contributions and grants receivable. As of June 30, 2023 and 2022, management concluded no additional allowance for uncollectible contributions and grants receivable was necessary.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Contracts and other receivables

Contracts and other receivables are uncollateralized amounts from various consumers and third-party payers due under normal trade terms. These receivables are mostly related to fees from governmental and other agencies. Contracts receivable are carried net of allowance for doubtful accounts. The allowance for doubtful accounts is increased by provisions charged to expense and reduced by amounts charged off, net of recoveries. The allowance is maintained at a level considered adequate to provide for potential account losses based on management's evaluation of the anticipated impact on the consolidated statement of financial position of current economic conditions, changes in the character and size of the balance, past and expected future loss experience, and other pertinent factors. The allowance for doubtful accounts, as of June 30, 2023 and 2022, on contracts receivable was $134,831 and $158,436, respectively. The change in the allowance for doubtful accounts is included in miscellaneous expense on the consolidated statement of functional expense. Other receivables had no allowance for doubtful accounts as of June 30, 2023 and 2022.

Property and equipment

Property and equipment are stated at cost. Donated property and equipment are recorded as support at their estimated fair value at the date of donation. All acquisitions of property and equipment in excess of $2,500 are capitalized. Expenditures for major renewals and improvements that increase the useful lives of the respective assets are capitalized. Maintenance and repairs are expensed as incurred. Leasehold improvements are capitalized and amortized over the lesser of the remaining length of the related lease or the estimated useful life of the asset.

Depreciation and amortization of property and equipment is computed using the straight-line method over the following estimated useful lives:

Land improvements	10 years
Buildings and building improvements	5 - 40 years
Furniture and equipment	3 - 10 years
Vehicles	5 - 10 years

Impairment of long-lived assets

The Organization evaluates long-lived assets for impairment on an annual basis. Long-lived assets are considered to be impaired whenever events or changes in circumstances indicate the carrying amount of an asset may not be recoverable from future cash flows. Recoverability of long-lived assets to be held and used is measured by a comparison of the carrying amount of an asset to future cash flows expected to be generated by the asset. When such assets are considered to be impaired, the impairment loss recognized is measured by the amount by which the carrying value of the asset exceeds the fair value of the asset. In the opinion of management, no such impairment existed for the years ended June 30, 2023 and 2022.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Beneficial interests in trusts

The Organization is a beneficiary of trusts in which the donors have established trusts administered by trustees. The Organization has the irrevocable right to receive the income earned on the trust assets in perpetuity or until a specific occurrence happens. The fair value of the trusts held by a third party are measured using the fair value of the Organization's proportionate share of the assets contributed to the trust.

Deferred revenue

Deferred revenues consist of grant advances for program services which have not occurred or expenditures that have not been incurred as of year-end.

Leases

The Organization has multiple operating leases for vehicles and various office equipment. As of July 1, 2022, operating leases are required to be included in the right-of-use ("ROU") assets and lease liabilities on the consolidated statement of financial position. ROU assets represent the Organization's right to use an underlying asset for the lease term and lease liabilities represent the Organization's obligation to make lease payments arising from the lease at the commencement date of the lease. The lease liability is initially and subsequently recognized based on the present value of its future lease payments. The ROU asset is subsequently measured throughout the lease term at the amount of the remeasured lease liability, plus unamortized initial direct costs, plus (minus) any prepaid (accrued) lease payments, less the unamortized balance of lease incentives received and any impairment recognized. Variable payments are included in the future lease payments when those variable payments depend on an index or a rate. For operating leases with a term of one year or less, the Organization has elected to not recognize a lease liability or ROU asset on the consolidated statement of financial position. Instead, lease payments are recognized as expenses on a straight-line basis over the lease term.

The Organization determines if an arrangement is a lease, or contains a lease, at inception of a contract or when the terms of an existing contract are changed. Finance and operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As the Organization's leases do not provide an implicit rate, the Organization uses the incremental borrowing rate of other related notes payable based on the information available at commencement date in determining the present value of lease payments. The lease ROU asset also includes any lease payments made and excludes lease incentives. Option periods are included in the ROU asset and liability when it is reasonably certain the option will be exercised. Rent expense for lease payments is recognized on a straight-line basis over the lease term.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Leases (continued)

For any lease agreements with lease and non-lease components, the Organization has elected to apply the practical expedient that allows equipment leases and their associated maintenance services to be accounted for as a single combined operating lease component. The Organization has elected, for operating leases on office space, to account for operating costs as nonlease components. The Organization is a lessee in lease agreements with third parties that do not have any material restrictions or covenants in their lease agreements, sale-leaseback transactions, land easements or residual value guarantees.

Excess revenue contingency

Fees from governmental and other agencies billed to the Illinois Department of Children & Family Services ("DCFS") is subject to excess revenue determination. Excess revenue is defined as the amount of service fees and governmental grant funding in excess of total allowable and allocable program costs. Each fiscal year, provider agencies, such as HYFS, may retain an amount of program excess revenue subject to certain contractual limits as defined by DCFS. All identified program excess revenue amounts retained by providers must be invested in direct service activities in programs funded by DCFS. Provider agencies unable to demonstrate that retained program excess revenue amounts have been invested appropriately will be subject to forfeiture of the retained funds.

In 2022, DCFS completed a review of the financial statements of Hoyleton for the years ended June 30, 2018 and 2019. The review identified that DCFS funding exceeded allowable costs in those periods. Hoyleton was required to design a spending plan of excess revenue to be reinvested in direct service (non-administrative) activities in programs funded by DCFS in order not to be subject to forfeiture of retained funds. The retained funds were reinvested within 12 months of DCFS acceptance of the spending plan. The Organization implemented and executed the spending plan, which was approved and settled by DCFS, as of June 30, 2022.

Management has assessed and expects excess revenue amounts for the fiscal years 2020, 2021, 2022, and 2023. Management anticipates a spending plan for capital projects to be submitted and approved by DCFS for these excess revenue amounts. At June 30, 2023, DCFS has not provided an estimate of the excess revenue contingency for the fiscal years 2020, 2021, 2022, and 2023. Management does not expect to be subject to forfeiture of funds, therefore no liability has been recorded as of June 30, 2023 and 2022.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Donated assets and services

Donated assets are recorded as contributions at their estimated fair market values at the date of donation. The Organization recognizes contribution revenue for certain services received at the fair value of those services at the date they are received. Contributions of services are recognized if the services received (a) create or enhance nonfinancial assets or (b) require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. However, many individuals volunteer their time and perform a variety of tasks that assist with specific programs, campaign solicitations, and various administrative assignments. These services are not reflected in the consolidated financial statements as they do not meet the criteria noted above. There were no donated services or assets in the fiscal years ended June 30, 2023 and 2022 that meet the criteria for recognition in the consolidated financial statements.

Revenue recognition

Contributions, including promises to give, are considered conditional or unconditional, depending on the nature and existence of any donor or grantor conditions. Promises to give are considered conditional when a measurable barrier and right of return or release exists. The promises to give become unconditional and are recognized as revenue when the barriers upon which they depend are overcome. When the satisfaction of the barrier(s) are accomplished in the same period that the contribution is made, conditional contributions are recorded as unconditional. Unconditional contributions are recognized as revenue when the promise is made.

The Organization derives a significant portion of its revenues from traditional and specialized foster care funded by DCFS. HYFS is contracted with DCFS to manage the cases and provide foster care families with the payments provided by DCFS (pass through revenue). In addition, the Organization contracts with DCFS to provide residential treatment services, therapy, and other clinical services. These government agency grants and contracts, are generally conditional contributions with measurable barriers requiring certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has overcome the barriers by incurring expenditures in compliance with specific contract or grant provisions. If barriers are not overcome, a right to return the funds exists or the funds will not be released to the Organization.

Functional expense allocation

The Organization allocates expenses on a functional basis among various programs and supporting services. Expenses that can be identified with a specific program and supporting service are allocated directly according to their natural expenditure classifications. Other expenses that are attributable to several functions: therefore, expenses require allocation on a reasonable basis that is consistently applied.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Functional expense allocation (continued)

The expenses that are allocated on the basis of estimates of time and effort for specific programs and locations include salaries, employee benefits, and payroll taxes. Professional fees and contract services payments that are not attributable to a specific program, supplies used by staff engaged in shared activities, technology that benefits the entire agency, training fees that are not attributable to a specific program, and insurance that is not identifiable with a specific program are allocated by headcount for specific programs and locations. Occupancy for space, utilities, or services occupied by staff whose salaries are shared and depreciation are allocated on a square footage basis or by headcount for specific programs and locations. Staff engagement and well-being events, miscellaneous costs are allocated to management and general unless they are specifically identifiable with a particular program.

Advertising costs

Advertising costs are expensed as incurred. Advertising costs amounted to $73,735 and $129,742 in the fiscal year ended June 30, 2023 and 2022, respectively. The advertising costs are included in the professional fees and contract service payments within the consolidated statement of functional expense.

Income taxes

The Organizations individually qualify as nonprofit organizations and are exempt from Federal and State income taxes under Section 501(a) of the Internal Revenue Code as an organization described under Section 501(c)(3), except on net income derived from unrelated business activities as defined in the Code. The Organizations do not have unrelated business income, excise taxes, or activities that would threaten the Organizations' tax-exempt status. Accordingly, no provision for federal or state income taxes has been reflected in the consolidated financial statements. HYFS and Puentes each file informational returns.

The Organization has adopted the provisions of FASB ASC 740-10-25 requiring disclosure of uncertain tax positions. There has been no interest or penalties recognized in the consolidated statement of activities nor in the consolidated statement of financial position related to uncertain tax positions as management believes they have appropriate support for any tax positions taken. In addition, no tax positions exist for which it is reasonably possible that the total amounts of unrecognized tax benefits will significantly increase or decrease within the next 12 months. The Organization evaluates any uncertain tax positions on a continual basis through review of its policies and procedures and discussions with outside experts.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Change in accounting principle

In February 2016, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2016-02, Leases (Topic 842), including subsequently issued ASUs, to increase transparency and comparability among organizations by requiring the recognition of right of use ("ROU") assets and lease liabilities on the consolidated statement of financial position. Most prominent among the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases.

The Organization adopted FASB Topic 842, Leases, using the modified-retrospective transition as of July 1, 2022 for the date of initial adoption. The Organization elected the package of practical expedients permitted under the transition guidance within the new standard, which allowed the Organization to not reassess expired or existing contracts for lease identification, the lease classification for any existing or expired leases, or the initial direct costs for any existing leases. The Organization adopted the standard effective July 1, 2022 and recognized and measured leases existing at, or entered into after, July 1, 2022, with certain practical expedients available. Lease disclosures for the year ended June 30, 2022 are made under prior lease guidance in FASB ASC 840. The adoption of ASC 842 on July 1, 2022 did not have an effect on net assets.

The Organization elected the available practical expedients to account for existing capital leases and operating leases as finance leases and operating leases, respectively, under the new guidance, without reassessing (a) whether the contracts contain leases under the new standard, (b) whether classification of capital leases or operating leases would be different in accordance with the new guidance, or (c) whether the unamortized initial direct costs before transition adjustments would have met the definition of initial direct costs in the new guidance at lease commencement.

Reclassifications

Certain reclassifications have been made to the 2022 consolidated financial statements to conform to the current year presentation. There was no impact on the change in net assets for 2022.

Subsequent events

The Organization has evaluated events occurring after the consolidated statement of financial position date through March 29, 2024 in order to determine their potential for recognition or disclosure in the consolidated financial statements.

3. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

Financial assets available for general expenditure, that is, without donor or management restrictions limiting their use, within one year of the consolidated statements of financial position date, comprise the following:

	2023	2022
Financial assets available as of June 30:		
Cash and cash equivalents	$ 1,758,778	$ 1,818,338
Investments	5,583,078	4,402,103
Contracts receivable, net	2,122,542	1,366,162
Other receivables	55,755	-
Contributions and grants receivable, net (due in one year or less)	1,025,007	64,677
	10,545,160	7,651,280
Less: donor restrictions		
Restricted by donor with purpose restrictions	(248,783)	(255,901)
Restricted by donor for capital campaign	(751,686)	-
	(1,000,469)	(255,901)
	$ 9,544,691	$ 7,395,379

The Organization is substantially supported by operating grants, and contributions with and without donor restrictions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Organization must maintain sufficient resources to meet those responsibilities to its donors. Thus financial assets may not be available for general expenditures within one year. As part of the Organization' liquidity measurement, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The Organization maintains its reserves in cash and investment accounts that are liquid for use on demand.

The Organization has historically received approximately 95% of their operating revenue from government agencies for performing services or incurring expenses to run programs. If these services were not performed or programs were not operating, the associated expenses would not be incurred.

The Organization also has several lines of credit to provide operating cash. The total amount available under the lines of credit is $3,500,000. As of June 30, 2023, the Organization has not drawn down on the lines of credit.

4. INVESTMENTS AND FAIR VALUE MEASUREMENTS

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants at the measurement date. The Organization determines the fair value of its financial instruments based on a fair value hierarchy, which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value.

Management determines the fair value measurement valuation policies and procedures, which are subject to Board assessment and approval. At least annually, management determines if the current valuation techniques used in fair value measurements are still appropriate. During the year, there have been no changes in the methodologies used to derive the fair value of the Organization's assets and liabilities.

The standard describes three levels of inputs that may be used to measure fair value:

- Level 1 - Quoted prices in active markets for identical assets or liabilities that the Organization has the ability to access.
- Level 2 - Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in active markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.
- Level 3 - Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities, such as third-party valuations and management's estimate.

Investments consist of money market funds, corporate stocks, fixed income, exchange traded funds, and mutual funds. Following is a description of the valuation methodologies used for instruments measured at fair value on a recurring basis and recognized in the accompanying consolidated statement of financial position, as well as the general classification of such instruments pursuant to the valuation hierarchy.

- *Corporate stocks, Exchange traded funds, and Mutual funds* - The fair value of marketable securities, corporate stocks, and exchange traded funds are valued using quoted market prices in active markets.
- *Fixed income* - Fixed income securities (bonds and certificates of deposits) are valued at the closing price reported in the active market in which the bond is traded.
- *Perpetual trusts* - The value of the beneficial interest in trusts held by others is determined by the fair value on a recurring basis using significant third-party trust valuations and management's estimate of the value of the Organization's proportionate share of the investment.

4. INVESTMENTS AND FAIR VALUE MEASUREMENTS (continued)

- *Charitable remainder trusts* - The value of the charitable remainder trusts are determined by the present value of future cash flows considering the estimated return on the invested assets during the expected terms of the agreements, the contractual payment obligations under the agreements, and a discount rate commensurate with the risks involved.

Investments on the consolidated statement of financial position consisted of the following as of June 30:

	2023	2022
Corporate stocks	$ 435,115	$ 380,383
Fixed income	685,774	1,173,359
Exchange traded funds	809,122	758,821
Mutual funds	2,279,008	1,899,290
Money market funds	1,374,059	190,250
	$ 5,583,078	$ 4,402,103

Investment income (loss), net of fees, consists of the following at June 30:

	2023	2022
Realized losses	$ (826,668)	$ (171,728)
Unrealized gains (losses)	1,193,204	(699,937)
	366,536	(871,665)
Interest and dividends	140,257	336,275
Investment fees	(25,052)	(23,839)
	$ 481,741	$ (559,229)

The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair value as of June 30, 2023:

	Level 1	Level 2	Level 3	Fair Value
Investments at fair market value				
Corporate stocks	$ 435,115	$ -	$ -	$ 435,115
Fixed income	-	685,774	-	685,774
Exchange traded funds	809,122	-	-	809,122
Mutual funds	2,279,008	-	-	2,279,008
	3,523,245	685,774	-	4,209,019
Beneficial interests in trusts				
Perpetual trusts	-	-	1,852,582	1,852,582
Charitable remainder trusts	-	-	134,285	134,285
	-	-	1,986,867	1,986,867
	$ 3,523,245	$ 685,774	$ 1,986,867	$ 6,195,886

4. INVESTMENTS AND FAIR VALUE MEASUREMENTS (continued)

The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair value as of June 30, 2022:

	Level 1	Level 2	Level 3	Fair Value
Investments at fair market value				
Corporate stocks	$ 380,383	$ -	$ -	$ 380,383
Fixed income	-	1,173,359	-	1,173,359
Exchange traded funds	758,821	-	-	758,821
Mutual funds	1,899,290	-	-	1,899,290
	3,038,494	1,173,359	-	4,211,853
Beneficial interests in trusts				
Perpetual trust	-	-	1,804,116	1,804,116
Charitable remainder trusts	-	-	151,584	151,584
	-	-	1,955,700	1,955,700
	$ 3,038,494	$ 1,173,359	$ 1,955,700	$ 6,167,553

Changes in beneficial interest in trusts for the year ended June 30, 2023 are as follows:

	Perpetual Trusts	Charitable Remainder Trusts	Total
Balance, June 30, 2022	$ 1,804,116	$ 151,584	$ 1,955,700
Change in value of perpetual trusts	48,466	-	48,466
Change in value of remainder trusts	-	(17,299)	(17,299)
Balance, June 30, 2023	$ 1,852,582	$ 134,285	$ 1,986,867

4. INVESTMENTS AND FAIR VALUE MEASUREMENTS (continued)

Changes in beneficial interest in trusts for the year ended June 30, 2022 are as follows:

	Perpetual Trusts	Charitable Remainder Trusts	Total
Balance, June 30, 2021	$ 2,097,836	$ 200,092	$ 2,297,928
Change in value of perpetual trusts	(293,720)	-	(293,720)
Change in value of remainder trusts	-	(48,508)	(48,508)
Balance, June 30, 2022	$ 1,804,116	$ 151,584	$ 1,955,700

5. CONTRIBUTIONS AND GRANTS RECEIVABLE

Contributions receivable are recorded as receivables and revenue when received. The Organization distinguishes between contributions received for each net asset category in accordance with donor-imposed restrictions. Unconditional contributions receivable consist of pledges received from various donors, foundations, and governmental agencies for the ongoing capital campaign.

Contributions and grants receivable, on the consolidated statement of financial position as of June 30, consisted of the following:

	2023	2022
Grants receivable	$ 874,767	$ 64,677
Contributions receivable - current portion	150,240	-
Contributions receivable, net - long term portion	278,893	-
	$ 1,303,900	$ 64,677

Contributions receivable are collectible as follows:

Less than one year	$ 150,240
One to five years	301,291
	451,531
Less: discount on contributions receivable	(22,398)
	$ 429,133

Multi-year unconditional contributions receivable are discounted using the discount rate of 3.72% for the year ended June 30, 2023.

6. PROPERTY AND EQUIPMENT

Property and equipment, on the consolidated statement of financial position, consisted of the following:

	2023	2022
Land	$ 203,315	$ 135,315
Land improvements	28,514	28,514
Buildings and building improvements	8,920,253	3,791,276
Furniture and equipment	1,005,787	989,012
Vehicles	966,210	840,064
Software	554,264	554,265
	11,678,343	6,338,446
Accumulated depreciation and amortization	(4,283,127)	(3,946,141)
Construction in progress	328,058	13,037
	$ 7,723,274	$ 2,405,342

Depreciation expense and amortization was $420,474 and $344,314 for the years ended June 30, 2023 and 2022, respectively.

7. WORKERS' COMPENSATION PROGRAM

The Organization was previously self-insured for workers' compensation under a plan approved by the Industrial Commission of Illinois (the Commission). The Organization has engaged the services of professional consultants for an actuarial valuation in determining its liability for the ultimate cost of all outstanding claims as well as incurred but not reported claims. Incurred but not reported claims are estimated based on historical experience and industry data. The estimated liability under the worker's compensation program of $102,186 and $179,264 as of June 30, 2023 and 2022, respectively, is displayed as Workers' Compensation Payable in the accompanying consolidated statement of financial position. Management believes that the estimated self-insurance workers' compensation liability at June 30, 2023 and 2022 is adequate to cover the ultimate liability; however, such estimates may be more or less that the amounts ultimately paid when claims are resolved. In accordance with requirements mandated by the Commission under the Illinois law known as the Workers' Compensation Act, the Organization has established an escrow account as a reserve for workers' compensation claims. The amount in escrow at June 30, 2023 and 2022 was $125,031.

Effective August 15, 2008, the Organization obtained workers' compensation insurance coverage from a commercial insurance provider under an occurrence policy.

8. LEASES

The Organization has various operating leases for office equipment and vehicles utilized for administrative and programmatic purposes. These leases have varying expiration dates up to March 2027, with various terms ranging from 2 to 5 years, and varying monthly payments from $11 to $826.

As a result of adopting the new standards effective July 1, 2022, the Organization recorded net lease assets and lease liabilities of approximately $232,751. Adoption of the new standard does not impact the Organization's change in net assets and had no impact on beginning net assets.

The following summarizes the line items on the consolidated statement of financial position as of June 30, 2023:

Operating leases:	
Right of use assets	$ 183,014
Operating leases:	
Operating lease liability: short-term	69,582
Operating lease liability: long-term	100,398
Total operating lease liabilities	$ 169,980

The following summarizes the line items on the consolidated statement of activities for the year ended June 30, 2023:

Operating leases included in auto & travel expenses	$ 60,632
Short-term leases included in transportation expenses	59,503
Short-term leases included in occupancy expenses	599,381
	$ 719,516

The following summarizes the consolidated cash flow information related to operating leases for the year ended June 30, 2023:

Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows from operating leases	$ (13,034)
Lease assets obtained in exchange for lease obligations:	
Operating leases	$ 232,751

8. LEASES (continued)

The following summarizes the weighted average remaining lease term and discount rate as of June 30, 2023:

Weighted average remaining lease term in years	
Operating leases	2.5
Weighted average discount rate	
Operating leases	7 %

The maturities of lease liabilities, on operating leases, as of June 30, 2023:

Year ending June 30,	
2024	$ 78,402
2025	65,764
2026	28,586
2027	5,870
Total lease payments	178,622
Less: interest	(8,642)
Present value of lease liabilities	169,980
Current portion	(69,582)
	$ 100,398

9. LINES OF CREDIT

The Organization has a $1,000,000 line of credit with a local bank which expired October 2, 2023, however was renewed through October 2, 2024. Interest is at 4.75% and the line is unsecured. The Organization had no outstanding balances on this line of credit at June 30, 2023 or 2022, respectively.

The Organization has a second $1,000,000 line of credit with a local bank that expired December 21, 2023, however was renewed through December 21, 2024. Interest is at 6.25% and secured by accounts receivable. The Organization had no outstanding balances on this line of credit at June 30, 2023 or 2022, respectively.

The Organization has a third $1,000,000 line of credit with a local bank that expired February 8, 2024, however was renewed through February 8, 2025. Interest is at 7.00% and secured by accounts receivable. The Organization had no outstanding balances on this line of credit at June 30, 2023 or 2022, respectively.

9. LINES OF CREDIT (continued)

The Organization has an additional $500,000 line of credit with a local bank that expired July 2, 2023, however was renewed through July 2, 2024. Interest is at 4.75% and the line is unsecured. The Organization had no outstanding balances on this line of credit at June 30, 2023 or 2022, respectively.

10. NOTES PAYABLE

Notes payable are detailed as follows:

	2023	2022
Note payable to Citizens Community Bank, monthly installments of principal and interest of $1,170; interest rate of 4.75%; collateralized by two vans; due November 2022. This was paid off during the year ended June 30, 2023.	$ -	$ 4,616
Note payable to Citizens Community Bank, monthly installments of principal and interest of $1,798 with a balloon payment of $175,260; interest rate of 4.50%; collateralized by the mortgaged property; due July 29, 2026.	211,629	223,399
Note payable to Citizens Community Bank, monthly installments of principal and interest of $1,175 with a balloon payment of $218,140; interest rate of 4.25%; collateralized by the mortgaged property; due July 29, 2026.	232,773	236,891
Note payable to Citizens Community Bank, monthly installments of principal and interest of $1,262 with a balloon payment of $123,055; interest rate of 4.50%; collateralized by the mortgaged property; due July 2026.	148,846	157,106
Note payable to Ally Bank, monthly installments of principal and interest of $725; interest rate of 6.54%; collateralized by a vehicle; due August 2026.	24,273	31,045
Note payable to Ally Bank, monthly installments of principal and interest of $725; interest rate of 6.54%; collateralized by a vehicle; due August 2026.	24,273	31,045
Note payable to Ally Bank, monthly installments of principal and interest of $757; interest rate of 6.24%; collateralized by a vehicle; due September 2026.	26,590	33,036

10. NOTES PAYABLE (continued)

	2023	2022
Note payable to Ally Bank, monthly installments of principal and interest of $713; interest rate of 5.99%; collateralized by a vehicle; due October 2026.	25,089	31,830
Note payable to Ally Bank, monthly installments of principal and interest of $763; interest rate of 6.39%; collateralized by a vehicle; due December 2026.	27,919	34,936
Note payable to Ally Bank, monthly installments of principal and interest of $758; interest rate of 6.14%; collateralized by a vehicle; due February 2027.	29,809	36,731
Note payable to Ally Bank, monthly installments of principal and interest of $757; interest rate of 6.14%; collateralized by a vehicle; due February 2027.	29,765	36,675
Note payable to Ally Bank, monthly installments of principal and interest of $774; interest rate of 6.74%; collateralized by a vehicle; due March 2027.	30,728	37,574
Note payable to Ally Bank, monthly installments of principal and interest of $1,136; interest rate of 4.89%; collateralized by a vehicle; due June 2027.	50,533	60,230
Note payable to Ally Bank, monthly installments of principal and interest of $631; interest rate of 10.59%; collateralized by a vehicle; due June 2028.	35,232	-
Note payable to Ally Bank, monthly installments of principal and interest of $631; interest rate of 10.94%; collateralized by a vehicle; due June 2028.	47,284	-
Note payable to Ally Bank, monthly installments of principal and interest of $631; interest rate of 10.94%; collateralized by a vehicle; due June 2028.	47,284	-
Note payable to Citizens Community Bank, monthly installments of principal and interest of $4,518 with a balloon payment at maturity; interest rate of 7%; collateralized by the mortgaged property; due March 2028.	4,891,300	-
	5,883,327	955,114
Current portion	(133,538)	(101,118)
	$ 5,749,789	$ 853,996

10. NOTES PAYABLE (continued)

The future maturities of the notes payable are as follows:

Year ending June 30,	Principal	Interest	Total
2024	$ 133,538	$ 416,638	$ 550,176
2025	179,143	407,198	586,341
2026	196,678	424,357	621,035
2027	430,227	363,598	793,825
2028	288,433	221,236	509,669
Thereafter	4,655,308	325,872	4,981,180
	$ 5,883,327	$ 2,158,899	$ 8,042,226

11. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consisted of the following as of June 30:

	2023	2022
Subject to expenditure for specified purpose:		
Capital campaign	$ 1,030,579	$ -
Cottage renovations	108,748	108,748
Fight against heroin in Southern Illinois	33,360	33,360
Recreation fund	39,400	39,392
Puentes De Esperanza	8,656	8,579
Lewis Rankin Bypass Trust	10,759	10,759
Community programs	34,489	33,373
Residential programs	5,949	5,949
Other donor restrictions	7,417	15,740
	1,279,357	255,900
Subject to the passage of time:		
Charitable remainder trusts	134,285	151,584
Net assets held in perpetuity:		
Perpetual trusts	1,852,582	1,804,116
	$ 3,266,224	$ 2,211,600

11. NET ASSETS WITH DONOR RESTRICTIONS (continued)

Net assets with donor restrictions released from restriction during the year were as follows:

	2023	2022
Purpose restrictions:		
Puentes de Esperanza	$ 12,908	$ 11,960
Community programs	33,373	9,582
Residential programs	-	4,939
Other donor restrictions	8,318	9,031
	$ 54,599	$ 35,512

Net assets were released from donor restrictions by incurring expense satisfying the restricted purposes or by occurrence of the passage of time or other events specified by donors.

12. COMMITMENTS AND CONTINGENCIES

Litigation

The Organization is not currently involved in any litigation that would arise from the normal course of business. In consultation with legal counsel, management estimates that any existing matters would be resolved without material adverse effect on the Organization's consolidated financial position or results of operations.

Government contracts

The Organization receives some of its funding from financial assistance in the form of contracts from certain governmental agencies under cost-based agreements. The Organization estimates there are no significant liabilities for contract recoveries. This funding requires the Organization to fulfill certain conditions such as provide specific services or incur qualified expenses under grant agreements or contracts. Failure to fulfill the conditions could result in the return of the funds or no release of the funds. No amounts have been reflected in these consolidated financial statements for these contracts until conditions are satisfied.

Risks and uncertainties

The Organization invests in various investment securities. Investment securities are exposed to various risks such as interest rate, credit, and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and such changes could materially affect the amounts reported in the accompanying consolidated statement of financial position .

13. RETIREMENT PLAN

Effective January 1, 2010, the Organization adopted the Hoyleton Youth and Family Services 403(b) Plan (the "Plan") which covers employees of HYFS and Puentes. Employees over the age of twenty-one become eligible for employee deferral contributions from the date of hire if they work more than twenty hours per week. Employees deferring contributions are also eligible for employer contributions on a matching basis, upon hire. In addition, after one year of employment, employees may be eligible for an additional discretionary contribution.

The Plan is a defined contribution plan with employer and employee contributions. Expenses recognized under the Plan described above amounted to $202,594 and $131,994 for the years ended June 30, 2023 and 2022, respectively, which has been included in employee compensation expense in the accompanying consolidated statement of functional expenses.

14. CONCENTRATIONS

HYFS' major programs are dependent upon funds received from the DCFS. The DCFS accounted for approximately 73% and 80% of the Organization's total support and revenue for the years ended June 30, 2023 and 2022, respectively. A significant reduction in these funds would have a material effect on the Organization's financial position. The DCFS made up approximately 72% and 64% of the Organization's gross contracts receivable as of June 30, 2023 and 2022, respectively.

During June 30, 2023 and 2022, the Organization had more than $750,000 of expenditures of federal awards (including both direct and indirect sources) under its grants and contracts from federal and state agencies. Most of the funds received from DCFS are state funding allocations and do not meet the criteria for the definition of sub-recipient of federal dollars.

SUPPLEMENTARY INFORMATION

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To the Board of Directors
Hoyleton Youth and Family Services
Fairview Heights, Illinois

We have audited the consolidated financial statements of Hoyleton Youth and Family Services as of and for the year ended June 30, 2023 and our report thereon dated March 29, 2024, which expressed an unmodified opinion on those consolidated financial statements, appears on pages 1 - 3. Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The information on pages 33 - 34 is presented for purposes of additional analysis and is not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 consolidated financial statements as a whole.

Armanino LLP

Armanino LLP
St. Louis, Missouri

March 29, 2024

Hoyleton Youth and Family Services and Affiliates
Consolidating Schedule of Financial Position
June 30, 2023

	HYFS	Puentes	NFR	Eliminating	Total
ASSETS					
Current assets					
Cash and cash equivalents	$ 1,753,830	$ 4,948	$ -	$ -	$ 1,758,778
Cash - restricted for client savings	233,686	-	-	-	233,686
Cash - restricted for workers' compensation program	125,031	-	-	-	125,031
Investments	5,583,078	-	-	-	5,583,078
Contracts receivable, net	2,100,791	21,751	-	-	2,122,542
Other receivables	55,755	-	-	-	55,755
Contributions and grants receivable, net	828,914	196,093	-	-	1,025,007
Prepaid expenses	113,681	10	-	-	113,691
Due from related parties	468,593	-	-	(468,593)	-
Total current assets	11,263,359	222,802	-	(468,593)	11,017,568
Non-current assets					
Contributions and grants receivable, net	278,893	-	-	-	278,893
IHPA membership interest	236,653	-	-	-	236,653
Right of use asset	183,014	-	-	-	183,014
Property and equipment, net	7,723,274	-	-	-	7,723,274
Beneficial interest in trusts	1,986,867	-	-	-	1,986,867
Total non-current assets	10,408,701	-	-	-	10,408,701
Total assets	$ 21,672,060	$ 222,802	$ -	$ (468,593)	$ 21,426,269
LIABILITIES AND NET ASSETS					
Current liabilities					
Accounts payable	$ 1,093,884	$ -	$ -	$ -	$ 1,093,884
Accrued expenses	1,463,331	26,056	-	-	1,489,387
Workers' compensation payable	102,186	-	-	-	102,186
Operating lease liabilities, current portion	69,582	-	-	-	69,582
Due to related parties	-	464,455	4,138	(468,593)	-
Long-term debt, current portion	133,538	-	-	-	133,538
Deferred revenue	1,671,292	63,123	-	-	1,734,415
Client savings payable	221,440	-	-	-	221,440
Total current liabilities	4,755,253	553,634	4,138	(468,593)	4,844,432
Long-term liabilities					
Operating lease liabilities, net of current portion	100,398	-	-	-	100,398
Long-term debt, net of current portion	5,749,789	-	-	-	5,749,789
Total long-term liabilities	5,850,187	-	-	-	5,850,187
Total liabilities	10,605,440	553,634	4,138	(468,593)	10,694,619
Net assets					
Net assets without restrictions	7,809,052	(339,488)	(4,138)	-	7,465,426
Net assets with restrictions	3,257,568	8,656	-	-	3,266,224
Total net assets	11,066,620	(330,832)	(4,138)	-	10,731,650
Total liabilities and net assets	$ 21,672,060	$ 222,802	$ -	$ (468,593)	$ 21,426,269

Hoyleton Youth and Family Services and Affiliates
Consolidating Schedule of Activities
Year ended June 30, 2023

	HYFS	Puentes	NFR	Eliminating	Total
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS					
Support, revenue, gains, and losses					
Public support					
Fees from governmental and other agencies	$ 22,424,142	$ 35,059	$ -	$ -	$ 22,459,201
Grants from governmental and other agencies	2,260,596	722,984	-	-	2,983,580
Contributions	357,734	3,118	-	-	360,852
Program service fees	-	38,014	-	-	38,014
Special event revenue, net	94,532	-	-	-	94,532
Net assets released from restrictions	41,691	12,908	-	-	54,599
Total public support	25,178,695	812,083	-	-	25,990,778
Other revenue					
Investment income, net	481,701	40	-	-	481,741
Change in IHPA membership interest	59,428	-	-	-	59,428
Gains on disposal of assets	41,214	-	-	-	41,214
Other income	283,017	-	-	-	283,017
Total public support	865,360	40	-	-	865,400
Total support, revenue, gains, and losses	26,044,055	812,123	-	-	26,856,178
Expenses					
Salaries	$ 12,915,273	$ 389,377	$ -	$ -	$ 13,304,650
Employee benefits	1,886,655	44,983	-	-	1,931,638
Payroll taxes	1,444,768	44,568	-	-	1,489,336
Professional fees and contract service payments	1,950,081	39,871	-	-	1,989,952
Supplies	918,146	107,802	-	-	1,025,948
Occupancy	1,522,998	34,181	2,428	-	1,559,607
Technology	185,087	4,422	-	-	189,509
Training	99,097	2,336	-	-	101,433
Auto and travel	445,460	17,078	396	-	462,934
Specific assistance to individuals and families	3,088,312	38,876	-	-	3,127,188
Miscellaneous	121,042	551	72	-	121,665
Insurance	279,920	8,500	138	-	288,558
Depreciation and amortization	414,986	5,488	-	-	420,474
Interest and fees	46,713	-	-	-	46,713
Administrative allocation	(123,682)	123,682	-	-	-
Total expenses	25,194,856	861,715	3,034	-	26,059,605
Change in net assets without donor restrictions	849,199	(49,592)	(3,034)	-	796,573
CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS					
Contributions	1,065,071	12,985	-	-	1,078,056
Change in value of beneficial interests in trusts	31,167	-	-	-	31,167
Net assets released from restrictions	(41,691)	(12,908)	-	-	(54,599)
Change in net assets with donor restrictions	1,054,547	77	-	-	1,054,624
CHANGE IN NET ASSETS	1,903,746	(49,515)	(3,034)	-	1,851,197
Net assets, beginning of year	9,162,874	(281,317)	(1,104)	-	8,880,453
Net assets, end of year	$ 11,066,620	$ (330,832)	$ (4,138)	$ -	$ 10,731,650

SINGLE AUDIT REPORTS AND SCHEDULES

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

To the Board of Directors
Hoyleton Youth and Family Services
Fairview Heights, 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 consolidated financial statements of Hoyleton Youth and Family Services (the "Organization"), which comprise the consolidated statement of financial position as of June 30, 2023, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended and the related notes to the consolidated financial statements, and have issued our report thereon dated March 29, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified.

Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a significant deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's consolidated 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 consolidated financial statements. 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*.

Hoyleton Youth and Family Services's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Organization's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The Organization response was not subjected to the other auditing procedures applied in the audit of the consolidated financial statements and, accordingly, we express no opinion on the response.

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 Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Armanino LLP

ArmaninoLLP
St. Louis, Missouri

March 29, 2024

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM, INTERNAL CONTROL OVER COMPLIANCE, AND ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors
Hoyleton Youth and Family Services
Fairview Heights, Illinois

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Hoyleton Youth and Family Services (the "Organization")'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2023. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the consolidated financial statements of the Organization as of and for the year ended June 30, 2023, and have issued our report thereon dated March 29, 2024, which contained an unmodified opinion on those consolidated financial statements. Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Armanino LLP

ArmaninoLLP
St. Louis, Missouri

March 29, 2024

Hoyleton Youth and Family Services
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal AL Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
Expenditures of Federal Awards			
U.S. Department of Health and Human Services			
Substance Abuse Prevention & Treatment Block Grant			
Pass-through program from:			
Illinois Department of Human Services			
Substance Abuse Prevention & Treatment Block Grant	93.959	43CBZ03247	$ 253,876
Illinois Department of Human Services			
590 Crisis Care System - Block Grants for Prevention and Treatment	93.959	45CBB04237	105,808
			359,684
Total Substance Abuse Prevention & Treatment Block Grant			359,684
Affordable Care Act (ACA) Personal Responsibility Education Program			
Pass-through program from:			
Illinois Department of Human Services			
Public Health Programs (Teen Pregnancy Prevention Prep) -	93.092	FCSBP01836	62,765
Teen Pregnancy Prevention Program			
Pass-through program from:			
Illinois Department of Human Services			
Public Health Programs (Optimally Changing the Map, Tier 1)	93.297	FCSBP05862	78,115
Block Grants for Community Mental Health Services			
Pass-through program from:			
Illinois Department of Human Services	93.958	45CBB04237	217,947
Pass-through program from:			
Illinois Department of Healthcare and Family Services			
ARPA Funds-CCSO Pathway	93.778	HCBS000022	78,133
Child Abuse and Neglect State Grants			
Pass-through program from:			
Illinois Department of Healthcare and Family Services			
Child Death Investigation Task Force	93.669	0336999043	116,332
MaryLee Allen Promoting Safe and Stable Families Program			
Pass-through program from:			
Illinois Department of Healthcare and Family Services			
Immersion Site Wrap Around Services	93.556	0100209013	518,209
Total U.S. Department of Health and Human Services			1,431,185

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

Hoyleton Youth and Family Services
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal AL Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
U.S. Department of Treasury			
Coronavirus State and Local Fiscal Recovery Funds			
Pass-through program from:			
Illinois Department of Human Services			
Substance Use Prevention (FY22)	21.027	FCSAK05122	1,262
Illinois Department of Human Services			
DHS/Refugee-Welcoming Center (FY22)	21.027	FCSAK05122	21,870
Illinois Department of Human Services			
DHS/Refugee-Welcoming Center (FY23)	21.027	FCSAK05122	60,000
			83,132
Total U.S. Department of Treasury			83,132
US Department of Agriculture - Food and Nutrition Service			
Supplemental Nutrition Assistance Program - Child Nutrition Cluster			
Pass-through program from:			
Illinois State Board of Education			
School Breakfast Program	10.555	13-095-006P-00	18,706
National Lunch Program	10.553	13-095-006P-00	30,882
			49,588
Total US Department of Agriculture - Food and Nutrition Service			49,588
U.S. Department of Justice			
Project Safe Neighborhoods Program			
Direct awards			
FY18 PSN Grant-Southern Illinois	16.609	2018-GP-BX-0026	54,310
FY18 PSN Grant-Central Illinois	16.609	2018-GP-BX-4029	158,251
FY19 PSN Grant-Central Illinois	16.609	2019-GP-BX-0077	124,624
Total Project Safe Neighborhoods Program			337,185
Pass-through program from:			
Illinois Department of Human Services	16.575	219031	241,126
Total Victims of Crime Act (VOCA)			241,126
Total U.S. Department of Justice			578,311
Total Expenditures of Federal Awards			$ 2,142,216

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

Hoyleton Youth and Family Services
Notes to Schedule of Expenditures of Federal Awards
June 30, 2023

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Hoyleton Youth and Family Services (the "Organization") under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements*, *Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or limited as to reimbursement. Pass-through entity identifying numbers are presented where available and applicable.

3. INDIRECT COST RATE

The Organization elected to use the de minimis indirect cost rate of 10%.

4. NONCASH ASSISTANCE, FEDERAL INSURANCE AND LOANS/LOAN GUARANTEES

The Organization did not receive any federal noncash assistance, guaranteed loans or federal insurance for any of its programs for the year ended June 30, 2023.

5. SUBRECIPIENT MONITORING

The Organization did not pass-through any federal funds to subrecipients during the year ended June 30, 2023.

Hoyleton Youth and Family Services
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	Yes
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No
Identification of major programs:	

Name of Federal Program or Cluster	AL Number
MaryLee Allen Promoting Safe and Stable Families Program	93.556

Dollar threshold used to distinguish between Type A and Type B programs	$750,000
Auditee qualified as low-risk auditee?	Yes

Hoyleton Youth and Family Services
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

SECTION II - SUMMARY OF FINANCIAL STATEMENT FINDINGS

Finding number:	**2023-001 Accounting Records and Timely Reconciliation**
Criteria:	Accounting records should be completed timely and accurately in regard to account reconciliations, estimate calculations, and financial reporting. Internal controls should be in place and provide reasonable assurance that account records are completed timely and accurately.
Condition:	Hoyleton Youth and Family Services experienced transition along with a shortage of personnel in the accounting department during the year ended June 30, 2023. Throughout the course of audit, we noted that some of the accounting records were not completed timely and accurately in regard to account reconciliations, estimate calculations, and financial reporting.
Cause:	The cause for the lack of complete, accurate, and timely financial information was a result of the transition of financial management and accounting positions during the year under audit.
Effect or potential effect:	Ineffective control over the capturing of financial information timely and accurately could potentially result in material misstatement of the financial statements.
Recommendation:	We recommend that the Organization evaluate the need for adequate resources to perform duties timely as well as continue to evaluate and implement policies and procedures to ensure complete, accurate and timely financial information.
View of responsible officials:	See Corrective Action Plan.

SECTION III - SUMMARY OF FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There are no federal award findings to be reported.

Hoyleton Youth and Family Services
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2023

There were no prior year findings.