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***AUTONOMOUS CASE MANAGEMENT  
OF ST. LOUIS, INC.***  
***FINANCIAL STATEMENTS***  
***JUNE 30, 2022***

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## Independent Auditors' Report

Board of Directors  
Autonomous Case Management of St. Louis, Inc.  
St. Louis, Missouri

### *Opinion*

We have audited the financial statements of Autonomous Case Management of St. Louis, Inc. (the Organization), a not-for-profit organization, which comprise the statement of financial position as of June 30, 2022, and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2022 and 2021, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### *Basis For Opinion*

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

### *Responsibilities Of Management For The Financial Statements*

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

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

### ***Auditors' Responsibilities For The Audit Of The Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 auditing standards generally accepted in the United States of America 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 are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization'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 December 23, 2022 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 solely 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.

*RubinBrown LLP*

December 23, 2022

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**AUTONOMOUS CASE MANAGEMENT OF ST. LOUIS, INC.**

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**STATEMENT OF FINANCIAL POSITION****Assets**

	<b>June 30,</b>	
	<b>2022</b>	<b>2021</b>
<b>Current Assets</b>		
Cash and cash equivalents	\$ 1,319,914	\$ 2,303,934
Investments	4,926,642	4,310,293
Accounts receivable	902,781	383,209
Other receivables	782	—
Prepaid expenses	31,760	30,086
<b>Total Current Assets</b>	<b>7,181,879</b>	<b>7,027,522</b>
<b>Deposits</b>	<b>16,648</b>	<b>18,948</b>
<b>Property And Equipment</b>	<b>23,133</b>	<b>36,470</b>
<b>Total Assets</b>	<b>\$ 7,221,660</b>	<b>\$ 7,082,940</b>

**Liabilities And Net Assets**

<b>Current Liabilities</b>		
Accounts payable	\$ 33,828	\$ 46,085
Accrued payroll related liabilities	274,207	192,889
Refundable advances	219,239	52,631
Other liabilities	4,100	3,700
<b>Total Current Liabilities</b>	<b>531,374</b>	<b>295,305</b>
<b>Net Assets</b>		
Without donor restrictions	6,690,286	6,787,635
<b>Total Net Assets</b>	<b>6,690,286</b>	<b>6,787,635</b>
<b>Total Liabilities And Net Assets</b>	<b>\$ 7,221,660</b>	<b>\$ 7,082,940</b>

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**AUTONOMOUS CASE MANAGEMENT OF ST. LOUIS, INC.**

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**STATEMENT OF ACTIVITIES**

	<b>For The Years Ended June 30,</b>	
	<b>2022</b>	<b>2021</b>
<b>Changes In Net Assets Without Donor Restrictions</b>		
<b>Program Service Fees</b>		
Fees for service - Illinois Department of Aging	\$ 3,458,530	\$ 3,876,453
Fees for service - private pay	90,758	58,986
<b>Total Program Service Fees</b>	<b>3,549,288</b>	<b>3,935,439</b>
<b>Support</b>		
Contributions	5,000	—
Government grants	150,661	102,006
<b>Total Support</b>	<b>155,661</b>	<b>102,006</b>
<b>Other Income (Loss)</b>		
Investment income (loss)	(683,022)	544,863
Gain (loss) on disposal of property and equipment	(3,201)	20,000
Other income	—	442
<b>Total Other Income (Loss)</b>	<b>(686,223)</b>	<b>565,305</b>
<b>Total Revenues, Support, Gains And Other Income (Losses)</b>	<b>3,018,726</b>	<b>4,602,750</b>
<b>Expenses</b>		
Program	2,819,914	2,691,583
Management and general	296,141	443,288
Fundraising	20	33
<b>Total Expenses</b>	<b>3,116,075</b>	<b>3,134,904</b>
<b>Increase (Decrease) In Net Assets Without Donor Restrictions</b>	<b>(97,349)</b>	<b>1,467,846</b>
<b>Net Assets Without Donor Restrictions - Beginning Of Year</b>	<b>6,787,635</b>	<b>5,319,789</b>
<b>Net Assets Without Donor Restrictions - End Of Year</b>	<b>\$ 6,690,286</b>	<b>\$ 6,787,635</b>

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**AUTONOMOUS CASE MANAGEMENT OF ST. LOUIS, INC.**

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**STATEMENT OF FUNCTIONAL EXPENSES****For The Year Ended June 30, 2022**

	<b>Program</b>	<b>Management And General</b>	<b>Fundraising</b>	<b>Total</b>
Salaries	\$ 1,730,043	\$ 91,585	\$ —	\$ 1,821,628
Employee benefits	232,827	16,218	—	249,045
Payroll taxes	144,775	7,159	—	151,934
Total salaries and related costs	2,107,645	114,962	—	2,222,607
Depreciation and amortization	—	12,831	—	12,831
Information technology	250,609	—	—	250,609
Insurance	4,827	13,438	—	18,265
Occupancy	282,079	38,614	—	320,693
Other expenses	19,221	1,379	20	20,620
Professional dues and licenses	—	5,220	—	5,220
Professional fees	—	53,747	—	53,747
Publicity and outreach	—	13,529	—	13,529
Supplies and office	116,253	4,252	—	120,505
Telephone	24,960	36,494	—	61,454
Travel and automobile	14,320	1,675	—	15,995
	\$ 2,819,914	\$ 296,141	\$ 20	\$ 3,116,075

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**AUTONOMOUS CASE MANAGEMENT OF ST. LOUIS, INC.**

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**STATEMENT OF FUNCTIONAL EXPENSES****For The Year Ended June 30, 2021**

	<b>Program</b>	<b>Management And General</b>	<b>Fundraising</b>	<b>Total</b>
Salaries	\$ 1,787,561	\$ 87,951	\$ —	\$ 1,875,512
Employee benefits	220,062	16,204	—	236,266
Payroll taxes	142,266	5,899	—	148,165
Total salaries and related costs	2,149,889	110,054	—	2,259,943
Depreciation and amortization	—	12,122	—	12,122
Information technology	179,289	—	—	179,289
Insurance	6,498	10,929	—	17,427
Occupancy	149,031	178,957	—	327,988
Other expenses	78,996	1,677	33	80,706
Professional dues and licenses	—	7,018	—	7,018
Professional fees	—	71,365	—	71,365
Publicity and outreach	—	7,774	—	7,774
Supplies and office	99,774	21,072	—	120,846
Telephone	24,512	18,514	—	43,026
Travel and automobile	3,594	3,806	—	7,400
	\$ 2,691,583	\$ 443,288	\$ 33	\$ 3,134,904

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# AUTONOMOUS CASE MANAGEMENT OF ST. LOUIS, INC.

## STATEMENT OF CASH FLOWS

	For The Years Ended June 30,	
	2022	2021
<b>Cash Flows From Operating Activities</b>		
Increase (decrease) in net assets	\$ (97,349)	\$ 1,467,846
Adjustments to reconcile increase (decrease) in net assets to net cash from operating activities:		
Depreciation and amortization	12,831	12,122
(Gain) loss on disposal of property and equipment	3,201	(20,000)
Realized (gains) losses on sale of investments	72,140	(187,323)
Unrealized (gains) losses on investments	787,474	(279,639)
Changes in assets and liabilities:		
Accounts receivable	(519,572)	169,629
Other receivables	(782)	240
Prepaid expenses	(1,674)	(9,124)
Deposits	2,300	10,083
Accounts payable	(12,257)	17,780
Accrued payroll related liabilities	81,318	(47,066)
Refundable advances	166,608	8,784
Other liabilities	400	400
<b>Net Cash Provided By Operating Activities</b>	<b>494,638</b>	<b>1,143,732</b>
<b>Cash Flows From Investing Activities</b>		
Purchases of investments	(2,024,486)	(4,833,995)
Proceeds from sale of investments	548,523	4,358,314
Purchases of property and equipment	(2,695)	(2,696)
Insurance proceeds	—	20,000
<b>Net Cash Used In Investing Activities</b>	<b>(1,478,658)</b>	<b>(458,377)</b>
<b>Net Increase (Decrease) In Cash And Cash Equivalents</b>	<b>(984,020)</b>	<b>685,355</b>
<b>Cash And Cash Equivalents - Beginning Of Year</b>	<b>2,303,934</b>	<b>1,618,579</b>
<b>Cash And Cash Equivalents - End Of Year</b>	<b>\$ 1,319,914</b>	<b>\$ 2,303,934</b>

# **AUTONOMOUS CASE MANAGEMENT OF ST. LOUIS, INC.**

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## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2022 And 2021**

### **1. Operations**

Autonomous Case Management of St. Louis, Inc. (the Organization) is a Missouri not-for-profit organization, whose primary purpose is to provide professional and non-professional case management services to elderly and handicapped individuals living in the State of Illinois and the greater metropolitan St. Louis, Missouri area. These services are provided to individuals living in their own homes as well as those confined to nursing homes. The Illinois Department on Aging and individual case management clients provide revenue on a fee-for-service basis.

### **2. Summary Of Significant Accounting Policies**

#### **Basis Of Accounting**

The financial statements of the Organization have been prepared on the accrual basis of accounting.

#### **Basis Of Presentation**

Financial statement presentation follows the requirements of the Financial Accounting Standards Board (FASB) for not-for-profit organizations by presenting assets and liabilities within similar groups and classifying them in a way that provides relevant information about the interrelationships, liquidity, and financial flexibility. As a result, the Organization is required to report information regarding its financial position and activities according to the following classes of net assets:

*Net assets without donor restrictions* - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of management and the Board of Directors.

*Net assets with donor restrictions* - Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. The Organization had no net assets with donor restrictions as of June 30, 2022 or 2021.

#### **Estimates And Assumptions**

The Organization uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from these estimates.

#### **New Accounting Pronouncement**

Effective July 1, 2021, the Organization adopted Accounting Standards Update (ASU) No. 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets* (ASU 2020-07). ASU 2020-07 requires not-for-profits to present contributed nonfinancial assets as a separate line item in the statement of activities and provide additional disclosures about contributions of nonfinancial assets. Contributed nonfinancial assets, commonly referred to as gifts-in-kind, include assets (such as land, buildings and equipment), use of fixed assets or utilities, materials and supplies, intangible assets, services and unconditional promises of those assets. The adoption of ASU 2020-07 under the retrospective method did not impact the Organization's financial statements.

#### **Cash And Cash Equivalents**

The Organization considers all highly-liquid, short-term investments to be cash equivalents.

The Organization maintains its cash balances with financial institutions with strong credit ratings. At times, such investments may be in excess of the Federal Deposit Insurance Corporation (FDIC) insurance limit, which is \$250,000 per financial institution. At June 30, 2022, approximately \$1,081,000 exceeded the FDIC insurance limit.

#### **Investments**

The Organization invests in various investment securities. Marketable investments are carried at market value as quoted on major securities exchanges. Gains and losses on sales of investments are determined on a specific cost identification basis. Unrealized gains and losses are determined based on year-end fair value fluctuations.

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

## **AUTONOMOUS CASE MANAGEMENT OF ST. LOUIS, INC.**

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### Notes To Financial Statements *(Continued)*

#### **Accounts Receivable**

The Organization states accounts receivable at the amount management expects to collect from outstanding balances. Invoices are considered past due once they are over thirty days old. Management provides for probable uncollectible amounts through a charge against earnings and a corresponding increase in a valuation allowance based on its assessment of the current status of individual accounts. Balances still outstanding after management has used reasonable collection efforts are written off through a deduction to the valuation allowance and accounts receivable. Based on management's assessment of collection history and the specific accounts outstanding at the year-end, management has determined that no allowance for uncollectible accounts receivable is necessary as of June 30, 2022 or 2021.

#### **Property And Equipment**

Property and equipment are carried at cost, if purchased, or at fair value, if donated, less accumulated depreciation and amortization computed using the straight-line method. Additions exceeding \$2,500 are capitalized. The assets are depreciated and amortized over useful lives ranging from three to fifteen years.

#### **Support And Revenues**

Unconditional promises to give, including those which are restricted by the donor for a donor-restricted endowment fund, are recognized as support in the period the promises are received and are recorded at the present value of the estimated future cash flows, net of an allowance for uncollectible promises. Conditional promises to give, that is, those with a measurable performance or other barrier, are not recognized as support until the conditions upon which they depend are met.

The Organization reports gifts of cash and other assets as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor restrictions. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

The Organization improves the quality of life for frail, elderly and disabled people living in the community through a variety of case management and support services. The Organization has a contractual arrangement with the Illinois Department of Aging to provide these services at negotiated rates for specific services. The Organization also provides these services directly to individuals. The Organization recognizes revenue over the time period the contracted services are provided. Revenues and related accounts receivable are recorded at their estimated net realizable amounts. Timing of cash flows varies by funder type.

## **AUTONOMOUS CASE MANAGEMENT OF ST. LOUIS, INC.**

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### **Notes To Financial Statements *(Continued)***

Opening and closing balances of accounts receivable for the year ended June 30, 2022 were \$383,209 and \$902,781, respectively. Opening and closing balances of accounts receivable for the year ended June 30, 2021 were \$552,838 and \$383,209, respectively.

A portion of the Organization's revenue is derived from cost-reimbursable state contracts, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures would be reported as refundable advances in the statement of financial position. At June 30, 2022 and 2021, refundable advances in the statement of financial position total \$219,239 and \$52,631, respectively. The Organization received cost-reimbursable government contracts of \$1,713,300 that have not been recognized at June 30, 2022 because qualifying expenditures have not yet been incurred. At June 30, 2022 and 2021, accounts receivable in the statement of financial position do not include any qualifying expenditures that have been incurred but not yet reimbursed.

### **Expense Allocation**

Expenses that are directly identifiable as related to specific functions such as depreciation and amortization, information technology, professional dues and licenses, professional fees, and publicity and outreach are charged directly to those specific functions. Expenses such as salaries, payroll taxes and benefits are allocated to multiple functions based on an analysis of personnel time and related activities. Other expenses are charged to program services and supporting activities based on the nature of the expenditure or based on management's best estimates. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

### **Tax Status**

The Organization constitutes a qualified not-for-profit organization under Section 501(c)(3) of the Internal Revenue Code and is, therefore, exempt from federal income taxes on related, exempt income.

The federal tax returns for tax years ended June 30, 2019 and later remain subject to examination by taxing authorities.

## AUTONOMOUS CASE MANAGEMENT OF ST. LOUIS, INC.

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### Notes To Financial Statements *(Continued)*

#### Subsequent Events

Management has evaluated subsequent events through the date the financial statements were available for issue, which is the date of the Independent Auditors' Report.

### 3. Available Resources And Liquidity

As of June 30, 2022 and 2021, the Organization had the following financial assets available within one year of the statement of financial position date to meet general expenditures:

	2022	2021
Cash and cash equivalents	\$ 1,319,914	\$ 2,303,934
Investments	4,926,642	4,310,293
Accounts receivable	902,781	383,209
Other receivables	782	—
	<u>\$ 7,150,119</u>	<u>\$ 6,997,436</u>

The Organization's goal is to maintain sufficient liquidity to meet short-term operating expenses. To meet liquidity needs, the Organization's investment allocation plan each year sets aside funds in short-term investments, including money market accounts.

### 4. Investments

Investments are recorded at fair value and consist of:

	2022	2021
Exchange-traded funds	\$ 1,198,533	\$ 1,123,848
Mutual funds	3,728,109	3,186,445
	<u>\$ 4,926,642</u>	<u>\$ 4,310,293</u>

Investment income (loss) consists of:

	2022	2021
Interest and dividends	\$ 215,868	\$ 92,482
Investment fees	(39,276)	(14,581)
Realized gains (losses) on sale of investments	(72,140)	187,323
Unrealized gains (losses) on investments	(787,474)	279,639
	<u>\$ (683,022)</u>	<u>\$ 544,863</u>

## AUTONOMOUS CASE MANAGEMENT OF ST. LOUIS, INC.

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### Notes To Financial Statements (*Continued*)

The Organization accounts for certain investments at fair value as required by generally accepted accounting principles. Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. The valuation techniques are required to maximize the use of observable inputs and minimize the use of unobservable inputs.

There are three general valuation techniques that may be used to measure fair value, as described below:

- *Market approach* - Uses prices and other relevant information generated by market transactions involving identical or comparable asset or liabilities.
- *Cost approach* - Based on the amount that currently would be required to replace the service capacity of an asset.
- *Income approach* - Uses valuation techniques to convert future amounts to a present amount based on current market expectations about the future amounts.

Investments measured and reported at fair value are classified and disclosed in one of the following three categories:

- Level 1*      Quoted prices that are readily available in active markets/exchanges for identical investments.
- Level 2*      Pricing inputs other than quoted prices included within Level 1 that are observable for the investment, either directly or indirectly.
- Level 3*      Significant pricing inputs that are unobservable for the investment and includes investments for which there is little, if any, market activity for the investment.



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**AUTONOMOUS CASE MANAGEMENT OF ST. LOUIS, INC.**

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**Notes To Financial Statements (Continued)**

The following are the Organizations investments measured at fair value as of June 30, 2022:

	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
Mutual Funds:				
Allocation - 50% to 70% equity	\$ 256,912	\$ —	\$ —	\$ 256,912
Bank loan	48,072	—	—	48,072
Diversified emerging markets	71,426	—	—	71,426
Fixed income	444,191	—	—	444,191
Foreign large-cap blend	97,943	—	—	97,943
Foreign large-cap growth	65,200	—	—	65,200
Foreign large-cap value	54,458	—	—	54,458
Inflation-protected bond	285,003	—	—	285,003
Intermediate core bond	89,112	—	—	89,112
Large-cap blend	196,657	—	—	196,657
Large-cap growth	156,421	—	—	156,421
Large-cap value	515,852	—	—	515,852
Money market	536,116	—	—	536,116
Muni national intermediate	221,850	—	—	221,850
Muni national short	174,737	—	—	174,737
Short-term bond	209,536	—	—	209,536
Small-cap growth	67,135	—	—	67,135
Small-cap value	57,717	—	—	57,717
World large-stock growth	179,771	—	—	179,771
Exchange-Traded Funds:				
Small-cap blend	101,965	—	—	101,965
Small-cap value	58,574	—	—	58,574
Mid-cap blend	50,389	—	—	50,389
Mid-cap growth	49,861	—	—	49,861
Mid-cap value	58,962	—	—	58,962
Large-cap blend	141,510	—	—	141,510
Large-cap growth	182,274	—	—	182,274
Large-cap value	554,998	—	—	554,998
	<b>\$ 4,926,642</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 4,926,642</b>

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**AUTONOMOUS CASE MANAGEMENT OF ST. LOUIS, INC.**

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**Notes To Financial Statements (Continued)**

The following are the Organizations investments measured at fair value as of June 30, 2021:

	<b>Level 1</b>		<b>Level 2</b>		<b>Level 3</b>		<b>Total</b>
Mutual Funds:							
Allocation - 50% to 70% equity	\$	164,152	\$	—	\$	—	\$ 164,152
Fixed income		374,503		—		—	374,503
Foreign large-cap growth		102,004		—		—	102,004
Foreign large-cap value		197,856		—		—	197,856
Intermediate core bond		157,420		—		—	157,420
Large-cap blend		101,825		—		—	101,825
Large-cap growth		190,474		—		—	190,474
Large-cap value		398,254		—		—	398,254
Money market		398,087		—		—	398,087
Muni national intermediate		203,372		—		—	203,372
Muni national short		150,848		—		—	150,848
Short-term bond		70,456		—		—	70,456
Small-cap growth		79,481		—		—	79,481
Small-cap value		48,394		—		—	48,394
World bond		51,902		—		—	51,902
World small/mid stock		89,880		—		—	89,880
World large-stock growth		407,537		—		—	407,537
Exchange-Traded Funds:							
Small-cap blend		96,059		—		—	96,059
Small-cap value		53,005		—		—	53,005
Mid-cap blend		46,065		—		—	46,065
Mid-cap value		48,461		—		—	48,461
Large-cap blend		162,824		—		—	162,824
Large-cap growth		230,027		—		—	230,027
Large-cap value		487,407		—		—	487,407
	\$	4,310,293	\$	—	\$	—	\$ 4,310,293

During 2022 and 2021, there were no changes in the methods and/or assumptions utilized to derive the fair value of the Organization's investments.

## AUTONOMOUS CASE MANAGEMENT OF ST. LOUIS, INC.

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### Notes To Financial Statements *(Continued)*

#### 5. Property And Equipment

Property and equipment consist of the following:

	2022	2021
Leasehold improvements	\$ 19,974	\$ 23,574
Office equipment	69,543	80,650
Vehicles	29,861	29,861
Software	6,160	13,916
	125,538	148,001
Less: Accumulated depreciation and amortization	102,405	111,531
	\$ 23,133	\$ 36,470

#### 6. Retirement Plan

The Organization sponsors and administers a simplified employee pension plan (the Plan) through Capital Bank and Trust Company. The Plan covers all employees of the Organization who are at least 21 years of age and have been employed at least three of the immediately preceding five plan years. Total discretionary contributions made for the years ended June 30, 2022 and 2021 were \$104,853 and \$102,442, respectively.

#### 7. Concentrations

For the years ended June 30, 2022 and 2021, approximately 97% and 99%, respectively, of total program service fees and support was from the Illinois Department of Aging. As of June 30, 2022 and 2021, approximately 98% and 96%, respectively, of accounts receivable were also from the Illinois Department of Aging.

#### 8. Leases

The Organization leases office facilities under three non-cancellable operating leases: 1) expires on July 31, 2026, with the option to renew for an additional five years, 2) expires on July 31, 2025, with the option to renew for an additional five years, and 3) expires on September 30, 2024. The Organizations pays a monthly base rent as well as common area maintenance charges, as assessed.

## **AUTONOMOUS CASE MANAGEMENT OF ST. LOUIS, INC.**

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### Notes To Financial Statements *(Continued)*

The Organization also leases an office, on a month-to-month basis, in each county in which it renders services in the State of Illinois as required by the programs in the state.

Lease expense amounted to \$278,739 and \$270,851 in 2022 and 2021, respectively, and is included in occupancy expense on the statement of functional expenses. 2021 lease expense includes a lease termination fee.

Future minimum lease payments are due as follows:

<b>Year</b>	<b>Amount</b>
2023	\$ 278,975
2024	302,318
2025	289,775
2026	233,731
2027	19,075
	<hr/>
	\$ 1,123,874
	<hr/>

**Independent Auditors' Report  
On Internal Control Over Financial  
Reporting And On Compliance And Other  
Matters Based On An Audit Of Financial  
Statements Performed In Accordance With  
*Government Auditing Standards***

Board of Directors  
Autonomous Case Management of St. Louis, Inc.  
St. Louis, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Autonomous Case Management of St. Louis, Inc. (the Organization), which comprise the statement of financial position as of June 30, 2022 and 2021, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated December 23, 2022.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the 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 Organization's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

### ***Compliance And Other Matters***

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

### ***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.

*RubinBrown LLP*

December 23, 2022

## Independent Auditors' Report On Supplementary Information

Board of Directors  
Autonomous Case Management of St. Louis, Inc.  
St. Louis, Missouri

We have audited the financial statements of Autonomous Case Management of St. Louis, Inc. (the Organization) as of and for the year ended June 30, 2022 and 2021, and have issued our report thereon dated December 23, 2022, which contained an unmodified opinion on those financial statements. Our audits were performed for the purpose of forming an opinion on the financial statements as a whole.

The Consolidated Year End Financial Reports are presented for the purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*RubinBrown LLP*

December 23, 2022

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# AUTONOMOUS CASE MANAGEMENT OF ST. LOUIS, INC.

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## CONSOLIDATED YEAR END FINANCIAL REPORT For The Year Ended June 30, 2022

All Programs Total				
Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	1,485,172.00	0.00	341,004.00	1,826,176.00
Fringe Benefits	238,617.00	0.00	47,679.00	286,296.00
Travel	6,387.00	0.00	7,933.00	14,320.00
Equipment	0.00	0.00	0.00	0.00
Supplies	363,261.00	0.00	3,599.00	366,860.00
Contractual Services	0.00	0.00	0.00	0.00
Consultant (Professional Services)	0.00	0.00	0.00	0.00
Construction	0.00	0.00	0.00	0.00
Occupancy - Rent and Utilities	251,291.00	0.00	30,788.00	282,079.00
Research and Development	0.00	0.00	0.00	0.00
Telecommunications	24,960.00	0.00	0.00	24,960.00
Training and Education	17,752.00	0.00	1,470.00	19,222.00
Direct Administrative Costs	245,932.00	0.00	50,230.00	296,162.00
Miscellaneous Costs	0.00	0.00	0.00	0.00
All Grant Specific Categories	0.00	0.00	0.00	0.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>2,633,372.00</b>	<b>0.00</b>	<b>482,703.00</b>	<b>3,116,075.00</b>
Indirect Costs	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>2,633,372.00</b>	<b>0.00</b>	<b>482,703.00</b>	<b>3,116,075.00</b>

<b>State Agency</b>	Department On Aging (402)
<b>Program Name</b>	Care Coordination Unit (402-04-1641)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	1,413,650.00	0.00	0.00	1,413,650.00
Fringe Benefits	238,617.00	0.00	0.00	238,617.00
Travel	6,387.00	0.00	0.00	6,387.00
Supplies	287,773.00	0.00	0.00	287,773.00
Occupancy - Rent and Utilities	251,291.00	0.00	0.00	251,291.00
Telecommunications	24,960.00	0.00	0.00	24,960.00
Training and Education	17,752.00	0.00	0.00	17,752.00
Direct Administrative Costs	245,932.00	0.00	0.00	245,932.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>2,486,362.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,486,362.00</b>



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# AUTONOMOUS CASE MANAGEMENT OF ST. LOUIS, INC.

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## CONSOLIDATED YEAR END FINANCIAL REPORT For The Year Ended June 30, 2022

<b>State Agency</b>	Department On Aging (402)
<b>Program Name</b>	CCU Workforce Retention (402-04-2815) <i>This program was added by the grantee</i>
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	61,561.00	0.00	0.00	61,561.00
Supplies	150.00	0.00	0.00	150.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>61,711.00</b>	<b>0.00</b>	<b>0.00</b>	<b>61,711.00</b>

<b>State Agency</b>	Department On Aging (402)
<b>Program Name</b>	FY2022 / 2023 Emergency Senior Services (402-04-2556)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	9,961.00	0.00	0.00	9,961.00
Supplies	75,338.00	0.00	0.00	75,338.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>85,299.00</b>	<b>0.00</b>	<b>0.00</b>	<b>85,299.00</b>

<b>Program Name</b>	Other grant programs and activities
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Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	0.00	0.00	341,004.00	341,004.00
Fringe Benefits	0.00	0.00	47,679.00	47,679.00
Travel	0.00	0.00	7,933.00	7,933.00
Supplies	0.00	0.00	3,599.00	3,599.00
Occupancy - Rent and Utilities	0.00	0.00	30,788.00	30,788.00
Training and Education	0.00	0.00	1,470.00	1,470.00
Direct Administrative Costs	0.00	0.00	50,230.00	50,230.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>482,703.00</b>	<b>482,703.00</b>

<b>Program Name</b>	All other costs not allocated
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Category	State	Federal	Other	Total
	0.00	0.00	0.00	0.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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# AUTONOMOUS CASE MANAGEMENT OF ST. LOUIS, INC.

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## CONSOLIDATED YEAR END FINANCIAL REPORT For The Year Ended June 30, 2021

All Programs Total				
Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	1,591,482.00	0.00	288,686.00	1,880,168.00
Fringe Benefits	238,229.00	0.00	37,991.00	276,220.00
Travel	0.00	0.00	3,594.00	3,594.00
Equipment	0.00	0.00	0.00	0.00
Supplies	281,912.00	0.00	2,546.00	284,458.00
Contractual Services	0.00	0.00	0.00	0.00
Consultant (Professional Services)	0.00	0.00	0.00	0.00
Construction	0.00	0.00	0.00	0.00
Occupancy - Rent and Utilities	119,413.00	0.00	29,618.00	149,031.00
Research and Development	0.00	0.00	0.00	0.00
Telecommunications	24,512.00	0.00	0.00	24,512.00
Training and Education	12,689.00	0.00	60,911.00	73,600.00
Direct Administrative Costs	246,289.00	0.00	197,032.00	443,321.00
Miscellaneous Costs	0.00	0.00	0.00	0.00
All Grant Specific Categories	0.00	0.00	0.00	0.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>2,514,526.00</b>	<b>0.00</b>	<b>620,378.00</b>	<b>3,134,904.00</b>
Indirect Costs	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>2,514,526.00</b>	<b>0.00</b>	<b>620,378.00</b>	<b>3,134,904.00</b>

<b>State Agency</b>	Department On Aging (402)
<b>Program Name</b>	Care Coordination Unit (402-04-1641)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	1,558,426.00	0.00	0.00	1,558,426.00
Fringe Benefits	238,229.00	0.00	0.00	238,229.00
Supplies	212,962.00	0.00	0.00	212,962.00
Occupancy - Rent and Utilities	119,413.00	0.00	0.00	119,413.00
Telecommunications	24,512.00	0.00	0.00	24,512.00
Training and Education	12,689.00	0.00	0.00	12,689.00
Direct Administrative Costs	246,289.00	0.00	0.00	246,289.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>2,412,520.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,412,520.00</b>

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# AUTONOMOUS CASE MANAGEMENT OF ST. LOUIS, INC.

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## CONSOLIDATED YEAR END FINANCIAL REPORT For The Year Ended June 30, 2021

<b>State Agency</b>	Department On Aging (402)
<b>Program Name</b>	FY21 Emergency Senior Services (402-04-2438)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	33,056.00	0.00	0.00	33,056.00
Supplies	68,950.00	0.00	0.00	68,950.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>102,006.00</b>	<b>0.00</b>	<b>0.00</b>	<b>102,006.00</b>

<b>Program Name</b>	Other grant programs and activities
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Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	0.00	0.00	288,686.00	288,686.00
Fringe Benefits	0.00	0.00	37,991.00	37,991.00
Travel	0.00	0.00	3,594.00	3,594.00
Supplies	0.00	0.00	2,546.00	2,546.00
Occupancy - Rent and Utilities	0.00	0.00	29,618.00	29,618.00
Training and Education	0.00	0.00	60,911.00	60,911.00
Direct Administrative Costs	0.00	0.00	197,032.00	197,032.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>620,378.00</b>	<b>620,378.00</b>

<b>Program Name</b>	All other costs not allocated
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Category	State	Federal	Other	Total
	0.00	0.00	0.00	0.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>