

NORTH CENTER FOR HANDICAPPED
CHILDREN
REPORT FOR THE YEAR ENDED
JUNE 30, 2020

TENTATIVE AND PRELIMINARY - FOR DISCUSSION PURPOSES ONLY

NORTH CENTER FOR HANDICAPPED CHILDREN
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TENTATIVE AND PRELIMINARY - FOR DISCUSSION PURPOSES ONLY

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
North Center for Handicapped Children

We have audited the accompanying financial statements of North Center for Handicapped Children, ("Center"), (an Illinois not-for-profit corporation), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities and changes in net assets without donor restrictions, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of North Center for Handicapped Children as of June 30, 2020, and the changes in its net assets without donor restrictions and its cash flows for the year then ended in accordance with U.S. generally accepted accounting principles.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The information on pages 12 through 14 is presented for purposes of additional analysis and is 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 supplementary information, except for the Schedules of Program Costs and Program Revenues, which are part of the Consolidated Financial Report submission to the State of Illinois and which are marked "unaudited" on which we express no opinion, 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 U.S. generally accepted auditing standards. In our opinion, the supplementary information except for the Schedules of Program Costs and Program Revenues, which are marked "unaudited", is fairly stated in all material respects in relation to the financial statements as a whole.

Certified Public Accountants

Deerfield, Illinois
TBD

NORTH CENTER FOR HANDICAPPED CHILDREN
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2020

ASSETS

Current Assets	
Cash and cash equivalents	\$ 149,394
Investments	102,753
Tuition and fees receivable	17,902
Prepaid insurance	<u>3,726</u>
Total current assets	273,775
Net property and equipment	<u>30,157</u>
TOTAL ASSETS	<u>\$ 303,932</u>

LIABILITIES AND NET ASSETS

Current Liabilities	
Accounts payable and accrued liabilities	\$ 45,725
Notes payable	<u>77,329</u>
Total current liabilities	123,054
Long-Term Liabilities	
Note payable	48,336
Net assets without donor restrictions	<u>132,542</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 303,932</u>

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

NORTH CENTER FOR HANDICAPPED CHILDREN
 STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS WITHOUT
 DONOR RESTRICTIONS
 FOR THE YEAR ENDED JUNE 30, 2020

Revenues and Support	
Program service fees	
Tuition and other fees	\$ 264,626
Purchased care	<u>131,479</u>
Total program service fees	<u>396,105</u>
Public support	
Contributions	195,736
Donated use of facilities	<u>26,250</u>
Total public support	<u>221,986</u>
Investment Income	
Interest and dividend income	5,075
Net unrealized investment income	<u>647</u>
Total investment income	<u>5,722</u>
Total revenues and support	<u>623,813</u>
Expenses	
Program expenses	665,812
Management and general	<u>39,407</u>
Total expenses	<u>705,219</u>
Change in Net Assets	(81,406)
Net Assets - Beginning of Year	<u>213,948</u>
Net Assets - End of Year	<u>\$ 132,542</u>

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

**NORTH CENTER FOR HANDICAPPED CHILDREN
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020**

	D.T. 1 Over 21 Program	Leisure Time Program	Respite Program	Bus Driver Reimbursement Program	Total Program Expenses	Management and General	Total
Personnel Services							
Salaries	\$ 188,195	\$ 6,014	\$ 65,503	\$ 38,820	\$ 298,532	\$ 8,995	\$ 307,527
Respite workers	-	-	73,797	-	73,797	-	73,797
Audit and other professional services	-	-	-	-	-	18,000	18,000
Payroll taxes	16,143	516	5,619	3,330	25,608	772	26,380
Health coverage	24,920	-	-	-	24,920	-	24,920
Consultants	9,117	1,753	-	-	10,870	-	10,870
Pension plan contributions and expense	7,366	-	-	-	7,366	-	7,366
Workers' compensation	4,184	134	1,456	863	6,637	200	6,837
Payroll expense	1,457	47	507	301	2,312	70	2,382
Total Personnel Services	251,382	8,464	146,882	43,314	450,042	28,037	478,079
Consumable Supplies							
Other supplies	1,737	66	1,276	-	3,079	-	3,079
Food	1,308	-	-	-	1,308	-	1,308
Educational materials	179	-	-	-	179	-	179
Total Consumable Supplies	3,224	66	1,276	-	4,566	-	4,566
Occupancy							
Rent	66,804	10,254	6,626	-	83,684	7,416	91,100
Insurance	9,524	362	6,997	-	16,883	-	16,883
Depreciation of property and equipment	7,742	-	7,742	-	15,484	-	15,484
Utilities	9,646	367	7,088	-	17,101	-	17,101
Repairs and maintenance	2,397	91	1,761	-	4,249	-	4,249
Total Occupancy	96,113	11,074	30,214	-	137,401	7,416	144,817
Transportation							
Client travel	46,584	24,895	-	-	71,479	-	71,479
Office and Miscellaneous							
Telephone	658	339	912	-	1,909	463	2,372
Other expenses	272	35	61	47	415	3,491	3,906
Total Office and Miscellaneous	930	374	973	47	2,324	3,954	6,278
Total Expenses	\$ 398,233	\$ 44,873	\$ 179,345	\$ 43,361	\$ 665,812	\$ 39,407	\$ 705,219

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

NORTH CENTER FOR HANDICAPPED CHILDREN

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2020

DECREASE IN CASH AND CASH EQUIVALENTS

Cash Flows From Operating Activities:

Change in net assets	\$ (81,406)
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Adjustments to reconcile change in net assets to net cash used by operating activities:

Depreciation expense	15,484
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(Increase) decrease in:

Tuition and fees receivable	33,969
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Prepaid insurance	(3,726)
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Increase (decrease) in:

Accounts payable and accrued liabilities	18,821
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Total adjustments	64,548
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Net cash used by operating activities	(16,858)
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Cash Flows From Investing Activities:

Proceeds from sale of marketable securities	42,328
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Cash Flows From Financing Activities:

Net repayments under line of credit	(65,089)
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Proceeds from notes payable	125,665
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Net cash provided by financing activities	60,576
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Net Increase In Cash and Cash Equivalents	86,046
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Cash and Cash Equivalents - Beginning of Year	63,348
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Cash and Cash Equivalents - End of Year	\$ 149,394
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Supplemental Disclosures

Cash paid for interest	\$ 3,471
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The accompanying notes are an integral part of these financial statements.

NORTH CENTER FOR HANDICAPPED CHILDREN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

1 - Nature of the Organization

North Center for Handicapped Children, d/b/a North Center ("Center"), functions as an educational and multi-disciplinary therapy facility for Chicago's developmentally disabled. The Center is supported through tuition, grants, and fees for service from the State of Illinois Department of Human Services. The Center is headquartered at 5104 W. Belmont, with an additional facility at 3620 W. Wrightwood in Chicago.

2 - Summary of Significant Accounting Policies

The accompanying financial statements are prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles.

The preparation of financial statements using the accrual basis in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

The Center treats all highly liquid investments available for current use with an initial maturity of three months or less as cash equivalents.

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Investment in certificates of deposits are reported at cost, plus interest.

The Center capitalizes property and equipment over \$1,000. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Property and equipment is depreciated using the straight-line method over estimated useful lives ranging from five years for furniture and vehicles to fifteen years for leasehold improvements.

The Center reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. All of the Center's net assets were classified as net assets without donor restrictions at June 30, 2020.

Contributions are recognized as support when received or when contractually pledged. Program service fee revenue and purchased care revenue are recognized when earned.

Tuition and fees receivable arise in the normal course of the Center's activities. The Center recognizes an allowance for losses on tuition and fees receivable in an amount equal to the estimated probable losses. The allowance is based on an analysis of historical bad debt experience, current receivables aging, and expected future write-offs. As of June 30, 2020, management has determined that no allowance for doubtful accounts is deemed necessary for tuition and fees receivable.

Expenses which are easily and directly associated with a particular program or supporting service are allocated directly to that functional category. Other indirect expenses are allocated between program and supporting services based on direct charges and other appropriate methods determined by management. The costs of providing various programs and other activities have been summarized on a functional basis in the statement of functional expenses.

NORTH CENTER FOR HANDICAPPED CHILDREN

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020

The Center is exempt from income taxes under section 501(c)(3) of the Internal Revenue Code (IRC). In addition, the Center qualifies for the charitable contribution deduction under IRC Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under IRC Section 509(a). Accordingly, no provision for income taxes is reflected in the accompanying financial statements.

The Center's tax filings are subject to audit by various taxing authorities. In evaluating the Center's activities, management believes its position of tax-exempt status is based on current facts and circumstances and there have been no uncertain positions taken related to recording income taxes. In the opinion of management there are no activities unrelated to the purpose of the Center and therefore no tax is to be recognized.

It is the policy of the Center to include in the statement of activities penalties and interest assessed by income taxing authorities in management and general expenses. There are no penalties or interest from taxing authorities included in management and general expenses for the year ended June 30, 2020.

3 - Concentration of Credit Risk

The Center maintains cash accounts at two financial institutions and has credit risk for balances in excess of federally insured limits.

The Center received 53% of its total revenues from the State of Illinois Department of Human Services (IDHS), and 35% from the Foundation for Developmentally Handicapped (FDH, a related party) for the year ended June 30, 2020. (See Note 8)

At June 30, 2020, receivables from IDHS and FDH accounted for 99.5% and 0.5% of the total tuition and fees receivables, respectively.

4 - Investments

The Center's investments consist of certificates of deposit and debt securities recorded at fair value as summarized below. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority; Level 2 inputs consist of observable inputs other than quoted market prices for identical assets; and Level 3 inputs are unobservable and have the lowest priority.

The fair value measurements and levels within the fair value hierarchy of those measurements for the assets reported at fair value on a recurring basis at June 30, 2020, are as follows:

	<u>2019</u>	<u>Level 2</u>	<u>Total</u>
Certificates of deposit	\$ 39,895	\$ -	\$ 39,895
Corporate bonds	-	42,634	42,634
US Treasury bonds	-	20,224	20,224
Total	<u>\$ 39,895</u>	<u>\$ 62,858</u>	<u>\$ 102,753</u>

NORTH CENTER FOR HANDICAPPED CHILDREN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

5 - Property and Equipment

Property and equipment consisted of the following at June 30, 2020:

Vehicles	\$	159,018
Furniture and fixtures		<u>97,728</u>
 Total		 256,746
Less: accumulated depreciation		<u>226,589</u>
 Net property and equipment	 \$	 <u>30,157</u>

6 - Liquidity and Availability of Financial Assets

The following reflects the Center's financial assets as of June 30, 2020. None of the Center's assets are restricted as to use.

Cash and cash equivalents.	\$	149,394
Investments		102,753
Tuition and fees receivable		<u>17,902</u>
 Financial assets at June 30, 2020, available for general expenditures within one year	 \$	 <u>270,049</u>

The Center regularly monitors liquidity required to meet its operating needs and contractual commitments. The financial assets maintained by the Center are held in interest bearing checking and money market accounts, certificates of deposit and debt securities.

7 - Line of Credit

The Center has a \$75,000 revolving line of credit agreement with a bank, which matures on March 10, 2021. Interest is payable monthly at a prime-based interest rate, which was 5.5% at June 30, 2020. The borrowings are secured by substantially all of the Center's assets. There were no outstanding borrowings at June 30, 2020.

8 - Commitments and Related Party Transactions

The Center rents its operating facilities from FDH, a related party, with which the Center has board members in common. Management estimates the fair market value of the rent to be \$86,250 annually. During the year ended June 30, 2020, the Center paid \$60,000; therefore, revenue and expenses includes an in-kind contribution of \$26,250.

The related party lease expires June 30, 2025. The Center also rents storage space in Chicago, Illinois on a month to month basis. Rent expense aggregated \$91,100 for the year ended June 30, 2020. Future minimum annual rental under the facility lease aggregate \$60,000 annually through June of 2020.

The Center also received reimbursement of payroll costs from FDH aggregating \$31,212 and contributions aggregating \$160,000. The Center incurred \$71,578 in bus service costs paid to FDH.

NORTH CENTER FOR HANDICAPPED CHILDREN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

9 - Defined Contribution Retirement Plan

The Center sponsors a 403(b) plan ("Plan"), covering all eligible employees. The Plan provides for matching contributions by the Center of up to 3% of employee contributions. The Center contributed \$6,241 to the Plan in the year ended June 30, 2020.

10 - Notes Payable

In April of 2020, the Center entered into a \$50,000 promissory note agreement with a lender. The note bears interest at 1% until October 16, 2021 and 5.75% thereafter through April 17, 2025, the date of maturity. Principal payments are variable through the loan term. The loan was made pursuant to the City of Chicago's Small Business Resiliency Fund Program. The program was created to assist small business owners and nonprofits whose operations have been impacted by the Coronavirus Disease ("COVID-19") pandemic. The proceeds are required to be used for working capital. At least 50% of proceeds should be applied toward payroll and commitment to retain the workforce at 50% of pre-COVID-19 levels.

During April of 2020, the Center also received loan proceeds from a bank in the amount of \$75,665. The loan bears interest at 1% per annum, with monthly payments of principal and interest of \$4,258 commencing on November 30, 2020 through April 30, 2022, the date of maturity.

The loan was made pursuant to the Paycheck Protection Program ("PPP"). Established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"), the PPP provides loans to qualifying organizations in amounts up to 2.5 times their average monthly payroll expenses.

PPP loans and accrued interest are forgivable after a "covered period" (eight or 24 weeks) as long as the borrower maintains its payroll levels and uses the loan proceeds for eligible purposes, including payroll, benefits, rent, and utilities. The forgiveness amount will be reduced if the borrower terminates employees or reduces salaries during the covered period. The Center intends to use the PPP loan proceeds for the purposes consistent with PPP rules to make it eligible for loan forgiveness. The Center will record forgiveness upon being legally released from the loan obligation. No forgiveness income has been recorded for the year ended June 30, 2020.

Future maturities of notes payable are as follows:

2021	\$ 1,664
2022	11,987
2023	12,143
2024	12,798
2025	<u>11,408</u>
Total	<u>\$ 50,000</u>

The schedule above has been revised to reflect changes in notes payable as a result of events described in Note 11 - Subsequent Events.

11 - Subsequent Events

Management has evaluated subsequent events through December XX, 2020, the date when the financial statements were available to be issued.

NORTH CENTER FOR HANDICAPPED CHILDREN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

In November of 2020, the Center applied for and received loan forgiveness on their \$75,665 PPP Loan. The conditions for forgiveness were met in October of 2020. As a result, the note payable is classified as current on the June 30, 2020 financial statements.

In December of 2020, the Center received a grant of \$143,440 from the Illinois Department of Healthcare and Family Services. The grant supports organizations providing care to IDHS Medical Assistance Program recipients. The grant provides an infusion of funds to cover health care related expenses and expenditures made despite losses of revenue due to the COVID-19 pandemic.

12 - Going Concern

As shown in the accompanying financial statements, the Center incurred a net decrease in net assets of \$81,406 for the year ended June 30, 2020. The Center's operations were impacted as a result of the COVID-19 pandemic. This includes a temporary closure of its operations and an overall decrease in program enrollment. To support its operations during the pandemic, the Center obtained additional financing of approximately \$125K and received approximately \$40K in payroll retention grants from the State of Illinois. These factors as well as ongoing concerns due to the pandemic, there is uncertainty related to the Center's ability to continue as a going concern. Management has performed an evaluation of conditions and determined that increasing their funding and service revenue would alleviate this uncertainty. In response, the Center is offering a State of Illinois supported Virtual Community Day Center to increase enrollment. The Center also increased their hourly rate for respite workers to increase worker onboarding. FDD, a related party, has provided a support letter, stating that they will support the operations of the Center through December 6, 2020. The Center has also applied for a business interruption grant for which the outcome is pending. See Note 11 - Subsequent Events for a description of a State grant received.

SUPPLEMENTARY INFORMATION

TENTATIVE AND PRELIMINARY - FOR DISCUSSION PURPOSES ONLY

**NORTH CENTER FOR HANDICAPPED CHILDREN
SCHEDULE OF ACTIVITIES AND CHANGES IN NET ASSETS
WITHOUT DONOR RESTRICTIONS
FOR THE YEAR ENDED JUNE 30, 2020**

	PROGRAMS						Investment Fund	Total
	D.T. 1 Over 21 Program	Leisure Time Program	Respite Program	Bus Driver Reimbursement Program	Total			
Revenues and Support								
Program service fees	\$ 233,414	\$ -	\$ -	\$ 31,212	\$ 264,626	\$ -	\$ 264,626	
Purchased care	-	-	131,479	-	131,479	-	131,479	
Contributions	8,336	-	-	-	8,336	187,400	195,736	
Donated use of facilities	19,249	2,955	1,909	-	24,113	2,137	26,250	
Interest and dividend income	-	-	-	-	-	5,075	5,075	
Net unrealized investment income	-	-	-	-	-	647	647	
Total Revenue and Support	260,999	2,955	133,388	31,212	428,554	195,259	623,813	
Expenses								
Personnel services	251,382	8,464	146,882	43,314	450,042	-	450,042	
Consumable supplies	3,224	66	1,276	-	4,566	-	4,566	
Occupancy	96,113	11,074	30,214	-	137,401	-	137,401	
Transportation	46,584	24,895	-	-	71,479	-	71,479	
Office and miscellaneous	930	374	973	47	2,324	-	2,324	
Management and general	21,764	867	16,776	-	39,407	-	39,407	
Total Expenses	419,997	45,740	196,121	43,361	705,219	-	705,219	
Change in Net Assets	\$ (158,998)	\$ (42,785)	\$ (62,733)	\$ (12,149)	(276,665)	195,259	(81,406)	
Net Assets - Beginning of Year					-	213,948	213,948	
Fund Transfers					276,665	(276,665)	-	
Net Assets - End of Year					\$ -	\$ 132,542	\$ 132,542	

See the accompanying independent auditors' report.

**NORTH CENTER FOR HANDICAPPED CHILDREN
SCHEDULE OF PROGRAM COSTS - UNAUDITED
FOR THE YEAR ENDED JUNE 30, 2020**

Line #	Account Title	Unaudited	Unaudited	Unaudited	Unaudited	Program 3
		Agency Total	All Other Not Allocated	Develop Training	Respite Care	
	Program Expenses:					
1.	Program Staff Salaries	372,329	44,834	188,195	139,300	
2.	Program Clerical Staff Salaries					
3.	Program Payroll Taxes and Fringe Benefits	66,843	5,191	54,070	7,582	
4.	Program Consultants	10,870	1,753	9,117		
5.	Consumer Wages and Fringe Benefits					
6.	Medicine and Drugs					
7.	All Other Program Equipment and Supplies	3,258	66	1,916	1,276	
8.	Staff Transportation					
9.	Client Transportation	71,479	24,895	46,584		
10.	Transportation To / From School					
11.	Direct Service Staff Conferences and Conventions					
12.	Program Insurance	16,883	362	9,524	6,997	
13.	Direct Client Specific Assistance					
14.	Telecommunication Costs Assigned to Program	1,909	339	658	912	
15.	Foster Care Payments					
16.	Other (Specify) - Field Trips, Postage, etc.	415	82	272	61	
17.	Total Program Expenses (Sum Lines 1 - 16)	543,986	77,522	310,336	156,128	
	Support Expenses:					
18.	Support Salaries					
19.	Support Payroll Taxes and Fringe Benefits					
20.	Dietary Supplies	1,308		1,308		
21.	Housekeeping and Laundry Supplies					
22.	Other (Specify)					
23.	Total Support Expenses (Sum Lines 18 - 22)	1,308		1,308		
	Occupancy Expenses:					
24.	Occupancy Salaries					
25.	Occupancy Payroll Taxes and Fringe Benefits					
26.	Building & Equip. Operations and Maintenance	21,350	458	12,043	8,849	
27.	Vehicle Depreciation					
28.	All Other Depreciation & Amortization	15,484		7,742	7,742	
29.	Vehicle Rent					
30.	All Other Lease / Rent / Taxes	83,684	10,254	66,804	6,626	
31.	Equipment Under \$500					
32.	Mortgage & Installment Interest					
33.	Operating Interest					
34.	Other (Specify)					
35.	Total Occupancy Expenses (Sum Lines 24 - 34)	120,518	10,712	86,589	23,217	
	Administrative and Office Expenses:					
36.	Administrative Salaries					
37.	Administrative Payroll Taxes and Fringe Benefits					
38.	Administrative Consultants					
39.	Telecommunication Costs Not Assigned to Program					
40.	Office Supplies and Equipment					
41.	Allocation of Management and General (G & A)	39,407	867	21,764	16,776	
42.	Other (Specify)					
43.	Total Administrative Expenses (Sum Lines 36 - 42)	39,407	867	21,764	16,776	
44.	Total Expenses (Sum Lines 17, 23, 35, 43)	705,219	89,101	419,997	196,121	
	Non-reimbursable Expenses:					
45.	Depr. on DMHDD Funded Capital Assets Incl. Above	15,484		7,742	7,742	
46.	Cost of Prod. and Workshop Client Wages Incl. Above					
47.	Other (Specify)					
48.	Total Non-Reimbursable Expenses (Sum Lines 45 - 47)	15,484		7,742	7,742	
49.	Net Expenses (Line 44 minus Line 48)	689,735	89,101	412,255	188,379	

See the accompanying independent auditors' report

**NORTH CENTER FOR HANDICAPPED CHILDREN
SCHEDULE OF PROGRAM REVENUES - UNAUDITED
FOR THE YEAR ENDED JUNE 30, 2020**

Line #	Account Title	Unaudited	Unaudited	Unaudited	Unaudited
		Agency Total	All Other Not Allocated	Program 1 Dev. Train	Program 2 Respite
	Fees + Purchase of Service:				
1.	Department of Aging				
2.	Department of Children and Family Services				
3.	Department of Corrections				
4.	Medicaid Rehab Option (MRO) Payments				
5.	Department of Human Services	330,243	31,798	166,966	131,479
6.	Department of Public Aid				
7.	Department of Public Health				
8.	Local Education Agency / School District				
9.	Local Government				
10.	Federal Government				
11.	Other Government Agencies				
12.	Client / Family Pgm Fees (incl. SSI, SSA, pensions)	34,650		34,650	
13.	Special Service Fees for Individual Clients				
14.	Diagnostic Service Fees				
15.	Other (Specify) Bus Driver Reimbursement Program	31,212	31,212		
16.	Total Fees + Purchase of Services (Sum Lines 1 - 15)	396,105	63,010	201,616	131,479
	Grant Revenues				
17.	Department of Aging				
18.	Department of Children and Family Services				
19.	Department of Corrections				
20.	donated/Certified Funds Initiative (DFI / CFI)				
21.	Department of Human Services				
22.	Department of Public Aid				
23.	Department of Public Health				
24.	Local Education Agency / School District				
25.	Local Government Awards				
26.	Federal Government Awards				
27.	Other Government Awards				
28.	JTPA / CETA				
29.	Other (Specify)				
30.	Total Grant Revenues (Sum Lines 17 - 29)				
	Contributions & Other				
31.	Restricted to Operations				
32.	Restricted to Capital				
33.	Unrestricted	195,736	187,400	8,336	
34.	Contributions - Goods and Services	26,250	5,092	19,249	1,909
35.	Child / Adult Food Pgms (school meals, commodities)				
36.	School Transportation Payments (to/from school)				
37.	Sales of Goods and Services				
38.	Rent Income				
39.	Gain on Sale of Assets				
40.	Cafeteria and Vending Machine				
41.	Other (Specify)				
42.	Total Contributions & Other (Sum Lines 31 - 41)	221,986	192,492	27,585	1,909
	Investment Income				
43.	Income on Restricted Assets / Investments				
44.	Income on Unrestricted Assets / Investments	5,722	5,722		
45.	Total Investment Income (Sum Lines 43 & 44)	5,722	5,722	0	0
46.					
47.	TOTAL REVENUES (Sum Lines 16, 30, 42, 45, 46)	623,813	261,224	229,201	133,388

See the accompanying independent auditors' report