North Center for Handicapped Children d/b/a North Center

Financial Statements
Year Ended June 30, 2017

The report accompanying these financial statements was issued by
BDO USA, LLP, a Delaware limited liability partnership and the U.S. member of
BDO International Limited, a UK company limited by guarantee.

North Center for Handicapped Children d/b/a North Center

Financial Statements

Year Ended June 30, 2017

Contents

Independent Auditor's Report 3-4

Financial Statements

Statement of Financial Position 6

Statement of Activities and Change in Net Assets 7

Statement of Functional Expenses 8

Statement of Cash Flows 9

Notes to Financial Statements 10-15

Supplementary Information

Illinois Department of Human Services Reports Schedule of Program Costs 17

Schedule of Program Revenues 18

Combining Schedule of Activities 19

Tel: 847-676-2000
Fax: 847-676-2065
www.bdo.com

9500 Bryn Mawr Avenue, Suite 300
Rosemont, IL 60018

Independent Auditor's Report

Board of Trustees
North Center for Handicapped Children
Chicago, Illinois

We have audited the accompanying financial statements of North Center for Handicapped Children, d/b/a North Center, (an Illinois not-for-profit corporation), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities and change in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of North Center for Handicapped Children, d/b/a North Center, as of June 30, 2017, and the change in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The information on pages 17 through 19 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 auditing standards generally accepted in the United States of America. 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.

BDO USA, LLP

Rosemont, Illinois
December 11, 2017

Financial Statements

North Center for Handicapped Children d/b/a North Center

Statement of Financial Position

June 30,		**2017**
Assets		
Current Assets		
Cash and equivalents	$	51,098
Investments		128,026
Tuition and fees receivable		85,311
Grant receivable		40,000
Other		460
Total Current Assets		304,895
Property and Equipment		
Vehicles		159,018
Leasehold improvements		64,849
Equipment		32,350
Furniture and fixtures		529
		256,746
Less accumulated depreciation and amortization		(180,137)
Net Property and Equipment		76,609
Total Assets	$	381,504
Liabilities and Net Assets		
Current Liabilities		
Line of credit	$	70,000
Accounts payable and accrued expenses		53,876
Total Current Liabilities		123,876
Unrestricted Net Assets		257,628
Total Liabilities and Net Assets	$	381,504

See accompanying notes to the financial statements.

North Center for Handicapped Children d/b/a North Center

Statement of Activities and Change in Net Assets

Year ended June 30,		**2017**
Revenues, Gains, and Other Support		
Program service fee:		
Program service fees	$	343,820
Purchased care		142,010
Total service fee		485,830
Public support:		
Contributions		200,205
Donated use of facilities		17,640
Total public support		217,845
Investment income:		
Interest and dividend income		5,035
Net unrealized investment losses		(3,707)
Total investment income		1,328
Total Revenues, Gains and Other Support		705,003
Expenses		
Program expenses		728,719
Management and general		28,472
Total Expenses		757,191
Change in Unrestricted Net Assets		(52,188)
Unrestricted Net Assets, beginning of year		309,816
Unrestricted Net Assets, end of year	$	257,628

See accompanying notes to the financial statements.

North Center for Handicapped Children d/b/a North Center

Statement of Functional Expenses

Year ended June 30, 2017

	Program Expenses						
	(31) D.T. 1 Over 21 Program	(43) Leisure Time Program	(87D) Respite Program	Bus Driver Reimbursement Program	Total	Management and General Expenses	Total
Personal Services							
Salaries	$ 255,421	$ 7,970	$ 49,671	$ 23,935	$ 336,997	$ 7,886	$ 344,883
Respite workers	-	-	87,555	-	87,555	-	87,555
Health coverage	22,438	-	-	60	22,498	328	22,826
Social security tax	19,636	610	3,866	1,831	25,943	483	26,426
Consultants	13,611	3,150	187	-	16,948	-	16,948
Audit and other professional fees	-	-	-	-	-	17,000	17,000
Pension plan contributions and expense	8,467	-	-	-	8,467	-	8,467
Worker's compensation	3,257	252	896	298	4,703	40	4,743
Staff development	220	-	489	-	709	-	709
Payroll expense	2,049	120	397	751	3,317	29	3,346
Unemployment compensation	593	15	112	46	766	15	781
Total Personnel Services	325,692	12,117	143,173	26,921	507,903	25,781	533,684
Consumable Supplies							
Food and dietary supplies	3,653	-	-	-	3,653	-	3,653
Education materials	35	6	-	-	41	-	41
Other materials	2,193	609	607	25	3,434	-	3,434
Total Consumable Supplies	5,881	615	607	25	7,128	-	7,128
Occupancy							
Rent - premises	53,358	12,314	16,418	-	82,090	-	82,090
Insurance	12,861	1,064	3,420	-	17,345	-	17,345
Depreciation and amortization of property and equipment	10,244	-	10,243	-	20,487	-	20,487
Utilities	12,666	1,598	2,123	-	16,387	-	16,387
Maintenance and equipment replacement	1,760	69	532	-	2,361	-	2,361
Total Occupancy	90,889	15,045	32,736	-	138,670	-	138,670
Transportation							
Client travel	46,113	24,440	-	-	70,553	-	70,553
Total Transportation	46,113	24,440	-	-	70,553	-	70,553
Miscellaneous							
Telephone	1,522	1,121	1,643	-	4,286	-	4,286
Postage	-	-	-		-	151	151
Other	-	-	118	61	179	2,540	2,719
Total Miscellaneous	1,522	1,121	1,761	61	4,465	2,691	7,156
Total Expenses	$ 470,097	$ 53,338	$ 178,277	$ 27,007	$ 728,719	$ 28,472	$ 757,191

See accompanying notes to the financial statements.

North Center for Handicapped Children d/b/a North Center

Statement of Cash Flows

Year ended June 30,		2017
Operating Activities		
Cash received from fees, grants, awards and contributions	$	707,284
Less cash disbursed for services, supplies and other operating expenses		(714,696)
Interest and dividend income received		5,035
Net cash for operating activities		(2,377)
Financing Activities		
Proceeds received under bank line of credit agreement		105,000
Repayments made under bank line of credit agreement		(103,000)
Net cash from financing activities		2,000
Net Decrease in Cash and Equivalents		(377)
Cash and equivalents, beginning of year		51,475
Cash and equivalents, end of year	$	51,098
Reconciliation of Change in Net Assets to Net Cash used in Operating Activities		
Change in net assets		(52,188)
Depreciation and amortization		20,487
Net unrealized investment gains		3,707
Changes in operating assets and liabilities		
Tuition and fees receivable		61,249
Grant receivable		(40,000)
Prepaid insurance		(460)
Accounts payable and accrued expenses		4,828
Net cash used in operating activities	$	(2,377)

See accompanying notes to the financial statements.

1. Summary of Significant Accounting Policies

Nature of Activities

North Center for Handicapped Children d/b/a North Center (the Center), functions as an educational and multi-disciplinary therapy facility for Chicago's developmentally disabled and is supported primarily by tuition, grants and fees for service from the Illinois Department of Human Services.

Basis of Presentation

The accompanying financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as recommended in the American Institute of Certified Public Accountant's Audit and Accounting Guide for Non-for-Profit Organizations.

Revenues are reported as increases in unrestricted net assets unless use of the related asset is limited by donor-imposed restrictions and such restrictions are not met within the same fiscal year. Expenses are reported as decreases in unrestricted net assets. Gains and losses on investments are reported as increases or decreases in unrestricted net assets unless their use is restricted by donor stipulation.

Use of Estimates in the Preparation of Financial Statements

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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 reporting period. Actual results could differ from those estimates.

Cash Equivalents

The Center treats investments in highly liquid securities with an initial maturity of less than 90 days as cash equivalents.

Investments

Investments in marketable securities and debt securities are reported at fair value based upon market quotations. Investments in certificates of deposits are reported at cost. Donated investments are recorded at the fair value as of the date of contribution. Unrealized gains and losses are included in the accompanying statement of activities and changes in net assets.

Tuition and Fees Receivable

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, 2017, management has determined that no allowance for doubtful accounts is deemed necessary for tuition and fee receivable.

Property and Equipment

Property and equipment are carried at cost if purchased or fair value at the date of donation. Depreciation is computed using the straight-line methods over 5 years for furniture and fixtures, equipment, and vehicles. Amortization of leasehold improvements is computed using the straight-line method over the shorter of the remaining lease term or the estimated useful lives of the improvements. The Center follows the practice of capitalizing all property and equipment expenditures over $1,000.

Maintenance and repairs are expensed as incurred. When property and equipment are retired or otherwise disposed of, the costs and related accumulated depreciation are removed from the respective accounts and any gain or loss on disposition is credited or charged to operations.

Contributions

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restrictions.

Revenue Recognition

Program service fee revenue is recognized when earned.

Net Assets

The net assets of the Center are classified and reported as follows:

Unrestricted net assets - Net assets that are not subject to donor-imposed restrictions plus those resources for which temporarily donor-imposed restrictions have been satisfied. Unrestricted net assets may otherwise be designated for specific purposes by action of the Board of Directors.

Temporarily restricted net assets - Net assets whose use by the Center is subject to donor-imposed restrictions that will be met either by actions of the Center, pursuant to those stipulations and/or that expire by the passage of time. The Center currently has no temporarily restricted net assets.

Functional Allocation of Expenses

The costs of providing various programs and other activities are presented on a functional basis in the statement of functional expenses. Accordingly, certain expenses have been allocated among the programs and supporting services benefited, based on direct charges or appropriate methods determined by management.

Income Taxes

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 income 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 years ended June 30, 2017.

New Accounting Standards

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers (Topic 606), which is a comprehensive new revenue recognition standard that will supersede existing revenue recognition guidance. The core principle of the guidance is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. FASB issued ASU 2015-14 that deferred the effective date for the Center until annual periods beginning after December 15, 2018. Earlier adoption is permitted after December 15, 2016, subject to certain limitations. The amendments in this update are required to be applied retrospectively to each prior reporting period presented or with the cumulative effect being recognized at the date of initial application. Management is currently evaluating the potential impact of the adoption of ASU 2014-09 on the Center's financial statements.

In February 2016, the FASB issued ASU 2016-02, *Leases.* ASU 2016-02 establishes a right-of-use ("ROU") model that requires a lessee to record a ROU asset and a lease liability on the balance sheet for all leases with terms longer than 12 months. Leases will be classified as either finance or operating, with classification affecting the pattern of expense recognition in the income statement. ASU 2016-02 is effective for fiscal years beginning after December 15, 2019, including interim periods within those fiscal years. A modified retrospective transition approach is required for lessees for capital and operating leases existing at, or entered into after, the beginning of the earliest comparative period presented in the financial statements, with certain practical expedients available. The Center is currently evaluating the potential impact of the adoption of ASU 2016-02 on the Center's financial statements.

In August 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-14, *Not-for-Profit Entities (Topic 958) and Health Care Entities (Topic 954) - Presentation of Financial Statements of Not-for-Profit Entities.* The ASU amends the current reporting model for nonprofit organizations and enhances their required disclosures. The major changes include: (a) requiring the presentation of only two classes of net assets now entitled "net assets without donor restrictions" and "net assets with donor restrictions", (b) modifying the presentation of underwater endowment funds and related disclosures, (c) requiring the use of the placed in service approach to recognize the expirations of restrictions on gifts used to acquire or construct long-lived assets absent explicit donor stipulations otherwise, (d) requiring that all nonprofits present an analysis of expenses by function and nature in either the statement of activities, a separate statement, or in the notes and disclose a summary of the allocation methods used to allocate costs, (e) requiring the disclosure of quantitative and qualitative information regarding liquidity and availability of resources, (f) presenting investment return net of external and direct expenses, and (g) modifying other financial statement reporting requirements and disclosures intended to increase the usefulness of nonprofit financial statements. The ASU is effective for the Center's financial statements for fiscal years beginning after December 15, 2017. Early adoption is permitted. The provisions of the ASU must be applied on a retrospective basis for all years presented although certain optional practical expedients are available for periods prior to adoption. Management is currently evaluating the impact of this ASU on their financial statements.

Subsequent Events

Subsequent events were evaluated through December 11, 2017, which is the date the financial statements were available to be issued.

2. Concentration of Credit Risk

The Center maintains the majority its cash at several financial institutions. All deposit accounts at Federal Deposit Insurance Corporation (FDIC) insured institutions are insured up to $250,000. At times during the year, the Center's bank balances may have exceeded the federally insured limits; however, it has not experienced any losses with respect to its bank balances in excess of government provided insurance.

The Center received 60% of its total revenues from the State of Illinois Department of Human Services (IDHS), and 21% from Foundation for Developmentally Handicapped (a related party) for the year ended June 30, 2017, see Note 5.

3. Investments

FASB Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures,* provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Center has the ability to access.

Level 2 Inputs to the valuation methodology include

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. There were no changes in valuation methodologies used at June 30, 2017.

Corporate and Municipal bonds: Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing the value on yields currently available on comparable securities of issuers with similar credit ratings.

Certificates of Deposit: Measured at cost plus accrued interest.

Fair value of assets measured on a recurring basis were as follows:

	Fair Value Measurements at June 30, 2017			
	Level 1	Level 2	Level 3	Total
Corporate Bonds (Rating A)	$ -	$ **39,906**	$ -	$ **39,906**
Municipal Bonds	$ -	$ **64,188**	$ -	$ **64,188**
Certificates of Deposit	$ -	$ **23,932**	$ -	$ **23,932**
Total Investments	$ -	$ **128,026**	$ -	$ **128,026**

4. Bank Line of Credit

The Center has a $75,000 revolving line of credit, which matures on March 10, 2018, bears interest at the prime rate plus 2%, (6.25% at June 30, 2017), and is collateralized by all the Center's assets. Total interest expense for the year aggregated $2,475.

5. Commitments

Related Party Transactions

The Center rents its operating facility from the Foundation for Developmentally Handicapped (a related party which shares Board Members with the Center). Management estimates the fair market value of the rent to be $77,640 annually.

During the fiscal year ended June 30, 2017, the Center paid $60,000; therefore, rent includes an in-kind contribution of $17,640. The Center also received reimbursement of payroll costs from this organization aggregating $26,956 and contributions aggregating $150,000. The Center incurred $27,007 in bus service costs paid to this organization.

Lease Commitment

The Center leases its facilities in Chicago, Illinois pursuant to a related party lease expiring June 30, 2020 – see above. The Center also rents storage space in Chicago, Illinois on a month to month basis. Total rent expense aggregated $82,090 for the year ended June 30, 2017.
Future minimum annual rentals under the facility lease aggregate $60,000 annually through June, 2020.

6. Employee Benefit Plan

The Center maintains a profit sharing and 403(b) plan covering all eligible employees. The plan provides for matching contributions by the Center of up to 2% of employee contributions. The Center's contributions to the plan aggregated $6,967 during the year ended June 30, 2017.

Supplementary Information

North Center for Handicapped Children
d/b/a North Center
Schedule of Program Costs - Unaudited
Year Ended June 30, 2017

Line Number	(a) Account Title	Unaudited (b) Agency Total	Unaudited (c) All Other Not Allocated	Unaudited (d) Develop Training	Unaudited (e) Respite Care	(f)	(g)	(h)	(I)
	Program Expenses:								
1.	**Program staff salaries**	424,552	31,905	255,421	137,226				
2.	Program clerical staff salaries								
3.	Program staff payroll taxes and fringe benefits	66,403	3,983	56,660	5,760				
4.	**Program consultants**	16,948	3,150	13,611	187				
5.	Consumer wages and fringe benefits								
6.	Medicine and drugs								
7.	**All other direct service equipment and supplies**	3,475	640	2,228	607				
8.	**Staff transportation**								
9.	**Client transportation**	70,553	24,440	46,113					
10.	Transportation to/from school								
11.	**Direct service staff conferences and conventions**								
12.	**Program insurance**	17,345	1,064	12,861	3,420				
13.	Direct client specific assistance								
14.	**Telecommunications costs assigned to program**	4,286	1,121	1,522	1,643				
15.	Foster care payments								
16.	Other (specify) - Field Trips, Postage, OC, etc.	179	61		118				
17.	**Total program expenses (Sum lines 1 - 16)**	603,741	66,364	388,416	148,961				
	Support expenses:								
18.	Support salaries								
19.	Support payroll taxes and fringe benefits								
20.	**Food and dietary supplies**	3,653		3,653					
21.	Housekeeping, laundry supplies								
22.	Other (specify)								
23.	**Total support expenses (Sum lines 18 - 22)**	3,653		3,653					
	Occupancy expenses:								
24.	Occupancy salaries								
25.	Occupancy payroll taxes and fringe benefits								
26.	**Building & equip. operations and maintenance**	18,748	1,667	14,426	2,655				
27.	**Vehicle depreciation**								
28.	**All other depreciation & amortization**	20,487		10,244	10,243				
29.	Vehicle rent								
30.	**All other lease/rent/taxes**	82,090	12,314	53,358	16,418				
31.	Equipment under $500								
32.	Mortgage & installment interest								
33.	Operating interest								
34.	Other (specify)								
35.	**Total occupancy expenses (Sum lines 24 - 34)**	121,325	13,981	78,028	29,316				
	Administrative and Office expenses:								
36.	Administrative salaries								
37.	Administrative payroll taxes and fringe benefits								
38.	Administrative Consultants								
39.	Telecommunications costs not assigned to program								
40.	Office supplies and equipment								
41.	Allocation of Management and General (G & A)	28,472	4,627	16,178	7,667				
42.	Other (specify) -								
43.	**Total administrative expenses (Sum lines 36 - 42)**	28,472	4,627	16,178	7,667				
44.	**Total expenses (Sum lines 17, 23, 35, 43)**	757,191	84,972	486,275	185,944				
	Non-reimbursable expenses:								
45.	Depreciation of DMHDD funded capital **assets included above**	20,487	-	10,244	10,243				
46.	Cost of Production and Workshop Client Wages Included above								
47.	Other (specify)								
48.	**Total non-reimbursable expenses (Sum lines 45 -47)**	20,487	-	10,244	10,243				
49.	Net expenses (Line 44 minus Line 48)	736,704	84,972	476,031	175,701				

North Center for Handicapped Children
d/b/a North Center
Schedule of Program Revenues - Unaudited
Year Ended June 30, 2017

Line Number	Account Title	Unaudited Agency Total	Unaudited All Other Not Allocated	Unaudited Program Name: Dev Train	Unaudited Program Name: Respite		Program Name:	Program Name:	Program Name:
	REVENUES:								
	Fees + Purchase of Service:								
1.	Department of Aging								
2.	Department of Children and Family Services								
3.	Department of Corrections								
4.	Medicaid Rehabilitation Option (MRO) Payments								
5.	Department of Human Services	458,874	776	316,088	142,010				
6.	Department of Public Aid								
7.	Department of Public Health								
8.	Local education agency								
9.	Local government								
10.	Federal government								
11.	Other government agencies								
12.	Client/family program fees (incl. SSI, SSA, pensions, etc.)								
13.	Special service fees for individual clients								
14.	Diagnostic service fees								
15.	Other - Bus Driver Reimbursement Program	26,956	26,956						
16.	**Total Fees + Purchase of Service (lines 1 - 15)**	485,830	27,732	316,088	142,010				
	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								
25.	Local government awards	-		-					
26.	Federal government awards	-		-					
27.	Other government awards	-							
28.	JTPA/CETA								
29.	Other (specify)								
30.	**Total Grant Revenues (lines 17 - 29)**	-		-					
	Contributions & Other:								
31.	Restricted to operations								
32.	Restricted to capital								
33.	Unrestricted	200,205	180,463	19,742					
34.	Contributions - goods and services	17,640	2,646	11,466	3,528				
35.	Child/Adult Food Programs (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 - Miscellaneous	-							
42.	**Total Contributions & Other (lines 31 - 41)**	217,845	183,109	31,208	3,528				
	Investment Income								
43.	Income on restricted assets/investments								
44.	Income on unrestricted assets/investments	1,328	1,328						
45.	**Total Investment Income (lines 43 & 44)**	1,328	1,328						
	Net assets released from restrictions:								
46.	Total net assets released from restrictions								
47.	**TOTAL REVENUES (lines 16, 30, 42, 45, 46)**	705,003	212,169	347,296	145,538				

North Center for Handicapped Children d/b/a North Center

Combining Schedule of Activities

Year ended June 30, 2017

	PROGRAMS						
	(31) D.T.1 Over 21 Program	(43) Leisure Time Program	(87D) Respite Program	Bus Driver Reimbursement Program	Total	Investment Fund	Total
Revenue and Support							
Tuition and other fees	$ 316,088	$ 776	$ -	$ 26,956	$ 343,820	$ -	$ 343,820
Purchased care	-	-	142,010	-	142,010	-	142,010
Contributions	19,742	745	-	-	20,487	179,718	200,205
Donated use of facilities	11,466	2,646	3,528	-	17,640	-	17,640
Interest and dividend income	-	-	-	-	-	5,035	5,035
Net unrealized investment losses	-	-	-	-	-	(3,707)	(3,707)
Total Revenue and Support	$ 347,296	$ 4,167	$ 145,538	$ 26,956	$ 523,957	$ 181,046	$ 705,003
Expenses							
Personnel services	$ 325,692	$ 12,117	$ 143,173	$ 26,921	$ 507,903	$ -	$ 507,903
Consumable supplies	5,881	615	607	25	7,128	-	7,128
Occupancy	90,889	15,045	32,736	-	138,670	-	138,670
Transportation	46,113	24,440	-	-	70,553	-	70,553
Miscellaneous	1,522	1,121	1,761	61	4,465	-	4,465
Management and general	21,064	1,623	5,786	-	28,472	-	28,472
Total Expenses	491,161	54,961	184,063	27,007	757,191	-	757,191
Change in Unrestricted Net Assets	$ (143,865)	$ (50,794)	$ (38,525)	$ (51)	(233,234)	181,046	(52,188)
Unrestricted Net Assets, beginning of year					-	309,816	309,816
Fund Transfers					233,234	(233,234)	-
Unrestricted Net Assets, end of year					$ -	$ 257,628	$ 257,628

See accompanying independent auditor's report.