

NORTH CENTER FOR HANDICAPPED
CHILDREN
REPORT FOR THE YEAR ENDED
JUNE 30, 2022



NORTH CENTER FOR HANDICAPPED CHILDREN
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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
North Center for Handicapped Children

Opinion

We have audited the accompanying financial statements of North Center for Handicapped Children, ("Center"), (a nonprofit corporation), which comprise the statement of financial position as of June 30, 2022, 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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Center as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with U.S. generally accepted accounting principles (U.S. GAAP).

Basis for Opinion

We conducted our audit in accordance with U.S. generally accepted auditing standards (U.S. GAAS). 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 Center and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the 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 Center's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibility 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 U.S. GAAS 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 U.S. GAAS, 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 Center'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 Center'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.

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. GAAS. 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.

Michael Silver & Company, LLC

Certified Public Accountants

Deerfield, Illinois
December 27, 2022

NORTH CENTER FOR HANDICAPPED CHILDREN
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022

ASSETS

Current Assets	
Cash and cash equivalents	\$ 181,058
Investments	23,103
Tuition and fees receivable	40,580
Prepaid expense	<u>5,363</u>
Total current assets	250,104
Net property and equipment	<u>15,932</u>
TOTAL ASSETS	<u>\$ 266,036</u>

LIABILITIES AND NET ASSETS

Current Liabilities	
Accounts payable and accrued liabilities	\$ 42,939
Line of credit	30,000
Note payable, current portion	<u>12,086</u>
Total current liabilities	85,025
Long-Term Liability	
Note payable	24,269
Net assets without donor restrictions	<u>156,742</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 266,036</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, 2022

Revenues and Support	
Program service fees	
Tuition and other fees	\$ 276,590
Purchased care	<u>134,905</u>
Total program service fees	<u>411,495</u>
Public support	
Contributions	247,395
Donated use of facilities	<u>26,250</u>
Total public support	<u>273,645</u>
Investment Income	
Interest and dividend income	1,273
Net realized and unrealized investment loss	<u>(1,408)</u>
Total investment loss	<u>(135)</u>
Total revenues and support	<u>685,005</u>
Expenses	
Program expenses	607,847
Management and general	<u>40,315</u>
Total expenses	<u>648,162</u>
Change in Net Assets	36,843
Net Assets - Beginning of Year	<u>119,899</u>
Net Assets - End of Year	<u>\$ 156,742</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, 2022**

	D.T. 1 Over 21 Program	Respite Program	Bus Driver Reimbursement Program	Total Program Expenses	Management and General	Total
Personnel Services						
Salaries	\$ 179,358	\$ 60,470	\$ 31,919	\$ 271,747	\$ 6,564	\$ 278,311
Respite workers	-	82,187	-	82,187	-	82,187
Audit and other professional services	-	-	-	-	19,000	19,000
Payroll taxes	14,708	4,959	2,618	22,285	538	22,823
Health coverage	14,427	-	-	14,427	-	14,427
Pension plan contributions and expense	4,629	679	299	5,607	264	5,871
Workers' compensation	1,910	1,285	340	3,535	70	3,605
Payroll expense	1,500	506	267	2,273	55	2,328
Total Personnel Services	216,532	150,086	35,443	402,061	26,491	428,552
Consumable Supplies						
Food	827	-	-	827	-	827
Other supplies	2,193	739	390	3,322	80	3,402
Educational materials	557	-	-	557	-	557
Total Consumable Supplies	3,577	739	390	4,706	80	4,786
Occupancy						
Rent	58,131	28,631	-	86,762	4,338	91,100
Insurance	12,107	3,805	1,595	17,507	551	18,058
Depreciation of property and equipment	2,161	2,161	-	4,322	-	4,322
Utilities	3,586	7,490	-	11,076	-	11,076
Repairs and maintenance	5,853	3,152	-	9,005	-	9,005
Total Occupancy	81,838	45,239	1,595	128,672	4,889	133,561
Transportation						
Client travel	70,275	-	-	70,275	-	70,275
Office and Miscellaneous						
Telephone	669	1,397	-	2,066	-	2,066
Other expenses	-	5	62	67	4,489	4,556
Postage	-	-	-	-	4,366	4,366
Total Office and Miscellaneous	669	1,402	62	2,133	8,855	10,988
Total Expenses	\$ 372,891	\$ 197,466	\$ 37,490	\$ 607,847	\$ 40,315	\$ 648,162

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, 2022

INCREASE IN CASH AND CASH EQUIVALENTS

Cash Flows From Operating Activities:

Change in net assets \$ 36,843

Adjustments to reconcile change in net assets to net cash used by operating activities:

Depreciation expense 4,322

PPP loan forgiveness (71,056)

Net realized and unrealized investment loss 1,408

(Increase) decrease in:

Tuition and fees receivable 16,247

Prepaid expense (804)

Increase in:

Accounts payable and accrued liabilities 3,840

Total adjustments (46,043)

Net cash used by operating activities (9,200)

Cash Flows From Investing Activities:

Proceeds from sale of investments 15,001

Cash Flows From Financing Activities:

Proceeds from line of credit 70,000

Repayments of line of credit (40,000)

Repayments of note payable (11,544)

Net cash provided by financing activities 18,456

Net Increase In Cash and Cash Equivalents 24,257

Cash and Cash Equivalents - Beginning of Year 156,801

Cash and Cash Equivalents - End of Year \$ 181,058

Supplemental Disclosures

Cash paid for interest \$ 4,374

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

NORTH CENTER FOR HANDICAPPED CHILDREN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

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. GAAP.

The preparation of financial statements using the accrual basis in conformity with U.S. GAAP 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 debt securities and certificates of deposit are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets.

The Center capitalizes property and equipment over \$1,000. Lesser amounts are expensed. Purchased property and equipment are capitalized at cost. Property and equipment are 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, 2022.

Revenues and support consists of tuition and other fees, purchased care, contributions, donated use of services, and investment income. Tuition and other fees and purchased care revenue are recognized at the point and time that services are rendered. Contributions and donated services are recognized as support when received or contractually pledged.

NORTH CENTER FOR HANDICAPPED CHILDREN

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

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, 2022, 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.

Revenues and support are recorded when received as net assets with donor restrictions or net assets without donor restrictions depending on the existence or nature of any donor restrictions. Donor restricted contributions whose restrictions are met in the same reporting period as received are reported as net assets without donor restrictions.

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, 2022.

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 55.3% of its total revenues from the State of Illinois Department of Human Services (IDHS), and 35.2% from the Foundation for Developmentally Handicapped (FDH, a related party) for the year ended June 30, 2022. (See Note 7)

At June 30, 2022, receivables from IDHS and FDH accounted for 95.2% and 4.8% of the total tuition and fees receivables, respectively.

NORTH CENTER FOR HANDICAPPED CHILDREN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

4 - Investments

The Center's investments consist of certificates of deposit 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, 2022, are as follows:

	Level 1	Total
Certificates of deposit	\$ <u>23,103</u>	\$ <u>23,103</u>
Total	\$ <u>23,103</u>	\$ <u>23,103</u>

5 - Property and Equipment

Property and equipment consisted of the following at June 30, 2022:

Vehicles	\$ 159,018
Furniture and fixtures	<u>97,728</u>
Total	256,746
Less: accumulated depreciation	<u>240,814</u>
Net property and equipment	<u>\$ 15,932</u>

6 - Liquidity and Availability of Financial Assets

The following reflects the Center's financial assets as of June 30, 2022. None of the Center's assets are restricted as to use.

Cash and cash equivalents.	\$ 181,058
Investments	23,103
Tuition and fees receivable	<u>40,580</u>
Financial assets at June 30, 2022, available for general expenditures within one year	<u>\$ 244,741</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, and certificates of deposit.

NORTH CENTER FOR HANDICAPPED CHILDREN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

7 - 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, 2022, the Center paid \$60,000; therefore, revenue 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, 2022. Future minimum annual rentals under the facility lease aggregate \$60,000 annually through June of 2025.

The Center also received reimbursement of payroll costs from FDH aggregating \$30,088 and contributions aggregating \$160,000. The Center incurred \$70,275 in bus service costs paid to FDH.

At June 30, 2022, amounts due from FDH to the Center, included in tuition and fees receivable total \$1,953.

8 - 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 \$4,390 to the Plan in the year ended June 30, 2022.

9 - Line of Credit

The Center has a revolving line of credit agreement with a bank, which allows for maximum borrowings of \$75,000. The line of credit matured on March 10, 2022 and was extended to March 10, 2023. Interest is payable monthly at a prime-based interest rate, which was 5.5% at June 30, 2022. The borrowings are secured by substantially all of the Center's assets.

NORTH CENTER FOR HANDICAPPED CHILDREN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

10 - Notes Payable

In April 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.

In response to the COVID-19 pandemic, the U.S. Federal government issued legislation to assist small businesses in keeping workers employed during the pandemic and economic downturn. The Paycheck Protection Program (PPP) was initiated to provide 100% federally guaranteed loans to small businesses. The PPP loan proceeds may be used to pay certain payroll costs, mortgage interest, rent and utilities and other covered expenditures as defined in the CARES Act and subsequent legislation.

In January 2021, the Center received a PPP loan of \$71,056. The PPP loan and accrued interest are forgivable after the covered period, up to 24 weeks, if the borrower uses the PPP loan proceeds for eligible purposes. In September 2021, the Center received notification of full forgiveness of its PPP loan and accounted for it in accordance with FASB ASC 958-605 as a conditional contribution. The Center recognized \$71,056 as contribution revenue included in contributions on the Statement of Activities and Changes in Net Assets without Donor Restrictions for the year ended June 30, 2022.

Future maturities of long-term note payable are as follows:

2024	12,861
2025	<u>11,408</u>
Total	<u>\$ 24,269</u>

11 - Subsequent Events

Management has evaluated subsequent events through December 27, 2022, the date when the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

**NORTH CENTER FOR HANDICAPPED CHILDREN
SCHEDULE OF ACTIVITIES AND CHANGES IN NET ASSETS
WITHOUT DONOR RESTRICTIONS
FOR THE YEAR ENDED JUNE 30, 2022**

	PROGRAMS					
	D.T. 1 Over 21 Program	Respite Program	Bus Driver Reimbursement Program	Total	Investment Fund	Total
Revenues and Support						
Program service fees	\$ 246,502	\$ -	\$ 30,088	\$ 276,590	\$ -	\$ 276,590
Purchased care	-	134,905	-	134,905	-	134,905
Contributions	2,275	-	-	2,275	245,120	247,395
Donated use of facilities	16,750	8,250	-	25,000	1,250	26,250
Interest and dividend income	-	-	-	-	1,273	1,273
Net realized and unrealized investment loss	-	-	-	-	(1,408)	(1,408)
Total Revenue and Support	265,527	143,155	30,088	438,770	246,235	685,005
Expenses						
Personnel services	216,532	150,086	35,443	402,061	-	402,061
Consumable supplies	3,577	739	390	4,706	-	4,706
Occupancy	81,838	45,239	1,595	128,672	-	128,672
Transportation	70,275	-	-	70,275	-	70,275
Office and miscellaneous	669	1,402	62	2,133	-	2,133
Management and general	21,359	14,372	4,584	40,315	-	40,315
Total Expenses	394,250	211,838	42,074	648,162	-	648,162
Change in Net Assets	\$ (128,723)	\$ (68,683)	\$ (11,986)	(209,392)	246,235	36,843
Net Assets - Beginning of Year				-	119,899	119,899
Fund Transfers				209,392	(209,392)	-
Net Assets - End of Year				\$ -	\$ 156,742	\$ 156,742

See the accompanying independent auditors' report.

**NORTH CENTER FOR HANDICAPPED CHILDREN
SCHEDULE OF PROGRAM COSTS - UNAUDITED
FOR THE YEAR ENDED JUNE 30, 2022**

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	353,934	31,919	179,358	142,657	
2.	Program Clerical Staff Salaries					
3.	Program Payroll Taxes and Fringe Benefits	48,127	3,524	37,174	7,429	
4.	Program Consultants					
5.	Consumer Wages and Fringe Benefits					
6.	Medicine and Drugs					
7.	All Other Program Equipment and Supplies	3,879	390	2,750	739	
8.	Staff Transportation					
9.	Client Transportation	70,275	-	70,275	-	
10.	Transportation To / From School					
11.	Direct Service Staff Conferences and Conventions					
12.	Program Insurance	17,507	1,595	12,107	3,805	
13.	Direct Client Specific Assistance					
14.	Telecommunication Costs Assigned to Program	2,066	-	669	1,397	
15.	Foster Care Payments					
16.	Other (Specify) - Field Trips, Postage, etc.	67	62	-	5	
17.	Total Program Expenses (Sum Lines 1 - 16)	495,855	37,490	302,333	156,032	
	Support Expenses:					
18.	Support Salaries					
19.	Support Payroll Taxes and Fringe Benefits					
20.	Dietary Supplies	827	-	827	-	
21.	Housekeeping and Laundry Supplies					
22.	Other (Specify)					
23.	Total Support Expenses (Sum Lines 18 - 22)	827	-	827	-	
	Occupancy Expenses:					
24.	Occupancy Salaries					
25.	Occupancy Payroll Taxes and Fringe Benefits					
26.	Building & Equip. Operations and Maintenance	20,081	-	9,439	10,642	
27.	Vehicle Depreciation					
28.	All Other Depreciation & Amortization	4,322	-	2,161	2,161	
29.	Vehicle Rent					
30.	All Other Lease / Rent / Taxes	86,762	-	58,131	28,631	
31.	Equipment Under \$500					
32.	Mortgage & Installment Interest					
33.	Operating Interest					
34.	Other (Specify)					
35.	Total Occupancy Expenses (Sum Lines 24 - 34)	111,165	-	69,731	41,434	
	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)	40,315	-	24,096	16,219	
42.	Other (Specify)					
43.	Total Administrative Expenses (Sum Lines 36 - 42)	40,315	-	24,096	16,219	
44.	Total Expenses (Sum Lines 17, 23, 35, 43)	648,162	37,490	396,987	213,685	
	Non-reimbursable Expenses:					
45.	Depr. on DMHDD Funded Capital Assets Incl. Above	4,322	-	2,161	2,161	
46.	Cost of Prod. and Workshop Client Wages Incl. Above					
47.	Other (Specify)					
48.	Total Non-Reimbursable Expenses (Sum Lines 45 - 47)	4,322	-	2,161	2,161	
49.	Net Expenses (Line 44 minus Line 48)	643,840	37,490	394,826	211,524	

See the accompanying independent auditors' report

**NORTH CENTER FOR HANDICAPPED CHILDREN
SCHEDULE OF PROGRAM REVENUES - UNAUDITED
FOR THE YEAR ENDED JUNE 30, 2022**

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	339,414	-	204,509	134,905
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)	41,993	-	41,993	-
13.	Special Service Fees for Individual Clients				
14.	Diagnostic Service Fees				
15.	Other (Specify) Bus Driver Reimbursement Program	30,088	30,088	-	-
16.	Total Fees + Purchase of Services (Sum Lines 1 - 15)	411,495	30,088	246,502	134,905
	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	176,339	174,064	2,275	-
34.	Contributions - Goods and Services	26,250	1,250	16,750	8,250
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.	PPP loan forgiveness	71,056	71,056	-	-
42.	Total Contributions & Other (Sum Lines 31 - 41)	273,645	246,370	19,025	8,250
	Investment Income				
43.	Income on Restricted Assets / Investments				
44.	Income on Unrestricted Assets / Investments	(135)	(135)	-	-
45.	Total Investment Income (Sum Lines 43 & 44)	(135)	(135)	-	-
46.					
47.	TOTAL REVENUES (Sum Lines 16, 30, 42, 45, 46)	685,005	276,323	265,527	143,155

See the accompanying independent auditors' report