

**OUR CHILDREN'S HOMESTEAD  
AND  
OUR CHILDREN'S HOMESTEAD FOUNDATION**

**CONSOLIDATED FINANCIAL STATEMENTS  
AND INDEPENDENT AUDITORS' REPORT**

**JUNE 30, 2022 AND 2021**

**OUR CHILDREN'S HOMESTEAD AND  
OUR CHILDREN'S HOMESTEAD FOUNDATION**  
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**June 30, 2022 and 2021**

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**WSDD CPAs, Ltd.**  
**Certified Public Accountants & Consultants**

**INDEPENDENT AUDITORS' REPORT**

Board of Directors  
OUR CHILDREN'S HOMESTEAD AND  
OUR CHILDREN'S HOMESTEAD FOUNDATION  
Naperville, Illinois

**Report on the Audit of Financial Statements**

**Opinion**

We have audited the accompanying consolidated financial statements of OUR CHILDREN'S HOMESTEAD (a nonprofit organization) AND AFFILIATE, which comprise the consolidated statement of financial position as of June 30, 2022, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of OUR CHILDREN'S HOMESTEAD AND AFFILIATE as of June 30, 2022, and the changes 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.

**Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of OUR CHILDREN'S HOMESTEAD AND AFFILIATE 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 opinions.

**Responsibilities of Management for the Financial Statements**

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

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about OUR CHILDREN'S HOMESTEAD AND AFFILIATE'S ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

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

We have previously audited OUR CHILDREN'S HOMESTEAD AND AFFILIATE'S 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 22, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2022, on our consideration of OUR CHILDREN'S HOMESTEAD AND AFFILIATE'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 OUR CHILDREN'S HOMESTEAD AND AFFILIATE'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 OUR CHILDREN'S HOMESTEAD AND AFFILIATE'S internal controls over financial reporting and compliance.

*WSDD CPAs, Ltd.*

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WSDD CPAs, Ltd.

Chicago, Illinois  
December 9, 2022

**OUR CHILDREN'S HOMESTEAD AND  
OUR CHILDREN'S HOMESTEAD FOUNDATION  
Consolidated Statements of Financial Position  
June 30, 2022 with Comparative Totals for June 30, 2021**

<b>ASSETS</b>		<u>2022</u>	<u>2021</u>
<b>CURRENT ASSETS</b>			
Cash		\$ 673,155	\$ 831,131
Receivables:			
Governmental agencies		307,863	208,390
Other		1,328	252
Prepaid expenses		<u>48,787</u>	<u>48,015</u>
Total Current Assets		<u>1,031,133</u>	<u>1,087,788</u>
<b>FURNITURE AND EQUIPMENT</b>			
Cost		435,736	423,008
Less: Accumulated depreciation		<u>280,432</u>	<u>227,144</u>
Net Furniture and Equipment		<u>155,304</u>	<u>195,864</u>
<b>DEPOSITS</b>		<u>27,423</u>	<u>27,424</u>
<b>TOTAL ASSETS</b>		<u>\$ 1,213,860</u>	<u>\$ 1,311,076</u>
<b>LIABILITIES AND NET ASSETS</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable and accrued expenses		\$ 295,306	\$ 256,079
Accrued payroll and related expenses		127,778	336,137
Advance from DCFS		588,855	588,855
Capital lease obligation		7,100	6,946
Deferred lease liability and rent concession		<u>10,467</u>	<u>10,467</u>
Total Current Liabilities		<u>1,029,506</u>	<u>1,198,484</u>
<b>LONG-TERM LIABILITIES (net of current portion)</b>			
Deferred lease liability and rent concession		313,368	294,311
Capital lease obligation		<u>16,957</u>	<u>24,057</u>
Total Long-Term Liabilities		<u>330,325</u>	<u>318,368</u>
<b>TOTAL LIABILITIES</b>		<u>1,359,831</u>	<u>1,516,852</u>
<b>NET ASSETS</b>			
Without donor restrictions		(153,035)	(209,057)
With donor restrictions		<u>7,064</u>	<u>3,281</u>
Total Net Assets		<u>(145,971)</u>	<u>(205,776)</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>		<u>\$ 1,213,860</u>	<u>\$ 1,311,076</u>

See independent auditors' report and notes to financial statements.

**OUR CHILDREN'S HOMESTEAD AND  
OUR CHILDREN'S HOMESTEAD FOUNDATION**  
**Consolidated Statements of Activities**  
**For the Year Ended June 30, 2022 with Comparative Totals for the Year Ended June 30, 2021**

	FOR THE YEAR ENDED JUNE 30,		
	<u>WITHOUT DONOR RESTRICTIONS</u>	<u>WITH DONOR RESTRICTIONS</u>	<u>2022</u> <u>2021</u>
<b>REVENUES AND OTHER SUPPORT</b>			
Illinois Department of Children and Family Services:			
Foster care - treatment	\$	\$ 2,365,579	\$ 2,365,579    \$ 3,323,253
Foster care - traditional		325,352	325,352      224,230
Project REACH		4,554,952	4,554,952    3,168,808
Illinois Department of Human Services		18,234	18,234      18,020
Social security		9,810	9,810      11,462
Medicaid:			
Project REACH		140,136	140,136      150,702
Adoption		1,473	1,473      8,366
Payroll Protection Program revenue			355,642
Other		131,031	131,031      21,028
		7,546,567	7,546,567    7,281,511
Contributions and donations	66,375	14,091	80,466      53,322
In-kind contributions		74,371	74,371      49,725
Interest income		43	43      249
	66,375	7,635,072	7,701,447    7,384,807
Net assets released from restrictions:			
Satisfaction of program restrictions	7,631,289	(7,631,289)	
Total Revenues and Other Support	7,697,664	3,783	7,701,447    7,384,807
<b>EXPENSES</b>			
Program services	6,651,982		6,651,982    6,306,819
General and administrative	864,415		864,415      980,057
Fundraising	125,245		125,245      86,483
Total Expenses	7,641,642		7,641,642    7,373,359
<b>CHANGE IN NET ASSETS</b>	56,022	3,783	59,805      11,448
<b>NET ASSETS - BEGINNING OF YEAR</b>	(209,057)	3,281	(205,776)    (217,224)
<b>NET ASSETS - END OF YEAR</b>	\$ (153,035)	\$ 7,064	\$ (145,971)    \$ (205,776)

See independent auditors' report and notes to financial statements.

**OUR CHILDREN'S HOMESTEAD AND  
OUR CHILDREN'S HOMESTEAD FOUNDATION**  
**Consolidated Statements of Functional Expenses**  
**For the Year Ended June 30, 2022 with Comparative Totals for the Year Ended June 30, 2021**

	<u>PROGRAM SERVICES</u>	<u>GENERAL AND ADMINISTRATIVE</u>	<u>FUNDRAISING</u>	<u>FOR THE YEAR ENDED JUNE 30,</u>	
				<u>2022</u>	<u>2021</u>
Salaries and employee benefits	\$ 3,354,985	\$ 719,826	\$ 9,953	\$ 4,084,764	\$ 4,080,409
Consultants	270,941	41,700	1,453	314,094	322,176
Foster care providers	2,234,360			2,234,360	2,117,226
Conferences and training	18,605	1,172	448	20,225	7,337
Other client assistance	16,008		23,318	39,326	20,989
Occupancy	277,922	49,976	577	328,475	322,688
Equipment and supplies	37,636	7,246	162	45,044	33,544
Transportation	199,964	6,438	50	206,452	145,581
Insurance	89,349	15,276	214	104,839	102,230
Telecommunications	62,950	8,206	120	71,276	76,335
Depreciation	47,889	5,309	90	53,288	39,816
All other	41,373	9,266	88,860	139,499	105,028
Total Expenses - 2022	<u>\$ 6,651,982</u>	<u>\$ 864,415</u>	<u>\$ 125,245</u>	<u>\$ 7,641,642</u>	
Total Expenses - 2021	<u>\$ 6,306,819</u>	<u>\$ 980,057</u>	<u>\$ 86,483</u>		<u>\$ 7,373,359</u>



**OUR CHILDREN'S HOMESTEAD AND  
OUR CHILDREN'S HOMESTEAD FOUNDATION  
Consolidated Statements of Cash Flows  
For the Year Ended June 30, 2022 with  
Comparative Totals for the Year Ended June 30, 2021**

	<u>2022</u>	<u>2021</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 59,805	\$ 11,448
Adjustment to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	53,288	39,816
Changes in operating assets and liabilities:		
Receivables	(100,549)	55,087
Prepaid expenses	(772)	(4,482)
Deposits		(1,615)
Accounts payable and accrued expenses	39,227	38,573
Accrued payroll and related expenses	(208,359)	45,526
Advance from DCFS		588,855
Deferred lease liability and rent concession	19,057	304,508
Paycheck Protection Program loan		(355,642)
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<u>(138,303)</u>	<u>722,074</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of furniture and equipment	<u>(12,727)</u>	<u>(132,145)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Payments of capital lease obligation	<u>(6,946)</u>	<u>(7,027)</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	(157,976)	582,902
<b>CASH - BEGINNING OF YEAR</b>	<u>831,131</u>	<u>248,229</u>
<b>CASH - END OF YEAR</b>	<u>\$ 673,155</u>	<u>\$ 831,131</u>
<b>SUPPLEMENTAL CASH FLOW DISCLOSURE</b>		
Interest paid	\$ 1,574	\$ 1,623
<b>NON-CASH INVESTING AND FINANCING ACTIVITY</b>		
Capital lease incurred in purchase of equipment	\$ 0	\$ 36,500

See independent auditors' report and notes to financial statements.

**OUR CHILDREN'S HOMESTEAD AND  
OUR CHILDREN'S HOMESTEAD FOUNDATION**  
**Notes to Consolidated Financial statements**  
**June 30, 2022 and 2021**

**NOTE 1 - NATURE OF ORGANIZATION**

The mission of Our Children's Homestead ("OCH") is to support and strengthen children and families in their toughest, most vulnerable moments. OCH is committed to a continuum of professional care that provides parental training, support and services to maximize the growth of development of each child in a caring family environment in the Chicago and Rockford areas.

On August 4, 1998, Our Children's Homestead Foundation ("OCHF") was formed to support the operations of OCH. On April 9, 1999, OCHF acquired land, building and improvements to provide facilities for the OCH programs. On March 10, 2014, OCHF sold eight residential buildings they rented to OCH for its programs, and has since been inactive.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting**

Both companies (collectively the "Organization") are under common management and operating control. All material inter-organizational transactions and balances have been eliminated in the consolidation.

The financial statements of the Organization have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities. Thus, revenue is recognized when earned and expenses are recognized when incurred.

**Basis of Presentation**

Under generally accepted accounting principles, the Organization is required to report 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. The net assets of the Organization are reported in two self-balancing groups as follows:

- Net Assets without Donor Restrictions: Net assets without donor restrictions are for use at the discretion of management for general operating purposes.

## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Basis of Presentation (Continued)**

- **Net Assets with Donor Restrictions:** Net assets with donor restrictions consist of assets whose use is limited by donor imposed time and/or purpose restrictions. The Organization reports gifts of cash and other assets as revenue with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, the net assets are reclassified as net assets without donor restriction and reported in the statement of activities as net assets released from restrictions. Some net assets with donor restrictions may include a stipulation that assets provided be maintained permanently (perpetual in nature) while permitting the Organization to expend the income generated by the assets in accordance with the provisions of additional donor imposed stipulations or a Board approved spending policy. The Organization has no net assets required to be maintained permanently.

### **Use of Estimates**

The preparation of financial statements in conformity with 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 the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

### **Concentrations**

The Organization routinely maintains balances in financial institutions in excess of federally insured amounts.

### **Receivables**

Receivables from governmental agencies and others are valued at management's estimate of the amount that will ultimately be collected. An allowance for uncollectible amounts, if any, is based upon the Organization's collection experience.

### **Promises to Give**

Unconditional promises to give are recognized as revenues or gains in the period received as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional. Promises to give are reported as contributions receivable in the accompanying financial statements.

### **Furniture and Equipment**

Furniture and equipment are stated at cost. The Organization follows the practice of capitalizing expenditures for office furniture, fixtures, and equipment in excess of \$1,000. Depreciation is provided on the straight-line method over the estimated useful lives of 3 - 5 years. Depreciation for the years ended June 30, 2022 and 2021 amounted to \$53,288 and \$39,816, respectively.

## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Revenue**

The Organization's programs are supported by contractual grants with the Illinois Department of Children and Family Services, Illinois Department of Human Services, and Illinois State Board of Education as well as by donations from corporations and individuals.

Revenue is recorded at the time reimbursable expenses are incurred or as performance units are earned on government grants. Deferred revenues on grants are recorded as liabilities until such time as they are earned by incurring proper costs, attaining performance units, repaid, or liquidated by the government funding agency against grant receivables.

### **Contributed Materials and Services**

The Organization records the value of donated goods or services when there is an objective basis available to measure their value. Donated materials and equipment, if any, are reflected as contributions at their fair value in the accompanying financial statements. The Organization generally pays for services requiring specific expertise. Nevertheless, a substantial number of volunteers donated significant amounts of their time to the Organization's operations.

### **Contributions**

Contributions, including unconditional promises to give, are recognized as revenue in the period received. Conditional promises to give are not recognized until they become unconditional; that is, when the conditions on which they depend are substantially met. There were no unconditional promises to give at June 30, 2022 and 2021.

All contributions are considered to be without donor restrictions unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as with donor restrictions. When a restriction expires, 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.

### **Income Tax Status**

OCH is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. OCHF is exempt from income taxes under Section 501(c)(2). They both remain liable for tax on unrelated income.

### **Comparative Information**

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2021, from which the summarized information was derived.

### NOTE 3 - PROGRAM DESCRIPTIONS

Programs for children include the following:

- **Treatment Foster Care:** To provide a specialized foster care home for children with mental health issues and behavioral concerns. Children are provided with intensive services that include therapy, mentoring, respite, medication monitoring, cash management, and educational support. Effective July 1, 2020, the agency was granted a new contract from DCFS to provide a more intensive level of support to foster care clients, their caregivers, and their biological parents, as appropriate. Project REACH provides significantly greater training to foster parents and pairs them with the services of a foster parent coach and respite provider. Therapeutic services are provided to youth with increased frequency when appropriate, and older youths receive transition to adulthood support and skill building.
- **Traditional Foster Care:** To provide children experiencing minimal needs with a foster home. Each child is evaluated and services may include therapy, mentoring, educational support, and case management.
- **Adoption:** To place children who are legally free in adoptive homes. The agency supports the family by coordinating a subsidy that provides the family with on-going financial support and services.
- **Department of Human Services Respite:** To provide respite, or a break, to families caring for individuals with disabilities. The individual must be diagnosed with autism, cerebral palsy, epilepsy, or mental retardation to qualify for 180 hours of respite a year.
- **Department of Human Services Specialized Home Placement:** To provide adults with disabilities with a foster home that can meet their developmental, emotional and physical needs. The agency provides case management and support to these clients.

### NOTE 4 - NET ASSETS WITH DONOR RESTRICTIONS

This category includes contributions received with donor imposed stipulations that can be fulfilled by the Organization pursuant to those stipulations or that expire by the passage of time. Net assets with donor restrictions at June 30, 2022 and 2021 were comprised of the following:

	<u>2022</u>	<u>2021</u>
Ticket to Dream's Take Flight Grant	\$	\$ 1,631
25th Anniversary Celebration		1,600
Christmas Stockings		50
Ticket to Dream's Summer Essentials Grant	3,000	
Ticket to Dream's Black Futures Grant	854	
Wish Wall Donations	<u>3,210</u>	
	<u>\$ 7,064</u>	<u>\$ 3,281</u>

## NOTE 5 - OPERATING LEASES

### Naperville Office Lease

During December 2019, the Organization entered into a lease agreement for its Naperville office location scheduled to be effective June 1, 2020. The lease was later amended to change the effective date to September 1, 2020. The amended office lease expires in June 2031 and requires minimum monthly lease payments ranging from \$19,423 to \$23,676 over the lease term. In addition to minimum monthly lease payments, the Organization is required to pay their proportionate share of increases in real estate taxes and operating expenses over the Base Year, defined as 2020 in the agreement. The future minimum base rental payments for the years ended June 30, are as follows:

2023	\$ 241,733
2024	246,520
2025	251,413
2026	256,537
2027	261,597
After	<u>1,099,935</u>
	<u>\$ 2,357,735</u>

The Naperville office lease allowed for a ten month rent abatement, as well as scheduled rent increases, all of which are required to be recognized ratably over the lease term in accordance with accounting principles generally accepted in the United States of America. Accordingly, the amount of rent expense does not coincide with cash payments. This gives rise to a deferred lease benefit liability which is being amortized over the term of the lease. The deferred lease benefit liability at June 30, 2022 and 2021, amounted to \$202,137 and \$180,169, respectively.

The Organization received a relocation allowance in the form of a rent concession under the Naperville office lease in the amount of \$113,391, which is being amortized over the initial lease term. The unamortized portion of the rent concession at June 30, 2022 and 2021, amounted to \$94,202 and \$104,669, respectively.

The Organization's previous Naperville office lease originally expired on May 31, 2020, but was extended on a monthly basis through August 31, 2020. During the lease term, base monthly rental payments ranging from \$13,638 to \$15,532 were required, in addition to a proportionate share of operating expenses as defined in the lease.

### Rockford Office Lease

During November 2020, the Organization entered into a lease agreement for its Rockford office location to be effective February 1, 2021. The lease requires monthly payments ranging from \$3,985 to \$4,657 over the lease term, and expires on August 31, 2028. In addition to minimum monthly lease payments, the Organization is required to pay their share of utility costs, common area maintenance, insurance and property taxes over the lease term as defined in the agreement. The future minimum base rental payments for the years ended June 30, are as follows:

## **NOTE 5 - OPERATING LEASES (Continued)**

### **Rockford Office Lease (Continued)**

2023	\$ 49,354
2024	50,465
2025	51,600
2026	52,761
2027	53,948
After	<u>64,476</u>
	<u>\$ 322,604</u>

The Rockford office lease allowed for a seven month rent abatement, as well as scheduled rent increases. Similar to the Naperville office lease, this gives rise to a deferred lease benefit liability which amounted to \$27,497 and \$19,940 at June 30, 2022 and 2021, respectively.

Rental expense on all operating leases for the year ended June 30, 2022 and 2021, amounted to \$280,636 and \$257,951, respectively.

## **NOTE 6 - CAPITAL LEASE OBLIGATION**

OCH is obligated under a capital lease for a new telephone system at their Naperville office commencing in August 2020. The equipment, costing \$36,500, had a net book value at June 30, 2022 of \$23,117. Depreciation expense on the equipment for the years ended June 30, 2022 and 2021, amounted to \$7,300 and \$6,083, respectively. Total interest paid for the years ended June 30, 2022 and 2021, amounted to \$1,574 and \$1,603, respectively. Future minimum capital lease payments as of June 30, 2022, are as follows:

2023	\$ 8,520
2024	8,520
2025	8,520
2026	<u>710</u>
	26,270
Less: Amounting representing interest	<u>2,213</u>
	<u>\$ 24,057</u>

## **NOTE 7 - RETIREMENT PLAN**

The Organization has instituted a SIMPLE Retirement Plan (Savings Incentive Match Plan for Employees) effective January 1, 2004. The Organization's matching contribution for the years ended June 30, 2022 and 2021 amounted to \$51,083 and \$49,164, respectively.

## NOTE 8 - LINE OF CREDIT

The Organization entered into a line of credit agreement with Hinsdale Bank & Trust dated July 22, 2022 and expiring June 14, 2023. The credit line is secured by all assets and bears interest at ½% over the prime rate as published in the Wall Street Journal. There were no amounts borrowed against the credit line at June 30, 2022 and 2021.

## NOTE 9 - RISKS AND UNCERTAINTIES

The Organization has received significant financial assistance from state agencies. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements, and may be subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the Organization. Requests for funding must be made on an annual basis.

## NOTE 10 - LIQUIDITY AND AVAILABILITY OF RESOURCES

The Organization's financial assets available within one year of the statements of financial position for general expenditures are as follows:

	<u>2022</u>	<u>2021</u>
Cash	\$ 673,155	\$ 831,131
Receivables	<u>309,191</u>	<u>208,642</u>
Total Financial Assets Available Within One Year	982,346	1,039,773
Less:		
Amounts unavailable for general expenditures within one year due to:		
Advance from DCFS	588,855	588,855
Time or purpose restricted	<u>7,064</u>	<u>3,281</u>
Total Financial Assets Available to Management for General Expenditure Within One Year	<u>\$ 386,427</u>	<u>\$ 447,637</u>

The Organization maintains a policy of structuring its financial assets to be available as its general expenditures, liabilities, and obligations become due.

In addition to these financial assets, the Organization monitors liquidity through access to the line of credit disclosed in Note 8.



## NOTE 11 - COVID-19

The COVID-19 pandemic, whose effects first became known in January 2020, is having a broad and negative impact on commerce and financial markets around the world. The United States and global markets experienced significant changes in value resulting from uncertainty caused by the pandemic. The Organization is closely monitoring its operations and its liquidity, and is actively working to minimize the impact of these changes. The extent of the impact of COVID-19 on the Organization's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, cannot be determined. Accordingly, the extent to which COVID-19 may impact the Organization's financial position, change in net assets and cash flows is uncertain and the accompanying financial statements include no adjustments relating to the effects of this pandemic.

In April 2020, the Organization received a \$529,142 loan, under the Paycheck Protection Program ("PPP loan"), implemented by the U.S. Small Business Administration ("SBA") under the Coronavirus Aid, Relief, and Economic Security Act. The Organization is eligible for loan forgiveness of up to 100% of the PPP loan, upon meeting certain SBA requirements including using the PPP loan proceeds to pay qualified expenses such as payroll costs and maintaining specified levels of payroll and employment.

FASB ASC 958-605 addresses the timing of revenue recognition for a contribution received depending on whether the contribution received is conditional or not. If conditional, the contribution is not recognized until the conditions are substantially met or explicitly waived. A nongovernmental entity initially records the cash received from the PPP loan as a refundable advance. The nongovernmental entity would then reduce the refundable advance and recognize the contribution once the conditions of release have been substantially met or explicitly waived.

The Organization accounted for the PPP loan in accordance with FASB ASC 958-605 as a conditional contribution and determined that conditions of release had been substantially met for the year ended June 30, 2020, amounting to \$173,500, which was included in other revenues and other support in the statement of activities. The remaining portion of the PPP loan not meeting the criteria for forgiveness as of June 30, 2020 in the amount of \$355,642 was reported as a liability as of that date.

The Organization applied for loan forgiveness with respect to these qualified expenses and in June 2021, was notified of PPP loan forgiveness. As such, the remaining portion of the PPP loan, not meeting the criteria for forgiveness as of June 30, 2020 in the amount of \$355,642 was included in other revenues and other support in the accompanying statement of activities for the year ended June 30, 2021.

## **NOTE 12 - NEW ACCOUNTING STANDARDS UPDATE**

In February 2016, the FASB issued ASU No. 2016-02, Leases (Topic 842), which will supersede the current lease recording requirements in Topic 842. The ASU looks to increase transparency and comparability by conforming US GAAP with International Accounting Standards as it relates to leases. The new standard will require that all leases, including operating leases, be included on the balance sheet as a "right of use" asset with an offsetting liability for the payments remaining on the lease. The new guidance will be effective for the Organization's year ending June 30, 2023, with early application permitted.

Management is evaluating the effect of this pronouncement on its financial statements.

## **NOTE 13 - SUBSEQUENT EVENTS**

The Organization has evaluated subsequent events through December 9, 2022, the date the financial statements were available to be issued.



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**WSDD CPAs, Ltd.**  
**Certified Public Accountants & Consultants**

**INDEPENDENT AUDITORS' REPORT ON  
SUPPLEMENTARY INFORMATION**

Board of Directors  
OUR CHILDREN'S HOMESTEAD AND  
OUR CHILDREN'S HOMESTEAD FOUNDATION  
Naperville, Illinois

We have audited the financial statements of Our Children's Homestead and affiliate as of and for the year then ended June 30, 2022, and our report thereon dated December 9, 2022, which expressed an unmodified opinion on those financial statements, appears on pages 1 through 2. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The following supplementary information contained on pages 18 - 19 is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 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.

*WSDD CPAs, Ltd.*

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WSDD CPAs, Ltd.

Chicago, Illinois  
December 9, 2022

**OUR CHILDREN'S HOMESTEAD AND  
OUR CHILDREN'S HOMESTEAD FOUNDATION**  
Consolidated Schedule of Program Expenses  
**ILLINOIS DEPARTMENT OF CHILDREN AND FAMILY SERVICES**  
**ILLINOIS DEPARTMENT OF HUMAN SERVICES**  
For the Year Ended June 30, 2022

<u>Program Name</u>	<u>Foster Care</u>		<u>Department of Human Services</u>	<u>Other</u>	<u>Our Children's Homestead Foundation</u>	<u>Total</u>
	<u>Treatment</u>	<u>Traditional</u>				
Salaries and wages	\$ 2,652,367	\$ 134,898	\$	\$ 8,425	\$	\$ 2,795,690
Payroll taxes	193,653	8,917		607		203,177
Fringe benefits	339,555	15,782		781		356,118
Consultants	250,357	12,243		8,341		270,941
Payments to foster parents	2,118,137	86,496	16,579	13,148		2,234,360
Conference and conventions	17,871	725		9		18,605
Client specific assistance	11,198	1,111		3,699		16,008
Occupancy	265,125	12,216		581		277,922
Equipment and supplies	35,951	1,620		65		37,636
Transportation	191,295	7,910		759		199,964
Insurance	85,209	3,888		252		89,349
Telecommunications	60,135	2,772		43		62,950
Depreciation	45,647	2,107		135		47,889
Miscellaneous	39,554	1,819				41,373
<b>Total</b>	<b>\$ 6,306,054</b>	<b>\$ 292,504</b>	<b>\$ 16,579</b>	<b>\$ 36,845</b>	<b>\$ 0</b>	<b>\$ 6,651,982</b>

See independent auditors' report and notes to financial statements.

**OUR CHILDREN'S HOMESTEAD AND  
OUR CHILDREN'S HOMESTEAD FOUNDATION**  
Consolidated Schedule of Expenses  
For the Year Ended June 30, 2022

	Our Children's Homestead Foundation	Fundraising Program	Administration	Total Contracts	Foster Care Treatment	Traditional	Department of Human Services	Other
Salaries and wages	\$ 3,426,549	\$ 8,746	\$ 622,113	\$ 2,795,690	\$ 2,652,367	\$ 134,898	\$	\$ 8,425
Payroll taxes	249,072	639	45,256	203,177	193,653	8,917		607
Fringe benefits	409,143	568	52,457	356,118	339,555	15,782		781
Consultants	314,094	1,453	41,700	270,941	250,357	12,243		8,341
Payments to foster parents	2,234,360			2,234,360	2,118,137	86,496	16,579	13,148
Conference and conventions	20,225	448	1,172	18,605	17,871	725		9
Client specific assistance	39,326	23,318		16,008	11,198	1,111		3,699
Occupancy	328,475	577	49,976	277,922	265,125	12,216		581
Equipment and supplies	45,044	162	7,246	37,636	35,951	1,620		65
Transportation	206,452	50	6,438	199,964	191,295	7,910		759
Insurance	104,839	214	15,276	89,349	85,209	3,888		252
Telecommunications	71,276	120	8,206	62,950	60,135	2,772		43
Depreciation	53,288	90	5,309	47,889	45,647	2,107		135
Miscellaneous	139,499	88,860	9,266	41,373	39,554	1,819		
	7,641,642	125,245	864,415	6,651,982	6,306,054	292,504	16,579	36,845
Overhead allocations		11,656	(864,415)	852,759	810,650	37,219	2,095	2,795
Total	\$ 7,641,642	\$ 136,901	\$ 0	\$ 7,504,741	\$ 7,116,704	\$ 329,723	\$ 18,674	\$ 39,640

See independent auditors' report and notes to financial statements.

# WSDD

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**WSDD CPAs, Ltd.**  
**Certified Public Accountants & Consultants**

**INDEPENDENT AUDITORS' "IN RELATION TO" OPINION ON  
CONSOLIDATED FINANCIAL REPORT**

Board of Directors  
OUR CHILDREN'S HOMESTEAD AND  
OUR CHILDREN'S HOMESTEAD FOUNDATION  
Naperville, Illinois

We have audited the financial statements of Our Children's Homestead and affiliate for the year ended June 30, 2022, and have issued our report thereon dated December 9, 2022, which expressed an unmodified opinion on those financial statements appears on pages 1 through 3. Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The information on pages 21 through 40 for the year ended June 30, 2022, is presented for purposes of additional analysis, as required by the Illinois Department of Children and Family Services, 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 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, such information is fairly stated in all material respects in relation to the financial statements for the year ended June 30, 2022, taken as a whole.

*WSDD CPAs, Ltd.*

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WSDD CPAs, Ltd.

Chicago, Illinois  
December 9, 2022

# **Consolidated Financial Report**

## **Schedule of Agency Information**

**Name of Agency:** OUR CHILDREN'S HOMESTEAD (\*\*\*\*\*1398)

**County:** DuPage

**Mailing Address**

**Street:** 280 Shuman Boulevard, Suite 270

**City:** Naperville

**State:** IL

**Zip Code:** 60563

**Federal Employer Identification Number (FEIN):** \*\*\_\*\*\*1398

**Name of Person Completing Report:** Cynthia G. Ohlrich  
**Job Title:** Chief Financial Officer  
**Telephone Number:** 630-369-0004  
**Email Address:** cohlich@chkids.org

**Begin Date of Report:** 7/1/2021  
**End Date of Report:** 6/30/2022

**Number of Programs Reported:** 8

**Actual / Budgeted Costs:** Actual

**Quarters Reported:** 4

**Type of Ownership:** Not-for-profit

**Basis of Maintaining Accounting Records:** Accrual

**Agency Accreditation Completed By:** COA 6/01; renewed 6/06, 12/09, 6/14, 7/19, 6/22

## Schedule of Programs

OUR CHILDREN'S HOMESTEAD (\*\*\*\*\*1398)  
 \*\*\_\*\*\*1398

Program Number	Program Name		Contract Numbers or Program Codes				Healthcare & Family
	Description 1	Description 2	DCFS	DHS	ISBE	Aging	
1	Treatment	Spec FC Non Std	2669943132				
2	TFC	Therapeutic FC	2669943082				
3	Downstate Trad	Perf PC Downst	2669943072				
4	Adoption Domest	Domestic Adoptn					
5	DHS 41D	SHP					
6	SSI	Soc Sec Pass Th					
7	DCFS Post-Adopt	DCFS Post-Adopt	2669943042				
8	Fam Support Ado	Fam Support Ado	2669943122				



## Schedule of Program Costs

**OUR CHILDREN'S HOMESTEAD (\*\*\*\*\*1398)**

**\*\*\_\*\*\*1398**

		Agency Amount	All Other Not Allocated	Treatment Spec FC Non Std	TFC Therapeutic FC
<b>Program Expenses</b>					
1	Program Staff Salaries	2,671,106	0	579,425	1,680,702
2	Program Clerical Staff Salaries	124,583	0	27,713	79,194
3	Program Payroll Taxes and Fringe Benefits	559,295	0	123,351	355,565
4	Program Consultants	209,426	292	17,409	139,527
5	Consumer Wages and Fringe Benefits	0	0	0	0
6	Medicine and Drugs	0	0	0	0
7	All Other Program Equipment and Supplies	37,636	0	8,625	23,658
8	Staff Transportation	200,015	51	34,829	133,589
9	Client Transportation	6,234	765	2,999	1,528
10	Transportation To/From School	0	0	0	0
11	Direct Service Staff Conferences & Conventions	18,805	200	4,278	11,720
12	Program Insurance	89,350	0	19,907	56,517
13	Direct Client Specific Assistance	33,093	22,555	561	4,759
14	Telecommunication Costs Assigned to Program	62,950	0	13,940	40,045
15	Foster Care Payments	2,234,359	0	554,514	1,377,575
16	Other (Specify)	21,544	1,344	4,465	12,814
17	<b>Total Program Expenses</b>	<b>6,268,396</b>	<b>25,207</b>	<b>1,392,016</b>	<b>3,917,193</b>
<b>Support Expenses</b>					
18	Support Salaries	0	0	0	0
19	Support Payroll Taxes and Fringe Benefits	0	0	0	0
20	Dietary Supplies	0	0	0	0
21	Housekeeping and Laundry Supplies	0	0	0	0
22	Other (Specify)	45,675	0	10,131	28,982
23	<b>Total Support Expenses</b>	<b>45,675</b>	<b>0</b>	<b>10,131</b>	<b>28,982</b>
<b>Occupancy Expenses</b>					
24	Occupancy Salaries	0	0	0	0
25	Occupancy Payroll Taxes and Fringe Benefits	0	0	0	0
26	Building & Equipment Operations and Maintenance	46,265	82	10,191	29,403
27	Vehicle Depreciation	0	0	0	0
28	All Other Depreciation & Amortization	53,288	145	11,758	33,711
29	Vehicle Rent	0	0	0	0
30	All Other Lease/Rent/Taxes	282,210	1,032	62,348	178,256
31	Equipment Under \$500	0	0	0	0
32	Mortgage & Installment Interest	0	0	0	0
33	Operating Interest	0	0	0	0
34	Other (Specify)	0	0	0	0
35	<b>Total Occupancy Expenses</b>	<b>381,763</b>	<b>1,259</b>	<b>84,297</b>	<b>241,370</b>
<b>Administrative and Office Expenses</b>					
36	Administrative Salaries	622,113	9,058	135,423	387,427
37	Administrative Payroll Taxes and Fringe Benefits	97,713	1,048	21,383	61,104
38	Administrative Consultants	79,807	38,310	9,179	26,231
39	Telecommunication Costs Not Assigned to Program	8,206	87	1,796	5,132
40	Office Supplies and Equipment	7,246	79	1,585	4,531
41	Allocation of Management and General (G & A)	0	0	0	0
42	Other (Specify)	130,723	61,851	15,278	43,669
43	<b>Total Administrative Expenses</b>	<b>945,808</b>	<b>110,433</b>	<b>184,644</b>	<b>528,094</b>
44	<b>Total Expenses</b>	<b>7,641,642</b>	<b>136,899</b>	<b>1,671,088</b>	<b>4,715,639</b>
<b>Non-reimbursable Expenses</b>					
45	Depreciation on DMHDD Funded Capital Assets Included Above	0	0	0	0
46	Cost of Production and Workshop Client Wages Included Above	0	0	0	0
47	Other (Specify)	136,899	136,899	0	0
48	<b>Total Non-Reimbursable Expenses</b>	<b>136,899</b>	<b>136,899</b>	<b>0</b>	<b>0</b>
49	<b>Net Expenses</b>	<b>7,504,743</b>	<b>0</b>	<b>1,671,088</b>	<b>4,715,639</b>

FY: 2022

Create Date: 10/14/2022

Version: 1

## Schedule of Program Costs

**OUR CHILDREN'S HOMESTEAD (\*\*\*\*1398)**

**\*\*\_\*\*\*1398**

	Downstate Trad Perf PC Downst	Adoption Domes Domestic Adoptn	DHS 41D SHP	SSI Soc Sec Pass Th
<b>Program Expenses</b>				
1 Program Staff Salaries	129,410	8,425	0	0
2 Program Clerical Staff Salaries	5,488	0	0	0
3 Program Payroll Taxes and Fringe Benefits	24,698	1,389	0	0
4 Program Consultants	9,501	0	0	0
5 Consumer Wages and Fringe Benefits	0	0	0	0
6 Medicine and Drugs	0	0	0	0
7 All Other Program Equipment and Supplies	1,619	65	0	0
8 Staff Transportation	7,910	0	0	0
9 Client Transportation	200	0	0	0
10 Transportation To/From School	0	0	0	0
11 Direct Service Staff Conferences & Conventions	725	9	0	0
12 Program Insurance	3,888	252	0	0
13 Direct Client Specific Assistance	911	3,699	0	0
14 Telecommunication Costs Assigned to Program	2,772	44	0	0
15 Foster Care Payments	86,495	3,338	16,579	9,810
16 Other (Specify)	917	0	0	0
17 <b>Total Program Expenses</b>	<b>274,534</b>	<b>17,221</b>	<b>16,579</b>	<b>9,810</b>
<b>Support Expenses</b>				
18 Support Salaries	0	0	0	0
19 Support Payroll Taxes and Fringe Benefits	0	0	0	0
20 Dietary Supplies	0	0	0	0
21 Housekeeping and Laundry Supplies	0	0	0	0
22 Other (Specify)	2,005	94	0	0
23 <b>Total Support Expenses</b>	<b>2,005</b>	<b>94</b>	<b>0</b>	<b>0</b>
<b>Occupancy Expenses</b>				
24 Occupancy Salaries	0	0	0	0
25 Occupancy Payroll Taxes and Fringe Benefits	0	0	0	0
26 Building & Equipment Operations and Maintenance	2,048	60	8	0
27 Vehicle Depreciation	0	0	0	0
28 All Other Depreciation & Amortization	2,337	152	13	0
29 Vehicle Rent	0	0	0	0
30 All Other Lease/Rent/Taxes	12,334	676	113	0
31 Equipment Under \$500	0	0	0	0
32 Mortgage & Installment Interest	0	0	0	0
33 Operating Interest	0	0	0	0
34 Other (Specify)	0	0	0	0
35 <b>Total Occupancy Expenses</b>	<b>16,719</b>	<b>888</b>	<b>134</b>	<b>0</b>
<b>Administrative and Office Expenses</b>				
36 Administrative Salaries	26,719	2,045	1,506	0
37 Administrative Payroll Taxes and Fringe Benefits	4,234	303	237	0
38 Administrative Consultants	1,818	130	102	0
39 Telecommunication Costs Not Assigned to Program	356	25	20	0
40 Office Supplies and Equipment	314	22	18	0
41 Allocation of Management and General (G & A)	0	0	0	0
42 Other (Specify)	3,023	99	78	0
43 <b>Total Administrative Expenses</b>	<b>36,464</b>	<b>2,624</b>	<b>1,961</b>	<b>0</b>
44 <b>Total Expenses</b>	<b>329,722</b>	<b>20,827</b>	<b>18,674</b>	<b>9,810</b>
<b>Non-reimbursable Expenses</b>				
45 Depreciation on DMHDD Funded Capital Assets Included Above	0	0	0	0
46 Cost of Production and Workshop Client Wages Included Above	0	0	0	0
47 Other (Specify)	0	0	0	0
48 <b>Total Non-Reimbursable Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
49 <b>Net Expenses</b>	<b>329,722</b>	<b>20,827</b>	<b>18,674</b>	<b>9,810</b>

FY: 2022

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## Schedule of Program Costs

OUR CHILDREN'S HOMESTEAD (\*\*\*\*\*1398)

\*\*\_\*\*\*1398

	DCFS Post-Adopt	Fam Support Ad		
	DCFS Post-Adopt	Fam Support Ad		
<b>Program Expenses</b>				
1	Program Staff Salaries	0	273,144	
2	Program Clerical Staff Salaries	0	12,188	
3	Program Payroll Taxes and Fringe Benefits	0	54,292	
4	Program Consultants	8,247	34,450	
5	Consumer Wages and Fringe Benefits	0	0	
6	Medicine and Drugs	0	0	
7	All Other Program Equipment and Supplies	0	3,669	
8	Staff Transportation	759	22,877	
9	Client Transportation	0	742	
10	Transportation To/From School	0	0	
11	Direct Service Staff Confernces & Conventions	0	1,873	
12	Program Insurance	0	8,786	
13	Direct Client Specific Assistance	0	608	
14	Telecommunication Costs Assigned to Program	0	6,149	
15	Foster Care Payments	0	186,048	
16	Other (Specify)	0	2,004	
17	<b>Total Program Expenses</b>	<b>9,006</b>	<b>606,830</b>	
<b>Support Expenses</b>				
18	Support Salaries	0	0	
19	Support Payroll Taxes and Fringe Benefits	0	0	
20	Dietary Supplies	0	0	
21	Housekeeping and Laundry Supplies	0	0	
22	Other (Specify)	0	4,463	
23	<b>Total Support Expenses</b>	<b>0</b>	<b>4,463</b>	
<b>Occupancy Expenses</b>				
24	Occupancy Salaries	0	0	
25	Occupancy Payroll Taxes and Fringe Benefits	0	0	
26	Building & Equipment Operations and Maintenance	0	4,473	
27	Vehicle Depreciation	0	0	
28	All Other Depreciation & Amortization	0	5,172	
29	Vehicle Rent	0	0	
30	All Other Lease/Rent/Taxes	0	27,451	
31	Equipment Under \$500	0	0	
32	Mortgage & Installment Interest	0	0	
33	Operating Interest	0	0	
34	Other (Specify)	0	0	
35	<b>Total Occupancy Expenses</b>	<b>0</b>	<b>37,096</b>	
<b>Administrative and Office Expenses</b>				
36	Administrative Salaries	0	59,935	
37	Administrative Payroll Taxes and Fringe Benefits	0	9,404	
38	Administrative Consultants	0	4,037	
39	Telecommunication Costs Not Assigned to Program	0	790	
40	Office Supplies and Equipment	0	697	
41	Allocation of Management and General (G & A)	0	0	
42	Other (Specify)	0	6,725	
43	<b>Total Administrative Expenses</b>	<b>0</b>	<b>81,588</b>	
44	<b>Total Expenses</b>	<b>9,006</b>	<b>729,977</b>	
<b>Non-reimbursable Expenses</b>				
45	Depreciation on DMHDD Funded Capital Assets Included Above	0	0	
46	Cost of Production and Workshop Client Wages Included Above	0	0	
47	Other (Specify)	0	0	
48	<b>Total Non-Reimbursable Expenses</b>	<b>0</b>	<b>0</b>	
49	<b>Net Expenses</b>	<b>9,006</b>	<b>729,977</b>	

FY: 2022

Create Date: 10/14/2022

Version: 1

## Schedule of Program Costs

### Other Specify Detail

<b>Program 1 Treatment</b>		
<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
16	Applicant screening	3,560
16	Foster parent recruitment	905
22	IT Support	10,131
42	Employee recruitment	8,296
42	Administrative insurance	3,343
42	Administrative travel	1,409
42	Training, board functions, memberships, etc.	2,230
<b>Program 2 TFC</b>		
<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
16	Applicant screening	10,234
16	Foster parent recruitment	2,580
22	IT Support	28,982
42	Employee recruitment	23,717
42	Administrative insurance	9,553
42	Administrative travel	4,026
42	Training, board functions, memberships, etc.	6,373
<b>Program 3 Downstate Trad</b>		
<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
16	Applicant screening	738
16	Foster parent recruitment	179
22	IT support	2,005
42	Employee recruitment	1,640
42	Administrative insurance	662
42	Administrative travel	279
42	Training, board functions, memberships, etc.	442
<b>Program 4 Adoption Domest</b>		
<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
22	IT support	94
42	Administrative insurance	47
42	Administrative travel	20
42	Training, board functions, memberships, etc.	32
<b>Program 5 DHS 41D</b>		
<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
42	Administrative insurance	37
42	Administrative travel	16
42	Training, board functions, memberships, etc.	25
<b>Program 8 Fam Support Ado</b>		
<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
16	Applicant screening	1,602
16	Foster parent recruitment	402
22	IT support	4,463
42	Employee recruitment	3,654
42	Administrative insurance	1,470
42	Administrative travel	620
42	Training, board functions, memberships, etc.	981

## Schedule of Program Revenue

OUR CHILDREN'S HOMESTEAD (\*\*\*\*\*1398)

\*\*\_\*\*\*1398

	Agency Amount	All Other Not Allocated	Treatment Spec FC Non Std	TFC Therapeutic FC
<b>Fees &amp; Purchase of Service</b>				
1 Department of Aging	0	0	0	0
2 Department of Children and Family Services	7,245,883	0	1,642,977	4,554,952
3 Department of Corrections	0	0	0	0
4 Medicaid Rehab Option (MRO) Payments	141,609	0	0	140,136
5 Department of Human Services	18,234	0	0	0
6 Department of Public Aid	0	0	0	0
7 Department of Public Health	0	0	0	0
8 Local Education Agency/School District	0	0	0	0
9 Local Government	0	0	0	0
10 Federal Government	0	0	0	0
11 Other Government Agencies	0	0	0	0
12 Client/Family Program Fees (incl. SSI, SSA, pensions, etc)	9,810	0	0	0
13 Special Service Fees for Individual Clients	23,255	0	0	0
14 Diagnostic Service Fees	0	0	0	0
15 Other (Specify)	43	0	0	43
16 <b>Total Fees &amp; Purchase of Services</b>	<b>7,438,834</b>	<b>0</b>	<b>1,642,977</b>	<b>4,695,131</b>
<b>Grant Revenues</b>				
17 Department of Aging	0	0	0	0
18 Department of Children and Family Services	0	0	0	0
19 Department of Corrections	0	0	0	0
20 Donated/Certified Funds Initiative (DFI/CFI)	0	0	0	0
21 Department of Human Services	0	0	0	0
22 Department of Public Aid	0	0	0	0
23 Department of Public Health	0	0	0	0
24 Local Education Agency/School District	0	0	0	0
25 Local Government Awards	0	0	0	0
26 Federal Government Awards	0	0	0	0
27 Other Government Awards	0	0	0	0
28 JTPA/CETA	0	0	0	0
29 Other (Specify)	0	0	0	0
30 <b>Total Grant Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Contributions &amp; Other</b>				
31 Restricted to Operations	14,091	14,091	0	0
32 Restricted to Capital	0	0	0	0
33 Unrestricted	66,375	66,375	0	0
34 Contributions - Goods and Services	74,371	74,371	0	0
35 Child & Adult Food Programs (school meals, commodities)	0	0	0	0
36 School Transportation Payments (to/from school)	0	0	0	0
37 Sales of Goods and Services	0	0	0	0
38 Rent Income	0	0	0	0
39 Gain on Sale of Assets	0	0	0	0
40 Cafeteria and Vending Machine	0	0	0	0
41 Other (Specify)	107,775	47,412	28,111	20,507
42 <b>Total Contributions and Other</b>	<b>262,612</b>	<b>202,249</b>	<b>28,111</b>	<b>20,507</b>
<b>Investment Income</b>				
43 Income on Restricted Assets/Investments	0	0	0	0
44 Income on Unrestricted Assets/Investments	0	0	0	0
45 <b>Total Investment Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
46 <b>Total Revenues</b>	<b>7,701,446</b>	<b>202,249</b>	<b>1,671,088</b>	<b>4,715,638</b>

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## Schedule of Program Revenue

**OUR CHILDREN'S HOMESTEAD (\*\*\*\*\*1398)**

**\*\*\_\*\*\*1398**

	Downstate Trad Perf PC Downst	Adoption Domes Domestic Adoptn	DHS 41D SHP	SSI Soc Sec Pass Th
<b>Fees &amp; Purchase of Service</b>				
1 Department of Aging	0	0	0	0
2 Department of Children and Family Services	325,352	0	0	0
3 Department of Corrections	0	0	0	0
4 Medicaid Rehab Option (MRO) Payments	0	0	0	0
5 Department of Human Services	0	0	18,234	0
6 Department of Public Aid	0	0	0	0
7 Department of Public Health	0	0	0	0
8 Local Education Agency/School District	0	0	0	0
9 Local Government	0	0	0	0
10 Federal Government	0	0	0	0
11 Other Government Agencies	0	0	0	0
12 Client/Family Program Fees (incl. SSI, SSA, pensions, etc)	0	0	0	9,810
13 Special Service Fees for Individual Clients	0	23,255	0	0
14 Diagnostic Service Fees	0	0	0	0
15 Other (Specify)	0	0	0	0
16 <b>Total Fees &amp; Purchase of Services</b>	<b>325,352</b>	<b>23,255</b>	<b>18,234</b>	<b>9,810</b>
<b>Grant Revenues</b>				
17 Department of Aging	0	0	0	0
18 Department of Children and Family Services	0	0	0	0
19 Department of Corrections	0	0	0	0
20 Donated/Certified Funds Initiative (DFI/CFI)	0	0	0	0
21 Department of Human Services	0	0	0	0
22 Department of Public Aid	0	0	0	0
23 Department of Public Health	0	0	0	0
24 Local Education Agency/School District	0	0	0	0
25 Local Government Awards	0	0	0	0
26 Federal Government Awards	0	0	0	0
27 Other Government Awards	0	0	0	0
28 JTPA/CETA	0	0	0	0
29 Other (Specify)	0	0	0	0
30 <b>Total Grant Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Contributions &amp; Other</b>				
31 Restricted to Operations	0	0	0	0
32 Restricted to Capital	0	0	0	0
33 Unrestricted	0	0	0	0
34 Contributions - Goods and Services	0	0	0	0
35 Child & Adult Food Programs (school meals, commodities)	0	0	0	0
36 School Transportation Payments (to/from school)	0	0	0	0
37 Sales of Goods and Services	0	0	0	0
38 Rent Income	0	0	0	0
39 Gain on Sale of Assets	0	0	0	0
40 Cafeteria and Vending Machine	0	0	0	0
41 Other (Specify)	4,370	0	0	0
42 <b>Total Contributions and Other</b>	<b>4,370</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Investment Income</b>				
43 Income on Restricted Assets/Investments	0	0	0	0
44 Income on Unrestricted Assets/Investments	0	0	0	0
45 <b>Total Investment Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
46 <b>Total Revenues</b>	<b>329,722</b>	<b>23,255</b>	<b>18,234</b>	<b>9,810</b>

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## Schedule of Program Revenue

**OUR CHILDREN'S HOMESTEAD (\*\*\*\*\*1398)**

**\*\*\_\*\*\*1398**

		DCFS Post-Adopt DCFS Post-Adopt	Fam Support Ad Fam Support Ado		
<b>Fees &amp; Purchase of Service</b>					
1	Department of Aging	0	0		
2	Department of Children and Family Services	0	722,602		
3	Department of Corrections	0	0		
4	Medicaid Rehab Option (MRO) Payments	1,473	0		
5	Department of Human Services	0	0		
6	Department of Public Aid	0	0		
7	Department of Public Health	0	0		
8	Local Education Agency/School District	0	0		
9	Local Government	0	0		
10	Federal Government	0	0		
11	Other Government Agencies	0	0		
12	Client/Family Program Fees (incl. SSI, SSA, pensions, etc)	0	0		
13	Special Service Fees for Individual Clients	0	0		
14	Diagnostic Service Fees	0	0		
15	Other (Specify)	0	0		
16	<b>Total Fees &amp; Purchase of Services</b>	<b>1,473</b>	<b>722,602</b>		
<b>Grant Revenues</b>					
17	Department of Aging	0	0		
18	Department of Children and Family Services	0	0		
19	Department of Corrections	0	0		
20	Donated/Certified Funds Initiative (DFI/CFI)	0	0		
21	Department of Human Services	0	0		
22	Department of Public Aid	0	0		
23	Department of Public Health	0	0		
24	Local Education Agency/School District	0	0		
25	Local Government Awards	0	0		
26	Federal Government Awards	0	0		
27	Other Government Awards	0	0		
28	JTPA/CETA	0	0		
29	Other (Specify)	0	0		
30	<b>Total Grant Revenues</b>	<b>0</b>	<b>0</b>		
<b>Contributions &amp; Other</b>					
31	Restricted to Operations	0	0		
32	Restricted to Capital	0	0		
33	Unrestricted	0	0		
34	Contributions - Goods and Services	0	0		
35	Child & Adult Food Programs (school meals, commodities)	0	0		
36	School Transportation Payments (to/from school)	0	0		
37	Sales of Goods and Services	0	0		
38	Rent Income	0	0		
39	Gain on Sale of Assets	0	0		
40	Cafeteria and Vending Machine	0	0		
41	Other (Specify)	0	7,375		
42	<b>Total Contributions and Other</b>	<b>0</b>	<b>7,375</b>		
<b>Investment Income</b>					
43	Income on Restricted Assets/Investments	0	0		
44	Income on Unrestricted Assets/Investments	0	0		
45	<b>Total Investment Income</b>	<b>0</b>	<b>0</b>		
46	<b>Total Revenues</b>	<b>1,473</b>	<b>729,977</b>		

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**Schedule of Program Revenue**  
**Other Specify Detail**

<b>Program 1</b>	<b>Treatment</b>		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	41	Court of Claims	28,111
<b>Program 2</b>	<b>TFC</b>		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	15	Interest Paid on Delayed Medicaid Payments	43
	41	Court of Claims	20,507
<b>Program 3</b>	<b>Downstate Trad</b>		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	41	Court of Claims	4,370
<b>Program 8</b>	<b>Fam Support Ado</b>		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	41	Court of Claims	7,375



## Schedule of Service Units

OUR CHILDREN'S HOMESTEAD (\*\*\*\*\*1398)  
 \*\*..\*\*\*1398

	Program Description	Service Unit Type	Client Units of Enrollment	Client Units Delivered/ Provided	Days Program Operated	Beginning License Capacity	Ending License Capacity	Date of Change
1	Treatment	Spec FC Non Std	12,584	12,584	365	150	150	
2	TFC	Therapeutic FC	21,113	21,113	365	150	150	
3	Downstate Trad	Perf PC Downst	6,871	6,871	365	0	0	
4	Adoption Domest	Domestic Adoptn	5	5	365	0	0	
5	DHS 41D	SHP	730	730	365	2	2	
6	SSI	Soc Sec Pass Th	365	365	365	1	1	
7	DCFS Post-Adopt	DCFS Post-Adopt	23	23	365	3	3	
8	Fam Support Ado	Fam Support Ado	5,387	5,387	365	150	150	

# Schedule of Program Personnel

OUR CHILDREN'S HOMESTEAD (\*\*\*\*\*1398)

\*\*\*-\*\*\*1398

Number of Hours (excluding overtime) in a standard work week: 40.0		TOTAL AGENCY				Treatment Spec FC Non Std			TFC Therapeutic FC		
Program Staff Positions		Total Hours	Amount Paid	Headcount	Amount Not Allocated	% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount
1	Audiologist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
2	Behavior Therapist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
3	Dietary Technician	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
4	Dietician	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
5	Habilitation Aide/Child Care Aide	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
6	Habilitation Professional or Supervisory Staff	78,565.00	1,925,777	56.00	0	22.19	427,306	56.00	63.61	1,225,072	56.00
7	LPN	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
8	Occupational Therapist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
9	Physical Therapist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
10	Physician	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
11	Principal	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
12	Program Director	8,932.00	385,309	4.40	0	21.76	83,836	4.10	62.18	239,574	4.10
13	Program Clerical Staff	5,778.41	124,583	3.50	0	22.24	27,713	3.50	63.57	79,194	3.50
14	Psychiatrist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
15	Psychologist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
16	Recreation Staff	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
17	Registered Nurse	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
18	Social Worker	10,116.00	242,092	8.00	0	17.37	42,051	8.00	58.28	141,092	8.00
19	Speech Therapist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
20	Substance Abuse Counselor/Professional	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
21	Substance Abuse Paraprofessional	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
22	Teacher	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
23	Teacher Aide	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
24	Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
25	Other Academic Instruction	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
26	Other Medical Care	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
27	Other Habilitation/Rehabilitation	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
28	Other Substance Abuse	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
29	All Other Program Staff	4,352.00	117,928	2.30	0	22.24	26,232	2.30	63.57	74,964	2.30
30	Total All Positions	107,743.41	2,795,689	74.20	0	21.72	607,138	73.90	62.95	1,759,896	73.90
31	Mental Health Professional (MHP)	53,704.00	1,234,519	38.00	0	21.75	268,510	38.00	63.16	779,698	38.00
32	Qualified Mental Health Professional (QMHP)	48,261.00	1,436,587	32.70	0	21.64	310,915	32.40	62.72	901,004	32.40
33	Qualified Mental Retardation Professional (QMRP)	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
34	Rehabilitative Services Associate (RSA)	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
35	SEP Job Coach - For DHS Reporting Only	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00

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# Schedule of Program Personnel

	Program Staff Positions	Downstate Trad Perf PC Downst			A D			D S		
		% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount
1	Audiologist	0.00	0	0.00	0	0	0	0		
2	Behavior Therapist	0.00	0	0.00	0	0	0	0		
3	Dietary Technician	0.00	0	0.00	0	0	0	0		
4	Dietician	0.00	0	0.00	0	0	0	0		
5	Habilitation Aide/Child Care Aide	0.00	0	0.00	0	0	0	0		
6	Habilitation Professional or Supervisory Staff	4.40	84,663	56.00	0	0	0	0		
7	LPN	0.00	0	0.00	0	0	0	0		
8	Occupational Therapist	0.00	0	0.00	0	0	0	0		
9	Physical Therapist	0.00	0	0.00	0	0	0	0		
10	Physician	0.00	0	0.00	0	0	0	0		
11	Principal	0.00	0	0.00	0	0	0	0		
12	Program Director	4.31	16,602	4.10	2	8,425	0	0		
13	Program Clerical Staff	4.41	5,488	3.50	0	0	0	0		
14	Psychiatrist	0.00	0	0.00	0	0	0	0		
15	Psychologist	0.00	0	0.00	0	0	0	0		
16	Recreation Staff	0.00	0	0.00	0	0	0	0		
17	Registered Nurse	0.00	0	0.00	0	0	0	0		
18	Social Worker	9.48	22,950	8.00	0	0	0	0		
19	Speech Therapist	0.00	0	0.00	0	0	0	0		
20	Substance Abuse Counselor/Professional	0.00	0	0.00	0	0	0	0		
21	Substance Abuse Paraprofessional	0.00	0	0.00	0	0	0	0		
22	Teacher	0.00	0	0.00	0	0	0	0		
23	Teacher Aide	0.00	0	0.00	0	0	0	0		
24	Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0	0.00	0	0	0	0		
25	Other Academic Instruction	0.00	0	0.00	0	0	0	0		
26	Other Medical Care	0.00	0	0.00	0	0	0	0		
27	Other Habilitation/Rehabilitation	0.00	0	0.00	0	0	0	0		
28	Other Substance Abuse	0.00	0	0.00	0	0	0	0		
29	All Other Program Staff	4.41	5,195	2.30	0	0	0	0		
30	Total All Positions	4.83	134,898	73.90	0	8,425	0	0	0	0
31	Mental Health Professional (MHP)	4.85	59,863	38.00	0	0	0	0		
32	Qualified Mental Health Professional (QMHP)	4.84	69,547	32.40	1	8,425	0	0		
33	Qualified Mental Retardation Professional (QMRP)	0.00	0	0.00	0	0	0	0		
34	Rehabilitative Services Associate (RSA)	0.00	0	0.00	0	0	0	0		
35	SEP Job Coach - For DHS Reporting Only	0.00	0	0.00	0	0	0	0		

Schedule of Program Personnel

	SSI Soc Sec Pass Th				D D			F F		
	Program Staff Positions	% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount
1	Audiologist	0.00			0			0	0	0
2	Behavior Therapist	0.00			0			0	0	0
3	Dietary Technician	0.00			0			0	0	0
4	Dietician	0.00			0			0	0	0
5	Habilitation Aide/Child Care Aide	0.00			0			0	0	0
6	Habilitation Professional or Supervisory Staff	0.00			0			10	188,736	56
7	LPN	0.00			0			0	0	0
8	Occupational Therapist	0.00			0			0	0	0
9	Physical Therapist	0.00			0			0	0	0
10	Physician	0.00			0			0	0	0
11	Principal	0.00			0			0	0	0
12	Program Director	0.00			0			10	36,872	4
13	Program Clerical Staff	0.00			0			10	12,188	4
14	Psychiatrist	0.00			0			0	0	0
15	Psychologist	0.00			0			0	0	0
16	Recreation Staff	0.00			0			0	0	0
17	Registered Nurse	0.00			0			0	0	0
18	Social Worker	0.00			0			15	35,999	8
19	Speech Therapist	0.00			0			0	0	0
20	Substance Abuse Counselor/Professional	0.00			0			0	0	0
21	Substance Abuse Paraprofessional	0.00			0			0	0	0
22	Teacher	0.00			0			0	0	0
23	Teacher Aide	0.00			0			0	0	0
24	Vocational Staff (incl. Job Coach, workshop, etc.)	0.00			0			0	0	0
25	Other Academic Instruction	0.00			0			0	0	0
26	Other Medical Care	0.00			0			0	0	0
27	Other Habilitation/Rehabilitation	0.00			0			0	0	0
28	Other Substance Abuse	0.00			0			0	0	0
29	All Other Program Staff	0.00			0			0	0	0
30	Total All Positions	0.00	0	0.00	0	0	0	10	11,537	2
31	Mental Health Professional (MHP)	0.00			0			10	285,332	74
32	Qualified Mental Health Professional (QMHP)	0.00			0			10	126,448	38
33	Qualified Mental Retardation Professional (QMRP)	0.00			0			10	146,696	32
34	Rehabilitative Services Associate (RSA)	0.00			0			0	0	0
35	SEP Job Coach - For DHS Reporting Only	0.00			0			0	0	0

# Schedule of Program Personnel

## Other Specify Detail

Program 1	Treatment				
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>	<u>Headcount</u>	
	29	LEAP Coordinator	9,108	1.00	
Program 2	TFC				
	29	CQI Coordinator	17,124	1.30	
Program 3	Downstate Trad				
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>	<u>Headcount</u>	
	29	LEAP Coordinator	26,029	1.00	
Program 8	Fam Support Ado				
	29	CQI Coordinator	48,935	1.30	
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>	<u>Headcount</u>	
	29	LEAP Coordinator	1,804	1.00	
	29	CQI Coordinator	3,391	1.30	
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>	<u>Headcount</u>	
	29	LEAP Coordinator	4,006	1.00	
	29	CQI Coordinator	7,531	1.30	

# Schedule of Program Consultant and Contractual

OUR CHILDREN'S HOMESTEAD (\*\*\*\*\*1398)  
 \*\*\*-\*\*\*1398

	Program Staff Positions	TOTAL AGENCY			Amount Not Allocated	Treatment			TFC	
		Total Hours	Amount Paid			% Allocated	Spec FC Non Std	Amount Paid	% Allocated	Amount Paid
1	Audiologist	0.00	0		0	0.00		0	0.00	0
2	Behavior Therapist	1,937.96	93,827		0	17.79		16,693	47.41	44,483
3	Dietary Technician	0.00	0		0	0.00		0	0.00	0
4	Dietician	0.00	0		0	0.00		0	0.00	0
5	Habilitation Aide/Child Care Aide	4,418.80	100,955		292	0.00		0	80.35	81,116
6	Habilitation Professional or Supervisory Staff	0.00	0		0	0.00		0	0.00	0
7	LPN	0.00	0		0	0.00		0	0.00	0
8	Occupational Therapist	0.00	0		0	0.00		0	0.00	0
9	Physical Therapist	0.00	0		0	0.00		0	0.00	0
10	Physician	0.00	0		0	0.00		0	0.00	0
11	Principal	0.00	0		0	0.00		0	0.00	0
12	Program Director	0.00	0		0	0.00		0	0.00	0
13	Program Clerical Staff	0.00	0		0	0.00		0	0.00	0
14	Psychiatrist	0.00	0		0	0.00		0	0.00	0
15	Psychologist	1.50	278		0	0.00		0	100.00	278
16	Recreation Staff	0.00	0		0	0.00		0	0.00	0
17	Registered Nurse	0.00	0		0	0.00		0	0.00	0
18	Social Worker	286.50	14,366		0	4.98		716	95.02	13,650
19	Speech Therapist	0.00	0		0	0.00		0	0.00	0
20	Substance Abuse Counselor/Professional	0.00	0		0	0.00		0	0.00	0
21	Substance Abuse Paraprofessional	0.00	0		0	0.00		0	0.00	0
22	Teacher	0.00	0		0	0.00		0	0.00	0
23	Teacher Aide	0.00	0		0	0.00		0	0.00	0
24	Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0		0	0.00		0	0.00	0
25	Other Academic Instruction	0.00	0		0	0.00		0	0.00	0
26	Other Medical Care	0.00	0		0	0.00		0	0.00	0
27	Other Habilitation/Rehabilitation	0.00	0		0	0.00		0	0.00	0
28	Other Substance Abuse	0.00	0		0	0.00		0	0.00	0
29	All Other Program Staff	0.00	0		0	0.00		0	0.00	0
30	Total All Positions	6,644.76	209,426		292	8.31		17,409	66.62	139,527
31	Mental Health Professional (MHP)	4,482.80	104,316		292	0.00		0	80.98	84,477
32	Qualified Mental Health Professional (QMHP)	2,160.46	105,110		0	16.56		17,409	52.37	55,050
33	Qualified Mental Retardation Professional (QMRP)	0.00	0		0	0.00		0	0.00	0
34	Rehabilitative Services Associate (RSA)	0.00	0		0	0.00		0	0.00	0
35	SEP Job Coach - For DHS Reporting Only	0.00	0		0	0.00		0	0.00	0

# Schedule of Program Consultant and Contractual

OUR CHILDREN'S HOMESTEAD (\*\*\*\*\*1398)  
 \*\*\_\*\*\*\*1398

	Program Staff Positions	Downstate Trad Perf PC Downst		Adoption Domestic Domestic Adoptn		DHS 41D SHP	
		% Allocated	Amount Paid	% Allocated	Amount Paid	% Allocated	Amount Paid
1	Audiologist	0.00	0	0.00		0.00	
2	Behavior Therapist	10.13	9,501	0.00		0.00	
3	Dietary Technician	0.00	0	0.00		0.00	
4	Dietician	0.00	0	0.00		0.00	
5	Habilitation Aide/Child Care Aide	0.00	0	0.00		0.00	
6	Habilitation Professional or Supervisory Staff	0.00	0	0.00		0.00	
7	LPN	0.00	0	0.00		0.00	
8	Occupational Therapist	0.00	0	0.00		0.00	
9	Physical Therapist	0.00	0	0.00		0.00	
10	Physician	0.00	0	0.00		0.00	
11	Principal	0.00	0	0.00		0.00	
12	Program Director	0.00	0	0.00		0.00	
13	Program Clerical Staff	0.00	0	0.00		0.00	
14	Psychiatrist	0.00	0	0.00		0.00	
15	Psychologist	0.00	0	0.00		0.00	
16	Recreation Staff	0.00	0	0.00		0.00	
17	Registered Nurse	0.00	0	0.00		0.00	
18	Social Worker	0.00	0	0.00		0.00	
19	Speech Therapist	0.00	0	0.00		0.00	
20	Substance Abuse Counselor/Professional	0.00	0	0.00		0.00	
21	Substance Abuse Paraprofessional	0.00	0	0.00		0.00	
22	Teacher	0.00	0	0.00		0.00	
23	Teacher Aide	0.00	0	0.00		0.00	
24	Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0	0.00		0.00	
25	Other Academic Instruction	0.00	0	0.00		0.00	
26	Other Medical Care	0.00	0	0.00		0.00	
27	Other Habilitation/Rehabilitation	0.00	0	0.00		0.00	
28	Other Substance Abuse	0.00	0	0.00		0.00	
29	All Other Program Staff	0.00	0	0.00		0.00	
30	Total All Positions	4.54	9,501	0.00	0	0.00	0.00
31	Mental Health Professional (MHP)	0.00	0	0.00		0.00	
32	Qualified Mental Health Professional (QMHP)	9.04	9,501	0.00		0.00	
33	Qualified Mental Retardation Professional (QMRP)	0.00	0	0.00		0.00	
34	Rehabilitative Services Associate (RSA)	0.00	0	0.00		0.00	
35	SEP Job Coach - For DHS Reporting Only	0.00	0	0.00		0.00	

# Schedule of Program Consultant and Contractual

OUR CHILDREN'S HOMESTEAD (\*\*\*)1398)  
 \*\*\_\*\*\*1398

	Program Staff Positions	SSI Sec Sec Pass Th		DCFS Post-Adopt DCFS Post-Adopt		Fam Support Ad Fam Support Ado	
		% Allocated	Amount Paid	% Allocated	Amount Paid	% Allocated	Amount Paid
1	Audiologist	0.00		0.00	0	0.00	0.00
2	Behavior Therapist	0.00		9.00	8,247	16.00	14,903.00
3	Dietary Technician	0.00		0.00	0	0.00	0.00
4	Dietician	0.00		0.00	0	0.00	0.00
5	Habilitation Aide/Child Care Aide	0.00		0.00	0	19.00	19,547.00
6	Habilitation Professional or Supervisory Staff	0.00		0.00	0	0.00	0.00
7	LPN	0.00		0.00	0	0.00	0.00
8	Occupational Therapist	0.00		0.00	0	0.00	0.00
9	Physical Therapist	0.00		0.00	0	0.00	0.00
10	Physician	0.00		0.00	0	0.00	0.00
11	Principal	0.00		0.00	0	0.00	0.00
12	Program Director	0.00		0.00	0	0.00	0.00
13	Program Clerical Staff	0.00		0.00	0	0.00	0.00
14	Psychiatrist	0.00		0.00	0	0.00	0.00
15	Psychologist	0.00		0.00	0	0.00	0.00
16	Recreation Staff	0.00		0.00	0	0.00	0.00
17	Registered Nurse	0.00		0.00	0	0.00	0.00
18	Social Worker	0.00		0.00	0	0.00	0.00
19	Speech Therapist	0.00		0.00	0	0.00	0.00
20	Substance Abuse Counselor/Professional	0.00		0.00	0	0.00	0.00
21	Substance Abuse Paraprofessional	0.00		0.00	0	0.00	0.00
22	Teacher	0.00		0.00	0	0.00	0.00
23	Teacher Aide	0.00		0.00	0	0.00	0.00
24	Vocational Staff (incl. Job Coach, workshop, etc.)	0.00		0.00	0	0.00	0.00
25	Other Academic Instruction	0.00		0.00	0	0.00	0.00
26	Other Medical Care	0.00		0.00	0	0.00	0.00
27	Other Habilitation/Rehabilitation	0.00		0.00	0	0.00	0.00
28	Other Substance Abuse	0.00		0.00	0	0.00	0.00
29	All Other Program Staff	0.00		0.00	0	0.00	0.00
30	Total All Positions	0.00	0	4.00	8,247	16.00	34,450.00
31	Mental Health Professional (MHP)	0.00		0.00	0	19.00	19,547.00
32	Qualified Mental Health Professional (QMHP)	0.00		8.00	8,247	14.00	14,903.00
33	Qualified Mental Retardation Professional (QMRP)	0.00		0.00	0	0.00	0.00
34	Rehabilitative Services Associate (RSA)	0.00		0.00	0	0.00	0.00
35	SEP Job Coach - For DHS Reporting Only	0.00		0.00	0	0.00	0.00



## Schedule of Program Consultant and Contractual

Other Specify Detail

Program	Amount	
	<u>Line Nbr</u>	<u>Description</u>

DEPARTMENT OF CHILDREN AND FAMILY SERVICES  
ADDITIONAL COST REPORTING FOR MEDICAID PAYMENTS

Agency Name	Our Children's Homestead
Reporting Period	7/1/2021 - 6/30/2022
Program Column	TFC - Therapeutic Foster Care
DCFS Contract Number	2669943082
Additional Medicaid Mental Health Services Payment	Revenue Schedule Line 4
	\$140,136

Agency Name	Our Children's Homestead
Reporting Period	7/1/2021 - 6/30/2022
Program Column	DCFS Post-Adopt
DCFS Contract Number	2669943042
Additional Medicaid Mental Health Services Payment	Revenue Schedule Line 4
	\$1,473

# WSDD

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**WSDD CPAs, Ltd.**  
**Certified Public Accountants & Consultants**

**INDEPENDENT AUDITORS' "IN RELATION TO" OPINION ON  
GRANT CLOSE OUT REPORT**

Board of Directors  
OUR CHILDREN'S HOMESTEAD AND  
OUR CHILDREN'S HOMESTEAD FOUNDATION  
Naperville, Illinois

We have audited the financial statements of Our Children's Homestead and affiliate for the year ended June 30, 2022, and have issued our report thereon dated December 9, 2022, which expressed an unmodified opinion on those financial statements appears on pages 1 through 3. Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The information on page 42 for the year ended June 30, 2022, is presented for purposes of additional analysis, as required by the Illinois Department of Human Services, 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 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, such information is fairly stated in all material respects in relation to the financial statements for the year ended June 30, 2022, taken as a whole.

*WSDD CPAs, Ltd.*

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WSDD CPAs, Ltd.

Chicago, Illinois  
December 9, 2022



State of Illinois  
Department of Human Services

GRANT CLOSE OUT REPORT

Grantee Name: Our Children's Homestead		FEIN Number: 39-1791398	
Reporting period for July 1 through June 30, 2022			
Program Name: Special Home Placement		Grant/Contract Number: 44CAA00757	
CFSA NUMBER:	444-	444-	Total
A. GRANT AWARD RECEIVED	\$ 18,234.06	\$	\$ 18,234.06
B. INTEREST EARNED	\$	\$	\$
C. DIRECT PROGRAM EXPENSES	\$ 16,579.20	\$	\$ 16,579.20
D. INDIRECT COSTS	\$ 2,095.02	\$	\$ 2,095.02
E. UNALLOWABLE COSTS	\$	\$	\$
F. OTHER APPROVED USES	\$	\$	\$
G. TOTAL ALLOWABLE COSTS	\$ 18,674.22	\$	\$ 18,674.22
H. REFUND	\$ (440.16)	\$	\$ (440.16)

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By signing [authorizing] this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the [related] expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise.

Unallowable costs includes, but not limited to: compensation of governing body, entertainment, associate dues, meetings and conventions, fundraising, bad debt, charity and grants, inventories, depreciation of IDHS funded assets, in-kind expenses, alcoholic beverages, personal automobile, fines and penalties, personal use items, lobbying, unallowable interest, unallowable relocation, gratuities, political contributions, related party transactions, or cost where conflict of interest exists.

Printed Name: Cynthia G. Ohlrich Title: Chief Financial Officer  
Signature: Cynthia G. Ohlrich Date: December 8, 2022



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**WSDD CPAs, Ltd.**  
**Certified Public Accountants & Consultants**

**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**

To the Board of Directors  
OUR CHILDREN'S HOMESTEAD and  
OUR CHILDREN'S HOMESTEAD FOUNDATION  
Naperville, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of OUR CHILDREN'S HOMESTEAD and OUR CHILDREN'S HOMESTEAD FOUNDATION (Illinois nonprofit organizations), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 9, 2022.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered OUR CHILDREN'S HOMESTEAD and OUR CHILDREN'S HOMESTEAD FOUNDATION'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 OUR CHILDREN'S HOMESTEAD and OUR CHILDREN'S HOMESTEAD FOUNDATION's internal control. Accordingly, we do not express an opinion on the effectiveness of OUR CHILDREN'S HOMESTEAD and OUR CHILDREN'S HOMESTEAD FOUNDATION's internal control.

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

**Report on Internal Control Over Financial Reporting (Continued)**

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.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether OUR CHILDREN'S HOMESTEAD and OUR CHILDREN'S HOMESTEAD FOUNDATION'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 statement. 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 of the effectiveness of the Organizations' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organizations' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*WSDD CPAs, Ltd.*

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WSDD CPAs, Ltd.

Chicago, Illinois  
December 9, 2022