

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

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

JUNE 30, 2020 AND 2019

**OUR CHILDREN'S HOMESTEAD AND
OUR CHILDREN'S HOMESTEAD FOUNDATION**
Index
June 30, 2020 and 2019

	<u>PAGE(S)</u>
Independent Auditors' Report	1 - 2
Consolidated Financial Statements:	
Statements of Financial Position	3
Statements of Activities	4
Statements of Functional Expenses	5
Statements of Cash Flows	6
Notes to Financial Statements	7 - 15
Supplementary Information:	
Independent Auditors' Report on Supplementary Information	16
Schedule of Program Expenses	17
Schedule of Expenses	18
Supplementary Information for DCFS:	
Independent Auditors' "In Relation To" Opinion on Consolidated Financial Report	19
Consolidated Financial Report for DCFS	20 - 38
Supplementary Information for DHS:	
Independent Auditors' "In Relation To" Opinion on Grant Close Out Report	39
Grant Close Out Report for DHS	40
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	41 - 42

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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 Financial Statements

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, 2020 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.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Our Children's Homestead and affiliate as of June 30, 2020, and the changes in its net assets, and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We previously audited Our Children's Homestead and affiliate 2019 financial statement, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 16, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2019 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 10, 2020, 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 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 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 control over financial reporting and compliance.

WSDD CPAs, Ltd.

WSDD CPAs, Ltd.

Chicago, Illinois
December 10, 2020

**OUR CHILDREN'S HOMESTEAD AND
OUR CHILDREN'S HOMESTEAD FOUNDATION
Consolidated Statements of Financial Position
June 30, 2020 with Comparative Totals for June 30, 2019**

ASSETS		
	<u>2020</u>	<u>2019</u>
CURRENT ASSETS		
Cash	\$ 248,229	\$ 107,266
Receivables:		
Governmental agencies	263,729	157,701
Other		1,010
Prepaid expenses	<u>43,533</u>	<u>23,732</u>
Total Current Assets	<u>555,491</u>	<u>289,709</u>
FURNITURE AND EQUIPMENT		
Cost	292,942	291,216
Less: Accumulated depreciation	<u>280,957</u>	<u>275,753</u>
Net Furniture and Equipment	<u>11,985</u>	<u>15,463</u>
DEPOSITS	<u>80,859</u>	<u>6,385</u>
TOTAL ASSETS	<u>\$ 648,335</u>	<u>\$ 311,557</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	\$ 217,506	\$ 208,174
Accrued payroll and related expenses	290,611	308,303
Capital lease obligation	1,530	8,638
Deferred rent	270	
Paycheck Protection Program loan - current	<u>120,000</u>	
Total Current Liabilities	<u>629,917</u>	<u>525,115</u>
LONG-TERM LIABILITIES (net of current portion)		
Payroll Protection Program loan	235,642	
Deferred rent		13,932
Capital lease obligation		<u>1,530</u>
Total Long-Term Liabilities	<u>235,642</u>	<u>15,462</u>
TOTAL LIABILITIES	<u>865,559</u>	<u>540,577</u>
NET ASSETS		
Without donor restrictions	(224,700)	(239,810)
With donor restrictions	<u>7,476</u>	<u>10,790</u>
Total Net Assets	<u>(217,224)</u>	<u>(229,020)</u>
TOTAL LIABILITES AND NET ASSETS	<u>\$ 648,335</u>	<u>\$ 311,557</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, 2020 with Comparative Totals for the Year Ended June 30, 2019**

	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	FOR THE YEAR ENDED JUNE 30,	
			2020	2019
REVENUES AND OTHER SUPPORT				
Illinois Department of Children and Family Services:				
Foster care - treatment	\$	\$ 5,300,221	\$ 5,300,221	\$ 4,291,568
Foster care - traditional		255,123	255,123	352,809
Adoption				4,108
Illinois Department of Human Services		16,732	16,732	13,227
Social security		9,324	9,324	8,376
Payroll Protection Program revenue		173,500	173,500	
Other		3,935	3,935	8,293
		5,758,835	5,758,835	4,678,381
Other contributions and donations	62,105	24,493	86,598	70,435
	62,105	5,783,328	5,845,433	4,748,816
Net assets released from restrictions:				
Satisfaction of program restrictions	5,786,642	(5,786,642)		
Total Revenues and Other Support	5,848,747	(3,314)	5,845,433	4,748,816
EXPENSES				
Program services	4,900,458		4,900,458	4,163,016
General and administrative	884,688		884,688	530,895
Fundraising	48,491		48,491	41,220
Total Expenses	5,833,637		5,833,637	4,735,131
CHANGE IN NET ASSETS	15,110	(3,314)	11,796	13,685
NET ASSETS - BEGINNING OF YEAR	(239,810)	10,790	(229,020)	(242,705)
NET ASSETS - END OF YEAR	\$ (224,700)	\$ 7,476	\$ (217,224)	\$ (229,020)

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, 2020 with Comparative Totals for the Year Ended June 30, 2019**

	PROGRAM SERVICES	GENERAL AND ADMINISTRATIVE	FUNDRAISING	FOR THE YEAR ENDED JUNE 30,	
				2020	2019
Salaries and employee benefits	\$ 2,545,295	\$ 775,749	\$ 14,500	\$ 3,335,544	\$ 2,275,183
Consultants	232,248	33,448	1,271	266,967	347,990
Foster care providers	1,531,327			1,531,327	1,349,921
Conferences and training	6,860	1,175	4,467	12,502	31,061
Other client assistance	10,653		16,006	26,659	23,012
Occupancy	197,574	32,342	666	230,582	226,784
Equipment and supplies	21,535	4,158	1,891	27,584	38,588
Transportation	185,793	4,346	502	190,641	258,491
Insurance	62,906	12,137	338	75,381	71,234
Telecommunications	47,478	11,519	321	59,318	50,434
Depreciation	12,521	1,987	50	14,558	13,570
All other	46,268	7,827	8,479	62,574	48,863
Total Expenses - 2020	<u>\$ 4,900,458</u>	<u>\$ 884,688</u>	<u>\$ 48,491</u>	<u>\$ 5,833,637</u>	
Total Expenses - 2019	<u>\$ 4,163,016</u>	<u>\$ 530,895</u>	<u>\$ 41,220</u>		<u>\$ 4,735,131</u>

**OUR CHILDREN'S HOMESTEAD AND
OUR CHILDREN'S HOMESTEAD FOUNDATION
Consolidated Statements of Cash Flows
For the Year Ended June 30, 2020 with
Comparative Totals for the Year Ended June 30, 2019**

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 11,796	\$ 13,685
Adjustment to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	14,558	13,570
Changes in operating assets and liabilities:		
Receivables	(105,018)	39,389
Prepaid expenses	(19,801)	15,247
Deposits	(74,474)	
Accounts payable and accrued expenses	9,332	7,088
Accrued payroll and related expenses	(17,692)	(44,359)
Deferred rent	(13,662)	(10,275)
Paycheck Protection Program (PPP) loan	355,642	
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>160,681</u>	<u>34,345</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of furniture and equipment	<u>(11,080)</u>	<u>(4,293)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments of capital lease obligation	<u>(8,638)</u>	<u>(7,777)</u>
NET INCREASE IN CASH	140,963	22,275
CASH - BEGINNING OF YEAR	<u>107,266</u>	<u>84,991</u>
CASH - END OF YEAR	<u>\$ 248,229</u>	<u>\$ 107,266</u>
SUPPLEMENTAL CASH FLOW DISCLOSURE		
Interest paid	\$ 662	\$ 1,523

**OUR CHILDREN'S HOMESTEAD AND
OUR CHILDREN'S HOMESTEAD FOUNDATION
Notes to Consolidated Financial statements
June 30, 2020 and 2019**

NOTE 1 - NATURE OF ORGANIZATION

The mission of Our Children's Homestead ("OCH") is to ensure safe and secure homes for abused, neglected and troubled children. 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.

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

OCH 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. OCH and OCHF follow 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, 2020 and 2019 amounted to \$14,558 and \$13,570, respectively.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue

OCH programs are supported by contracts 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, 2020 and 2019.

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, 2019, from which the summarized information was derived.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recently Adopted Authoritative Guidance

Effective July 1, 2019, the Organization adopted ASU 2018-08, Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made. The guidance provides a more robust framework for determining whether a transaction should be accounted for as a contribution or as an exchange transaction. The guidance also helps determine whether a contribution is conditional and better distinguishes a donor-imposed condition from a donor-imposed restriction. The Organization implemented this standard to all periods presented, with no effect on net assets.

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.
- **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.

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. The types of services provided by this contract will permit the agency to accept DCFS youths from residential placements and psychiatric hospital facilities whose needs could not have been adequately addressed under existing contracts. The ramp up to this contract has created additional revenues and expenses for the year ended June 30, 2020 and will result in a significant increase in budgeted revenues and expenses for the years ending June 30, 2021 and beyond.

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, 2020 relate to the Take Flight grant (\$5,826), Christmas stockings (\$50), and 25th Anniversary Celebration (\$1,600). Net assets with donor restrictions at June 30, 2019 relate to the Exchange Club grant (\$8,580) and other (\$2,210).

NOTE 5 - OPERATING LEASES

Naperville Office Lease

During December 2019, the Organization entered into a lease agreement for a new Naperville office location 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, with abatement of the first 10 monthly payments. 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:

2021	\$
2022	236,966
2023	241,733
2024	246,520
2025	251,413
After	<u>1,618,069</u>
	<u>\$ 2,594,701</u>

The Organization's previous 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 March 2015, the Organization entered into a sixty four month lease for its Rockford office space commencing April 2015. After a four month rent abatement, the lease required monthly payments ranging from \$1,497 to \$1,830 over the lease term, and expired on July 31, 2020. The Organization entered into a Commercial Lease Extension agreement for the Rockford office for the period commencing August 1, 2020 through February 15, 2021 at the rate of \$3,326 per month.

The Rockford office lease allowed for a four month rent abatement and both leases contained scheduled rent increase, all of which are required to be recognized ratably in accordance with generally accepted accounting principles. Accordingly, the amount of rent expense does not coincide with cash payments. This gives rise to a deferred lease benefit liability which was amortized over the term of the leases. The deferred lease benefit liability at June 30, 2020 and 2019, amounted to \$270 and \$13,932, respectively.

NOTE 5 - OPERATING LEASES (Continued)

Rockford Office Lease (Continued)

Rental expense on all operating leases for the year ended June 30, 2020 and 2019, amounted to \$204,634 and \$204,809, respectively.

NOTE 6 - CAPITAL LEASE OBLIGATION

OCH is obligated under a capital lease for three office copiers commencing in August 2015. The equipment, costing \$36,047, had a net book value at June 30, 2020 and 2019 of \$601 and \$7,810, respectively. Depreciation expense on the equipment was \$7,209 for the years ended June 30, 2020 and 2019. Total interest paid for the years ended June 30, 2020 and 2019 amounted to \$662 and \$1,523, respectively. Future minimum capital lease payments as of June 30, 2020 are as follows:

2021	\$ 1,550
Less: Amount representing interest	<u>20</u>
	<u>\$ 1,530</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, 2020 and 2019 amounted to \$39,834 and \$31,262, respectively.

NOTE 8 - LINE OF CREDIT

The Organization entered into a line of credit agreement with Hinsdale Bank & Trust dated June 14, 2019 and expiring June 14, 2020 (extended to June 14, 2021). 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, 2020 and 2019.

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>2020</u>	<u>2019</u>
Cash	\$ 248,229	\$ 107,266
Receivables	<u>263,730</u>	<u>158,711</u>
Total Financial Assets Available Within One Year	511,959	265,977
Less:		
Amounts unavailable for general expenditures within one year due to:		
Time or purpose restricted	<u>7,476</u>	<u>10,790</u>
Total Financial Assets Available to Management for General Expenditure Within One Year	<u>\$ 504,483</u>	<u>\$ 255,187</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 - PAYCHECK PROTECTION PROGRAM LOAN

In April 2020, the Organization received a \$529,142 loan, under the Paycheck Protection Program (the 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.

NOTE 11 - PAYCHECK PROTECTION PROGRAM LOAN (Continued)

The Organization expects to partially meet the PPP's eligibility criteria and concluded that the PPP loan represents, in substance, a grant that is expected to be partially forgiven. The amount of the PPP loan which does not meet the forgiveness criteria is expected to be repaid. Accordingly, the Organization accounts for such PPP loan in accordance with FASB ASC 958-605 as a conditional contribution. The Organization determined that conditions of release had been substantially met for the year ended June 30, 2020, amounting to \$173,500, which is included in revenues and other support in the accompanying 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 is reported as a liability in the accompanying statement of financial position.

The Organization intends to apply for forgiveness of the PPP loan with respect to certain covered expenses. To the extent that all or part of the PPP loan is not forgiven, the Organization will be required to pay interest on the PPP loan at a rate of 1.0% per annum and commence principal and interest payments through the maturity date in April 2022. However, if the Organization and the lender mutually agree, the repayment term may be extended to be over five years per PPP regulations. The PPP loan is uncollateralized and is fully guaranteed by the SBA.

Management estimates the deferral period for the loan will end during February 2021. As a result, using the two-year amortization period currently in force, the estimated current portion of the loan is approximately \$120,000.

NOTE 12 - NEW ACCOUNTING STANDARDS UPDATE

In May 2014, the FASB issued ASU 2014-09, Revenue from Contracts with Customers (Topic 606), as amended, which supersedes or replaces nearly all GAAP revenue recognition guidance. These standards establish a new contract and control-based revenue recognition model, changes the basis for deciding when revenue is recognized over time or at a point in time, and expands disclosure about revenue. The new standard will be effective for the Organization's fiscal year ended June 30, 2021. Early adoption is permitted.

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 effects of these pronouncements on its financial statements.

NOTE 13 - SUBSEQUENT EVENTS

The COVID-19 outbreak in the United States may continue to cause significant disruption to operations. While the disruption is expected to be temporary, there is considerable uncertainty around its duration. The related financial impact and duration cannot be reasonably estimated at this time. Management continues to monitor evolving economic and business conditions and the actual and potential impacts on the financial position, results of operations, and cash flows. Economic uncertainties have arisen may negatively impact future grants and contributions. No adjustments have been made to these financial statements as a result of this uncertainty.

The Organization has evaluated subsequent events through December 10, 2020, the date the financial statements were available to be issued.

WSDD

WSDD CPAs, Ltd.
Certified Public Accountants & Consultants

INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION

Board of Directors
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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, 2020, and have issued our report thereon dated December 10, 2020, 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 17 - 18 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.

WSDD CPAs, Ltd.

Chicago, Illinois
December 10, 2020

**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, 2020

<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	\$ 2,025,617	\$ 121,751	\$ 2,098	\$ 1,442	\$	\$ 2,150,908
Payroll taxes	148,450	7,062	150	104		155,766
Fringe benefits	226,806	11,392	106	317		238,621
Consultants	194,970	27,758	7	9,513		232,248
Payments to foster parents	1,485,885	23,662	12,456	9,324		1,531,327
Conference and conventions	6,532	324		4		6,860
Client specific assistance	8,969	1,674	10			10,653
Occupancy	187,908	9,102	119	445		197,574
Equipment and supplies	20,385	1,126	6	18		21,535
Transportation	173,910	11,391	12	480		185,793
Insurance	59,952	2,900	18	36		62,906
Telecommunications	45,257	2,184	14	23		47,478
Depreciation	11,934	576	4	7		12,521
Miscellaneous	44,133	2,135				46,268
Total	\$ 4,640,708	\$ 223,037	\$ 15,000	\$ 21,713	\$ 0	\$ 4,900,458

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, 2020

	Our Children's Homestead Foundation	Fundraising Program	Administration	Total Contracts	Foster Care Treatment	Traditional	Department of Human Services	Other
	Total							
Salaries and wages	\$ 2,845,759	\$ 12,596	\$ 682,255	\$ 2,150,908	\$ 2,025,617	\$ 121,751	\$ 2,098	\$ 1,442
Payroll taxes	205,670	909	48,995	155,766	148,450	7,062	150	104
Fringe benefits	284,115	995	44,499	238,621	226,806	11,392	106	317
Consultants	266,967	1,271	33,448	232,248	194,970	27,758	7	9,513
Payments to foster parents	1,531,327			1,531,327	1,485,885	23,662	12,456	9,324
Conference and conventions	12,502	4,467	1,175	6,860	6,532	324		4
Client specific assistance	26,659	16,006		10,653	8,969	1,674	10	
Occupancy	230,582	666	32,342	197,574	187,908	9,102	119	445
Equipment and supplies	27,584	1,891	4,158	21,535	20,385	1,126	6	18
Transportation	190,641	502	4,346	185,793	173,910	11,391	12	480
Insurance	75,381	338	12,137	62,906	59,952	2,900	18	36
Telecommunications	59,318	321	11,519	47,478	45,257	2,184	14	23
Depreciation	14,558	50	1,987	12,521	11,934	576	4	7
Miscellaneous	62,574	8,479	7,827	46,268	44,133	2,135		
	5,833,637	48,491	884,688	4,900,458	4,640,708	223,037	15,000	21,713
Overhead allocations		13,465	(884,688)	871,223	828,534	39,468	2,731	490
Total	\$ 5,833,637	\$ 61,956	\$ 0	\$ 5,771,681	\$ 5,469,242	\$ 262,505	\$ 17,731	\$ 22,203

See independent auditors' report and notes to financial statements.

WSDD

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 OUR CHILDREN'S HOMESTEAD FOUNDATION for the year ended June 30, 2020, and have issued our report thereon dated December 10, 2020, which contained an unmodified opinion those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The information on pages 20 through 38 for the year ended June 30, 2020, 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, 2020, taken as a whole.

WSDD CPAs, Ltd.

WSDD CPAs, Ltd.

Chicago, Illinois
December 10, 2020

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 Ohlrich
Job Title: Chief Financial Officer
Telephone Number: 630-369-0004
Email Address: cohlich@ochkids.org

Begin Date of Report: 7/1/2019
End Date of Report: 6/30/2020

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 6/2001; renewed 6/06, 12/09, 6/14, 7/19

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	2669943130				
2	Cook County	Perf PC Small C	2669943060				
3	Downstate Trad	Perf PC Downst	2669943070				
4	Adoption Domest	Domestic Adoptn					
5	DHS 41D	SHP					
6	SSI	Soc Sec Pass Th					
7	DCFS Post-Adopt	DCFS Post-Adopt	2669943040				
8	Fam Support Ado	Fam Support Ado	2669943120				

Schedule of Program Costs

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

-*1398

		Agency Amount	All Other Not Allocated	Treatment Spec FC Non Std	Cook County Perf PC Small C
Program Expenses					
1	Program Staff Salaries	2,058,628	0	1,087,630	45,116
2	Program Clerical Staff Salaries	92,279	0	50,175	1,781
3	Program Payroll Taxes and Fringe Benefits	394,388	0	212,094	7,936
4	Program Consultants	203,381	1,151	65,929	5,274
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	21,583	47	12,079	523
8	Staff Transportation	174,746	451	87,042	3,161
9	Client Transportation	11,499	0	5,085	767
10	Transportation To/From School	0	0	0	0
11	Direct Service Staff Conferences & Conventions	10,998	4,138	4,001	116
12	Program Insurance	62,906	0	34,226	1,210
13	Direct Client Specific Assistance	26,659	16,006	4,354	1,142
14	Telecommunication Costs Assigned to Program	47,478	0	25,799	925
15	Foster Care Payments	1,531,377	0	919,677	19,013
16	Other (Specify)	15,451	335	8,502	275
17	Total Program Expenses	4,651,373	22,128	2,516,593	87,239
Support Expenses					
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)	26,323	0	14,385	506
23	Total Support Expenses	26,323	0	14,385	506
Occupancy Expenses					
24	Occupancy Salaries	0	0	0	0
25	Occupancy Payroll Taxes and Fringe Benefits	0	0	0	0
26	Building & Equipment Operations and Maintenance	33,198	77	18,038	642
27	Vehicle Depreciation	0	0	0	0
28	All Other Depreciation & Amortization	14,557	79	7,844	282
29	Vehicle Rent	0	0	0	0
30	All Other Lease/Rent/Taxes	198,047	1,092	107,043	3,802
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	Total Occupancy Expenses	245,802	1,248	132,925	4,726
Administrative and Office Expenses					
36	Administrative Salaries	682,256	10,385	357,132	13,576
37	Administrative Payroll Taxes and Fringe Benefits	93,494	1,422	48,940	1,860
38	Administrative Consultants	67,927	35,306	17,340	659
39	Telecommunication Costs Not Assigned to Program	11,669	325	6,030	229
40	Office Supplies and Equipment	4,158	62	2,177	83
41	Allocation of Management and General (G & A)	0	0	0	0
42	Other (Specify)	50,635	-8,920	31,920	1,172
43	Total Administrative Expenses	910,139	38,580	463,539	17,579
44	Total Expenses	5,833,637	61,956	3,127,442	110,050
Non-reimbursable Expenses					
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)	61,956	61,956	0	0
48	Total Non-Reimbursable Expenses	61,956	61,956	0	0
49	Net Expenses	5,771,681	0	3,127,442	110,050

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
Program Expenses					
1	Program Staff Salaries	72,397	1,442	2,098	0
2	Program Clerical Staff Salaries	2,456	0	0	0
3	Program Payroll Taxes and Fringe Benefits	10,518	421	257	0
4	Program Consultants	21,097	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	603	19	5	0
8	Staff Transportation	7,185	308	12	0
9	Client Transportation	279	0	0	0
10	Transportation To/From School	0	0	0	0
11	Direct Service Staff Conferences & Conventions	209	4	0	0
12	Program Insurance	1,690	36	18	0
13	Direct Client Specific Assistance	532	0	10	0
14	Telecommunication Costs Assigned to Program	1,259	23	14	0
15	Foster Care Payments	4,651	0	12,456	9,324
16	Other (Specify)	441	0	0	0
17	Total Program Expenses	123,317	2,253	14,870	9,324
Support Expenses					
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)	708	15	7	0
23	Total Support Expenses	708	15	7	0
Occupancy Expenses					
24	Occupancy Salaries	0	0	0	0
25	Occupancy Payroll Taxes and Fringe Benefits	0	0	0	0
26	Building & Equipment Operations and Maintenance	882	32	14	0
27	Vehicle Depreciation	0	0	0	0
28	All Other Depreciation & Amortization	383	8	10	0
29	Vehicle Rent	0	0	0	0
30	All Other Lease/Rent/Taxes	5,248	432	207	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	Total Occupancy Expenses	6,513	472	231	0
Administrative and Office Expenses					
36	Administrative Salaries	16,861	378	2,106	0
37	Administrative Payroll Taxes and Fringe Benefits	2,311	52	289	0
38	Administrative Consultants	819	18	102	0
39	Telecommunication Costs Not Assigned to Program	285	6	36	0
40	Office Supplies and Equipment	103	2	13	0
41	Allocation of Management and General (G & A)	0	0	0	0
42	Other (Specify)	1,538	14	77	0
43	Total Administrative Expenses	21,917	470	2,623	0
44	Total Expenses	152,455	3,210	17,731	9,324
Non-reimbursable Expenses					
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	Total Non-Reimbursable Expenses	0	0	0	0
49	Net Expenses	152,455	3,210	17,731	9,324

Schedule of Program Costs

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

****_***1398**

		DCFS Post-Adopt DCFS Post-Adopt	Fam Support Ad Fam Support Ado		
Program Expenses					
1	Program Staff Salaries	0	849,945		
2	Program Clerical Staff Salaries	0	37,867		
3	Program Payroll Taxes and Fringe Benefits	0	163,162		
4	Program Consultants	9,498	100,432		
5	Consumer Wages and Fringe Benefits	0	0		
6	Medicine and Drugs	0	0		
7	All Other Program Equipment and Supplies	0	8,307		
8	Staff Transportation	172	76,415		
9	Client Transportation	0	5,368		
10	Transportation To/From School	0	0		
11	Direct Service Staff Conferences & Conventions	0	2,530		
12	Program Insurance	0	25,726		
13	Direct Client Specific Assistance	0	4,615		
14	Telecommunication Costs Assigned to Program	0	19,458		
15	Foster Care Payments	0	566,256		
16	Other (Specify)	0	5,898		
17	Total Program Expenses	9,670	1,865,979		
Support Expenses					
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	10,702		
23	Total Support Expenses	0	10,702		
Occupancy Expenses					
24	Occupancy Salaries	0	0		
25	Occupancy Payroll Taxes and Fringe Benefits	0	0		
26	Building & Equipment Operations and Maintenance	0	13,513		
27	Vehicle Depreciation	0	0		
28	All Other Depreciation & Amortization	0	5,951		
29	Vehicle Rent	0	0		
30	All Other Lease/Rent/Taxes	0	80,223		
31	Equipment Under \$500	0	0		
32	Mortgage & Installment Interest	0	0		
33	Operating Interest	0	0		
34	Other (Specify)	0	0		
35	Total Occupancy Expenses	0	99,687		
Administrative and Office Expenses					
36	Administrative Salaries	0	281,818		
37	Administrative Payroll Taxes and Fringe Benefits	0	38,620		
38	Administrative Consultants	0	13,683		
39	Telecommunication Costs Not Assigned to Program	0	4,758		
40	Office Supplies and Equipment	0	1,718		
41	Allocation of Management and General (G & A)	0	0		
42	Other (Specify)	0	24,834		
43	Total Administrative Expenses	0	365,431		
44	Total Expenses	9,670	2,341,799		
Non-reimbursable Expenses					
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	Total Non-Reimbursable Expenses	0	0		
49	Net Expenses	9,670	2,341,799		

Schedule of Program Costs

Other Specify Detail

Program 1 Treatment

<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
16	Applicant screening	2,037
16	Foster parent recruitment	6,465
22	IT support	14,385
42	Employee recruitment	18,927
42	Administrative insurance	6,353
42	Administrative travel	2,275
42	Training, board functions, memberships, etc.	4,365

Program 2 Cook County

<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
16	Applicant screening	68
16	Foster parent recruitment	207
22	IT support	506
42	Employee recruitment	678
42	Administrative insurance	242
42	Administrative travel	86
42	Training, board functions, memberships, etc.	166

Program 3 Downstate Trad

<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
16	Applicant screening	104
16	Foster parent recruitment	337
22	IT support	708
42	Employee recruitment	925
42	Administrative insurance	300
42	Administrative travel	107
42	Training, board functions, memberships, etc.	206

Program 4 Adoption Domest

<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
22	IT support	15
42	Employee recruitment	0
42	Administrative insurance	7
42	Administrative travel	2
42	Training, board functions, memberships, etc.	5

Program 5 DHS 41D

<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
22	IT support	7
42	Employee recruitment	1
42	Administrative insurance	37
42	Administrative travel	13
42	Training, board functions, memberships, etc.	26

Program 8 Fam Support Ado

<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
16	Applicant screening	1,486
16	Foster parent recruitment	4,412
22	IT support	10,702
42	Employee recruitment	14,581
42	Administrative insurance	5,013
42	Administrative travel	1,795
42	Training, board functions, memberships, etc.	3,445

Schedule of Program Revenue

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

****_***1398**

		Agency Amount	All Other Not Allocated	Treatment Spec FC Non Std	Cook County Perf PC Small C
Fees & Purchase of Service					
1	Department of Aging	0	0	0	0
2	Department of Children and Family Services	5,555,344	0	3,020,591	107,239
3	Department of Corrections	0	0	0	0
4	Medicaid Rehab Option (MRO) Payments	0	0	0	0
5	Department of Human Services	16,732	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)	9,324	0	0	0
13	Special Service Fees for Individual Clients	3,935	0	0	0
14	Diagnostic Service Fees	0	0	0	0
15	Other (Specify)	173,500	0	106,000	2,000
16	Total Fees & Purchase of Services	5,758,835	0	3,126,591	109,239
Grant Revenues					
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	Total Grant Revenues	0	0	0	0
Contributions & Other					
31	Restricted to Operations	24,493	24,493	0	0
32	Restricted to Capital	0	0	0	0
33	Unrestricted	62,105	62,105	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)	0	0	0	0
42	Total Contributions and Other	86,598	86,598	0	0
Investment Income					
43	Income on Restricted Assets/Investments	0	0	0	0
44	Income on Unrestricted Assets/Investments	0	0	0	0
45	Total Investment Income	0	0	0	0
46	Total Revenues	5,845,433	86,598	3,126,591	109,239

FY: 2020

Create Date: 11/17/2020

Version: 1

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
Fees & Purchase of Service					
1	Department of Aging	0	0	0	0
2	Department of Children and Family Services	147,884	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	16,732	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	9,324
13	Special Service Fees for Individual Clients	0	3,935	0	0
14	Diagnostic Service Fees	0	0	0	0
15	Other (Specify)	4,000	0	0	0
16	Total Fees & Purchase of Services	151,884	3,935	16,732	9,324
Grant Revenues					
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	Total Grant Revenues	0	0	0	0
Contributions & Other					
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)	0	0	0	0
42	Total Contributions and Other	0	0	0	0
Investment Income					
43	Income on Restricted Assets/Investments	0	0	0	0
44	Income on Unrestricted Assets/Investments	0	0	0	0
45	Total Investment Income	0	0	0	0
46	Total Revenues	151,884	3,935	16,732	9,324

FY: 2020

Create Date: 11/17/2020

Version: 1

Schedule of Program Revenue

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

****_***1398**

		DCFS Post-Adopt DCFS Post-Adopt	Fam Support Ad Fam Support Ado		
Fees & Purchase of Service					
1	Department of Aging	0	0		
2	Department of Children and Family Services	0	2,279,630		
3	Department of Corrections	0	0		
4	Medicaid Rehab Option (MRO) Payments	0	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	61,500		
16	Total Fees & Purchase of Services	0	2,341,130		
Grant Revenues					
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	Total Grant Revenues	0	0		
Contributions & Other					
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	0		
42	Total Contributions and Other	0	0		
Investment Income					
43	Income on Restricted Assets/Investments	0	0		
44	Income on Unrestricted Assets/Investments	0	0		
45	Total Investment Income	0	0		
46	Total Revenues	0	2,341,130		

FY: 2020

Create Date: 11/17/2020

Version: 1

Schedule of Program Revenue
Other Specify Detail

Program 1	Treatment		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	15	Payroll Protection Plan Funds	106,000
Program 2	Cook County		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	15	Payroll Protection Plan Funds	2,000
Program 3	Downstate Trad		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	15	Payroll Protection Plan Funds	4,000
Program 8	Fam Support Ado		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	15	Payroll Protection Plan Funds	61,500

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	Days	26,038	26,038	365	100	100	
2	Cook County	Days	3,457	3,457	365	12	12	
3	Downstate Trad	Days	2,957	2,957	365	12	12	
4	Adoption Domest	Days	3	3	365	0	0	
5	DHS 41D	Days	732	732	365	2	2	
6	SSI	Days	1	1	365	1	1	
7	DCFS Post-Adopt	Hours	115	115	365	5	5	
8	Fam Support Ado	Days	14,032	14,032	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			Cook County Perf PC Small C		
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	55,012.93	1,506,377	37.00	0	54.37	819,060	37.00	1.93	29,079	37.00
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	7,924.80	355,779	5.00	0	47.38	168,582	4.00	2.53	9,008	4.00
13	Program Clerical Staff	4,285.55	92,279	3.00	0	54.37	50,175	3.00	1.93	1,781	3.00
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	7,440.00	156,372	5.00	0	50.00	78,185	5.00	4.00	6,255	5.00
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	1,602.90	40,100	2.00	0	54.37	21,803	2.00	1.93	774	2.00
30	Total All Positions	76,266.18	2,150,907	52.00	0	52.90	1,137,805	51.00	2.18	46,897	51.00
31	Mental Health Professional (MHP)	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
32	Qualified Mental Health Professional (QMHP)	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
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

Schedule of Program Personnel

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

	Downstate Trad Perf PC Downst				Adoption Domest Domestic Adoptn				DHS 41D SHP			
	% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	% Allocated	Amount Paid	Headcount	% Allocated
1 Audiologist	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
2 Behavior Therapist	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
3 Dietary Technician	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
4 Dietician	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
5 Habilitation Aide/Child Care Aide	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
6 Habilitation Professional or Supervisory Staff	2.66	40,099	37.00	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
7 LPN	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
8 Occupational Therapist	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
9 Physical Therapist	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
10 Physician	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
11 Principal	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
12 Program Director	1.75	6,210	4.00	0.41	1,442	1.00	0.59	2,098	0.59	2,098	1.00	0.59
13 Program Clerical Staff	2.66	2,456	3.00	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
14 Psychiatrist	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
15 Psychologist	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
16 Recreation Staff	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
17 Registered Nurse	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
18 Social Worker	16.00	25,020	5.00	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
19 Speech Therapist	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
20 Substance Abuse Counselor/Professional	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
21 Substance Abuse Paraprofessional	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
22 Teacher	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
23 Teacher Aide	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
24 Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
25 Other Academic Instruction	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
26 Other Medical Care	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
27 Other Habilitation/Rehabilitation	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
28 Other Substance Abuse	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
29 All Other Program Staff	2.66	1,068	2.00	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
30 Total All Positions	3.48	74,853	51.00	0.07	1,442	1.00	0.10	2,098	0.10	2,098	1.00	0.10
31 Mental Health Professional (MHP)	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
32 Qualified Mental Health Professional (QMHP)	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
33 Qualified Mental Retardation Professional (QMRP)	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
34 Rehabilitative Services Associate (RSA)	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
35 SEP Job Coach - For DHS Reporting Only	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00

Schedule of Program Personnel

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

	Program Staff Positions	SSI Soc Sec Pass Th			DCFS Post-Adopt DCFS Post-Adopt			Fam Support Ado Fam Support Ado		
		% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount
1	Audiologist	0.00			0.00			0.00	0	0.00
2	Behavior Therapist	0.00			0.00			0.00	0	0.00
3	Dietary Technician	0.00			0.00			0.00	0	0.00
4	Dietician	0.00			0.00			0.00	0	0.00
5	Habilitation Aide/Child Care Aide	0.00			0.00			0.00	0	0.00
6	Habilitation Professional or Supervisory Staff	0.00			0.00			0.00	0	0.00
7	LPN	0.00			0.00			41.03	618,139	37.00
8	Occupational Therapist	0.00			0.00			0.00	0	0.00
9	Physical Therapist	0.00			0.00			0.00	0	0.00
10	Physician	0.00			0.00			0.00	0	0.00
11	Principal	0.00			0.00			0.00	0	0.00
12	Program Director	0.00			0.00			47.34	168,439	4.00
13	Program Clerical Staff	0.00			0.00			41.04	37,867	3.00
14	Psychiatrist	0.00			0.00			0.00	0	0.00
15	Psychologist	0.00			0.00			0.00	0	0.00
16	Recreation Staff	0.00			0.00			0.00	0	0.00
17	Registered Nurse	0.00			0.00			0.00	0	0.00
18	Social Worker	0.00			0.00			30.00	46,912	5.00
19	Speech Therapist	0.00			0.00			0.00	0	0.00
20	Substance Abuse Counselor/Professional	0.00			0.00			0.00	0	0.00
21	Substance Abuse Paraprofessional	0.00			0.00			0.00	0	0.00
22	Teacher	0.00			0.00			0.00	0	0.00
23	Teacher Aide	0.00			0.00			0.00	0	0.00
24	Vocational Staff (incl. Job Coach, workshop, etc.)	0.00			0.00			0.00	0	0.00
25	Other Academic Instruction	0.00			0.00			0.00	0	0.00
26	Other Medical Care	0.00			0.00			0.00	0	0.00
27	Other Habilitation/Rehabilitation	0.00			0.00			0.00	0	0.00
28	Other Substance Abuse	0.00			0.00			0.00	0	0.00
29	All Other Program Staff	0.00			0.00			0.00	0	0.00
30	Total All Positions	0.00	0	0.00	0.00	0	0.00	41.03	16,455	2.00
31	Mental Health Professional (MHP)	0.00			0.00			41.28	887,812	51.00
32	Qualified Mental Health Professional (QMHP)	0.00			0.00			0.00	0	0.00
33	Qualified Mental Retardation Professional (QMRP)	0.00			0.00			0.00	0	0.00
34	Rehabilitative Services Associate (RSA)	0.00			0.00			0.00	0	0.00
35	SEP Job Coach - For DHS Reporting Only	0.00			0.00			0.00	0	0.00

Schedule of Program Personnel

Other Specify Detail

Program 1	Treatment				
	<u>Line Nbr</u>	<u>Description</u>			
	29	Program Performance Manager			
Program 2	29	CQI Manager	Amount	Headcount	
			11,230	1.00	
			10,573	1.00	
Cook County					
Program 3	Downstate Trad				
	<u>Line Nbr</u>	<u>Description</u>			
	29	Program Performance Manager	Amount	Headcount	
Program 8	29	CQI Manager	399	1.00	
			375	1.00	
Fam Support Ado					
Program 8	Fam Support Ado				
	<u>Line Nbr</u>	<u>Description</u>			
	29	Program Performance Manager	Amount	Headcount	
Program 8	29	c	8,475	1.00	
			7,980	1.00	

Schedule of Program Consultant and Contractual

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

	Program Staff Positions	TOTAL AGENCY			Treatment			Cook County	
		Total Hours	Amount Paid	Amount Not Allocated	% Allocated	Amount Paid	% Allocated	Perf PC Small C	Amount Paid
1	Audiologist	0.00	0	0	0.00	0	0.00	0.00	0
2	Behavior Therapist	604.34	49,619	1	19.93	9,891	4.44	2,204	2,204
3	Dietary Technician	0.00	0	0	0.00	0	0.00	0.00	0
4	Dietician	0.00	0	0	0.00	0	0.00	0.00	0
5	Habilitation Aide/Child Care Aide	3,395.00	62,024	1,150	0.00	0	0.00	0.00	0
6	Habilitation Professional or Supervisory Staff	0.00	0	0	0.00	0	0.00	0.00	0
7	LPN	0.00	0	0	0.00	0	0.00	0.00	0
8	Occupational Therapist	0.00	0	0	0.00	0	0.00	0.00	0
9	Physical Therapist	0.00	0	0	0.00	0	0.00	0.00	0
10	Physician	0.00	0	0	0.00	0	0.00	0.00	0
11	Principal	0.00	0	0	0.00	0	0.00	0.00	0
12	Program Director	0.00	0	0	0.00	0	0.00	0.00	0
13	Program Clerical Staff	0.00	0	0	0.00	0	0.00	0.00	0
14	Psychiatrist	0.00	0	0	0.00	0	0.00	0.00	0
15	Psychologist	199.52	18,834	0	46.32	8,724	0.00	0.00	0
16	Recreation Staff	0.00	0	0	0.00	0	0.00	0.00	0
17	Registered Nurse	0.00	0	0	0.00	0	0.00	0.00	0
18	Social Worker	1,737.00	72,904	0	64.90	47,314	4.21	3,070	3,070
19	Speech Therapist	0.00	0	0	0.00	0	0.00	0.00	0
20	Substance Abuse Counselor/Professional	0.00	0	0	0.00	0	0.00	0.00	0
21	Substance Abuse Paraprofessional	0.00	0	0	0.00	0	0.00	0.00	0
22	Teacher	0.00	0	0	0.00	0	0.00	0.00	0
23	Teacher Aide	0.00	0	0	0.00	0	0.00	0.00	0
24	Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0	0	0.00	0	0.00	0.00	0
25	Other Academic Instruction	0.00	0	0	0.00	0	0.00	0.00	0
26	Other Medical Care	0.00	0	0	0.00	0	0.00	0.00	0
27	Other Habilitation/Rehabilitation	0.00	0	0	0.00	0	0.00	0.00	0
28	Other Substance Abuse	0.00	0	0	0.00	0	0.00	0.00	0
29	All Other Program Staff	0.00	0	0	0.00	0	0.00	0.00	0
30	Total All Positions	5,935.86	203,381	1,151	32.42	65,929	2.59	5,274	5,274
31	Mental Health Professional (MHP)	0.00	0	0	0.00	0	0.00	0.00	0
32	Qualified Mental Health Professional (QMHP)	0.00	0	0	0.00	0	0.00	0.00	0
33	Qualified Mental Retardation Professional (QMRP)	0.00	0	0	0.00	0	0.00	0.00	0
34	Rehabilitative Services Associate (RSA)	0.00	0	0	0.00	0	0.00	0.00	0
35	SEP Job Coach - For DHS Reporting Only	0.00	0	0	0.00	0	0.00	0.00	0

Schedule of Program Consultant and Contractual

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

	Program Staff Positions	Downstate Trad Perf PC Downst		Adoption Domest 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	17.98	8,923	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	
5	Habilitation Professional or Supervisory Staff	0.00	0	0.00		0.00	
7	LPN	0.00	0	0.00		0.00	
3	Occupational Therapist	0.00	0	0.00		0.00	
3	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	16.70	12,174	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	10.37	21,097	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)	0.00	0	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 Soc 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		17.00	8,350	41.00	20,250.00
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	98.00	60,874.00
5	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
3	Occupational Therapist	0.00		0.00	0	0.00	0.00
3	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	54.00	10,110.00
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		2.00	1,148	13.00	9,198.00
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	5.00	9,498	49.00	100,432.00
31	Mental Health Professional (MHP)	0.00		0.00	0	0.00	0.00
32	Qualified Mental Health Professional (QMHP)	0.00		0.00	0	0.00	0.00
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

Line Nbr Description

Amount

WSDD

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 OUR CHILDREN'S HOMESTEAD FOUNDATION for the year ended June 30, 2020, and have issued our report thereon dated December 10, 2020, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The information on page 40 for the year ended June 30, 2020, is presented for purposes of additional analysis, as required by the Illinois Department 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, 2020, taken as a whole.

WSDD CPAs, Ltd.

WSDD CPAs, Ltd.

Chicago, Illinois
December 10, 2020



GRANT CLOSE OUT REPORT

Grantee Name: Our Children's Homestead	FEIN Number: 39-1791398
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Reporting period for July 1 through June 30, 2020

Grant/Contract Number: 44CYA00757														
Program Name: Special Home Placement														
CFSA NUMBER:	444-	-	444-	-	444-	-	444-	-	444-	-	444-	-	444-	Total
A. GRANT AWARD RECEIVED	\$	16,732.08	\$						\$				\$	16,732.08
B. INTEREST EARNED	\$		\$						\$				\$	
C. DIRECT PROGRAM EXPENSES	\$	14,877.15	\$						\$				\$	14,877.15
D. INDIRECT COSTS	\$	2,854.01	\$						\$				\$	2,854.01
E. UNALLOWABLE COSTS	\$		\$						\$				\$	
F. OTHER APPROVED USES	\$		\$						\$				\$	
G. TOTAL ALLOWABLE COSTS	\$	17,731.16	\$						\$				\$	17,731.16
H. REFUND	\$	(999.08)	\$						\$				\$	(999.08)

ADD TABLE DELETE TABLE

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:	Date: November 29, 2020

WSDD

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, 2020, 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 10, 2020.

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.

Internal Control Over Financial Reporting (Continued)

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether 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.

WSDD CPAs, Ltd.

Chicago, Illinois
December 10, 2020