

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

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

JUNE 30, 2021 AND 2020

**OUR CHILDREN'S HOMESTEAD AND
OUR CHILDREN'S HOMESTEAD FOUNDATION
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June 30, 2021 and 2020**

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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, 2021 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, 2021, 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.

Report on Summarized Comparative Information

We previously audited Our Children's Homestead and affiliate 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 10, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020 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 November 22, 2021, 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 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 control over financial reporting and compliance.

WSDD CPAs, Ltd.

WSDD CPAs, Ltd.

Chicago, Illinois
November 22, 2021

**OUR CHILDREN'S HOMESTEAD AND
OUR CHILDREN'S HOMESTEAD FOUNDATION
Consolidated Statements of Financial Position
June 30, 2021 with Comparative Totals for June 30, 2020**

ASSETS		
	<u>2021</u>	<u>2020</u>
CURRENT ASSETS		
Cash	\$ 831,131	\$ 248,229
Receivables:		
Governmental agencies	208,390	263,729
Other	252	
Prepaid expenses	48,015	43,533
Total Current Assets	<u>1,087,788</u>	<u>555,491</u>
FURNITURE AND EQUIPMENT		
Cost	423,008	292,942
Less: Accumulated depreciation	<u>227,144</u>	<u>280,957</u>
Net Furniture and Equipment	<u>195,864</u>	<u>11,985</u>
DEPOSITS	<u>27,424</u>	<u>80,859</u>
TOTAL ASSETS	<u>\$ 1,311,076</u>	<u>\$ 648,335</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	\$ 256,079	\$ 217,506
Accrued payroll and related expenses	336,137	290,611
Advance from DCFS	588,855	
Capital lease obligation	6,946	1,530
Deferred lease liability and rent concession	10,467	270
Paycheck Protection Program loan - current		120,000
Total Current Liabilities	<u>1,198,484</u>	<u>629,917</u>
LONG-TERM LIABILITIES (net of current portion)		
Deferred lease liability and rent concession	294,311	
Payroll Protection Program loan		235,642
Capital lease obligation	24,057	
Total Long-Term Liabilities	<u>318,368</u>	<u>235,642</u>
TOTAL LIABILITIES	<u>1,516,852</u>	<u>865,559</u>
NET ASSETS		
Without donor restrictions	(209,057)	(224,700)
With donor restrictions	3,281	7,476
Total Net Assets	<u>(205,776)</u>	<u>(217,224)</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,311,076</u>	<u>\$ 648,335</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, 2021 with Comparative Totals for the Year Ended June 30, 2020

			FOR THE YEAR ENDED JUNE 30,	
	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	2021	2020
REVENUES AND OTHER SUPPORT				
Illinois Department of Children and Family Services:				
Foster care - treatment	\$	\$ 3,323,253	\$ 3,323,253	\$ 5,300,221
Foster care - traditional		224,230	224,230	255,123
Project REACH		3,168,808	3,168,808	
Illinois Department of Human Services		18,020	18,020	16,732
Social security		11,462	11,462	9,324
Medicaid:				
Project REACH		150,702	150,702	
Adoption		8,366	8,366	
Payroll Protection Program revenue		355,642	355,642	173,500
Other		21,028	21,028	3,935
		7,281,511	7,281,511	5,758,835
Contributions and donations	38,119	15,203	53,322	86,598
In-kind contributions		49,725	49,725	
Interest income		249	249	
	38,119	7,346,688	7,384,807	5,845,433
Net assets released from restrictions:				
Satisfaction of program restrictions	7,350,883	(7,350,883)		
Total Revenues and Other Support	7,389,002	(4,195)	7,384,807	5,845,433
EXPENSES				
Program services	6,306,819		6,306,819	4,900,458
General and administrative	980,057		980,057	884,688
Fundraising	86,483		86,483	48,491
Total Expenses	7,373,359		7,373,359	5,833,637
CHANGE IN NET ASSETS	15,643	(4,195)	11,448	11,796
NET ASSETS - BEGINNING OF YEAR	(224,700)	7,476	(217,224)	(229,020)
NET ASSETS - END OF YEAR	\$ (209,057)	\$ 3,281	\$ (205,776)	\$ (217,224)

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, 2021 with Comparative Totals for the Year Ended June 30, 2020**

	PROGRAM SERVICES	GENERAL AND ADMINISTRATIVE	FUNDRAISING	FOR THE YEAR ENDED JUNE 30,	
				2021	2020
Salaries and employee benefits	\$ 3,228,831	\$ 839,612	\$ 11,966	\$ 4,080,409	\$ 3,335,544
Consultants	281,968	40,137	71	322,176	266,967
Foster care providers	2,117,226			2,117,226	1,531,327
Conferences and training	2,766	692	3,879	7,337	12,502
Other client assistance	7,549		13,440	20,989	26,659
Occupancy	273,337	48,689	662	322,688	230,582
Equipment and supplies	27,400	5,896	248	33,544	27,584
Transportation	137,817	7,139	625	145,581	190,641
Insurance	86,552	15,437	241	102,230	75,381
Telecommunications	66,270	9,971	94	76,335	59,318
Depreciation	35,105	4,638	73	39,816	14,558
All other	41,998	7,846	55,184	105,028	62,574
Total Expenses - 2021	<u>\$ 6,306,819</u>	<u>\$ 980,057</u>	<u>\$ 86,483</u>	<u>\$ 7,373,359</u>	
Total Expenses - 2020	<u>\$ 4,900,458</u>	<u>\$ 884,688</u>	<u>\$ 48,491</u>		<u>\$ 5,833,637</u>

**OUR CHILDREN'S HOMESTEAD AND
OUR CHILDREN'S HOMESTEAD FOUNDATION
Consolidated Statements of Cash Flows
For the Year Ended June 30, 2021 with
Comparative Totals for the Year Ended June 30, 2020**

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 11,448	\$ 11,796
Adjustment to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	39,816	14,558
Changes in operating assets and liabilities:		
Receivables	55,087	(105,018)
Prepaid expenses	(4,482)	(19,801)
Deposits	(1,615)	(74,474)
Accounts payable and accrued expenses	38,573	9,332
Accrued payroll and related expenses	45,526	(17,692)
Advance from DCFS	588,855	
Deferred lease liability and rent concession	304,508	(13,662)
Paycheck Protection Program loan	(355,642)	355,642
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>722,074</u>	<u>160,681</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of furniture and equipment	<u>(132,145)</u>	<u>(11,080)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments of capital lease obligation	<u>(7,027)</u>	<u>(8,638)</u>
NET INCREASE IN CASH	582,902	140,963
CASH - BEGINNING OF YEAR	<u>248,229</u>	<u>107,266</u>
CASH - END OF YEAR	<u>\$ 831,131</u>	<u>\$ 248,229</u>
SUPPLEMENTAL CASH FLOW DISCLOSURE		
Interest paid	\$ 1,623	\$ 662
NON-CASH INVESTING AND FINANCING ACTIVITY		
Capital lease incurred in purchase of equipment	\$ 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, 2021 and 2020

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, 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, 2021 and 2020 amounted to \$39,816 and \$14,558, 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, 2021 and 2020.

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, 2020, 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, 2021 and 2020 were comprised of the following:

	<u>2021</u>	<u>2020</u>
Ticket to Dream's Take Flight Grant	\$ 1,631	\$ 5,826
25th Anniversary Celebration	1,600	1,600
Christmas Stockings	50	50
	<u>\$ 3,281</u>	<u>\$ 7,476</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:

2022	\$ 217,543
2023	241,733
2024	246,520
2025	251,413
2026	256,537
After	<u>1,361,532</u>
	<u>\$ 2,575,278</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, 2021 amounted to \$180,169.

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, 2021 amounted to \$104,669.

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)**

2022	\$ 40,298
2023	49,354
2024	50,465
2025	51,600
2026	52,761
After	<u>118,424</u>
	<u>\$ 362,902</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 \$19,940 at June 30, 2021.

Previous Rockford office leases expired in July 2020 and February 2021, and required monthly payments of \$1,830 and \$3,326, respectively. These leases gave rise to a deferred lease benefit liability of \$270 at June 30, 2020.

Rental expense on all operating leases for the year ended June 30, 2021 and 2020, amounted to \$257,951 and \$204,634, 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, 2021 of \$30,417. Depreciation expense on the equipment was \$6,083 for the year ending June 30, 2021. Total interest paid for the year ended June 30, 2021 amounted to \$1,603. Future minimum capital lease payments as of June 30, 2021, are as follows:

2022	\$ 8,520
2023	8,520
2024	8,520
2025	8,520
2026	<u>710</u>
	34,790
Less: Amounting representing interest	<u>3,787</u>
	<u>\$ 31,003</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, 2021 and 2020 amounted to \$49,164 and \$39,834, respectively.

NOTE 8 - LINE OF CREDIT

The Organization entered into a line of credit agreement with Hinsdale Bank & Trust dated July 6, 2021 and expiring June 14, 2022. 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, 2021 and 2020.

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>2021</u>	<u>2020</u>
Cash	\$ 831,131	\$ 248,229
Receivables	<u>208,642</u>	<u>263,730</u>
Total Financial Assets Available Within One Year	1,039,773	511,959
Less:		
Amounts unavailable for general expenditures within one year due to:		
Advance from DCFS	588,855	
Time or purpose restricted	<u>3,281</u>	<u>7,476</u>
Total Financial Assets Available to Management for General Expenditure Within One Year	<u>\$ 447,637</u>	<u>\$ 504,483</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 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 was reported as a liability in the accompanying statement of financial position.

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 November 22, 2021, 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
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, 2021, and our report thereon dated November 22, 2021, 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
November 22, 2021

**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, 2021

<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	\$ 2,645,712	\$ 89,001	\$	\$ 9,664	\$	\$ 2,744,377
Payroll taxes	184,735	6,851		676		192,262
Fringe benefits	280,578	10,524		1,090		292,192
Consultants	267,368	2,242		12,358		281,968
Payments to foster parents	2,020,859	69,117	15,788	11,462		2,117,226
Conference and conventions	2,657	109				2,766
Client specific assistance	6,664	885				7,549
Occupancy	262,525	10,154		658		273,337
Equipment and supplies	26,323	957		120		27,400
Transportation	133,536	3,874		407		137,817
Insurance	83,209	3,069		274		86,552
Telecommunications	63,813	2,395		62		66,270
Depreciation	33,778	1,217		110		35,105
Miscellaneous	40,448	1,550				41,998
Total	\$ 6,052,205	\$ 201,945	\$ 15,788	\$ 36,881	\$ 0	\$ 6,306,819

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, 2021

	Our Children's Homestead	Foundation	Fundraising Program	Administration	Total Contracts	Foster Care Treatment	Traditional	Department of Human Services	Other
Salaries and wages	\$ 3,489,582	\$	\$ 10,636	\$ 734,569	\$ 2,744,377	\$ 2,645,712	\$ 89,001	\$	\$ 9,664
Payroll taxes	244,297		743	51,292	192,262	184,735	6,851		676
Fringe benefits	346,530		587	53,751	292,192	280,578	10,524		1,090
Consultants	322,176		71	40,137	281,968	267,368	2,242		12,358
Payments to foster parents	2,117,226				2,117,226	2,020,859	69,117	15,788	11,462
Conference and conventions	7,337		3,879	692	2,766	2,657	109		
Client specific assistance	20,989		13,440		7,549	6,664	885		
Occupancy	322,688		662	48,689	273,337	262,525	10,154		658
Equipment and supplies	33,544		248	5,896	27,400	26,323	957		120
Transportation	145,581		625	7,139	137,817	133,536	3,874		407
Insurance	102,230		241	15,437	86,552	83,209	3,069		274
Telecommunications	76,335		94	9,971	66,270	63,813	2,395		62
Depreciation	39,816		73	4,638	35,105	33,778	1,217		110
Miscellaneous	105,028		55,184	7,846	41,998	40,448	1,550		
Overhead allocations	7,373,359		86,483	980,057	6,306,819	6,052,205	201,945	15,788	36,881
			6,921	(980,057)	973,137	932,448	35,285	2,339	3,065
Total	\$ 7,373,359	\$ 0	\$ 93,404	\$ 0	\$ 7,279,956	\$ 6,984,653	\$ 237,230	\$ 18,127	\$ 39,946

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 affiliate for the year ended June 30, 2021, and have issued our report thereon dated November 22, 2021, 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 taken as a whole. The information on pages 20 through 39 for the year ended June 30, 2021, 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, 2021, taken as a whole.

WSDD CPAs, Ltd.

WSDD CPAs, Ltd.

Chicago, Illinois
November 22, 2021

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: 7/1/2020
End Date of Report: 6/30/2021

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	2669943131				
2	TFC	Therapeutic FC	2669943081				
3	Downstate Trad	Perf PC Downst	2669943071				
4	Adoption Domest	Domestic Adoptm					
5	DHS 41D	SHP					
6	SSI	Soc Sec Pass Th					
7	DCFS Post-Adopt	DCFS Post-Adopt	2669943041				
8	Fam Support Ado	Fam Support Ado	2669943121				

Schedule of Program Costs

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

_*1398

	Agency Amount	All Other Not Allocated	Treatment Spec FC Non Std	TFC Therapeutic FC
Program Expenses				
1 Program Staff Salaries	2,649,977	0	884,243	1,262,182
2 Program Clerical Staff Salaries	94,400	0	30,761	45,716
3 Program Payroll Taxes and Fringe Benefits	484,455	0	155,478	237,283
4 Program Consultants	216,459	0	61,656	92,687
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	27,400	0	9,289	12,746
8 Staff Transportation	134,172	0	38,543	66,570
9 Client Transportation	4,269	625	500	2,424
10 Transportation To/From School	0	0	0	0
11 Direct Service Staff Conferences & Conventions	6,366	3,600	896	1,325
12 Program Insurance	86,552	0	27,780	42,470
13 Direct Client Specific Assistance	20,989	13,440	1,317	4,813
14 Telecommunication Costs Assigned to Program	66,270	0	21,323	32,525
15 Foster Care Payments	2,117,226	0	727,420	1,021,113
16 Other (Specify)	31,313	1,074	9,982	14,725
17 Total Program Expenses	5,939,848	18,739	1,969,188	2,836,579
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)	39,930	0	12,803	19,629
23 Total Support Expenses	39,930	0	12,803	19,629
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	63,043	142	21,604	28,274
27 Vehicle Depreciation	0	0	0	0
28 All Other Depreciation & Amortization	39,817	107	12,596	19,703
29 Vehicle Rent	0	0	0	0
30 All Other Lease/Rent/Taxes	259,644	864	83,494	125,974
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	362,504	1,113	117,694	173,951
Administrative and Office Expenses				
36 Administrative Salaries	734,569	5,188	236,355	351,260
37 Administrative Payroll Taxes and Fringe Benefits	105,043	738	33,799	50,230
38 Administrative Consultants	77,474	37,621	12,914	19,193
39 Telecommunication Costs Not Assigned to Program	9,971	71	3,208	4,768
40 Office Supplies and Equipment	5,896	41	1,897	2,820
41 Allocation of Management and General (G & A)	0	0	0	0
42 Other (Specify)	98,124	29,896	22,170	32,969
43 Total Administrative Expenses	1,031,077	73,555	310,343	461,240
44 Total Expenses	7,373,359	93,407	2,410,028	3,491,399
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)	93,407	93,407	0	0
48 Total Non-Reimbursable Expenses	93,407	93,407	0	0
49 Net Expenses	7,279,952	0	2,410,028	3,491,399

Schedule of Program Costs

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

-*1398

	Downstate Trad Perf PC Downst	Adoption Domes Domestic Adoptn	DIIS 41D SHP	SSI Soc Sec Pass Th
Program Expenses				
1 Program Staff Salaries	85,559	9,664	0	0
2 Program Clerical Staff Salaries	3,442	0	0	0
3 Program Payroll Taxes and Fringe Benefits	17,375	1,766	0	0
4 Program Consultants	0	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	957	120	0	0
8 Staff Transportation	3,821	0	0	0
9 Client Transportation	53	0	0	0
10 Transportation To/From School	0	0	0	0
11 Direct Service Staff Conferences & Conventions	109	0	0	0
12 Program Insurance	3,069	273	0	0
13 Direct Client Specific Assistance	886	0	0	0
14 Telecommunication Costs Assigned to Program	2,395	62	0	0
15 Foster Care Payments	69,117	0	15,788	11,462
16 Other (Specify)	1,011	0	0	0
17 Total Program Expenses	187,794	11,885	15,788	11,462
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)	1,415	96	0	0
23 Total Support Expenses	1,415	96	0	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	2,560	154	11	0
27 Vehicle Depreciation	0	0	0	0
28 All Other Depreciation & Amortization	1,384	119	11	0
29 Vehicle Rent	0	0	0	0
30 All Other Lease/Rent/Taxes	9,347	602	105	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	13,291	875	127	0
Administrative and Office Expenses				
36 Administrative Salaries	26,446	1,484	1,753	0
37 Administrative Payroll Taxes and Fringe Benefits	3,785	212	251	0
38 Administrative Consultants	1,445	81	96	0
39 Telecommunication Costs Not Assigned to Program	359	20	24	0
40 Office Supplies and Equipment	212	12	14	0
41 Allocation of Management and General (G & A)	0	0	0	0
42 Other (Specify)	2,486	62	74	0
43 Total Administrative Expenses	34,733	1,871	2,212	0
44 Total Expenses	237,233	14,727	18,127	11,462
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	237,233	14,727	18,127	11,462

FY: 2021

Create Date: 10/15/2021

Version: 1

Schedule of Program Costs

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

-*1398

	DCFS Post-Adopt	Fam Support Ad		
	DCFS Post-Adopt	Fam Support Ad		
Program Expenses				
1 Program Staff Salaries	0	408,329		
2 Program Clerical Staff Salaries	0	14,481		
3 Program Payroll Taxes and Fringe Benefits	0	72,553		
4 Program Consultants	12,262	49,854		
5 Consumer Wages and Fringe Benefits	0	0		
6 Medicine and Drugs	0	0		
7 All Other Program Equipment and Supplies	0	4,288		
8 Staff Transportation	407	24,831		
9 Client Transportation	0	667		
10 Transportation To/From School	0	0		
11 Direct Service Staff Conferences & Conventions	0	436		
12 Program Insurance	0	12,960		
13 Direct Client Specific Assistance	0	533		
14 Telecommunication Costs Assigned to Program	0	9,965		
15 Foster Care Payments	0	272,326		
16 Other (Specify)	0	4,521		
17 Total Program Expenses	12,669	875,744		
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	5,987		
23 Total Support Expenses	0	5,987		
Occupancy Expenses				
24 Occupancy Salaries	0	0		
25 Occupancy Payroll Taxes and Fringe Benefits	0	0		
26 Building & Equipment Operations and Maintenance	5	10,293		
27 Vehicle Depreciation	0	0		
28 All Other Depreciation & Amortization	5	5,892		
29 Vehicle Rent	0	0		
30 All Other Lease/Rent/Taxes	49	39,209		
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	59	55,394		
Administrative and Office Expenses				
36 Administrative Salaries	814	111,269		
37 Administrative Payroll Taxes and Fringe Benefits	116	15,912		
38 Administrative Consultants	44	6,080		
39 Telecommunication Costs Not Assigned to Program	11	1,510		
40 Office Supplies and Equipment	7	893		
41 Allocation of Management and General (G & A)	0	0		
42 Other (Specify)	34	10,433		
43 Total Administrative Expenses	1,026	146,097		
44 Total Expenses	13,754	1,083,222		
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	13,754	1,083,222		

FY: 2021

Create Date: 10/15/2021

Version: 1

Schedule of Program Costs
Other Specify Detail

Program 1 Treatment

<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
16	Applicant screening	8,392
16	Foster parent recruitment	1,590
22	IT support	12,803
42	Employee recruitment	12,159
42	Administrative insurance	4,967
42	Administrative travel	2,297
42	Training, board functions, memberships, etc.	2,747

Program 2 TFC

<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
16	Applicant screening	12,561
16	Foster parent recruitment	2,164
22	IT support	19,629
42	Employee recruitment	18,090
42	Administrative insurance	7,382
42	Administrative travel	3,414
42	Training, board functions, memberships, etc.	4,083

Program 3 Downstate Trad

<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
16	Applicant screening	827
16	Foster parent recruitment	184
22	IT support	1,415
42	Employee recruitment	1,366
42	Administrative insurance	556
42	Administrative travel	257
42	Training, board functions, memberships, etc.	307

Program 4 Adoption Domest

<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
22	IT Support	96
42	Employee recruitment	0
42	Administrative insurance	31
42	Administrative travel	14
42	Training, board functions, memberships, etc.	17

Program 5 DHS 41D

<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
42	Employee recruitment	0
42	Administrative insurance	37
42	Administrative travel	17
42	Training, board functions, memberships, etc.	20

Program 7 DCFS Post-Adopt

<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
42	Employee recruitment	0
42	Administrative insurance	17
42	Administrative travel	8
42	Training, board functions, memberships, etc.	9

Program 8 Fam Support Ado

<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
16	Applicant screening	3,799
16	Foster parent recruitment	722
22	IT support	5,987
42	Employee recruitment	5,721
42	Administrative insurance	2,338
42	Administrative travel	1,081
42	Training, board functions, memberships, etc.	1,293

Schedule of Program Revenue

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

_*1398

	Agency Amount	All Other Not Allocated	Treatment Spec FC Non Std	TFC Therapeutic FC
Fees & Purchase of Service				
1 Department of Aging	0	0	0	0
2 Department of Children and Family Services	7,305,146	0	2,429,550	3,459,984
3 Department of Corrections	0	0	0	0
4 Medicaid Rehab Option (MRO) Payments	159,068	0	0	150,702
5 Department of Human Services	18,020	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)	11,462	0	0	0
13 Special Service Fees for Individual Clients	15,251	0	0	0
14 Diagnostic Service Fees	0	0	0	0
15 Other (Specify)	-588,607	0	-134,520	-290,929
16 Total Fees & Purchase of Services	6,920,340	0	2,295,030	3,319,757
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)	355,642	500	115,000	171,642
30 Total Grant Revenues	355,642	500	115,000	171,642
Contributions & Other				
31 Restricted to Operations	15,203	15,203	0	0
32 Restricted to Capital	0	0	0	0
33 Unrestricted	38,120	38,120	0	0
34 Contributions - Goods and Services	49,726	49,726	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)	5,777	5,777	0	0
42 Total Contributions and Other	108,826	108,826	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	7,384,808	109,326	2,410,030	3,491,399

FY: 2021

Create Date: 10/15/2021

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	271,850	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	18,020	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	11,462
13	Special Service Fees for Individual Clients	0	15,251	0	0
14	Diagnostic Service Fees	0	0	0	0
15	Other (Specify)	-47,620	0	0	0
16	Total Fees & Purchase of Services	224,230	15,251	18,020	11,462
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)	13,000	500	0	0
30	Total Grant Revenues	13,000	500	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	237,230	15,751	18,020	11,462

FY: 2021

Create Date: 10/15/2021

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	1,143,762		
3	Department of Corrections	0	0		
4	Medicaid Rehab Option (MRO) Payments	8,366	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)	1	-115,539		
16	Total Fees & Purchase of Services	8,367	1,028,223		
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	55,000		
30	Total Grant Revenues	0	55,000		
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	8,367	1,083,223		

FY: 2021

Create Date: 10/15/2021

Version: 1

Schedule of Program Revenue
Other Specify Detail

Program 1	Treatment		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	15	Excess Revenue Adjustment	-134,520
	29	Payroll Protection Plan Grant	115,000
Program 2	TFC		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	15	Excess Revenue Adjustment	-291,176
	15	Interest Paid on Delayed Medicaid Payments	247
Program 3	Downstate Trad		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	15	Excess Revenue Adjustment	-47,620
	29	Payroll Protection Plan Grant	13,000
Program 4	Adoption Domest		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	29	Payroll Protection Plan Grant	500
Program 7	DCFS Post-Adopt		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	15	Interest Income from Medicaid	1
	29	Payroll Protection Plan Grant	0
Program 8	Fam Support Ado		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	15	Excess Revenue Adjustment	-115,539
	29	Payroll Protection Plan Grant	55,000

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	18,316	18,316	365	142	142	
2	TFC	Days	14,632	14,632	365	150	150	
3	Downstate Trad	Days	6,026	6,026	365	24	24	
4	Adoption Domest	Days	5	5	365	0	0	
5	DHS 41D	Days	730	730	365	2	2	
6	SSI	Days	1	1	365	1	1	
7	DCFS Post-Adopt	Hours	147	147	365	3	3	
8	Fam Support Ado	Days	7,908	7,908	365	150	150	

Schedule of Program Personnel

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

Number of Hours (excluding overtime) in a standard work		TOTAL AGENCY				Treatment				TFC		
		40.0		Total Hours	Amount Paid	Headcount	Amount Not Allocated	% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid
Program Staff Positions												Headcount
1	Audiologist	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0
2	Behavior Therapist	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0
3	Dietary Technician	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0
4	Dietician	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0
5	Habilitation Aide/Child Care Aide	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0
6	Habilitation Professional or Supervisory Staff	71,358.66	1,905,148	44.00	0	32.59	620,808	39.00	48.43	922,617	44.00	0
7	LPN	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0
8	Occupational Therapist	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0
9	Physical Therapist	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0
10	Physician	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0
11	Principal	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0
12	Program Director	8,840.00	444,887	5.00	0	30.32	134,888	5.00	50.81	226,058	5.00	0
13	Program Clerical Staff	4,220.75	94,400	3.00	0	32.59	30,761	3.00	48.43	45,716	3.00	0
14	Psychiatrist	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0
15	Psychologist	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0
16	Recreation Staff	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0
17	Registered Nurse	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0
18	Social Worker	10,679.00	251,615	6.00	0	44.83	112,799	6.00	35.81	90,103	6.00	0
19	Speech Therapist	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0
20	Substance Abuse Counselor/Professional	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0
21	Substance Abuse Paraprofessional	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0
22	Teacher	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0
23	Teacher Aide	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0
24	Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0
25	Other Academic Instruction	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0
26	Other Medical Care	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0
27	Other Habilitation/Rehabilitation	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0
28	Other Substance Abuse	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0
29	All Other Program Staff	4,160.00	48,327	2.00	0	32.59	15,748	2.00	48.43	23,404	2.00	0
30	Total All Positions	99,258.41	2,744,377	60.00	0	33.34	915,004	55.00	47.66	1,307,898	60.00	0
31	Mental Health Professional (MHP)	36,653.33	914,043	26.00	0	33.49	306,114	22.00	47.80	436,952	26.00	0
32	Qualified Mental Health Professional (QMHP)	55,536.00	1,735,935	31.00	1	33.30	578,129	30.00	47.54	825,231	31.00	0
33	Qualified Mental Retardation Professional (QMRP)	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0
34	Rehabilitative Services Associate (RSA)	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0
35	SEP Job Coach - For DHS Reporting Only	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0

Schedule of Program Personnel

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

	Program Staff Positions	Downstate Trad Perf PC Downst			Adoption Domestic Domestic AdoptIn			DHS 41D SHP		
		% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount
1	Audiologist	0.00	0	0.00	0.00	0	0.00	0.00		
2	Behavior Therapist	0.00	0	0.00	0.00	0	0.00	0.00		
3	Dietary Technician	0.00	0	0.00	0.00	0	0.00	0.00		
4	Dietician	0.00	0	0.00	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		
6	Habilitation Professional or Supervisory Staff	3.65	69,464	15.00	0.00	0	0.00	0.00		
7	LPN	0.00	0	0.00	0.00	0	0.00	0.00		
8	Occupational Therapist	0.00	0	0.00	0.00	0	0.00	0.00		
9	Physical Therapist	0.00	0	0.00	0.00	0	0.00	0.00		
10	Physician	0.00	0	0.00	0.00	0	0.00	0.00		
11	Principal	0.00	0	0.00	0.00	0	0.00	0.00		
12	Program Director	3.22	14,333	5.00	2.17	9,664	1.00	0.00		
13	Program Clerical Staff	3.65	3,442	3.00	0.00	0	0.00	0.00		
14	Psychiatrist	0.00	0	0.00	0.00	0	0.00	0.00		
15	Psychologist	0.00	0	0.00	0.00	0	0.00	0.00		
16	Recreation Staff	0.00	0	0.00	0.00	0	0.00	0.00		
17	Registered Nurse	0.00	0	0.00	0.00	0	0.00	0.00		
18	Social Worker	0.00	0	0.00	0.00	0	0.00	0.00		
19	Speech Therapist	0.00	0	0.00	0.00	0	0.00	0.00		
20	Substance Abuse Counselor/Professional	0.00	0	0.00	0.00	0	0.00	0.00		
21	Substance Abuse Paraprofessional	0.00	0	0.00	0.00	0	0.00	0.00		
22	Teacher	0.00	0	0.00	0.00	0	0.00	0.00		
23	Teacher Aide	0.00	0	0.00	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		
25	Other Academic Instruction	0.00	0	0.00	0.00	0	0.00	0.00		
26	Other Medical Care	0.00	0	0.00	0.00	0	0.00	0.00		
27	Other Habilitation/Rehabilitation	0.00	0	0.00	0.00	0	0.00	0.00		
28	Other Substance Abuse	0.00	0	0.00	0.00	0	0.00	0.00		
29	All Other Program Staff	3.65	1,762	2.00	0.00	0	0.00	0.00		
30	Total All Positions	3.24	89,001	25.00	0.35	9,664	1.00	0.00	0	0.00
31	Mental Health Professional (MHP)	3.24	29,619	11.00	0.00	0	0.00	0.00		
32	Qualified Mental Health Professional (QMHP)	3.22	55,940	14.00	0.56	9,664	1.00	0.00		
33	Qualified Mental Retardation Professional (QMRP)	0.00	0	0.00	0.00	0	0.00	0.00		
34	Rehabilitative Services Associate (RSA)	0.00	0	0.00	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		

Schedule of Program Personnel

	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			15.34	292,259	39.00
7	LPN	0.00			0.00			0.00	0	0.00
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			13.47	59,944	5.00
13	Program Clerical Staff	0.00			0.00			15.34	14,481	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			19.36	48,713	6.00
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	15.34	7,413	2.00
31	Mental Health Professional (MHP)	0.00			0.00			15.41	422,810	55.00
32	Qualified Mental Health Professional (QMHP)	0.00			0.00			15.47	141,358	22.00
33	Qualified Mental Retardation Professional (QMRP)	0.00			0.00			15.38	266,970	30.00
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>	<u>Amount</u>	<u>Headcount</u>	
	29	CQI Coordinator	6,838	1.00	
Program 2	TFC				
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>	<u>Headcount</u>	
	29	CQI Coordinator	10,162	1.00	
Program 3	Downstate Trad				
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>	<u>Headcount</u>	
	29	CQI Coordinator	765	1.00	
Program 8	Fam Support Ado				
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>	<u>Headcount</u>	
	29	CQ	3,219	1.00	
		LEAP Coordinator	4,194	1.00	

Schedule of Program Consultant and Contractual

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

	Program Staff Positions	TOTAL AGENCY			Treatment			TFC		
		Total Hours	Amount Paid	Amount Not Allocated	% Allocated	Spec FC Non Std	Amount Paid	% Allocated	Therapeutic FC	Amount Paid
1	Audiologist	0.00	0	0	0.00	0	0	0.00	0	0
2	Behavior Therapist	2,283.15	119,471	0	43.47	51,929	27.55	32,910	0	0
3	Dietary Technician	0.00	0	0	0.00	0	0	0.00	0	0
4	Dietician	0.00	0	0	0.00	0	0	0.00	0	0
5	Habilitation Aide/Child Care Aide	2,908.96	66,665	0	0.00	0	65.16	43,438	0	0
6	Habilitation Professional or Supervisory Staff	0.00	0	0	0.00	0	0	0.00	0	0
7	LPN	0.00	0	0	0.00	0	0	0.00	0	0
8	Occupational Therapist	0.00	0	0	0.00	0	0	0.00	0	0
9	Physical Therapist	0.00	0	0	0.00	0	0	0.00	0	0
10	Physician	0.00	0	0	0.00	0	0	0.00	0	0
11	Principal	0.00	0	0	0.00	0	0	0.00	0	0
12	Program Director	0.00	0	0	0.00	0	0	0.00	0	0
13	Program Clerical Staff	0.00	0	0	0.00	0	0	0.00	0	0
14	Psychiatrist	0.00	0	0	0.00	0	0	0.00	0	0
15	Psychologist	64.00	10,090	0	0.00	0	100.00	10,090	0	0
16	Recreation Staff	0.00	0	0	0.00	0	0	0.00	0	0
17	Registered Nurse	0.00	0	0	0.00	0	0	0.00	0	0
18	Social Worker	444.94	20,233	0	48.07	9,727	30.89	6,249	0	0
19	Speech Therapist	0.00	0	0	0.00	0	0	0.00	0	0
20	Substance Abuse Counselor/Professional	0.00	0	0	0.00	0	0	0.00	0	0
21	Substance Abuse Paraprofessional	0.00	0	0	0.00	0	0	0.00	0	0
22	Teacher	0.00	0	0	0.00	0	0	0.00	0	0
23	Teacher Aide	0.00	0	0	0.00	0	0	0.00	0	0
24	Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0	0	0.00	0	0	0.00	0	0
25	Other Academic Instruction	0.00	0	0	0.00	0	0	0.00	0	0
26	Other Medical Care	0.00	0	0	0.00	0	0	0.00	0	0
27	Other Habilitation/Rehabilitation	0.00	0	0	0.00	0	0	0.00	0	0
28	Other Substance Abuse	0.00	0	0	0.00	0	0	0.00	0	0
29	All Other Program Staff	0.00	0	0	0.00	0	0	0.00	0	0
30	Total All Positions	5,701.05	216,459	0	28.48	61,656	42.82	92,687	0	0
31	Mental Health Professional (MHP)	2,923.96	67,453	0	1.17	788	64.40	43,438	0	0
32	Qualified Mental Health Professional (QMHP)	2,777.09	149,005	0	40.85	60,868	33.05	49,249	0	0
33	Qualified Mental Retardation Professional (QMRP)	0.00	0	0	0.00	0	0	0.00	0	0
34	Rehabilitative Services Associate (RSA)	0.00	0	0	0.00	0	0	0.00	0	0
35	SEP Job Coach - For DHS Reporting Only	0.00	0	0	0.00	0	0	0.00	0	0

Schedule of Program Consultant and Contractual

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

	Program Staff Positions	Downstate Trad Perf PC Downst		Adoption Domest Domestic Adoptin		DHS 41D SHP	
		% Allocated	Amount Paid	% Allocated	Amount Paid	% Allocated	Amount Paid
1	Audiologist	0.00		0.00		0.00	
2	Behavior Therapist	0.00		0.00		0.00	
3	Dietary Technician	0.00		0.00		0.00	
4	Dietician	0.00		0.00		0.00	
5	Habilitation Aide/Child Care Aide	0.00		0.00		0.00	
6	Habilitation Professional or Supervisory Staff	0.00		0.00		0.00	
7	LPN	0.00		0.00		0.00	
8	Occupational Therapist	0.00		0.00		0.00	
9	Physical Therapist	0.00		0.00		0.00	
10	Physician	0.00		0.00		0.00	
11	Principal	0.00		0.00		0.00	
12	Program Director	0.00		0.00		0.00	
13	Program Clerical Staff	0.00		0.00		0.00	
14	Psychiatrist	0.00		0.00		0.00	
15	Psychologist	0.00		0.00		0.00	
16	Recreation Staff	0.00		0.00		0.00	
17	Registered Nurse	0.00		0.00		0.00	
18	Social Worker	0.00		0.00		0.00	
19	Speech Therapist	0.00		0.00		0.00	
20	Substance Abuse Counselor/Professional	0.00		0.00		0.00	
21	Substance Abuse Paraprofessional	0.00		0.00		0.00	
22	Teacher	0.00		0.00		0.00	
23	Teacher Aide	0.00		0.00		0.00	
24	Vocational Staff (incl. Job Coach, workshop, etc.)	0.00		0.00		0.00	
25	Other Academic Instruction	0.00		0.00		0.00	
26	Other Medical Care	0.00		0.00		0.00	
27	Other Habilitation/Rehabilitation	0.00		0.00		0.00	
28	Other Substance Abuse	0.00		0.00		0.00	
29	All Other Program Staff	0.00		0.00		0.00	
30	Total All Positions	0.00	0	0.00	0	0.00	0.00
31	Mental Health Professional (MHP)	0.00		0.00		0.00	
32	Qualified Mental Health Professional (QMHP)	0.00		0.00		0.00	
33	Qualified Mental Retardation Professional (QMRP)	0.00		0.00		0.00	
34	Rehabilitative Services Associate (RSA)	0.00		0.00		0.00	
35	SEP Job Coach - For DHS Reporting Only	0.00		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		10.00	12,172	19.00	22,460.00
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	35.00	23,227.00
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	90	21.00	4,167.00
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	6.00	12,262	23.00	49,854.00
31	Mental Health Professional (MHP)	0.00		0.00	0	34.00	23,227.00
32	Qualified Mental Health Professional (QMHP)	0.00		8.00	12,262	18.00	26,626.00
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	7/1/2020 - 6/30/2021
Program Column	TFC - Therapeutic Foster Care
DCFS Contract Number	2669943081
Additional Medicaid Mental Health Services Payment	Revenue Schedule Line 4 \$150,702

Agency Name	Our Children's Homestead
Reporting Period	7/1/2020 - 6/30/2021
Program Column	DCFS Post-Adopt
DCFS Contract Number	2669943041
Additional Medicaid Mental Health Services Payment	Revenue Schedule Line 4 \$8,366

WSDD

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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, 2021, and have issued our report thereon dated November 22, 2021, 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 taken as a whole. The information on page 41 for the year ended June 30, 2021, 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, 2021, taken as a whole.

WSDD CPAs, Ltd.

WSDD CPAs, Ltd.

Chicago, Illinois
November 22, 2021



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, 2021			
Program Name: Special Home Placement		Grant/Contract Number: 44CZA00757	
CFSA NUMBER:	444- - 444- - 444- - 444- -	Total	
A. GRANT AWARD RECEIVED	\$ 18,020.07 \$	\$	\$ 18,020.07
B. INTEREST EARNED	\$	\$	\$
C. DIRECT PROGRAM EXPENSES	\$ 15,788.26 \$	\$	\$ 15,788.26
D. INDIRECT COSTS	\$ 2,338.92 \$	\$	\$ 2,338.92
E. UNALLOWABLE COSTS	\$	\$	\$
F. OTHER APPROVED USES	\$	\$	\$
G. TOTAL ALLOWABLE COSTS	\$ 18,127.18 \$	\$	\$ 18,127.18
H. REFUND	\$ (107.11) \$	\$	\$ (107.11)

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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: November 29, 2021



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, 2021, 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 November 22, 2021.

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 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.

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
November 22, 2021