

# **KIDS ABOVE ALL AND HOMES FOR CHILDREN FOUNDATION**

CONSOLIDATING FINANCIAL STATEMENTS,  
SUPPLEMENTAL INFORMATION RELATED TO THE  
ILLINOIS DEPARTMENT OF CHILDREN AND FAMILY  
SERVICES, ILLINOIS GRANT ACCOUNTABILITY AND  
TRANSPARENCY ACT, AND REPORTS AND  
SCHEDULES REQUIRED BY THE UNIFORM GUIDANCE

*As of and for the Years Ended June 30, 2025 and 2024*

*And Report of Independent Auditor*

**KIDS ABOVE ALL AND HOMES FOR CHILDREN FOUNDATION**  
**TABLE OF CONTENTS**

---

|                                            |            |
|--------------------------------------------|------------|
| <b>REPORT OF INDEPENDENT AUDITOR .....</b> | <b>1-3</b> |
|--------------------------------------------|------------|

**CONSOLIDATING FINANCIAL STATEMENTS**

|                                                       |       |
|-------------------------------------------------------|-------|
| Consolidating Statements of Financial Position.....   | 4-5   |
| Consolidating Statements of Activities.....           | 6-7   |
| Consolidating Statements of Functional Expenses ..... | 8-13  |
| Consolidating Statements of Cash Flows .....          | 14-15 |
| Notes to the Consolidating Financial Statements ..... | 16-28 |

**SUPPLEMENTARY INFORMATION:**

**SCHEDULES REQUIRED BY THE ILLINOIS DEPARTMENT OF  
CHILDREN AND FAMILY SERVICES**

|                                                                         |       |
|-------------------------------------------------------------------------|-------|
| Schedule of Agency Information (Unaudited).....                         | 29    |
| Schedule of Program Name and Contract Numbers (Unaudited).....          | 30    |
| Schedule of Program Costs .....                                         | 31-32 |
| Schedule of Program Revenue .....                                       | 33-34 |
| Schedule of Program Costs – Other (Unaudited) .....                     | 35-36 |
| Schedule of Service Units (Unaudited) .....                             | 37    |
| Schedule of Program Personnel (Unaudited).....                          | 38-40 |
| Schedule of Program Personnel – Other (Unaudited) .....                 | 41-43 |
| Schedule of Program Consultant and Contractual (Unaudited) .....        | 44-45 |
| Schedule of Program Consultant and Contractual – Other (Unaudited)..... | 46-47 |

**ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY  
ACT REQUIRED INFORMATION**

|                                                                                      |       |
|--------------------------------------------------------------------------------------|-------|
| Illinois Department of Human Services – Consolidated Year-End Financial Report ..... | 48-49 |
|--------------------------------------------------------------------------------------|-------|

**REPORTS AND SCHEDULES REQUIRED BY THE UNIFORM GUIDANCE**

|                                                                                                                                                                                                                                                      |       |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| Report of Independent Auditor on Internal Control Over Financial Reporting and on<br>Compliance and Other Matters Based on an Audit of Consolidating Financial<br>Statements Performed in Accordance with <i>Government Auditing Standards</i> ..... | 50-51 |
| Report of Independent Auditor on Compliance for each Major Program and on Internal<br>Control Over Compliance Required by the Uniform Guidance.....                                                                                                  | 52-54 |
| Schedule of Expenditures of Federal Awards.....                                                                                                                                                                                                      | 55    |
| Notes to Schedule of Expenditures of Federal Awards .....                                                                                                                                                                                            | 56    |
| Schedule of Findings and Questioned Costs.....                                                                                                                                                                                                       | 57-60 |
| Summary Schedule of Prior Audit Findings .....                                                                                                                                                                                                       | 61    |
| Corrective Action Plan.....                                                                                                                                                                                                                          | 62    |

## **Report of Independent Auditor**

To the Board of Directors  
Kids Above All and Homes for Children Foundation  
Chicago, Illinois

### **Report on the Audit of Consolidating Financial Statements**

#### **Opinion**

We have audited the accompanying consolidating financial statements of Kids Above All and Homes for Children Foundation (the "Organization"), which comprise the consolidating statements of financial position as of June 30, 2025 and 2024, and the related consolidating statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidating financial statements.

In our opinion, the consolidating financial statements referred to above present fairly, in all material respects, the individual and consolidating financial position of the Organization as of June 30, 2025 and 2024, 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.

#### **Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidating Financial Statements* section of our report. We are required to be independent of the Organization and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Responsibilities of Management for the Consolidating Financial Statements**

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

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

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

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

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

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

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audits.

### **Supplementary Information**

Our audits were conducted for the purpose of forming an opinion on the consolidating financial statements as a whole. The accompanying consolidated financial report as required by the Illinois Department of Children and Family Services (pages 31 through 34), the consolidated year-end financial report as required by the Illinois Grant Accountability and Transparency Act (pages 48 through 49), and the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (pages 55 through 56), are presented for purposes of additional analysis and are not a required part of the consolidating 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 consolidating financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidating financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidating financial statements or to the consolidating financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the consolidated financial report, consolidated year-end financial report, and the schedule of expenditures of federal awards, is fairly stated, in all material respects, in relation to the consolidating financial statements as a whole.

The information on pages 29 through 30 and 35 through 47 are presented for the purpose of this consolidated financial report as required by the Illinois Department of Children and Family Services, and is not a required part of the consolidating financial statements. Such information has not been subjected to auditing procedures applied in the audit of the consolidating financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated September 4, 2026, on our consideration of the Organization's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization'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 the Organization's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Cherry Bekaert LLP". The script is cursive and fluid, with the letters "Cherry" and "Bekaert" being more prominent than "LLP".

Chicago, Illinois  
September 4, 2026

**KIDS ABOVE ALL AND HOMES FOR CHILDREN FOUNDATION**  
**CONSOLIDATING STATEMENT OF FINANCIAL POSITION**

JUNE 30, 2025

|                                                     | Kids Above All      | Homes For<br>Children<br>Foundation | Eliminations        | Consolidated         |
|-----------------------------------------------------|---------------------|-------------------------------------|---------------------|----------------------|
| <b>ASSETS</b>                                       |                     |                                     |                     |                      |
| Cash and cash equivalents                           | \$ 181,418          | \$ -                                | \$ -                | \$ 181,418           |
| Contributions receivable, net                       | 444,801             | -                                   | -                   | 444,801              |
| Program receivables, net                            | 2,475,649           | -                                   | -                   | 2,475,649            |
| Investments                                         | 7,817               | 18,569,816                          | -                   | 18,577,633           |
| Prepaid expenses and other                          | 292,055             | -                                   | -                   | 292,055              |
| Beneficial interest in split-interest<br>agreements | 700,718             | -                                   | -                   | 700,718              |
| Property and equipment, net                         | 1,522,783           | -                                   | -                   | 1,522,783            |
| Due from related party                              | 228,588             | -                                   | (228,588)           | -                    |
| Right-of-use asset - operating leases               | 884,422             | -                                   | -                   | 884,422              |
| Right-of-use asset - finance leases                 | 59,522              | -                                   | -                   | 59,522               |
| <b>Total Assets</b>                                 | <b>\$ 6,797,773</b> | <b>\$ 18,569,816</b>                | <b>\$ (228,588)</b> | <b>\$ 25,139,001</b> |
| <b>LIABILITIES AND NET ASSETS</b>                   |                     |                                     |                     |                      |
| Liabilities:                                        |                     |                                     |                     |                      |
| Accounts payable                                    | \$ 1,098,898        | \$ -                                | \$ -                | \$ 1,098,898         |
| Accrued payroll and benefits                        | 1,189,810           | -                                   | -                   | 1,189,810            |
| Refundable advance                                  | 738,076             | -                                   | -                   | 738,076              |
| Due to related party                                | -                   | 228,588                             | (228,588)           | -                    |
| Line of credit                                      | 2,570,000           | -                                   | -                   | 2,570,000            |
| Notes payable                                       | 502,961             | -                                   | -                   | 502,961              |
| Obligations under operating leases                  | 955,638             | -                                   | -                   | 955,638              |
| Obligations under financing leases                  | 62,020              | -                                   | -                   | 62,020               |
| Other liabilities                                   | 186,493             | -                                   | -                   | 186,493              |
| <b>Total Liabilities</b>                            | <b>7,303,896</b>    | <b>228,588</b>                      | <b>(228,588)</b>    | <b>7,303,896</b>     |
| Net Assets (Deficit):                               |                     |                                     |                     |                      |
| Without donor restrictions                          | (1,206,841)         | 17,890,021                          | -                   | 16,683,180           |
| With donor restrictions                             | 700,718             | 451,207                             | -                   | 1,151,925            |
| <b>Total Net Assets (Deficit)</b>                   | <b>(506,123)</b>    | <b>18,341,228</b>                   | <b>-</b>            | <b>17,835,105</b>    |
| <b>Total Liabilities and Net Assets</b>             | <b>\$ 6,797,773</b> | <b>\$ 18,569,816</b>                | <b>\$ (228,588)</b> | <b>\$ 25,139,001</b> |

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

**KIDS ABOVE ALL AND HOMES FOR CHILDREN FOUNDATION**  
**CONSOLIDATING STATEMENT OF FINANCIAL POSITION (CONTINUED)**

JUNE 30, 2024

|                                                  | Kids Above All      | Homes For<br>Children<br>Foundation | Eliminations        | Consolidated         |
|--------------------------------------------------|---------------------|-------------------------------------|---------------------|----------------------|
| <b>ASSETS</b>                                    |                     |                                     |                     |                      |
| Cash and cash equivalents                        | \$ 125,310          | \$ -                                | \$ -                | \$ 125,310           |
| Contributions receivable, net                    | 552,907             | -                                   | -                   | 552,907              |
| Program receivables, net                         | 2,275,629           | -                                   | -                   | 2,275,629            |
| Investments                                      | 35,922              | 17,394,571                          | -                   | 17,430,493           |
| Prepaid expenses and other                       | 678,824             | -                                   | -                   | 678,824              |
| Beneficial interest in split-interest agreements | 651,735             | -                                   | -                   | 651,735              |
| Property and equipment, net                      | 1,411,964           | -                                   | -                   | 1,411,964            |
| Due from related party                           | 154,815             | -                                   | (154,815)           | -                    |
| Right-of-use-asset - operating leases            | 1,247,198           | -                                   | -                   | 1,247,198            |
| Right-of-use-asset - finance leases              | 91,680              | -                                   | -                   | 91,680               |
| <b>Total Assets</b>                              | <b>\$ 7,225,984</b> | <b>\$ 17,394,571</b>                | <b>\$ (154,815)</b> | <b>\$ 24,465,740</b> |
| <b>LIABILITIES AND NET ASSETS</b>                |                     |                                     |                     |                      |
| Liabilities:                                     |                     |                                     |                     |                      |
| Accounts payable                                 | \$ 663,095          | \$ -                                | \$ -                | \$ 663,095           |
| Accrued payroll and benefits                     | 1,054,918           | -                                   | -                   | 1,054,918            |
| Contract liabilities                             | 318,221             | -                                   | -                   | 318,221              |
| Due to related party                             | -                   | 154,815                             | (154,815)           | -                    |
| Line of credit                                   | 1,575,000           | -                                   | -                   | 1,575,000            |
| Notes payable                                    | 571,365             | -                                   | -                   | 571,365              |
| Obligations under operating leases               | 1,320,450           | -                                   | -                   | 1,320,450            |
| Obligations under financing leases               | 93,448              | -                                   | -                   | 93,448               |
| Other liabilities                                | 18,259              | -                                   | -                   | 18,259               |
| <b>Total Liabilities</b>                         | <b>5,614,756</b>    | <b>154,815</b>                      | <b>(154,815)</b>    | <b>5,614,756</b>     |
| Net Assets:                                      |                     |                                     |                     |                      |
| Without donor restrictions                       | 959,493             | 16,835,575                          | -                   | 17,795,068           |
| With donor restrictions                          | 651,735             | 404,181                             | -                   | 1,055,916            |
| <b>Total Net Assets</b>                          | <b>1,611,228</b>    | <b>17,239,756</b>                   | <b>-</b>            | <b>18,850,984</b>    |
| <b>Total Liabilities and Net Assets</b>          | <b>\$ 7,225,984</b> | <b>\$ 17,394,571</b>                | <b>\$ (154,815)</b> | <b>\$ 24,465,740</b> |

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

# KIDS ABOVE ALL AND HOMES FOR CHILDREN FOUNDATION

## CONSOLIDATING STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2025

|                                              | Kids Above All                |                            |              | Homes for Children Foundation |                            |               | Consolidated                  |                            |              |               |
|----------------------------------------------|-------------------------------|----------------------------|--------------|-------------------------------|----------------------------|---------------|-------------------------------|----------------------------|--------------|---------------|
|                                              | Without Donor<br>Restrictions | With Donor<br>Restrictions | Total        | Without Donor<br>Restrictions | With Donor<br>Restrictions | Total         | Without Donor<br>Restrictions | With Donor<br>Restrictions | Eliminations | Total         |
| Support and Revenue:                         |                               |                            |              |                               |                            |               |                               |                            |              |               |
| Government fee-for-service contracts         | \$ 9,441,479                  | \$ -                       | \$ 9,441,479 | \$ -                          | \$ -                       | \$ -          | \$ 9,441,479                  | \$ -                       | \$ -         | \$ 9,441,479  |
| Grants from government agencies              | 8,665,617                     | -                          | 8,665,617    | -                             | -                          | -             | 8,665,617                     | -                          | -            | 8,665,617     |
| Program service fees                         | 210,360                       | -                          | 210,360      | -                             | -                          | -             | 210,360                       | -                          | -            | 210,360       |
| Private support                              | 1,541,768                     | 140,000                    | 1,681,768    | -                             | -                          | -             | 1,541,768                     | 140,000                    | -            | 1,681,768     |
| Grants from Homes for Children Foundation    | 873,630                       | -                          | 873,630      | -                             | -                          | -             | 873,630                       | -                          | (873,630)    | -             |
| Special events, gross                        | 711,181                       | -                          | 711,181      | -                             | -                          | -             | 711,181                       | -                          | -            | 711,181       |
| Investment return, net                       | 997                           | -                          | 997          | 2,001,849                     | 47,026                     | 2,048,875     | 2,002,846                     | 47,026                     | -            | 2,049,872     |
| In-kind donations                            | 252,010                       | -                          | 252,010      | -                             | -                          | -             | 252,010                       | -                          | -            | 252,010       |
| Change in value of split-interest agreements | -                             | 48,983                     | 48,983       | -                             | -                          | -             | -                             | 48,983                     | -            | 48,983        |
| Other income                                 | 95,123                        | -                          | 95,123       | -                             | -                          | -             | 95,123                        | -                          | (73,773)     | 21,350        |
| Gain on disposal of property and equipment   | 373,000                       | -                          | 373,000      | -                             | -                          | -             | 373,000                       | -                          | -            | 373,000       |
| Net assets released from restrictions        | 140,000                       | (140,000)                  | -            | -                             | -                          | -             | 140,000                       | (140,000)                  | -            | -             |
| Total Support and Revenue                    | 22,305,165                    | 48,983                     | 22,354,148   | 2,001,849                     | 47,026                     | 2,048,875     | 24,307,014                    | 96,009                     | (947,403)    | 23,455,620    |
| Expenses:                                    |                               |                            |              |                               |                            |               |                               |                            |              |               |
| Program Services                             | 20,452,129                    | -                          | 20,452,129   | 873,630                       | -                          | 873,630       | 21,325,759                    | -                          | (873,630)    | 20,452,129    |
| Supporting Services:                         |                               |                            |              |                               |                            |               |                               |                            |              |               |
| Management and general                       | 2,682,543                     | -                          | 2,682,543    | 73,773                        | -                          | 73,773        | 2,756,316                     | -                          | (73,773)     | 2,682,543     |
| Development                                  | 1,336,827                     | -                          | 1,336,827    | -                             | -                          | -             | 1,336,827                     | -                          | -            | 1,336,827     |
| Total Supporting Services                    | 4,019,370                     | -                          | 4,019,370    | 73,773                        | -                          | 73,773        | 4,093,143                     | -                          | (73,773)     | 4,019,370     |
| Total Expenses                               | 24,471,499                    | -                          | 24,471,499   | 947,403                       | -                          | 947,403       | 25,418,902                    | -                          | (947,403)    | 24,471,499    |
| Change in net assets                         | (2,166,334)                   | 48,983                     | (2,117,351)  | 1,054,446                     | 47,026                     | 1,101,472     | (1,111,888)                   | 96,009                     | -            | (1,015,879)   |
| Net assets, beginning of year                | 959,493                       | 651,735                    | 1,611,228    | 16,835,575                    | 404,181                    | 17,239,756    | 17,795,068                    | 1,055,916                  | -            | 18,850,984    |
| Net assets (deficit), end of year            | \$ (1,206,841)                | \$ 700,718                 | \$ (506,123) | \$ 17,890,021                 | \$ 451,207                 | \$ 18,341,228 | \$ 16,683,180                 | \$ 1,151,925               | \$ -         | \$ 17,835,105 |

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

**KIDS ABOVE ALL AND HOMES FOR CHILDREN FOUNDATION**  
**CONSOLIDATING STATEMENT OF ACTIVITIES (CONTINUED)**

YEAR ENDED JUNE 30, 2024

|                                              | Kids Above All                |                            |              | Homes for Children Foundation |                            |               | Consolidated                  |                            |              |               |
|----------------------------------------------|-------------------------------|----------------------------|--------------|-------------------------------|----------------------------|---------------|-------------------------------|----------------------------|--------------|---------------|
|                                              | Without Donor<br>Restrictions | With Donor<br>Restrictions | Total        | Without Donor<br>Restrictions | With Donor<br>Restrictions | Total         | Without Donor<br>Restrictions | With Donor<br>Restrictions | Eliminations | Total         |
| Support and Revenue:                         |                               |                            |              |                               |                            |               |                               |                            |              |               |
| Government fee-for-service contracts         | \$ 8,068,854                  | \$ -                       | \$ 8,068,854 | \$ -                          | \$ -                       | \$ -          | \$ 8,068,854                  | \$ -                       | \$ -         | \$ 8,068,854  |
| Grants from government agencies              | 8,196,922                     | -                          | 8,196,922    | -                             | -                          | -             | 8,196,922                     | -                          | -            | 8,196,922     |
| Program service fees                         | 196,020                       | -                          | 196,020      | -                             | -                          | -             | 196,020                       | -                          | -            | 196,020       |
| Private support                              | 1,998,625                     | 165,000                    | 2,163,625    | -                             | -                          | -             | 1,998,625                     | 165,000                    | -            | 2,163,625     |
| Grants from Homes for Children Foundation    | 900,115                       | -                          | 900,115      | -                             | -                          | -             | 900,115                       | -                          | (900,115)    | -             |
| Special events, gross                        | 635,827                       | -                          | 635,827      | -                             | -                          | -             | 635,827                       | -                          | -            | 635,827       |
| Investment return, net                       | 6,133                         | -                          | 6,133        | 1,730,388                     | 35,290                     | 1,765,678     | 1,736,521                     | 35,290                     | -            | 1,771,811     |
| In-kind donations                            | 170,128                       | -                          | 170,128      | -                             | -                          | -             | 170,128                       | -                          | -            | 170,128       |
| Change in value of split-interest agreements | -                             | 44,868                     | 44,868       | -                             | -                          | -             | -                             | 44,868                     | -            | 44,868        |
| Other income                                 | 281,398                       | -                          | 281,398      | -                             | -                          | -             | 281,398                       | -                          | (68,750)     | 212,648       |
| Gain on disposal of property and equipment   | 105,188                       | -                          | 105,188      | -                             | -                          | -             | 105,188                       | -                          | -            | 105,188       |
| Net assets released from restrictions        | 165,000                       | (165,000)                  | -            | -                             | -                          | -             | 165,000                       | (165,000)                  | -            | -             |
| Total Support and Revenue                    | 20,724,210                    | 44,868                     | 20,769,078   | 1,730,388                     | 35,290                     | 1,765,678     | 22,454,598                    | 80,158                     | (968,865)    | 21,565,891    |
| Expenses:                                    |                               |                            |              |                               |                            |               |                               |                            |              |               |
| Program Services                             | 17,434,370                    | -                          | 17,434,370   | 900,115                       | -                          | 900,115       | 18,334,485                    | -                          | (900,115)    | 17,434,370    |
| Supporting Services:                         |                               |                            |              |                               |                            |               |                               |                            |              |               |
| Management and general                       | 2,366,511                     | -                          | 2,366,511    | 68,750                        | -                          | 68,750        | 2,435,261                     | -                          | (68,750)     | 2,366,511     |
| Development                                  | 1,308,966                     | -                          | 1,308,966    | -                             | -                          | -             | 1,308,966                     | -                          | -            | 1,308,966     |
| Total Supporting Services                    | 3,675,477                     | -                          | 3,675,477    | 68,750                        | -                          | 68,750        | 3,744,227                     | -                          | (68,750)     | 3,675,477     |
| Total Expenses                               | 21,109,847                    | -                          | 21,109,847   | 968,865                       | -                          | 968,865       | 22,078,712                    | -                          | (968,865)    | 21,109,847    |
| Change in net assets                         | (385,637)                     | 44,868                     | (340,769)    | 761,523                       | 35,290                     | 796,813       | 375,886                       | 80,158                     | -            | 456,044       |
| Net assets, beginning of year                | 1,345,130                     | 606,867                    | 1,951,997    | 16,074,052                    | 368,891                    | 16,442,943    | 17,419,182                    | 975,758                    | -            | 18,394,940    |
| Net assets, end of year                      | \$ 959,493                    | \$ 651,735                 | \$ 1,611,228 | \$ 16,835,575                 | \$ 404,181                 | \$ 17,239,756 | \$ 17,795,068                 | \$ 1,055,916               | \$ -         | \$ 18,850,984 |

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

**KIDS ABOVE ALL AND HOMES FOR CHILDREN FOUNDATION**  
**CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES**

YEAR ENDED JUNE 30, 2025

|                               | Kids Above All   |                  |                              |                              |              |                              |                   |
|-------------------------------|------------------|------------------|------------------------------|------------------------------|--------------|------------------------------|-------------------|
|                               | Program Services |                  |                              | Support Services             |              |                              |                   |
|                               | DCFS<br>Program  | Other<br>Program | Total<br>Program<br>Services | Management<br>and<br>General | Development  | Total<br>Support<br>Services | Total<br>Expenses |
| Cost of Care:                 |                  |                  |                              |                              |              |                              |                   |
| Provider payments             | \$ 1,240,853     | \$ 3,512,820     | \$ 4,753,673                 | \$ -                         | \$ -         | \$ -                         | \$ 4,753,673      |
| Contract supporting services  | 152,320          | 19,191           | 171,511                      | -                            | -            | -                            | 171,511           |
| Client assistance             | 132,483          | 671,253          | 803,736                      | -                            | -            | -                            | 803,736           |
| Provider assistance           | 124              | 500              | 624                          | -                            | -            | -                            | 624               |
| Consumables                   | 52,370           | 5,649            | 58,019                       | -                            | -            | -                            | 58,019            |
| Reunification / after care    | 2,639            | -                | 2,639                        | -                            | -            | -                            | 2,639             |
| Total Cost of Care            | 1,580,789        | 4,209,413        | 5,790,202                    | -                            | -            | -                            | 5,790,202         |
| Salaries and Benefits:        |                  |                  |                              |                              |              |                              |                   |
| Salaries and wages            | 4,827,910        | 4,655,693        | 9,483,603                    | 1,330,702                    | 697,869      | 2,028,571                    | 11,512,174        |
| Payroll taxes                 | 347,343          | 334,952          | 682,295                      | 106,501                      | 50,208       | 156,709                      | 839,004           |
| Employee benefits             | 756,927          | 732,480          | 1,489,407                    | 274,833                      | 99,065       | 373,898                      | 1,863,305         |
| Total Salaries and Benefits   | 5,932,180        | 5,723,125        | 11,655,305                   | 1,712,036                    | 847,142      | 2,559,178                    | 14,214,483        |
| Cost of Operations:           |                  |                  |                              |                              |              |                              |                   |
| Facilities expense            | 123,845          | 150,538          | 274,383                      | 52,136                       | 21,987       | 74,123                       | 348,506           |
| Business travel               | 99,286           | 47,709           | 146,995                      | 1,212                        | 5,046        | 6,258                        | 153,253           |
| Staffing training             | 4,834            | 53,637           | 58,471                       | 48,425                       | 1,087        | 49,512                       | 107,983           |
| Professional fees             | 419,057          | 212,600          | 631,657                      | 352,137                      | 150,636      | 502,773                      | 1,134,430         |
| Dues and membership           | -                | -                | -                            | 26,614                       | -            | 26,614                       | 26,614            |
| Media production              | 168              | 1,816            | 1,984                        | 3,041                        | 4,222        | 7,263                        | 9,247             |
| ChildServ meetings            | 20,052           | 23,218           | 43,270                       | 42,451                       | 3,866        | 46,317                       | 89,587            |
| Events                        | -                | -                | -                            | -                            | 215,039      | 215,039                      | 215,039           |
| Staff recruiting              | -                | -                | -                            | 22,634                       | -            | 22,634                       | 22,634            |
| Equipment charges             | 26,116           | 37,286           | 63,402                       | 92,470                       | 8,901        | 101,371                      | 164,773           |
| Rent and occupancy            | 487,490          | 729,439          | 1,216,929                    | 36,855                       | 19,580       | 56,435                       | 1,273,364         |
| Insurance                     | 71,232           | 71,232           | 142,464                      | 68,509                       | -            | 68,509                       | 210,973           |
| Corporate vehicles            | 53,818           | -                | 53,818                       | -                            | 18,795       | 18,795                       | 72,613            |
| Interest expense              | 19,850           | -                | 19,850                       | 144,496                      | -            | 144,496                      | 164,346           |
| Miscellaneous                 | 796              | 210              | 1,006                        | 12,764                       | 7,962        | 20,726                       | 21,732            |
| Credit loss expense           | -                | -                | -                            | 58,768                       | -            | 58,768                       | 58,768            |
| Depreciation and amortization | 36,284           | 64,099           | 100,383                      | 7,995                        | 32,564       | 40,559                       | 140,942           |
| In-kind donations             | 73,814           | 178,196          | 252,010                      | -                            | -            | -                            | 252,010           |
| Total Cost of Operations      | 1,436,642        | 1,569,980        | 3,006,622                    | 970,507                      | 489,685      | 1,460,192                    | 4,466,814         |
| Total Expenses                | \$ 8,949,611     | \$ 11,502,518    | \$ 20,452,129                | \$ 2,682,543                 | \$ 1,336,827 | \$ 4,019,370                 | \$ 24,471,499     |

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

**KIDS ABOVE ALL AND HOMES FOR CHILDREN FOUNDATION**  
**CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)**

YEAR ENDED JUNE 30, 2025

|                               | Homes for Children Foundation |                  |                              |                              |             |                              |                   |
|-------------------------------|-------------------------------|------------------|------------------------------|------------------------------|-------------|------------------------------|-------------------|
|                               | Program Services              |                  |                              | Support Services             |             |                              |                   |
|                               | DCFS<br>Program               | Other<br>Program | Total<br>Program<br>Services | Management<br>and<br>General | Development | Total<br>Support<br>Services | Total<br>Expenses |
| Cost of Care:                 |                               |                  |                              |                              |             |                              |                   |
| Provider payments             | \$ -                          | \$ -             | \$ -                         | \$ -                         | \$ -        | \$ -                         | \$ -              |
| Contract supporting services  | -                             | -                | -                            | -                            | -           | -                            | -                 |
| Client assistance             | -                             | -                | -                            | -                            | -           | -                            | -                 |
| Provider assistance           | -                             | -                | -                            | -                            | -           | -                            | -                 |
| Consumables                   | -                             | -                | -                            | -                            | -           | -                            | -                 |
| Reunification / after care    | -                             | -                | -                            | -                            | -           | -                            | -                 |
| Total Cost of Care            | -                             | -                | -                            | -                            | -           | -                            | -                 |
| Salaries and Benefits:        |                               |                  |                              |                              |             |                              |                   |
| Salaries and wages            | -                             | -                | -                            | -                            | -           | -                            | -                 |
| Payroll taxes                 | -                             | -                | -                            | -                            | -           | -                            | -                 |
| Employee benefits             | -                             | -                | -                            | -                            | -           | -                            | -                 |
| Total Salaries and Benefits   | -                             | -                | -                            | -                            | -           | -                            | -                 |
| Cost of Operations:           |                               |                  |                              |                              |             |                              |                   |
| Facilities expense            | -                             | -                | -                            | -                            | -           | -                            | -                 |
| Business travel               | -                             | -                | -                            | -                            | -           | -                            | -                 |
| Staffing training             | -                             | -                | -                            | -                            | -           | -                            | -                 |
| Professional fees             | -                             | -                | -                            | 73,773                       | -           | 73,773                       | 73,773            |
| Dues and membership           | -                             | -                | -                            | -                            | -           | -                            | -                 |
| Depreciation and amortization | -                             | -                | -                            | -                            | -           | -                            | -                 |
| Media production              | -                             | -                | -                            | -                            | -           | -                            | -                 |
| ChildServ meetings            | -                             | -                | -                            | -                            | -           | -                            | -                 |
| Events                        | -                             | -                | -                            | -                            | -           | -                            | -                 |
| Staff recruiting              | -                             | -                | -                            | -                            | -           | -                            | -                 |
| Equipment charges             | -                             | -                | -                            | -                            | -           | -                            | -                 |
| Rent and occupancy            | -                             | -                | -                            | -                            | -           | -                            | -                 |
| Insurance                     | -                             | -                | -                            | -                            | -           | -                            | -                 |
| Corporate vehicles            | -                             | -                | -                            | -                            | -           | -                            | -                 |
| Interest expense              | -                             | -                | -                            | -                            | -           | -                            | -                 |
| Grants to Kids Above All      | -                             | 873,630          | 873,630                      | -                            | -           | -                            | 873,630           |
| Miscellaneous                 | -                             | -                | -                            | -                            | -           | -                            | -                 |
| Credit loss expense           | -                             | -                | -                            | -                            | -           | -                            | -                 |
| In-kind donations             | -                             | -                | -                            | -                            | -           | -                            | -                 |
| Total Cost of Operations      | -                             | 873,630          | 873,630                      | 73,773                       | -           | 73,773                       | 947,403           |
| Total Expenses                | \$ -                          | \$ 873,630       | \$ 873,630                   | \$ 73,773                    | \$ -        | \$ 73,773                    | \$ 947,403        |

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

**KIDS ABOVE ALL AND HOMES FOR CHILDREN FOUNDATION**  
**CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)**

YEAR ENDED JUNE 30, 2025

|                               | Consolidated Total |                             |                   |                              |                              |              |                              |                   |
|-------------------------------|--------------------|-----------------------------|-------------------|------------------------------|------------------------------|--------------|------------------------------|-------------------|
|                               | Program Services   |                             |                   |                              | Support Services             |              |                              |                   |
|                               | Elimination        | DCFS<br>Program<br>Services | Other<br>Programs | Total<br>Program<br>Services | Management<br>and<br>General | Development  | Total<br>Support<br>Services | Total<br>Expenses |
| Cost of Care:                 |                    |                             |                   |                              |                              |              |                              |                   |
| Provider payments             | \$ -               | \$ 1,240,853                | \$ 3,512,820      | \$ 4,753,673                 | \$ -                         | \$ -         | \$ -                         | \$ 4,753,673      |
| Contract supporting services  | -                  | 152,320                     | 19,191            | 171,511                      | -                            | -            | -                            | 171,511           |
| Client assistance             | -                  | 132,483                     | 671,253           | 803,736                      | -                            | -            | -                            | 803,736           |
| Provider assistance           | -                  | 124                         | 500               | 624                          | -                            | -            | -                            | 624               |
| Consumables                   | -                  | 52,370                      | 5,649             | 58,019                       | -                            | -            | -                            | 58,019            |
| Reunification / after care    | -                  | 2,639                       | -                 | 2,639                        | -                            | -            | -                            | 2,639             |
| Total Cost of Care            | -                  | 1,580,789                   | 4,209,413         | 5,790,202                    | -                            | -            | -                            | 5,790,202         |
| Salaries and Benefits:        |                    |                             |                   |                              |                              |              |                              |                   |
| Salaries and wages            | -                  | 4,827,910                   | 4,655,693         | 9,483,603                    | 1,330,702                    | 697,869      | 2,028,571                    | 11,512,174        |
| Payroll taxes                 | -                  | 347,343                     | 334,952           | 682,295                      | 106,501                      | 50,208       | 156,709                      | 839,004           |
| Employee benefits             | -                  | 756,927                     | 732,480           | 1,489,407                    | 274,833                      | 99,065       | 373,898                      | 1,863,305         |
| Total Salaries and Benefits   | -                  | 5,932,180                   | 5,723,125         | 11,655,305                   | 1,712,036                    | 847,142      | 2,559,178                    | 14,214,483        |
| Cost of Operations:           |                    |                             |                   |                              |                              |              |                              |                   |
| Facilities expense            | -                  | 123,845                     | 150,538           | 274,383                      | 52,136                       | 21,987       | 74,123                       | 348,506           |
| Business travel               | -                  | 99,286                      | 47,709            | 146,995                      | 1,212                        | 5,046        | 6,258                        | 153,253           |
| Staffing training             | -                  | 4,834                       | 53,637            | 58,471                       | 48,425                       | 1,087        | 49,512                       | 107,983           |
| Professional fees             | (73,773)           | 419,057                     | 212,600           | 631,657                      | 425,910                      | 150,636      | 576,546                      | 1,134,430         |
| Dues and membership           | -                  | -                           | -                 | -                            | 26,614                       | -            | 26,614                       | 26,614            |
| Media production              | -                  | 168                         | 1,816             | 1,984                        | 3,041                        | 4,222        | 7,263                        | 9,247             |
| ChildServ meetings            | -                  | 20,052                      | 23,218            | 43,270                       | 42,451                       | 3,866        | 46,317                       | 89,587            |
| Events                        | -                  | -                           | -                 | -                            | -                            | 215,039      | 215,039                      | 215,039           |
| Staff recruiting              | -                  | -                           | -                 | -                            | 22,634                       | -            | 22,634                       | 22,634            |
| Equipment charges             | -                  | 26,116                      | 37,286            | 63,402                       | 92,470                       | 8,901        | 101,371                      | 164,773           |
| Rent and occupancy            | -                  | 487,490                     | 729,439           | 1,216,929                    | 36,855                       | 19,580       | 56,435                       | 1,273,364         |
| Insurance                     | -                  | 71,232                      | 71,232            | 142,464                      | 68,509                       | -            | 68,509                       | 210,973           |
| Corporate vehicles            | -                  | 53,818                      | -                 | 53,818                       | -                            | 18,795       | 18,795                       | 72,613            |
| Interest expense              | -                  | 19,850                      | -                 | 19,850                       | 144,496                      | -            | 144,496                      | 164,346           |
| Grants to Kids Above All      | (873,630)          | -                           | 873,630           | 873,630                      | -                            | -            | -                            | -                 |
| Miscellaneous                 | -                  | 796                         | 210               | 1,006                        | 12,764                       | 7,962        | 20,726                       | 21,732            |
| Credit loss expense           | -                  | -                           | -                 | -                            | 58,768                       | -            | 58,768                       | 58,768            |
| Depreciation and amortization | -                  | 36,284                      | 64,099            | 100,383                      | 7,995                        | 32,564       | 40,559                       | 140,942           |
| In-kind donations             | -                  | 73,814                      | 178,196           | 252,010                      | -                            | -            | -                            | 252,010           |
| Total Cost of Operations      | (947,403)          | 1,436,642                   | 2,443,610         | 3,880,252                    | 1,044,280                    | 489,685      | 1,533,965                    | 4,466,814         |
| Total Expenses                | \$ (947,403)       | \$ 8,949,611                | \$ 12,376,148     | \$ 21,325,759                | \$ 2,756,316                 | \$ 1,336,827 | \$ 4,093,143                 | \$ 24,471,499     |

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

**KIDS ABOVE ALL AND HOMES FOR CHILDREN FOUNDATION**  
**CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)**

YEAR ENDED JUNE 30, 2024

|                               | Kids Above All   |                   |                              |                              |              |                              |                   |
|-------------------------------|------------------|-------------------|------------------------------|------------------------------|--------------|------------------------------|-------------------|
|                               | Program Services |                   |                              | Support Services             |              |                              |                   |
|                               | DCFS<br>Program  | Other<br>Programs | Total<br>Program<br>Services | Management<br>and<br>General | Development  | Total<br>Support<br>Services | Total<br>Expenses |
| Cost of Care:                 |                  |                   |                              |                              |              |                              |                   |
| Provider payments             | \$ 1,308,304     | \$ 2,741,052      | \$ 4,049,356                 | \$ -                         | \$ -         | \$ -                         | \$ 4,049,356      |
| Contract supporting services  | 120,303          | -                 | 120,303                      | -                            | -            | -                            | 120,303           |
| Client assistance             | 170,589          | 643,346           | 813,935                      | -                            | 100          | 100                          | 814,035           |
| Provider assistance           | 300              | 9,189             | 9,489                        | -                            | -            | -                            | 9,489             |
| Biological parents assistance | 4,625            | 2,758             | 7,383                        | -                            | -            | -                            | 7,383             |
| Consumables                   | 58,496           | 51,447            | 109,943                      | -                            | -            | -                            | 109,943           |
| Reunification / after care    | 8,657            | -                 | 8,657                        | -                            | -            | -                            | 8,657             |
| Total Cost of Care            | 1,671,274        | 3,447,792         | 5,119,066                    | -                            | 100          | 100                          | 5,119,166         |
| Salaries and Benefits:        |                  |                   |                              |                              |              |                              |                   |
| Salaries and wages            | 4,033,207        | 4,110,134         | 8,143,341                    | 1,149,466                    | 711,914      | 1,861,380                    | 10,004,721        |
| Payroll taxes                 | 306,937          | 315,015           | 621,952                      | 88,409                       | 54,539       | 142,948                      | 764,900           |
| Employee benefits             | 471,998          | 480,958           | 952,956                      | 189,557                      | 82,218       | 271,775                      | 1,224,731         |
| Total Salaries and Benefits   | 4,812,142        | 4,906,107         | 9,718,249                    | 1,427,432                    | 848,671      | 2,276,103                    | 11,994,352        |
| Cost of Operations:           |                  |                   |                              |                              |              |                              |                   |
| Facilities expense            | 94,362           | 108,241           | 202,603                      | 39,647                       | 55,820       | 95,467                       | 298,070           |
| Business travel               | 94,709           | 44,082            | 138,791                      | 2,851                        | 4,421        | 7,272                        | 146,063           |
| Staffing training             | 13,063           | 51,038            | 64,101                       | 10,975                       | 15,645       | 26,620                       | 90,721            |
| Professional fees             | 272,313          | 148,001           | 420,314                      | 242,142                      | 111,904      | 354,046                      | 774,360           |
| Dues and membership           | 420              | 580               | 1,000                        | 36,366                       | 500          | 36,866                       | 37,866            |
| Media production              | -                | 4,121             | 4,121                        | -                            | 17,098       | 17,098                       | 21,219            |
| ChildServ meetings            | 7,194            | 6,890             | 14,084                       | 32,240                       | 930          | 33,170                       | 47,254            |
| Events                        | -                | -                 | -                            | -                            | 163,615      | 163,615                      | 163,615           |
| Staff recruiting              | -                | -                 | -                            | 13,433                       | -            | 13,433                       | 13,433            |
| Equipment charges             | 28,070           | 48,631            | 76,701                       | 58,959                       | 10,211       | 69,170                       | 145,871           |
| Rent and occupancy            | 455,475          | 745,969           | 1,201,444                    | 31,452                       | 33,621       | 65,073                       | 1,266,517         |
| Insurance                     | 53,628           | 55,504            | 109,132                      | 50,259                       | 8,514        | 58,773                       | 167,905           |
| Corporate vehicles            | 42,888           | -                 | 42,888                       | -                            | -            | -                            | 42,888            |
| Interest expense              | 21,770           | 18,285            | 40,055                       | 145,110                      | -            | 145,110                      | 185,165           |
| Miscellaneous                 | 1,358            | 17,612            | 18,970                       | 14,415                       | 7,837        | 22,252                       | 41,222            |
| Credit loss expense           | -                | -                 | -                            | 256,065                      | -            | 256,065                      | 256,065           |
| Depreciation and amortization | 33,515           | 59,208            | 92,723                       | 5,165                        | 30,079       | 35,244                       | 127,967           |
| In-kind donations             | 49,831           | 120,297           | 170,128                      | -                            | -            | -                            | 170,128           |
| Total Cost of Operations      | 1,168,596        | 1,428,459         | 2,597,055                    | 939,079                      | 460,195      | 1,399,274                    | 3,996,329         |
| Total Expenses                | \$ 7,652,012     | \$ 9,782,358      | \$ 17,434,370                | \$ 2,366,511                 | \$ 1,308,966 | \$ 3,675,477                 | \$ 21,109,847     |

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

**KIDS ABOVE ALL AND HOMES FOR CHILDREN FOUNDATION**  
**CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)**

YEAR ENDED JUNE 30, 2024

|                               | Homes for Children Foundation |                   |                              |                              |             |                              |                   |
|-------------------------------|-------------------------------|-------------------|------------------------------|------------------------------|-------------|------------------------------|-------------------|
|                               | Program Services              |                   |                              | Support Services             |             |                              |                   |
|                               | DCFS<br>Program               | Other<br>Programs | Total<br>Program<br>Services | Management<br>and<br>General | Development | Total<br>Support<br>Services | Total<br>Expenses |
| Cost of Care:                 |                               |                   |                              |                              |             |                              |                   |
| Provider payments             | \$ -                          | \$ -              | \$ -                         | \$ -                         | \$ -        | \$ -                         | \$ -              |
| Contract supporting services  | -                             | -                 | -                            | -                            | -           | -                            | -                 |
| Client assistance             | -                             | -                 | -                            | -                            | -           | -                            | -                 |
| Provider assistance           | -                             | -                 | -                            | -                            | -           | -                            | -                 |
| Biological parents assistance | -                             | -                 | -                            | -                            | -           | -                            | -                 |
| Consumables                   | -                             | -                 | -                            | -                            | -           | -                            | -                 |
| Reunification / after care    | -                             | -                 | -                            | -                            | -           | -                            | -                 |
| Total Cost of Care            | -                             | -                 | -                            | -                            | -           | -                            | -                 |
| Salaries and Benefits:        |                               |                   |                              |                              |             |                              |                   |
| Salaries and wages            | -                             | -                 | -                            | -                            | -           | -                            | -                 |
| Payroll taxes                 | -                             | -                 | -                            | -                            | -           | -                            | -                 |
| Employee benefits             | -                             | -                 | -                            | -                            | -           | -                            | -                 |
| Total Salaries and Benefits   | -                             | -                 | -                            | -                            | -           | -                            | -                 |
| Cost of Operations:           |                               |                   |                              |                              |             |                              |                   |
| Facilities expense            | -                             | -                 | -                            | -                            | -           | -                            | -                 |
| Business travel               | -                             | -                 | -                            | -                            | -           | -                            | -                 |
| Staffing training             | -                             | -                 | -                            | -                            | -           | -                            | -                 |
| Professional fees             | -                             | -                 | -                            | 68,750                       | -           | 68,750                       | 68,750            |
| Dues and membership           | -                             | -                 | -                            | -                            | -           | -                            | -                 |
| Depreciation and amortization | -                             | -                 | -                            | -                            | -           | -                            | -                 |
| Media production              | -                             | -                 | -                            | -                            | -           | -                            | -                 |
| ChildServ meetings            | -                             | -                 | -                            | -                            | -           | -                            | -                 |
| Events                        | -                             | -                 | -                            | -                            | -           | -                            | -                 |
| Staff recruiting              | -                             | -                 | -                            | -                            | -           | -                            | -                 |
| Equipment charges             | -                             | -                 | -                            | -                            | -           | -                            | -                 |
| Rent and occupancy            | -                             | -                 | -                            | -                            | -           | -                            | -                 |
| Insurance                     | -                             | -                 | -                            | -                            | -           | -                            | -                 |
| Corporate vehicles            | -                             | -                 | -                            | -                            | -           | -                            | -                 |
| Interest expense              | -                             | -                 | -                            | -                            | -           | -                            | -                 |
| Grants to Kids Above All      | -                             | 900,115           | 900,115                      | -                            | -           | -                            | 900,115           |
| Miscellaneous                 | -                             | -                 | -                            | -                            | -           | -                            | -                 |
| Credit loss expense           | -                             | -                 | -                            | -                            | -           | -                            | -                 |
| In-kind donations             | -                             | -                 | -                            | -                            | -           | -                            | -                 |
| Total Cost of Operations      | -                             | 900,115           | 900,115                      | 68,750                       | -           | 68,750                       | 968,865           |
| Total Expenses                | \$ -                          | \$ 900,115        | \$ 900,115                   | \$ 68,750                    | \$ -        | \$ 68,750                    | \$ 968,865        |

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

**KIDS ABOVE ALL AND HOMES FOR CHILDREN FOUNDATION**  
**CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)**

YEAR ENDED JUNE 30, 2024

|                               | Consolidated Total |              |                |                        |                        |              |                        |                |
|-------------------------------|--------------------|--------------|----------------|------------------------|------------------------|--------------|------------------------|----------------|
|                               | Program Services   |              |                |                        | Support Services       |              |                        |                |
|                               | Elimination        | DCFS Program | Other Programs | Total Program Services | Management and General | Development  | Total Support Services | Total Expenses |
| Cost of Care:                 |                    |              |                |                        |                        |              |                        |                |
| Provider payments             | \$ -               | \$ 1,308,304 | \$ 2,741,052   | \$ 4,049,356           | \$ -                   | \$ -         | \$ -                   | \$ 4,049,356   |
| Contract supporting services  | -                  | 120,303      | -              | 120,303                | -                      | -            | -                      | 120,303        |
| Client assistance             | -                  | 170,589      | 643,346        | 813,935                | -                      | 100          | 100                    | 814,035        |
| Provider assistance           | -                  | 300          | 9,189          | 9,489                  | -                      | -            | -                      | 9,489          |
| Biological parents assistance | -                  | 4,625        | 2,758          | 7,383                  | -                      | -            | -                      | 7,383          |
| Consumables                   | -                  | 58,496       | 51,447         | 109,943                | -                      | -            | -                      | 109,943        |
| Reunification / after care    | -                  | 8,657        | -              | 8,657                  | -                      | -            | -                      | 8,657          |
| Total Cost of Care            | -                  | 1,671,274    | 3,447,792      | 5,119,066              | -                      | 100          | 100                    | 5,119,166      |
| Salaries and Benefits:        |                    |              |                |                        |                        |              |                        |                |
| Salaries and wages            | -                  | 4,033,207    | 4,110,134      | 8,143,341              | 1,149,466              | 711,914      | 1,861,380              | 10,004,721     |
| Payroll taxes                 | -                  | 306,937      | 315,015        | 621,952                | 88,409                 | 54,539       | 142,948                | 764,900        |
| Employee benefits             | -                  | 471,998      | 480,958        | 952,956                | 189,557                | 82,218       | 271,775                | 1,224,731      |
| Total Salaries and Benefits   | -                  | 4,812,142    | 4,906,107      | 9,718,249              | 1,427,432              | 848,671      | 2,276,103              | 11,994,352     |
| Cost of Operations:           |                    |              |                |                        |                        |              |                        |                |
| Facilities expense            | -                  | 94,362       | 108,241        | 202,603                | 39,647                 | 55,820       | 95,467                 | 298,070        |
| Business travel               | -                  | 94,709       | 44,082         | 138,791                | 2,851                  | 4,421        | 7,272                  | 146,063        |
| Staffing training             | -                  | 13,063       | 51,038         | 64,101                 | 10,975                 | 15,645       | 26,620                 | 90,721         |
| Professional fees             | (68,750)           | 272,313      | 148,001        | 420,314                | 310,892                | 111,904      | 422,796                | 774,360        |
| Dues and membership           | -                  | 420          | 580            | 1,000                  | 36,366                 | 500          | 36,866                 | 37,866         |
| Media production              | -                  | -            | 4,121          | 4,121                  | -                      | 17,098       | 17,098                 | 21,219         |
| ChildServ meetings            | -                  | 7,194        | 6,890          | 14,084                 | 32,240                 | 930          | 33,170                 | 47,254         |
| Events                        | -                  | -            | -              | -                      | -                      | 163,615      | 163,615                | 163,615        |
| Staff recruiting              | -                  | -            | -              | -                      | 13,433                 | -            | 13,433                 | 13,433         |
| Equipment charges             | -                  | 28,070       | 48,631         | 76,701                 | 58,959                 | 10,211       | 69,170                 | 145,871        |
| Rent and occupancy            | -                  | 455,475      | 745,969        | 1,201,444              | 31,452                 | 33,621       | 65,073                 | 1,266,517      |
| Insurance                     | -                  | 53,628       | 55,504         | 109,132                | 50,259                 | 8,514        | 58,773                 | 167,905        |
| Corporate vehicles            | -                  | 42,888       | -              | 42,888                 | -                      | -            | -                      | 42,888         |
| Interest expense              | -                  | 21,770       | 18,285         | 40,055                 | 145,110                | -            | 145,110                | 185,165        |
| Grants to Kids Above All      | (900,115)          | -            | 900,115        | 900,115                | -                      | -            | -                      | -              |
| Miscellaneous                 | -                  | 1,358        | 17,612         | 18,970                 | 14,415                 | 7,837        | 22,252                 | 41,222         |
| Credit loss expense           | -                  | -            | -              | -                      | 256,065                | -            | 256,065                | 256,065        |
| Depreciation and amortization | -                  | 33,515       | 59,208         | 92,723                 | 5,165                  | 30,079       | 35,244                 | 127,967        |
| In-kind donations             | -                  | 49,831       | 120,297        | 170,128                | -                      | -            | -                      | 170,128        |
| Total Cost of Operations      | (968,865)          | 1,168,596    | 2,328,574      | 3,497,170              | 1,007,829              | 460,195      | 1,468,024              | 3,996,329      |
| Total Expenses                | \$ (968,865)       | \$ 7,652,012 | \$ 10,682,473  | \$ 18,334,485          | \$ 2,435,261           | \$ 1,308,966 | \$ 3,744,227           | \$ 21,109,847  |

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

# KIDS ABOVE ALL AND HOMES FOR CHILDREN FOUNDATION

## CONSOLIDATING STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2025

|                                                                                               | Kids Above All    | Homes for<br>Children<br>Foundation | Eliminations | Consolidated      |
|-----------------------------------------------------------------------------------------------|-------------------|-------------------------------------|--------------|-------------------|
| <b>Cash flows from operating activities:</b>                                                  |                   |                                     |              |                   |
| Change in net assets                                                                          | \$ (2,117,351)    | \$ 1,101,472                        | \$ -         | \$ (1,015,879)    |
| Adjustments to reconcile change in net assets<br>to net cash flows from operating activities: |                   |                                     |              |                   |
| Credit losses                                                                                 | 58,768            | -                                   | -            | 58,768            |
| Realized and change in unrealized net gains<br>on investments                                 | -                 | (1,372,275)                         | -            | (1,372,275)       |
| Change in beneficial interest in split-interest agreements                                    | (48,983)          | -                                   | -            | (48,983)          |
| Depreciation and amortization                                                                 | 140,942           | -                                   | -            | 140,942           |
| Gain on disposal of property and equipment                                                    | (373,000)         | -                                   | -            | (373,000)         |
| Amortization of right-of-use assets under operating leases                                    | 362,776           | -                                   | -            | 362,776           |
| Amortization of right-of-use assets under finance leases                                      | 32,158            | -                                   | -            | 32,158            |
| Changes in:                                                                                   |                   |                                     |              |                   |
| Contribution receivables                                                                      | 101,815           | -                                   | -            | 101,815           |
| Program receivables                                                                           | (252,497)         | -                                   | -            | (252,497)         |
| Prepaid expenses and other                                                                    | 386,769           | -                                   | -            | 386,769           |
| Due from related party                                                                        | (73,773)          | -                                   | 73,773       | -                 |
| Accounts payable                                                                              | 435,803           | -                                   | -            | 435,803           |
| Accrued payroll and benefits                                                                  | 134,892           | -                                   | -            | 134,892           |
| Obligations under operating leases                                                            | (364,812)         | -                                   | -            | (364,812)         |
| Contract liabilities                                                                          | (318,221)         | -                                   | -            | (318,221)         |
| Refundable advance                                                                            | 738,076           | -                                   | -            | 738,076           |
| Due to related party                                                                          | -                 | 73,773                              | (73,773)     | -                 |
| Other liabilities                                                                             | 168,234           | -                                   | -            | 168,234           |
| Net cash flows from operating activities                                                      | (988,404)         | (197,030)                           | -            | (1,185,434)       |
| <b>Cash flows from investing activities:</b>                                                  |                   |                                     |              |                   |
| Proceeds from sale of investments                                                             | 28,105            | 873,630                             | -            | 901,735           |
| Purchase of investments                                                                       | -                 | (676,600)                           | -            | (676,600)         |
| Proceeds from sale of property and equipment                                                  | 567,922           | -                                   | -            | 567,922           |
| Purchase of property and equipment                                                            | (446,683)         | -                                   | -            | (446,683)         |
| Net cash flows from investing activities                                                      | 149,344           | 197,030                             | -            | 346,374           |
| <b>Cash flows from financing activities:</b>                                                  |                   |                                     |              |                   |
| Net proceeds and payments from line of credit                                                 | 995,000           | -                                   | -            | 995,000           |
| Principal payments of obligations under finance leases                                        | (31,428)          | -                                   | -            | (31,428)          |
| Repayments on note payable                                                                    | (68,404)          | -                                   | -            | (68,404)          |
| Net cash flows from financing activities                                                      | 895,168           | -                                   | -            | 895,168           |
| Net change in cash and cash equivalents                                                       | 56,108            | -                                   | -            | 56,108            |
| Cash and cash equivalents, beginning of year                                                  | 125,310           | -                                   | -            | 125,310           |
| Cash and cash equivalents, end of year                                                        | <u>\$ 181,418</u> | <u>\$ -</u>                         | <u>\$ -</u>  | <u>\$ 181,418</u> |
| <b>Other cash flow information:</b>                                                           |                   |                                     |              |                   |
| Interest paid                                                                                 | <u>\$ 144,496</u> | <u>\$ -</u>                         | <u>\$ -</u>  | <u>\$ 144,496</u> |
| Right-of-use assets acquired under operating leases                                           | <u>\$ 60,379</u>  | <u>\$ -</u>                         | <u>\$ -</u>  | <u>\$ 60,379</u>  |

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

# KIDS ABOVE ALL AND HOMES FOR CHILDREN FOUNDATION

## CONSOLIDATING STATEMENT OF CASH FLOWS (CONTINUED)

YEAR ENDED JUNE 30, 2024

|                                                                                               | Kids Above All | Homes for<br>Children<br>Foundation | Eliminations | Consolidated |
|-----------------------------------------------------------------------------------------------|----------------|-------------------------------------|--------------|--------------|
| <b>Cash flows from operating activities:</b>                                                  |                |                                     |              |              |
| Change in net assets                                                                          | \$ (340,769)   | \$ 796,813                          | \$ -         | \$ 456,044   |
| Adjustments to reconcile change in net assets<br>to net cash flows from operating activities: |                |                                     |              |              |
| Credit losses                                                                                 | 256,065        | -                                   | -            | 256,065      |
| Realized and change in unrealized net gains<br>on investments                                 | -              | (1,244,963)                         | -            | (1,244,963)  |
| Change in beneficial interest in split-interest agreements                                    | (44,868)       | -                                   | -            | (44,868)     |
| Depreciation and amortization                                                                 | 127,967        | -                                   | -            | 127,967      |
| Gain on disposal of property and equipment                                                    | (105,188)      | -                                   | -            | (105,188)    |
| Amortization of right-of-use assets under operating leases                                    | 314,661        | -                                   | -            | 314,661      |
| Amortization of right-of-use assets under finance leases                                      | 61,794         | -                                   | -            | 61,794       |
| Changes in:                                                                                   |                |                                     |              |              |
| Contribution receivables                                                                      | (115,240)      | -                                   | -            | (115,240)    |
| Program receivables                                                                           | 629,939        | -                                   | -            | 629,939      |
| Prepaid expenses and other                                                                    | (383,207)      | -                                   | -            | (383,207)    |
| Due from related party                                                                        | (68,750)       | -                                   | 68,750       | -            |
| Accounts payable                                                                              | (72,280)       | -                                   | -            | (72,280)     |
| Accrued payroll and benefits                                                                  | 125,833        | -                                   | -            | 125,833      |
| Obligations under operating leases                                                            | (311,165)      | -                                   | -            | (311,165)    |
| Contract liabilities                                                                          | (104,994)      | -                                   | -            | (104,994)    |
| Due to related party                                                                          | -              | 68,750                              | (68,750)     | -            |
| Other liabilities                                                                             | (43,467)       | -                                   | -            | (43,467)     |
| Net cash flows from operating activities                                                      | (73,669)       | (379,400)                           | -            | (453,069)    |
| <b>Cash flows from investing activities:</b>                                                  |                |                                     |              |              |
| Proceeds from sale of investments                                                             | 14,569         | 900,115                             | -            | 914,684      |
| Purchase of investments                                                                       | -              | (520,715)                           | -            | (520,715)    |
| Proceeds from sale of property and equipment                                                  | 212,322        | -                                   | -            | 212,322      |
| Purchase of property and equipment                                                            | (104,716)      | -                                   | -            | (104,716)    |
| Net cash flows from investing activities                                                      | 122,175        | 379,400                             | -            | 501,575      |
| <b>Cash from financing activities:</b>                                                        |                |                                     |              |              |
| Net proceeds and payments from line of credit                                                 | 25,000         | -                                   | -            | 25,000       |
| Principal payments of obligations under finance leases                                        | (60,356)       | -                                   | -            | (60,356)     |
| Repayments on note payable                                                                    | (48,198)       | -                                   | -            | (48,198)     |
| Net cash flows from financing activities                                                      | (83,554)       | -                                   | -            | (83,554)     |
| Net change in cash and cash equivalents                                                       | (35,048)       | -                                   | -            | (35,048)     |
| Cash and cash equivalents, beginning of year                                                  | 160,358        | -                                   | -            | 160,358      |
| Cash and cash equivalents, end of year                                                        | \$ 125,310     | \$ -                                | \$ -         | \$ 125,310   |
| <b>Other cash flow information:</b>                                                           |                |                                     |              |              |
| Interest paid                                                                                 | \$ 145,110     | \$ -                                | \$ -         | \$ 145,110   |

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

# KIDS ABOVE ALL AND HOMES FOR CHILDREN FOUNDATION

## NOTES TO THE CONSOLIDATING FINANCIAL STATEMENTS

JUNE 30, 2025 AND 2024

### Note 1—Nature of operations

Kids Above All (“KAA”) and Homes for Children Foundation (“HFCF”) are separate corporations organized separately under the laws of the state of Illinois pursuant to the provisions of the General Not-For-Profit Corporation Act. KAA’s mission is to meet the needs of children by empowering communities and families with children through child advocacy, prevention, early intervention, and out-of-home treatment services. KAA provides adoption, foster care, residential care, child care, and child and family counseling and related services. HFCF’s mission is to solicit, invest, and distribute funds to meet the needs of children. HFCF is organized and operated to provide financial support to Kids Above All.

### Note 2—Significant accounting policies

*Basis of Presentation* – The consolidating financial statements of KAA and HFCF have been prepared in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”) as applicable to not-for-profit organizations.

The accompanying consolidating financial statements include the accounts of KAA and HFCF (collectively, the “Organization”). KAA is the sole member of HFCF. Intercompany transactions and balances have been eliminated in consolidation.

*Cash and Cash Equivalents* – The Organization considers their operating and payroll checking accounts, petty cash, money market funds, and overnight investments to be cash equivalents. The Organization’s cash and cash equivalents are held by financial institutions. Management has not experienced any losses in such accounts and believes it is not exposed to any significant risk on cash and cash equivalents.

*Program Receivables* – Program receivables include amounts billed and currently due from customers of which the Organization has an unconditional right to receive. The amounts due are stated at their estimated net realizable value. The Organization extends credit to its customers and does not require collateral. The allowance for credit losses is based on the Organization’s assessment of the collectability of customer accounts receivable. In accordance with Accounting Standards Codification (“ASC”) Topic 326: *Financial Instruments – Credit Losses*, the Organization makes ongoing estimates relating to the collectability of accounts receivable and records an allowance for estimated losses expected from the inability of its customers to make required payments. The Organization establishes expected credit losses based on reasonable and supportable forecasts by evaluating historical levels of credit losses, current economic conditions that may affect a customer’s ability to pay, and creditworthiness of significant customers. These inputs are used to determine a range of expected credit losses and an allowance is recorded within the range. Accounts receivable are written off when there is no reasonable expectation of recovery. The allowance for credit losses consisted of the following as of June 30:

|                             | 2025             | 2024              |
|-----------------------------|------------------|-------------------|
| Beginning Balance           | \$ 143,356       | \$ 158,671        |
| Provision for credit losses | (52,477)         | (15,315)          |
| Ending Balance              | <u>\$ 90,879</u> | <u>\$ 143,356</u> |

# KIDS ABOVE ALL AND HOMES FOR CHILDREN FOUNDATION

## NOTES TO THE CONSOLIDATING FINANCIAL STATEMENTS

JUNE 30, 2025 AND 2024

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### Note 2—Significant accounting policies (continued)

*Investments* – Investments are carried at fair value, with unrealized and realized gains and losses on investments reported as an increase or decrease in net assets without donor restrictions or with donor restrictions, based upon donor-imposed restrictions. Donated investments are recorded at fair value as of the date the donation is made. Investment income includes realized gains and losses on investments, changes in unrealized holding gains and losses, and interest and dividend income. Investment income is included in investment return in the consolidating statements of activities. Realized gains are based on the specific identification of the cost of the underlying investments. Gains and investment income that are limited to specific uses by donor-imposed restrictions are reported in net assets without donor restrictions when the restrictions are met in the same reporting period in which the gains and income are recognized.

*Property and Equipment* – Property and equipment are recorded at cost when purchased or at fair value at the date of donation and are depreciated on the straight-line basis. The Organization capitalizes property and equipment over \$500 that have a useful life of more than one year. Assets are depreciated over their estimated useful lives. Costs of maintenance and repairs are charged to expense when incurred.

*Beneficial Interest in Split-Interest Agreements* – Beneficial interest in split-interest agreements is stated at the estimated fair value of the assets from trusts based on the percentage of the trust designated to the Organization applied to the total fair value of the trust, which is based primarily on quoted market prices. Changes in the fair value of the underlying trust assets, as determined by the trustees that hold and/or manage these assets, are recognized in the consolidating statements of activities in the periods in which they occur.

*Net Assets* – The net assets of the Organization are classified as follows:

- *Net Assets Without Donor Restrictions* – Represent the portion of expendable net assets that are available for operations.
- *Net Assets With Donor Restrictions* – Represent contributed net assets for which donor-imposed time and purpose restrictions have not been met. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, where the donor has stipulated the funds be maintained in perpetuity.

*Revenue Recognition* – The Organization's revenue stream under contracts with customers is primarily composed of government fee-for-service contracts.

For government fee-for-service contracts, the Organization has performance obligations directly related to providing traditional foster care services, group home services, home of a relative services, emergency foster care services, adolescent juvenile justice services, and specialized child care for victims of sexual abuse. The revenue is recognized over time, as the customer simultaneously receives and consumes the benefits of these services as the contract is completed.

The transaction price is calculated as the amount of consideration to which the Organization expects to be entitled (based on fixed contracted rates or merchant price). Payments for government service contracts are typically due in the month following services provided. In some situations, the Organization collects cash prior to the satisfaction of the performance obligation, which results in the Organization recognizing contract liabilities upon receipt of payment.

The Organization has elected to use the portfolio approach practical expedient. The Organization's contracts with customers contain similar terms and, as a result, the Organization has elected to apply its revenue recognition policies to a portfolio of contracts with similar characteristics. The Organization does not expect the results of doing so to differ materially from applying the guidance to individual contracts.

# KIDS ABOVE ALL AND HOMES FOR CHILDREN FOUNDATION

## NOTES TO THE CONSOLIDATING FINANCIAL STATEMENTS

JUNE 30, 2025 AND 2024

### Note 2—Significant accounting policies (continued)

*Contract Balances* – The timing of revenue recognition, billings, and cash collections results in billed program receivables, and contract liabilities on the consolidating statements of financial position. The beginning and ending contract balances were as follows:

|                          | June 30, 2025 | June 30, 2024 | June 30, 2023 |
|--------------------------|---------------|---------------|---------------|
| Program receivables, net | \$ 2,475,649  | \$ 2,275,629  | \$ 3,079,554  |
| Contract liabilities     | -             | 318,221       | 423,215       |

*Contributions and Grants* – KAA receives a significant portion of its operating funds from grants and awards.

Contributions are recognized as revenue when the donor makes a promise to give that is, in substance, unconditional. Contributions received, including special event income, are recorded as support without donor restrictions or with donor restrictions, depending on the existence and/or nature of any donor restrictions. Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets without or with restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidating statements of activities as net assets released from restrictions. Conditional promises to give (those with a measurable performance or other barrier and a right of return) are not recognized until the conditions on which they depend have been met. Cash received in advance for conditional contributions is recorded in refundable advance until expenses have been incurred or agreed-upon barriers have been met, at which point the advance is recognized as revenue without donor restrictions on the consolidating statements of activities. Conditional contributions that have been awarded but not yet recognized as revenue total \$8,024,729 and \$11,599,299 for the years ended June 30, 2025 and 2024, respectively.

Contributions receivable that are expected to be collected within one year are recorded at net realizable value. Contribution receivables that are expected to be collected in future years are recorded at the present value of their estimated future cash flows. The discounts on those amounts are computed using risk-free interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. An allowance for uncollectible contributions is provided when evidence indicates amounts promised by donors may not be collectible. As of June 30, 2025 and 2024, the allowance for uncollectible contributions receivable was \$593,969 and \$482,724, respectively.

*In-Kind Contributions* – Certain donated materials are recognized as support in the consolidating statements of activities. The values of the materials are determined based on estimated fair value. Donations of services are recorded if they create or enhance a nonfinancial asset or are specialized skills that would be purchased if they were not donated. The value of these services was determined based on their estimated fair value.

*Functional Expenses* – Costs of providing the program and support services have been reported on a functional basis in the consolidating statements of activities. Costs are charged to program and support services on an actual basis when available. Some of the staffing and costs of operations have been allocated between the various program and support services based on allocation of total salaries by function, such as facilities expenses, staffing training, equipment charges, rent and occupancy, and insurance.

# KIDS ABOVE ALL AND HOMES FOR CHILDREN FOUNDATION

## NOTES TO THE CONSOLIDATING FINANCIAL STATEMENTS

JUNE 30, 2025 AND 2024

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### Note 2—Significant accounting policies (continued)

*Income Taxes* – The Organization has been determined to be exempt from income tax under Section 501(c)(3) of the Internal Revenue Code, and accordingly, no provision has been made for either federal or state income taxes.

The Organization has evaluated the tax positions taken for all open tax years. Currently, the returns for the prior three fiscal years are open and subject to examination by the Internal Revenue Service; however, the Organization is not currently under audit nor has the Organization been contacted by this jurisdiction. Based on the evaluation of the Organization's tax positions, management believes all positions would be upheld under an examination; therefore, no provision for the effects of uncertain tax positions has been recorded for the years ended June 30, 2025 and 2024.

*Leases* – The Organization leases certain buildings and vehicles. The determination of whether an arrangement is a lease is made at the lease's inception. Under ASC 842, a contract is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from use of the asset and the right to direct the use of the asset. Management only reassesses its determination if the terms and conditions of the contract are changed.

ROU assets represent the right to use an underlying asset for the lease term, and lease liabilities represent the obligation to make lease payments. Operating lease ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term.

The Organization uses the implicit rate when it is readily determinable. Since most of the Organization's leases do not provide an implicit rate to determine the present value of lease payments, management uses the risk free rate based on the information available at lease commencement. Operating lease ROU assets also include any lease payments made and excludes any lease incentives. Lease expense for lease payments is recognized on a straight-line basis over the lease term. The Organization's lease terms may include options to extend or terminate the lease when it is reasonably certain it will exercise the option.

*Concentrations* – The Organization receives a significant portion of its support and revenue from several state of Illinois and City of Chicago, Illinois agencies (45% and 54% of total support and revenue in the years ended June 30, 2025 and 2024, respectively, and 7% and 26% of gross receivables as of June 30, 2025 and 2024, respectively). If the governmental units terminate their support for the Organization, its ability to provide the program services could be significantly reduced.

*Accounting Estimates* – The preparation of the consolidating financial statements in accordance with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

*Reclassifications* – Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements. These reclassifications had no effect on the change in net assets.

*Subsequent Events* – Subsequent events have been evaluated through September 4, 2026, the date the consolidating financial statements were available to be issued.

Subsequent to year-end, KAA entered into a note payable agreement for \$1,998,000 which was used to refinance existing debt. See additional details in Note 8 and 9.

# KIDS ABOVE ALL AND HOMES FOR CHILDREN FOUNDATION

## NOTES TO THE CONSOLIDATING FINANCIAL STATEMENTS

JUNE 30, 2025 AND 2024

### Note 3—Contributions receivable

Contributions receivable as of June 30 are expected to be collected in the following periods:

|                                      | 2025       | 2024         |
|--------------------------------------|------------|--------------|
| Less than one year                   | \$ 893,770 | \$ 1,035,631 |
| One to five years                    | 145,000    | -            |
| Total                                | 1,038,770  | 1,035,631    |
| Less allowance for doubtful accounts | (593,969)  | (482,724)    |
| Contributions receivable, net        | \$ 444,801 | \$ 552,907   |

A discount to net present value was determined by management to be immaterial for the year ended June 30, 2025.

### Note 4—Fair value measurements

Fair values determined by Level 1 inputs use quoted prices in active markets for identical assets that the Organization has the ability to access.

Fair values determined by Level 2 inputs use other inputs that are observable, either directly or indirectly. These Level 2 inputs include quoted prices for similar assets in active markets and other inputs, such as interest rates and yield curves, that are observable at commonly quoted intervals.

Level 3 inputs are unobservable inputs, including inputs that are available in situations where there is little, if any, market activity for the related asset. These Level 3 fair value measurements are based primarily on management's own estimates using pricing models, discounted cash flow methodologies, or similar techniques taking into account the characteristics of the asset.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Organization's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

The Organization's policy is to recognize transfers in and transfers out of Levels 1, 2, and 3 fair value classifications as of the beginning of the reporting period in which the circumstances occurred that caused the transfer. During the years ended June 30, 2025 and 2024, there were no such transfers.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2025 and 2024.

*Mutual Funds and Equities* – Valued at the closing price as reported on the active market on which the individual securities are traded and are classified as Level 1.

**KIDS ABOVE ALL AND HOMES FOR CHILDREN FOUNDATION**  
**NOTES TO THE CONSOLIDATING FINANCIAL STATEMENTS**

*JUNE 30, 2025 AND 2024*

**Note 4—Fair value measurements (continued)**

Accounting standards require certain assets and liabilities be reported at fair value in the consolidating financial statements and provide a framework for establishing that fair value. The framework for determining fair value is based on a hierarchy that prioritizes the inputs and valuation techniques used to measure fair value. The following tables present information about the Organization's assets measured at fair value on a recurring basis at June 30, 2025 and 2024 and the valuation techniques used by the Organization to determine those fair values.

| <b>Assets at Fair Value as of June 30, 2025</b>  |                                                                                           |                                                                      |                                                              |                      |
|--------------------------------------------------|-------------------------------------------------------------------------------------------|----------------------------------------------------------------------|--------------------------------------------------------------|----------------------|
|                                                  | <b>Quoted Prices<br/>in Active<br/>Markets for<br/>Identical<br/>Assets<br/>(Level 1)</b> | <b>Significant<br/>Other<br/>Observable<br/>Inputs<br/>(Level 2)</b> | <b>Significant<br/>Unobservable<br/>Inputs<br/>(Level 3)</b> | <b>Total</b>         |
| Investments:                                     |                                                                                           |                                                                      |                                                              |                      |
| Mutual funds:                                    |                                                                                           |                                                                      |                                                              |                      |
| Institutional index fund                         | \$ 4,167,469                                                                              | \$ -                                                                 | \$ -                                                         | \$ 4,167,469         |
| Mid-cap fund                                     | 864,029                                                                                   | -                                                                    | -                                                            | 864,029              |
| Small-cap fund                                   | 1,009,233                                                                                 | -                                                                    | -                                                            | 1,009,233            |
| Corporate bond funds                             | 2,960,842                                                                                 | -                                                                    | -                                                            | 2,960,842            |
| International equity funds                       | 5,389,920                                                                                 | -                                                                    | -                                                            | 5,389,920            |
| REIT index fund                                  | 762,895                                                                                   | -                                                                    | -                                                            | 762,895              |
| Short-term investment grade fund                 | 1,782,982                                                                                 | -                                                                    | -                                                            | 1,782,982            |
| Commodity strategy admiral fund                  | 871,523                                                                                   | -                                                                    | -                                                            | 871,523              |
| LT Treasury Index admiral fund                   | 760,923                                                                                   | -                                                                    | -                                                            | 760,923              |
| Total mutual funds                               | 18,569,816                                                                                | -                                                                    | -                                                            | 18,569,816           |
| Equities:                                        |                                                                                           |                                                                      |                                                              |                      |
| Investment Company of America                    | 7,817                                                                                     | -                                                                    | -                                                            | 7,817                |
| Total investments                                | 18,577,633                                                                                | -                                                                    | -                                                            | 18,577,633           |
| Beneficial interest in split-interest agreements | -                                                                                         | -                                                                    | 700,718                                                      | 700,718              |
| Total                                            | <u>\$ 18,577,633</u>                                                                      | <u>\$ -</u>                                                          | <u>\$ 700,718</u>                                            | <u>\$ 19,278,351</u> |

**KIDS ABOVE ALL AND HOMES FOR CHILDREN FOUNDATION**  
**NOTES TO THE CONSOLIDATING FINANCIAL STATEMENTS**

*JUNE 30, 2025 AND 2024*

**Note 4—Fair value measurements (continued)**

| <b>Assets at Fair Value as of June 30, 2024</b>  |                                                                                           |                                                                      |                                                              |                      |
|--------------------------------------------------|-------------------------------------------------------------------------------------------|----------------------------------------------------------------------|--------------------------------------------------------------|----------------------|
|                                                  | <b>Quoted Prices<br/>in Active<br/>Markets for<br/>Identical<br/>Assets<br/>(Level 1)</b> | <b>Significant<br/>Other<br/>Observable<br/>Inputs<br/>(Level 2)</b> | <b>Significant<br/>Unobservable<br/>Inputs<br/>(Level 3)</b> | <b>Total</b>         |
| Investments:                                     |                                                                                           |                                                                      |                                                              |                      |
| Mutual funds:                                    |                                                                                           |                                                                      |                                                              |                      |
| Institutional index fund                         | \$ 4,133,198                                                                              | \$ -                                                                 | \$ -                                                         | \$ 4,133,198         |
| Mid-cap fund                                     | 735,315                                                                                   | -                                                                    | -                                                            | 735,315              |
| Small-cap fund                                   | 916,295                                                                                   | -                                                                    | -                                                            | 916,295              |
| Corporate bond funds                             | 3,849,723                                                                                 | -                                                                    | -                                                            | 3,849,723            |
| International equity funds                       | 4,599,568                                                                                 | -                                                                    | -                                                            | 4,599,568            |
| REIT index fund                                  | 691,451                                                                                   | -                                                                    | -                                                            | 691,451              |
| Short-term investment grade fund                 | 1,660,001                                                                                 | -                                                                    | -                                                            | 1,660,001            |
| Commodity strategy admiral fund                  | 809,020                                                                                   | -                                                                    | -                                                            | 809,020              |
| Accenture PLC Ireland A                          | 5,461                                                                                     | -                                                                    | -                                                            | 5,461                |
| Sprout Social Inc CL A                           | 6,173                                                                                     | -                                                                    | -                                                            | 6,173                |
| Total mutual funds                               | 17,406,205                                                                                | -                                                                    | -                                                            | 17,406,205           |
| Equities:                                        |                                                                                           |                                                                      |                                                              |                      |
| Dimensional INTL Small Cap                       | 5,616                                                                                     | -                                                                    | -                                                            | 5,616                |
| Dimensional US small Cap                         | 10,879                                                                                    | -                                                                    | -                                                            | 10,879               |
| Investment Company of America                    | 7,793                                                                                     | -                                                                    | -                                                            | 7,793                |
| Total equities                                   | 24,288                                                                                    | -                                                                    | -                                                            | 24,288               |
| Total investments                                | 17,430,493                                                                                | -                                                                    | -                                                            | 17,430,493           |
| Beneficial interest in split-interest agreements | -                                                                                         | -                                                                    | 651,735                                                      | 651,735              |
| Total                                            | <u>\$ 17,430,493</u>                                                                      | <u>\$ -</u>                                                          | <u>\$ 651,735</u>                                            | <u>\$ 18,082,228</u> |

Estimated fair value for the Organization's beneficial interests in split-interest agreements is based on the percentage of the trust designated to the Organization, applied to the trust's total fair value, which is based primarily on quoted market prices of the underlying investments.

There were three beneficial interests in split-interest agreements under the Organization with 50%, 8.33%, and 5% interests. The fair values of the trusts were \$481,702, \$52,191, and \$166,825 as of June 30, 2025, respectively, and \$447,779, \$48,284, and \$155,672, respectively, as of June 30, 2024.

Both observable and unobservable inputs may be used to determine the fair value of positions classified as Level 3 assets. As a result, the unrealized gains and losses for these assets presented in the tables above may include changes in fair value that were attributable to both observable and unobservable inputs. There are no unfunded commitments for 2025 or 2024, and the Organization does not have any ability to redeem any portion of its beneficial interest in split-interest agreements.

**KIDS ABOVE ALL AND HOMES FOR CHILDREN FOUNDATION**  
**NOTES TO THE CONSOLIDATING FINANCIAL STATEMENTS**

*JUNE 30, 2025 AND 2024*

**Note 4—Fair value measurements (continued)**

The following table summarizes current year activity for Level 3 investments:

|                                              |                   |
|----------------------------------------------|-------------------|
| Balance at June 30, 2023                     | \$ 606,867        |
| Change in value of split-interest agreements | 44,868            |
| Balance at June 30, 2024                     | 651,735           |
| Change in value of split-interest agreements | 48,983            |
| Balance at June 30, 2025                     | <u>\$ 700,718</u> |

**Note 5—Property and equipment**

Property and equipment at June 30 consisted of the following:

|                                                 | <b>2025</b>         | <b>2024</b>         | <b>Depreciable<br/>Life (Years)</b> |
|-------------------------------------------------|---------------------|---------------------|-------------------------------------|
| Land                                            | \$ 407,595          | \$ 439,595          | -                                   |
| Building and improvements                       | 1,529,697           | 2,387,149           | 10 to 20                            |
| Leasehold improvements                          | 224,912             | 224,912             | 5 to 10                             |
| Office equipment and furniture                  | 63,181              | 81,743              | 3 to 5                              |
| Computer hardware, software, network, and other | 599,365             | 518,156             | 3 to 5                              |
| Construction in progress                        | 361,924             | -                   |                                     |
| Total property and equipment                    | 3,186,674           | 3,651,555           |                                     |
| Less accumulated depreciation and amortization  | (1,663,891)         | (2,239,591)         |                                     |
| Property and equipment, net                     | <u>\$ 1,522,783</u> | <u>\$ 1,411,964</u> |                                     |

Depreciation and amortization expense for the year ended June 30, 2025 and 2024 was \$140,942 and \$127,967, respectively. The Organization is involved in a commitment to construct a building funded primarily by a government grant. As of June 30, 2025, \$361,924 of the \$9,000,000 project has been completed.

**Note 6—Net assets with donor restrictions**

Net assets with donor restrictions as of June 30 are available for the following purposes:

|                                                                                                  | <b>2025</b>         | <b>2024</b>         |
|--------------------------------------------------------------------------------------------------|---------------------|---------------------|
| Perpetual in nature, not subject to spending policy or appropriation:                            |                     |                     |
| Beneficial interest in split-interest agreements                                                 | \$ 700,718          | \$ 651,735          |
| Endowment                                                                                        | 308,408             | 308,408             |
| Perpetual in nature, earnings from which are subject to endowment spending policy appropriation: |                     |                     |
| Endowment accumulated earnings                                                                   | 142,799             | 95,773              |
| Total                                                                                            | <u>\$ 1,151,925</u> | <u>\$ 1,055,916</u> |

# KIDS ABOVE ALL AND HOMES FOR CHILDREN FOUNDATION

## NOTES TO THE CONSOLIDATING FINANCIAL STATEMENTS

JUNE 30, 2025 AND 2024

### Note 7—Endowment

The Organization's endowment consists of funds established by donors to provide annual funding for specific activities and general operations of the Organization.

Interpretation of Relevant Law – The state of Illinois adopted the Uniform Prudent Management of Institutional Funds Act ("UPMIFA") on June 30, 2009. The board has adopted a spending policy that requires the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment fund, absent explicit donor stipulations to the contrary.

As a result of this policy, the Organization retains in perpetuity: (a) the original value of initial and subsequent gift amounts (including promises to give net of any discounts or an allowance for uncollectible pledges) donated to the endowment and (b) any accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added. Donor-restricted amounts not retained in perpetuity are subject to appropriation for expenditure by the Organization in a manner consistent with the standard of prudence described by UPMIFA. The Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- The duration and preservation of the fund
- The purposes of the Organization and the donor-restricted endowment fund
- General economic conditions
- The possible effect of inflation and deflation
- The expected total return from income and the appreciation of investments
- Other resources of the Organization
- The investment policies of the Organization

Endowment net asset composition by type of fund as of June 30, 2025:

|                                                                | <b>Without Donor<br/>Restrictions</b> | <b>With Donor<br/>Restrictions</b> | <b>Total</b>      |
|----------------------------------------------------------------|---------------------------------------|------------------------------------|-------------------|
| Donor-restricted endowment funds:                              |                                       |                                    |                   |
| Amount to be held in perpetuity                                | \$ -                                  | \$ 308,408                         | \$ 308,408        |
| Accumulated earnings (which would be subject to appropriation) | -                                     | 142,799                            | 142,799           |
| Total endowment net assets                                     | <u>\$ -</u>                           | <u>\$ 451,207</u>                  | <u>\$ 451,207</u> |

Changes in endowment net assets for the year ended June 30, 2025:

|                                     | <b>Without Donor<br/>Restrictions</b> | <b>With Donor<br/>Restrictions</b> | <b>Total</b>      |
|-------------------------------------|---------------------------------------|------------------------------------|-------------------|
| Endowment net assets, June 30, 2024 | \$ -                                  | \$ 404,181                         | \$ 404,181        |
| Investment return                   | -                                     | 47,026                             | 47,026            |
| Endowment net assets, June 30, 2025 | <u>\$ -</u>                           | <u>\$ 451,207</u>                  | <u>\$ 451,207</u> |

**KIDS ABOVE ALL AND HOMES FOR CHILDREN FOUNDATION**  
**NOTES TO THE CONSOLIDATING FINANCIAL STATEMENTS**

JUNE 30, 2025 AND 2024

**Note 7—Endowment (continued)**

Endowment net asset composition by type of fund as of June 30, 2024:

|                                                                | <b>Without Donor<br/>Restrictions</b> | <b>With Donor<br/>Restrictions</b> | <b>Total</b>      |
|----------------------------------------------------------------|---------------------------------------|------------------------------------|-------------------|
| Donor-restricted endowment funds:                              |                                       |                                    |                   |
| Amount to be held in perpetuity                                | \$ -                                  | \$ 308,408                         | \$ 308,408        |
| Accumulated earnings (which would be subject to appropriation) | -                                     | 95,773                             | 95,773            |
| Total endowment net assets                                     | <u>\$ -</u>                           | <u>\$ 404,181</u>                  | <u>\$ 404,181</u> |

Changes in endowment net assets for the year ended June 30, 2024:

|                                     | <b>Donor<br/>Restrictions</b> | <b>With Donor<br/>Restrictions</b> | <b>Total</b>      |
|-------------------------------------|-------------------------------|------------------------------------|-------------------|
| Endowment net assets, June 30, 2023 | \$ -                          | \$ 368,891                         | \$ 368,891        |
| Investment return                   | -                             | 35,290                             | 35,290            |
| Endowment net assets, June 30, 2024 | <u>\$ -</u>                   | <u>\$ 404,181</u>                  | <u>\$ 404,181</u> |

*Funds with Deficiencies* – From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or UPMIFA requires the Organization to retain as a fund of perpetual duration. There were no such deficiencies as of June 30, 2025 and 2024.

*Return Objectives and Risk Parameters* – The Organization is developing investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the Organization must hold in perpetuity or for a donor-specified period, as well as board-designated funds.

*Strategies Employed for Achieving Objectives* – To satisfy its long-term rate-of-return objectives, the Organization relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Organization targets a diversified asset allocation that places a greater emphasis on equity-based investments to achieve its long-term return objectives within prudent risk constraints.

*Spending Policy and How the Investment Objectives Relate to Spending Policy* – The Organization currently does not have a spending policy established.

# KIDS ABOVE ALL AND HOMES FOR CHILDREN FOUNDATION

## NOTES TO THE CONSOLIDATING FINANCIAL STATEMENTS

JUNE 30, 2025 AND 2024

### Note 8—Line of credit

KAA has a line of credit agreement with a bank that expired in May 2026 and was subsequently extended through October 1, 2026. Under this line of credit agreement, KAA has available borrowings up to \$2,600,000. Interest is payable monthly at the prime rate (an effective rate of 7.50% and 8.50% at June 30, 2025 and 2024, respectively). Principal is due at maturity. The line of credit is collateralized by substantially all assets of KAA and is guaranteed by HFCF. The outstanding balance as of June 30, 2025 and 2024 was \$2,570,000 and \$1,575,000, respectively. Subsequent to year-end, in September 2025, \$1,500,000 of this outstanding balance was refinanced on a long-term basis. See Note 9.

The line of credit agreement contains various covenants pertaining to a debt service coverage ratio and minimum liquidity. At June 30, 2025, the Organization was in breach of the debt service coverage ratio. Under the terms of the agreement, the bank may call the loan due if the company is in violation of any restrictive covenant. The bank has formally waived noncompliance with this covenant as of June 30, 2025.

Subsequent to year end, in July 2026, KAA extended its line of credit through December 2027 with a maximum available borrowing of \$4,000,000.

### Note 9—Notes payable

KAA has a note payable agreement with the Illinois Facilities Fund in the original amount of \$1,100,000. The note bears interest at the rate of 5.00% per annum and has a maturity date of January 1, 2031. The note is payable in monthly installments of \$7,354, including principal and interest. The loan is secured by mortgages, assignments of leases and rents, and security agreements for certain properties as stated in the agreement. The outstanding balance as of June 30, 2025 and 2024 was \$502,961 and \$571,365, respectively.

Future maturities of notes payable as of June 30 are as follows:

|            |    |                |
|------------|----|----------------|
| 2026       | \$ | 64,572         |
| 2027       |    | 67,876         |
| 2028       |    | 71,348         |
| 2029       |    | 74,999         |
| 2030       |    | 78,836         |
| Thereafter |    | 145,330        |
| Total      | \$ | <u>502,961</u> |

Subsequent to year-end, in September 2025, this note payable was refinanced, along with \$1,500,000 from the line of credit in Note 8. This new note payable of \$1,998,000 matures in October 2040 and is collateralized by substantially all assets of KAA and HFCF. Payments of \$18,239, including interest at 7.25%, are due monthly through October 2030 at which time the payments and interest rate will be adjusted in accordance with the terms of the agreement. The future maturity schedule above does not contain adjustments related to this refinancing.

### Note 10—Employee benefit plan

KAA offers its employees a defined contribution and profit sharing plan qualified under Section 401(k) of the Internal Revenue Code. Employees can elect to defer up to 20% of their pretax compensation, not to exceed IRS limitations. The plan includes a discretionary employer matching contribution as determined by the board of directors. Total employer matching contribution as of June 30, 2025 and 2024 was \$88,455 and \$54,718, respectively.

# KIDS ABOVE ALL AND HOMES FOR CHILDREN FOUNDATION

## NOTES TO THE CONSOLIDATING FINANCIAL STATEMENTS

JUNE 30, 2025 AND 2024

### Note 11—Leases

KAA has operating lease agreements that require monthly payments ranging from \$1,787 to \$17,173 and lease maturity dates through September 2028. KAA is also obligated by lease agreements that meet the criteria of a finance lease. The finance leases require monthly payments ranging from \$45 to \$754 and lease maturity dates through February 2028.

KAA has elected to apply the short-term lease measurement and recognition exemption to leases that meet the criteria. KAA has entered into a month-to-month lease that qualify for the recognition exemption.

The following is a summary of lease expense for the years ended June 30:

|                            | <b>2025</b>         | <b>2024</b>         |
|----------------------------|---------------------|---------------------|
| Finance lease:             |                     |                     |
| Amortization of ROU assets | \$ 62,020           | \$ 93,448           |
| Interest expense           | 3,559               | 3,791               |
| Operating leases:          |                     |                     |
| Fixed rent expense         | 460,673             | 472,568             |
| Short-term lease expense   | 812,691             | 793,949             |
| Total lease expense        | <u>\$ 1,338,943</u> | <u>\$ 1,363,756</u> |

Aggregate future minimum lease payments and the present value of net future minimum payments, at June 30, 2025 are as follows:

|                                 | <b>Operating</b>  | <b>Finance</b>   |
|---------------------------------|-------------------|------------------|
| 2026                            | \$ 466,072        | \$ 28,956        |
| 2027                            | 366,767           | 28,596           |
| 2028                            | 136,725           | 7,886            |
| 2029                            | 20,743            | -                |
| Total payments                  | 990,307           | 65,438           |
| Less interest                   | (34,669)          | (3,418)          |
| Present value of total payments | <u>\$ 955,638</u> | <u>\$ 62,020</u> |

As of June 30, 2025 and 2024, the weighted average remaining lease term for the operating lease is 2.28 years and 3.16 years, respectively, while the weighted average remaining lease term for the finance leases is 2.27 years and 3.10 years, respectively.

Because KAA generally does not have access to the rate implicit in the lease, KAA utilizes the risk free rate as the discount rate. The weighted average discount rate associated with the operating leases as of June 30, 2025 and 2024 was 3.21% and 3.17%, respectively, while the weighted average discount rate associated with the finance leases as of December 31, 2025 and 2024 was 4.64% and 4.53%, respectively.

# KIDS ABOVE ALL AND HOMES FOR CHILDREN FOUNDATION

## NOTES TO THE CONSOLIDATING FINANCIAL STATEMENTS

JUNE 30, 2025 AND 2024

### Note 12—In-kind contributions

The Organization received supplies and gifts with an estimated fair market value of \$252,010 and \$170,128 for the years ended June 30, 2025 and 2024, respectively. The supplies and gifts were valued using estimated U.S. wholesale prices of identical or similar products using pricing data under a “like-kind” methodology.

All in-kind contributions received by the Organization for the years ended June 30, 2025 and 2024 were considered to be without donor restrictions and were used by the Organization throughout the year.

### Note 13—Liquidity and availability

The following reflects the Organization’s financial assets as of June 30, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the consolidating statements of financial position date:

|                                                                                        | 2025                 | 2024                 |
|----------------------------------------------------------------------------------------|----------------------|----------------------|
| Cash and cash equivalents                                                              | \$ 181,418           | \$ 125,310           |
| Contribution receivables, net                                                          | 444,801              | 552,907              |
| Program receivables, net                                                               | 2,475,649            | 2,275,629            |
| Investments                                                                            | 18,577,633           | 17,430,493           |
| Total financial assets                                                                 | 21,679,501           | 20,384,339           |
| Less amounts not available for general expenditures within one year, due to:           |                      |                      |
| Perpetual restrictions                                                                 | 308,408              | 308,408              |
| Financial assets available to meet cash needs for general expenditures within one year | <u>\$ 21,371,093</u> | <u>\$ 20,075,931</u> |

The Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The Organization has an investment policy in place that diversified the investment portfolio. In addition, the Organization invests cash in excess of daily requirements in various short-term investments. As more fully described in Note 8, the Organization also has a line of credit, which it could draw upon in the event of an unanticipated liquidity need.

### Note 14—Related party transactions

HFCF provides financial support to KAA. Under HFCF’s current policy, the directors of HFCF determine its annual contribution to KAA based on 5% of the three-year average market value of HFCF’s assets. Additional operating grants might be awarded at the discretion of the HFCF board. Total grants awarded by HFCF to KAA during the years ended June 30, 2025 and 2024 were \$873,630 and \$900,115, respectively.

Due to related party balances of \$228,588 and \$154,815 as of June 30, 2025 and 2024, respectively, represent operating advances from HFCF to KAA, including accrued interest.

KAA provides professional service fees for HFCF. Fees for these services amounted to \$73,773 and \$68,750 for the years ended June 30, 2025 and 2024, respectively.

The above balances and transactions have been eliminated in consolidation.

## **SUPPLEMENTARY INFORMATION**

**SCHEDULES REQUIRED BY THE  
ILLINOIS DEPARTMENT OF CHILDREN AND FAMILY SERVICES**

## CONSOLIDATED FINANCIAL REPORT

### AGENCY INFORMATION

NAME OF AGENCY

Kids Above All

COUNTY

Cook

MAILING ADDRESS

- STREET

8765 W Higgins Rd Suite 450

- CITY

Chicago

- STATE

IL

- ZIP CODE

60631

NAME OF PERSON COMPLETING REPORT

George Czerwionka

JOB TITLE

Director of Finance

TELEPHONE (Area Code & Number)

773-867-7310

E-MAIL ADDRESS

[gczerwionka@kidsaboveall.org](mailto:gczerwionka@kidsaboveall.org)

NUMBER OF PROGRAMS REPORTED ON CFR

6

ACTUAL / BUDGETED COSTS (Enter A or B)

A

QUARTERS REPORTED (Enter 1,2,3,4)

4

BASIS OF MAINTAINING ACCOUNTING RECORDS

A = ACCRUAL, C = CASH, O = OTHER

A

AGENCY ACCREDITATION COMPLETED BY

COA

**PROGRAM NAMES**

| <b>PROGRAMS</b> | <b>DESCRIPTION 1</b> | <b>DESCRIPTION 2</b> | <b>DCFS</b> | <b>DHS</b> | <b>ISBE</b> | <b>AGING</b> | <b>HEALTHCARE</b> |
|-----------------|----------------------|----------------------|-------------|------------|-------------|--------------|-------------------|
| 1               | PBC/Rltv/Trad'l      | PBC Foster Care      | 0120334075  |            |             |              |                   |
| 2               | Spec. Foster Cr      | Spec. NS MH SAC      | 0120334105  |            |             |              |                   |
| 3               | MDC Group H          | Medicaid Grp Hm      | 0120333025  |            |             |              |                   |
| 4               | Emergency FC         | Emergency FC         | 0120334085  |            |             |              |                   |
| 5               | Juvenile Just        | Juvenile Just        | 0120334095  |            |             |              |                   |
| 6               | Community Bsd        | Non DCFS Prgs        |             |            |             |              |                   |
| 7               |                      |                      |             |            |             |              |                   |
| 8               |                      |                      |             |            |             |              |                   |
| 9               |                      |                      |             |            |             |              |                   |
| 10              |                      |                      |             |            |             |              |                   |
| 11              |                      |                      |             |            |             |              |                   |
| 12              |                      |                      |             |            |             |              |                   |
| 13              |                      |                      |             |            |             |              |                   |
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| 29              |                      |                      |             |            |             |              |                   |
| 30              |                      |                      |             |            |             |              |                   |
| 31              |                      |                      |             |            |             |              |                   |
| 32              |                      |                      |             |            |             |              |                   |
| 33              |                      |                      |             |            |             |              |                   |
| 34              |                      |                      |             |            |             |              |                   |
| 35              |                      |                      |             |            |             |              |                   |
| 36              |                      |                      |             |            |             |              |                   |
| 37              |                      |                      |             |            |             |              |                   |
| 38              |                      |                      |             |            |             |              |                   |
| 39              |                      |                      |             |            |             |              |                   |
| 40              |                      |                      |             |            |             |              |                   |

**SCHEDULE OF PROGRAM COSTS**

| LINE | COST ACCOUNT TITLE                                          | AGENCY            | NOT ALLOCATED    | PROGRAM 1        | PROGRAM 2        |
|------|-------------------------------------------------------------|-------------------|------------------|------------------|------------------|
|      |                                                             |                   |                  | PBC/Rltv/Trad'l  | Spec. Foster Cr  |
| 1    | Program Staff Salaries                                      | 9,433,524         | 0                | 1,938,471        | 810,070          |
| 2    | Program Clerical Staff Salaries                             | 408,355           | 0                | 78,005           | 0                |
| 3    | Program Payroll Taxes and Fringe Benefits                   | 2,171,703         | 0                | 352,664          | 225,208          |
| 4    | Program Consultants                                         | 310,947           | 0                | 49,359           | 5,185            |
| 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                    | 176,390           | 0                | 36,233           | 6,720            |
| 8    | Staff Transportation                                        | 146,993           | 0                | 57,840           | 26,899           |
| 9    | Client Transportation                                       | 28,251            | 0                | 0                | 0                |
| 10   | Transportation To / From School                             | 5,331             | 0                | 5,331            | 0                |
| 11   | Direct Service Staff Conferences & Conventions              | 102,366           | 0                | 16,073           | 967              |
| 12   | Program Insurance                                           | 142,464           | 0                | 38,050           | 24,459           |
| 13   | Direct Client Specific Assistance                           | 1,049,931         | 0                | 131,009          | 180              |
| 14   | Telecommunication Costs Assigned to Program                 | 161,909           | 0                | 45,635           | 6,195            |
| 15   | Foster Care Payments                                        | 4,890,256         | 0                | 695,336          | 299,194          |
| 16   | Other (Specify Program Values on Costs - Other Worksheet)   | 0                 | 0                | 0                | 0                |
| 17   | <b>Total Program Expenses (Sum Lines 1 - 16)</b>            | <b>19,028,420</b> | <b>0</b>         | <b>3,444,006</b> | <b>1,405,077</b> |
| 18   | Support Salaries                                            | 0                 | 0                | 0                | 0                |
| 19   | Support Payroll Taxes and Fringe Benefits                   | 0                 | 0                | 0                | 0                |
| 20   | Dietary Supplies                                            | 45,488            | 0                | 1,119            | 5,075            |
| 21   | Housekeeping and Laundry Supplies                           | 10,879            | 0                | 0                | 0                |
| 22   | Other (Specify Program Values on Costs - Other Worksheet)   | 0                 | 0                | 0                | 0                |
| 23   | <b>Total Support Expenses (Sum Lines 18 - 22)</b>           | <b>56,367</b>     | <b>0</b>         | <b>1,119</b>     | <b>5,075</b>     |
| 24   | Occupancy Salaries                                          | 0                 | 0                | 0                | 0                |
| 25   | Occupancy Payroll Taxes and Fringe Benefits                 | 0                 | 0                | 0                | 0                |
| 26   | Building & Equip. Operations and Maintenance                | 228,812           | 0                | 9,871            | 4,024            |
| 27   | Vehicle Depreciation                                        | 0                 | 0                | 0                | 0                |
| 28   | All Other Depreciation & Amortization                       | 101,526           | 0                | 10,834           | 6,229            |
| 29   | Vehicle Rent                                                | 25,568            | 0                | 0                | 0                |
| 30   | All Other Lease / Rent / Taxes                              | 989,602           | 0                | 145,436          | 88,903           |
| 31   | Equipment Under \$500                                       | 0                 | 0                | 0                | 0                |
| 32   | Mortgage & Installment Interest                             | 19,850            | 0                | 0                | 0                |
| 33   | Operating Interest                                          | 0                 | 0                | 0                | 0                |
| 34   | Other (Specify Program Values on Costs - Other Worksheet)   | 0                 | 0                | 0                | 0                |
| 35   | <b>Total Occupancy Expenses (Sum Lines 24 - 34)</b>         | <b>1,365,358</b>  | <b>0</b>         | <b>166,141</b>   | <b>99,156</b>    |
| 36   | Administrative Salaries                                     | 1,330,703         | 0                | 235,002          | 98,206           |
| 37   | Administrative Payroll Taxes and Fringe Benefits            | 381,330           | 0                | 67,343           | 28,142           |
| 38   | Administrative Consultants                                  | 58,305            | 0                | 10,297           | 4,303            |
| 39   | Telecommunication Costs Not Assigned to Program             | 27,526            | 0                | 4,861            | 2,031            |
| 40   | Office Supplies and Equipment                               | 119,470           | 0                | 21,098           | 8,817            |
| 41   | Allocation of Management and General (G & A)                | 765,363           | 0                | 135,163          | 56,484           |
| 42   | Other (Specify Program Values on Costs - Other Worksheet)   | 1,338,657         | 1,336,673        | 33               | 0                |
| 43   | <b>Total Administrative Expenses (Sum Lines 36 - 42)</b>    | <b>4,021,354</b>  | <b>1,336,673</b> | <b>473,797</b>   | <b>197,983</b>   |
| 44   | <b>Total Expenses (Sum Lines 17, 23, 35, 43)</b>            | <b>24,471,499</b> | <b>1,336,673</b> | <b>4,085,063</b> | <b>1,707,291</b> |
| 45   | Depreciation on DMHDD Funded Capital Assets Included Above  |                   | 0                | 0                | 0                |
| 46   | Cost of Production and Workshop Client Wages included Above |                   | 0                | 0                | 0                |
| 47   | Other (Specify Program Values on Costs - Other Worksheet)   | 1,886             | -1               | 331              | 141              |
| 48   | <b>Total Non-Reimbursable Expenses (Sum Lines 45 - 47)</b>  | <b>1,886</b>      | <b>-1</b>        | <b>331</b>       | <b>141</b>       |
| 49   | <b>Net Expenses (Line 44 minus Line 48)</b>                 | <b>24,469,613</b> | <b>1,336,674</b> | <b>4,084,732</b> | <b>1,707,150</b> |

**SCHEDULE OF PROGRAM COSTS**

| LINE | COST ACCOUNT TITLE                                          | PROGRAM 3<br>MDC Group H | PROGRAM 4<br>Emergency FC | PROGRAM 5<br>Juvenile Just | PROGRAM 6<br>Community Bsd |
|------|-------------------------------------------------------------|--------------------------|---------------------------|----------------------------|----------------------------|
| 1    | Program Staff Salaries                                      | 2,002,228                | 76,471                    | 122,431                    | 4,483,853                  |
| 2    | Program Clerical Staff Salaries                             | 20,846                   | 34,287                    | 30,345                     | 244,872                    |
| 3    | Program Payroll Taxes and Fringe Benefits                   | 430,714                  | 36,034                    | 44,024                     | 1,083,059                  |
| 4    | Program Consultants                                         | 21,193                   | 637                       | 2,144                      | 232,429                    |
| 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                    | 20,755                   | 846                       | 2,842                      | 108,994                    |
| 8    | Staff Transportation                                        | 4,261                    | 3,830                     | 4,657                      | 49,506                     |
| 9    | Client Transportation                                       | 28,251                   | 0                         | 0                          | 0                          |
| 10   | Transportation To / From School                             | 0                        | 0                         | 0                          | 0                          |
| 11   | Direct Service Staff Conferences & Conventions              | 7,402                    | 106                       | 357                        | 77,461                     |
| 12   | Program Insurance                                           | 0                        | 3,937                     | 4,786                      | 71,232                     |
| 13   | Direct Client Specific Assistance                           | 60,764                   | 0                         | 0                          | 857,978                    |
| 14   | Telecommunication Costs Assigned to Program                 | 24,176                   | 1,041                     | 3,208                      | 81,654                     |
| 15   | Foster Care Payments                                        | 0                        | 382,905                   | 0                          | 3,512,821                  |
| 16   | Other (Specify Program Values on Costs - Other Worksheet)   | 0                        | 0                         | 0                          | 0                          |
| 17   | <b>Total Program Expenses (Sum Lines 1 - 16)</b>            | <b>2,620,590</b>         | <b>540,094</b>            | <b>214,794</b>             | <b>10,803,859</b>          |
| 18   | Support Salaries                                            | 0                        | 0                         | 0                          | 0                          |
| 19   | Support Payroll Taxes and Fringe Benefits                   | 0                        | 0                         | 0                          | 0                          |
| 20   | Dietary Supplies                                            | 38,821                   | 0                         | 0                          | 473                        |
| 21   | Housekeeping and Laundry Supplies                           | 5,231                    | 0                         | 0                          | 5,648                      |
| 22   | Other (Specify Program Values on Costs - Other Worksheet)   | 0                        | 0                         | 0                          | 0                          |
| 23   | <b>Total Support Expenses (Sum Lines 18 - 22)</b>           | <b>44,052</b>            | <b>0</b>                  | <b>0</b>                   | <b>6,121</b>               |
| 24   | Occupancy Salaries                                          | 0                        | 0                         | 0                          | 0                          |
| 25   | Occupancy Payroll Taxes and Fringe Benefits                 | 0                        | 0                         | 0                          | 0                          |
| 26   | Building & Equip. Operations and Maintenance                | 133,932                  | 392                       | 1,320                      | 79,273                     |
| 27   | Vehicle Depreciation                                        | 0                        | 0                         | 0                          | 0                          |
| 28   | All Other Depreciation & Amortization                       | 18,142                   | 1,003                     | 1,219                      | 64,099                     |
| 29   | Vehicle Rent                                                | 25,568                   | 0                         | 0                          | 0                          |
| 30   | All Other Lease / Rent / Taxes                              | 71,786                   | 14,547                    | 16,858                     | 652,072                    |
| 31   | Equipment Under \$500                                       | 0                        | 0                         | 0                          | 0                          |
| 32   | Mortgage & Installment Interest                             | 19,850                   | 0                         | 0                          | 0                          |
| 33   | Operating Interest                                          | 0                        | 0                         | 0                          | 0                          |
| 34   | Other (Specify Program Values on Costs - Other Worksheet)   | 0                        | 0                         | 0                          | 0                          |
| 35   | <b>Total Occupancy Expenses (Sum Lines 24 - 34)</b>         | <b>269,278</b>           | <b>15,942</b>             | <b>19,397</b>              | <b>795,444</b>             |
| 36   | Administrative Salaries                                     | 190,956                  | 36,195                    | 15,303                     | 755,041                    |
| 37   | Administrative Payroll Taxes and Fringe Benefits            | 54,721                   | 10,372                    | 4,385                      | 216,367                    |
| 38   | Administrative Consultants                                  | 8,367                    | 1,586                     | 671                        | 33,081                     |
| 39   | Telecommunication Costs Not Assigned to Program             | 3,950                    | 749                       | 317                        | 15,618                     |
| 40   | Office Supplies and Equipment                               | 17,144                   | 3,250                     | 1,374                      | 67,787                     |
| 41   | Allocation of Management and General (G & A)                | 109,830                  | 20,818                    | 8,802                      | 434,266                    |
| 42   | Other (Specify Program Values on Costs - Other Worksheet)   | 135                      | 0                         | 0                          | 1,816                      |
| 43   | <b>Total Administrative Expenses (Sum Lines 36 - 42)</b>    | <b>385,103</b>           | <b>72,970</b>             | <b>30,852</b>              | <b>1,523,976</b>           |
| 44   | <b>Total Expenses (Sum Lines 17, 23, 35, 43)</b>            | <b>3,319,023</b>         | <b>629,006</b>            | <b>265,043</b>             | <b>13,129,400</b>          |
| 45   | Depreciation on DMHDD Funded Capital Assets Included Above  | 0                        | 0                         | 0                          | 0                          |
| 46   | Cost of Production and Workshop Client Wages included Above | 0                        | 0                         | 0                          | 0                          |
| 47   | Other (Specify Program Values on Costs - Other Worksheet)   | 274                      | 52                        | 22                         | 1,067                      |
| 48   | <b>Total Non-Reimbursable Expenses (Sum Lines 45 - 47)</b>  | <b>274</b>               | <b>52</b>                 | <b>22</b>                  | <b>1,067</b>               |
| 49   | <b>Net Expenses (Line 44 minus Line 48)</b>                 | <b>3,318,749</b>         | <b>628,954</b>            | <b>265,021</b>             | <b>13,128,333</b>          |

**SCHEDULE OF PROGRAM REVENUE**

| LINE | REVENUE ACCOUNT TITLE                                         | AGENCY            | NOT ALLOCATED  | PROGRAM 1        | PROGRAM 2       |
|------|---------------------------------------------------------------|-------------------|----------------|------------------|-----------------|
|      |                                                               |                   |                | PBC/Rltv/Trad'l  | Spec. Foster Cr |
| 1    | Department of Aging                                           | 0                 | 0              | 0                | 0               |
| 2    | Department of Children and Family Services                    | 9,441,479         | 0              | 2,686,501        | 890,678         |
| 3    | Department of Corrections                                     | 0                 | 0              | 0                | 0               |
| 4    | Medicaid Rehab Option (MRO) Payments                          | 0                 | 0              | 0                | 0               |
| 5    | Department of Human Services                                  | 4,571,906         | 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                       | 587,297           | 0              | 0                | 0               |
| 9    | Local Government                                              | 0                 | 0              | 0                | 0               |
| 10   | Federal Government                                            | 0                 | 0              | 0                | 0               |
| 11   | Other Government Agencies                                     | 2,572,098         | 0              | 0                | 0               |
| 12   | Client / Family Program Fees (incl. SSI, SSA, pensions, etc.) | 0                 | 0              | 0                | 0               |
| 13   | Special Service Fees for Individual Clients                   | 210,360           | 0              | 0                | 0               |
| 14   | Diagnostic Service Fees                                       | 0                 | 0              | 0                | 0               |
| 15   | Other (Specify Program Values on Revenues - Other Worksheet)  | 0                 | 0              | 0                | 0               |
| 16   | <b>Total Fees + Purchase of Services (Sum Lines 1 - 15)</b>   | <b>17,383,140</b> | <b>0</b>       | <b>2,686,501</b> | <b>890,678</b>  |
| 17   | Department of Aging                                           | 0                 | 0              | 0                | 0               |
| 18   | Department of Children and Family Services                    | 0                 | 0              | 0                | 0               |
| 19   | Department of Corrections                                     | 0                 | 0              | 0                | 0               |
| 20   | donated/Certified Funds Initiative (DFI / CFI)                | 0                 | 0              | 0                | 0               |
| 21   | Department of Human Services                                  | 0                 | 0              | 0                | 0               |
| 22   | Department of Public Aid                                      | 0                 | 0              | 0                | 0               |
| 23   | Department of Public Health                                   | 0                 | 0              | 0                | 0               |
| 24   | Local Education Agency/ School District                       | 0                 | 0              | 0                | 0               |
| 25   | Local Government Awards                                       | 0                 | 0              | 0                | 0               |
| 26   | Federal Government Awards                                     | 934,316           | 0              | 0                | 0               |
| 27   | Other Government Awards                                       | 0                 | 0              | 0                | 0               |
| 28   | JTPA / CETA                                                   | 0                 | 0              | 0                | 0               |
| 29   | Other (Specify Program Values on Revenues - Other Worksheet)  | 0                 | 0              | 0                | 0               |
| 30   | <b>Total Grant Revenues (Sum Lines 17 - 29)</b>               | <b>934,316</b>    | <b>0</b>       | <b>0</b>         | <b>0</b>        |
| 31   | Restricted to Operations                                      | 0                 | 0              | 0                | 0               |
| 32   | Restricted to Capital                                         | 0                 | 0              | 0                | 0               |
| 33   | Unrestricted                                                  | 3,170,580         | -13,000        | 0                | 0               |
| 34   | Contributions - Goods and Services                            | 787,284           | 0              | 73,814           | 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                                        | 7,772             | 0              | 0                | 0               |
| 40   | Cafeteria and Vending Machine                                 | 0                 | 0              | 0                | 0               |
| 41   | Other (Specify Program Values on Revenues - Other Worksheet)  | 0                 | 0              | 0                | 0               |
| 42   | <b>Total Contributions &amp; Other (Sum Lines 31 - 41)</b>    | <b>3,965,636</b>  | <b>-13,000</b> | <b>73,814</b>    | <b>0</b>        |
| 43   | Income on Restricted Assets / Investments                     | 0                 | 0              | 0                | 0               |
| 44   | Income on Unrestricted Assets / Investments                   | 71,056            | 71,056         | 0                | 0               |
| 45   | <b>Total Investment Income (Sum Lines 43 &amp; 44)</b>        | <b>71,056</b>     | <b>71,056</b>  | <b>0</b>         | <b>0</b>        |
| 46   | <b>TOTAL REVENUES (Sum Lines 16, 30, 42, 45, 46)</b>          | <b>22,354,148</b> | <b>58,056</b>  | <b>2,760,315</b> | <b>890,678</b>  |

**SCHEDULE OF PROGRAM REVENUE**

| LINE | REVENUE ACCOUNT TITLE                                         | PROGRAM 3   | PROGRAM 4    | PROGRAM 5     | PROGRAM 6     |
|------|---------------------------------------------------------------|-------------|--------------|---------------|---------------|
|      |                                                               | MDC Group H | Emergency FC | Juvenile Just | Community Bsd |
| 1    | Department of Aging                                           | 0           | 0            | 0             | 0             |
| 2    | Department of Children and Family Services                    | 3,454,454   | 910,711      | 0             | 1,499,135     |
| 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            | 0             | 4,571,906     |
| 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             | 587,297       |
| 9    | Local Government                                              | 0           | 0            | 0             | 0             |
| 10   | Federal Government                                            | 0           | 0            | 0             | 0             |
| 11   | Other Government Agencies                                     | 0           | 0            | 0             | 2,572,098     |
| 12   | Client / Family Program Fees (incl. SSI, SSA, pensions, etc.) | 0           | 0            | 0             | 0             |
| 13   | Special Service Fees for Individual Clients                   | 0           | 0            | 0             | 210,360       |
| 14   | Diagnostic Service Fees                                       | 0           | 0            | 0             | 0             |
| 15   | Other (Specify Program Values on Revenues - Other Worksheet)  | 0           | 0            | 0             | 0             |
| 16   | <b>Total Fees + Purchase of Services (Sum Lines 1 - 15)</b>   | 3,454,454   | 910,711      | 0             | 9,440,796     |
| 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             | 934,316       |
| 27   | Other Government Awards                                       | 0           | 0            | 0             | 0             |
| 28   | JTPA / CETA                                                   | 0           | 0            | 0             | 0             |
| 29   | Other (Specify Program Values on Revenues - Other Worksheet)  | 0           | 0            | 0             | 0             |
| 30   | <b>Total Grant Revenues (Sum Lines 17 - 29)</b>               | 0           | 0            | 0             | 934,316       |
| 31   | Restricted to Operations                                      | 0           | 0            | 0             | 0             |
| 32   | Restricted to Capital                                         | 0           | 0            | 0             | 0             |
| 33   | Unrestricted                                                  | 0           | 0            | 0             | 3,183,580     |
| 34   | Contributions - Goods and Services                            | 0           | 0            | 0             | 713,470       |
| 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             | 7,772         |
| 40   | Cafeteria and Vending Machine                                 | 0           | 0            | 0             | 0             |
| 41   | Other (Specify Program Values on Revenues - Other Worksheet)  | 0           | 0            | 0             | 0             |
| 42   | <b>Total Contributions &amp; Other (Sum Lines 31 - 41)</b>    | 0           | 0            | 0             | 3,904,822     |
| 43   | Income on Restricted Assets / Investments                     | 0           | 0            | 0             | 0             |
| 44   | Income on Unrestricted Assets / Investments                   | 0           | 0            | 0             | 0             |
| 45   | <b>Total Investment Income (Sum Lines 43 &amp; 44)</b>        | 0           | 0            | 0             | 0             |
| 46   | <b>TOTAL REVENUES (Sum Lines 16, 30, 42, 45, 46)</b>          | 3,454,454   | 910,711      | 0             | 14,279,934    |

PROGRAM COSTS - OTHER

| LINE | COST ACCOUNT TITLE                | ITEM | SPECIFY DESCRIPTION | PROGRAM 1       | PROGRAM 2       | PROGRAM 3   |
|------|-----------------------------------|------|---------------------|-----------------|-----------------|-------------|
|      |                                   |      |                     | PBC/Rltv/Trad'l | Spec. Foster Cr | MDC Group H |
| 16   | Other - Program Expenses          | 1    |                     | 0               | 0               | 0           |
| 16   |                                   | 2    |                     | 0               | 0               | 0           |
| 16   |                                   | 3    |                     | 0               | 0               | 0           |
| 16   |                                   | 4    |                     | 0               | 0               | 0           |
| 16   |                                   | 5    |                     | 0               | 0               | 0           |
| 16   |                                   | 6    |                     | 0               | 0               | 0           |
| 16   |                                   | 7    |                     | 0               | 0               | 0           |
| 16   |                                   | 8    |                     | 0               | 0               | 0           |
| 16   |                                   | 9    |                     | 0               | 0               | 0           |
| 16   |                                   | 10   |                     | 0               | 0               | 0           |
| 22   | Other - Support Expenses          | 1    |                     | 0               | 0               | 0           |
| 22   |                                   | 2    |                     | 0               | 0               | 0           |
| 22   |                                   | 3    |                     | 0               | 0               | 0           |
| 22   |                                   | 4    |                     | 0               | 0               | 0           |
| 22   |                                   | 5    |                     | 0               | 0               | 0           |
| 22   |                                   | 6    |                     | 0               | 0               | 0           |
| 22   |                                   | 7    |                     | 0               | 0               | 0           |
| 22   |                                   | 8    |                     | 0               | 0               | 0           |
| 22   |                                   | 9    |                     | 0               | 0               | 0           |
| 22   |                                   | 10   |                     | 0               | 0               | 0           |
| 34   | Other - Occupancy Expenses        | 1    |                     | 0               | 0               | 0           |
| 34   |                                   | 2    |                     | 0               | 0               | 0           |
| 34   |                                   | 3    |                     | 0               | 0               | 0           |
| 34   |                                   | 4    |                     | 0               | 0               | 0           |
| 34   |                                   | 5    |                     | 0               | 0               | 0           |
| 34   |                                   | 6    |                     | 0               | 0               | 0           |
| 34   |                                   | 7    |                     | 0               | 0               | 0           |
| 34   |                                   | 8    |                     | 0               | 0               | 0           |
| 34   |                                   | 9    |                     | 0               | 0               | 0           |
| 34   |                                   | 10   |                     | 0               | 0               | 0           |
| 42   | Other - Administrative Expenses   | 1    |                     | 33              | 0               | 135         |
| 42   |                                   | 2    |                     | 0               | 0               | 0           |
| 42   |                                   | 3    |                     | 0               | 0               | 0           |
| 42   |                                   | 4    |                     | 0               | 0               | 0           |
| 42   |                                   | 5    |                     | 0               | 0               | 0           |
| 42   |                                   | 6    |                     | 0               | 0               | 0           |
| 42   |                                   | 7    |                     | 0               | 0               | 0           |
| 42   |                                   | 8    |                     | 0               | 0               | 0           |
| 42   |                                   | 9    |                     | 0               | 0               | 0           |
| 42   |                                   | 10   |                     | 0               | 0               | 0           |
| 47   | Other - Non-Reimbursable Expenses | 1    |                     | 331             | 141             | 274         |
| 47   |                                   | 2    |                     | 0               | 0               | 0           |
| 47   |                                   | 3    |                     | 0               | 0               | 0           |
| 47   |                                   | 4    |                     | 0               | 0               | 0           |
| 47   |                                   | 5    |                     | 0               | 0               | 0           |
| 47   |                                   | 6    |                     | 0               | 0               | 0           |
| 47   |                                   | 7    |                     | 0               | 0               | 0           |
| 47   |                                   | 8    |                     | 0               | 0               | 0           |
| 47   |                                   | 9    |                     | 0               | 0               | 0           |
| 47   |                                   | 10   |                     | 0               | 0               | 0           |

PROGRAM COSTS - OTHER

| LINE | COST ACCOUNT TITLE                | ITEM | SPECIFY DESCRIPTION | PROGRAM 4    | PROGRAM 5     | PROGRAM 6     |
|------|-----------------------------------|------|---------------------|--------------|---------------|---------------|
|      |                                   |      |                     | Emergency FC | Juvenile Just | Community Bsd |
| 16   | Other - Program Expenses          | 1    |                     | 0            | 0             | 0             |
| 16   |                                   | 2    |                     | 0            | 0             | 0             |
| 16   |                                   | 3    |                     | 0            | 0             | 0             |
| 16   |                                   | 4    |                     | 0            | 0             | 0             |
| 16   |                                   | 5    |                     | 0            | 0             | 0             |
| 16   |                                   | 6    |                     | 0            | 0             | 0             |
| 16   |                                   | 7    |                     | 0            | 0             | 0             |
| 16   |                                   | 8    |                     | 0            | 0             | 0             |
| 16   |                                   | 9    |                     | 0            | 0             | 0             |
| 16   |                                   | 10   |                     | 0            | 0             | 0             |
| 22   | Other - Support Expenses          | 1    |                     | 0            | 0             | 0             |
| 22   |                                   | 2    |                     | 0            | 0             | 0             |
| 22   |                                   | 3    |                     | 0            | 0             | 0             |
| 22   |                                   | 4    |                     | 0            | 0             | 0             |
| 22   |                                   | 5    |                     | 0            | 0             | 0             |
| 22   |                                   | 6    |                     | 0            | 0             | 0             |
| 22   |                                   | 7    |                     | 0            | 0             | 0             |
| 22   |                                   | 8    |                     | 0            | 0             | 0             |
| 22   |                                   | 9    |                     | 0            | 0             | 0             |
| 22   |                                   | 10   |                     | 0            | 0             | 0             |
| 34   | Other - Occupancy Expenses        | 1    |                     | 0            | 0             | 0             |
| 34   |                                   | 2    |                     | 0            | 0             | 0             |
| 34   |                                   | 3    |                     | 0            | 0             | 0             |
| 34   |                                   | 4    |                     | 0            | 0             | 0             |
| 34   |                                   | 5    |                     | 0            | 0             | 0             |
| 34   |                                   | 6    |                     | 0            | 0             | 0             |
| 34   |                                   | 7    |                     | 0            | 0             | 0             |
| 34   |                                   | 8    |                     | 0            | 0             | 0             |
| 34   |                                   | 9    |                     | 0            | 0             | 0             |
| 34   |                                   | 10   |                     | 0            | 0             | 0             |
| 42   | Other - Administrative Expenses   | 1    |                     | 0            | 0             | 1,816         |
| 42   |                                   | 2    |                     | 0            | 0             | 0             |
| 42   |                                   | 3    |                     | 0            | 0             | 0             |
| 42   |                                   | 4    |                     | 0            | 0             | 0             |
| 42   |                                   | 5    |                     | 0            | 0             | 0             |
| 42   |                                   | 6    |                     | 0            | 0             | 0             |
| 42   |                                   | 7    |                     | 0            | 0             | 0             |
| 42   |                                   | 8    |                     | 0            | 0             | 0             |
| 42   |                                   | 9    |                     | 0            | 0             | 0             |
| 42   |                                   | 10   |                     | 0            | 0             | 0             |
| 47   | Other - Non-Reimbursable Expenses | 1    |                     | 52           | 22            | 1,067         |
| 47   |                                   | 2    |                     | 0            | 0             | 0             |
| 47   |                                   | 3    |                     | 0            | 0             | 0             |
| 47   |                                   | 4    |                     | 0            | 0             | 0             |
| 47   |                                   | 5    |                     | 0            | 0             | 0             |
| 47   |                                   | 6    |                     | 0            | 0             | 0             |
| 47   |                                   | 7    |                     | 0            | 0             | 0             |
| 47   |                                   | 8    |                     | 0            | 0             | 0             |
| 47   |                                   | 9    |                     | 0            | 0             | 0             |
| 47   |                                   | 10   |                     | 0            | 0             | 0             |

# REPORT OF SERVICE UNITS

| PROGRAMS          | SERVICE UNIT TYPE | CLIENT UNITS ENROLLED | CLIENT UNITS DELIVERED | DAYS PROGRAM OPERATED | BEGIN LICENSE CAPACITY | END LICENSE CAPACITY | CHANGE DATE (MM/DD/YYYY) |
|-------------------|-------------------|-----------------------|------------------------|-----------------------|------------------------|----------------------|--------------------------|
| 1 PBC/Rltv/Trad'l | D                 | 38,512                | 38,512                 | 365                   | 300                    | 300                  |                          |
| 2 Spec. Foster Cr | D                 | 8,505                 | 8,505                  | 365                   | 30                     | 30                   |                          |
| 3 MDC Group H     | D                 | 3,354                 | 3,354                  | 365                   | 18                     | 18                   |                          |
| 4 Emergency FC    | D                 | 1,794                 | 1,794                  | 365                   | 6                      | 6                    |                          |
| 5 Juvenile Just   | D                 | 0                     | 0                      | 365                   | 30                     | 30                   |                          |
| 6 Community Bsd   |                   |                       |                        |                       |                        |                      |                          |
| 7                 |                   |                       |                        |                       |                        |                      |                          |
| 8                 |                   |                       |                        |                       |                        |                      |                          |
| 9                 |                   |                       |                        |                       |                        |                      |                          |
| 10                |                   |                       |                        |                       |                        |                      |                          |
| 11                |                   |                       |                        |                       |                        |                      |                          |
| 12                |                   |                       |                        |                       |                        |                      |                          |
| 13                |                   |                       |                        |                       |                        |                      |                          |
| 14                |                   |                       |                        |                       |                        |                      |                          |
| 15                |                   |                       |                        |                       |                        |                      |                          |
| 16                |                   |                       |                        |                       |                        |                      |                          |
| 17                |                   |                       |                        |                       |                        |                      |                          |
| 18                |                   |                       |                        |                       |                        |                      |                          |
| 19                |                   |                       |                        |                       |                        |                      |                          |
| 20                |                   |                       |                        |                       |                        |                      |                          |
| 21                |                   |                       |                        |                       |                        |                      |                          |
| 22                |                   |                       |                        |                       |                        |                      |                          |
| 23                |                   |                       |                        |                       |                        |                      |                          |
| 24                |                   |                       |                        |                       |                        |                      |                          |
| 25                |                   |                       |                        |                       |                        |                      |                          |
| 26                |                   |                       |                        |                       |                        |                      |                          |
| 27                |                   |                       |                        |                       |                        |                      |                          |
| 28                |                   |                       |                        |                       |                        |                      |                          |
| 29                |                   |                       |                        |                       |                        |                      |                          |
| 30                |                   |                       |                        |                       |                        |                      |                          |
| 31                |                   |                       |                        |                       |                        |                      |                          |
| 32                |                   |                       |                        |                       |                        |                      |                          |
| 33                |                   |                       |                        |                       |                        |                      |                          |
| 34                |                   |                       |                        |                       |                        |                      |                          |
| 35                |                   |                       |                        |                       |                        |                      |                          |
| 36                |                   |                       |                        |                       |                        |                      |                          |
| 37                |                   |                       |                        |                       |                        |                      |                          |
| 38                |                   |                       |                        |                       |                        |                      |                          |
| 39                |                   |                       |                        |                       |                        |                      |                          |
| 40                |                   |                       |                        |                       |                        |                      |                          |
| 41                |                   |                       |                        |                       |                        |                      |                          |
| 42                |                   |                       |                        |                       |                        |                      |                          |

PROGRAM PERSONNEL

| HOURS IN<br>WORK<br>WEEK | LINE | STAFF POSITIONS                                                  | AGENCY HOURS | AGENCY AMOUNT | AGENCY<br>HEADCOUNT | AGENCY NOT<br>ALLOCATED | PROGRAM 1       | PROGRAM 1  | PROGRAM 1    |     |
|--------------------------|------|------------------------------------------------------------------|--------------|---------------|---------------------|-------------------------|-----------------|------------|--------------|-----|
|                          |      |                                                                  |              |               |                     |                         | PERCENT         | AMOUNT     | HEADCOUNT    |     |
|                          |      |                                                                  |              |               |                     |                         | PBC/Rltv/Trad'l |            |              |     |
| 37.50                    | 1    | Audiologist                                                      | 0.00         | 0             | 0.00                | -53,916                 | 0.00            | 0.00       | 0            |     |
|                          | 2    | Behavior Therapist                                               | 39,568.84    | 1,187,065     | 35.00               | 53,916                  | 21.30           | 252,896.23 | 4            |     |
|                          | 3    | Dietary Technician                                               | 0.00         | 0             | 0.00                | 0                       | 0.00            | 0.00       | 0            |     |
|                          | 4    | Dietitian                                                        | 0.00         | 0             | 0.00                | 0                       | 0.00            | 0.00       | 0            |     |
|                          | 5    | Habilitation Aide / Child Care Aide                              | 54,881.55    | 1,646,447     | 72.00               | -3,892                  | 19.16           | 315,540.61 | 16           |     |
|                          | 6    | Habilitation Professional or Supervisory Staff                   | 25,394.19    | 761,826       | 28.00               | 3,893                   | 28.35           | 215,965.92 | 13           |     |
|                          | 7    | LPN                                                              | 0.00         | 0             | 0.00                | 0                       | 0.00            | 0.00       | 0            |     |
|                          | 8    | Occupational Therapist                                           | 0.00         | 0             | 0.00                | 0                       | 0.00            | 0.00       | 0            |     |
|                          | 9    | Physical Therapist                                               | 0.00         | 0             | 0.00                | 0                       | 0.00            | 0.00       | 0            |     |
|                          | 10   | Physician                                                        | 0.00         | 0             | 0.00                | 0                       | 0.00            | 0.00       | 0            |     |
|                          | 11   | Principal                                                        | 0.00         | 0             | 0.00                | -21,223                 | 0.00            | 0.00       | 0            |     |
|                          | 12   | Program Director                                                 | 24,046.33    | 721,390       | 37.00               | 38,970                  | 9.01            | 64,988.58  | 7            |     |
|                          | 13   | Program Clerical Staff                                           | 13,611.88    | 408,356       | 45.00               | 30,345                  | 19.10           | 78,005.25  | 13           |     |
|                          | 14   | Psychiatrist                                                     | 0.00         | 0             | 0.00                | 0                       | 0.00            | 0.00       | 0            |     |
|                          | 15   | Psychologist                                                     | 0.00         | 0             | 0.00                | 0                       | 0.00            | 0.00       | 0            |     |
|                          | 16   | Recreation Staff                                                 | 0.00         | 0             | 0.00                | 0                       | 0.00            | 0.00       | 0            |     |
|                          | 17   | Registered Nurse                                                 | 0.00         | 0             | 0.00                | -13,984                 | 0.00            | 0.00       | 0            |     |
|                          | 18   | Social Worker                                                    | 4,661.27     | 139,838       | 11.00               | 13,984                  | 20.00           | 27,967.64  | 2            |     |
|                          | 19   | Speech Therapist                                                 | 0.00         | 0             | 0.00                | 0                       | 0.00            | 0.00       | 0            |     |
|                          | 20   | Substance Abuse Counselor / Professional                         | 0.00         | 0             | 0.00                | 0                       | 0.00            | 0.00       | 0            |     |
|                          | 21   | Substance Abuse Paraprofessional                                 | 0.00         | 0             | 0.00                | 0                       | 0.00            | 0.00       | 0            |     |
|                          | 22   | Teacher                                                          | 0.00         | 0             | 0.00                | 0                       | 0.00            | 0.00       | 0            |     |
|                          | 23   | Teacher Aide                                                     | 0.00         | 0             | 0.00                | 0                       | 0.00            | 0.00       | 0            |     |
|                          | 24   | Vocational Staff (incl. Job Coach, workshop staff, etc.)         | 0.00         | 0             | 0.00                | 0                       | 0.00            | 0.00       | 0            |     |
|                          | 25   | Other Academic Instruction                                       | 0.00         | 0             | 0.00                | 0                       | 0.00            | 0.00       | 0            |     |
|                          | 26   | Other Medical Care                                               | 0.00         | 0             | 0.00                | 0                       | 0.00            | 0.00       | 0            |     |
|                          | 27   | Other Habilitation / Rehabilitation                              | 127,695.12   | 3,830,853     | 184.00              | -48,092                 | 25.67           | 983,415.34 | 57           |     |
|                          | 28   | Other Substance Abuse                                            | 0.00         | 0             | 0.00                | 0                       | 0.00            | 0.00       | 0            |     |
|                          | 29   | All Other Program Staff (Specify on Personnel - Other Worksheet) | 90,480.00    | 1,146,104     | 52.00               | 0                       | 6.78            | 77,696.00  | 5            |     |
|                          | 30   | TOTAL ALL POSITIONS                                              |              | 380,339.18    | 9,841,879           | 464.00                  | 1               | 20.49      | 2,016,475.57 | 117 |
|                          | 31   | Mental Health Professional (MHP)                                 |              | 28,478.96     | 854,369             | 24.00                   | 0               | 0.00       | 0.00         | 0   |
|                          | 32   | Qualified Mental Health Professional (QMHP)                      |              | 13,484.04     | 404,521             | 25.00                   | 0               | 0.00       | 0.00         | 0   |
|                          | 33   | Qualified Mental Retardation Professional (QMRP)                 |              | 0.00          | 0                   | 0.00                    | 0               | 0.00       | 0.00         | 0   |
|                          | 34   | Rehabilitative Services Associate (RSA)                          |              | 24,430.48     | 732,914             | 32.00                   | 0               | 0.00       | 0.00         | 0   |
|                          | 35   | SEP Job Coach - DHS Use Only                                     |              | 0.00          | 0                   | 0.00                    | 0               | 0.00       | 0.00         | 0   |

PROGRAM PERSONNEL

| LINE | STAFF POSITIONS                                                  | PROGRAM 2<br>PERCENT | PROGRAM 2<br>AMOUNT | PROGRAM 2<br>HEADCOUNT | PROGRAM 3<br>PERCENT | PROGRAM 3<br>AMOUNT | PROGRAM 3<br>HEADCOUNT | PROGRAM 4<br>PERCENT | PROGRAM 4<br>AMOUNT | PROGRAM 4<br>HEADCOUNT |
|------|------------------------------------------------------------------|----------------------|---------------------|------------------------|----------------------|---------------------|------------------------|----------------------|---------------------|------------------------|
|      |                                                                  | Spec. Foster Cr      |                     |                        | MDC Group H          |                     |                        | Emergency FC         |                     |                        |
| 1    | Audiologist                                                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 2    | Behavior Therapist                                               | 15.95                | 189,314.47          | 4                      | 12.23                | 145,208.72          | 4                      | 0.00                 | 0.00                | 0                      |
| 3    | Dietary Technician                                               | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 4    | Dietitian                                                        | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 5    | Habilitation Aide / Child Care Aide                              | 3.15                 | 51,837.99           | 5                      | 77.69                | 1,279,068.02        | 51                     | 0.00                 | 0.00                | 0                      |
| 6    | Habilitation Professional or Supervisory Staff                   | 14.54                | 110,769.36          | 6                      | 19.11                | 145,562.38          | 2                      | 0.31                 | 2,335.41            | 1                      |
| 7    | LPN                                                              | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 8    | Occupational Therapist                                           | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 9    | Physical Therapist                                               | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 10   | Physician                                                        | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 11   | Principal                                                        | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 12   | Program Director                                                 | 9.61                 | 69,315.41           | 4                      | 26.61                | 191,950.16          | 12                     | 0.00                 | 0.00                | 0                      |
| 13   | Program Clerical Staff                                           | 8.40                 | 34,287.04           | 6                      | 5.10                 | 20,846.46           | 3                      | 0.00                 | 0.00                | 0                      |
| 14   | Psychiatrist                                                     | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 15   | Psychologist                                                     | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 16   | Recreation Staff                                                 | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 17   | Registered Nurse                                                 | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 18   | Social Worker                                                    | 10.00                | 13,983.82           | 1                      | 0.00                 | 0.00                | 0                      | 10.00                | 13,983.82           | 1                      |
| 19   | Speech Therapist                                                 | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 20   | Substance Abuse Counselor / Professional                         | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 21   | Substance Abuse Paraprofessional                                 | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 22   | Teacher                                                          | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 23   | Teacher Aide                                                     | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 24   | Vocational Staff (incl. Job Coach, workshop staff, etc.)         | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 25   | Other Academic Instruction                                       | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 26   | Other Medical Care                                               | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 27   | Other Habilitation / Rehabilitation                              | 7.85                 | 300,575.11          | 19                     | 2.92                 | 111,874.32          | 6                      | 1.74                 | 66,467.92           | 6                      |
| 28   | Other Substance Abuse                                            | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 29   | All Other Program Staff (Specify on Personnel - Other Worksheet) | 3.49                 | 39,987.00           | 2                      | 11.22                | 128,564.00          | 3                      | 2.44                 | 27,970.00           | 2                      |
| 30   | <b>TOTAL ALL POSITIONS</b>                                       | 8.23                 | 810,070.20          | 47                     | 20.56                | 2,023,074.06        | 81                     | 1.13                 | 110,757.15          | 10                     |
| 31   | Mental Health Professional (MHP)                                 | 0.00                 | 0.00                | 0                      | 100.00               | 854,368.86          | 24                     | 0.00                 | 0.00                | 0                      |
| 32   | Qualified Mental Health Professional (QMHP)                      | 0.00                 | 0.00                | 0                      | 100.00               | 404,521.21          | 25                     | 0.00                 | 0.00                | 0                      |
| 33   | Qualified Mental Retardation Professional (QMRP)                 | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 34   | Rehabilitative Services Associate (RSA)                          | 0.00                 | 0.00                | 0                      | 100.00               | 732,914.39          | 32                     | 0.00                 | 0.00                | 0                      |
| 35   | SEP Job Coach - DHS Use Only                                     | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |

PROGRAM PERSONNEL

| LINE | STAFF POSITIONS                                                  | PROGRAM 5<br>PERCENT | PROGRAM 5<br>AMOUNT | PROGRAM 5<br>HEADCOUNT | PROGRAM 6<br>PERCENT | PROGRAM 6<br>AMOUNT | PROGRAM 6<br>HEADCOUNT | PROGRAM 7<br>PERCENT | PROGRAM 7<br>AMOUNT | PROGRAM 7<br>HEADCOUNT |
|------|------------------------------------------------------------------|----------------------|---------------------|------------------------|----------------------|---------------------|------------------------|----------------------|---------------------|------------------------|
|      |                                                                  | Juvenile Just        |                     |                        | Community Bsd        |                     |                        |                      |                     |                        |
| 1    | Audiologist                                                      | 0.00                 | 53,916.35           | 4                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 2    | Behavior Therapist                                               | 0.00                 | 0.00                | 0                      | 45.97                | 545,729.46          | 19                     | 0.00                 | 0.00                | 0                      |
| 3    | Dietary Technician                                               | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 4    | Dietitian                                                        | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 5    | Habilitation Aide / Child Care Aide                              | 0.24                 | 3,892.34            | 1                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 6    | Habilitation Professional or Supervisory Staff                   | 0.00                 | 0.00                | 0                      | 37.19                | 283,300.15          | 5                      | 0.00                 | 0.00                | 0                      |
| 7    | LPN                                                              | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 8    | Occupational Therapist                                           | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 9    | Physical Therapist                                               | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 10   | Physician                                                        | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 11   | Principal                                                        | 0.00                 | 21,223.41           | 4                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 12   | Program Director                                                 | 4.21                 | 30,345.27           | 5                      | 45.17                | 325,820.24          | 10                     | 0.00                 | 0.00                | 0                      |
| 13   | Program Clerical Staff                                           | 0.00                 | 0.00                | 0                      | 59.97                | 244,872.44          | 18                     | 0.00                 | 0.00                | 0                      |
| 14   | Psychiatrist                                                     | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 15   | Psychologist                                                     | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 16   | Recreation Staff                                                 | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 17   | Registered Nurse                                                 | 0.00                 | 13,983.82           | 1                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 18   | Social Worker                                                    | 0.00                 | 0.00                | 0                      | 50.00                | 69,919.07           | 6                      | 0.00                 | 0.00                | 0                      |
| 19   | Speech Therapist                                                 | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 20   | Substance Abuse Counselor / Professional                         | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 21   | Substance Abuse Paraprofessional                                 | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 22   | Teacher                                                          | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 23   | Teacher Aide                                                     | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 24   | Vocational Staff (incl. Job Coach, workshop staff, etc.)         | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 25   | Other Academic Instruction                                       | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 26   | Other Medical Care                                               | 0.00                 | 0.07                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 27   | Other Habilitation / Rehabilitation                              | 0.00                 | 0.00                | 0                      | 63.08                | 2,416,612.74        | 87                     | 0.00                 | 0.00                | 0                      |
| 28   | Other Substance Abuse                                            | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 29   | All Other Program Staff (Specify on Personnel - Other Worksheet) | 2.57                 | 29,416.00           | 2                      | 73.51                | 842,471.00          | 38                     | 0.00                 | 0.00                | 0                      |
| 30   | <b>TOTAL ALL POSITIONS</b>                                       | 1.55                 | 152,777.26          | 17                     | 48.05                | 4,728,725.10        | 183                    | 0.00                 | 0.00                | 0                      |
| 31   | Mental Health Professional (MHP)                                 | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 32   | Qualified Mental Health Professional (QMHP)                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 33   | Qualified Mental Retardation Professional (QMRP)                 | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 34   | Rehabilitative Services Associate (RSA)                          | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |
| 35   | SEP Job Coach - DHS Use Only                                     | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      | 0.00                 | 0.00                | 0                      |

PROGRAM PERSONNEL - OTHER

| LINE | STAFF POSITIONS                                     | ITEM | SPECIFY DESCRIPTION | PROGRAM 1<br>AMOUNT | PROGRAM 1<br>HEADCOUNT | PROGRAM 2<br>AMOUNT | PROGRAM 2<br>HEADCOUNT |
|------|-----------------------------------------------------|------|---------------------|---------------------|------------------------|---------------------|------------------------|
|      |                                                     |      |                     | PBC/Rltv/Trad'l     |                        | Spec. Foster Cr     |                        |
| 29   | All Other Program Staff Not Requiring Specification | 1    |                     | 77,696              | 5.00                   | 39,987              | 2.00                   |
| 29   |                                                     | 2    |                     | 0                   | 0.00                   | 0                   | 0.00                   |
| 29   |                                                     | 3    |                     | 0                   | 0.00                   | 0                   | 0.00                   |
| 29   |                                                     | 4    |                     | 0                   | 0.00                   | 0                   | 0.00                   |
| 29   |                                                     | 5    |                     | 0                   | 0.00                   | 0                   | 0.00                   |
| 29   |                                                     | 6    |                     | 0                   | 0.00                   | 0                   | 0.00                   |
| 29   |                                                     | 7    |                     | 0                   | 0.00                   | 0                   | 0.00                   |
| 29   |                                                     | 8    |                     | 0                   | 0.00                   | 0                   | 0.00                   |
| 29   |                                                     | 9    |                     | 0                   | 0.00                   | 0                   | 0.00                   |
| 29   |                                                     | 10   |                     | 0                   | 0.00                   | 0                   | 0.00                   |

PROGRAM PERSONNEL - OTHER

| LINE | STAFF POSITIONS                                     | ITEM | SPECIFY DESCRIPTION | PROGRAM 3<br>AMOUNT | PROGRAM 3<br>HEADCOUNT | PROGRAM 4<br>AMOUNT | PROGRAM 4<br>HEADCOUNT |
|------|-----------------------------------------------------|------|---------------------|---------------------|------------------------|---------------------|------------------------|
|      |                                                     |      |                     | MDC Group H         |                        | Emergency FC        |                        |
| 29   | All Other Program Staff Not Requiring Specification | 1    |                     | 128,564             | 3.00                   | 27,970              | 2.00                   |
| 29   |                                                     | 2    |                     | 0                   | 0.00                   | 0                   | 0.00                   |
| 29   |                                                     | 3    |                     | 0                   | 0.00                   | 0                   | 0.00                   |
| 29   |                                                     | 4    |                     | 0                   | 0.00                   | 0                   | 0.00                   |
| 29   |                                                     | 5    |                     | 0                   | 0.00                   | 0                   | 0.00                   |
| 29   |                                                     | 6    |                     | 0                   | 0.00                   | 0                   | 0.00                   |
| 29   |                                                     | 7    |                     | 0                   | 0.00                   | 0                   | 0.00                   |
| 29   |                                                     | 8    |                     | 0                   | 0.00                   | 0                   | 0.00                   |
| 29   |                                                     | 9    |                     | 0                   | 0.00                   | 0                   | 0.00                   |
| 29   |                                                     | 10   |                     | 0                   | 0.00                   | 0                   | 0.00                   |

PROGRAM PERSONNEL - OTHER

| LINE | STAFF POSITIONS                                     | ITEM | SPECIFY DESCRIPTION | PROGRAM 5<br>AMOUNT | PROGRAM 5<br>HEADCOUNT | PROGRAM 6<br>AMOUNT | PROGRAM 6<br>HEADCOUNT |
|------|-----------------------------------------------------|------|---------------------|---------------------|------------------------|---------------------|------------------------|
|      |                                                     |      |                     | Juvenile Just       |                        | Community Bsd       |                        |
| 29   | All Other Program Staff Not Requiring Specification | 1    |                     | 29,416              | 2.00                   | 842,471             | 38.00                  |
| 29   |                                                     | 2    |                     | 0                   | 0.00                   | 0                   | 0.00                   |
| 29   |                                                     | 3    |                     | 0                   | 0.00                   | 0                   | 0.00                   |
| 29   |                                                     | 4    |                     | 0                   | 0.00                   | 0                   | 0.00                   |
| 29   |                                                     | 5    |                     | 0                   | 0.00                   | 0                   | 0.00                   |
| 29   |                                                     | 6    |                     | 0                   | 0.00                   | 0                   | 0.00                   |
| 29   |                                                     | 7    |                     | 0                   | 0.00                   | 0                   | 0.00                   |
| 29   |                                                     | 8    |                     | 0                   | 0.00                   | 0                   | 0.00                   |
| 29   |                                                     | 9    |                     | 0                   | 0.00                   | 0                   | 0.00                   |
| 29   |                                                     | 10   |                     | 0                   | 0.00                   | 0                   | 0.00                   |

**PROGRAM CONSULTANT AND CONTRACTUAL**

| LINE | CONTRACTUAL STAFF POSITIONS                                        | AGENCY HOURS    | AGENCY AMOUNT  | AGENCY NOT ALLOCATED | PROGRAM 1 PERCENT | PROGRAM 1 AMOUNT | PROGRAM 2 PERCENT | PROGRAM 2 AMOUNT |
|------|--------------------------------------------------------------------|-----------------|----------------|----------------------|-------------------|------------------|-------------------|------------------|
|      |                                                                    |                 |                |                      | PBC/Rltv/Trad'l   |                  | Spec. Foster Cr   |                  |
| 1    | Audiologist                                                        | 0.00            | 0              | 0                    | 0.00              | 0                | 0.00              | 0                |
| 2    | Behavior Therapist                                                 | 0.00            | 0              | 0                    | 0.00              | 0                | 0.00              | 0                |
| 3    | Dietary Technician                                                 | 0.00            | 0              | 0                    | 0.00              | 0                | 0.00              | 0                |
| 4    | Dietitian                                                          | 0.00            | 0              | 0                    | 0.00              | 0                | 0.00              | 0                |
| 5    | Habilitation Aide / Child Care Aide                                | 0.00            | 0              | 0                    | 0.00              | 0                | 0.00              | 0                |
| 6    | Habilitation Professional or Supervisory Staff                     | 0.00            | 0              | 0                    | 0.00              | 0                | 0.00              | 0                |
| 7    | LPN                                                                | 0.00            | 0              | 0                    | 0.00              | 0                | 0.00              | 0                |
| 8    | Occupational Therapist                                             | 0.00            | 0              | 0                    | 0.00              | 0                | 0.00              | 0                |
| 9    | Physical Therapist                                                 | 0.00            | 0              | 0                    | 0.00              | 0                | 0.00              | 0                |
| 10   | Physician                                                          | 0.00            | 0              | 0                    | 0.00              | 0                | 0.00              | 0                |
| 11   | Principal                                                          | 0.00            | 0              | 0                    | 0.00              | 0                | 0.00              | 0                |
| 12   | Program Director                                                   | 0.00            | 0              | 0                    | 0.00              | 0                | 0.00              | 0                |
| 13   | Program Clerical Staff                                             | 0.00            | 0              | 0                    | 0.00              | 0                | 0.00              | 0                |
| 14   | Psychiatrist                                                       | 501.73          | 15,052         | 0                    | 0.00              | 0                | 0.00              | 0                |
| 15   | Psychologist                                                       | 0.00            | 0              | 0                    | 0.00              | 0                | 0.00              | 0                |
| 16   | Recreation Staff                                                   | 0.00            | 0              | 0                    | 0.00              | 0                | 0.00              | 0                |
| 17   | Registered Nurse                                                   | 0.00            | 0              | 0                    | 0.00              | 0                | 0.00              | 0                |
| 18   | Social Worker                                                      | 0.00            | 0              | 0                    | 0.00              | 0                | 0.00              | 0                |
| 19   | Speech Therapist                                                   | 0.00            | 0              | 0                    | 0.00              | 0                | 0.00              | 0                |
| 20   | Substance Abuse Counselor / Professional                           | 0.00            | 0              | 0                    | 0.00              | 0                | 0.00              | 0                |
| 21   | Substance Abuse Paraprofessional                                   | 0.00            | 0              | 0                    | 0.00              | 0                | 0.00              | 0                |
| 22   | Teacher                                                            | 0.00            | 0              | 0                    | 0.00              | 0                | 0.00              | 0                |
| 23   | Teacher Aide                                                       | 0.00            | 0              | 0                    | 0.00              | 0                | 0.00              | 0                |
| 24   | Vocational Staff (incl. Job Coach, workshop staff, etc.)           | 0.00            | 0              | 0                    | 0.00              | 0                | 0.00              | 0                |
| 25   | Other Academic Instruction                                         | 0.00            | 0              | 0                    | 0.00              | 0                | 0.00              | 0                |
| 26   | Other Medical Care                                                 | 0.00            | 0              | 0                    | 0.00              | 0                | 0.00              | 0                |
| 27   | Other Habilitation / Rehabilitation                                | 0.00            | 0              | 0                    | 0.00              | 0                | 0.00              | 0                |
| 28   | Other Substance Abuse                                              | 0.00            | 0              | 0                    | 0.00              | 0                | 0.00              | 0                |
| 29   | All Other Program Staff (Specify on Contractual - Other Worksheet) | 3,687.60        | 110,628        | 0                    | 0.00              | 0                | 0.00              | 0                |
| 30   | <b>TOTAL ALL POSITIONS</b>                                         | <b>4,189.33</b> | <b>125,680</b> | <b>0</b>             | <b>0.00</b>       | <b>0</b>         | <b>0.00</b>       | <b>0</b>         |
| 31   | Mental Health Professional (MHP)                                   | 0.00            | 0              | 0                    | 0.00              | 0                | 0.00              | 0                |
| 32   | Qualified Mental Health Professional (QMHP)                        | 0.00            | 0              | 0                    | 0.00              | 0                | 0.00              | 0                |
| 33   | Qualified Mental Retardation Professional (QMRP)                   | 0.00            | 0              | 0                    | 0.00              | 0                | 0.00              | 0                |
| 34   | Rehabilitative Services Associate (RSA)                            | 0.00            | 0              | 0                    | 0.00              | 0                | 0.00              | 0                |
| 35   | SEP Job Coach - DHS Use Only                                       | 0.00            | 0              | 0                    | 0.00              | 0                | 0.00              | 0                |

**PROGRAM CONSULTANT AND CONTRACTUAL**

| LINE | CONTRACTUAL STAFF POSITIONS                                        | PROGRAM 3<br>PERCENT | PROGRAM 3<br>AMOUNT | PROGRAM 4<br>PERCENT | PROGRAM 4<br>AMOUNT | PROGRAM 5<br>PERCENT | PROGRAM 5<br>AMOUNT | PROGRAM 6<br>PERCENT | PROGRAM 6<br>AMOUNT |
|------|--------------------------------------------------------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|
|      |                                                                    | MDC Group H          |                     | Emergency FC         |                     | Juvenile Just        |                     | Community Bsd        |                     |
| 1    | Audiologist                                                        | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   |
| 2    | Behavior Therapist                                                 | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   |
| 3    | Dietary Technician                                                 | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   |
| 4    | Dietitian                                                          | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   |
| 5    | Habilitation Aide / Child Care Aide                                | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   |
| 6    | Habilitation Professional or Supervisory Staff                     | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   |
| 7    | LPN                                                                | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   |
| 8    | Occupational Therapist                                             | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   |
| 9    | Physical Therapist                                                 | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   |
| 10   | Physician                                                          | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   |
| 11   | Principal                                                          | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   |
| 12   | Program Director                                                   | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   |
| 13   | Program Clerical Staff                                             | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   |
| 14   | Psychiatrist                                                       | 100.00               | 15,052              | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   |
| 15   | Psychologist                                                       | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   |
| 16   | Recreation Staff                                                   | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   |
| 17   | Registered Nurse                                                   | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   |
| 18   | Social Worker                                                      | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   |
| 19   | Speech Therapist                                                   | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   |
| 20   | Substance Abuse Counselor / Professional                           | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   |
| 21   | Substance Abuse Paraprofessional                                   | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   |
| 22   | Teacher                                                            | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   |
| 23   | Teacher Aide                                                       | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   |
| 24   | Vocational Staff (incl. Job Coach, workshop staff, etc.)           | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   |
| 25   | Other Academic Instruction                                         | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   |
| 26   | Other Medical Care                                                 | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   |
| 27   | Other Habilitation / Rehabilitation                                | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   |
| 28   | Other Substance Abuse                                              | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   |
| 29   | All Other Program Staff (Specify on Contractual - Other Worksheet) | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   | 100.00               | 110,628             |
| 30   | <b>TOTAL ALL POSITIONS</b>                                         | 11.98                | 15,052              | 0.00                 | 0                   | 0.00                 | 0                   | 88.02                | 110,628             |
| 31   | Mental Health Professional (MHP)                                   | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   |
| 32   | Qualified Mental Health Professional (QMHP)                        | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   |
| 33   | Qualified Mental Retardation Professional (QMRP)                   | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   |
| 34   | Rehabilitative Services Associate (RSA)                            | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   |
| 35   | SEP Job Coach - DHS Use Only                                       | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   | 0.00                 | 0                   |

PROGRAM CONSULTANT AND CONTRACTUAL - OTHER

| LINE | CONTRACTUAL STAFF POSITIONS                         | ITEM | SPECIFY DESCRIPTION | PROGRAM 1<br>AMOUNT | PROGRAM 2<br>AMOUNT | PROGRAM 3<br>AMOUNT | PROGRAM 4<br>AMOUNT |
|------|-----------------------------------------------------|------|---------------------|---------------------|---------------------|---------------------|---------------------|
|      |                                                     |      |                     | PBC/Rltv/Trad'l     | Spec. Foster Cr     | MDC Group H         | Emergency FC        |
| 29   | All Other Program Staff Not Requiring Specification | 1    |                     | 0                   | 0                   | 0                   | 0                   |
| 29   |                                                     | 2    |                     | 0                   | 0                   | 0                   | 0                   |
| 29   |                                                     | 3    |                     | 0                   | 0                   | 0                   | 0                   |
| 29   |                                                     | 4    |                     | 0                   | 0                   | 0                   | 0                   |
| 29   |                                                     | 5    |                     | 0                   | 0                   | 0                   | 0                   |
| 29   |                                                     | 6    |                     | 0                   | 0                   | 0                   | 0                   |
| 29   |                                                     | 7    |                     | 0                   | 0                   | 0                   | 0                   |
| 29   |                                                     | 8    |                     | 0                   | 0                   | 0                   | 0                   |
| 29   |                                                     | 9    |                     | 0                   | 0                   | 0                   | 0                   |
| 29   |                                                     | 10   |                     | 0                   | 0                   | 0                   | 0                   |

PROGRAM CONSULTANT AND CONTRACTUAL - OTHER

| LINE | CONTRACTUAL STAFF POSITIONS                         | ITEM | SPECIFY DESCRIPTION | PROGRAM 5<br>AMOUNT | PROGRAM 6<br>AMOUNT | PROGRAM 7<br>AMOUNT | PROGRAM 8<br>AMOUNT |
|------|-----------------------------------------------------|------|---------------------|---------------------|---------------------|---------------------|---------------------|
|      |                                                     |      |                     | Juvenile Just       | Community Bsd       |                     |                     |
| 29   | All Other Program Staff Not Requiring Specification | 1    |                     | 0                   | 110,628             | 0                   | 0                   |
| 29   |                                                     | 2    |                     | 0                   | 0                   | 0                   | 0                   |
| 29   |                                                     | 3    |                     | 0                   | 0                   | 0                   | 0                   |
| 29   |                                                     | 4    |                     | 0                   | 0                   | 0                   | 0                   |
| 29   |                                                     | 5    |                     | 0                   | 0                   | 0                   | 0                   |
| 29   |                                                     | 6    |                     | 0                   | 0                   | 0                   | 0                   |
| 29   |                                                     | 7    |                     | 0                   | 0                   | 0                   | 0                   |
| 29   |                                                     | 8    |                     | 0                   | 0                   | 0                   | 0                   |
| 29   |                                                     | 9    |                     | 0                   | 0                   | 0                   | 0                   |
| 29   |                                                     | 10   |                     | 0                   | 0                   | 0                   | 0                   |

**ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT  
REQUIREMENT INFORMATION**

Kids Above All  
Consolidated Year-end Financial Report  
Period from July 1, 2024 through June 30, 2025

| CSFA #                                 | 420-00-1785                                                           |             |           | 444-80-0496                       |              |           | 444-80-2600                                                 |                |           | 444-84-2889               |                |           |
|----------------------------------------|-----------------------------------------------------------------------|-------------|-----------|-----------------------------------|--------------|-----------|-------------------------------------------------------------|----------------|-----------|---------------------------|----------------|-----------|
| Category                               | Construction and/or Renovation to Buildings, Additions, or Structures |             |           | Emergency Solutions Grant Program |              |           | Greater Illinois Trauma Informed Behavioral Health Services |                |           | MIECHV/IDHS Home Visiting |                |           |
|                                        | State Amt                                                             | Federal Amt | Match Amt | State Amt                         | Federal Amt  | Match Amt | State Amt                                                   | Federal Amt    | Match Amt | State Amt                 | Federal Amt    | Match Amt |
| Personal Services (Salaries and Wages) |                                                                       |             |           |                                   |              |           | 56,536                                                      | 121,264        |           | 149,003                   | 321,502        |           |
| Fringe Benefits                        |                                                                       |             |           |                                   |              |           | 8,561                                                       | 24,253         |           | 36,557                    | 83,314         |           |
| Travel                                 |                                                                       |             |           |                                   |              |           | 1,500                                                       |                |           | 1,985                     | 1,777          |           |
| Equipment                              |                                                                       |             |           |                                   |              |           |                                                             |                |           |                           |                |           |
| Supplies                               |                                                                       |             |           |                                   |              |           |                                                             | 4,050          |           | 11,046                    | 17,730         |           |
| Contractual Services                   |                                                                       |             |           |                                   |              |           |                                                             |                |           |                           |                |           |
| Consultant (Professional Services)     |                                                                       |             |           |                                   |              |           |                                                             |                |           | 12,238                    | 12,000         |           |
| Construction                           |                                                                       |             |           |                                   |              |           |                                                             |                |           |                           |                |           |
| Occupancy - Rent and Utilities         |                                                                       |             |           |                                   | 4,560        |           | 2,400                                                       |                |           | 10,415                    | 40,872         |           |
| Research and Development               |                                                                       |             |           |                                   |              |           |                                                             |                |           |                           |                |           |
| Telecommunications                     |                                                                       |             |           |                                   |              |           |                                                             | 3,600          |           | 2,850                     | 5,200          |           |
| Training and Education                 |                                                                       |             |           |                                   |              |           |                                                             |                |           | 1,444                     | 2,768          |           |
| Direct Administrative Costs            |                                                                       |             |           |                                   |              |           |                                                             |                |           |                           |                |           |
| Miscellaneous Costs                    |                                                                       |             |           |                                   |              |           | 270                                                         | 1,187          |           | 17,184                    | 2,510          |           |
| Capital - Building/Land Purchase       | 300,832                                                               |             |           |                                   |              |           |                                                             |                |           |                           |                |           |
| <b>Total Direct Expenses</b>           | <b>300,832</b>                                                        | -           | -         | -                                 | <b>4,560</b> | -         | <b>69,267</b>                                               | <b>154,354</b> | -         | <b>242,722</b>            | <b>487,673</b> | -         |
| Indirect Costs                         |                                                                       |             |           |                                   |              |           | 5,433                                                       | 15,435         |           | 23,231                    | 44,680         |           |
| <b>Total CYEFR Expenses</b>            | <b>300,832</b>                                                        | -           | -         | -                                 | <b>4,560</b> | -         | <b>74,700</b>                                               | <b>169,789</b> | -         | <b>265,953</b>            | <b>532,353</b> | -         |
| Less Capitalized Costs                 | (300,832)                                                             |             |           |                                   |              |           |                                                             |                |           |                           |                |           |
| <b>Total Expenses</b>                  | <b>-</b>                                                              | -           | -         | -                                 | <b>4,560</b> | -         | <b>74,700</b>                                               | <b>169,789</b> | -         | <b>265,953</b>            | <b>532,353</b> | -         |

Kids Above All  
Consolidated Year-end Financial Report  
Period from July 1, 2024 through June 30, 2025

| 586-18-0520                 |             |           | Other Grants and Activities                           |                  |           |                  |                               |                   |
|-----------------------------|-------------|-----------|-------------------------------------------------------|------------------|-----------|------------------|-------------------------------|-------------------|
| Early Childhood Block Grant |             |           | HUD, Lake County ESG, Cook County Violence Prevention |                  |           | Total            | All Other Costs Not Allocated | Total Agency      |
| State Amt                   | Federal Amt | Match Amt | State Amt                                             | Federal Amt      | Match Amt |                  |                               |                   |
| 1,535,746                   |             |           |                                                       | 1,194,563        |           | 3,378,614        | 7,630,881                     | 11,009,495        |
| 375,511                     |             |           |                                                       | 124,408          |           | 652,604          | 2,049,702                     | 2,702,306         |
| -                           |             |           |                                                       | 2,439            |           | 7,701            | 218,166                       | 225,867           |
| -                           |             |           |                                                       | -                |           | -                | 25,255                        | 25,255            |
| 254,376                     |             |           |                                                       | 48,266           |           | 335,468          | 2,021,744                     | 2,357,212         |
| 218,378                     |             |           |                                                       | -                |           | 218,378          | 916,054                       | 1,134,432         |
| 313                         |             |           |                                                       | 224,658          |           | 249,209          | 3,435,307                     | 3,684,516         |
| -                           |             |           |                                                       | -                |           | -                | -                             | -                 |
| 170,907                     |             |           |                                                       | 306,040          |           | 535,194          | 876,730                       | 1,411,924         |
| -                           |             |           |                                                       | -                |           | -                | -                             | -                 |
| -                           |             |           |                                                       | -                |           | 11,650           | 182,986                       | 194,636           |
| -                           |             |           |                                                       | -                |           | 4,212            | 103,770                       | 107,982           |
| -                           |             |           |                                                       | -                |           | -                | 1,048,002                     | 1,048,002         |
| -                           |             |           |                                                       | -                |           | 21,151           | 46,043                        | 67,194            |
| -                           |             |           |                                                       | -                |           | 300,832          | -                             | 300,832           |
| <b>2,555,231</b>            | -           | -         | -                                                     | <b>1,900,374</b> | -         | <b>5,715,013</b> | <b>18,554,640</b>             | <b>24,269,653</b> |
| 255,523                     |             |           | -                                                     | 158,375          |           | 502,678          | -                             | 502,678           |
| <b>2,810,754</b>            | -           | -         | -                                                     | <b>2,058,749</b> | -         | <b>6,217,691</b> | <b>18,554,640</b>             | <b>24,772,331</b> |
|                             |             |           | -                                                     |                  |           | (300,832)        | -                             | (300,832)         |
| <b>2,810,754</b>            | -           | -         | -                                                     | <b>2,058,749</b> | -         | <b>5,916,859</b> | <b>18,554,640</b>             | <b>24,471,499</b> |

## **REPORTS AND SCHEDULES REQUIRED BY THE UNIFORM GUIDANCE**

**Report of Independent Auditor on Internal Control over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Consolidating Financial Statements  
Performed in Accordance With Government Auditing Standards**

To the Board of Directors  
Kids Above All and Homes for Children Foundation  
Chicago, 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 consolidating financial statements of Kids Above All and Homes for Children Foundation (the “Organization”) (nonprofit organizations), which comprise the consolidating statement of financial position as of June 30, 2025, and the related consolidating statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidating financial statements, and have issued our report thereon dated September 4, 2026.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the consolidating financial statements, we considered the Organization’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 consolidating financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization’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 Organization’s consolidating 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.

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2025-001 and 2025-002 that we consider to be material weaknesses.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Organization’s consolidating 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 consolidating financial statements. 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*.

**Kids Above All and Homes for Children Foundation's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Organization's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the other auditing procedures applied in the audit of the consolidating financial statements and, accordingly, we express no opinion on the response.

**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 on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Cherry Bekaert LLP*

Chicago, Illinois  
September 4, 2026

## **Report of Independent Auditor on Compliance for Each Major Federal Program and Report on Internal Control over Compliance Required by the Uniform Guidance**

To the Board of Directors  
Kids Above All and Homes for Children Foundation  
Chicago, Illinois

### **Report on Compliance for Each Major Federal Program**

#### ***Opinion on Each Major Federal Program***

We have audited Kids Above All and Homes for Children Foundation's (the "Organization") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2025. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

#### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

#### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's federal programs.

#### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on the internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Other Matters**

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2025-003 and 2025-004. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the Organization's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope for our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Cherry Bekaert LLP*

Chicago, Illinois  
September 4, 2026

**KIDS ABOVE ALL AND HOMES FOR CHILDREN FOUNDATION**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

YEAR ENDED JUNE 30, 2025

| <b>Federal Grantor/ Pass-through Grantor/<br/>Program or Cluster Title</b>          | <b>Pass-through /<br/>Grant Number</b> | <b>Federal<br/>Assistance<br/>Listing Number</b> | <b>Total<br/>Federal<br/>Expenditures</b> |
|-------------------------------------------------------------------------------------|----------------------------------------|--------------------------------------------------|-------------------------------------------|
| <b>U.S. Department of Housing and Urban Development</b>                             |                                        |                                                  |                                           |
| Continuum of Care Homeless Assistance Competition                                   | IL1761L5T102201                        | 14.267                                           | \$ 23,008                                 |
| Continuum of Care Homeless Assistance Competition                                   | IL1761L5T102302                        | 14.267                                           | 356,481                                   |
| Continuum of Care Homeless Assistance Competition                                   | IL0142L5T102316                        | 14.267                                           | 214,621                                   |
| Continuum of Care Homeless Assistance Competition                                   | IL0142L5T102417                        | 14.267                                           | 301,431                                   |
| Total Continuum of Care Homeless Assistance Competition                             |                                        |                                                  | 895,541                                   |
| Passed through Lake County, Illinois:                                               |                                        |                                                  |                                           |
| COVID-19 - Emergency Solutions Grant                                                | E-22-UC-17-0003                        | 14.231                                           | 36,389                                    |
| Total COVID-19 - Emergency Solutions Grant                                          |                                        |                                                  | 36,389                                    |
| Total U.S. Department of Housing and Urban Development                              |                                        |                                                  | 931,930                                   |
| <b>U.S. Department of Health and Human Services</b>                                 |                                        |                                                  |                                           |
| Passed through the ACF/OPRE Office of Discretionary Grant -<br>Child Care Research: |                                        |                                                  |                                           |
| Consolidated Appropriations Act                                                     | 90XP0541-01-00                         | 93.493                                           | 421,441                                   |
| Total Consolidated Appropriations Act                                               |                                        |                                                  | 421,441                                   |
| Passed through the Illinois Department of Human Services:                           |                                        |                                                  |                                           |
| COVID-19 - Maternal, Infant, and Early Childhood Home<br>Visiting                   | FCSAV04093                             | 93.870                                           | 532,353                                   |
| Total COVID-19 - Maternal, Infant, and Early Childhood<br>Home Visiting             |                                        |                                                  | 532,353                                   |
| COVID-19 - Coronavirus State and Local Fiscal Recovery<br>Funds                     | FCSBX06819                             | 21.027                                           | 169,789                                   |
| Total COVID-19 - Coronavirus State and Local Fiscal<br>Recovery Funds               |                                        |                                                  | 169,789                                   |
| COVID-19 - Emergency Solutions Grant                                                | FCSDH06972                             | 14.231                                           | 4,560                                     |
| Total COVID-19 - Emergency Solutions Grant                                          |                                        |                                                  | 4,560                                     |
| Passed through Kane County, Illinois:                                               |                                        |                                                  |                                           |
| COVID-19 - Coronavirus State and Local Fiscal Recovery<br>Funds                     |                                        | 21.027                                           | 96,257                                    |
| Total COVID-19 - Coronavirus State and Local Fiscal<br>Recovery Funds               |                                        |                                                  | 96,257                                    |
| Passed through Cook County, Illinois:                                               |                                        |                                                  |                                           |
| COVID-19 - Coronavirus State and Local Fiscal Recovery<br>Funds                     | 1205-NT897-14                          | 21.027                                           | 609,121                                   |
| Total COVID-19 - Coronavirus State and Local Fiscal<br>Recovery Funds               |                                        |                                                  | 609,121                                   |
| Total U.S. Department of Health and Human Services                                  |                                        |                                                  | 1,833,521                                 |
| <b>Total Expenditures of Federal Awards</b>                                         |                                        |                                                  | <b>\$ 2,765,451</b>                       |

The accompanying notes are an integral part of this schedule.

**KIDS ABOVE ALL AND HOMES FOR CHILDREN FOUNDATION**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

*YEAR ENDED JUNE 30, 2025*

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**Note 1—Basis of presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Kids Above All and Homes for Children Foundation (the "Organization") for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of the Uniform Guidance. Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to, and does not, present the financial position, changes in net assets, or cash flows of the Organization.

**Note 2—Summary of significant accounting policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The Organization has elected to use the de minimis indirect cost rate allowed under the Uniform Guidance.

**Note 3—Sub-recipients**

The Organization provided no federal awards to sub-recipients during the year ended June 30, 2025.

**Note 4—Nonmonetary assistance**

The Organization neither received nor disbursed federal awards in the form of nonmonetary assistance for the year ended June 30, 2025.

**Note 5—Loans or loan guarantees**

During the year ended June 30, 2025, the Organization received no loans, loan guarantees, or other federal assistance for the purpose of administering federal programs.

**KIDS ABOVE ALL AND HOMES FOR CHILDREN FOUNDATION**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

*YEAR ENDED JUNE 30, 2025*

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**Section I—Summary of Auditor's Results**

**Financial Statement Section**

|                                                                                                                      |               |
|----------------------------------------------------------------------------------------------------------------------|---------------|
| Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: | Unmodified    |
| Internal control over financial reporting:                                                                           |               |
| Material weakness identified?                                                                                        | Yes           |
| Significant deficiency(ies) identified?                                                                              | None reported |
| Noncompliance material to financial statements noted?                                                                | No            |

**Federal Award Section**

|                                                                                                    |               |
|----------------------------------------------------------------------------------------------------|---------------|
| Internal control over major federal programs:                                                      |               |
| Material weakness identified?                                                                      | No            |
| Significant deficiency(ies) identified?                                                            | None reported |
| Type of auditor's report issued on compliance for major federal programs:                          | Unmodified    |
| Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | Yes           |

Identification of Major Programs:

| <u>Federal Assistance Listing Number</u>                                 | <u>Name of Federal Program or Cluster</u>                    |
|--------------------------------------------------------------------------|--------------------------------------------------------------|
| 14.267                                                                   | Continuum of Care Homeless Assistance Competition            |
| 93.870                                                                   | COVID-19 Maternal, Infant, and Early Childhood Home Visiting |
| Dollar threshold used to distinguish between Type A and Type B programs: | \$750,000                                                    |
| Auditee qualified as low-risk auditee?                                   | No                                                           |

**KIDS ABOVE ALL AND HOMES FOR CHILDREN FOUNDATION**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**

YEAR ENDED JUNE 30, 2025

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**Section II—Financial Statement Finding**

**Finding 2025-001 (Repeat finding 2024-001)**

**Material Weakness – Lack of Bank Reconciliation and Journal Entry Review**

*Criteria* – Internal controls should be designed to include a formal written review process of all monthly bank reconciliations and manual journal entries by appropriate personnel.

*Condition* – There is no written proof of review and approval of the monthly bank reconciliations and journal entries posted to the general ledger by appropriate personnel.

*Context* – During our review of financial reporting process we noted the documented condition.

*Effect* – There is an increased risk that misappropriation of funds that would go unnoticed.

*Cause* – Internal controls are not designed to segregate duties surrounding bank reconciliations and journal entries.

*Recommendation* – We recommend management implement a formal written review process of all bank reconciliations and journal entries by appropriate personnel evidencing a review of the journal entry prior to recording in the general ledger by appropriate person.

*Management's Response* – Management concurs with the finding, see Corrective Action Plan.

**Finding 2025-002**

**Material Weakness – Financial Close and Reporting**

*Criteria* – Internal controls should be designed to reconcile transactions and supporting schedules to the trial balance.

*Condition* – Certain schedules did not reconcile to the trial balance.

*Context* – During our review of financial reporting process we noted the documented condition.

*Effect* – There is an increased risk that misappropriation of funds that would go unnoticed.

*Cause* – Internal controls are not designed to properly reconcile all transactions and supporting schedules to the trial balance.

*Recommendation* – We recommend that all transactions and schedules are reviewed and approved by an appropriate person on a timely basis.

*Management's Response* – Management concurs with the finding, see Corrective Action Plan.

**KIDS ABOVE ALL AND HOMES FOR CHILDREN FOUNDATION**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**

*YEAR ENDED JUNE 30, 2025*

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**Section III—Federal Award Findings and Questioned Costs**

***Finding 2025-003 (Repeat finding 2024-003) – All Federal Programs***

***Noncompliance – Reporting***

*Compliance Requirement:* Reporting

*Criteria* – Per 2 CFR Part 200, Subpart 7 (2 CFR 200.512): (a) General. (1) The audit must be completed and the data collection form and reporting package described must be submitted within the earlier of 30 calendar days after receipt of the auditor's report(s), or 9 months after the end of the audit period.

*Condition* – The data collection form for the audit year June 30, 2025 was not submitted to the Federal Audit Clearinghouse on a timely basis.

*Cause* – Delays in audit timing caused by management's slow response to auditor's request have resulted in the audit being constantly delayed.

*Effect* – By not submitting information to the Federal Audit Clearing House on a timely basis, the Organization may be at risk for losing federal funding.

*Questioned Costs* – None noted.

*Context* – The data collection form for the year ended June 30, 2025 should have been submitted to the Federal Audit Clearinghouse by March 31, 2026.

*Recommendation* – We recommend management ensure the data collection form is submitted within the earlier of 30 calendar days after receipt of the auditor's report, or 9 months after the end of the audit period.

*Management's Response* – Management concurs with the finding, see Corrective Action Plan.

**KIDS ABOVE ALL AND HOMES FOR CHILDREN FOUNDATION**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**

YEAR ENDED JUNE 30, 2025

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***Finding 2025-004 – U.S. Department of Housing and Urban Development – Continuum of Care Homeless Assistance Competition, 14.267***

***Noncompliance – Reasonable Rental Rates Documentation***

*Compliance Requirement:* Reasonable Rental Rates

*Criteria* – Per 24 CFR 578.49(b)(1) and (b)(2), and 24 CFR 4578.51(g) and (j), the Organization must determine that federal funds used to pay for rent must be reasonable according to federal guidelines. The Organization must document its evaluation of the reasonableness of any rental rates that utilize federal funds.

*Condition* – The Organization did not formally document its evaluation of the reasonableness of rental rates.

*Cause* – Lack of documentation to evidence compliance with program requirements.

*Effect* – By not maintaining documentation to evidence the Organization's evaluation of the reasonableness of rental rates, the Organization may not be in compliance with federal or grant award provisions and may be at a risk of losing federal funding.

*Questioned Costs* – None noted.

*Context* – The Organization should have maintained documentation for all rental agreements to evidence its evaluation of the reasonableness of rental rates.

*Recommendation* – We recommend management maintain documentation that evidences its compliance with reasonable rental rate activities in accordance with federal and grant award provisions.

*Management's Response* – Management concurs with the finding, see Corrective Action Plan.

# KIDS ABOVE ALL AND HOMES FOR CHILDREN FOUNDATION

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED JUNE 30, 2025

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### Section IV–Prior Year Findings

#### Finding 2024-001 – Financial Statement Finding – Lack of Segregation of Duties

**Condition:** The Director of Finance has access to a signature stamp of a check signor, has access to check stock, sends the vendor checks, and has the ability to record entries in the general ledger. This significantly increases the risk the Director of Finance could successfully send a fraudulent payment and create journal entries to hide the improper payment.

**Current Status:** Remediated during the audit year June 30, 2025.

#### Finding 2024-002 – Financial Statement Finding – Lack of Bank Reconciliation and Journal Entry Review

**Condition:** During our audit procedures, it was noted there was no written proof of review and approval of the monthly bank reconciliations. Also, the Director of Finance prepares and posts all journal entries to the general ledger; however, there is no formal written review and approval documentation by appropriate parties.

**Current Status:** Repeated at 2025-002.

#### Finding 2024-003 – All Federal Programs

**Condition:** The data collection form for the audit year June 30, 2024 was not submitted to the Federal Audit Clearinghouse on a timely basis.

**Current Status:** Repeated at 2025-004.

#### Finding 2024-004 – U.S. Department of Health and Human Services – COVID-19 – Maternal, Infant, and Early Childhood Home Visiting, 93.870

**Condition:** Prepaid gift cards for grocery and gas were purchased in bulk and recorded as federal expenses. However, not all cards were distributed to eligible beneficiaries as of June 30, 2024, and, therefore, should not have been expenses as not all criteria for allowable costs had been met.

**Current Status:** Federal funds were not utilized to purchase prepaid gift cards during the audit year June 30, 2025. Therefore, this finding is not applicable for the audit year June 30, 2025.

#### Finding 2024-005 – U.S. Department of Treasury – COVID-19 – Coronavirus State and Local Fiscal Recovery Funds, 21.027

**Condition:** One of the six reports tested was not submitted prior to the deadline as outlined in the grant agreement.

**Current Status:** Remediated during the audit year June 30, 2025.



## **CORRECTIVE ACTION PLAN YEAR ENDED JUNE 30, 2025**

### **Findings — Financial Statement Findings**

#### **Finding 2025-001 – Material Weakness – Lack of Bank Reconciliation and Journal Entry Review (Repeat)**

*Name of Contact Person:* George Czerwionka, Director of Finance

*Corrective Action:* There will be documented review/approval of bank reconciliations and journal entries.

*Proposed Completion Date:* October 1, 2026

#### **Finding 2025-002 – Material Weakness – Financial Close and Reporting**

*Name of Contact Person:* George Czerwionka, Director of Finance

*Corrective Action:* There will be documented review/approval of all transactions and schedules.

*Proposed Completion Date:* October 1, 2026

### **Findings – Federal Award Finding**

#### **Finding 2025-003 – Noncompliance – Reporting (Repeat)**

*Name of Contact Person:* George Czerwionka, Director of Finance

*Corrective Action:* Management understands the data collection was not submitted within nine months of June 30 year-end. Procedures will be implemented to make sure the audit is completed before the nine-month deadline. Data collections will then be uploaded to the federal clearing hours before the nine-month deadline or within 30 days of the audit report being issued.

*Proposed Completion Date:* March 31, 2027

#### **Finding 2025-004 – Noncompliance – Reasonable rent rates documentation**

*Name of Contact Person:* George Czerwionka, Director of Finance

*Corrective Action:* Management will maintain documentation for all rental agreements along with an analysis of its evaluation of the reasonableness of rental rates in accordance with the Uniform Guidance.

*Proposed Completion Date:* October 1, 2026