



AUDIT REPORT
FROM JULY 9, 2013 (INCEPTION) THROUGH JUNE 30, 2014

Selden Fox LTD.
CERTIFIED PUBLIC ACCOUNTANTS

**United Cerebral Palsy Seguin of Greater Chicago
Audit Report
From July 9, 2013 (Inception) through June 30, 2014**

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Audit Report
From July 9, 2013 (Inception) through June 30, 2014

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
United Cerebral Palsy Seguin of Greater Chicago
Cicero, Illinois

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of **United Cerebral Palsy Seguin of Greater Chicago** (Corporation), an Illinois corporation and not-for-profit, which comprise the consolidated statement of financial position as of June 30, 2014, and the related consolidated statements of activities, functional expenses and cash flows from July 9, 2013 (Inception) through June 30, 2014, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of United Cerebral Palsy Seguin of Greater Chicago as of June 30, 2014, and the changes in net assets and cash flows for the initial period then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 1, 2014, on our consideration of the Corporation's internal control over financial reporting, and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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 Corporation's internal control over financial reporting and compliance.

Selden Fox, Ltd.

December 1, 2014

United Cerebral Palsy Seguin of Greater Chicago
Consolidated Statement of Financial Position
June 30, 2014

Assets

Cash	\$ 1,827,400
Investments	6,832,513
Receivables:	
State of Illinois	1,971,155
Work contracts	4,160
Due from NHRMA	200,821
Other	1,105,753
Less allowance for doubtful accounts	(54,987)
Receivables, net	3,226,902
Inventory	942,494
Prepaid expenses	104,730
Security deposits	40,925
Deferred charges	90,963
Property and equipment, net	25,295,567
	\$ 38,361,494

Liabilities and Net Assets

Liabilities:	
Accounts payable	\$ 826,347
Accrued salaries	3,255,557
Accrued expenses	1,488,114
Deferred revenue	497,122
Security deposit	13,000
Long-term debt	8,153,124
Total liabilities	14,233,264
Net assets:	
Permanently restricted	148,000
Temporarily restricted	14,091,637
Unrestricted	9,888,593
Total net assets	24,128,230
	\$ 38,361,494

See accompanying notes.

United Cerebral Palsy Seguin of Greater Chicago
Consolidated Statement of Activities
From July 9, 2013 (Inception) through June 30, 2014

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Public support and revenue:				
Public support:				
State of Illinois, purchase of service:				
Department of Human Services	\$ 17,646,101	\$ -	\$ -	\$ 17,646,101
Department of Children and Family Services	7,769,102	-	-	7,769,102
DFI - Day Program	70,083	-	-	70,083
Department of Education	853,625	-	-	853,625
Community Development Block Grants	411,108	210,088	-	621,196
Community Mental Health Act (708)	225,612	-	-	225,612
Contributions	3,604,825	81,578	-	3,686,403
Total public support	30,580,456	291,666	-	30,872,122
Revenue:				
Work contracts/training	163,035	-	-	163,035
Client fees	3,381,070	-	-	3,381,070
Rental income	394,477	-	-	394,477
Investment income	598,809	-	-	598,809
Gain on sale of assets	1,395	-	-	1,395
Forgiveness of debt	224,460	-	-	224,460
Other	639,234	-	-	639,234
Net assets released from restrictions	691,715	(691,715)	-	-
Total revenue	6,094,195	(691,715)	-	5,402,480
Total public support and revenue	36,674,651	(400,049)	-	36,274,602
Expenses:				
Program services	31,430,316	-	-	31,430,316
Supporting services	4,063,535	-	-	4,063,535
Total expenses	35,493,851	-	-	35,493,851
Change in net assets	1,180,800	(400,049)	-	780,751
Net assets:				
Beginning of the period	8,707,793	14,491,686	148,000	23,347,479
End of the period	\$ 9,888,593	\$ 14,091,637	\$ 148,000	\$ 24,128,230

See accompanying notes.

United Cerebral Palsy Seguin of Greater Chicago
Consolidated Statement of Functional Expenses
From July 9, 2013 (Inception) through June 30, 2014

	Program Services						
	Develop- mental Training	Foster Care	Supported Employment	Community Supported Living Arrangement	Community Integrated Living Arrangement	HBS	Respite
Salaries and related expenses	\$3,875,735	\$6,126,074	\$ 636,946	\$ 355,001	\$ 9,128,231	\$133,228	\$ 88,489
Consumable supplies	207,119	189,978	40,210	235	215,441	-	7,217
Occupancy	212,345	94,985	2,175	-	583,274	-	15,203
Local transportation	212,538	165,061	63,654	11,000	241,692	3,193	5,052
Equipment purchase	26,455	4,580	190	-	62,774	341	1,168
Leasing and rental	20,335	17,550	29,640	-	114,508	-	98
Interest	78,264	106	-	-	268,022	-	2,915
Miscellaneous	138,497	65,314	9,897	1,117	137,463	1,258	1,622
Total expenses before depreciation	4,771,288	6,663,648	782,712	367,353	10,751,405	138,020	121,764
Depreciation	160,137	48,097	7,411	1,461	655,060	-	11,741
Total expenses	\$4,931,425	\$6,711,745	\$ 790,123	\$ 368,814	\$11,406,465	\$138,020	\$133,505

					Supporting Services		
SeguinCares	UCP Seguin Enterprises	Infinitec	Ramp Up	Total by Program	Fund-raising and Development	Admin-istrative	Total 2014
\$ 840,002	\$ 743,039	\$ 1,458,883	\$ 427,926	\$ 23,813,554	\$ 793,176	\$ 2,203,240	\$ 26,809,970
27,005	199,174	2,177,785	1,063	3,065,227	3,699	68,455	3,137,381
54,921	56,157	118,125	896	1,138,081	7,308	137,551	1,282,940
21,240	31,342	70,286	4,614	829,672	2,492	25,072	857,236
2,859	6,273	2,496	-	107,136	-	10,090	117,226
75	170	17,348	10,191	209,915	29,939	168,852	408,706
22,351	4,757	-	-	376,415	-	12,732	389,147
8,006	61,382	177,372	7,898	609,826	260,831	138,681	1,009,338
976,459	1,102,294	4,022,295	452,588	30,149,826	1,097,445	2,764,673	34,011,944
38,952	79,502	278,129	-	1,280,490	8,298	193,119	1,481,907
\$1,015,411	\$1,181,796	\$4,300,424	\$ 452,588	\$ 31,430,316	\$ 1,105,743	\$2,957,792	\$ 35,493,851

See accompanying notes.

United Cerebral Palsy Seguin of Greater Chicago
Consolidated Statement of Cash Flows
From July 9, 2013 (Inception) through June 30, 2014

Cash flows from operating activities:	
Change in net assets	\$ 780,751
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:	
Depreciation	1,481,907
Amortization	5,313
(Gain) on forgiveness of debt	(224,460)
Property and equipment contributions	(27,250)
(Gain) on investments	(478,876)
(Gain) on sale of property and equipment	(1,395)
Changes in other working capital items:	
Receivables	(756,417)
Inventory	(25,261)
Prepaid expenses	7,441
Security deposits	(6,600)
Accounts payable	111,778
Accrued expenses	705,210
Deferred revenue	(60,672)
Net cash from operating activities	1,511,469
Cash flows from investing activities:	
Proceeds on sale of equipment	4,145
Purchase of property and equipment	(1,245,559)
Purchase of investments	(2,956,311)
Proceeds from sale of investments	2,473,757
Net cash from investing activities	(1,723,968)
Cash flows from financing activities:	
Contributions restricted for purchasing equipment	124,771
Repayment of short-term debt	(205,000)
Repayment of long-term debt	(384,932)
Net cash from financing activities	(465,161)
Net change in cash	(677,660)
Cash, beginning of the period	2,505,060
Cash, end of the period	\$ 1,827,400
Supplemental cash flow information (noncash activities):	
Equipment transferred to inventory	\$ 322,064
Proceeds from sale of property used to repay long-term debt	\$ -

See accompanying notes.

United Cerebral Palsy Seguin of Greater Chicago Notes to the Consolidated Financial Statements

1. Organizational Purpose

United Cerebral Palsy Seguin of Greater Chicago (UCP Seguin) is a not-for-profit community-based agency incorporated in the state of Illinois. UCP Seguin was formed on July 9, 2013, as a result of the merger of two local not-for-profit entities. UCP Seguin serves children and adults with disabilities, providing innovative family support, employment, life skills, residential programs and technology leveraged training and education programs.

UCP Seguin is guided by the following mission: UCP Seguin believes in a world where children and adults with disabilities achieve their potential, advance their independence and act as full members of the community. We strive to make this world a reality – in Illinois and beyond, for people at every stage of life – by leveraging technology to provide innovative training and education programs, family support, employment and life skills training, and residential services.

The principles which form the foundation of this mission are as follows:

- A. Persons served will continue to receive high quality services. Supports will be expanded to address the unmet needs of: adults with developmental disabilities who are aging, have mental health needs, have traumatic brain injury, are in transition, and who seek community employment; and children who have specialized medical needs, have social-emotional treatment needs, have accessibility needs, and who have needs for assistive technology and augmented communication.
- B. Persons served will live, work, and recreate in healthy and safe environments through promotion of a progressive health program, and provisions of a comprehensive agency safety program where safety is the responsibility of every employee.
- C. Persons served will have social inclusion by: establishing relationships with nondisabled peers within their communities; participating in the life of their communities through employment, including social enterprises and other activities, connecting to networks of natural supports, establishing intimate friendships, living in integrated environments, achieving permanency with biological or adoptive families, and through engaging in inclusive educational environments.
- D. Persons served and their families will be able to provide input to the organization for improvement in the quality of services.
- E. UCP Seguin's management practices will be enhanced to improve organizational oversight and to accomplish the agency's mission through: improved communication with persons served, their families, UCP Seguin's staff, and other stakeholders; periodic assessment and analysis of organizational strengths and opportunities for improvement; staff and Board member composition, which is representative of the community and program participants served by UCP Seguin; effective legislative advocacy; and efficient use of technology.

United Cerebral Palsy Seguin of Greater Chicago
Notes to the Consolidated Financial Statements (cont'd)

1. Organizational Purpose (cont'd)

- F. UCP Seguin is dedicated to the expansion and diversification of financial and human resources to ensure organizational stability and well-managed growth by: substantially increasing resources of UCP Seguin through the establishment and implementation of a comprehensive resource development plan, and developing social enterprises with the goals of increasing earned income and providing for expanded employment opportunities for program participants.
- G. UCP Seguin will be supported by qualified, well-trained, tenured staff members who are supported by their supervisors and UCP Seguin's management staff, and recognized regularly for their efforts and accomplishments.
- H. UCP Seguin will provide leadership and direction in the formation of networks of strategic partners in order to strengthen the services to and supports of persons served.

UCP Seguin's board members and president/CEO comprise the separate board of directors of an affiliated nonprofit organization: Ramp Up, LLC (Ramp Up). Ramp Up was incorporated in 2009 as a single member limited liability company. The primary purpose of Ramp Up is to fund the construction and installation of modular home ramps for individuals with disabilities in the Chicagoland area.

2. Summary of Significant Accounting Policies

A. General

UCP Seguin's consolidated financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. These financial statements consolidate the activities of Ramp Up, its affiliate and have been prepared to focus on UCP Seguin as a whole. UCP Seguin meets the criteria for consolidating Ramp Up due to its level of control over, and economic interest in the organization. All significant inter-organizational balances and transactions have been eliminated in consolidation. Net assets and revenue, expenses, and gains and losses are classified based on the existence or absence of donor imposed restrictions. Accordingly, net assets and changes therein are classified as follows:

Permanently Restricted Net Assets – Net assets subject to donor imposed stipulations that they be maintained permanently by UCP Seguin.

Temporarily Restricted Net Assets – Net assets subject to donor imposed stipulations that may be met by the actions of UCP Seguin or by the passage of time.

Unrestricted Net Assets – Net assets not subject to donor imposed stipulations.

United Cerebral Palsy Seguin of Greater Chicago
Notes to the Consolidated Financial Statements (cont'd)

2. Summary of Significant Accounting Policies (cont'd)

A. General (cont'd)

Revenues are reported as increases in unrestricted net assets, unless use of the related assets is limited by donor imposed restrictions. Expenses are reported as decreases in unrestricted net assets. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in unrestricted net assets, unless their use is restricted by explicit donor stipulation or by law. Expiration of temporary restrictions on net assets (i.e., the donor imposed stipulated purpose has been fulfilled or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets.

Temporarily Restricted Net Assets – UCP Seguin has adopted the following accounting policies with respect to temporarily restricted net assets:

Contributions With Restrictions Met in the Same Year – Contributions received with donor imposed restrictions that are fulfilled in the same time period in which the contribution is received are reported as unrestricted support.

Release of Restrictions on Net Assets for Acquisition of Property and Equipment – Contributions of exhaustible long-lived assets, or of cash or other assets used to acquire them, without donor stipulations concerning the use of such long-lived assets, are reported as revenues of the temporarily restricted net asset class. The restrictions are considered to be released over the estimated useful lives of the long-lived assets using UCP Seguin's depreciation policies, or upon sale of such assets. See Note 11 for additional disclosures.

B. Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods, or restricted by the donor for specific purposes, are reported as temporarily restricted or permanently restricted support that increases those net asset classes.

United Cerebral Palsy Seguin of Greater Chicago
Notes to the Consolidated Financial Statements (cont'd)

2. Summary of Significant Accounting Policies (cont'd)

C. Significant Concentrations

Revenue approximating 70%, or \$25.5 million, is provided by departments of the State of Illinois for purchase of service. Future levels of program activities are dependent on these governmental agencies. Revenues have been allocated to programs as follows:

	<u>2014</u>
Community living	43.81 %
Foster care	22.04
Developmental training	14.97
Infinitec	12.95
Ramp Up	1.19
Supported employment	1.94
UCP Seguin Enterprises	3.10
	<u>100.00 %</u>

D. Fair Value and Investments

All of UCP Seguin's investments, except for non-brokered certificates of deposit, are carried at fair value, with changes in fair value recognized in net assets each period. UCP Seguin makes estimates regarding valuation of assets at fair value in preparing the financial statements. Certificates of deposit are carried at cost, which approximates fair value.

UCP Seguin defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A valuation hierarchy has been established for fair value measurements. This hierarchy is broken down into three levels based on the reliability of observable and unobservable inputs as follows:

Level 1 – Valuations are based on quoted prices in active markets for identical assets or liabilities that UCP Seguin has the ability to access at the measurement date.

Level 2 – Valuations are based on quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in markets that are not active; and model-derived valuations whose significant inputs are observable.

Level 3 – Valuations are based on unobservable inputs for the asset or liability that reflect the reporting entity's own data and assumptions that market participants would use in pricing the asset or liability.

United Cerebral Palsy Seguin of Greater Chicago
Notes to the Consolidated Financial Statements (cont'd)

2. Summary of Significant Accounting Policies (cont'd)

D. Fair Value and Investments (cont'd)

The valuations for investments in common stock, mutual funds, exchange traded funds, intermediate and short-term bond funds are based on quoted prices in active markets for identical assets. Accordingly, these investments are categorized in Level 1 of the fair value hierarchy. Corporate bonds are valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings. As such, corporate bonds are categorized in Level 2 of the fair value hierarchy.

E. Inventory

Inventory is reported at the lower of cost or market (or fair value at the date of donation). Inventory on the consolidated statement of financial position includes; used vehicles, gardens and gifts items, assistive technology equipment and computer and durable medical equipment held for donation to clients.

F. Property and Equipment

Land, buildings, and equipment are valued at cost. Additions and improvements to property and equipment that have a cost of more than \$500 are capitalized at cost, while maintenance and repair expenditures are charged to expense as incurred. Donated property and equipment are valued at estimated fair market value at the date of donation. Depreciation is provided on the straight-line method. Estimated useful lives are as follows:

Buildings	28 - 40 years
Building improvements	5 - 40 years
Equipment	3 - 10 years
Land improvements	10 - 28 years
Leasehold improvements	3 - 28 years

G. Income Taxes

UCP Seguin is a not-for-profit entity, as described in Section 501(c)(3) of the Internal Revenue Code, and is exempt from income taxes, except to the extent of any unrelated business income. UCP Seguin had no unrelated business income in 2014, and did not pay any income taxes in 2014. Ramp Up is a disregarded entity for taxation purposes, as any tax attributable to its operations would be the tax responsibility of UCP Seguin.

Tax returns for the individual organizations (United Cerebral Palsy of Greater Chicago and Seguin Services) prior to merger are open years for purposes of examination by the IRS or Illinois Department of Revenue for the years ended June 30, 2011 through 2013.

United Cerebral Palsy Seguin of Greater Chicago
Notes to the Consolidated Financial Statements (cont'd)

2. Summary of Significant Accounting Policies (cont'd)

H. Pervasiveness of Estimates

The preparation of consolidated financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and reported amounts of revenue and expenses during the reporting period.

Significant estimates used in the preparation of these consolidated financial statements include the fair value of investments, allowance for doubtful accounts, health and workers' compensation insurance accruals for claims incurred during the reporting period but not reported until after the balance sheet date, and allocations of general and administrative expenses to individual program activities. Actual results could differ from those estimates. It is reasonably possible that the recorded amounts or related disclosures could significantly change in the near future as new information is available.

I. Subsequent Events

Subsequent events have been evaluated through December 1, 2014, which is the date the consolidated financial statements were available to be issued.

3. Merger Disclosures

A. Description of the Merger

United Cerebral Palsy Seguin of Greater Chicago (UCP Seguin) was formed on July 9, 2013, as a result of the merger of two local not-for-profit entities - Seguin Services (Seguin) and United Cerebral Palsy Association of Greater Chicago (UCP). The merger will enable the organization to provide expanded service offerings to existing clients and increase the geographic area to serve more communities throughout greater Chicago.

B. Significant Asset Not Required to be Recognized

On May 11, 2012 UCP loaned Seguin \$250,000 for the construction of a group home. At the merger date, the balance of the note was \$248,768. The loan amount along with the balances of other less significant prepayments and deposits between the entities were eliminated at the time of the merger.

United Cerebral Palsy Seguin of Greater Chicago
Notes to the Consolidated Financial Statements (cont'd)

3. Merger Disclosures (cont'd)

C. Conforming Accounting Policies

Seguin had an accounting policy of implying a time restriction on contributions of long-lived assets or of cash or other assets used to acquire them. Such assets were reported as temporarily restricted, with the restriction being released over the useful life of the donated assets. UCP has elected to imply a time restriction on those types of gifts and UCP Seguin has conformed its policy to that of Seguin. Thus, a time restriction on UCP's donated long-lived assets was added, which increased the opening balance of UCP Seguin's temporarily restricted net assets by \$7,048,010.

D. Major Classes of Assets, Liabilities and Net Assets

As of the date of the merger, UCP reported equipment acquired from September 2006 through December 2011 with an aggregate cost of \$349,839 and a net book value of \$105,902, as property and equipment. All such items were sold at various dates prior to the merger and are not being included in the opening balance of property and equipment, accumulated depreciation and unrestricted net assets of UCP Seguin.

The following table summarizes the major classes of assets, liabilities and net assets resulting from the merger and the adjustments and corrections noted in the preceding paragraphs.

United Cerebral Palsy Seguin of Greater Chicago
Notes to the Consolidated Financial Statements (cont'd)

3. Merger Disclosures (cont'd)

D. Major Classes of Assets, Liabilities and Net Assets (cont'd)

	Seguin Services	UCP of Greater Chicago	Adjustments Debit (Credit)	Corrections Debit (Credit)	Total UCP Seguin
Assets:					
Cash	\$ 1,084,597	\$ 1,420,463	\$ -	\$ -	\$ 2,505,060
Investments	2,246,270	3,624,812	-	-	5,871,082
Receivables	1,854,223	784,878	-	-	2,639,101
Allowance for doubtful accounts	(38,846)	(5,000)	-	-	(43,846)
Note receivable	-	248,768	(248,768)	-	-
Inventory	105,226	489,944	-	-	595,170
Other assets	188,760	59,053	(5,041)	-	242,772
Property and equipment	31,918,182	18,563,907	-	(349,839)	50,132,250
Accumulated depreciation	(14,959,520)	(9,587,188)	-	243,937	(24,302,771)
Liabilities:					
Accounts payable and accrued expenses	4,168,862	584,167	-	-	4,753,029
Deferred revenue and deposits	344,439	231,396	5,041	-	570,794
Short-term debt	205,000	-	-	-	205,000
Long-term debt	9,011,284	-	248,768	-	8,762,516
Net assets:					
Permanently restricted	-	148,000	-	-	148,000
Temporarily restricted	6,793,676	650,000	(7,048,010)	-	14,491,686
Unrestricted	1,875,631	13,986,074	7,048,010	105,902	8,707,793
Total net assets	\$ 8,669,307	\$ 14,784,074	\$ -	\$ 105,902	\$ 23,347,479

United Cerebral Palsy Seguin of Greater Chicago
Notes to the Consolidated Financial Statements (cont'd)

4. Cash

UCP Seguin's cash deposits are present at four financial institutions and may from time to time exceed available insurance coverage limits. At June 30, 2014, the bank balances at such institutions were \$3,842,093, of which \$3,289,041 was not covered by federal depository insurance.

5. Investments

Investments at June 30, 2014 are as follows:

Common stock	\$ 725,815
Mutual funds	4,262,012
Exchange traded funds	720,306
Bonds	<u>554,597</u>
Investments, at fair value	6,262,730
Cash	226,408
Certificates of deposit, at cost	<u>343,375</u>
Total Investments	<u>\$ 6,832,513</u>

Fair values of assets measured on a recurring basis consistent with the hierarchy described in Note 2 are as follows as of June 30, 2014:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Common stocks	\$ 725,815	\$ -	\$ -	\$ 725,815
Mutual funds:				
Large-cap growth/value	453,806	-	-	453,806
Mid-cap growth/value	360,631	-	-	360,631
Small-cap value	336,313	-	-	336,313
Multi-alternative	368,309	-	-	368,309
Foreign large blend	121,175	-	-	121,175
Pacific/Asia	20,497	-	-	20,497
Tactical allocation	485,170	-	-	485,170
Short-term bond	1,863,826	-	-	1,863,826
Bank loan	252,285	-	-	252,285
Exchange traded funds	720,306	-	-	720,306
Corporate bonds	<u>-</u>	<u>554,597</u>	<u>-</u>	<u>554,597</u>
	<u>\$ 5,708,133</u>	<u>\$ 554,597</u>	<u>\$ -</u>	<u>\$ 6,262,730</u>

United Cerebral Palsy Seguin of Greater Chicago
Notes to the Consolidated Financial Statements (cont'd)

5. Investments (cont'd)

Investment return during the period ended June 30, 2014 is as follows:

	Net Interest and Dividend Income	Net Realized and Unrealized Gains (Losses)	Total Investment Income
Other interest income	\$ 13,284	\$ -	\$ 13,284
Quasi-endowment investments, at fair value	64,614	290,330	354,944
Funds for foundation transfer	42,035	188,546	230,581
	<u>\$ 119,933</u>	<u>\$ 478,876</u>	<u>\$ 598,809</u>

Net interest and dividend income includes investment expenses of \$27,029.

6. Accounts Receivable

Accounts receivable are stated at the amount billed to the public or governmental agencies and clients, contributions and other amounts due from third parties, reduced by an allowance for doubtful accounts. UCP Seguin does not charge interest or late fees on amounts past due. Accounts are written off to the allowance when management believes collectibility is unlikely. Management's periodic evaluation of the adequacy of the allowance is based on UCP Seguin's past experience, known and inherent risks in the accounts, adverse situations that may affect the agencies' or clients' ability to pay, and current economic conditions. Past due accounts over 90 days amounted to approximately \$308,000 at June 30, 2014.

7. Property and Equipment

Property and equipment accounts are summarized by major classification at June 30, 2014 as follows:

Land	\$ 3,682,160
Buildings	17,715,167
Building improvements	18,174,487
Equipment	10,524,662
Leasehold improvements	341,323
Land improvements	155,998
Construction in progress	210,676
	<u>50,804,473</u>
Less accumulated depreciation and amortization	<u>(25,508,906)</u>
	<u>\$ 25,295,567</u>

United Cerebral Palsy Seguin of Greater Chicago
Notes to the Consolidated Financial Statements (cont'd)

7. Property and Equipment (cont'd)

Depreciation expense on property and equipment for the period ended June 30, 2014 totaled \$1,481,907. No interest costs were capitalized in connection with construction projects for the period ended June 30, 2014.

8. Short-term Borrowings

A promissory note and agreement provides for maximum short-term borrowings of \$2,500,000. The note was renewed December 15, 2013. Interest is payable monthly at 2.50% above the lender's index rate with a minimum rate of 2.50% (index rate of 2.7265% at June 30, 2014), with all outstanding principal and interest due on December 15, 2014. At June 30, 2014, there was no outstanding balance due under this agreement. The note is secured by substantially all unencumbered assets of UCP Seguin, including certain real property, accounts receivable, and furniture and equipment. The agreement requires UCP Seguin, among other covenants, to furnish certain financial information to the lender within specified time frames.

9. Long-term Debt – Installment Contracts

The following debt was assumed by UCP Seguin at the time of merger:

June 30, 2014

Promissory note dated August 19, 2010, in the original amount of \$1,500,000, from a not-for-profit corporation, secured by a mortgage on certain real property. The note bears interest at a rate of 5.875% and requires monthly principal and interest payments of \$12,557 commencing October 1, 2010 through August 31, 2015. On this date and on the first day of the full month prior to the tenth anniversary of the first principal and interest date, the rate of interest will be recalculated based on the greater of the yield to maturity of certain United States Treasury obligations plus 1.75% and 5.50% on the fifth anniversary and 5.00% on the tenth anniversary. Final payment is due September 1, 2025.

\$ 1,238,279

Barrie Park Investment Program promissory note dated November 21, 2005, in the original amount of \$15,000, was used in connection with a grant of an equal amount for the purpose of rehabilitating a residence owned by UCP Seguin. The note is payable in full upon conveyance or transfer of any interest in the property. The note bears no interest unless the principal is not paid when due, then the interest rate is at the highest rate permitted by law or nine percent whichever is greater. The note is secured by a mortgage on the property.

15,000

(cont'd)

United Cerebral Palsy Sequin of Greater Chicago
Notes to the Consolidated Financial Statements (cont'd)

9. Long-term Debt – Installment Contracts (cont'd)

June 30, 2014

Illinois Housing Development Authority mortgage note dated November 28, 1997, in the original amount of \$500,000, was issued in connection with the acquisition and improvement of certain residential living facilities. The note is payable monthly at \$1,389, commencing April 1, 1999. The note is at 0% interest, as it imposes certain land use restrictions on the facilities acquired. The final payment is due March 1, 2029. The note is secured by second mortgages on each of the facilities acquired.

\$ 223,649

Seventeen installment loans dated 1997 through 2012, in the aggregate amount of \$6,849,663, were issued in connection with the acquisition or refinancing of certain residential living facilities. The notes are due in monthly installments ranging from \$380 to \$29,311, which includes interest ranging from 4.19% to 6.25% per annum. The final payments are due from August 2022 to July 2038. The notes are secured by certain real properties.

6,268,327

Four installment loans dated 1994 through 1999, in the aggregate amount of \$306,034, were issued in connection with the renovation of certain residential living facilities. The loans were provided by the Cook County, Illinois HOME Program, which was established to assist in the financing and provision of decent, safe, sanitary, and affordable housing through public/private partnerships. The notes are due in monthly installments ranging from \$171 to \$554, which included interest at 1% per annum. The final payments are due from June 2015 to April 2036. The notes are secured by a junior mortgage on certain real properties.

67,997

Promissory note dated June 30, 2009, in the original amount of \$224,000, was used in connection with the acquisition of certain real property, which secures the note. The note is due in monthly installments of \$1,455, which includes interest at 6.00% per annum. The final payment is due in June 2016.

201,672

(cont'd)

United Cerebral Palsy Seguin of Greater Chicago
Notes to the Consolidated Financial Statements (cont'd)

9. Long-term Debt – Installment Contracts (cont'd)

June 30, 2014

Variable rate promissory note dated December 15, 2010, in the original amount of \$384,182. The note is a replacement of a short-term note that matured on December 15, 2010 and is secured by substantially all unencumbered assets of UCP Seguin, including certain real property, accounts receivable and furniture and equipment. The note is due in monthly installments of \$6,403, plus interest at 1.00% above the lender's index rate with a minimum rate of 5.50% (index rate of 3.25% at June 30, 2014). The final payment is due on December 15, 2015.

\$ 115,255

Promissory note dated April 23, 2013, in the original amount of \$30,694, was used in connection with the acquisition of a certain vehicle, which secures the note. The note is due in monthly installments of \$639, which includes interest at 5.40% per annum. The final payment is due on September 10, 2017.

22,945

\$ 8,153,124

Maturities of long-term debt are as follows:

For the Year Ending June 30,	Total Maturities
2015	\$ 383,364
2016	539,505
2017	318,482
2018	328,140
2019	342,147
2020 and subsequent	<u>6,241,486</u>
	<u>\$ 8,153,124</u>

Total interest paid for 2014 excluding loan fee amortization was \$384,177. During fiscal 2014, loans with aggregate principal balances of \$224,460 were forgiven.

10. Retirement Plan

UCP Seguin has a 403(b) defined contribution plan (the Plan) which covers substantially all employees who meet eligibility requirements of the Plan. The Plan provides for participant salary deferrals. No employer contributions are required to be made to the Plan.

United Cerebral Palsy Seguin of Greater Chicago
Notes to the Consolidated Financial Statements (cont'd)

11. Net Assets

Unrestricted Net Assets – Unrestricted net assets were designated for specific purposes as follows:

	<u>2014</u>
Quasi-endowment funds	\$ 2,608,331
Funds for Foundation transfer	4,230,581
Undesignated	<u>3,049,681</u>
	<u>\$ 9,888,593</u>

Quasi-endowment Funds – UCP Seguin's quasi-endowment funds consist of funds designated by the Board of Directors to function as endowments. UCP Seguin has adopted a policy for quasi-endowment assets to provide for the administration, disbursement and funding of the funds. Under the policy approved by the Board of Directors, the assets are invested by external fund managers using a balance among equities, bonds, insured investments and so on, to seek the best possible market return with the prudent person principle as a guide. The external manager investment strategy is to be reviewed annually by the Finance Committee.

The Board of Directors is considering moving the balance of the quasi-endowment fund to the UCP Seguin Foundation, once the Foundation has obtained 501(c)(3) status.

Changes in unrestricted quasi-endowment net assets for the fiscal period ended June 30, 2014 is as follows:

Quasi-endowment net assets, beginning of the period	\$ 2,246,270
Investment return:	
Investment income	64,614
Net appreciation (depreciation) - realized and unrealized	<u>290,330</u>
Total investment return (loss)	2,601,214
Other changes – transfers to include Board-designated funds in quasi-endowment	<u>7,117</u>
Quasi-endowment net assets, end of the period	<u>\$ 2,608,331</u>

Funds for Foundation Transfer – The merger agreement requires UCP Seguin to transfer \$4 million of the cash and investment balances associated with UCP, together with any income earned thereon, but less any such funds spent in accordance with the provisions of the agreement, to the UCP Seguin Foundation, following receipt of a Determination Letter from the Internal Revenue Service for the Foundation.

United Cerebral Palsy Seguin of Greater Chicago
Notes to the Consolidated Financial Statements (cont'd)

11. Net Assets (cont'd)

Temporarily Restricted Net Assets – Temporarily restricted net asset balances consist of the following at June 30, 2014

Capital Campaign	\$ 2,643,310
CILA Lapsed Funding	16,041
Fire Detection/Monitoring Systems	28,234
IDOT Vehicles	238,411
Residential Living Facilities:	
Federal Home Loan Program	198,825
Berwyn CDBG Program	722,951
Cook County CDBG Program	466,659
Oak Park CDBG Program	373,364
Barrie Park	10,491
Home Renovations	118,500
Other In-kind Donations	70,184
Lombard House	11,883
UCP Seguin Enterprises Program	75,620
Solar Program	34,517
Alzheimer Program	128,880
Garden Center	5,637
Senior Services Program	1,448,172
Computer Software	28,348
Day Program, In-kind Donations	16,900
Program Facilities:	
Julius and Betty Levinson	202,295
Arthur and Mary Rubloff	6,602,221
Highland Park, Land	650,000
Applied Behavior Analysis Practicum	194
	<u>\$ 14,091,637</u>

The land being utilized for the Highland Park facility of UCP Seguin had an appraised value of \$650,000 when received by UCP in 2003. If UCP Seguin discontinues its use of the parcel as a child care center and assistive technology center at any time before November 2022, the title of the land reverts to the Northern Suburban Special Education District. UCP Seguin considers the provision to be a temporary restriction, and therefore an amount representing the value of the land is included in temporarily restricted net assets.

At June 30, 2014, unexpended temporarily restricted net assets amounted to \$107,958, with the balance of temporarily restricted net assets representing undepreciated long-lived assets to be released from restrictions in the future.

United Cerebral Palsy Seguin of Greater Chicago
Notes to the Consolidated Financial Statements (cont'd)

11. Net Assets (cont'd)

Temporarily Restricted Net Assets (cont'd)

The source of net assets released from temporary donor restrictions by incurring expense satisfying the restriction, or by the occurrence of events specified by the donor, was as follows at June 30, 2014:

Capital Campaign	\$ 149,511
CILA Lapsed Funding	1,188
Fire Detection/Monitoring Systems	41,524
IDOT Vehicles	33,711
Residential Living Facilities:	
Federal Home Loan Program	16,061
Berwyn CDBG Program	37,095
Cook County CDBG Program	24,458
Oak Park CDBG Program	21,173
Barrie Park	536
Home Renovations	4,212
Other In-kind Donations	5,041
Lombard House	957
UCP Seguin Enterprises Program	4,225
Solar Program	19,861
Alzheimer Program	12,140
Garden Center	800
Senior Services Program	45,723
Computer Software	26,168
Day Program, In-kind Donations	3,560
Program Facilities:	
Julius and Betty Levinson	9,779
Arthur and Mary Rubloff	233,715
Applied Behavior Analysis Practicum	277
	<u>\$ 691,715</u>

Property and equipment was reclassified to unrestricted net assets from temporarily restricted for long-lived assets released from restrictions, in accordance with UCP Seguin's depreciation policy during 2014, in the amount of \$686,165.

Permanently Restricted Net Assets – Donated land in Tinley Park was received by UCP in 2001 with an appraised value of \$148,000. A building was constructed on the land for the purposes of providing services and support to disabled persons. The provisions of the donation specify that if UCP Seguin discontinues its use of the parcel for the restricted charitable purpose or attempts to convey all or part of the land to another party, then the title reverts to the State of Illinois. UCP Seguin considers this to be a permanent donor restriction and has included the value of the land in permanently restricted net assets.

United Cerebral Palsy Seguin of Greater Chicago
Notes to the Consolidated Financial Statements (cont'd)

12. Contributed Services and In-kind Revenue

UCP Seguin recognizes contribution revenue for certain professional services and in-kind property received at fair value at date of receipt. For the period ended June 30, 2014, those services and property included furniture and equipment, stock, and professional services of \$40,553. In addition, a substantial number of volunteers have donated significant amounts of their time to various program services for which no value has been assigned.

Also, amounts have been included in the consolidated financial statements for contributions in-kind of computer and durable medical equipment received from various contributors to be used in the Assistive Technology Exchange Network Program. UCP Seguin estimates the value of computer and durable medical equipment received in 2014 totaled \$2,081,771. Equipment given to qualified recipients and charged to program expense, including scrap, during the period ended June 30, 2014 totaled \$2,066,745. At June 30, 2014, \$500,531 of equipment held for donation to clients was still on hand and included in inventory.

13. Operating Leases

UCP Seguin has operating leases on copy equipment and office and residential space, which expire in 2015 through 2023. Certain of the office space leases provide for additional rents related to operating costs and property taxes. One lease for office space was amended subsequent to the end of the fiscal period reducing the leased space. UCP Seguin is committed to making the following minimum annual payments at June 30, 2014, as amended:

2015	\$ 259,186
2016	217,785
2017	214,119
2018	122,908
2019	104,248
2020 and subsequent	<u>181,985</u>
	<u>\$ 1,100,231</u>

Total rent expense was \$408,706 in 2014.

UCP Seguin leases a portion of its Villa Park and Highland Park facilities to unrelated organizations under lease agreements which provide for monthly base rental payments, plus the lessee's proportionate share of operating expenses and real estate taxes. The Villa Park lease is effective through April 2029 and the Highland Park lease is effective through October 2015. Approximate future rental payments to be received under these leases are as follows at June 30, 2014:

United Cerebral Palsy Seguin of Greater Chicago
Notes to the Consolidated Financial Statements (cont'd)

13. Operating Leases (cont'd)

2015	\$ 295,453
2016	140,595
2017	73,337
2018	73,337
2019	73,337
2020 and subsequent	<u>786,956</u>
	<u>\$ 1,443,015</u>

Rental income for the above properties for the period ended June 30, 2014 was \$289,010.

14. Commitments

Construction – UCP Seguin has open contracts in process totaling approximately \$226,000 for renovations to residential homes. Of the contract amounts, the remaining commitment is for approximately \$149,700 as of June 30, 2014.

Employment Commitments – In connection with the merger, UCP Seguin believed that it was in the best interest of the organization to continue employment of certain key employees. Accordingly, employment agreements were entered into as of July 9, 2013 and continue through June 30, 2016 for four individuals. Payments under the agreements are made as services are provided.

15. Contingencies

Fees and Grants Received – UCP Seguin has received significant financial assistance from numerous federal, state, and local government agencies. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements, and may be subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of UCP Seguin. However, in the opinion of management, liabilities resulting from disallowed claims, if any, will not have a material effect on the financial position of UCP Seguin at June 30, 2014.

Litigation – UCP Seguin is subject to certain claims that arise in the ordinary course of business. Management is of the opinion that, after application of all available insurance coverage, the effect of the outcomes of these proceedings on UCP Seguin's financial position will not be material.

Health and Workers' Compensation Insurance – UCP Seguin is partially self-insured for health and workers' compensation coverage. Amounts accrued in the consolidated financial statements for claims incurred during the reporting period do not include claims that were unfilled as of September 30, 2014, as it is not determinable.

Unemployment Taxes – UCP Seguin has elected the reimbursement method for payment of Illinois unemployment taxes. Payment is based on actual reimbursements of claims filed, as determined by the state of Illinois. No accrual for unfilled claims has been included in the consolidated financial statements, as it is not determinable.

Selden Fox, LTD.

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
United Cerebral Palsy Seguin of Greater Chicago
Cicero, Illinois

We have audited, in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the consolidated financial statements of **United Cerebral Palsy Seguin of Greater Chicago** (UCP Seguin), which comprise the consolidated statement of financial position as of June 30, 2014, and the related consolidated statements of activities, functional expenses, and cash flows from July 9, 2013 (Inception) through June 30, 2014, and the related notes to the consolidated financial statements, and have issued our report thereon dated December 1, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered UCP Seguin's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of UCP Seguin's internal control. Accordingly, we do not express an opinion on the effectiveness of UCP Seguin'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of UCP Seguin's consolidated 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 over financial reporting was for the limited purpose described in the first paragraph of this section, and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether UCP Seguin's consolidated 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of UCP Seguin's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering UCP Seguin's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Selden Fox, Ltd.

December 1, 2014

Selden Fox, LTD.

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INDEPENDENT AUDITOR'S STATEMENT OF RESPONSIBILITY FOR SUPPLEMENTARY INFORMATION

Board of Directors
United Cerebral Palsy Seguin of Greater Chicago
Cicero, Illinois

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements of United Cerebral Palsy Seguin of Greater Chicago (UCP Seguin) as a whole. The supplemental schedules as of and for the year ended June 30, 2014 on pages 31 through 34 are presented for purposes of additional analysis, and are not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, except for the effects of the activity described in the other matter paragraph, this information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Other Matter

The consolidated financial statements of UCP Seguin are for the period July 9, 2013 through June 30, 2014, as a result of the merger of United Cerebral Palsy of Greater Chicago and Seguin Services that was effective July 9, 2013. As such, the consolidated financial statements do not include revenue and expense activity for the year ended June 30, 2014 that occurred prior to the merger date. The supplemental schedules on pages 31 through 34 are inclusive of all revenue and expense activity for the year ended June 30, 2014. Therefore, amounts presented in these schedules may differ from amounts presented in the consolidated financial statements.

The information contained in the schedules for the year ended June 30, 2014 on pages 29 and 30 and 35 through 37 is presented for purposes of additional analysis and is not a required part of the consolidated financial statements, but is supplementary information required by the Illinois Department of Children and Family Services. This information is the responsibility of management. Such information has not been subjected to the auditing procedures applied in the audit of the consolidated financial statements and, accordingly, we do not express an opinion or provide any assurance on those schedules.

The supplemental schedules as of and from July 9, 2013 (Inception) through June 30, 2014 on pages 38 through 41 are presented for purposes of additional analysis, and are not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Selden Fox, Ltd.

December 1, 2014

Agency Information

NAME OF AGENCY

United Cerebral Palsy Seguin of Greater Chicago

COUNTY

Cook

MAILING ADDRESS

- STREET

3100 South Central Avenue

- CITY

Cicero

- STATE

IL

- ZIP CODE

60804

FEDERAL EMPLOYER IDENTIFICATION NO.

36-2894174

NAME OF PERSON COMPLETING REPORT

Thomas L. Foley

JOB TITLE

Executive Vice President

TELEPHONE (Area Code & Number)

(708) 222-4248

E-MAIL ADDRESS

tfoley@sequin.org

BEGIN DATE OF REPORT (MM-DD-YYYY)

07-01-2013

END DATE OF REPORT (MM-DD-YYYY)

06-30-2014

NUMBER OF PROGRAMS REPORTED ON CFR

9

ACTUAL / BUDGETED COSTS (Enter A or B)

A

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

4

TYPE OF OWNERSHIP: (Check One)

- NOT-FOR-PROFIT

X

- FOR-PROFIT

BASIS OF MAINTAINING ACCOUNTING RECORDS

- ACCRUAL

X

- CASH

- OTHER

AGENCY ACCREDITATION COMPLETED BY

CARF and Praesidium

See independent auditor's statement of responsibility for supplementary information.

List of Programs Reported

Agency Name: United Cerebral Palsy Sequin of Greater Chicago

FEIN: 36-2894174

PGM #	PROGRAM NAME		CONTRACT NUMBER or PROGRAM CODE		
	Description 1	Description 2	DCFS	DHS	
	(15 characters)	(15 characters)	10 Digit	10 Digit	
1.	FCN	SPEC FC Nonstandardized MD/MH	2237504014		
2.	PCS	PERF FC - Small Cook	2237504054		
3.	AFC	Family - Supported Adole Care	2237504094		
4.	PCD	PERF FC - Downstate HMR/TRAD	2237504024		
5.	31A/31U	Developmental Training		44CSA00526	
6.	36U/39G/39U	Supported Employment		46CSD03039	
7.	60D/61D	CILA		44CSA00321	
8.	150	Fund-raising and Development			
9.	100	Administrative			
10.					
11.					
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25.					

See independent auditor's statement of responsibility for supplementary information.

United Cerebral Palsy Seguin of Greater Chicago
Schedule of Program Revenues - DCFS Format
FEIN: 36-2894174
For the Year Ended June 30, 2014

Line #	Account Title Revenues:	Agency Total	All Other Not Allocated (Incl. CSLA & Respite Programs)	Spec FC Nonstandardized MD/MH Program FCN	Small Cook Program PCS	Family Supported - Adole Care Program AFC
	Fees + Purchase of Service:					
1.	Department of Aging	\$ -	\$ -	\$ -	\$ -	\$ -
2.	Department of Children and Family Services	7,936,149	-	7,283,024	559,115	73,487
3.	Department of Corrections	-	-	-	-	-
4.	Medicaid Rehabilitation Option (MRO) Payments	-	-	-	-	-
5.	Department of Human Services	17,980,220	540,561	-	-	-
6.	Department of Public Aid	-	-	-	-	-
7.	Department of Public Health	-	-	-	-	-
8.	Local Education Agency / School District	-	-	-	-	-
9.	Local Government	-	-	-	-	-
10.	Federal Government	-	-	-	-	-
11.	Other Government Agencies	-	-	-	-	-
12.	Client / Family Program Fees (incl. SSI, SSA, pensions)	2,507,184	-	-	-	-
13.	Special Service Fees for Individual Clients	-	-	-	-	-
14.	Diagnostic Service Fees	-	-	-	-	-
15.	Other (specify) - see worksheet 1	55,664	29,900	-	-	-
16.	Total Fees + Purchase of Services (Sum Lines 1 - 15)	28,479,217	570,461	7,283,024	559,115	73,487
	Grant Revenues:					
17.	Department of Aging	-	-	-	-	-
18.	Department of Children and Family Services	-	-	-	-	-
19.	Department of Corrections	-	-	-	-	-
20.	Donated/Certified Funds Initiative (DFI / CFI)	70,083	-	-	-	-
21.	Department of Human Services	-	-	-	-	-
22.	Department of Public Aid	-	-	-	-	-
23.	Department of Public Health	-	-	-	-	-
24.	Local Education Agency / School District	853,625	853,625	-	-	-
25.	Local Government Awards	894,892	525,316	-	-	-
26.	Federal Government Awards	-	-	-	-	-
27.	Other Government Awards	-	-	-	-	-
28.	JPTA / CETA	-	-	-	-	-
29.	Other (specify) - Corporation/Foundations Grants	469,738	134,200	-	-	-
30.	Total Grant Revenues (Sum Lines 17 - 29)	2,288,338	1,513,141	-	-	-
	Contributions & Other:					
31.	Restricted to Operations	-	-	-	-	-
32.	Restricted to Capital	2,959	-	-	-	-
33.	Unrestricted	570,090	567,495	-	-	-
34.	Contributions - Goods and Services	2,203,308	2,105,344	4,199	-	-
35.	Child/Adult Food Programs (school meals, commodities)	-	-	-	-	-
36.	School Transportation Payments (to/from school)	-	-	-	-	-
37.	Sales of Goods and Services	473,757	65,822	-	-	-
38.	Rent Income	401,201	387,575	-	-	-
39.	Gain on Sale of Assets	4,732	3,337	-	-	-
40.	Cafeteria and Vending Machine	7,120	-	-	-	-
41.	Other (specify) - see worksheet 1	1,846,703	724,627	-	-	-
42.	Total Contributions & Other (Sum Lines 31 - 41)	5,509,870	3,854,200	4,199	-	-
	Investment Income					
43.	Income on Restricted Assets / Investments	-	-	-	-	-
44.	Income on Unrestricted Assets / Investments	614,269	614,269	-	-	-
45.	Total Investment Income (Sum Lines 43 & 44)	614,269	614,269	-	-	-
46.		-	-	-	-	-
47.	TOTAL REVENUES (Sum Lines 16, 30, 42, 45, 46)	36,891,694	6,552,071	7,287,223	559,115	73,487

TOTAL EXPENSES (Schedule of Program Costs Line 44)	36,569,204	6,040,490	7,359,350	522,862	100,114
REVENUE OVER (UNDER) EXPENSES	\$ 322,490	\$ 511,581	\$ (72,127)	\$ 36,253	\$ (26,627)

Downstate Foster Care Program PCD	Developmental Training Program 31A/31U	Supported Employment Program 36U/39G/39U	CILA Program 60D/61D	Fund-raising and Development	Admin- istrative
\$ 20,523	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	4,879,642	465,912	12,094,105	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	140,006	568	2,366,610	-	-
-	-	-	-	-	-
-	-	25,764	-	-	-
20,523	5,019,648	492,244	14,460,715	-	-
-	-	-	-	-	-
-	70,083	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	48,844	54,010	266,722	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	160,638	133,500	41,400	-	-
-	279,565	187,510	308,122	-	-
-	-	-	-	-	-
-	2,959	-	-	-	-
-	2,595	-	-	-	-
-	30,265	29,251	34,249	-	-
-	-	-	-	-	-
-	-	407,935	-	-	-
-	-	-	13,626	-	-
-	1,395	-	-	-	-
-	-	7,120	-	-	-
-	14,513	677,075	255,578	174,910	-
-	51,727	1,121,381	303,453	174,910	-
-	-	-	-	-	-
-	-	-	-	-	-
20,523	5,350,940	1,801,135	15,072,290	174,910	-
23,054	5,629,765	2,214,818	14,503,841	174,910	-
\$ (2,531)	\$ (278,825)	\$ (413,683)	\$ 568,449	\$ -	\$ -

See independent auditor's statement of responsibility for supplementary information.

United Cerebral Palsy Seguin of Greater Chicago
Schedule of Program Revenues - DCFS Format - Lines 15 and 41
FEIN: 36-2894174
For the Year Ended June 30, 2014
Worksheet #1

Account Title	Agency Total	All Other Not Allocated (Incl. CSLA & Respite Programs)	Spec FC Nonstandardized MD/MH Program FCN	Small Cook Program PCS	Family Supported - Adole Care Program AFC
Fees + Purchase of Service - Other:					
Employment contracts	\$ 55,664	\$ 29,900	\$ -	\$ -	\$ -
Total Fees + Purchase of Service - Other	55,664	29,900	-	-	-
Contributions & Other - Other:					
United Way	59,103	-	-	-	-
Fund-raising	346,954	(422,057)	-	-	-
Endowment	5,486	5,486	-	-	-
Interest	13,441	512	-	-	-
Memberships	922,894	922,894	-	-	-
Other income	498,825	217,792	-	-	-
Total Contributions & Other - Other	\$ 1,846,703	\$ 724,627	\$ -	\$ -	\$ -

Downstate Foster Care Program PCD	Developmental Training Program 31A/31U	Supported Employment Program 36U/39G/39U	CILA Program 60D/61D	Fund-raising and Development	Admin- istrative
\$ -	\$ -	\$ 25,764	\$ -	\$ -	\$ -
-	-	25,764	-	-	-
-	-	59,103	-	-	-
-	-	594,101	-	174,910	-
-	-	-	-	-	-
-	7,281	-	5,648	-	-
-	-	-	-	-	-
-	7,232	23,871	249,930	-	-
\$ -	\$ 14,513	\$ 677,075	\$ 255,578	\$ 174,910	\$ -

See independent auditor's statement of responsibility for supplementary information.

United Cerebral Palsy Seguin of Greater Chicago
Schedule of Program Costs - DCFS Format
FEIN: 36-2894174
For the Year Ended June 30, 2014

Line #	Account Title	Agency Total	All Other Not Allocated (Incl. CSLA & Respite Programs)	Spec FC Nonstandardized MD/MH Program FCN	Small Cook Program PCS	Family Supported - Adole Care Program AFC
1.	Program Expenses:					
1.	Program Staff Salaries	\$ 15,855,464	\$ 1,780,587	\$ 2,563,979	\$ 223,785	\$ 48,626
2.	Program Clerical Staff Salaries	224,019	7,890	106,635	7,717	-
3.	Program Staff Payroll Taxes and Fringe Benefits	3,179,300	319,169	561,868	47,803	3,870
4.	Program Consultants	1,136,606	367,018	84,223	25,510	-
5.	Consumer Wages and Fringe Benefits	261,784	-	-	-	-
6.	Medicine and Drugs	52,672	8	1,170	4	141
7.	All Other Direct Service Equipment and Supplies	2,973,035	2,427,477	107,203	17,375	986
8.	Staff Transportation	272,375	39,532	96,382	9,042	-
9.	Client Transportation	608,776	55,074	62,764	1,141	120
10.	Transportation To / From School	-	-	-	-	-
11.	Direct Service Staff Conferences and Conventions	152,307	99,579	4,672	1,255	-
12.	Program Insurance	124,888	31,151	20,836	1,111	-
13.	Direct Client Specific Assistance	55,834	-	49,456	5,467	476
14.	Telecommunications Costs Assigned to Program	126,317	10,558	16,620	941	-
15.	Foster Care Payments	3,428,452	-	2,369,207	95,256	12,710
16.	Other (specify) - See Worksheet 2	574,990	105,242	20,271	1,362	-
17.	Total Program Expenses (Sum Lines 1 - 16)	29,026,819	5,243,285	6,065,286	437,769	66,929
18.	Support Expenses:					
18.	Support Salaries	54,748	1,051	17,868	1,576	-
19.	Support Payroll Taxes and Fringe Benefits	14,980	85	3,126	358	-
20.	Dietary Supplies	123,174	10,514	4,057	355	-
21.	Housekeeping and Laundry Supplies	154,377	1,012	10,086	579	-
22.	Other (specify)	-	-	-	-	-
23.	Total Support Expenses (Sum Lines 18 - 22)	347,279	12,662	35,137	2,868	-
24.	Occupancy Expenses:					
24.	Occupancy Salaries	153,266	3,065	52,112	4,598	-
25.	Occupancy Payroll Taxes and Fringe Benefits	20,209	311	6,802	564	-
26.	Building & Equip. Operations and Maintenance	1,303,884	135,747	88,881	5,024	2,791
27.	Vehicle Depreciation	91,649	9,829	-	-	-
28.	All Other Depreciation & Amortization	1,421,194	281,802	47,525	1,005	634
29.	Vehicle Rent	16,482	12,910	-	-	-
30.	All Other Lease / Rent / Taxes	397,846	14,726	520	30	17,000
31.	Equipment under \$500	-	-	-	-	-
32.	Mortgage & Installment Interest	391,719	2,980	-	-	-
33.	Operating Interest	645	-	101	5	-
34.	Other (specify)	-	-	-	-	-
35.	Total Occupancy Expenses (Sum Lines 24 - 34)	3,796,894	461,370	195,941	11,226	20,425
36.	Administrative and Office Expenses:					
36.	Administrative Salaries	2,238,804	-	-	-	-
37.	Administrative Payroll Taxes and Fringe Benefits	443,483	-	-	-	-
38.	Administrative Consultants	435,241	263	-	-	-
39.	Telecommunications Costs Not Assigned to Program	12,696	-	-	-	-
40.	Office Supplies and Equipment	-	-	-	-	-
41.	Allocation of Management and General (G & A)	-	310,085	1,062,986	70,999	12,760
42.	Other (specify) - See Worksheet 2	267,988	12,825	-	-	-
43.	Total Administrative Expenses (Sum Lines 36 - 42)	3,398,212	323,173	1,062,986	70,999	12,760
44.	Total Expenses (Sum Lines 17, 23, 35, 43)	36,569,204	6,040,490	7,359,350	522,862	100,114
45.	Non-reimbursable Expenses:					
45.	Depr. on DHS/DCFS Funded Capital Assets Incl. Above	1,596	-	-	-	-
46.	Cost of Prod. and Workshop Client Wages Incl. Above	261,784	-	-	-	-
47.	Other (bad debts, fines, penalties, income taxes)	199	-	-	-	-
48.	Total Non-reimbursable Expenses (Sum Lines 45-47)	263,579	-	-	-	-
49.	Net Expenses (Line 44 minus Line 48)	\$ 36,305,625	\$ 6,040,490	\$ 7,359,350	\$ 522,862	\$ 100,114

Downstate Foster Care Program PCD	Developmental Training Program 31A/31U	Supported Employment Program 36U/39G/39U	CILA Program 60D/61D	Fund-raising and Development	Admin-istrative
\$ 6,436	\$ 2,673,702	\$ 933,947	\$ 7,624,402	\$ -	\$ -
309	22,818	16,640	62,010	-	-
1,349	546,537	240,051	1,458,653	-	-
-	631,291	2,438	26,126	-	-
-	39,362	222,422	-	-	-
-	10,359	8,107	32,883	-	-
985	170,681	77,887	104,182	3,155	63,104
-	21,866	26,937	53,310	2,484	22,822
-	202,228	69,941	214,872	15	2,621
-	-	-	-	-	-
-	36,850	2,499	2,555	505	4,392
-	37,518	1,440	580	4,501	27,751
435	-	-	-	-	-
-	25,453	8,021	64,349	375	-
11,487	-	-	939,792	-	-
-	40,364	217,226	80,272	24,495	85,758
21,001	4,459,029	1,827,556	10,663,986	35,530	206,448
-	16,920	525	16,808	-	-
-	2,456	158	8,797	-	-
-	25,174	1,249	75,565	615	5,645
-	30,859	3,713	104,180	-	3,948
-	-	-	-	-	-
-	75,409	5,645	205,350	615	9,593
-	42,930	1,533	49,028	-	-
-	5,473	272	6,787	-	-
-	215,800	59,099	648,944	7,308	140,290
-	2,795	1,630	76,995	-	400
-	161,413	87,245	636,305	8,470	196,795
-	110	-	3,053	-	409
-	20,307	29,908	112,723	30,011	172,621
-	-	-	-	-	-
-	79,063	4,871	292,374	-	12,431
-	165	13	31	-	330
-	-	-	-	-	-
-	528,056	184,571	1,826,240	45,789	523,276
-	-	-	-	483,156	1,755,648
-	-	-	-	79,144	364,339
-	-	-	-	252,182	182,796
-	-	-	-	2,886	9,810
-	-	-	-	-	-
2,053	566,847	196,917	1,808,195	(954,603)	(3,076,239)
-	424	129	70	230,211	24,329
2,053	567,271	197,046	1,808,265	92,976	(739,317)
23,054	5,629,765	2,214,818	14,503,841	174,910	-
-	-	-	1,596	-	-
-	39,362	222,422	-	-	-
-	-	129	70	-	-
-	39,362	222,551	1,666	-	-
\$ 23,054	\$ 5,590,403	\$ 1,992,267	\$ 14,502,175	\$ 174,910	\$ -

See independent auditor's statement of responsibility for supplementary information.

United Cerebral Palsy Sequin of Greater Chicago
Schedule of Program Costs - DCFS Format - Lines 16 and 42
FEIN: 36-2894174
For the Year Ended June 30, 2014
Worksheet #2

Account Title	Agency Total	All Other Not Allocated (Incl. CSLA & Respite Programs)	Spec FC Nonstandardized MD/MH Program FCN	Small Cook Program PCS	Family Supported - Adole Care Program AFC
Program Expenses - Other:					
Other services and fees	\$ 6,318	\$ 418	\$ -	\$ -	\$ -
Postage and shipping	26,083	9,117	6,040	344	-
Printing	31,348	3,333	489	28	-
Subscription and reference	21,910	20,159	222	13	-
Membership dues	61,548	3,558	4,919	281	-
Recruiting	40,588	1,028	6,163	427	-
Marketing costs	35,841	-	-	-	-
Cost of goods sold	224,305	67,058	-	-	-
Miscellaneous	127,049	571	2,438	269	-
Total Program Expenses - Other	574,990	105,242	20,271	1,362	-
Administrative and Office Expenses - Other:					
Postage	23,496	-	-	-	-
Printing	37,397	-	-	-	-
Subscriptions	8,062	-	-	-	-
Membership dues	6,214	-	-	-	-
Fund-raising	176,967	-	-	-	-
Bad debt expense	-	-	-	-	-
Fines and penalties	199	-	-	-	-
Miscellaneous	15,653	12,825	-	-	-
Total Administrative Expenses - Other	\$ 267,988	\$ 12,825	\$ -	\$ -	\$ -

Downstate Foster Care Program PCD	Developmental Training Program 31A/31U	Supported Employment Program 36U/39G/39U	CILA Program 60D/61D	Fund-raising and Development	Admin- istrative
\$ -	\$ 210	\$ (660)	\$ (110)	\$ -	\$ 6,460
-	1,569	7,300	1,713	-	-
-	16,102	7,887	3,509	-	-
-	698	713	-	-	105
-	9,269	2,057	1,679	-	39,785
-	7,321	1,470	20,380	32	3,767
-	-	35,841	-	-	-
-	-	157,247	-	-	-
-	5,195	5,371	53,101	24,463	35,641
-	40,364	217,226	80,272	24,495	85,758
-	-	-	-	14,573	8,923
-	-	-	-	31,294	6,103
-	424	-	-	6,304	1,334
-	-	-	-	225	5,989
-	-	-	-	176,967	-
-	-	-	-	-	-
-	-	129	70	-	-
-	-	-	-	848	1,980
\$ -	\$ 424	\$ 129	\$ 70	\$ 230,211	\$ 24,329

See independent auditor's statement of responsibility for supplementary information.

**United Cerebral Palsy Seguin of Greater Chicago
Schedule of Program Personnel Costs - DCFS Format
FEIN 36-2894174
For the Year Ended June 30, 2014**

PROGRAM STAFF POSITIONS		Total Agency			All Other Not Allocated (Incl. CSLA & Respite)		Spec FC Nonstandardized MD/MH Program FCN			Small Cook Program PCS			Family Supported - Adole Care Program AFC		
		Total Hours	Total Salaries and Wages	Total Head-count	Percent Allocated	Salaries and Wages	Percent Allocated	Salaries and Wages	Total Head-count	Percent Allocated	Salaries and Wages	Total Head-count	Percent Allocated	Salaries and Wages	Total Head-count
1.	Audiologist	-	\$ -	-	-%	\$ -	-%	\$ -	-	-%	\$ -	-	-%	\$ -	-
2.	Behavior Therapist	34,766.61	679,036	22	0.77	5,262	64.01	434,677	15	4.83	32,770	2	-	-	-
3.	Dietary Technician	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.	Dietician	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5.	Habilitation Aide / Chld Care Aide	658,974.51	7,870,286	564	3.03	238,643	6.31	496,338	43	0.48	37,953	2	0.47	36,626	1
6.	Habilitation Professional or Supervisory Staff	281,781.70	4,969,756	198	4.73	235,006	24.81	1,232,920	36	2.47	122,951	2	0.24	12,000	1
7.	LPN	16,582.52	362,473	11	1.38	5,010	42.55	154,226	7	3.20	11,608	4	-	-	-
8.	Occupational Therapist	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9.	Physical Therapist	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10.	Physician	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12.	Program Director	8,884.00	435,958	4	11.36	49,538	21.61	94,207	1	1.63	7,091	1	-	-	-
13.	Program Clerical Staff	15,729.75	224,019	9	3.52	7,890	47.60	106,635	3	3.44	7,717	2	-	-	-
14.	Psychiatrist	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15.	Psychologist	1,817.50	56,797	1	-	-	93.00	52,821	1	7.00	3,976	1	-	-	-
16.	Recreation Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17.	Registered Nurse	5,268.43	162,462	7	1.03	1,676	60.81	98,790	2	4.58	7,436	1	-	-	-
18.	Social Worker	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19.	Speech Therapist	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20.	Substance Abuse Counselor / Professional	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21.	Substance Abuse Paraprofessional	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22.	Teacher	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23.	Teacher Aide	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24.	Voc. Staff (incl. Job Coach, Workshop Staff, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25.	Other Academic Instruction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26.	Other Medical Care	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27.	Other Habilitation / Rehabilitation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28.	Other Substance Abuse	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29.	All Other Prog. Staff Not Requiring Specification	31,464.42	1,318,696	21	-	1,245,452	-	-	-	-	-	-	-	-	-
30.	TOTAL ALL POSITIONS (Lines 1 - 29)	1,055,269.44	\$ 16,079,483	837	11.13%	\$1,788,477	16.81%	\$ 2,670,614	108	1.44%	\$ 231,502	15	0.30%	\$ 48,626	2

Totals must equal the sum of lines 1 and 2 of the Schedule of Program Costs

40

From among the positions classified above, give the details for staff which function in the categories below according to the definitions given in the instructions.

31.	Mental Health Professional (MHP)	39,453.90	\$ 762,057	26	-%	\$ -	100.00%	\$ 762,057	26	-%	\$ -	-	-	-%	\$ -	-	-
32.	Qualified Mental Health Professional (QMHP)	33,875.70	859,764	22	-	-	100.00	859,764	22	-	-	-	-	-	-	-	-
33.	Qualified Mental Retardation Professional (QMRP)	43,459.60	744,255	39	8.07	60,079	-	-	-	-	-	-	-	-	-	-	-
34.	Rehabilitative Services Associate (RSA)	42,376.10	572,435	44	-	-	88.71	496,338	43	6.63	37,953	2	6.40	-	36,626	1	-
35.	Supp Empl (SEP) Job Coach	36,614.90	510,982	25	-	-	-	-	-	-	-	-	-	-	-	-	-
36.	TOTAL POSITIONS (Lines 31 - 35)	195,780.20	\$ 3,449,493	156	1.74%	\$ 60,079	61.41%	\$ 2,118,159	91	1.10%	\$ 37,953	2	1.06%	\$ 36,626	1	-	-

[illegible]

-%	\$	-	-	-	-%	\$	-	-	-	-	-%	\$	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0.26	1,518	1	9.35	69,591	4	-	-	-	-	-	82.58	614,585	31	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0.04%	\$ 1,518	1	2.02%	\$ 69,591	4	100.00	\$ 510,982	25	17.82%	\$ 614,585	31	-	-	-	-

For the Year Ended June 30, 2014

PROGRAM CONTRACT POSITIONS		Total Agency		All Other Not Allocated (Incl. CSLA & Respite)		Spec FC Nonstandardized MD/MH Program FCN		Small Cook Program PCS	
		Total Hours	Total Amount Paid	Percent	Total Amount Paid	Percent Allocated	Total Amount Paid	Percent Allocated	Total Amount Paid
1.	Audiologist	-	\$ -	- %	\$ -	- %	\$ -	- %	\$ -
2.	Behavior Therapist	-	-	-	-	-	-	-	-
3.	Dietary Technician	-	-	-	-	-	-	-	-
4.	Dietician	-	-	-	-	-	-	-	-
5.	Habilitation Aide / Child Care Aide	-	-	-	-	-	-	-	-
6.	Habilitation Professional or Supervisory Staff	-	-	-	-	-	-	-	-
7.	LPN	-	-	-	-	-	-	-	-
8.	Occupational Therapist	-	-	-	-	-	-	-	-
9.	Physical Therapist	-	-	-	-	-	-	-	-
10.	Physician	-	-	-	-	-	-	-	-
11.	Principal	-	-	-	-	-	-	-	-
12.	Program Director	-	-	-	-	-	-	-	-
13.	Program Clerical Staff	-	-	-	-	-	-	-	-
14.	Psychiatrist	-	-	-	-	-	-	-	-
15.	Psychologist	1,686.50	92,926	-	-	73.60	68,393	26.40	24,533
16.	Recreation Staff	-	-	-	-	-	-	-	-
17.	Registered Nurse	653.50	16,363	-	-	-	-	-	-
18.	Social Worker	-	-	-	-	-	-	-	-
19.	Speech Therapist	-	-	-	-	-	-	-	-
20.	Substance Abuse Counselor / Professional	-	-	-	-	-	-	-	-
21.	Substance Abuse Paraprofessional	-	-	-	-	-	-	-	-
22.	Teacher	-	-	-	-	-	-	-	-
23.	Teacher Aide	-	-	-	-	-	-	-	-
24.	Voc. Staff (incl. Job Coach, Workshop Staff, etc.)	-	-	-	-	-	-	-	-
25.	Other Academic Instruction	-	-	-	-	-	-	-	-
26.	Other Medical Care	-	-	-	-	-	-	-	-
27.	Other Habilitation / Rehabilitation	-	-	-	-	-	-	-	-
28.	Other Substance Abuse	-	-	-	-	-	-	-	-
29.	All Other Prog. Consult. Not Requiring Specificatio	15,888.62	1,027,317	35.73	367,018	1.54	15,830	0.09	977
30.	TOTAL ALL POSITIONS (Lines 1 - 29)	18,228.62	\$ 1,136,606	32.29%	\$367,018	7.41%	\$ 84,223	2.24%	\$25,510

From among the positions classified above, give the details for staff which function in the categories listed below according to the definitions given in the instructions

31.	Mental Health Professional (MHP)	-	\$ -	- %	\$ -	- %	\$ -	- %	\$ -
32.	Qualified Mental Health Professional (QMHP)	-	-	-	-	-	-	-	-
33.	Qualified Mental Retardation Professional (QMRP)	-	-	-	-	-	-	-	-
34.	Rehabilitative Services Associate (RSA)	-	-	-	-	-	-	-	-
35.	Supp Empl (SEP) Job Coach	-	-	-	-	-	-	-	-
36.	TOTAL ALL POSITIONS (Lines 31 - 35)	-	\$ -	- %	\$ -	- %	\$ -	- %	\$ -

[illegible]

- %	\$ -	- %	\$ -	- %	\$ -	- %	\$ -	- %	\$ -
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
- %	\$ -	- %	\$ -	- %	\$ -	- %	\$ -	- %	\$ -

See independent auditor's statement of responsibility for supplementary information.

United Cerebral Palsy Seguin of Greater Chicago
Report of Service Units/Days/Nights - DCFS Format
FEIN: 36-2894174
For the Year Ended June 30, 2014

		Spec FC Nonstandardized MD/MH Program FCN	Small Cook Program PCS	Family Supported - Adole Care Program AFC	Downstate Foster Care Program PCD	Developmental Training Program 31A/31U	Supported Employment Program 36U/39G/39U	CILA Program 60D/61D
1.	Service Unit Type	Days	Days	Nights	Days	Client Hours	Client Hours	Nights
2.	Number of Client Units of Enrollment	42,917	8,759	424	365	489,321	18,462	97,221
3.	Number of Client Units Delivered/Provided	42,917	8,759	424	365	479,726	18,099	94,279
4.	Number of Days Program Operated	365	365	365	365	253	365	365
5.	Lic. Capacity Beginning of Report Period (1)	N/A	N/A	0	4	-	-	256
6.	Lic. Capacity End of Report Period (1)	N/A	N/A	2	1	-	-	272
7.	Date of Change, in any (MM-DD-YYYY)	-	-	-	-	-	-	-

(1) Report Maximum Approved Program Capacity for Programs that do not require a license.

United Cerebral Palsy Seguin of Greater Chicago
Consolidated Schedule of Functional Expenses
From July 9, 2013 (Inception) through June 30, 2014

	Total Agency	Programs				
		Total Programs	Develop- mental Training	Foster Care	Supported Employment	Community Integrated Living Arrangement
Salaries and related expenses:						
Salaries	\$ 17,784,260	\$ 15,637,184	\$ 2,678,097	\$ 2,969,705	\$ 443,789	\$ 6,876,247
Foster care stipends	3,356,577	3,356,577	-	2,436,446	-	920,131
FICA tax	1,315,329	1,171,777	198,628	217,761	38,832	514,395
Unemployment tax	28,069	28,069	(7,205)	14,183	1,637	14,298
Workers' compensation	583,796	515,486	91,651	87,019	14,765	217,542
Employee health insurance	1,489,574	1,314,873	243,781	268,756	65,726	516,679
Other benefits	70,885	36,034	2,794	9,473	496	13,901
Program consultants	1,397,332	1,116,264	617,701	107,226	2,344	20,452
Other consultants	451,273	315,605	-	-	-	-
Client wages	238,205	238,205	36,176	-	64,936	-
Life insurance	54,722	48,114	7,350	8,774	3,421	19,776
Long-term disability insurance	39,948	35,366	6,762	6,731	1,000	14,810
Total salaries and related expenses	26,809,970	23,813,554	3,875,735	6,126,074	636,946	9,128,231
Consumable supplies:						
Office	92,245	38,161	13,979	3,332	1,145	4,620
Medicine and drugs	24,834	24,834	-	1,001	-	23,174
Educational	20,554	18,854	1,645	200	-	-
Food	119,496	113,236	24,317	4,411	284	66,645
Kitchen	111,012	110,906	10,823	123	-	85,707
Janitorial	38,059	34,267	18,727	10,343	-	989
Client activities	200,958	200,958	126,513	11,035	30,857	24,362
OSHA	26,755	26,755	10,135	231	7,834	8,472
Clothing	107,289	107,289	653	104,954	-	1,682
Program supplies	45,321	45,321	117	-	-	-
Other	2,350,858	2,344,646	210	54,348	90	(210)
Total consumable supplies	3,137,381	3,065,227	207,119	189,978	40,210	215,441
Occupancy:						
Property and building insurance	40,886	31,104	3,934	1,579	-	14,580
Real estate taxes	3,915	3,915	-	-	-	868
Utilities	403,829	382,598	83,344	39,340	1,766	159,252
Janitorial and maintenance contract	483,429	439,843	93,318	38,157	259	221,834
Building and grounds maintenance supplies	246,079	211,627	13,609	2,134	-	161,978
Equipment and repairs	104,802	68,994	18,140	13,775	150	24,762
Total occupancy	1,282,940	1,138,081	212,345	94,985	2,175	583,274

Community Supported Living Arrangement	HBS	Respite	SeguinCares	UCP Seguin Enterprises	Infinitec	Ramp Up	Fund-raising and Development	Admin- istrative
\$ 289,843	\$ 119,872	\$ 74,350	\$ 703,638	\$ 482,406	\$ 939,177	\$ 60,060	\$ 471,390	\$ 1,675,686
-	-	-	-	-	-	-	-	-
21,413	7,657	5,583	52,628	45,757	67,425	1,698	34,734	108,818
-	-	-	5,156	-	-	-	-	-
7,680	1,196	4,697	24,037	11,202	30,968	24,729	13,610	54,700
32,489	2,690	2,877	41,225	60,717	73,308	6,625	25,475	149,226
1,698	-	27	4,145	3,500	-	-	578	34,273
-	790	-	5,250	-	343,493	19,008	245,196	35,872
-	-	-	-	-	263	315,342	-	135,668
-	-	-	-	137,093	-	-	-	-
1,064	620	549	2,141	1,348	2,769	302	1,310	5,298
814	403	406	1,782	1,016	1,480	162	883	3,699
355,001	133,228	88,489	840,002	743,039	1,458,883	427,926	793,176	2,203,240
-	-	-	496	1,773	12,171	645	1,384	52,700
8	-	-	651	-	-	-	-	-
-	-	-	-	-	17,009	-	1,700	-
160	-	5,791	6,226	839	4,563	-	615	5,645
-	-	330	13,793	-	130	-	-	106
-	-	-	-	3,656	552	-	-	3,792
67	-	1,096	5,804	632	592	-	-	-
-	-	-	35	48	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	36,239	8,965	-	-	-
-	-	-	-	155,987	2,133,803	418	-	6,212
235	-	7,217	27,005	199,174	2,177,785	1,063	3,699	68,455
-	-	188	493	6,248	4,082	-	564	9,218
-	-	-	-	-	3,047	-	-	-
-	-	4,076	21,299	25,919	46,832	770	330	20,901
-	-	8,118	18,588	11,249	48,210	110	-	43,586
-	-	2,204	13,398	8,127	10,177	-	-	34,452
-	-	617	1,143	4,614	5,777	16	6,414	29,394
-	-	15,203	54,921	56,157	118,125	896	7,308	137,551

(cont'd)

United Cerebral Palsy Seguin of Greater Chicago
Consolidated Schedule of Functional Expenses (cont'd)
From July 9, 2013 (Inception) through June 30, 2014

	Total Agency	Programs				
		Total Programs	Develop- mental Training	Foster Care	Supported Employment	Community Integrated Living Arrangement
Local transportation:						
Client	\$ 293,120	\$ 293,105	\$ 140,704	\$ 61,011	\$ 45,960	\$ 36,423
Staff	237,472	216,631	19,682	102,832	17,150	44,876
Vehicle insurance	57,021	56,161	14,808	-	-	21,145
Repairs and maintenance	109,407	107,956	17,524	-	-	40,821
Gas and oil	160,216	155,819	19,820	1,218	544	98,427
Total local transportation	857,236	829,672	212,538	165,061	63,654	241,692
Equipment purchase:						
Educational	15,895	15,895	13,512	-	-	-
Office	101,331	91,241	12,943	4,580	190	62,774
Total equipment purchase	117,226	107,136	26,455	4,580	190	62,774
Leasing and rental - other	408,706	209,915	20,335	17,550	29,640	114,508
Interest:						
Facilities	383,189	371,025	77,302	-	-	264,206
Line of credit	266	239	133	106	-	-
Other	5,692	5,151	829	-	-	3,816
Total interest	389,147	376,415	78,264	106	-	268,022
Miscellaneous:						
Telephone	134,033	121,385	24,645	17,164	4,140	55,578
Liability insurance	117,317	91,087	36,666	21,266	1,240	563
Outside printing and artwork	67,485	30,169	16,102	517	-	3,509
Moving and recruiting	41,859	36,188	7,174	6,531	195	18,955
Marketing	35,779	35,014	-	-	-	-
Membership dues	67,643	21,644	9,229	5,200	1,917	1,640
Postage and shipping	48,904	25,728	1,514	6,267	33	1,656
Conference and convention	152,048	147,151	36,850	5,927	2,184	2,465
Subscription and reference	29,971	22,230	1,122	235	111	-
Other	314,299	79,230	5,195	2,207	77	53,097
Total miscellaneous	1,009,338	609,826	138,497	65,314	9,897	137,463

Community Supported Living Arrangement	HBS	Respite	SeguinCares	UCP Seguin Enterprises	Infinitec	Ramp Up	Fund-raising and Development	Admin- istrative
\$ 8,271	\$ 100	\$ 143	\$ 482	\$ 11	\$ -	\$ -	\$ 15	\$ -
2,729	3,093	1,488	5,030	1,922	14,106	3,723	2,477	18,364
-	-	860	2,494	3,975	11,988	891	-	860
-	-	1,534	3,774	20,238	24,065	-	-	1,451
-	-	1,027	9,460	5,196	20,127	-	-	4,397
11,000	3,193	5,052	21,240	31,342	70,286	4,614	2,492	25,072
-	-	-	37	-	2,346	-	-	-
-	341	1,168	2,822	6,273	150	-	-	10,090
-	341	1,168	2,859	6,273	2,496	-	-	10,090
-	-	98	75	170	17,348	10,191	29,939	168,852
-	-	2,915	21,858	4,744	-	-	-	12,164
-	-	-	-	-	-	-	-	27
-	-	-	493	13	-	-	-	541
-	-	2,915	22,351	4,757	-	-	-	12,732
17	-	1,219	6,886	3,511	8,164	61	3,021	9,627
-	588	-	-	200	24,134	6,430	4,501	21,729
-	515	-	-	7,887	1,639	-	31,294	6,022
757	-	230	1,055	1,275	16	-	32	5,639
-	-	-	-	35,014	-	-	765	-
-	-	-	-	100	2,792	766	225	45,774
191	100	1	21	7,264	8,630	51	14,040	9,136
25	55	-	-	315	99,285	45	505	4,392
-	-	-	-	602	19,729	431	6,304	1,437
127	-	172	44	5,214	12,983	114	200,144	34,925
1,117	1,258	1,622	8,006	61,382	177,372	7,898	260,831	138,681

(cont'd)

United Cerebral Palsy Seguin of Greater Chicago
Consolidated Schedule of Functional Expenses (cont'd)
From July 9, 2013 (Inception) through June 30, 2014

	Total Agency	Programs				
		Total Programs	Develop- mental Training	Foster Care	Supported Employment	Community Integrated Living Arrangement
Depreciation	\$ 1,481,907	\$ 1,280,490	\$ 160,137	\$ 48,097	\$ 7,411	\$ 655,060
Total functional expenses before allocation of administrative expenses	35,493,851	31,430,316	4,931,425	6,711,745	790,123	11,406,465
Allocation of administrative expenses	-	3,900,191	549,568	1,109,924	91,392	1,601,583
Total functional expenses	\$ 35,493,851	\$ 35,330,507	\$ 5,480,993	\$ 7,821,669	\$ 881,515	\$ 13,008,048

Community Supported Living Arrangement	HBS	Respite	SeguinCares	UCP Seguin Enterprises	Infinitec	Ramp Up	Fund-raising and Development	Admin- istrative
\$ 1,461	\$ -	\$ 11,741	\$ 38,952	\$ 79,502	\$ 278,129	\$ -	\$ 8,298	\$ 193,119
368,814	138,020	133,505	1,015,411	1,181,796	4,300,424	452,588	1,105,743	2,957,792
59,540	24,554	15,175	144,636	99,141	192,376	12,302	(942,399)	(2,957,792)
\$ 428,354	\$ 162,574	\$ 148,680	\$ 1,160,047	\$ 1,280,937	\$ 4,492,800	\$ 464,890	\$ 163,344	\$ -

See independent auditor's statement of responsibility for supplementary information.

United Cerebral Palsy Seguin of Greater Chicago
Consolidated Schedule of Public Support and Revenues
From July 9, 2013 (Inception) through June 30, 2014

	Total Agency	Programs				
		Total Programs	Develop- mental Training	Foster Care	Supported Employment	Community Integrated Living Arrangement
Purchase of service	\$ 17,422,026	\$ 17,422,026	\$ 4,808,736	\$ -	\$ 233,707	\$ 11,118,372
Rehabilitation services	224,075	224,075	-	-	224,075	-
Department of Children and Family Services	7,769,102	7,769,102	-	7,769,102	-	-
DFI Day Program	70,083	70,083	70,083	-	-	-
Dept. of Education Grants	853,625	853,625	-	-	-	-
Community Block Grants	621,196	621,196	-	-	-	177,265
Community Mental Health Act (708):						
Oak Park	45,341	45,341	7,538	-	18,512	10,194
Berwyn	33,269	33,269	17,613	-	-	-
Cicero	24,458	24,458	12,229	-	12,229	-
River Forest	12,800	12,800	8,600	-	-	-
Riverside	10,000	10,000	2,000	-	8,000	-
Proviso	99,744	99,744	-	-	-	-
Contributions:						
United Way	57,832	57,832	-	-	-	-
Other	3,628,571	3,202,313	195,745	3,789	132,404	118,028
Work contracts/training	163,035	163,035	-	-	46,925	-
Client fees:						
SSA and SSI	2,249,593	2,249,593	-	-	-	2,118,669
Rental income	394,477	394,477	-	-	-	13,282
Membership Program	922,894	922,894	-	-	-	-
	208,583	208,583	139,098	-	568	67,193
Interest income	119,933	12,929	7,281	-	-	5,648
Gain (loss) on sale of assets	1,395	1,395	1,395	-	-	-
Vending machines	7,032	7,032	-	-	7,032	-
Other	1,335,538	856,556	7,232	-	-	234,181
	\$ 36,274,602	\$ 35,262,358	\$ 5,277,550	\$ 7,772,891	\$ 683,452	\$ 13,862,832

Community Supported Living Arrangement	HBS	Respite	SeguinCares	UCP Seguin Enterprises	Infinitec	Ramp Up	Fund-raising and Endowment	Admin- istrative
\$ 397,547	\$134,083	\$ -	\$ 729,581	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	853,625	-	-	-
-	-	-	32,823	-	-	411,108	-	-
672	-	8,425	-	-	-	-	-	-
979	-	-	-	14,677	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	4,200	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	99,744	-	-	-	-	-	-
-	-	-	-	57,832	-	-	-	-
-	-	29,342	25	617,534	2,095,446	10,000	426,258	-
-	-	-	-	-	116,110	-	-	-
-	-	-	130,924	-	-	-	-	-
-	-	-	-	-	381,195	-	-	-
-	-	-	-	-	922,894	-	-	-
-	-	-	1,724	-	-	-	-	-
-	-	-	-	-	-	-	107,004	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	15,749	403,238	196,156	-	478,982	-
\$ 399,198	\$134,083	\$141,711	\$ 910,826	\$1,093,281	\$4,565,426	\$ 421,108	\$ 1,012,244	\$ -

See independent auditor's statement of responsibility for supplementary information.