

**Seguin Services, Incorporated  
Audit Report  
For the Year Ended June 30, 2011**

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**Table of Contents**

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<b>Independent Auditor's Report</b>	1
<b>Financial Statements:</b>	
Statement of Financial Position	2
Statement of Activities	3
Statement of Functional Expenses	4
Statement of Cash Flows	5
Notes to the Financial Statements	6 - 19
<b>Supplementary Information:</b>	
<b>Independent Auditor's Statement of Responsibility     for Supplementary Information</b>	20
<b>Illinois Department of Children and Family Services (DCFS) Consolidated Financial Report:</b>	
Agency Information	21
Programs Reported	22
Schedule of Program Revenues	23
Schedule of Program Revenues - Lines 15 and 41	24
Schedule of Program Costs	25
Schedule of Program Costs - Lines 16 and 42	26
Schedule of Program Personnel Costs	27
Schedule of Program Consultant and Contractual Costs	28
Report of Service Units/Days/Nights	29

(cont'd)

**Seguin Services, Incorporated  
Audit Report  
For the Year Ended June 30, 2011**

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**Table of Contents (cont'd)**

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**Supplementary Information (cont'd):**

Schedule of Functional Expenses	30 - 32
Schedule of Public Support and Revenues	33
<b>Independent Auditor's Statement of Responsibility for Grant Report</b>	<b>34</b>
Schedule of Grant Allowable Costs	35
Schedule of Unallowable Costs	36
<b>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</b>	<b>37 - 38</b>

# Selden Fox, LTD.

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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Seguin Services, Incorporated  
Cicero, Illinois

We have audited the statement of financial position of **Seguin Services, Incorporated** (Corporation), an Illinois corporation and not-for-profit as of June 30, 2011 and 2010, and the related statements of cash flows for the years then ended, and the statements of activities and functional expenses for the year ended June 30, 2011. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits 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 audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Seguin Services, Incorporated as of June 30, 2011 and 2010, and the results of its cash flows for the years then ended, and the changes in net assets for the year ended June 30, 2011, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 9, 2011, 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*, and should be considered in assessing the results of our audit.

*Selden Fox, Ltd.*

November 9, 2011

**Seguin Services, Incorporated**  
**Statement of Financial Position**  
**June 30,**

	2011	2010
<b>Assets</b>		
Cash	\$ 253,051	\$ 62,698
Investments	2,077,865	861,514
Receivables:		
State of Illinois - purchase of care	2,053,044	3,180,242
Work contracts	12,947	6,251
Due from NHRMA	210,674	210,674
Other	470,235	485,310
Less allowance for doubtful accounts	(66,419)	(69,313)
<b>Receivables, net</b>	<b>2,680,481</b>	<b>3,813,164</b>
Assets held for sale	108,661	133,340
Prepaid expenses	78,569	103,593
Security deposits	25,234	19,000
Deferred charges	63,657	55,498
Property and equipment, net	16,920,695	17,237,357
	<b>\$ 22,208,213</b>	<b>\$ 22,286,164</b>
<b>Liabilities and Net Assets</b>		
Liabilities:		
Accounts payable	\$ 596,755	\$ 672,959
Accrued salaries	2,239,133	2,050,289
Accrued expenses	743,910	658,517
Deferred revenue	561,271	472,305
Security deposit	900	6,250
Short-term borrowings	435,000	2,471,681
Long-term debt	10,358,973	9,067,804
<b>Total liabilities</b>	<b>14,935,942</b>	<b>15,399,805</b>
Net assets:		
Unrestricted	1,036,335	793,996
Temporarily restricted	6,235,936	6,092,363
<b>Total net assets</b>	<b>7,272,271</b>	<b>6,886,359</b>
	<b>\$ 22,208,213</b>	<b>\$ 22,286,164</b>

See accompanying notes.

**Seguin Services, Incorporated**  
**Statement of Activities**  
**For the Year Ended June 30, 2011**  
**(With Comparative Totals for 2010)**

	2011			2010 Total
	Unrestricted	Temporarily Restricted	Total	
Public support and revenue:				
Public support:				
State of Illinois:				
Grant in aid	\$ 78,466	\$ -	\$ 78,466	\$ 313,868
Purchase of service:				
Department of Human Services	12,287,644	-	12,287,644	11,673,732
Department of Children and Family Services	9,036,763	-	9,036,763	8,402,268
Federal Assistance Community Development Block Grants	52,837	52,070	104,907	313,768
Community Mental Health Act (708)	-	181,950	181,950	258,575
Contributions	213,276	-	213,276	259,886
	1,107,808	436,336	1,544,144	2,429,264
<b>Total public support</b>	<b>22,776,794</b>	<b>670,356</b>	<b>23,447,150</b>	<b>23,651,361</b>
Revenue:				
Work contracts	47,494	-	47,494	25,774
Client fees	1,902,616	-	1,902,616	1,862,706
Investment income	305,436	-	305,436	57,253
Gain (loss) on sale of assets	28,169	-	28,169	(15,995)
Other	363,839	-	363,839	332,514
Net assets released from restrictions	526,783	(526,783)	-	-
<b>Total revenue</b>	<b>3,174,337</b>	<b>(526,783)</b>	<b>2,647,554</b>	<b>2,262,252</b>
<b>Total public support     and revenue</b>	<b>25,951,131</b>	<b>143,573</b>	<b>26,094,704</b>	<b>25,913,613</b>
Expenses:				
Program services	22,627,000	-	22,627,000	20,309,129
Supporting services	3,081,792	-	3,081,792	3,358,777
<b>Total expenses</b>	<b>25,708,792</b>	<b>-</b>	<b>25,708,792</b>	<b>23,667,906</b>
<b>Change in net assets</b>	<b>242,339</b>	<b>143,573</b>	<b>385,912</b>	<b>2,245,707</b>
Net assets:				
Beginning of the year	793,996	6,092,363	6,886,359	4,640,652
End of the year	\$ 1,036,335	\$ 6,235,936	\$ 7,272,271	\$ 6,886,359

See accompanying notes.

**Seguin Services, Incorporated**  
**Statement of Functional Expenses**  
**For the Year Ended June 30, 2011**  
**(With Comparative Totals for 2010)**

	Program Services					Supporting Services							
	Develop- mental Training	Foster Care	Supported Employment	Community Supported Living Arrangement	Community Integrated Living Arrangement	Respite	SeguinCares	SeguinWorks	Total by Program	Fund-raising and Development	Admin- istrative	Total	
												2011	2010
Salaries and related expenses	\$ 2,311,381	\$ 7,173,922	\$ 704,838	\$ 316,069	\$ 6,770,908	\$ 49,899	\$ 464,288	\$ 458,260	\$ 18,249,565	\$ 528,336	\$ 1,676,283	\$ 20,454,184	\$ 18,743,648
Consumable supplies	138,598	198,370	39,267	957	143,748	8,026	12,328	233,774	775,068	4,263	53,654	832,985	756,939
Occupancy	169,934	101,296	1,319	-	546,278	14,935	36,564	76,863	947,189	-	144,300	1,091,489	1,001,652
Local transportation	74,590	189,244	31,664	8,471	168,245	767	10,643	20,516	504,140	1,287	21,423	526,850	487,168
Equipment purchase	84,962	12,261	1,037	56	42,364	473	1,199	12,502	154,854	172	15,170	170,196	117,346
Leasing and rental	16,438	-	-	-	21,702	-	-	3,213	41,353	770	185,119	227,242	182,934
Interest	84,218	9,924	-	-	414,379	3,422	21,938	17,367	551,248	-	16,058	567,306	596,365
Miscellaneous	118,129	73,453	7,877	658	113,712	1,039	3,824	91,682	410,374	189,293	64,889	664,556	664,386
<b>Total expenses before depreciation</b>	<b>2,998,250</b>	<b>7,758,470</b>	<b>786,002</b>	<b>326,211</b>	<b>8,221,336</b>	<b>78,561</b>	<b>550,784</b>	<b>914,177</b>	<b>21,633,791</b>	<b>724,121</b>	<b>2,176,896</b>	<b>24,534,808</b>	<b>22,550,438</b>
Depreciation	150,121	84,803	8,455	1,461	619,137	18,217	28,923	82,092	993,209	9,164	171,611	1,173,984	1,117,468
<b>Total expenses</b>	<b>\$ 3,148,371</b>	<b>\$ 7,843,273</b>	<b>\$ 794,457</b>	<b>\$ 327,672</b>	<b>\$ 8,840,473</b>	<b>\$ 96,778</b>	<b>\$ 579,707</b>	<b>\$ 996,269</b>	<b>\$ 22,627,000</b>	<b>\$ 733,285</b>	<b>\$ 2,348,507</b>	<b>\$ 25,708,792</b>	<b>\$ 23,667,906</b>

See accompanying notes.

**Seguin Services, Incorporated**  
**Statement of Cash Flows**  
**For the Year Ended June 30,**

	<u>2011</u>	<u>2010</u>
Cash flows from operating activities:		
Change in net assets	\$ 385,912	\$ 2,245,707
Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities:		
Depreciation	1,173,984	1,117,468
Amortization	4,054	3,373
Stock contributions	(1,920)	(879)
Property and equipment contributions	(227,059)	(1,631,245)
Gain on investments	(210,244)	(40,266)
(Gain) loss on sale of property and equipment	(28,169)	15,995
Changes in other working capital items:		
Receivables	930,581	(2,403,499)
Assets held for sale	24,679	(35,884)
Prepaid expenses	25,024	(8,806)
Security deposits	(11,584)	(1,350)
Accounts payable	(76,204)	(199,010)
Accrued expenses	274,237	116,077
Deferred revenue	88,966	(167,315)
<b>Net cash provided by (used in) operating activities</b>	<b><u>2,352,257</u></b>	<b><u>(989,634)</u></b>
Cash flows from investing activities:		
Purchase of property and equipment	(770,342)	(1,030,320)
Purchase of investments	(1,173,685)	(273,288)
Proceeds from sale of property and equipment	19,029	35,451
Proceeds from sale of investments	169,498	1,259,600
<b>Net cash used in investing activities</b>	<b><u>(1,755,500)</u></b>	<b><u>(8,557)</u></b>
Cash flows from financing activities:		
Proceeds from issuance of short-term debt	15,131,890	9,461,681
Proceeds from issuance of long-term debt	1,500,000	-
Contributions restricted for purchasing equipment	202,102	208,788
Payment of debt issuance costs	(12,213)	(4,520)
Repayment of short-term debt	(16,784,388)	(8,601,500)
Repayment of long-term debt	(443,795)	(435,962)
<b>Net cash provided by (used in) financing activities</b>	<b><u>(406,404)</u></b>	<b><u>628,487</u></b>
<b>Net change in cash</b>	<b>190,353</b>	<b>(369,704)</b>
Cash, beginning of the year	<u>62,698</u>	<u>432,402</u>
Cash, end of the year	<b>\$ 253,051</b>	<b>\$ 62,698</b>
Supplemental cash flow information (noncash activities):		
Long-term debt incurred for asset acquisition	<u>\$ -</u>	<u>\$ 220,000</u>
Proceeds from sale of property used to repay long-term debt	<b>\$ 149,219</b>	<b>\$ 110,157</b>

See accompanying notes.

**Seguin Services, Incorporated**  
**Notes to the Financial Statements**

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**1. Organizational Purpose**

Seguin Services, Incorporated (Corporation) is a not-for-profit community-based agency incorporated in the state of Illinois. The Corporation provides residential, employment, training, and other support services to persons who have developmental disabilities and other special needs.

The mission of Seguin Services, Incorporated is to support adults and children with disabilities and other special needs, enabling them to be productive, valued members of society. The principles which form the foundation for 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, seek community employment; and children who have: specialized medical needs, treatment needs, and accessibility needs.
- 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, including employment through entrepreneurial and other activities, connecting to networks of natural supports, establishing intimate friendships, living in integrated environments, and achieving permanency with biological or adoptive families.
- D. Persons served and their families will be able to provide input to the Corporation for improvement in the quality of services.
- E. The Corporation's management practices will be enhanced to improve organizational oversight and to accomplish the Corporation's mission through: improved communication with persons served, their families, 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 consumers served by Seguin; effective legislative advocacy; and efficient use of technology.
- F. The Corporation 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 the Corporation through the establishment and implementation of a comprehensive resource development plan, and developing entrepreneurial business ventures with the goals of increasing earned income and providing for expanded employment opportunities for consumers.



**Seguin Services, Incorporated**  
**Notes to the Financial Statements (cont'd)**

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1. **Organizational Purpose (cont'd)**

- G. The Corporation will be supported by qualified, well-trained, tenured staff members who are supported by their supervisors and the Corporation's management staff, and recognized regularly for their efforts and accomplishments.
- H. The Corporation will provide leadership and direction in the formation of networks of strategic partners in order to strengthen the services to and support of persons served.

2. **Summary of Significant Accounting Policies**

A. **General**

The Corporation's 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 have been prepared to focus on the Corporation as a whole. 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 the Corporation. The Corporation currently has no permanently restricted net assets.

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

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

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** – The Corporation 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.

**Seguin Services, Incorporated**  
**Notes to the Financial Statements (cont'd)**

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

**A. General (cont'd)**

**Temporarily Restricted Net Assets (cont'd)**

**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 the Corporation's depreciation policies, or upon sale of such assets. See Note 9 for additional disclosures.

**B. Pervasiveness of Estimates**

The preparation of 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 financial statements, and reported amounts of revenue and expenses during the reporting period.

Significant estimates used in the preparation of these 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.

**C. Significant Concentrations**

Revenue approximating 82%, or \$21.4 million (79%, or \$20.4 million in 2010), is provided by departments of the state of Illinois as grant in aid or purchase of service. Future levels of program activities are dependent on these governmental agencies.

Revenues have been allocated to programs as follows:

Community living	44.31 %
Foster care	35.32
Developmental training	14.30
Supported employment	2.40
SeguinWorks	3.67
	<hr/>
	100.00 %

**Seguin Services, Incorporated**  
**Notes to the Financial Statements (cont'd)**

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

**D. 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 years
Building improvements	5 - 28 years
Equipment	3 - 10 years
Land improvements	28 years
Leasehold improvements	3 - 28 years

**E. 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.

**F. Income Taxes**

The Corporation 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. The Corporation had no unrelated business income from investments in 2011. The Corporation did not pay any income taxes in 2011 or 2010.

Tax returns for the Corporation for the years ended June 30, 2008 through 2010 are open years for purposes of examination by the IRS or Illinois Department of Revenue.

**G. Fair Value and Investments**

All of the Corporation's investments are carried at fair value, with changes in fair value recognized in net assets each period. The Corporation makes estimates regarding valuation of assets at fair value in preparing the financial statements.

The Corporation 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 the Corporation has the ability to access at the measurement date.

**Seguin Services, Incorporated**  
**Notes to the Financial Statements (cont'd)**

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

**G. Fair Value and Investments (cont'd)**

**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.

The valuations for investments in common stock and mutual and exchange traded 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.

**H. Subsequent Events**

Subsequent events have been evaluated through November xx, 2011, which is the date the financial statements were available to be issued.

**3. Cash**

The Corporation's cash deposits are present at four financial institutions and may from time to time exceed available insurance coverage limits. At June 30, 2011 the bank balances at such institutions were \$1,335,849, of which \$867,266 was not covered by federal depository insurance.

**4. Investments**

Investments at June 30 are as follows:

	<u>2011</u>	<u>2010</u>
Cash	\$ 1,014,116	\$ 23,135
Common stock	66,182	59,452
Mutual and Exchange Traded funds	<u>997,567</u>	<u>778,927</u>
Investments, at fair value	<u>\$ 2,077,865</u>	<u>\$ 861,514</u>

**Seguin Services, Incorporated**  
**Notes to the Financial Statements (cont'd)**

**4. Investments (cont'd)**

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

	2011			
	Level 1	Level 2	Level 3	Total
<b>Common stocks</b>	\$ 66,182	\$ -	\$ -	\$ 66,182
<b>Mutual funds:</b>				
Large-growth/value	330,412	-	-	330,412
Mid-cap growth/value	70,119	-	-	70,119
Small-value	136,678	-	-	136,678
International	254,706	-	-	254,706
<b>Exchange traded funds</b>	205,652	-	-	205,652
	<u>\$ 1,063,749</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,063,749</u>
	2010			
	Level 1	Level 2	Level 3	Total
Common stocks	\$ 59,452	\$ -	\$ -	\$ 59,452
Mutual funds:				
Large-cap	350,394	-	-	350,394
Mid-cap	86,156	-	-	86,156
Small-cap	41,589	-	-	41,589
International	104,687	-	-	104,687
Exchange traded funds	196,101	-	-	196,101
	<u>\$ 838,379</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 838,379</u>

Investment return during the year ended June 30, 2011 is as follows:

	Net Investment Income	Net Realized and Unrealized Gains	Total Investment Return
Other interest income	\$ 83,190	\$ -	\$ 83,190
Quasi-endowment:			
Investments, at fair value	8,774	210,244	219,018
Building fund money market account	3,228	-	3,228
	<u>\$ 95,192</u>	<u>\$ 210,244</u>	<u>\$ 305,436</u>

Net investment income includes investment expenses of \$7,322.

Management of the Corporation considers all investments as quasi-endowment funds to be utilized at the direction of the Board of Directors.

**Seguin Services, Incorporated**  
**Notes to the Financial Statements (cont'd)**

**5. Accounts Receivable**

Accounts receivable are stated at the amount billed to the public or governmental agencies and clients reduced by an allowance for doubtful accounts. The Corporation 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 the Corporation'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 \$143,900 at June 30, 2011 (\$1,855,700 at June 30, 2010).

**6. Property and Equipment**

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

	2011	2010
Land	\$ 2,414,644	\$ 2,435,270
Buildings	9,458,567	9,534,067
Building improvements	13,935,769	13,293,729
Equipment	3,466,898	3,194,274
Leasehold improvements	65,619	59,226
Land improvements	105,126	103,161
Construction in progress	72,740	292,678
	<b>29,519,363</b>	<b>28,912,405</b>
Less accumulated depreciation and amortization	<b>(12,598,668)</b>	<b>(11,675,048)</b>
	<b>\$ 16,920,695</b>	<b>\$ 17,237,357</b>

Depreciation expense on property and equipment for the year ended June 30, 2011 totaled \$1,173,984 (\$1,117,468 at June 30, 2010). No interest costs were capitalized in connection with construction projects for the year ended June 30, 2011.

**7. Short-term Borrowings**

A promissory note and agreement dated July 11, 2003, provided for maximum short-term borrowings of \$2,500,000. The note was renewed December 15, 2010. Interest is payable monthly at 1.00% above the lender's index rate with a minimum rate of 5.00% (index rate of 3.25% at June 30, 2011 and 2010), with all outstanding principal and interest due on December 15, 2011. At June 30, 2011, a \$435,000 outstanding balance was due under this agreement (\$675,000 at June 30, 2010). The note is secured by substantially all unencumbered assets of the Corporation, including certain real property, accounts receivable, and furniture and equipment. The agreement requires the Corporation, among other covenants, to furnish certain financial information to the lender within specified time frames.

**Seguin Services, Incorporated**  
**Notes to the Financial Statements (cont'd)**

**7. Short-term Borrowings (cont'd)**

A promissory note and agreement dated July 25, 2008, provided for maximum short-term borrowings of \$1,500,000. The note was replaced on July 15, 2010 with a note providing for maximum principal indebtedness of \$2,000,000. Interest was payable monthly at 1.00% above the lender's index rate with a minimum rate of 5.50% (index rate of 3.25% at June 30, 2010), with all outstanding principal and interest due on December 15, 2010. At the due date the then outstanding balance of \$384,182 was replaced by a term mortgage (see Note 8). At June 30, 2010, a \$1,796,681 outstanding balance was due under the prior agreement, as last renewed. The note was secured by substantially all unencumbered assets of the Corporation, including certain real property, accounts receivable, and furniture and equipment.

**8. Long-term Debt – Installment Contracts**

	June 30,	
	2011	2010
<p>Promissory note dated September 19, 2002, in the original amount of \$1,000,000, was issued in connection with the refinancing of the training, education, and administrative facilities. The note is due in monthly installments of \$13,268, which include interest at 6.26% per annum. The note was secured by certain real property. The final payment was made in October 2010.</p>	\$ -	\$ 58,666
<p>Promissory note dated September 14, 2005, in the original amount of \$23,200, was issued in connection with the acquisition of a certain vehicle, which secures the note. The note is due in monthly installments of \$458, which includes interest at 6.75% per annum. The final payment was made on September 16, 2010.</p>	-	1,374
<p>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.</p>	<b>1,452,153</b>	-

**Seguin Services, Incorporated**  
**Notes to the Financial Statements (cont'd)**

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

	June 30,	
	2011	2010
<p>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 the Corporation. 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.</p>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
<p>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.</p>	<b>273,649</b>	<b>290,316</b>
<p>Fifty-six installment loans dated 1997 through 2010, in the aggregate amount of \$7,500,963, 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 \$2,440, which includes interest ranging from 5.875% to 6.625% per annum. The final payments are due from May 2025 to July 2038. The notes are secured by certain real properties.</p>	<b>6,610,886</b>	<b>6,905,705</b>
<p>Fifty installment loans dated 1993 through 1999, in the aggregate amount of \$3,123,870, 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 \$89 to \$554, which included interest at 1% per annum. The final payments are due from December 2013 to August 2038. The notes are secured by a junior mortgage on certain real properties.</p>	<b>1,445,659</b>	<b>1,576,687</b>



**Seguin Services, Incorporated**  
**Notes to the Financial Statements (cont'd)**

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

	June 30,	
	2011	2010
<p>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.</p>	<b>\$ 215,862</b>	\$ 220,056
<p>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 the Corporation, 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, 2011). The final payment is due on December 15, 2015.</p>	<b>345,764</b>	-
	<b>\$ 10,358,973</b>	\$ 9,067,804

Maturities of long-term debt are as follows:

For the Year Ended June 30,	Amount
2012	\$ 450,017
2013	469,106
2014	477,739
2015	485,715
2016	610,502
2017 and subsequent	7,865,894
	<b>\$ 10,358,973</b>

Total interest paid for 2011 and 2010, excluding loan fee amortization was \$572,304, and \$588,157, respectively.

**Seguin Services, Incorporated**  
**Notes to the Financial Statements (cont'd)**

**9. Net Assets**

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

	2011	2010
Capital Campaign	\$ 2,175,171	\$ 2,160,409
CILA Lapsed Funding	18,892	20,082
Fire detection/monitoring systems	228,999	332,178
IDOT vehicles	121,110	109,909
Residential Living Facilities:		
Federal Home Loan Program	247,007	271,692
Berwyn CDBG Program	678,359	625,401
Cook County CDBG Program	256,237	204,389
Oak Park CDBG Program	285,693	301,745
Barrie Park	12,096	12,632
Home Renovations	93,336	-
Other In-kind Donations	25,159	-
SeguinWorks Program	167,184	238,846
Solar Program	96,614	116,475
Alzheimer Program	130,951	82,919
Senior Services Program	1,586,402	1,615,686
Computer software	106,851	-
Day Program, In-kind Donations	4,063	-
Applied Behavior Analysis Practicum	1,812	-
	<b>\$ 6,235,936</b>	<b>\$ 6,092,363</b>

At June 30, 2011, unexpended temporarily restricted net assets amounted to \$242,305, with the balance of temporarily restricted net assets representing undepreciated long-lived assets to be released from restrictions in the future.

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

	2011	2010
Quasi-endowment funds	\$ 2,077,865	\$ 861,514
Undesignated	(1,041,530)	(67,518)
	<b>\$ 1,036,335</b>	<b>\$ 793,996</b>

**Quasi-endowment Funds** – The Corporation's quasi-endowment funds consist of funds designated by the Board of Directors to function as endowments. The Corporation 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

**Sequin Services, Incorporated**  
**Notes to the Financial Statements (cont'd)**

**9. Net Assets (cont'd)**

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 Endowment Subcommittee.

No disbursements from the quasi-endowment funds shall be made before a fund balance equal to one month of the Corporation's annual operating expenses has been accumulated, earned and accrued (reserve) except in the event of emergency. Thereafter the reserve shall be maintained continuously to ensure the financial strength and future viability of the Corporation for the benefit of people with disabilities, their families and the local community. Normal financial conditions shall dictate that the Endowment Subcommittee recommend disbursement of the minimum necessary funds to meet the operating and capital needs projected for the upcoming year, not to exceed a maximum amount of the excess of the required reserve amount. Changes in unrestricted quasi-endowment net assets for the fiscal years ended June 30 are as follows:

	2011	2010
Quasi-endowment net assets, beginning of the year	\$ 861,514	\$ 1,806,681
Investment return:		
Investment income	10,357	15,202
Net appreciation - realized and unrealized	210,244	40,266
Total investment return	220,601	55,468
Other changes:		
Transfers to include board-designated funds in quasi-endowment	1,920	879
Operating deposit (withdrawal)	993,830	(1,001,514)
Quasi-endowment net assets, end of the year	\$ 2,077,865	\$ 861,514

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:

	2011	2010
Capital Campaign	\$ 136,845	\$ 127,839
CILA Lapsed Funding	1,190	8,288
Fire detection/monitoring systems	103,179	114,508
IDOT vehicles	40,512	34,479
Residential Living Facilities:		
Federal Home Loan Program	24,685	26,811
Berwyn CDBG Program	28,993	27,983
Cook County CDBG Program	6,152	16,277
Oak Park CDBG Program	13,652	14,103
Barrie Park	536	535
Home Renovations	1,064	-
Other In-kind Donations	2,605	-

(cont'd)

**Seguin Services, Incorporated**  
**Notes to the Financial Statements (cont'd)**

**9. Net Assets (cont'd)**

	2011	2010
SeguinWorks Program	\$ 71,662	\$ 141,509
Solar Program	19,861	19,861
Alzheimer Program	4,038	3,002
Senior Services Program	46,995	15,559
Computer Software	23,987	-
Day Program, In-kind Donations	337	-
Applied Behavior Analysis Practicum	490	-
	\$ 526,783	\$ 550,754

Fixed assets were reclassified to unrestricted net assets from temporarily restricted for long-lived assets released from restrictions, in accordance with the Corporation's depreciation policy during 2011, in the amount of \$462,227 (\$416,351 in 2010).

**10. Contributed Services and Property**

The Corporation recognizes contribution revenue for certain professional services and property received at their fair value. For the year ended June 30, 2011, those services and property included materials and labor for capital projects, stock, and professional services of \$348,357 (\$1,653,379 in 2010). 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.

**11. Commitments and Subsequent Events**

**Operating Leases** – The Corporation has operating leases on copy equipment and office space, which expire in 2014 and 2017, respectively. The Corporation is committed at June 30, 2011 to making the following minimum annual payments:

2012	\$ 169,649
2013	173,673
2014	163,329
2015	124,194
2016	108,058
2017 and subsequent	109,382
	\$ 848,285

Total rent expense was \$227,242 in 2011 and \$182,934 in 2010.

**Subsequent Event** – On July 20, 2011 the Corporation entered into construction contracts totaling approximately \$74,000 for renovations to various residential homes.

**Seguin Services, Incorporated**  
**Notes to the Financial Statements (cont'd)**

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**12. Contingencies**

**Fees and Grants Received** – The Corporation 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 the Corporation. However, in the opinion of management, liabilities resulting from disallowed claims, if any, will not have a material effect on the financial position of the Corporation at June 30, 2011.

**Litigation** – The Corporation was named as a defendant in a lawsuit. The judge granted a motion to dismiss the counts brought against Seguin in the lawsuit. Since the motion to dismiss, an appeal has been filed by the plaintiff challenging the dismissal of the counts. Counsel advises that the ultimate outcome cannot be determined at this time. The Corporation is also 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 the Corporation's financial position will not be material.

**Unemployment Taxes** – The Corporation 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 unfiled claims has been included in the financial statements, as it is not determinable.

**13. Comparative Prior Year Information**

The financial statements include certain prior year summarized comparative information. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the financial statements for the year ended June 30, 2010.

**14. ARRA Special Project**

For the year ended June 30, 2011 the Corporation received \$101,857 of revenue from the Illinois Department of Human Services for the ARRA Special Project program under contract # 40CMARA041. Expenses incurred for this program to provide peer mentorships, job development and training for adults with disabilities totaled \$101,857 for the year ended June 30, 2011.

# Selden Fox, LTD.

A PROFESSIONAL CORPORATION  
CERTIFIED PUBLIC ACCOUNTANTS  
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Oak Brook, Illinois 60523-8835

630-954-1400  
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email@seldenfox.com  
www.seldenfox.com

## INDEPENDENT AUDITOR'S STATEMENT OF RESPONSIBILITY FOR SUPPLEMENTARY INFORMATION

Board of Directors  
Seguin Services, Incorporated  
Cicero, Illinois

Our audits were made for the purpose of forming an opinion on the basic financial statements of Seguin Services, Incorporated taken as a whole. The supplemental schedules as of and for the year ended June 30, 2011 on pages 23 through 26 and 30 through 33 are presented for purposes of additional analysis, and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The information contained in the schedules on pages 21 and 22 and 27 through 29 is presented for purposes of additional analysis and is not a required part of the basic financial statements, but is supplementary information required by the Illinois Department of Children and Family Services. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion on the schedules on pages 21 and 22 and 27 through 29.

*Selden Fox, Ltd.*

November 9, 2011

## Agency Information

NAME OF AGENCY COUNTY MAILING ADDRESS - STREET - CITY - STATE - ZIP CODE  FEDERAL EMPLOYER IDENTIFICATION NO.  NAME OF PERSON COMPLETING REPORT JOB TITLE TELEPHONE (Area Code & Number) E-MAIL ADDRESS  BEGIN DATE OF REPORT (MM-DD-YYYY) END DATE OF REPORT (MM-DD-YYYY)  NUMBER OF PROGRAMS REPORTED ON CFR  ACTUAL / BUDGETED COSTS (Enter A or B)  QUARTERS REPORTED (Enter 1, 2, 3, 4)  TYPE OF OWNERSHIP: (Check One) - NOT-FOR-PROFIT - FOR-PROFIT  BASIS OF MAINTAINING ACCOUNTING RECORDS - ACCRUAL - CASH - OTHER  AGENCY ACCREDITATION COMPLETED BY	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="padding: 2px;">Seguin Services, Incorporated</td></tr> <tr><td style="padding: 2px;">Cook</td></tr> <tr><td style="padding: 2px;">3100 South Central Avenue</td></tr> <tr><td style="padding: 2px;">Cicero</td></tr> <tr><td style="padding: 2px;">IL</td></tr> <tr><td style="padding: 2px;">60804</td></tr> <tr><td style="padding: 2px;">36-2894174</td></tr> <tr><td style="padding: 2px;">Thomas L. Foley</td></tr> <tr><td style="padding: 2px;">Executive Vice President</td></tr> <tr><td style="padding: 2px;">(708) 222-4248</td></tr> <tr><td style="padding: 2px;">tfoley@sequin.org</td></tr> <tr><td style="padding: 2px;">07-01-2010</td></tr> <tr><td style="padding: 2px;">06-30-2011</td></tr> <tr><td style="padding: 2px; text-align: center;">14</td></tr> <tr><td style="padding: 2px; text-align: center;">A</td></tr> <tr><td style="padding: 2px; text-align: center;">4</td></tr> <tr><td style="padding: 2px; text-align: center;">X</td></tr> <tr><td style="padding: 2px; text-align: center;">X</td></tr> <tr><td style="padding: 2px; text-align: center;"> </td></tr> <tr><td style="padding: 2px; text-align: center;"> </td></tr> <tr><td style="padding: 2px; text-align: center;"> </td></tr> <tr><td style="padding: 2px;">CARF and Praesidium</td></tr> </table>	Seguin Services, Incorporated	Cook	3100 South Central Avenue	Cicero	IL	60804	36-2894174	Thomas L. Foley	Executive Vice President	(708) 222-4248	tfoley@sequin.org	07-01-2010	06-30-2011	14	A	4	X	X				CARF and Praesidium
Seguin Services, Incorporated																							
Cook																							
3100 South Central Avenue																							
Cicero																							
IL																							
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tfoley@sequin.org																							
07-01-2010																							
06-30-2011																							
14																							
A																							
4																							
X																							
X																							
CARF and Praesidium																							

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

**List of Programs Reported**

Agency Name: Sequin Services, Incorporated

FEIN: 36-2894174

PGM #	PROGRAM NAME		CONTRACT NUMBER or PROGRAM CODE		
	Description 1 <i>(15 characters)</i>	Description 2 <i>(15 characters)</i>	DCFS	DHS	
			10 Digit	10 Digit	
1.	FCN	SPEC FC Nonstandardized MD/MH	2237504011		
2.	PCS	PERF FC - Small Cook	2237504051		
3.	AFC	Family - Supported Adole Care	2237504091		
4.	ADP	Adoption Placement Services	2237504081		
5.	PCD	PERF FC - Downstate HMR/TRAD	2237504021		
6.	31A/31U	Developmental Training		40CM001624	
7.	36U/39G/39U	Supported Employment		40CM001624	
8.	ARA	ARRA Special Project		40CMARA041	
9.	60D	CILA Shift Staff		40CM001624	
10.	60D	CILA Shared Living		40CM001624	
11.	60D	CILA Family		40CM001624	
12.	60D	CILA Intermittent		40CM001624	
13.	150	Fund-raising and Development			
14.	100	Administrative			
15.					
16.					
17.					
18.					
19.					
20.					
21.					
22.					
23.					
24.					
25.					

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



**Seguin Services, Incorporated**  
**Schedule of Program Revenues - DCFS Format**  
**FEIN: 36-2894174**  
**For the Year Ended June 30, 2011**

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	Adoption Placement Services Program ADP
<b>Fees + Purchase of Service:</b>							
1.	Department of Aging	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.	Department of Children and Family Services	9,036,763	-	8,432,701	354,297	182,834	24,552
3.	Department of Corrections	-	-	-	-	-	-
4.	Medicaid Rehabilitation Option (MRO) Payments	-	-	-	-	-	-
5.	Department of Human Services	12,287,644	437,206	-	-	-	-
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)	1,872,122	-	-	-	-	-
13.	Special Service Fees for Individual Clients	-	-	-	-	-	-
14.	Diagnostic Service Fees	-	-	-	-	-	-
15.	Other (specify) - see worksheet 1	77,988	-	-	-	-	-
16.	<b>Total Fees + Purchase of Services (Sum Lines 1 - 15)</b>	<b>23,274,517</b>	<b>437,206</b>	<b>8,432,701</b>	<b>354,297</b>	<b>182,834</b>	<b>24,552</b>
<b>Grant Revenues:</b>							
17.	Department of Aging	-	-	-	-	-	-
18.	Department of Children and Family Services	-	-	-	-	-	-
19.	Department of Corrections	-	-	-	-	-	-
20.	Donated/Certified Funds Initiative (DFI / CFI)	-	-	-	-	-	-
21.	Department of Human Services	78,466	-	-	-	-	-
22.	Department of Public Aid	-	-	-	-	-	-
23.	Department of Public Health	-	-	-	-	-	-
24.	Local Education Agency / School District	-	-	-	-	-	-
25.	Local Government Awards	496,941	118,533	-	-	19,278	-
26.	Federal Government Awards	104,907	-	-	-	-	-
27.	Other Government Awards	-	-	-	-	-	-
28.	JPTA / CETA	-	-	-	-	-	-
29.	Other (specify) - Corporation/Foundation Grants	558,124	10,050	-	-	-	-
30.	<b>Total Grant Revenues (Sum Lines 17 - 29)</b>	<b>1,238,438</b>	<b>128,583</b>	<b>-</b>	<b>-</b>	<b>19,278</b>	<b>-</b>
<b>Contributions &amp; Other:</b>							
31.	Restricted to Operations	-	-	-	-	-	-
32.	Restricted to Capital	151,608	-	-	-	-	-
33.	Unrestricted	180,773	177,735	3,025	-	-	-
34.	Contributions - Goods and Services	269,530	37,232	375	-	-	-
35.	Child/Adult Food Programs (school meals, commodities)	-	-	-	-	-	-
36.	School Transportation Payments (to/from school)	-	-	-	-	-	-
37.	Sales of Goods and Services	313,486	-	-	-	-	-
38.	Rent Income	-	-	-	-	-	-
39.	Gain on Sale of Assets	28,169	-	(18,469)	(972)	-	-
40.	Cafeteria and Vending Machine	4,805	-	-	-	-	-
41.	Other (specify) - see worksheet 1	412,777	(225,017)	18,292	-	-	-
42.	<b>Total Contributions &amp; Other (Sum Lines 31 - 41)</b>	<b>1,361,148</b>	<b>(10,050)</b>	<b>3,223</b>	<b>(972)</b>	<b>-</b>	<b>-</b>
<b>Investment Income:</b>							
43.	Income on Restricted Assets / Investments	-	-	-	-	-	-
44.	Income on Unrestricted Assets / Investments	220,601	220,601	-	-	-	-
45.	<b>Total Investment Income (Sum Lines 43 &amp; 44)</b>	<b>220,601</b>	<b>220,601</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
46.		-	-	-	-	-	-
47.	<b>TOTAL REVENUES (Sum Lines 16, 30, 42, 45, 46)</b>	<b>26,094,704</b>	<b>776,340</b>	<b>8,435,924</b>	<b>353,325</b>	<b>202,112</b>	<b>24,552</b>
<b>TOTAL EXPENSES (Schedule of Program Costs Line 44)</b>		<b>25,708,792</b>	<b>482,244</b>	<b>8,522,068</b>	<b>337,096</b>	<b>189,627</b>	<b>25,180</b>
<b>REVENUE OVER (UNDER) EXPENSES</b>		<b>\$ 385,912</b>	<b>\$ 294,096</b>	<b>\$ (86,144)</b>	<b>\$ 16,229</b>	<b>\$ 12,485</b>	<b>\$ (628)</b>

Downstate Foster Care Program PCD	Developmental Training Program 31A/31U	Supported Employment Program 36U/39G/39U	ARRA Special Project Program ARA	CILA Shift Staff Program 60D	CILA Shared Living Program 60D	CILA Family Program 60D	CILA Intermittent Program 60D	Fund-raising and Development	Administrative
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36,421	-	-	-	5,958	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	3,099,380	225,688	101,857	5,385,235	2,703,842	140,315	194,121	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	14,168	8,550	-	1,231,565	617,593	-	246	-	-
-	-	-	-	-	-	-	-	-	-
-	-	47,494	-	-	-	-	30,494	-	-
<b>36,421</b>	<b>3,113,548</b>	<b>281,732</b>	<b>101,857</b>	<b>6,622,758</b>	<b>3,321,435</b>	<b>140,315</b>	<b>224,861</b>	<b>-</b>	<b>-</b>
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	78,466	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	56,205	38,540	-	117,651	148,334	-	(1,600)	-	-
-	-	-	-	104,907	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	271,422	275,268	-	1,384	-	-	-	-	-
-	<b>327,627</b>	<b>392,274</b>	<b>-</b>	<b>223,942</b>	<b>148,334</b>	<b>-</b>	<b>(1,600)</b>	<b>-</b>	<b>-</b>
-	-	-	-	-	-	-	-	-	-
-	151,608	-	-	-	-	-	-	-	-
-	-	13	-	-	-	-	-	-	-
-	62,542	113,729	-	45,452	10,075	-	125	-	-
-	-	-	-	-	-	-	-	-	-
-	-	313,486	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	2,558	-	45,052	-	-	-	-	-
-	-	4,805	-	-	-	-	-	-	-
-	8,511	346,539	-	98,420	35,399	-	3,415	127,218	-
-	<b>222,661</b>	<b>781,130</b>	<b>-</b>	<b>188,924</b>	<b>45,474</b>	<b>-</b>	<b>3,540</b>	<b>127,218</b>	<b>-</b>
-	-	-	-	-	-	-	-	-	-
<b>36,421</b>	<b>3,663,836</b>	<b>1,455,136</b>	<b>101,857</b>	<b>7,035,624</b>	<b>3,515,243</b>	<b>140,315</b>	<b>226,801</b>	<b>127,218</b>	<b>-</b>
<b>38,107</b>	<b>3,449,345</b>	<b>1,816,216</b>	<b>101,857</b>	<b>7,117,128</b>	<b>3,209,703</b>	<b>63,296</b>	<b>229,707</b>	<b>127,218</b>	<b>-</b>
<b>\$ (1,686)</b>	<b>\$ 214,491</b>	<b>\$ (361,080)</b>	<b>\$ -</b>	<b>\$ (81,504)</b>	<b>\$ 305,540</b>	<b>\$ 77,019</b>	<b>\$ (2,906)</b>	<b>\$ -</b>	<b>\$ -</b>

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

**Seguin Services, Incorporated**  
**Schedule of Program Revenues - DCFS Format - Lines 15 and 41**  
**FEIN: 36-2894174**  
**For the Year Ended June 30, 2011**  
**Worksheet #1**

<u>Account Title</u>	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	Adoption Placement Services Program ADP
<b>Fees + Purchase of Service - Other:</b>						
Rental income	\$ 30,494	\$ -	\$ -	\$ -	\$ -	\$ -
Employment Contracts	47,494	-	-	-	-	-
<b>Total Fees + Purchase of Service - Other</b>	<b>77,988</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Contributions &amp; Other - Other:</b>						
United Way	74,707	-	18,167	-	-	-
Fund-raising	207,689	(226,629)	-	-	-	-
Endowment	-	-	-	-	-	-
Interest	84,835	611	-	-	-	-
Other income	45,546	1,001	125	-	-	-
<b>Total Contributions &amp; Other - Other</b>	<b>\$ 412,777</b>	<b>\$ (225,017)</b>	<b>\$ 18,292</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Downstate Foster Care Program PCD	Developmental Training Program 31A/31U	Supported Employment Program 36U/39G/39U	ARRA Special Project Program ARA	CILA Shift Staff Program 60D	CILA Shared Living Program 60D	CILA Family Program 60D	CILA Intermittent Program 60D	Fund-raising and Development	Admin- istrative
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,494	\$ -	\$ -
-	-	47,494	-	-	-	-	-	-	-
-	-	47,494	-	-	-	-	30,494	-	-
-	-	31,500	-	25,040	-	-	-	-	-
-	-	307,100	-	-	-	-	-	127,218	-
-	-	-	-	-	-	-	-	-	-
-	6,094	-	-	50,140	24,575	-	3,415	-	-
-	2,417	7,939	-	23,240	10,824	-	-	-	-
\$ -	\$ 8,511	\$ 346,539	\$ -	\$ 98,420	\$ 35,399	\$ -	\$ 3,415	\$ 127,218	\$ -

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

**Sequin Services, Incorporated**  
**Schedule of Program Costs - DCFS Format**  
**FEIN: 36-2894174**  
**For the Year Ended June 30, 2011**

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	Adoption Placement Services Program ADP
<b>Program Expenses:</b>							
1.	Program Staff Salaries	\$ 11,147,884	\$ 300,859	\$ 3,251,307	\$ 167,902	\$ 79,718	\$ 19,800
2.	Program Clerical Staff Salaries	160,131	316	84,203	1,951	1,570	-
3.	Program Staff Payroll Taxes and Fringe Benefits	2,094,694	58,893	510,937	38,181	16,993	1,485
4.	Program Consultants	609,238	5,900	62,707	11,340	2,232	-
5.	Consumer Wages and Fringe Benefits	267,775	-	-	-	-	-
6.	Medicine and Drugs	36,241	3	669	-	-	-
7.	All Other Direct Service Equipment and Supplies	513,032	3,001	124,397	12,979	3,663	-
8.	Staff Transportation	175,535	1,483	102,155	1,921	1,684	-
9.	Client Transportation	351,314	7,755	74,031	3,827	5,625	-
10.	Transportation To / From School	-	-	-	-	-	-
11.	Direct Service Staff Conferences and Conventions	41,570	92	4,776	70	-	-
12.	Program Insurance	78,902	-	29,983	1,578	-	-
13.	Direct Client Specific Assistance	52,012	-	47,550	3,104	1,032	-
14.	Telecommunications costs assigned to program	110,776	1,155	20,531	1,026	54	-
15.	Foster care payments	3,741,754	-	2,736,915	40,760	24,648	-
16.	Other (specify) - see worksheet 2	454,679	449	14,533	597	321	-
17.	<b>Total Program Expenses (Sum Lines 1 - 16)</b>	<b>19,835,537</b>	<b>379,906</b>	<b>7,064,694</b>	<b>285,236</b>	<b>137,540</b>	<b>21,285</b>
<b>Support Expenses:</b>							
18.	Support salaries	56,120	-	23,526	665	578	-
19.	Support payroll taxes and fringe benefits	16,750	-	2,149	66	48	-
20.	Dietary supplies	86,866	6,159	5,244	244	-	-
21.	Housekeeping and laundry supplies	105,600	349	10,080	531	-	-
22.	Other (specify)	-	-	-	-	-	-
23.	<b>Total Support Expenses (Sum Lines 18 - 22)</b>	<b>265,336</b>	<b>6,508</b>	<b>40,999</b>	<b>1,506</b>	<b>626</b>	<b>-</b>
<b>Occupancy Expenses:</b>							
24.	Occupancy Salaries	140,465	-	55,182	1,405	1,405	-
25.	Occupancy Payroll Taxes and Fringe Benefits	14,754	-	4,769	163	113	-
26.	Building & Equip. Operations and Maintenance	1,091,488	14,935	88,426	4,648	8,222	-
27.	Vehicle Depreciation	63,009	-	-	-	1,681	-
28.	All Other Depreciation & Amortization	1,115,029	19,679	67,897	2,190	13,085	-
29.	Vehicle Rent	3,907	-	-	-	-	-
30.	All Other Lease / Rent / Taxes	223,334	-	-	-	-	-
31.	Equipment under \$500	-	-	-	-	-	-
32.	Mortgage & Installment Interest	529,680	3,422	(825)	(43)	6,078	-
33.	Operating Interest	33,572	-	4,432	233	-	-
34.	Other (specify)	-	-	-	-	-	-
35.	<b>Total Occupancy Expenses (Sum Lines 24 - 34)</b>	<b>3,215,238</b>	<b>38,036</b>	<b>219,881</b>	<b>8,596</b>	<b>30,584</b>	<b>-</b>
<b>Administrative and Office Expenses:</b>							
36.	Administrative Salaries	1,649,872	-	-	-	-	-
37.	Administrative Payroll Taxes and Fringe Benefits	321,644	-	-	-	-	-
38.	Administrative Consultants	233,104	-	-	-	-	-
39.	Telecommunications Costs Not Assigned to Program	7,483	-	-	-	-	-
40.	Office Supplies and Equipment	-	-	-	-	-	-
41.	Allocation of Management and General (G & A)	-	57,794	1,196,494	41,758	20,877	3,895
42.	Other (specify) - see worksheet 2	180,578	-	-	-	-	-
43.	<b>Total Administrative Expenses (Sum Lines 36 - 42)</b>	<b>2,392,681</b>	<b>57,794</b>	<b>1,196,494</b>	<b>41,758</b>	<b>20,877</b>	<b>3,895</b>
44.	<b>Total Expenses (Sum Lines 17, 23, 35, 43)</b>	<b>25,708,792</b>	<b>482,244</b>	<b>8,522,068</b>	<b>337,096</b>	<b>189,627</b>	<b>25,180</b>
<b>Non-reimbursable Expenses:</b>							
45.	Depr. on DHS/DCFS Funded Capital Assets Incl. Above	1,597	-	-	-	-	-
46.	Cost of Prod. and Workshop Client Wages Incl. Above	267,775	-	-	-	-	-
47.	Other (bad debts, fines, penalties, income taxes)	-	-	-	-	-	-
48.	<b>Total Non-reimbursable Expenses (Sum Lines 45-47)</b>	<b>269,372</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
49.	<b>Net Expenses (Line 44 minus Line 48)</b>	<b>\$ 25,439,420</b>	<b>\$ 482,244</b>	<b>\$ 8,522,068</b>	<b>\$ 337,096</b>	<b>\$ 189,627</b>	<b>\$ 25,180</b>

Downstate Foster Care Program PCD	Developmental Training Program 31A/31U	Supported Employment Program 36U/39G/39U	ARRA Special Project Program ARA	CILA Shift Staff Program 60D	CILA Shared Living Program 60D	CILA Family Program 60D	CILA Intermittent Program 60D	Fund-raising and Development	Admin-istrative
\$ 3,901	\$ 1,491,780	\$ 573,777	\$ 85,168	\$ 4,180,055	\$ 865,255	\$ 38,734	\$ 89,628	\$ -	\$ -
130	27,180	-	-	27,796	15,114	250	1,621	-	-
806	284,730	171,905	13,572	725,635	227,702	15,198	28,657	-	-
-	436,931	57,350	-	13,552	16,710	-	2,516	-	-
-	10,170	257,605	-	-	-	-	-	-	-
-	8,699	8,269	-	7,573	10,514	-	514	-	-
798	173,949	73,324	-	51,619	7,302	-	1,603	1,956	58,441
-	19,363	11,296	3,117	16,985	3,002	128	310	1,287	12,804
-	55,228	37,766	-	145,230	9,633	1,137	2,463	-	8,619
-	-	-	-	-	-	-	-	-	-
-	14,697	3,336	-	5,257	1,792	-	167	3,883	7,500
-	39,451	-	-	-	-	-	-	-	7,890
326	-	-	-	-	-	-	-	-	-
-	21,786	5,781	-	47,756	12,258	-	429	-	-
26,365	-	-	-	-	913,066	-	-	-	-
-	42,481	290,963	-	14,373	36,349	-	328	20,492	33,793
<b>32,326</b>	<b>2,626,445</b>	<b>1,491,372</b>	<b>101,857</b>	<b>5,235,831</b>	<b>2,118,697</b>	<b>55,447</b>	<b>128,236</b>	<b>27,618</b>	<b>129,047</b>
-	13,943	544	-	10,800	5,519	-	545	-	-
-	4,173	123	-	5,130	4,900	-	161	-	-
-	16,048	1,563	-	54,377	865	-	18	2,219	129
-	24,579	2,902	-	64,007	69	-	7	74	3,002
-	-	-	-	-	-	-	-	-	-
-	<b>58,743</b>	<b>5,132</b>	<b>-</b>	<b>134,314</b>	<b>11,353</b>	<b>-</b>	<b>731</b>	<b>2,293</b>	<b>3,131</b>
-	38,483	2,830	-	25,831	13,932	-	1,397	-	-
-	3,993	224	-	2,210	2,638	-	644	-	-
-	169,932	78,183	-	403,106	163,654	-	16,082	-	144,300
-	2,839	2,237	-	33,097	1,172	-	-	-	21,983
-	147,960	88,310	-	273,093	318,660	238	24,223	9,164	150,530
-	237	2,416	-	583	228	-	129	99	215
-	16,201	796	-	10,118	-	-	10,644	671	184,904
-	-	-	-	-	-	-	-	-	-
-	68,434	5,694	-	179,344	224,651	-	29,681	-	13,244
-	15,105	11,673	-	144	73	-	-	-	1,912
-	-	-	-	-	-	-	-	-	-
-	<b>463,184</b>	<b>192,363</b>	<b>-</b>	<b>927,526</b>	<b>725,008</b>	<b>238</b>	<b>82,800</b>	<b>9,934</b>	<b>517,088</b>
-	-	-	-	-	-	-	-	310,091	1,339,781
-	-	-	-	-	-	-	-	52,827	268,817
-	-	-	-	-	-	-	-	165,419	67,685
-	-	-	-	-	-	-	-	-	7,483
5,781	300,973	127,349	-	819,457	354,645	7,611	17,940	(606,067)	(2,348,507)
-	-	-	-	-	-	-	-	165,103	15,475
<b>5,781</b>	<b>300,973</b>	<b>127,349</b>	<b>-</b>	<b>819,457</b>	<b>354,645</b>	<b>7,611</b>	<b>17,940</b>	<b>87,373</b>	<b>(649,266)</b>
<b>38,107</b>	<b>3,449,345</b>	<b>1,816,216</b>	<b>101,857</b>	<b>7,117,128</b>	<b>3,209,703</b>	<b>63,296</b>	<b>229,707</b>	<b>127,218</b>	<b>-</b>
-	-	-	-	796	801	-	-	-	-
-	10,170	257,605	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	<b>10,170</b>	<b>257,605</b>	<b>-</b>	<b>796</b>	<b>801</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>\$ 38,107</b>	<b>\$ 3,439,175</b>	<b>\$ 1,558,611</b>	<b>\$ 101,857</b>	<b>\$ 7,116,332</b>	<b>\$ 3,208,902</b>	<b>\$ 63,296</b>	<b>\$ 229,707</b>	<b>\$ 127,218</b>	<b>\$ -</b>

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

**Seguin Services, Incorporated**  
**Schedule of Program Costs - DCFS Format - Lines 16 and 42**  
**FEIN: 36-2894174**  
**For the Year Ended June 30, 2011**  
**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	Adoption Placement Services Program ADP
<b>Program Expenses - Other:</b>						
Other services and fees	\$ 9,230	\$ -	\$ 15	\$ -	\$ -	\$ -
Postage and shipping	16,967	206	6,600	296	103	-
Printing	16,805	-	791	21	-	-
Subscription and reference	615	-	208	11	-	-
Membership dues	21,639	-	190	10	-	-
Recruiting	12,103	243	4,859	240	-	-
Marketing costs	58,325	-	-	-	-	-
Cost of goods sold	200,202	-	-	-	-	-
Miscellaneous	118,793	-	1,870	19	218	-
<b>Total Program Expenses - Other</b>	<b>454,679</b>	<b>449</b>	<b>14,533</b>	<b>597</b>	<b>321</b>	<b>-</b>
<b>Administrative and Office Expenses - Other:</b>						
Postage	21,215	-	-	-	-	-
Printing	24,785	-	-	-	-	-
Subscriptions	2,673	-	-	-	-	-
Membership dues	973	-	-	-	-	-
Fund-raising	127,218	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-
Fines and penalties	-	-	-	-	-	-
Miscellaneous	3,714	-	-	-	-	-
<b>Total Administrative Expenses - Other</b>	<b>\$ 180,578</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Downstate Foster Care Program PCD	Developmental Training Program 31A/31U	Supported Employment Program 36U/39G/39U	ARRA Special Project Program ARA	CILA Shift Staff Program 60D	CILA Shared Living Program 60D	CILA Family Program 60D	CILA Intermittent Program 60D	Fund-raising and Development	Admin-istrative
\$ -	\$ 286	\$ 319	\$ -	\$ 1,173	\$ -	\$ -	\$ -	\$ 185	\$ 7,252
-	2,151	5,586	-	562	1,401	-	62	-	-
-	11,922	3,597	-	474	-	-	-	-	-
-	-	51	-	345	-	-	-	-	-
-	10,015	5,430	-	2,945	2,870	-	179	-	-
-	1,761	830	-	2,283	1,601	-	68	64	154
-	-	58,325	-	-	-	-	-	-	-
-	-	200,202	-	-	-	-	-	-	-
-	16,346	16,623	-	6,591	30,477	-	19	20,243	26,387
-	<b>42,481</b>	<b>290,963</b>	<b>-</b>	<b>14,373</b>	<b>36,349</b>	<b>-</b>	<b>328</b>	<b>20,492</b>	<b>33,793</b>
-	-	-	-	-	-	-	-	13,101	8,114
-	-	-	-	-	-	-	-	20,562	4,223
-	-	-	-	-	-	-	-	2,083	590
-	-	-	-	-	-	-	-	425	548
-	-	-	-	-	-	-	-	127,218	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1,714	2,000
<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 165,103</b>	<b>\$ 15,475</b>

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

**Seguin Services, Incorporated**  
**Schedule of Program Personnel Costs - DCFS Format**  
**FEIN 36-2894174**  
**For the Year Ended June 30, 2011**

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	35,969.43	694,715	17	-	-	81.77	568,048	11	3.61	25,107	11	1.09	7,589	11
3. Dietary Technician	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4. Dietician	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5. Habilitation Aide / Child Care Aide	485,359.00	5,826,908	329	2.95	172,205	10.70	623,523	42	1.00	58,519	2	0.60	34,765	1
6. Habilitation Professional or Supervisory Staff	203,774.00	3,742,539	104	3.16	118,328	40.54	1,517,300	36	1.98	74,286	2	0.77	28,973	1
7. LPN	16,582.69	354,472	9	-	-	63.29	224,354	6	1.10	3,891	6	0.85	2,999	6
8. Occupational Therapist	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9. Physical Therapist	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10. Physician	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11. Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12. Program Director	7,939.07	329,702	4	3.13	10,326	39.83	131,320	2	0.80	2,643	2	0.77	2,547	2
13. Program Clerical Staff	12,067.67	160,131	7	0.20	316	52.58	84,203	2	1.22	1,951	2	0.98	1,570	2
14. Psychiatrist	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15. Psychologist	1,440.00	56,981	1	-	-	96.54	55,007	1	1.97	1,124	1	1.49	850	1
16. Recreation Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17. Registered Nurse	3,991.13	142,567	3	-	-	92.42	131,755	2	1.64	2,332	2	1.40	1,995	2
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30. TOTAL ALL POSITIONS (Lines 1 - 29)	767,122.99	\$ 11,308,015	474	2.66%	\$ 301,175	29.50%	\$ 3,335,510	102	1.50%	\$ 169,853	28	0.72%	\$ 81,288	26

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

Number of Hours (excluding overtime) in a standard work week (i.e., 30 hours, 37.5 hours, or 40 hours)

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)	40,081.68	\$ 752,439	21	-%	\$ -	98.51%	\$ 741,209	20	-%	\$ -	1.49%	\$ 11,230	1	
32. Qualified Mental Health Professional (QMHP)	30,423.76	713,232	16	-	-	98.51	702,587	16	-	-	1.49	10,645	1	
33. Qualified Mental Retardation Professional (QMRP)	26,959.40	470,603	16	13.16	61,914	-	-	-	-	-	-	-	-	
34. Rehabilitative Services Associate (RSA)	46,451.36	720,708	50	-	-	86.52	623,523	42	8.12	58,519	2	4.82	34,765	1
35. Supp Empl (SEP) Job Coach	10,384.25	126,512	5	-	-	-	-	-	-	-	-	-	-	-
36. TOTAL POSITIONS (Lines 31 - 35)	154,300.45	\$ 2,783,494	108	2.22%	\$ 61,914	74.27%	\$ 2,067,319	78	2.10%	\$ 58,519	2	2.04%	\$ 56,640	3

PROGRAM STAFF POSITIONS	Adoption Placement Program ADP			Downstate Foster Care Program PCD			Developmental Training Program 31A/31U			Supported Employment Program 36U/39G/39U			ARRA Special Project Program ARA			CILA Shift Staff Program 60D			CILA Shared Living Program 60D			CILA Family Program 60D			CILA Intermittent Program 60D		
	Percent Allocated	Salaries and Wages	Total Head-count	Percent Allocated	Salaries and Wages	Total Head-count	Percent Allocated	Salaries and Wages	Total Head-count	Percent Allocated	Salaries and Wages	Total Head-count	Percent Allocated	Salaries and Wages	Total Head-count	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	-	-	-	-	-	-	13.27	92,163	6	-	-	-	0.18	1,237	1	0.02	154	1	0.06	417	1	-	-	-			
3. Dietary Technician	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
4. Dietician	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
5. Habilitation Aide / Child Care Aide	-	-	-	0.07	3,901	1	14.13	823,082	58	3.60	209,577	13	0.32	18,361	2	56.55	3,295,179	136	8.69	506,208	29	0.43	24,958	5			
6. Habilitation Professional or Supervisory Staff	0.53	19,800	1	-	-	-	11.23	420,380	10	8.65	323,712	10	1.79	66,807	4	22.02	824,162	9	8.28	309,715	5	0.29	10,859	5			
7. LPN	-	-	-	-	-	-	30.36	107,600	3	-	-	-	-	0.71	2,526	3	3.70	13,102	3	-	-	-	-	-			
8. Occupational Therapist	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
9. Physical Therapist	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
10. Physician	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
11. Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
12. Program Director	-	-	-	-	-	-	12.76	42,070	1	12.28	40,488	1	-	-	-	17.27	56,951	1	10.94	36,076	1	0.76	2,500	1			
13. Program Clerical Staff	-	-	-	0.08	130	2	16.97	27,180	2	-	-	-	-	17.36	27,796	3	9.44	15,114	3	0.16	250	3	1.01	1,621	3		
14. Psychiatrist	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
15. Psychologist	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
16. Recreation Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
17. Registered Nurse	-	-	-	-	-	-	4.55	6,485	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
30. TOTAL ALL POSITIONS (Lines 1 - 29)	0.18%	\$ 19,800	1	0.04%	\$ 4,031	3	13.43%	\$ 1,518,960	81	5.07%	\$ 573,777	24	0.75%	\$ 85,168	6	37.21%	\$ 4,207,651	153	7.79%	\$ 880,369	42	0.34%	\$ 38,984	15	0.81%	\$ 91,249	14

31. Mental Health Professional (MHP)	-%	\$ -	-	-%	\$ -	-	-%	\$ -	-	-%	\$ -	-	-%	\$ -	-	-%	\$ -	-	-%	\$ -	-	-%	\$ -	-			
32. Qualified Mental Health Professional (QMHP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
33. Qualified Mental Retardation Professional (QMRP)	-	-	-	13.16	61,912	3	-	-	-	-	-	-	40.28	189,563	6	26.31	123,825	5	-	-	-	7.09	33,389	1			
34. Rehabilitative Services Associate (RSA)	-	-	-	0.54	3,901	1	-	-	-	100.00	126,512	5	-	-	-	-	-	-	-	-	-	-	-	-			
35. Supp Empl (SEP) Job Coach	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
36. TOTAL POSITIONS (Lines 31 - 35)	-	-	-	0.14%	\$ 3,901	1	2.22%	\$ 61,912	3	4.55%	\$ 126,512	5	-	-	-	6.81%	\$ 189,563	6	4.45%	\$ 123,825	5	-%	\$ -	0	1.20%	\$ 33,389	1

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

**Seguin Services, Incorporated**  
**Schedule of Program Consultant and Contractual Costs - DCFS Format**  
**FEIN: 36-2894174**  
**For the Year Ended June 30, 2011**

PROGRAM CONTRACT 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 Amount Paid	Percent	Total Amount Paid	Percent Allocated	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	962.55	55,461	-	-	80.67	44,738	15.31	8,491	4.02	2,232
16. Recreation Staff	-	-	-	-	-	-	-	-	-	-
17. Registered Nurse	777.75	23,553	-	-	-	-	-	-	-	-
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 Specification	7,638.46	530,224	1.11	5,900	3.39	17,969	0.54	2,849	-	-
30. TOTAL ALL POSITIONS (Lines 1 - 29)	9,378.76	\$ 609,238	0.97%	\$ 5,900	10.29%	\$ 62,707	1.86%	\$11,340	0.37%	\$ 2,232

Totals must equal line 4 of the Schedule of Program Costs

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

PROGRAM CONTRACT POSITIONS	Adoption Placement Program ADP		Downstate Foster Care Program PCD		Developmental Training Program 31A/31U		Supported Employment Program 36U/39G/39U		ARRA Special Project Program ARA		CILA Shift Staff Program 60D		CILA Shared Living Program 60D		CILA Family Program 60D		CILA Intermittent Program 60D	
	Percent Allocated	Total Amount Paid	Percent Allocated	Total Amount Paid	Percent Allocated	Total Amount Paid	Percent Allocated	Total Amount Paid	Percent Allocated	Total Amount Paid	Percent Allocated	Total Amount Paid	Percent Allocated	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16. Recreation Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17. Registered Nurse	-	-	-	-	-	-	-	-	-	-	30.00	7,066	60.00	14,132	-	-	10.00	2,355
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 Specification	-	-	-	-	-	-	-	-	-	-	1.22	6,486	0.49	2,578	-	-	0.03	161
30. TOTAL ALL POSITIONS (Lines 1 - 29)	- %	\$ -	- %	\$ -	71.72%	\$ 436,931	9.41%	\$ 57,350	- %	\$ -	2.22%	\$ 13,552	2.74%	\$16,710	- %	\$ -	0.41%	\$ 2,516

**Seguin Services, Incorporated**  
**Report of Service Units/Days/Nights - DCFS Format**  
**FEIN: 36-2894174**  
**For the Year Ended June 30, 2011**

	Spec FC Nonstandardized MD/MH Program FCN	Small Cook Program PCS	Family Supported - Adole Care Program AFC	Adoption Placement Services Program ADP	Downstate Foster Care Program PCD
1. Service Unit Type	Days	Days	Nights	None	Days
2. Number of Client Units of Enrollment	48,945	9,518	730	0	365
3. Number of Client Units Delivered/Provided	48,945	9,518	730	0	365
4. Number of Days Program Operated	365	365	365	365	365
5. Lic. Capacity Beginning of Report Period (1)	N/A	N/A	2	0	1
6. Lic. Capacity End of Report Period (1)	N/A	N/A	2	0	1
7. Date of Change, in any (MM-DD-YYYY)	-	-	-	-	-

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

Developmental Training Program 31A/31U	Supported Employment Program 36U/39G/39U	ARRA Special Project Program ARA	CILA Shift Staff Program 60D	CILA Shared Living Program 60D	CILA Family Program 60D	CILA Intermittent Program 60D
Client Hours	Client Hours	None	Nights	Nights	Nights	Nights
313,008	15,432	N/A	48,205	24,147	3,136	4,469
306,871	15,129	N/A	47,728	23,908	3,136	4,469
250	365	365	365	365	365	365
242	37	N/A	129	66	11	9
242	37	N/A	131	67	8	14
-	-	-	-	-	-	-

**Seguin Services, Incorporated**  
**Schedule of Functional Expenses**  
**For the Year Ended June 30, 2011**  
**(Prepared for United Way)**

	Programs											
	Total Agency	Total Programs	Develop-mental Training	Foster Care	Supported Employment	Community Integrated Living Arrangement	Community Supported Living Arrangement	Respite	SeguinCares	SeguinWorks	Fund-raising and Development	Admin-istrative
<b>Salaries and related expenses:</b>												
Salaries	\$ 13,154,472	\$ 11,504,600	\$ 1,571,384	\$ 3,693,244	\$ 438,937	\$ 4,859,968	\$ 260,986	\$ 40,189	\$ 416,510	\$ 223,382	\$ 310,091	\$ 1,339,781
Foster care stipends	3,741,754	3,741,754	-	2,828,688	-	913,066	-	-	-	-	-	-
FICA tax	967,531	856,937	115,089	268,420	40,374	356,055	18,927	2,958	29,618	25,496	21,724	88,870
Unemployment tax	45,261	39,143	8,819	(175)	(1,302)	30,129	1,672	-	-	-	-	6,118
Workers' compensation	308,879	269,606	41,310	79,750	14,017	119,925	8,429	803	432	4,940	7,163	32,110
Employee health insurance	985,787	872,357	107,510	198,768	86,622	421,671	24,258	49	12,163	21,316	16,804	96,626
Employee health exams	12,255	12,220	2,160	3,145	505	5,315	295	-	640	160	-	35
Other benefits	86,171	44,605	9,930	12,194	1,957	15,389	414	-	300	4,421	4,910	36,656
Program consultants	776,202	609,238	436,931	76,279	2,350	28,153	-	5,900	4,625	55,000	165,418	1,546
Other consultants	66,139	-	-	-	-	-	-	-	-	-	-	66,139
Client wages	249,050	249,050	9,432	-	117,837	-	-	-	-	121,781	-	-
Life insurance	25,969	19,763	3,583	4,593	1,422	8,857	498	-	-	810	1,152	5,054
Long-term disability insurance	34,714	30,292	5,233	9,016	2,119	12,380	590	-	-	954	1,074	3,348
<b>Total salaries and related expenses</b>	<b>20,454,184</b>	<b>18,249,565</b>	<b>2,311,381</b>	<b>7,173,922</b>	<b>704,838</b>	<b>6,770,908</b>	<b>316,069</b>	<b>49,899</b>	<b>464,288</b>	<b>458,260</b>	<b>528,336</b>	<b>1,676,283</b>
<b>Consumable supplies:</b>												
Office	63,008	17,952	5,109	7,329	900	2,992	14	30	111	1,467	1,785	43,271
Medicine and drugs	15,886	15,886	2,187	36	1,698	11,844	3	-	118	-	-	-
Educational	8,143	8,143	3,365	4,417	-	361	-	-	-	-	-	-
Food	86,866	84,518	16,048	5,488	26	49,531	449	5,710	5,729	1,537	2,219	129
Kitchen	73,955	73,819	9,150	411	17	57,530	17	332	6,308	54	74	62
Janitorial	31,646	28,706	15,430	10,200	-	245	-	-	-	2,831	-	2,940
Client activities	134,457	134,457	80,295	9,024	30,055	12,190	474	1,954	52	413	-	-
OSHA	20,353	20,353	6,511	633	6,571	6,628	-	-	10	-	-	-
Clothing	110,277	110,277	217	108,806	-	1,254	-	-	-	-	-	-
Program supplies	26,950	26,950	-	-	-	-	-	-	-	26,950	-	-
Other	261,444	254,007	286	52,026	-	1,173	-	-	-	200,522	185	7,252
<b>Total consumable supplies</b>	<b>832,985</b>	<b>775,068</b>	<b>138,598</b>	<b>198,370</b>	<b>39,267</b>	<b>143,748</b>	<b>957</b>	<b>8,026</b>	<b>12,328</b>	<b>233,774</b>	<b>4,263</b>	<b>53,654</b>
<b>Occupancy:</b>												
Property and building insurance	43,034	41,714	8,506	5,593	-	17,951	-	301	238	9,125	-	1,320
Real estate taxes	15,784	12,115	12,115	-	-	-	-	-	-	-	-	3,669
Utilities	309,406	287,405	70,711	46,589	982	123,182	-	2,369	13,564	30,008	-	22,001
Janitorial and maintenance contracts	345,850	303,281	54,129	32,401	23	184,860	-	11,055	11,100	9,713	-	42,569
Building and grounds maintenance supplies	298,808	244,792	6,367	2,880	-	200,482	-	503	10,344	24,216	-	54,016
Equipment and repairs	78,607	57,882	18,106	13,833	314	19,803	-	707	1,318	3,801	-	20,725
<b>Total occupancy</b>	<b>1,091,489</b>	<b>947,189</b>	<b>169,934</b>	<b>101,296</b>	<b>1,319</b>	<b>546,278</b>	<b>-</b>	<b>14,935</b>	<b>36,564</b>	<b>76,863</b>	<b>-</b>	<b>144,300</b>

(cont'd)



**Seguin Services, Incorporated**  
**Schedule of Functional Expenses (cont'd)**  
**For the Year Ended June 30, 2011**  
**(Prepared for United Way)**

	Programs											
	Total Agency	Total Programs	Develop-mental Training	Foster Care	Supported Employment	Community Integrated Living Arrangement	Community Supported Living Arrangement	Respite	SeguinCares	SeguinWorks	Fund-raising and Development	Admin-istrative
Local transportation:												
Client	\$ 167,859	\$ 167,859	\$ 37,899	\$ 77,500	\$ 17,021	\$ 27,519	\$ 7,100	\$ 149	\$ 504	\$ 167	\$ -	\$ -
Staff	171,456	160,832	19,320	105,760	12,983	18,467	1,371	112	1,638	1,181	1,287	9,337
Vehicle insurance	42,242	39,894	7,527	1,860	-	24,642	-	486	1,860	3,519	-	2,348
Repairs and maintenance	50,114	43,268	3,107	160	50	24,314	-	20	2,761	12,856	-	6,846
Gas and oil	95,179	92,287	6,737	3,964	1,610	73,303	-	-	3,880	2,793	-	2,892
<b>Total local transportation</b>	<b>526,850</b>	<b>504,140</b>	<b>74,590</b>	<b>189,244</b>	<b>31,664</b>	<b>168,245</b>	<b>8,471</b>	<b>767</b>	<b>10,643</b>	<b>20,516</b>	<b>1,287</b>	<b>21,423</b>
Equipment purchase:												
Educational	11,538	11,538	2,969	6,336	448	1,022	-	-	-	763	-	-
Office	158,658	143,316	81,993	5,925	589	41,342	56	473	1,199	11,739	172	15,170
<b>Total equipment purchase</b>	<b>170,196</b>	<b>154,854</b>	<b>84,962</b>	<b>12,261</b>	<b>1,037</b>	<b>42,364</b>	<b>56</b>	<b>473</b>	<b>1,199</b>	<b>12,502</b>	<b>172</b>	<b>15,170</b>
Leasing and rental - other	227,242	41,353	16,438	-	-	21,702	-	-	-	3,213	770	185,119
Interest:												
Facilities	529,679	516,435	68,434	5,209	-	412,129	-	3,422	21,547	5,694	-	13,244
Line of credit	32,549	31,383	15,105	4,665	-	-	-	-	-	11,613	-	1,166
Other	5,078	3,430	679	50	-	2,250	-	-	391	60	-	1,648
<b>Total interest</b>	<b>567,306</b>	<b>551,248</b>	<b>84,218</b>	<b>9,924</b>	<b>-</b>	<b>414,379</b>	<b>-</b>	<b>3,422</b>	<b>21,938</b>	<b>17,367</b>	<b>-</b>	<b>16,058</b>
Miscellaneous:												
Telephone	118,259	110,776	21,786	21,611	523	58,213	198	957	2,230	5,258	-	7,483
Liability insurance	78,902	71,012	39,451	31,561	-	-	-	-	-	-	-	7,890
Outside printing and artwork	41,590	16,805	11,922	812	483	474	-	-	-	3,114	20,562	4,223
Moving and recruiting	12,103	11,885	1,761	5,099	622	3,672	168	75	280	208	64	154
Marketing	59,991	58,325	-	-	-	-	-	-	-	58,325	1,666	-
Membership dues	22,612	21,639	10,015	200	5,310	5,994	-	-	-	120	425	548
Postage and shipping	38,182	16,967	2,151	6,998	53	2,025	200	7	-	5,533	13,101	8,114
Conference and convention	41,570	30,187	14,697	4,846	886	5,902	92	-	1,314	2,450	3,883	7,500
Subscription and reference	3,288	615	-	219	-	345	-	-	-	51	2,083	590
Bad debts	-	-	-	-	-	-	-	-	-	-	-	-
Other	248,059	72,163	16,346	2,107	-	37,087	-	-	-	16,623	147,509	28,387
<b>Total miscellaneous</b>	<b>664,556</b>	<b>410,374</b>	<b>118,129</b>	<b>73,453</b>	<b>7,877</b>	<b>113,712</b>	<b>658</b>	<b>1,039</b>	<b>3,824</b>	<b>91,682</b>	<b>189,293</b>	<b>64,889</b>

(cont'd)

**Seguin Services, Incorporated**  
**Schedule of Functional Expenses (cont'd)**  
**For the Year Ended June 30, 2011**  
**(Prepared for United Way)**

	Total Agency	Programs			
		Total Programs	Developmental Training	Foster Care	Supported Employment
Depreciation	\$ 1,173,984	\$ 993,209	\$ 150,121	\$ 84,803	\$ 8,455
<b>Total functional expenses before allocation of administrative expenses</b>	<b>25,708,792</b>	<b>22,627,000</b>	<b>3,148,371</b>	<b>7,843,273</b>	<b>794,457</b>
Allocation of administrative expenses	-	2,954,574	300,973	1,268,805	84,867
<b>Total functional expenses</b>	<b>\$ 25,708,792</b>	<b>\$ 25,581,574</b>	<b>\$ 3,449,344</b>	<b>\$ 9,112,078</b>	<b>\$ 879,324</b>

	Community Integrated Living Arrangement	Community Supported Living Arrangement	Respite	SeguinCares	SeguinWorks	Fund-raising and Development	Administrative
	Depreciation	\$ 619,137	\$ 1,461	\$ 18,217	\$ 28,923	\$ 82,092	\$ 9,164
<b>Total functional expenses before allocation of administrative expenses</b>	<b>8,840,473</b>	<b>327,672</b>	<b>96,778</b>	<b>579,707</b>	<b>996,269</b>	<b>733,285</b>	<b>2,348,507</b>
Allocation of administrative expenses	1,119,035	49,954	7,840	80,618	42,482	(606,067)	(2,348,507)
<b>Total functional expenses</b>	<b>\$ 9,959,508</b>	<b>\$ 377,626</b>	<b>\$ 104,618</b>	<b>\$ 660,325</b>	<b>\$ 1,038,751</b>	<b>\$ 127,218</b>	<b>\$ -</b>

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

**Seguin Services, Incorporated**  
**Schedule of Public Support and Revenues**  
**For the Year Ended June 30, 2011**

	Programs											
	Total Agency	Total Programs	Develop-mental Training	Foster Care	Supported Employment	Community Integrated Living Arrangement	Community Supported Living Arrangement	Respite	SeguinCares	SeguinWorks	Fund-raising and Endowment	Admin-istrative
Grant in aid	\$ 78,466	\$ 78,466	\$ -	\$ -	\$ 78,466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase of service	12,156,761	12,156,761	3,099,380	-	196,662	7,866,494	437,206	-	557,019	-	-	-
Rehabilitation services	130,883	130,883	-	-	130,883	-	-	-	-	-	-	-
Department of Children and Family Services	9,036,763	9,036,763	-	9,030,805	-	5,958	-	-	-	-	-	-
Economic Development Grants	104,907	104,907	-	-	-	-	-	-	104,907	-	-	-
Community Block Grants	181,950	181,950	-	19,278	-	162,672	-	-	-	-	-	-
Community Mental Health Act (708):												
Oak Park	15,581	15,581	8,438	-	-	-	-	7,143	-	-	-	-
Berwyn	50,397	50,397	24,610	-	-	-	2,247	-	-	23,540	-	-
Cicero	21,000	21,000	10,500	-	-	-	-	-	-	10,500	-	-
River Forest	8,155	8,155	3,635	-	-	-	-	4,520	-	-	-	-
Riverside	5,000	5,000	500	-	4,500	-	-	-	-	-	-	-
Proviso	113,143	113,143	8,522	-	-	-	-	104,621	-	-	-	-
Contributions:												
United Way	74,707	74,707	-	18,167	-	25,040	-	-	-	31,500	-	-
Other	1,469,437	1,343,831	485,572	3,400	144,430	157,749	-	-	1,000	551,680	125,606	-
Work contracts	47,494	47,494	-	-	47,494	-	-	-	-	-	-	-
Client fees:												
SSA and SSI	1,769,424	1,769,424	-	-	-	1,659,073	-	-	110,351	-	-	-
Rental income	30,494	30,494	-	-	-	30,494	-	-	-	-	-	-
Program	102,698	102,698	14,168	-	8,550	79,584	-	-	396	-	-	-
Interest income	95,192	84,224	6,094	-	-	78,130	-	-	-	-	10,968	-
Gain (loss) on sale of assets	28,169	28,169	-	(19,442)	-	45,053	-	-	-	2,558	-	-
Vending machines	4,805	4,805	-	-	4,805	-	-	-	-	-	-	-
Other	569,278	358,032	2,417	125	520	14,376	-	-	19,688	320,906	211,246	-
	<b>\$ 26,094,704</b>	<b>\$ 25,746,884</b>	<b>\$ 3,663,836</b>	<b>\$ 9,052,333</b>	<b>\$ 616,310</b>	<b>\$ 10,124,623</b>	<b>\$ 439,453</b>	<b>\$ 116,284</b>	<b>\$ 793,361</b>	<b>\$ 940,684</b>	<b>\$ 347,820</b>	<b>\$ -</b>

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

# Selden Fox, LTD.

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## INDEPENDENT AUDITOR'S STATEMENT OF RESPONSIBILITY FOR GRANT REPORT

Board of Directors  
Seguin Services, Incorporated and  
Mr. David Hanbury, Manager  
Office of Contract Administration  
Illinois Department of Human Services  
Springfield, Illinois

We have audited the basic financial statements of Seguin Services, Incorporated as of and for the year ended June 30, 2011, and have issued our report dated November 9, 2011. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The "Grant Report" for the state of Illinois for the fiscal year ended June 30, 2011 is presented for purposes of additional analysis, as required by the Illinois Department of Human Services, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Selden Fox, Ltd.*

November 9, 2011

**Seguin Services, Incorporated**  
**Schedule of Grant Allowable Costs (Illinois Department of Human Services)**  
**FEIN: 36-2894174**  
**For the Year Ended June 30, 2011**

Contract Number	DHS Grant Funded Services				Total
	Supported Employment Program 40CM001624 - 390	ARRA Special Project Program 40CMARA041	All Other Programs	Management and General	
Direct Program Expenses	\$ 1,688,867	\$ 101,857	\$20,836,276	\$ 3,081,792	<b>\$ 25,708,792</b>
Allocate Management and General Costs (Note 1)	127,349	-	2,827,225	(2,954,574)	-
<b>Subtotal</b>	1,816,216	101,857	<u>\$23,663,501</u>	<u>\$ 127,218</u>	<b><u>\$ 25,708,792</u></b>
Less unallowable costs	(257,605)	-			
Add other approved uses	-	-			
<b>Total allowable costs</b>	<u>\$ 1,558,611</u>	<u>\$ 101,857</u>			
Special provisions	<u>None</u>	<u>None</u>			
Interest earned	<u>\$ -</u>	<u>\$ -</u>			

Note 1: Management and General costs are allocated based on salary and stipend expense within each specific program.

Note 2: The Supported Employment program also receives revenue through other sources. Accordingly, the expenses included above are presented in total for the program, as the expenses specifically attributable to the grant funded services have not been segregated by the service provider. Other non-DHS Grant revenues for 2011 amounted to \$1,376,670, for the Supported Employment Program.

See independent auditor's statement of responsibility for Grant Report.

**Seguin Services, Incorporated**  
**Schedule of Unallowable Costs (Illinois Department of Human Services)**  
**FEIN: 36-2894174**  
**For the Year Ended June 30, 2011**

<b>Contract Number</b>	DHS Grant Funded Services	
	Supported Employment Program 40CM001624 - 390	ARRA Special Project Program 40CMARA041
Unallowable costs:		
Compensation of governing body	\$ -	\$ -
Entertainment	-	-
Association dues	-	-
Meetings and conventions	-	-
Fund-raising	-	-
Bad debt	-	-
Charity and grants	-	-
Unallowable interest	-	-
Inventories	-	-
Depreciation on DHS-funded assets	-	-
Cost of production	257,605	-
In-kind expenses	-	-
Alcoholic beverages	-	-
Personal automobiles	-	-
Fines and penalties	-	-
Personal use items	-	-
Lobbying	-	-
Unallowable relocation	-	-
Gratuities	-	-
Political contributions	-	-
Related party transactions	-	-
Conflict of interest items	-	-
Unallowed cost due to contract restrictions	-	-
Unallowable costs - federally funded contracts	-	-
<b>Total unallowable costs</b>	<b>\$ 257,605</b>	<b>\$ -</b>

If no unallowable costs are listed, sign and date as follows:

I certify that no unallowable costs are included in either direct costs or allocated Management and General costs on the Grant Report.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name and Title

See independent auditor's statement of responsibility for Grant Report.

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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  
Seguin Services, Incorporated  
Cicero, Illinois

We have audited the financial statements of **Seguin Services, Incorporated** as of and for the year ended June 30, 2011, and have issued our report thereon dated November 9, 2011. 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.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Seguin Services, Incorporated's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Seguin Services, Incorporated's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Corporation's internal control over financial reporting.

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 Seguin Services, Incorporated's financial statements will not be prevented, or detected and corrected on a timely basis.

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 over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether Seguin Services, Incorporated's financial statements are free of 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*.

We noted certain other matters that we reported to management of Seguin Services, Incorporated in a separate letter dated November 9, 2011.

This report is intended solely for the information and use of the Board of Directors, management, and applicable federal awarding and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

*Selden Fox, Ltd.*

November 9, 2011