



**UNITED CEREBRAL PALSY SEGUIN OF
GREATER CHICAGO**

CONSOLIDATED FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT

For the Years Ended June 30, 2022 and 2021



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UNITED CEREBRAL PALSY SEGUIN OF GREATER CHICAGO
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INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the accompanying consolidated financial statements of United Cerebral Palsy Seguin of Greater Chicago (the Organization), which comprise the consolidated statements of financial position as of June 30, 2022 and 2021, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of United Cerebral Palsy Seguin of Greater Chicago as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Consolidated Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

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

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

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

Other Matters

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying supplementary information on pages 36 through 41 is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 16, 2022, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Sikich LLP

Naperville, Illinois
November 16, 2022

CONSOLIDATED FINANCIAL STATEMENTS

UNITED CEREBRAL PALSY SEGUIN OF GREATER CHICAGO

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Cash and cash equivalents	\$ 619,640	\$ 2,863,658
Receivables		
State of Illinois		
Department of Human Services	2,686,977	940,699
Department of Children and Family Services	911,881	539,030
Government grants	18,003	46,538
Department of Education	492,538	403,899
Community Development Block Grants	48,031	27,747
Illinois Housing Development Authority	175,415	175,415
Community Mental Health Act (708)	29,484	20,325
Contributions	13,390	106,565
Client fees	36,913	39,992
Other	263,395	237,983
Less allowance for doubtful accounts	(97,564)	(102,264)
	<u>4,578,463</u>	<u>2,435,929</u>
Receivables, net		
Inventory	1,399,263	1,208,703
Prepaid expenses	206,048	397,391
Security deposits	31,962	28,463
Investments	4,925,254	5,703,773
Property and equipment, net	<u>20,900,276</u>	<u>21,374,980</u>
TOTAL ASSETS	<u><u>\$ 32,660,906</u></u>	<u><u>\$ 34,012,897</u></u>

(This statement is continued on the following page.)

UNITED CEREBRAL PALSY SEGUIN OF GREATER CHICAGO

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION (Continued)

June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable	\$ 715,025	\$ 789,055
Accrued salaries	4,250,153	4,204,510
Accrued expenses	976,976	1,453,343
Deferred revenue	502,931	414,978
Long-term debt	6,944,280	7,181,278
	<hr/>	
Total liabilities	13,389,365	14,043,164
	<hr/>	
NET ASSETS		
Without donor restrictions	17,755,725	18,740,568
With donor restrictions	1,515,816	1,229,165
	<hr/>	
Total net assets	19,271,541	19,969,733
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TOTAL LIABILITIES AND NET ASSETS	<u>\$ 32,660,906</u>	<u>\$ 34,012,897</u>

See accompanying notes to consolidated financial statements.

UNITED CEREBRAL PALSY SEGUIN OF GREATER CHICAGO

CONSOLIDATED STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES AND SUPPORT			
Public support			
State of Illinois, purchase of service			
Department of Human Services	\$ 26,532,721	\$ -	\$ 26,532,721
Department of Children and Family Services	8,457,625	-	8,457,625
Government grants	139,847	-	139,847
Department of Education	1,322,755	-	1,322,755
Community Development Block Grants	265,011	453,145	718,156
Community Mental Health Act (708)	378,952	-	378,952
Contributions	1,661,586	-	1,661,586
Contributed nonfinancial assets	2,292,754	-	2,292,754
	<hr/>		
Total public support	41,051,251	453,145	41,504,396
	<hr/>		
Revenue			
Work contracts/training	108,234	-	108,234
Client fees	4,129,437	-	4,129,437
Rental income	136,362	-	136,362
Investment return, net	(778,351)	-	(778,351)
Gain on sale of assets	3,906	-	3,906
Sales of goods and services	388,721	-	388,721
Other	37,151	-	37,151
Net assets released from restrictions	166,494	(166,494)	-
	<hr/>		
Total revenue	4,191,954	(166,494)	4,025,460
	<hr/>		
Total public support and revenue	45,243,205	286,651	45,529,856
	<hr/>		
EXPENSES			
Program services	41,210,587	-	41,210,587
Supporting services	5,017,461	-	5,017,461
	<hr/>		
Total expenses	46,228,048	-	46,228,048
	<hr/>		
CHANGE IN NET ASSETS	(984,843)	286,651	(698,192)
NET ASSETS, BEGINNING OF YEAR	18,740,568	1,229,165	19,969,733
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NET ASSETS, END OF YEAR	\$ 17,755,725	\$ 1,515,816	\$ 19,271,541
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(This statement is continued on the following page.)

UNITED CEREBRAL PALSY SEGUIN OF GREATER CHICAGO

CONSOLIDATED STATEMENT OF ACTIVITIES (Continued)

For the Year Ended June 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES AND SUPPORT			
Public support			
State of Illinois, purchase of service			
Department of Human Services	\$ 25,981,919	\$ -	\$ 25,981,919
Department of Children and Family Services	8,975,029	-	8,975,029
Government grants	97,578	-	97,578
Department of Education	1,236,395	-	1,236,395
Community Development Block Grants	937,006	54,950	991,956
Illinois Housing Development Authority	114,700	-	114,700
Community Mental Health Act (708)	314,205	-	314,205
Contributions	1,830,509	-	1,830,509
Contributed nonfinancial assets	2,388,898	-	2,388,898
	<hr/>		
Total public support	41,876,239	54,950	41,931,189
	<hr/>		
Revenue			
Work contracts/training	38,843	-	38,843
Client fees	4,054,191	-	4,054,191
Rental income	168,187	-	168,187
Investment return, net	922,945	-	922,945
Gain on sale of assets	105,144	-	105,144
Sales of goods and services	453,462	-	453,462
Other	40,014	-	40,014
Net assets released from restrictions	93,353	(93,353)	-
	<hr/>		
Total revenue	5,876,139	(93,353)	5,782,786
	<hr/>		
Total public support and revenue	47,752,378	(38,403)	47,713,975
	<hr/>		
EXPENSES			
Program services	41,693,148	-	41,693,148
Supporting services	4,271,526	-	4,271,526
	<hr/>		
Total expenses	45,964,674	-	45,964,674
	<hr/>		
CHANGE IN NET ASSETS	1,787,704	(38,403)	1,749,301
	<hr/>		
NET ASSETS, BEGINNING OF YEAR	16,952,864	1,267,568	18,220,432
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NET ASSETS, END OF YEAR	\$ 18,740,568	\$ 1,229,165	\$ 19,969,733
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See accompanying notes to consolidated financial statements.

UNITED CEREBRAL PALSY SEGUIN OF GREATER CHICAGO

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2022

	Program Services						
	Developmental Training	Foster Care	Supported Employment	Community Integrated Living Arrangement	Home-Based Support Services	Respite	SeniorCares
Salaries and related expenses	\$ 5,296,655	\$ 6,926,438	\$ 495,583	\$ 14,213,934	\$ 365,367	\$ 82,440	\$ 2,872,051
Consumable supplies	87,452	192,941	4,079	335,643	-	387	36,632
Occupancy	380,003	134,349	481	790,556	-	20,761	137,121
Local transportation	111,528	74,701	19,651	256,700	3,273	3,249	33,871
Equipment purchase	33,012	15,331	2,858	68,622	-	-	8,387
Leasing and rental	12,078	8,534	-	161,918	-	-	-
Interest	9,458	1,629	-	182,959	-	3,712	22,962
Cost of goods sold	-	-	-	-	-	-	-
Miscellaneous	300,021	133,422	16,108	195,953	6,729	4,560	35,534
Total expenses before depreciation	6,230,207	7,487,345	538,760	16,206,285	375,369	115,109	3,146,558
Depreciation	360,438	41,180	512	797,262	-	11,076	99,529
TOTAL FUNCTIONAL EXPENSES	\$ 6,590,645	\$ 7,528,525	\$ 539,272	\$ 17,003,547	\$ 375,369	\$ 126,185	\$ 3,246,087

(This statement is continued on the following page.)

UNITED CEREBRAL PALSY SEGUIN OF GREATER CHICAGO

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES (Continued)

For the Year Ended June 30, 2022

	Program Services			Supporting Services			Total
	UCP Seguin Enterprises	Infinitec	Ramp Up	Total Program	Fundraising and Development	Administrative	
Salaries and related expenses	\$ 563,091	\$ 2,248,951	\$ 83,057	\$ 33,147,567	\$ 729,114	\$ 3,283,577	\$ 37,160,258
Consumable supplies	24,186	1,937,253	815	2,619,388	15,805	44,345	2,679,538
Occupancy	54,109	54,872	-	1,572,252	66	157,891	1,730,209
Local transportation	28,000	34,995	-	565,968	1,847	20,815	588,630
Equipment purchase	17,691	24	-	145,925	97	19,898	165,920
Leasing and rental	473	13,445	-	196,448	-	107,967	304,415
Interest	-	-	-	220,720	-	4,749	225,469
Cost of goods sold	153,070	-	-	153,070	-	-	153,070
Miscellaneous	35,043	349,593	32,648	1,109,611	169,928	225,362	1,504,901
Total expenses before depreciation	875,663	4,639,133	116,520	39,730,949	916,857	3,864,604	44,512,410
Depreciation	63,286	106,355	-	1,479,638	498	235,502	1,715,638
TOTAL FUNCTIONAL EXPENSES	\$ 938,949	\$ 4,745,488	\$ 116,520	\$ 41,210,587	\$ 917,355	\$ 4,100,106	\$ 46,228,048

See accompanying notes to consolidated financial statements.

UNITED CEREBRAL PALSY OF SEGUIN OF GREATER CHICAGO

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2021

	Program Services						
	Developmental Training	Foster Care	Supported Employment	Community Integrated Living Arrangement	Home-Based Support Services	Respite	SeniorCares
Salaries and related expenses	\$ 4,901,412	\$ 7,676,760	\$ 412,288	\$ 14,721,603	\$ 348,244	\$ 75,393	\$ 2,399,809
Consumable supplies	90,633	197,386	21,121	506,389	-	6,228	37,978
Occupancy	330,214	115,972	307	656,053	-	9,564	120,183
Local transportation	109,363	32,335	11,855	175,280	1,215	2,867	34,012
Equipment purchase	33,989	586	194	66,927	61	16,001	9,824
Leasing and rental	35,015	20,088	-	151,690	-	-	-
Interest	7,702	165	-	243,903	-	3,748	25,248
Cost of goods sold	-	-	-	-	-	-	-
Miscellaneous	297,094	163,250	15,922	229,151	5,997	4,209	30,971
Total expenses before depreciation	5,805,422	8,206,542	461,687	16,750,996	355,517	118,010	2,658,025
Depreciation	324,807	42,470	512	811,755	-	8,010	115,097
TOTAL FUNCTIONAL EXPENSES	\$ 6,130,229	\$ 8,249,012	\$ 462,199	\$ 17,562,751	\$ 355,517	\$ 126,020	\$ 2,773,122

(This statement is continued on the following page.)

UNITED CEREBRAL PALSY OF SEGUIN OF GREATER CHICAGO

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES (Continued)

For the Year Ended June 30, 2021

	Program Services			Supporting Services			Total
	UCP Seguin Enterprises	Infinitec	Ramp Up	Total Program	Fundraising and Development	Administrative	
Salaries and related expenses	\$ 706,418	\$ 1,980,770	\$ 349,778	\$ 33,572,475	\$ 582,818	\$ 2,776,156	\$ 36,931,449
Consumable supplies	27,139	2,079,541	700	2,967,115	9,060	34,165	3,010,340
Occupancy	42,659	54,971	180	1,330,103	8,844	118,626	1,457,573
Local transportation	31,124	27,172	-	425,223	58	21,301	446,582
Equipment purchase	8,610	685	-	136,877	-	140,860	277,737
Leasing and rental	459	13,096	-	220,348	-	91,529	311,877
Interest	-	-	-	280,766	-	4,105	284,871
Cost of goods sold	176,978	-	-	176,978	-	-	176,978
Miscellaneous	44,321	285,955	29,819	1,106,689	35,337	200,698	1,342,724
Total expenses before depreciation	1,037,708	4,442,190	380,477	40,216,574	636,117	3,387,440	44,240,131
Depreciation	60,502	113,421	-	1,476,574	572	247,397	1,724,543
TOTAL FUNCTIONAL EXPENSES	\$ 1,098,210	\$ 4,555,611	\$ 380,477	\$ 41,693,148	\$ 636,689	\$ 3,634,837	\$ 45,964,674

See accompanying notes to consolidated financial statements.

UNITED CEREBRAL PALSY SEGUIN OF GREATER CHICAGO

CONSOLIDATED STATEMENTS OF CASH FLOWS

For the Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (698,192)	\$ 1,749,301
Adjustments to reconcile change in net assets to net cash from operating activities		
Depreciation	1,715,638	1,724,543
Amortization	15,081	40,572
(Gain) loss on investments	998,808	(857,610)
Gain on sale of property and equipment	(3,906)	(105,144)
Contributions restricted for purchasing property and equipment	(629,945)	(266,073)
Changes in assets and liabilities		
Receivables	(2,142,534)	(132,313)
Inventory	(190,560)	(92,308)
Prepaid expenses	191,343	(174,167)
Security deposits	(3,499)	(125)
Accounts payable	(74,030)	(272,356)
Accrued salaries	45,643	674,453
Accrued expenses	(476,367)	787,836
Deferred revenue	87,953	(291,908)
	<u>(1,164,567)</u>	<u>2,784,701</u>
Net cash from operating activities		
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of property and equipment	48,903	1,017,454
Purchase of property and equipment	(1,285,931)	(1,390,665)
Purchase of investments	(626,796)	(2,207,153)
Proceeds from sale of investments	406,507	544,307
	<u>(1,457,317)</u>	<u>(2,036,057)</u>
Net cash from investing activities		
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from short-term debt	9,668,961	855,000
Repayment of short-term debt	(9,668,961)	(855,000)
Contributions restricted for purchasing property and equipment	629,945	266,073
Proceeds from long-term debt	-	5,000,000
Repayment of long-term debt	(252,079)	(5,147,366)
	<u>377,866</u>	<u>118,707</u>
Net cash from financing activities		
NET CHANGE IN CASH AND CASH EQUIVALENTS	(2,244,018)	867,351
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>2,863,658</u>	<u>1,996,307</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 619,640</u>	<u>\$ 2,863,658</u>
SUPPLEMENTAL CASH FLOW INFORMATION		
Cash paid for interest	<u>\$ 225,469</u>	<u>\$ 284,871</u>

See accompanying notes to consolidated financial statements.

UNITED CEREBRAL PALSY SEGUIN OF GREATER CHICAGO

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the Years Ended June 30, 2022 and 2021

1. NATURE OF ACTIVITIES

United Cerebral Palsy Seguin of Greater Chicago (UCP Seguin) is a not-for-profit community-based agency incorporated in the state of Illinois. UCP Seguin serves children and adults with disabilities, providing innovative family support, employment, life skills, residential, and children's foster care programs, and technology-leveraged training and education programs.

UCP Seguin is guided by the following mission: UCP Seguin believes that all people, regardless of ability, deserve to achieve their potential, advance their independence and act as full members of the community. So, we stop at nothing to provide life skills training, assistive technology, meaningful employment, and a place to call home for people with disabilities, as well as specialized foster care for children. Our goal: life without limits for people with disabilities.

The following is a description of the principles which form the foundation of this mission:

- A. Persons served will continue to receive high quality services. Supports will be expanded to address the unmet needs of: adults with developmental disabilities who are aging, have mental health needs, have traumatic brain injury, are in transition, and who seek community employment; children who have specialized medical needs, have social-emotional treatment needs, have accessibility needs, and who have needs for assistive technology and augmented communication.
- B. Persons served will live, work, and recreate in healthy and safe environments through promotion of a progressive health program, and provisions of a comprehensive agency safety program where safety is the responsibility of every employee.
- C. Persons served will have social inclusion by: establishing relationships with peers with and without disabilities within their communities; participating in the life of their communities through employment, including social enterprises and other activities; connecting to networks of natural supports; establishing intimate friendships; living in integrated environments; achieving permanency with biological or adoptive families; and through engaging in inclusive educational environments.
- D. Persons served and their families will be able to provide input to the organization for improvement in the quality of services.
- E. UCP Seguin's management practices will be enhanced to improve organizational oversight and to accomplish the Organization's mission through: improved communication with persons served, their families, UCP Seguin staff, and other stakeholders; periodic assessment and analysis of organizational strengths and opportunities for improvement; staff and Board member composition, which is representative of the community and program participants served by UCP Seguin; effective legislative advocacy; and efficient use of technology.

UNITED CEREBRAL PALSY SEGUIN OF GREATER CHICAGO
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

1. NATURE OF ACTIVITIES (Continued)

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

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

Principles of Consolidation

The accompanying consolidated financial statements include the accounts of United Cerebral Palsy Seguin of Greater Chicago and Ramp Up, collectively known as the Organization.

The following is a description of the programs provided by the Organization to accomplish its mission:

Developmental Training - Addresses the physical and mental health, self-esteem, social activity, and vocational needs of adults with developmental disabilities of all ages. The Organization offers these essential services in several locations across the Greater Chicago area. Staff provides participants with a full range of beneficial activities to aid in their employability and personal growth, including exercise therapy; music, art, and movement therapy; horticultural therapy; daily living skills enhancement; safety skills training; life experience classes; and assistance with self-advocacy.

Foster Care - Provides nurturing support to children and adolescents from birth through 21 years of age. The program includes specialized care for children with behavior or medical challenges, as well as traditional foster care and aftercare services. The program focuses on permanent placement in a stable adoptive or family home after foster care services end.

Supported Employment - Places and supports adults with developmental disabilities in community jobs throughout the greater Chicago area.

UNITED CEREBRAL PALSY SEGUIN OF GREATER CHICAGO
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

1. NATURE OF ACTIVITIES (Continued)

Community Integrated Living Arrangements (CILA) - Small, community-based homes where participants live and socialize as others in the community do. Home arrangements vary based on the level of support needed by the participants, and include the shift-staff model; the shared living or live-in manager model; and the intermittent model with drop-in staff assistance.

Home-Based Support Services - Designed to help individuals with developmental disabilities and their families to secure services of their choosing.

Respite - Offers weekend stays for individuals in a family-style home, or one-on-one supports to develop life skills for persons with disabilities who still reside with their families.

SeniorCares - Serves persons with dementia, Alzheimer's, and related memory disorders in small single-family style homes.

UCP Seguin Enterprises - Provides employment and training opportunities for people with disabilities through two core social enterprises: The Seguin Auto Center and Seguin Gardens and Gifts.

Infinitec - Advances independence and promotes inclusive opportunities for children and adults with disabilities through assistive technology, information and training and access to specialists. In addition to face-to-face training and student evaluations, Infinitec provides a website with 600 presentations available 24/7 to staff and families. Infinitec serves 1,149 school districts and 319 social service agencies. (These figures are unaudited.)

Ramp Up - Makes homes accessible for persons with disabilities, providing wheelchair ramps, lifts, and other interior and exterior accessibility renovations.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The consolidated financial statements have been prepared using the accrual basis of accounting. Consolidated financial statement presentation follows accounting principles generally accepted in the United States of America (USGAAP).

Estimates

The preparation of consolidated financial statements in conformity with USGAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expense during the reporting period. Actual results could differ from those estimates.

UNITED CEREBRAL PALSY SEGUIN OF GREATER CHICAGO
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents

The Organization considers all liquid investments with a maturity of three months or less when purchased to be cash equivalents. The Organization maintains its cash and cash equivalents on deposit with various financial institutions, which at times may exceed federally insured limits. At June 30, 2022 and 2021, the Organization's cash accounts exceeded federally insured limits by approximately \$529,000 and \$3,597,000, respectively. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash.

Receivables

Accounts receivable are stated at the amount billed to the public, governmental agencies, or clients, and other amounts due from third parties, reduced by an allowance for doubtful accounts. UCP Seguin does not charge interest or late fees on amounts past due. Unconditional promises to give are recorded as contributions receivable when received. At June 30, 2022 and 2021, all contributions receivable were due within one year.

Receivables are written off to the allowance when management believes collectability is unlikely. Management's periodic evaluation of the adequacy of the allowance is based on UCP Seguin's past experience, known and inherent risks in the accounts, adverse situations that may affect the agencies or clients ability to pay, and current economic conditions.

Inventory

Inventory which consists of used vehicles, gardens and gift items, assistive technology equipment, and computer and durable medical equipment held for donation to clients, is stated at the lower of cost, on a first-in, first-out basis, or net realizable value.

Investments and Investment Return

Investments are carried at fair value. Net investment return is reported in the consolidated statements of activities and consists of interest and dividend income, realized and unrealized gains and losses, less external and direct internal expenses. Investment return is reflected in the consolidated statements of activities as income without donor restrictions, or income with donor restrictions based on the existence and nature of any donor restrictions. Investment return whose restrictions are met in the same reporting period is treated as income without donor restrictions.

UNITED CEREBRAL PALSY SEGUIN OF GREATER CHICAGO
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property and Equipment

Property and equipment are stated at cost less accumulated depreciation computed on a straight-line basis over the following estimated useful lives:

	<u>Years</u>
Land improvements	10-28
Buildings	28-40
Building improvements	5-40
Equipment	3-10
Leasehold improvements	3-28

Property and equipment purchases in excess of \$5,000 are capitalized. Donated property and equipment are valued at estimated fair value at the date of the donation.

Net Assets

The accompanying consolidated financial statements have been prepared to present balances and transactions according to the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified as follows:

Net Assets Without Donor Restrictions include net assets available for use in general operations and are not subject to donor (or certain grantor) restrictions. The Organization's Board of Directors has designated from net assets without donor restrictions, net assets for a board-designated endowment.

Net Assets With Donor Restrictions include net assets subject to stipulations imposed by donors and grantors. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

Contributions

Contributions received without donor stipulations are reported as increases in net assets without donor restrictions. Contributions received with a donor stipulation that limits their use are reported as increases in net assets with donor restrictions. When a donor stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statements of activities as net assets released from restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction is met in the same reporting period in which the contribution is recognized. Likewise, donor-restricted contributions that were initially conditional contributions are reported as an increase in net assets without donor restrictions if the conditions and restrictions are met in the same reporting period in which the contribution is recognized.

UNITED CEREBRAL PALSY SEGUIN OF GREATER CHICAGO
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Contributions (Continued)

Contributions, including unconditional promises to give, are recognized as revenues when the donor's commitment is received. Unconditional promises are recorded at fair value on the date the promise is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as net assets with donor restrictions, until such time as the assets are placed in service.

Contributed Nonfinancial Assets

The Organization received the following contributions of nonfinancial assets for the year ending June 30:

	<u>2022</u>	<u>2021</u>
Food	\$ 120,903	\$ 253,670
Computer equipment	2,027,817	2,068,469
Supplies	123,832	56,311
Furniture	10,672	6,135
Vehicles	9,530	4,313
TOTAL	<u>\$ 2,292,754</u>	<u>\$ 2,388,898</u>

The Organization received donated food, supplies, furniture, and vehicles. These donations are valued at the estimated fair value on the date of receipt based upon published prices for the same or similar materials. The donations were used in the Organization's program services.

The Organization also receives computer equipment from various contributors to be used in the Infinitec Program. The Organization values the donated equipment at the estimated fair value based on the current price located on a publicly available website for identical equipment.

The Organization receives a significant amount of donated services from unpaid volunteers who act as mentors and provide other assistance to various programs. No amounts for these volunteer services have been recognized in the consolidated statements of activities or the consolidated statements of functional expenses because the criteria for recognition under USGAAP has not been satisfied.

UNITED CEREBRAL PALSY SEGUIN OF GREATER CHICAGO
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government Grants

The Organization receives a substantial portion of its operating funds from grants to provide a variety of services to children and adults with disabilities. The funds, which qualify as conditional promises to give, are recognized when the condition of performing the contracted services or incurring eligible expenses is met. Revenue is therefore recognized as earned as services are performed or as eligible expenses are incurred. The Organization has received conditional promises to give totaling \$866,459 and \$1,760,617 as of June 30, 2022 and 2021, respectively, that are not recognized as assets in the consolidated statement of financial position. Such amounts are conditional upon the expenditure of funds and/or the performance of services.

Revenue Recognition

The Organization records the following exchange transaction revenue in its consolidated statements of activities for the years ended June 30, 2022 and 2021:

State of Illinois, purchase of service: The Organization's primary source of revenue includes fee-for-service contracts with the Department of Human Services (DHS) and the Department of Children and Family Services (DCFS) related to several programs. DHS and DCFS are known as the agency. Revenue is recognized over time as the services are performed for both government agencies.

Regarding purchases of service by DHS, there are multiple rates depending on the service performed. Rates are set by DHS. Once the service is performed, the Organization bills DHS and is typically reimbursed within two weeks. Purchased services by DCFS are billed on the fifth business day of each month for the previous month services. Each child is billed according to how many days they are in the Organization's care. Rates are set by DCFS.

The services billed to DHS include 24-hour supervision in the CILA program that includes assisting in budgeting, grocery shopping, and home management in the Organization's staffed homes. In addition, the Organization provides residential rehabilitation services, staff training for developmental disabilities, day services, behavioral counseling, individual support, and other rehabilitation services. Average length of service varies by individual serviced. The performance obligation is fulfilled as the service is provided to the adults with disabilities under the various DHS programs.

The services billed to DCFS include providing foster care homes for children who are medically fragile or have developmental disabilities. Children are provided specialized medical and mental health care services. The Organization trains foster parents in child development, behavioral management, alternative communication, and crisis prevention. The performance obligation is fulfilled as the foster care specialized service is provided to the individuals under the DCFS Foster Care program.

UNITED CEREBRAL PALSY SEGUIN OF GREATER CHICAGO
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition (Continued)

Progress for each service provided to DHS and DCFS is measured based on the time elapsed method as the services are being provided on an hourly basis and billed at an hourly rate.

Liabilities for funds received in advance amounted to \$115,120 and \$23,690 at June 30, 2022 and 2021, respectively. Such amounts are recognized as revenue in the subsequent fiscal year and are shown in the consolidated statements of financial position as deferred revenue.

Department of Education: Certain of the Organization's agreements with the Kansas State Department of Education (KSDE) are considered to be exchange transactions, whereby the Organization provides support for school districts in the areas of assistive and educational technology. The performance obligation is the access to learning equipment, information and technical assistance to the KSDE over the term of the agreement, and the services are simultaneously received and consumed by KSDE. Progress is measured by the time elapsed method ratably over the agreement period as the school districts are using the services offered by the Organization. The Organization invoices monthly and payment is received within two months. A portion of the department of education revenue represents a contribution to the Organization from the Illinois State Board of Education. Such amounts are considered to be conditional contributions to the Organization and are recognized when the barrier is met.

Client fees: Client fees include both membership fees as well as Social Security fees received by the Organization.

Membership fees: Membership fees are related to the Infinitec annual membership. The annual membership fees range per child. The performance obligation for membership fees consists of a stand-ready obligation to provide members with continuous access to assistive technology as well as training, equipment, and access to specialists and resources. Membership fees are billed at the start of the fiscal year for the entire fiscal year. Payments are received throughout the year. Revenue is recognized equally over the membership period as services are simultaneously received and consumed by the members. Progress is measured by the time elapsed method ratably over the membership period. Membership fees revenue in the amount of \$1,334,455 and \$1,328,502 for the years ended June 30, 2022 and 2021, respectively, is included in client fees in the consolidated statements of activities. Liabilities for membership fees received in advance amounted to \$58,393 and \$27,223 at June 30, 2022 and 2021, respectively. Such amounts are recognized as revenue in the subsequent fiscal year and are shown on the consolidated statements of financial position as deferred revenue.

UNITED CEREBRAL PALSY SEGUIN OF GREATER CHICAGO
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition (Continued)

Social Security fees: Social Security are fees received on behalf of participants in the 24-hour and intermittent CILA program who live on their own or in a home owned by the Organization. Parents or guardians sign a form that gives rights to the Organization as the representative payee. The performance obligation is providing the participants with a living arrangement under the supervision of the Organization. Progress is measured based on the time lapsed method for every 24-hour period. Fees received vary per the individual's disability. Payments are received monthly. Payment is recorded on the day received. There are no payments in advance. The Organization bills in the beginning of the month. Revenue is recognized over time as the participants simultaneously receive and consume the services provided by the Organization.

Sales of goods and services: The Organization sells various items within the merchandise retail store, car wash, and garage sales. The transaction price is known at the time of sale and varies depending on the goods provided. The Organization enters into contracts that generally include only one product or service, and as such, are distinct and accounted for as separate performance obligations. Sales of goods and services are invoiced at time of purchase and the fees are collected at time of purchase. Revenue is recognized at the point in time when control transfers to customer, which is at the point of sale, and the Organization satisfies its performance obligation.

The timing of revenue recognition, billings and cash collections results in billed accounts receivable, unbilled receivables (contract assets), and customer advances and deposits (contract liabilities) in the consolidated statements of financial position. Generally, billing occurs in advance of revenue recognition, and prepayments received result in contract liabilities referred to as deferred revenue. The deferred revenue is recognized when the related performance obligations are met.

Beginning contract balances as of July 1, were as follows:

	2021	2020
State of Illinois - Department of Human Services	\$ 940,699	\$ 923,561
State of Illinois - Department of Children and Family Services	539,030	397,022
Department of Education	208,689	236,577
Client fees	39,992	98,721
TOTAL CONTRACT ASSETS	\$ 1,728,410	\$ 1,655,881
Deferred revenue	\$ 414,978	\$ 706,886
TOTAL CONTRACT LIABILITIES	\$ 414,978	\$ 706,886

UNITED CEREBRAL PALSY SEGUIN OF GREATER CHICAGO
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition (Continued)

None of the revenue streams described include variable consideration estimated by the Organization.

Significant Judgements

There are no significant judgements involved in the recognition of revenue over time due to the passage of time and hourly rates.

Functional Allocation of Expenses

The consolidated financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include occupancy and depreciation, which are allocated on a square footage basis. Salaries and related expenses and other are allocated on the basis of estimates of time and effort.

Income Taxes

UCP Seguin is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Ramp Up, LLC is a limited liability company that is a tax-exempt subsidiary of UCP Seguin. UCP Seguin is not classified as a private foundation.

New Accounting Pronouncements

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-02, *Leases (Topic 842)*, to increase the transparency and comparability about leases among entities. The new guidance requires lessees to recognize a lease liability and a corresponding lease asset for virtually all lease contracts and requires additional disclosures about leasing arrangements. ASU No. 2016-02, as amended by ASU No. 2020-05, is effective for nonpublic entities for fiscal years beginning after December 15, 2021 and interim periods within fiscal years beginning after December 15, 2022. ASU No. 2016-02 originally specified a modified retrospective transition method which requires the entity to initially apply the new leases standard at the beginning of the earliest period presented in the financial statements. In July 2018, FASB issued ASU No. 2018-11, *Leases (Topic 842): Targeted Improvements*, providing a second, optional transition method which allows the entity to apply the new standard at the adoption date and recognize a cumulative-effect adjustment to the opening balance of net assets in the period of adoption. The Organization is currently assessing the impacts of this new standard, including the two optional transition methods.

UNITED CEREBRAL PALSY SEGUIN OF GREATER CHICAGO
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

New Accounting Pronouncements (Continued)

In September 2020, FASB issued ASU No. 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets (Topic 958)*, to increase the transparency of contributed nonfinancial assets for not-for-profit entities through enhancements to presentation and disclosure. A not-for-profit will be required to present contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash or other financial assets. The standard also requires a not-for-profit to disclose contributed nonfinancial assets recognized within the statement of activities, disaggregated by category that depicts the type of nonfinancial assets. For each category of contributed nonfinancial assets recognized, the standard requires a not-for-profit to disclose additional qualitative information and policies regarding monetization or utilization of contributed nonfinancial assets; information about any donor-imposed restrictions; valuation techniques and inputs; and the principal market (or most advantageous market) used to arrive at a fair value measure if it is a market in which the recipient not-for-profit is prohibited by a donor-imposed restriction from selling or using the contributed nonfinancial assets. ASU No. 2020-07 is effective for fiscal years beginning after June 15, 2021 with early adoption permitted. The Organization has implemented this standard retrospectively at the beginning of the earliest comparative period presented in the consolidated financial statements. There was no effect on the amounts reported in the statement of activities or the change in net assets as a result of the retrospective adjustment.

3. LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the consolidated statements of financial position date, comprise the following:

	2022	2021
Cash and cash equivalents	\$ 619,640	\$ 2,863,658
Receivables, net	4,578,463	2,435,929
Total current financial assets	5,198,103	5,299,587
Less amounts subject to donor restrictions	-	(27,947)
TOTAL	\$ 5,198,103	\$ 5,271,640

UNITED CEREBRAL PALSY SEGUIN OF GREATER CHICAGO
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

3. LIQUIDITY AND AVAILABILITY (Continued)

The Organization monitors its operating needs to ensure that adequate account balances are maintained at all times. In addition to financial assets available to meet general expenditures over the next 12 months, UCP Seguin operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources. The Organization also has a line of credit facility available to meet short-term needs. See Note 6 for information on this arrangement.

The Board of Directors of the Organization has designated a portion of its unrestricted resources as quasi-endowments. These funds are invested for long-term appreciation and current income but remain available on a temporary basis for emergency situations at the discretion of the Board of Directors. Such amounts are discussed in Note 9.

4. FAIR VALUE MEASUREMENTS

USGAAP establishes a framework for measuring fair value. That framework uses a hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. USGAAP requires the Organization to maximize the use of observable inputs when measuring fair value. The hierarchy describes three levels of inputs, which are as follows:

Level 1: Quoted prices in active markets for identical assets or liabilities.

Level 2: Quoted prices for similar assets or liabilities in active markets; quoted prices for identical assets or liabilities in inactive markets; or inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3: Significant unobservable inputs.

In many cases, a valuation technique used to measure fair value includes inputs from more than one level of the fair value hierarchy. The lowest level of significant input determines the placement of the entire fair value measurement in the hierarchy. The categorization of an investment within the hierarchy reflects the relative ability to observe the fair value measure and does not necessarily correspond to the perceived risk of that investment.

If an investment that is measured using net asset value (NAV) has a readily determinable fair value (that is, it can be traded at the measurement date at its published NAV), it is included in Level 1 of the hierarchy. Otherwise, investments measured using NAVs are not included in Level 1, 2, or 3, but are separately reported.

The Organization recognizes transfers into and out of levels within the fair value hierarchy at the end of the reporting period. There were no transfers between levels for the years ended June 30, 2022 and 2021.

UNITED CEREBRAL PALSY SEGUIN OF GREATER CHICAGO
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

4. FAIR VALUE MEASUREMENTS (Continued)

Valuation Techniques

Following is a description of the valuation techniques used for assets measured at fair value on a recurring basis. There have been no changes to the techniques used during the years ended June 30, 2022 and 2021.

- Mutual funds: Valued at NAV of shares on the last trading day of the fiscal year.
- Common stocks: Valued at the closing quoted price in an active market.

Fair value measurements recorded on a recurring basis at June 30, 2022:

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 3,239,825	\$ -	\$ -	\$ 3,239,825
Common stocks	1,661,289	-	-	1,661,289
TOTAL	\$ 4,901,114	\$ -	\$ -	4,901,114
Cash and cash equivalents*				24,140
TOTAL INVESTMENTS				\$ 4,925,254

*Carried at cost

Fair value measurements recorded on a recurring basis at June 30, 2021:

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 3,799,747	\$ -	\$ -	\$ 3,799,747
Common stocks	1,878,286	-	-	1,878,286
TOTAL	\$ 5,678,033	\$ -	\$ -	5,678,033
Cash and cash equivalents*				25,740
TOTAL INVESTMENTS				\$ 5,703,773

*Carried at cost

UNITED CEREBRAL PALSY SEGUIN OF GREATER CHICAGO
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

5. PROPERTY AND EQUIPMENT

Property and equipment consist of the following at June 30:

	2022	2021
Land	\$ 3,434,000	\$ 3,434,000
Land improvements	252,958	252,958
Buildings	16,022,983	16,022,983
Building improvements	22,935,013	22,478,632
Equipment	13,127,208	13,008,277
Leasehold improvements	72,400	72,400
Construction in progress	130,023	55,870
Assets not placed in service	557,500	-
	56,532,085	55,325,120
Subtotal	56,532,085	55,325,120
Accumulated depreciation	(35,631,809)	(33,950,140)
NET PROPERTY AND EQUIPMENT	\$ 20,900,276	\$ 21,374,980

6. LINE OF CREDIT

The Organization has an available line of credit facility that provides for borrowings up to \$6,500,000. Interest was payable monthly commencing April 12, 2020, at a variable interest rate of 2.10% over the three-month LIBOR rate, with a floor of 2.60% per year. All outstanding principal plus accrued and unpaid interest was due on March 11, 2021.

During 2021, the line of credit was renewed. Interest is payable monthly commencing April 11, 2021, at variable interest rate of 2.10% over the three-month LIBOR rate, with a floor of 2.30% per year. The interest rate was 2.30% at June 30, 2021. All outstanding principal and unpaid interest was due on March 10, 2022.

During 2022, the line of credit was renewed. Interest is payable monthly commencing April 10, 2022, at variable interest rate of 2.90% over the one-month Bloomberg rate, with a floor of 2.60% per year. The interest rate was 3.78% at June 30, 2022. All outstanding principal and unpaid interest is due on March 9, 2023.

The note is secured by all business assets and first mortgages and an assignment of rents on certain real property of the Organization. There was no amount due on the line of credit as of June 30, 2022 and 2021.

UNITED CEREBRAL PALSY SEGUIN OF GREATER CHICAGO
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

7. NOTES PAYABLE

The Organization has the following notes payable at June 30:

	2022	2021
<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 UCP Seguin residence. 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 9%, whichever is greater. The note is secured by a mortgage on the property. The note is payable upon selling or transferring title to the property.</p>	\$ 15,000	\$ 15,000
<p>Installment loan dated September 2012, in the original amount of \$5,450,000, was refinanced on November 23, 2020, in the amount of \$5,000,000. The note is due in monthly installments of \$22,985, which includes interest at 2.675% per annum. The loan is due in November 2030. The note is secured by certain real properties.</p>	4,757,800	4,902,556
<p>Promissory note dated December 1, 2016, in the original amount of \$124,084, secured by vehicles. The note is due in monthly installments of \$2,379, which includes interest at 5.65% per annum. The final payment was due on December 8, 2021.</p>	-	14,043
<p>\$2,481,146 promissory note payable to Busey Bank dated June 3, 2020. The note is due in two payment streams. The first payment stream is payable in 60 monthly installments of \$13,973 inclusive of principal and interest at 3.125%. The second payment stream is payable in 59 monthly principal and interest payments in an initial amount of \$13,685, with interest rate variable at an index rate plus 2.5%. The index rate is the weekly average yield on the U.S. Treasury securities adjusted to a constant maturity of five years. A final installment of the remaining outstanding principal and interest is due on June 3, 2030. The note is subject to a prepayment fee. The note is secured by an interest in the deposit accounts held at Busey Bank and a mortgage and assignment of rents on certain real property.</p>	2,297,061	2,390,341
Subtotal	7,069,861	7,321,940
Less unamortized issuance costs	(125,581)	(140,662)
TOTAL NOTES PAYABLE	\$ 6,944,280	\$ 7,181,278

UNITED CEREBRAL PALSY SEGUIN OF GREATER CHICAGO
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

7. NOTES PAYABLE (Continued)

Future maturities of notes payable are as follows:

Year Ending June 30,	Amount
2023	\$ 244,388
2024	251,023
2025	258,909
2026	266,500
2027	274,617
Thereafter	5,774,424
TOTAL	\$ 7,069,861

8. EMPLOYEE RETIREMENT PLAN

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

9. NET ASSETS WITHOUT DONOR RESTRICTIONS

Net assets without donor restrictions were designated for specific purposes at June 30, as follows:

	2022	2021
Quasi-endowment funds	\$ 4,925,254	\$ 5,703,773
Undesignated	12,830,471	13,036,795
TOTAL	\$ 17,755,725	\$ 18,740,568

The Organization's quasi-endowment funds consist of funds designated by the Board of Directors to function as endowments. The funds are intended to be a permanent reserve through acquisition and retention of capital equal to one month's average annual operating expenses of the Organization. Financial objectives include providing security for indebtedness, temporary provision of funds for emergency situations, and disbursement of excess funds for general use in accordance with the existing policy. Since the funds resulted from an internal designation and are not donor-restricted, they are classified and reported as net assets without donor restrictions. The Organization has adopted a policy for quasi-endowment assets to provide for the administration, disbursement, and funding of the funds. Under the policy approved by the Board of Directors, the assets are invested by external fund managers using a balance among equities, bonds, insured investments and so on, to seek the best possible market return with the prudent person principle as a guide. The external manager investment strategy is to be reviewed annually by the Finance Committee.

UNITED CEREBRAL PALSY SEGUIN OF GREATER CHICAGO
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

9. NET ASSETS WITHOUT DONOR RESTRICTIONS (Continued)

Change in quasi-endowment net assets for the years ended June 30 is as follows:

	2022	2021
Quasi-endowment net assets, beginning of the period	\$ 5,703,773	\$ 3,183,317
Investment income, net of investment expense	(778,519)	920,456
Other changes - transfers to/from Board-designated funds in quasi-endowment	-	1,600,000
QUASI-ENDOWMENT NET ASSETS, END OF THE PERIOD	\$ 4,925,254	\$ 5,703,773

10. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consist of the following at June 30:

	2022	2021
Subject to expenditures for specified purpose		
Project Fun	\$ -	\$ 27,947
Total	-	27,947
Subject to the passage of time		
Continuing compliance requirements for residential facilities		
Federal home loan program	70,340	86,400
Addison day program facility	345,101	365,101
Wheaton day program facility	321,667	341,667
Wheaton home	245,535	260,050
Elmhurst home	385,173	-
Total	1,367,816	1,053,218
Not subject to appropriation or expenditure		
Land required to be used to support disabled persons	148,000	148,000
TOTAL	\$ 1,515,816	\$ 1,229,165

UNITED CEREBRAL PALSY SEGUIN OF GREATER CHICAGO
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

10. NET ASSETS WITH DONOR RESTRICTIONS (Continued)

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

11. REVENUE FROM CONTRACTS WITH CUSTOMERS

The following table provides disaggregation of revenue from contracts with customers based on the timing of revenue recognition for the years ended June 30:

	2022	2021
Revenue from contracts with customers recognized over time		
State of Illinois, purchased services		
Department of Human Services	\$ 26,532,721	\$ 25,981,919
State of Illinois, purchased services		
Department of Children and Family Services	8,457,625	8,975,029
Department of Education	622,755	536,395
Work contracts/training	108,234	38,843
Client fees	4,129,437	4,054,191
	39,850,772	39,586,377
Sales of goods and services recognized at a point in time	388,721	453,462
TOTAL REVENUE FROM CONTRACTS WITH CUSTOMERS	\$ 40,239,493	\$ 40,039,839

The key economic factor that affects the recognition is the availability of funding from state and federal granting agencies. If for any reason funding was curtailed or cut it would have a significant impact on the Organization. See Note 12 for further disclosure of concentrations existing as of June 30, 2022 and 2021.

No significant events occurred that had a material impact on the Organization's revenue recognition or cash flows for the years ended June 30, 2022 and 2021.

UNITED CEREBRAL PALSY SEGUIN OF GREATER CHICAGO
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

12. CONCENTRATION

During the years ended June 30, 2022 and 2021, the Organization received 58% and 54%, respectively, of its revenue from DHS, and 19% and 19%, respectively, of its revenue from DCFS. A significant reduction in the level of this support, if this were to occur, may have a significant effect on the Organization's programs and activities. As of June 30, 2022 and 2021, 79% and 61%, respectively, of total receivables was from the above sources.

13. RELATED PARTIES

For the years ended June 30, 2022 and 2021, the Organization received related party contributions totaling \$28,670 and \$49,010, respectively, from Board members or entities related to Board members.

14. LEASE COMMITMENTS

The Organization has operating leases on copy equipment and office and residential space, which expire through 2025. Certain of the office space leases provide for additional rents related to operating costs and property taxes. The Organization is committed to making the following minimum annual payments at June 30:

2023	\$ 256,660
2024	38,200
2025	<u>3,800</u>
 TOTAL	 <u>\$ 298,660</u>

Total rent expense inclusive of operating costs and property taxes was \$304,415 and \$309,287 in 2022 and 2021, respectively. Rent expense is included in leasing and rental in the consolidated statements of functional expenses.

15. ADVERTISING COSTS

The Organization uses advertising to promote its various programs. The production costs of advertising are expensed the first time advertising takes place. Advertising expenses for the years ended June 30, 2022 and 2021 were \$15,191 and \$21,228, respectively. Advertising expense is included in miscellaneous in the consolidated statements of functional expenses.

16. COMMITMENTS

Construction

The Organization has open contracts in process totaling approximately \$135,707 and \$90,265 in 2022 and 2021, respectively, for renovations to program facilities. Of the contract amounts, the remaining commitment is for approximately \$56,851 and \$34,396, respectively as of June 30, 2022 and 2021.

UNITED CEREBRAL PALSY SEGUIN OF GREATER CHICAGO
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

17. CONTINGENCIES

Fees and Grants Received

The Organization has received significant financial assistance from numerous federal, state, and local government agencies. The disbursement of funds received under the programs generally requires compliance with terms and conditions specified in the agreements and may be subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the Organization. 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 Organization at June 30, 2022 and 2021.

Dental Insurance

The Organization is self-insured for dental insurance at June 30, 2022 and 2021. Amounts accrued in the consolidated financial statements for claims incurred during the fiscal 2022 and 2021 reporting period are included in accrued expenses in the consolidated statements of financial position. Claims unfiled as of June 30, 2022 and 2021 were immaterial.

Unemployment Taxes

The Organization 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. Claims unfiled as of June 30, 2022 and 2021 were immaterial.

Forgivable Payment Notes

The Organization has been awarded certain community development block grants from the County of DuPage (County) through the DuPage Community Development Commission (CDC) to fund 50% to 60% of the cost of certain projects, as summarized below. The projects consist of the acquisition and renovation and/or construction of centers and group homes to become Americans with Disabilities Act-compliant CILA facilities for low-income adults with severe intellectual and developmental disabilities.

UCP Seguin recognizes these community development block grants as revenue with donor restrictions at the time funds are expended for the projects in the grants. The revenue is released to net assets without donor restrictions over the compliance period of the grant, in accordance with explicit donor stipulations regarding use of the underlying asset. Of the amounts awarded, \$453,145 and \$54,950 has been recognized as revenue with donor restrictions during the years ended June 30, 2022 and 2021, respectively. UCP Seguin is not required to make regular monthly payments of principal or interest on the loans. If the property securing each note, or any interest in the property, is sold or transferred before the 20-year and 5-year anniversary date of the project completion, the full amount of the

UNITED CEREBRAL PALSY SEGUIN OF GREATER CHICAGO
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

17. CONTINGENCIES (Continued)

Forgivable Payment Notes (Continued)

principal applicable to such property is payable. If the specific property is no longer used for the purposes stated in the agreement, the principal is due within 30 days of such change in use. The notes will be forgiven in a lump sum on the 20-year and 5-year anniversary date of the specific project's project completion. It is the County's stated intent that the grant be recognized in the period the related property is purchased, and as such, the Organization has not reflected any mortgage liability in the consolidated statements of financial position for these notes.

18. IHDA FUNDING AGREEMENT

The Organization, as Sponsor, accepted a conditional commitment letter issued by the Illinois Housing Development Authority (IHDA), to administer a forgivable loan program (Home Accessibility) for certain qualifying homeowners. Funds provided to the Sponsor amounted to \$0 and \$114,700 as of June 30, 2022 and 2021, respectively.

19. SUBSEQUENT EVENTS

Subsequent events have been evaluated through November 16, 2022, which is the date the consolidated financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

UNITED CEREBRAL PALSY SEGUIN OF GREATER CHICAGO

CONSOLIDATED SCHEDULE OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2022

	Program Services						
	Developmental Training	Foster Care	Supported Employment	Community Integrated		Respite	SeniorCares
				Living Arrangement	Home-Based Support Services		
Salaries and related expenses							
Salaries	\$ 4,438,862	\$ 3,601,581	\$ 346,048	\$ 10,589,405	\$ 298,776	\$ 64,756	\$ 2,272,475
Foster care stipends	-	2,604,335	-	1,630,330	-	-	236,832
FICA tax	311,475	261,544	40,277	781,663	21,802	4,636	170,587
Unemployment tax	(23,942)	7,078	-	(8,463)	-	-	(5,071)
Worker's compensation	100,908	100,717	8,149	276,806	7,130	1,464	42,280
Employee health insurance	427,822	309,285	41,546	882,875	36,481	11,362	146,048
Other benefits	2,450	7,300	375	5,950	-	-	-
Program consultants	17,473	22,288	271	14,003	-	-	-
Other consultant	-	-	-	-	-	-	-
Client wages	5,090	-	57,601	-	-	-	-
Life, AD, and L-T disability insurance	16,517	12,310	1,316	41,365	1,178	222	8,900
Total salaries and related expenses	5,296,655	6,926,438	495,583	14,213,934	365,367	82,440	2,872,051
Consumable supplies							
Office	2,998	3,573	(40)	2,140	-	-	175
Medicine and drugs	2,604	975	164	12,915	-	42	4,197
Educational	1,424	-	-	-	-	-	-
Food	10,848	968	151	145,454	-	-	3,839
Kitchen	8,228	486	-	105,261	-	200	27,998
Janitorial	12,966	4,681	-	295	-	-	-
Client activities	39,283	7,760	-	23,094	-	-	408
OSHA	3,793	-	3,804	43,030	-	-	15
Clothing	344	103,329	-	-	-	56	-
Program supplies	4,864	-	-	-	-	-	-
Other	100	71,169	-	3,454	-	89	-
Total consumable supplies	87,452	192,941	4,079	335,643	-	387	36,632
Occupancy							
Property and building insurance	7,054	2,373	-	18,249	-	280	2,073
Real estate taxes	7,249	-	-	11,254	-	-	-
Utilities	119,568	52,645	-	213,572	-	3,697	60,517
Janitorial and maintenance contracts	169,295	52,288	481	274,612	-	10,066	42,291
Building and grounds maintenance supplies	29,175	5,005	-	268,029	-	6,718	31,415
Equipment and repairs	47,662	22,038	-	4,840	-	-	825
Total occupancy	380,003	134,349	481	790,556	-	20,761	137,121
Local transportation							
Client	37,905	13,980	14,875	37,393	1,614	187	551
Staff	4,688	58,682	4,776	9,403	1,659	207	895
Vehicle insurance	40,937	-	-	106,283	-	2,830	22,206
Repairs and maintenance	5,339	-	-	46,118	-	25	610
Gas and oil	22,659	2,039	-	57,503	-	-	9,609
Total local transportation	111,528	74,701	19,651	256,700	3,273	3,249	33,871

(This schedule is continued on the following pages.)

UNITED CEREBRAL PALSY SEGUIN OF GREATER CHICAGO

CONSOLIDATED SCHEDULE OF FUNCTIONAL EXPENSES (Continued)

For the Year Ended June 30, 2022

	Program Services			Supporting Services			
	UCP Seguin Enterprises	Infinitec	Ramp Up	Total Program	Fundraising and Development	Administrative	Total Agency
Salaries and related expenses							
Salaries	\$ 369,527	\$ 1,274,943	\$ 27,175	\$ 23,283,548	\$ 435,823	\$ 2,354,543	\$ 26,073,914
Foster care stipends	-	-	-	4,471,497	-	-	4,471,497
FICA tax	34,989	91,335	2,111	1,720,419	30,959	158,252	1,909,630
Unemployment tax	-	756	-	(29,642)	-	(712)	(30,354)
Worker's compensation	12,478	27,949	1,210	579,091	7,831	49,655	636,577
Employee health insurance	43,610	106,876	3,286	2,009,191	26,453	237,096	2,272,740
Other benefits	-	5,540	-	21,615	6,000	45,759	73,374
Program consultants	-	736,837	1,650	792,522	220,488	361,479	1,374,489
Other consultant	-	-	47,534	47,534	-	69,315	116,849
Client wages	100,708	-	-	163,399	-	-	163,399
Life, AD, and L-T disability insurance	1,779	4,715	91	88,393	1,560	8,190	98,143
Total salaries and related expenses	563,091	2,248,951	83,057	33,147,567	729,114	3,283,577	37,160,258
Consumable supplies							
Office	393	1,918	-	11,157	1,034	22,225	34,416
Medicine and drugs	-	-	-	20,897	-	-	20,897
Educational	-	36,981	-	38,405	-	-	38,405
Food	60	1,168	-	162,488	3,694	9,149	175,331
Kitchen	-	-	-	142,173	39	439	142,651
Janitorial	4,382	3,366	-	25,690	-	4,762	30,452
Client activities	-	20,207	-	90,752	10,888	-	101,640
OSHA	234	-	-	50,876	-	-	50,876
Clothing	20	-	-	103,749	-	-	103,749
Program supplies	19,047	16,076	-	39,987	-	-	39,987
Other	50	1,857,537	815	1,933,214	150	7,770	1,941,134
Total consumable supplies	24,186	1,937,253	815	2,619,388	15,805	44,345	2,679,538
Occupancy							
Property and building insurance	2,318	-	-	32,347	-	6,739	39,086
Real estate taxes	-	-	-	18,503	-	-	18,503
Utilities	29,535	19,766	-	499,300	-	25,652	524,952
Janitorial and maintenance contracts	11,508	29,095	-	589,636	-	44,132	633,768
Building and grounds maintenance supplies	10,218	3,317	-	353,877	66	29,540	383,483
Equipment and repairs	530	2,694	-	78,589	-	51,828	130,417
Total occupancy	54,109	54,872	-	1,572,252	66	157,891	1,730,209
Local transportation							
Client	47	-	-	106,552	2	-	106,554
Staff	568	2,766	-	83,644	1,845	5,508	90,997
Vehicle insurance	14,589	8,491	-	195,336	-	2,830	198,166
Repairs and maintenance	7,095	14,961	-	74,148	-	10,747	84,895
Gas and oil	5,701	8,777	-	106,288	-	1,730	108,018
Total local transportation	28,000	34,995	-	565,968	1,847	20,815	588,630

(This schedule is continued on the following pages.)

UNITED CEREBRAL PALSY SEGUIN OF GREATER CHICAGO

CONSOLIDATED SCHEDULE OF FUNCTIONAL EXPENSES (Continued)

For the Year Ended June 30, 2022

	Program Services						
	Developmental Training	Foster Care	Supported Employment	Community Integrated Living Arrangement	Home-Based Support Services	Respite	SeniorCares
Equipment purchase							
Educational	\$ 15,450	\$ 9,256	\$ 2,858	\$ 12,633	\$ -	\$ -	\$ 85
Office	17,562	6,075	-	55,989	-	-	8,302
Total equipment purchase	33,012	15,331	2,858	68,622	-	-	8,387
Leasing and rental	12,078	8,534	-	161,918	-	-	-
Interest							
Facilities	6,763	-	-	170,785	-	3,382	21,373
Line of credit	2,036	1,629	-	-	-	-	-
Other	659	-	-	12,174	-	330	1,589
Total interest	9,458	1,629	-	182,959	-	3,712	22,962
Cost of goods sold	-	-	-	-	-	-	-
Miscellaneous							
Telephone	40,586	7,528	954	97,477	2,760	4,497	21,867
Liability insurance	190,757	110,870	6,285	-	2,978	-	-
Outside printing and artwork	1,794	347	114	234	-	-	-
Moving and recruiting	5,548	3,846	640	5,802	82	-	1,680
Marketing	-	-	-	-	-	-	-
Membership dues	15,489	-	6,513	6,507	-	-	-
Postage and shipping	563	3,722	4	1,607	-	-	-
Conference and convention	8,947	973	950	89	270	-	-
Subscription and reference	859	304	-	-	-	-	-
Other	35,478	5,832	648	84,237	639	63	11,987
Total miscellaneous	300,021	133,422	16,108	195,953	6,729	4,560	35,534
Depreciation	360,438	41,180	512	797,262	-	11,076	99,529
TOTAL FUNCTIONAL EXPENSES BEFORE ALLOCATION OF ADMINISTRATIVE EXPENSES	6,590,645	7,528,525	539,272	17,003,547	375,369	126,185	3,246,087
Allocation of administrative expenses	783,247	1,095,048	61,061	2,157,094	52,720	11,426	441,879
TOTAL FUNCTIONAL EXPENSES	\$ 7,373,892	\$ 8,623,573	\$ 600,333	\$ 19,160,641	\$ 428,089	\$ 137,611	\$ 3,687,966

(This schedule is continued on the following page.)

UNITED CEREBRAL PALSY SEGUIN OF GREATER CHICAGO

CONSOLIDATED SCHEDULE OF FUNCTIONAL EXPENSES (Continued)

For the Year Ended June 30, 2022

	Program Services			Supporting Services			Total Agency
	UCP Seguin Enterprises	Infinitec	Ramp Up	Total Program	Fundraising and Development	Administrative	
Equipment purchase							
Educational	\$ 2,811	\$ -	\$ -	\$ 43,093	\$ -	\$ -	\$ 43,093
Office	14,880	24	-	102,832	97	19,898	122,827
Total equipment purchase	17,691	24	-	145,925	97	19,898	165,920
Leasing and rental	473	13,445	-	196,448	-	107,967	304,415
Interest							
Facilities	-	-	-	202,303	-	3,382	205,685
Line of credit	-	-	-	3,665	-	407	4,072
Other	-	-	-	14,752	-	960	15,712
Total interest	-	-	-	220,720	-	4,749	225,469
Cost of goods sold	153,070	-	-	153,070	-	-	153,070
Miscellaneous							
Telephone	4,850	13,292	-	193,811	121	3,179	197,111
Liability insurance	-	111,750	32,585	455,225	-	27,717	482,942
Outside printing and artwork	1,773	4,605	-	8,867	17,049	11,770	37,686
Moving and recruiting	668	603	-	18,869	332	996	20,197
Marketing	11,759	-	-	11,759	3,432	-	15,191
Membership dues	195	3,988	-	32,692	1,645	47,910	82,247
Postage and shipping	2,986	5,498	63	14,443	1,784	4,449	20,676
Conference and convention	213	54,220	-	65,662	1,373	6,367	73,402
Subscription and reference	4,695	109,916	-	115,774	4,732	5,903	126,409
Other	7,904	45,721	-	192,509	139,460	117,071	449,040
Total miscellaneous	35,043	349,593	32,648	1,109,611	169,928	225,362	1,504,901
Depreciation	63,286	106,355	-	1,479,638	498	235,502	1,715,638
TOTAL FUNCTIONAL EXPENSES BEFORE ALLOCATION OF ADMINISTRATIVE EXPENSES	938,949	4,745,488	116,520	41,210,587	917,355	4,100,106	46,228,048
Allocation of administrative expenses	65,204	224,966	4,795	4,897,440	(797,334)	(4,100,106)	-
TOTAL FUNCTIONAL EXPENSES	\$ 1,004,153	\$ 4,970,454	\$ 121,315	\$ 46,108,027	\$ 120,021	\$ -	\$ 46,228,048

UNITED CEREBRAL PALSY SEGUIN OF GREATER CHICAGO

CONSOLIDATED SCHEDULE OF PUBLIC SUPPORT AND REVENUES

For the Year Ended June 30, 2022

	Program Services						
	Developmental Training	Foster Care	Supported Employment	Community Integrated Living Arrangement	Home-Based Support Services	Respite	SeniorCares
Department of Human Services							
Purchase of service	\$ 6,534,025	\$ -	\$ 25,713	\$ 16,162,346	\$ 417,312	\$ -	\$ 3,188,317
Rehabilitation services	-	-	205,008	-	-	-	-
Department of Children and Family Services	-	8,457,625	-	-	-	-	-
Government grants							
DHS Grants	79,958	-	-	59,889	-	-	-
Department of Education	-	-	-	-	-	-	-
Community Development Block Grants	-	-	-	629,945	-	-	-
Community Mental Health (708)							
Oak Park	63,692	-	20,535	3,673	-	12,903	-
Berwyn	52,500	-	-	-	-	-	-
Cicero	17,500	-	17,500	-	-	-	-
River Forest	13,710	-	-	-	-	3,220	-
Riverside	10,000	-	20,000	20,219	-	-	-
Proviso	-	-	-	-	-	95,000	-
Contributions	135,668	35,480	116,000	232,368	-	35,000	57,333
Work contracts/training	-	-	43,587	-	-	-	-
Client fees							
SSA and SSI	-	-	-	2,206,012	-	-	450,860
Rental income	-	-	-	67,284	-	-	-
Membership	-	-	-	-	-	-	-
Program	114,453	-	18,829	4,653	-	-	175
Interest income	168	-	-	-	-	-	-
Gain (loss) on sale of assets	-	-	-	-	-	-	-
Other	87	4,000	-	965	-	-	-
TOTAL	\$ 7,021,761	\$ 8,497,105	\$ 467,172	\$ 19,387,354	\$ 417,312	\$ 146,123	\$ 3,696,685

(This schedule is continued on the following page.)

UNITED CEREBRAL PALSY SEGUIN OF GREATER CHICAGO

CONSOLIDATED SCHEDULE OF PUBLIC SUPPORT AND REVENUES (Continued)

For the Year Ended June 30, 2022

	Program Services			Total Program	Supporting Services		Total Agency
	UCP Seguin Enterprises	Infinitec	Ramp Up		Fundraising and Development	Administrative	
Department of Human Services							
Purchase of service	\$ -	\$ -	\$ -	26,327,713	\$ -	\$ -	\$ 26,327,713
Rehabilitation services	-	-	-	205,008	-	-	205,008
Department of Children and Family Services	-	-	-	8,457,625	-	-	8,457,625
Government Grants							
DHS Grants	-	-	-	139,847	-	-	139,847
Department of Education	-	1,322,755	-	1,322,755	-	-	1,322,755
Community Development Block Grants	-	-	88,211	718,156	-	-	718,156
Community Mental Health (708)							
Oak Park	-	-	-	100,803	-	-	100,803
Berwyn	28,500	-	-	81,000	-	-	81,000
Cicero	-	-	-	35,000	-	-	35,000
River Forest	-	-	-	16,930	-	-	16,930
Riverside	-	-	-	50,219	-	-	50,219
Proviso	-	-	-	95,000	-	-	95,000
Contributions	1,008,879	2,213,590	-	3,834,318	120,022	-	3,954,340
Work contracts/training	-	64,647	-	108,234	-	-	108,234
Client fees							
SSA and SSI	-	-	-	2,656,872	-	-	2,656,872
Rental income	-	69,078	-	136,362	-	-	136,362
Membership Program	-	1,334,455	-	1,334,455	-	-	1,334,455
Program	-	-	-	138,110	-	-	138,110
Interest income	-	-	-	168	-	220,289	220,457
Gain (loss) on sale of assets	-	3,906	-	3,906	-	-	3,906
Other	386,053	34,767	-	425,872	-	(998,808)	(572,936)
TOTAL	\$ 1,423,432	\$ 5,043,198	\$ 88,211	\$ 46,188,353	\$ 120,022	\$ (778,519)	\$ 45,529,856