

KEMMERER VILLAGE

FINANCIAL REPORT

June 30, 2017



**McGuire · Yuhas
Huffman · Buckley**
Certified Public Accountants & Consultants

**KEMMERER VILLAGE
FINANCIAL REPORT**

June 30, 2017

KEMMERER VILLAGE
Assumption, Illinois

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
 Kemmerer Village
 Assumption, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of Kemmerer Village (a non-profit organization), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

To the Board of Directors of
Kemmerer Village
Page Two

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Kemmerer Village as of June 30, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.


Other Matter

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The consolidated financial report on pages 30 through 51 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the 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 March 12, 2018, on our consideration of Kemmerer Village's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Kemmerer Village's internal control over financial reporting and compliance.


McGuire, Yuhas, Huffman & Buckley, P.C.
Certified Public Accountants

Decatur, Illinois
March 12, 2018

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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**

To the Board of Directors of
 Kemmerer Village
 Assumption, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Kemmerer Village (a nonprofit organization), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 12, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Kemmerer Village's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Kemmerer Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control

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

To the Board of Directors of
Kemmerer Village
Page Two

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses that we consider to be significant deficiencies, 17-1 and 17-2.

Compliance and Other Matters

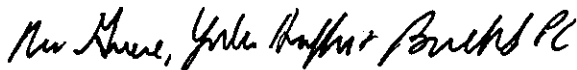
As part of obtaining reasonable assurance about whether Kemmerer Village's financial statements are free from material misstatements, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material 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*.

Kemmerer Village's Response to Findings

Kemmerer Village's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. Kemmerer Village's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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



McGuire, Yuhas, Huffman & Buckley, P.C.
Certified Public Accountants

Decatur, Illinois
March 12, 2018

KEMMERER VILLAGE
Assumption, Illinois

SCHEDULE OF FINDINGS AND RESPONSES
Year Ended June 30, 2017

Finding 17-1: Segregation of Duties

Criteria: The Village's failure to maintain adequate internal controls is in violation of Title 2 of the Code of Federal Regulations Part 215 Uniform Administrative Requirements for Grant and Agreements, Subpart C, Section .21 Standards for financial management systems.

Condition: The segregation of duties over cash receipts and disbursements does not provide sufficient checks and balances.

Cause: During the fiscal year, three employees were available to process financial transactions, except for a consulting CPA who performs the bank reconciliation function. The Senior Staff Accountant, Staff Accountant, and Business Office Clerk performed too many critical and related functions without oversight. In addition, the transactions performed by the Senior Staff Accountant, Staff Accountant, and Business Office Clerk are not being consistently reviewed by another person not involved in the processing of the transaction. The result is a weakened system of internal controls.

Effect: This weakness in internal control could adversely affect the Village's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

Recommendation: Segregation of duties needs to be increased wherever possible with the personnel available.

Response: The Village has segregated as many duties as possible given the small accounting staff.

Finding 17-2: Financial Reporting and Disclosures

Criteria: Compliance with required financial reporting and disclosures.

Condition: Lack of adequate internal control over financial reporting.

Cause: Due to the size of the organization, there is no staff with sufficient expertise to insure compliance with all required financial reporting disclosures.

Effect: Could adversely effect the Organization's assurance that financial reporting including the preparation of financial statements, is in accordance with generally accepted accounting principles.

Recommendation: Obtain necessary expertise.

Response: It is not cost effective to do so.

KEMMERER VILLAGE
Assumption, Illinois

STATEMENT OF FINANCIAL POSITION
June 30, 2017

	General Operating Fund	Special Funds	Total All Funds
ASSETS			
Cash and Cash Equivalents	\$ 86,287	\$ 1,612,968	\$ 1,699,255
Investments	266,364	37,179,129	37,445,493
Accounts Receivable	1,159,378		1,159,378
Contributions Receivable from			
Gift Annuities		1,151	1,151
Other Receivables	44,729	77,316	122,045
Inventory	8,688		8,688
Prepaid Expenses	165,215		165,215
Beneficial Interest in Perpetual Trust		17,640	17,640
	<u>\$ 1,730,661</u>	<u>\$ 38,888,204</u>	<u>\$ 40,618,865</u>
Fixed Assets:			
Land	\$ 63,200		\$ 63,200
Buildings	8,507,321		8,507,321
Equipment	2,056,687		2,056,687
	<u>\$ 10,627,208</u>	<u>\$ 0</u>	<u>\$ 10,627,208</u>
Accumulated Depreciation	5,554,343	0	5,554,343
	<u>\$ 5,072,865</u>	<u>\$ 0</u>	<u>\$ 5,072,865</u>
TOTAL ASSETS	<u>\$ 6,803,526</u>	<u>\$ 38,888,204</u>	<u>\$ 45,691,730</u>
LIABILITIES AND NET ASSETS			
Liabilities:			
Accounts Payable	\$ 468,693		\$ 468,693
Accrued Expenses	249,376		249,376
Due to DCFS	97,050		97,050
Deferred Compensation	266,364		266,364
Due to Clients: Allowances and Work Programs	2,323		2,323
Notes Payable	14,404		14,404
Capital Lease Payable	60,600		60,600
Interfund Payable (Receivable)	1,269,200	-1,269,200	0
	<u>\$ 2,428,010</u>	<u>\$ -1,269,200</u>	<u>\$ 1,158,810</u>
Net Assets:			
Unrestricted	\$ 4,375,516	\$ 39,673,694	\$ 44,049,210
Temporarily Restricted		281,970	281,970
Permanently Restricted		201,740	201,740
	<u>\$ 4,375,516</u>	<u>\$ 40,157,404</u>	<u>\$ 44,532,920</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 6,803,526</u>	<u>\$ 38,888,204</u>	<u>\$ 45,691,730</u>

Notes to Financial Statements are an integral part of this statement.

KEMMERER VILLAGE
Assumption, Illinois

STATEMENT OF ACTIVITIES
Year Ended June 30, 2017

	General Operating Fund	Special Funds	Total All Funds
Unrestricted Net Assets:			
Support:			
Contributions	\$ 437,976	\$ 1,184	\$ 439,160
Department of Children and Family Services:			
Placements	3,795,364		3,795,364
Illinois Inter-Agency Athletic Association	110,181		110,181
Federal and State Food Reimbursement	57,382		57,382
Federal Office on Aging	2,514		2,514
Revenue:			
Investment Return	1,285	3,849,556	3,850,841
Rental of Campus Classrooms	73,973		73,973
Meal Recipient Income	1,002		1,002
School Placements	1,762,763		1,762,763
Juvenile Justice Placements	266,134		266,134
Mental Health Placements	368,738		368,738
Refunds and Other Income	77,125		77,125
Other:			
Transfer from Special Funds for Operations	2,440,995	-2,440,995	0
Change in Value of Split-Interest Agreement		69	69
	<u>\$ 9,395,432</u>	<u>\$ 1,409,814</u>	<u>\$ 10,805,246</u>
Net Assets Released from Restrictions			
Restrictions Satisfied by Payments	\$	15,257	\$ 15,257
	<u>\$ 9,395,432</u>	<u>\$ 1,425,071</u>	<u>\$ 10,820,503</u>
Expenses:			
Program Services:			
Residential	\$ 6,533,665		\$ 6,533,665
Illinois Inter-Agency Athletic Assoc.	84,605		84,605
Traditional Foster Care	228,848		228,848
School	630,779		630,779
Care and Share	10,937		10,937
Adoption	26,965		26,965
Foster Care After-Care	38,337		38,337
Relative Foster Care	466,171		466,171
Specialized Foster Care	197,973		197,973
Supporting Services:			
Fund Raising	365,752		365,752
Management and General	478,447	200,269	678,716
Total Expenses	<u>\$ 9,062,479</u>	<u>\$ 200,269</u>	<u>\$ 9,262,748</u>
Loss on Disposal of Equipment	13,924		13,924
Total Expenses and Losses	<u>9,076,403</u>	<u>200,269</u>	<u>9,276,672</u>
Increase/-Decrease in Unrestricted Net Assets	<u>\$ 319,029</u>	<u>\$ 1,224,802</u>	<u>\$ 1,543,831</u>

(Continued)

Notes to Financial Statements are an integral part of this statement.

KEMMERER VILLAGE
Assumption, Illinois

STATEMENT OF ACTIVITIES
Year Ended June 30, 2017
(Continued)

	General Operating Fund	Special Funds	Total All Funds
Increase/-Decrease in Unrestricted Net Assets (From Preceding Page)	\$ <u>319,029</u>	\$ <u>1,224,802</u>	\$ <u>1,543,831</u>
Temporarily Restricted Net Assets:			
Public Support	\$	\$ 59,908	\$ 59,908
Net Assets Released from Restrictions			
Restrictions Satisfied by Payments	<u> </u>	<u>-15,257</u>	<u>-15,257</u>
Increase/-Decrease in Temporarily Restricted Net Assets	\$ <u>0</u>	\$ <u>44,651</u>	\$ <u>44,651</u>
Permanently Restricted Net Assets:			
Gain-Permanently Restricted	\$ <u> </u>	\$ <u>1,161</u>	\$ <u>1,161</u>
Increase/-Decrease in Permanently Restricted Net Assets	<u> </u>	<u>1,161</u>	<u>1,161</u>
Increase/-Decrease in Net Assets	\$ 319,029	\$ 1,270,614	\$ 1,589,643
Beginning Net Assets	<u>4,056,487</u>	<u>38,886,790</u>	<u>42,943,277</u>
Ending Net Assets	<u>\$ 4,375,516</u>	<u>\$ 40,157,404</u>	<u>\$ 44,532,920</u>

Notes to Financial Statements are an integral part of this statement.

KEMMERER VILLAGE
Assumption, Illinois

STATEMENT OF CASH FLOWS
Year Ended June 30, 2017

	General Operating Fund	Special Funds	Total All Funds
Cash Flows from Operating Activities:			
Increase/-Decrease in Net Assets	\$ 319,029	\$ 1,270,614	\$ 1,589,643
Adjustments to Reconcile Change in Net Assets to Net Cash Provided/-Used by Operating Activities:			
Depreciation	279,300		279,300
In-Kind Contributions	-8,045		-8,045
Loss on Disposal of Equipment	13,924		13,924
Net Realized and Unrealized Gains and Losses on Investments		-3,023,652	-3,023,652
-Increase/Decrease in Operating Assets			
Accounts Receivable	-547,179		-547,179
Contributions Receivable from Gift Annuities		-69	-69
Other Receivables	49,285		49,285
Inventory	3,544		3,544
Prepaid Expenses	-68,414		-68,414
Beneficial Interest in Perpetual Trust		-1,162	-1,162
Increase/-Decrease in Operating Liabilities			
Accounts Payable	-78,015		-78,015
Accrued Expenses	-67,189		-67,189
Due to DCFS	606		606
Deferred Compensation	16,439		16,439
Due to Clients: Allowances and Work Programs	-2,912		-2,912
Due to Special Funds/Due from General Operating Fund	128,719	-128,719	0
Net Cash Provided/-Used by Operating Activities	\$ 39,092	\$ -1,882,988	\$ -1,843,896
Cash Flows from Investing Activities:			
Investments, Net	\$ -17,696	\$ 1,299,991	\$ 1,282,295
Purchase of Fixed Assets	-35,246		-35,246
Decrease in Accrued Interest Income		11,039	11,039
Net Cash Provided/-Used by Investing Activities	\$ -52,942	\$ 1,311,030	\$ 1,258,088
Cash Flows from Financing Activities:			
Payments on Long-Term Debt	\$ -17,003	\$ 0	\$ -17,003
Net Cash Provided/-Used by Financing Activities	\$ -17,003	\$ 0	\$ -17,003
Net Increase/-Decrease in Cash and Cash Equivalents	\$ -30,853	\$ -571,958	\$ -602,811
Beginning Cash and Cash Equivalents	117,140	2,184,926	2,302,066
Ending Cash and Cash Equivalents	\$ 86,287	\$ 1,612,968	\$ 1,699,255

(Continued)

Notes to Financial Statements are an integral part of this statement.

KEMMERER VILLAGE
Assumption, Illinois

STATEMENT OF CASH FLOWS
Year Ended June 30, 2017
(Continued)

Supplemental Disclosures:

Interest Paid	\$ <u>12,768</u>	\$ <u>0</u>	\$ <u>12,768</u>
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During the fiscal year ended June 30, 2017, the Organization received a vehicle from a donor valued at \$8,045.

A new capital lease obligation of \$69,249 was incurred when the provisions of a capital lease were changed to add copier equipment, and delete a portion of the computer equipment included in the original capital lease. The original capital lease had a balance of \$39,874.

Notes to Financial Statements are an integral part of this statement.

KEMMERER VILLAGE
Assumption, Illinois

NOTES TO FINANCIAL STATEMENTS
June 30, 2017

1. Summary of Significant Accounting Policies -

a. Fixed Assets:

The Village follows the practice of capitalizing all expenditures for land, buildings, and equipment in excess of \$500. The fair value of donated fixed assets is similarly capitalized. Depreciation is provided over the estimated useful lives of the assets on the straight line basis. Land is a non-depreciating asset. The Village was required to convert from cash to accrual as of June 30, 1979. The Fixed Assets on hand at June 30, 1979 were set up at original cost or estimates of original cost on items where the original cost was not located.

The Village is the beneficiary and the trustee of a trust which owns the campus land. The trust was created in the early 1900's.

b. Investments:

The Village carries investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair values in the statement of financial position. Unrealized gains and losses are included in investment return in the accompanying statement of activities. 553.74 acres of donated farmland has been adjusted to its appraised value as of June 30, 2015. 200 acres of donated farmland has been adjusted to its appraised value as of June 30, 2016. 401.28 acres of donated farmland has been adjusted to its appraised value as of June 30, 2017.

c. Accounts Receivable:

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to bad debts expense and a credit to accounts receivable.

d. Inventories:

Inventories are valued at cost and consist of:

Food	\$7,984
T-Shirts	704

Total	\$8,688
	=====

e. Contributions:

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. These contributions are used to cover the unreimbursed costs of the Department of Children and Family Services and other types of placements. The contributions are also used to cover the Fund Raising expenses.

KEMMERER VILLAGE
Assumption, Illinois

NOTES TO FINANCIAL STATEMENTS
June 30, 2017
(Continued)

1. Summary of Significant Accounting Policies - (Continued)

f. Donated Materials and Services:

No amounts have been reflected in the statements for donated services and materials inasmuch as no objective basis is available to measure the value of such services and materials; however, a substantial number of volunteers have donated significant amounts of their time and materials in the Village's program services and in its fund raising campaigns.

g. Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

h. Cash and Cash Equivalents:

For purposes of the Statement of Cash Flows, the Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

i. Financial Statement Presentation:

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its ASC Topic 958, "Not-for-Profit Entities". Under ASC Topic 958, the organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

j. Restricted and Unrestricted Revenue and Support:

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

KEMMERER VILLAGE
Assumption, Illinois

NOTES TO FINANCIAL STATEMENTS
June 30, 2017
(Continued)

1. Summary of Significant Accounting Policies - (Continued)

j. Restricted and Unrestricted Revenue and Support: (Continued)

Temporarily restricted net assets are available for costs connected with the following at June 30, 2017:

	<u>Special Funds</u>
Scholarship Savings	\$ 84,679
Women's Auxiliary	1,800
Encyclopedia Fund	158
Materials for and Staffing of the Chapel	89,900
Box Tops/ Education	2,232
Scholarship (Interest)	159
New Recreation Center	196
Horsemanship	43,408
Summer Enrichment	5,999
Bibles	155
Suitcases	382
Duffel Bags/Sheets	231
Retreat Center	1,325
Website/Foundation	5,238
Cottage Activities	1,882
Christmas	2,911
Uniforms	3,000
Camping	530
KV 5K	2,239
Golf Tournament	14,341
Cottage Grills	1,881
Rocking Chairs	125
MP3 Players	1,943
Smart Board	2,000
Birthdays	1,103
Prom	744
Greenhouse	3,775
School Supplies	5,150
Horses and Heros	3,565
Allemang Auction	220
IIAA	649
Graduation	50

	\$281,970
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KEMMERER VILLAGE
Assumption, Illinois

NOTES TO FINANCIAL STATEMENTS
June 30, 2017
(Continued)

1. Summary of Significant Accounting Policies - (Continued)

j. Restricted and Unrestricted Revenue and Support: (Continued)

Permanently restricted net assets at June 30, 2004 contained a charitable remainder unitrust held by the Presbyterian Church (U.S.A.) Foundation. The life income beneficiary passed away in March 2005 and a permanent fund was established at the Foundation, from which income will be distributed to Kemmerer Village. The amount of the fund, \$17,640, has been recorded on Kemmerer's books as a beneficial interest in a perpetual trust and is a permanently restricted net asset.

Permanently restricted net assets at June 30, 2017 also contains a \$1,500 bequest with the provision that the principal remain intact.

Permanently restricted net assets at June 30, 2017 also contains \$182,600 with donor provisions that the principal remain intact. Income from the principal of \$82,500 is to be used for scholarships. Income from the principal of \$100,100 is to be used for the benefit of the children and youth of Kemmerer Village for items and/or programs not included in the Kemmerer Village operating budget.

2. Nature of Organization's Activities -

Kemmerer Village's programs are directed to help children and youth attain the necessary skills to become well adjusted and productive members of society. The Village also provides services that are directed toward improving the overall family environment. A major funding source to implement these programs is the Illinois Department of Children and Family Services.

3. Care Rates -

These rates are computed based on units of care. The units of care are days with the exception of the adoption program which is cases. The units of care and reimbursement rates are as follows:

Program	DCFS	Other	Total	Rates
-----	----	-----	-----	-----
				DCFS
Residential	7,565	5,069	12,634	\$296.43 - \$314.77/Day Plus Medicaid Option services School \$356.27/Day ICG \$356.27/Day Court \$356.27/Day Juvenile Justice \$356.27/Day

KEMMERER VILLAGE
Assumption, Illinois

NOTES TO FINANCIAL STATEMENTS
June 30, 2017
(Continued)

3. Care Rates - (Continued)

Program -----	DCFS ----	Other -----	Total -----	Rates -----
Traditional Foster Care	3,904	-0-	3,904	DCFS \$1,271.31/Mo.
Foster Care After-Care	2,121	-0-	2,121	\$ 21.64/Day
Adoption	4	-0-	4	No specific rate
Relative Foster Care	16,631	-0-	16,631	\$760.31/Mo.- 1,271.31/Mo.
Specialized Foster Care	1,510	-0-	1,510	95.53/Day

The Residential program also received a Medicaid reimbursement rate of \$44.54.

4. Fund Descriptions -

General Operating Fund

This consists of income and expenses directly related to the day to day operations of the Village.

Special Funds -

The Special Funds consist of the assets, income and expenses not directly related to the day to day operations of the Village.

The Special Funds include the Care Fund. This consists of all securities and cash formerly contained in what was known as the Endowment Fund, as well as those in the Care Fund, together with any additional donations, gifts, bequests and transfers of any kind or character; with the income therefrom periodically to be paid over to the current operating account. It shall also include restricted gifts for income to provide scholarships for those children referred directly to Kemmerer Village by families or churches. In recognition of such gifts for scholarships for private placements, the Directors shall from time to time authorize a certain amount of the Fund income to be used for this purpose. It is the intention of the Directors that the principal of the Care Fund shall not be used for operating expenses except in cases of extreme emergency and then to be authorized by the Directors.

KEMMERER VILLAGE
Assumption, Illinois

NOTES TO FINANCIAL STATEMENTS
June 30, 2017
(Continued)

5. Income Taxes -

The Village, a nonprofit organization operating under section 501(c)(3) of the Internal Revenue Code, is exempt from Federal, State and Local income taxes and, accordingly, no provision for income taxes is included in the financial statements.

Accounting provisions generally accepted in the United States of America require the Village's management to evaluate tax positions taken by the Village and recognize a tax liability if the Village has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. The Village has analyzed the tax positions taken and has concluded that, as of June 30, 2017, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements.

6. Allocation of Expenses -

Expenses are charged to the program to which they apply. Any joint expenses are allocated between the program and supporting services to which they relate based upon reasonable analysis of the benefit to each program.

7. Retirement Plans -

The Village contributes 4% of salary to an individual 403(b) retirement plan for every full-time employee beginning in January or July after their second full year of employment. When five years of service has been reached by an employee, the Village contributes 8%. In addition, any part time employee working 24 continuous months and compiling at least 1,000 hours worked each year for the two years will also be eligible to receive 4% of salary and 8% if these conditions exist after 60 months of continuous employment. The Village's contribution for the fiscal year ended June 30, 2017 totaled \$308,471. In addition to the Village contributions, the employee can contribute to this plan.

8. Deposits and Investments -

Investment Guidelines

Funds can be invested only in marketable securities including cash equivalents, bonds, preferred stocks, common stocks, as well as bond and equity mutual funds. The investments shall be diversified as to fixed income and equity holdings. Such diversification is to provide reasonable assurance that no single security will have a disproportionate or significant economic impact on the pool. Fixed income investments should provide a highly predictable and dependable source of income and reduce the variability of the total portfolio's market value. Equity investments should provide opportunity for appreciation of principal, as well as, current yield when possible. It is recognized that equity investments require the assumption of greater market variability and risk in order to provide long-term protection of purchasing power.

KEMMERER VILLAGE
Assumption, Village

NOTES TO FINANCIAL STATEMENTS
June 30, 2017
(Continued)

8. Deposits and Investments - (Continued)

Investment Guidelines - (Continued)

The asset allocation among cash, bonds, and common stocks may vary based on various market and investment considerations. In any event the minimum/maximum ranges shall be:

	Minimum	Maximum
Cash	5%	50%
Bonds	10%	50%
Common Stocks	50%	80%

Deposits -

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Village's deposits may not be returned or the Village will not be able to recover collateral securities in the possession of an outside party.

Uninsured and uncollateralized deposits as of June 30, 2017 are as follows:

	Cost ----	Market -----
Cash Equivalents:		
Colorado St Bk (held by)		
Money Market	\$ 1,493,940	\$ 1,493,940
RBC Dain Rauscher (held by)		
Money Market	21,745	21,745
	-----	-----
Total	\$ 1,515,685 =====	\$ 1,515,685 =====

KEMMERER VILLAGE
Assumption, Illinois

NOTES TO FINANCIAL STATEMENTS
June 30, 2017
(Continued)

8. Deposits and Investments - (Continued)

Investments -

As of June 30, 2017 the Village had the following investments:

	Cost -----	Market -----	Average Credit Quality/ Ratings (1) -----
Corporate Stocks:			
Edinburg Bank	\$ 1,590	\$ 2,746	N/A
Colorado State Bank (held by)			
Domestic	1,453,270	1,864,214	BB
International	11,672,204	16,643,824	BB
	-----	-----	
	13,127,064	18,510,784	
	-----	-----	
Corporate Bonds/Fixed Income:			
RBC Dain Rauscher (held by)			
Domestic	3,803,112	3,919,208	A
International	1,453,955	1,488,636	A
Colorado State Bank (held by)			
International	399,795	399,356	A-
	-----	-----	
	5,656,862	5,807,200	
	-----	-----	
Flexible Premium Annuity:			
Mutual of America	266,364	266,364	AA-
	-----	-----	
Total Before Farmland And Grain Bins	19,050,290	24,584,348	
	-----	-----	
Farmland and Grain Bins	3,414,328 (2)	12,861,145 (2)	N/A
	-----	-----	
Total	\$22,464,618	\$37,445,493	
	=====	=====	

(1) Ratings are provided where applicable to indicate associated credit risk. N/A indicates not applicable.

(2) 553.74 acres of donated farmland recorded during the fiscal year ended June 30, 1998 at an estimated value provided by the bank managing the farms has been adjusted to its appraised value as of June 30, 2015. 200 acres of donated farmland recorded during the fiscal year ended June 30, 1998 at an estimated value provided by the bank managing the farms has been adjusted to its appraised value as of June 30, 2016. 401.28 acres of donated farmland recorded during the fiscal year ended June 30, 1998 at an estimated value provided by the bank managing the farms has been adjusted to its appraised value as of June 30, 2017. Items donated after June 30, 1998 are valued at

KEMMERER VILLAGE
Assumption, Illinois

NOTES TO FINANCIAL STATEMENTS
June 30, 2017
(Continued)

8. Deposits and Investments - (Continued)

Investments - (Continued)

fair value at date of donation.

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Generally, the Care Fund's investing activities are managed by investment counselors. Other investments are managed by the Village's finance committee or management. The principal investment objective is the preservation of capital of the funds.

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The Village uses the specific identification method of managing interest rate risk. Consistent with the preservation of principal, the investment goal is to grow the total value of assets after fees in the Care Fund at a rate better than the S & P 500 index and to provide income in the bond fund consistent with the needs of Kemmerer Village.

Concentration of credit risk is the risk of loss attributed to the magnitude of the Village's investment in a single issuer. \$722,325 is invested in Bank of America Corp., which has a market value of \$1,407,080, \$37,670 is invested in Celgene Corp., which has a market value of \$2,077,920, \$1,014,609 is invested in Goldman Sachs Group, Inc., which has a market value of \$1,224,888, and \$182,079 is invested in Mastercard, Inc., which has a market value of \$1,214,500.

For investments, custodial credit risk is the risk that, in the event of a failure of the counterparty, the Village will not be able to recover the value of its investments or collateral securities in the possession of an outside party. The investments are not insured or collateralized at June 30, 2017.

Investment return is summarized as follows:

	Unrestricted
Investment Income	\$ 827,189
Net Realized/Unrealized Gains/-Losses	3,023,652
	\$ 3,850,841
	=====

KEMMERER VILLAGE
Assumption, Illinois

NOTES TO FINANCIAL STATEMENTS
June 30, 2017
(Continued)

9. Fair Values and Fair Value Measurements -

The Village follows ASC Subtopic 820-10 regarding the fair value measurements for certain financial and nonfinancial assets and liabilities, which require the assets and liabilities carried at fair value to be classified and disclosed in one of the following three categories:

- Level 1: Quoted market prices for identical assets or liabilities to which an entity has access at the measurement date.
- Level 2: Valuations for assets and liabilities traded in less active dealer or broker markets. Valuations are obtained from third party pricing services for identical or similar assets or liabilities.
- Level 3: Unobservable inputs for the asset or liability. Unobservable inputs should be used to measure the fair value to the extent that observable inputs are not available.

When applying fair value principles in the valuation of assets and liabilities, we are required to maximize the use of quoted market prices and minimize the use of unobservable inputs. We calculate the fair value of our Level 1 and Level 2 instruments based on the market value at close of business price of similar or identical instruments. The Village has not changed its valuation techniques in measuring the fair value of any financial assets and liabilities during the year.

The following table sets forth the Village's financial assets and liabilities as of June 30, 2017 that were measured at fair value on a recurring basis during the period, segregated by level within the fair value hierarchy:

	Level 1 -----	Level 2 -----	Level 3 -----	Total -----
Assets at Fair Value:				
Investments (excluding farmland and grain bins):				
Corporate Stocks	\$18,508,037	\$ 2,746		\$18,510,784
Corporate Bonds	5,807,200			5,807,200
Mutual Funds	266,364			266,364
	-----	-----		-----
Total	\$24,581,601	\$ 2,746		\$24,584,348
Beneficial Interest in				
Pepetual Trust		17,640		17,640
	-----	-----	-----	-----
Total Assets at Fair Value:	\$24,581,601	\$20,386		\$24,601,988
	=====	=====	=====	=====
Liabilities at Fair Value:				
None				=====

There were no nonfinancial assets requiring measurement at fair value on a non-recurring basis during the fiscal year ended June 30, 2017.

KEMMERER VILLAGE
Assumption, Illinois

NOTES TO FINANCIAL STATEMENTS
June 30, 2017
(Continued)

10. Commitments and Contingencies -

a. Capital Leases -

The Village entered into a capital lease agreement on July 22, 2013 to lease computer workstations, printers and server equipment for \$2,162 per month for sixty months. The lease agreement contains a bargain purchase option at the end of the lease term. The lease agreement was rolled into a new lease agreement in August 2016. The new lease agreement includes some of the computer equipment from the original lease agreement, and new copiers. The terms of the new agreement are monthly payments of \$2,540 for sixty months. The monthly payment includes maintenance of \$961. The agreement contains a bargain purchase option at the end of the lease term.

The following is a schedule by years of future minimum payments required under the leases together with their present value as of June 30, 2017.

Years ending June 30:

2018	\$ 30,480
2019	30,480
2020	30,480
2021	30,480
2022	5,075

Total Minimum Lease Payments	\$ 126,995
Less Amount Representing Interest	18,349
Less Amount Representing Maintenance	48,046

Present Value of Minimum Lease Payments	\$ 60,600
	=====

As of June 30, 2017, the gross amount of assets in the statement of financial position recorded under capital lease as equipment was \$221,815, and the related accumulated depreciation was \$182,296.

b. Notes Payable

On October 9, 2015, Kemmerer Village obtained a loan in the amount of \$25,000 for the purpose of purchasing computers. Principal and interest are payable in 48 monthly installments of \$553.31. The interest rate is 2.99%. The loan is collateralized by the computers purchased with the loan proceeds.

KEMMERER VILLAGE
Assumption, Illinois

NOTES TO FINANCIAL STATEMENTS
June 30, 2017
(Continued)

10. Commitments and Contingencies - (Continued)

b. Notes Payable - (Continued)

The future scheduled maturities of notes payable are as follows:

Years ending June 30:

2018	\$ 6,294
2019	6,485
2020	1,625

	\$14,404
	=====

c. Excess Program Revenues

The Department of Children and Family Services computes excess program revenues based on a review of the Village's annual audit report. If excess program revenues are calculated by DCFS, Kemmerer may be eligible to retain some or all of the excess and invest in direct service (non-administrative) activities for programs funded by DCFS. In order to retain any excess revenue funds, Kemmerer must generally demonstrate that program staffing levels meet the minimum requirements defined in the contract program plan and licensing standards where applicable.

11. Deferred Compensation Plan -

During the fiscal year ended June 30, 1995 the Village entered into a nonqualified deferred compensation arrangement with the former Executive Director who is now the Director of Financial Development. The payments, which are 4% of compensation, are invested in Mutual of America and will be paid out to the Director of Financial Development upon his retirement. The investment totaling \$266,364 is included in the assets of the Village and \$266,364 is recorded as a corresponding liability.

12. Contributions Receivable from Gift Annuities -

Kemmerer Village has been named as the beneficiary of life income plans established through the Presbyterian Church (U.S.A.) Foundation. Upon the death of the life income beneficiary, the fund will pay a lump sum to Kemmerer Village. The contribution receivable from gift annuities has been recorded at present value which is calculated by the Presbyterian Church (U.S.A.) Foundation actuaries. Their calculation subtracts from the June 30, 2017 market value of each fund the amount calculated to be necessary to meet the expected amount that is paid to the life income beneficiaries during their lifetime. Contributions receivable from gift annuities at June 30, 2017 were \$1,151.

KEMMERER VILLAGE
Assumption, Illinois

NOTES TO FINANCIAL STATEMENTS
June 30, 2017
(Continued)

13. Joint Costs -

The Village follows the provisions of ASC Topic 958, "Not-for-Profit Entities". ASC Topic 958 requires that in circumstances in which joint activities are conducted, expenses should be reported as fundraising rather than as program or management and general. To overcome this presumption, ASC Topic 958 establishes requirements to satisfy three criteria: purpose, audience and content. If the joint activity doesn't meet all three of those criteria, all costs of the activity should be reported as fundraising expense.

The Village purchased newsletters, calendars and postage for these items costing \$44,445. All of the cost has been allocated to fundraising.

14. Risks -

The Village is subject to various risks including property, liability and workmen's compensation and other programs.

Significant losses are covered by commercial insurance for the property, liability and workmen's compensation with the Organization retaining the risk of loss on the uninsured portion. For the insured programs there have been no significant reductions in coverage.

15. Farm Land Held in Trust -

The Village is the trustee for an undivided one half interest of 391 acres of farm land held in trust. The farm land is located in Douglas County. The net rents, profits and income from the farm are to be used by the Village in such manner as its governing board may determine will best benefit special programs for young children who are under the Village's full and unconditional control.

On June 24, 2016, the Village entered into a voluntary partition agreement for this acreage and on September 15, 2016 a Special Warranty Deed was signed. Kemmerer Village became the trustee of 194.1 acres held in a trust.

16. Kemmerer Village Foundation, Inc. -

During the fiscal year ended June 30, 2009, Kemmerer Village Foundation, Inc. was established. The purposes of the corporation are exclusively for its Board of Directors to foster, promote, support, develop, encourage, maintain, receive, and accept funds for the construction, building, remodeling, support, administration, staffing, and any other legitimate purpose or functions of supporting Kemmerer Village. Kemmerer Village Foundation, Inc. has a separate Board of Directors from Kemmerer Village.

KEMMERER VILLAGE
Assumption, Illinois

NOTES TO FINANCIAL STATEMENTS
June 30, 2017
(Continued)

17. Endowment Funds -

Board-designated Endowment

As of June 30, 2017, the Board of Directors had designated \$25,705,923 of unrestricted net assets, otherwise known as the Care Fund, as a general endowment fund to support the mission of the organization. Since that amount resulted from an internal designation and is not donor-restricted, it is classified and reported as unrestricted net assets.

During the fiscal year ended June 30, 2017, Kemmerer Village had a spending policy of appropriating \$125,000 per quarter from income produced by the endowment fund for distribution to the general operating fund. Amounts over and above this, as well as invasion of endowment principal funds, require approval of the Board of Directors.

To achieve adequate investment returns, the Agency has adopted an investment policy that attempts to maximize total return consistent with an acceptable level of risk. Endowment assets are invested in a well diversified asset mix, which includes a stock fund and a bond fund. The principal investment objective is the preservation of capital of the fund.

Consistent with the preservation of principal, the investment goal is to grow the total value of assets after fees in the Care Fund at a rate better than the S & P 500 index and to provide income in the Bond Fund consistent with the needs of Kemmerer Village. Actual returns in any given year may vary from this amount. Investment risk is measured in terms of the total endowment fund; investment assets and allocation between asset classes and strategies are managed to not expose the fund to unacceptable levels of risk.

Composition of and changes in endowment net assets for the year ended June 30, 2017 were as follows:

Board-designated endowment net assets, July 1, 2016	\$24,466,569
Investment income	538,221
Net gain on sales of securities	308,958
Net increase in market value	2,714,687
Expense and transfers to operations	(2,322,512)

Board-designated endowment net assets, June 30, 2017	\$25,705,923
	=====

**KEMMERER VILLAGE
Assumption, Illinois**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2017
(Continued)**

17. Endowment Funds - (Continued)

Donor-designated Endowments

Kemmerer Village endowment includes both donor-restricted funds and funds designated by the Board of Directors to function as endowments. As required by generally accepted accounting principles, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The State Prudent Management of Institutional Funds Act (SPMIFA) requires the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result, the Agency classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporary restricted net assets until these amounts are appropriated for expenditure by the Agency in a manner consistent with the standard of prudence prescribed by SPMIFA. In accordance with SPMIFA, the Agency considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Agency, and (7) the Agency's investment policies.

\$17,640 of the endowment funds are held in a perpetual trust, the investment of which is determined by the trustee rather than the organization.

Endowment net asset composition by type of fund as of June 30, 2017 is as follows:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total Net Endowment Assets
Donor restricted	\$ -0-	\$ 159	\$ 201,740	\$ 201,899
Board designated	25,705,923	-0-	-0-	25,705,923
	-----	-----	-----	-----
Total funds	\$25,705,923	\$ 159	\$ 201,740	\$ 25,907,822
	=====	=====	=====	=====

KEMMERER VILLAGE
Assumption, Illinois

NOTES TO FINANCIAL STATEMENTS
June 30, 2017
(Continued)

17. Endowment Funds - (Continued)

Donor-designated Endowments - (Continued)

Changes in endowment net assets as of June 30, 2017 are as follows:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total Net Endowment Assets
Balance, 7-1-16	\$ 24,466,569	\$ 198	\$ 200,578	\$ 24,667,345
Investment Income	538,221	5		538,226
Net gain(loss) on sales	308,958			308,958
Net increase (decrease) in mkt value	2,714,687		1,161	2,715,848
Expenses/transfers	(2,322,512)	(44)		(2,322,556)
Rounding			1	1
	-----	---	-----	-----
Balance, 6-30-17	\$ 25,705,923	\$ 159	\$ 201,740	\$ 25,907,822
	=====	===	=====	=====

18. Subsequent Events -

The Illinois Department of Human Services has delayed payments for mental health placements to Kemmerer Village due to the State of Illinois cash flow situation. As of June 30, 2014, Kemmerer Village had filed a complaint with the Court of Claims of the State of Illinois seeking payment from the Illinois Department of Human Services in the amount of \$182,976. This amount is included in Accounts Receivable on the Statement of Financial Position. As of February 28, 2018, Kemmerer Village had included \$373,936 in accounts receivable due from the Illinois Department of Human Services. Of this amount, 65%, or \$241,404, was over 90 days old. The total budgeted revenue from the Illinois Department of Human Services for the fiscal year ending June 30, 2018 is \$337,465 which is 5.2% of total budgeted placement revenue for the fiscal year ending June 30, 2018. The filing with the Court of Claims is currently proceeding and no final determination has been made.

Subsequent events have been evaluated through March 12, 2018, which is the date the financial statements were available to be issued.

KEMMERER VILLAGE
Assumption, Illinois

NOTES TO FINANCIAL STATEMENTS
June 30, 2017
(Continued)

19. Prior Period Adjustment

An entry was made during the fiscal year ended June 30, 2017 to adjust 241.41 acres of donated farmland to its appraised value. Accordingly, an entry in the amount of \$3,058,351 was made to increase previously reported unrestricted net assets.

Entries were made during the fiscal year ended June 30, 2017 to increase accounts receivable by \$20,160 to correct a prior year duplicate posting of payment received and to increase accounts payable by \$10,832 for a prior year posting of an advance received. Accordingly, an entry in the amount of \$9,328 was made to increase previously reported unrestricted net assets.

SUPPLEMENTARY INFORMATION

Consolidated Financial Report
Schedule of Agency Information

Name of Agency:	KEMMERER VILLAGE (PRESBYTERIAN CHURCH US
County:	Christian
Mailing Address	
Street:	941 N 2500 East Rd
City:	Assumption
State:	IL
Zip Code:	62510
Federal Employer Identification Number (FEIN):	**_***5120
Name of Person Completing Report:	Bill Waddell
Job Title:	Senior Staff Accountant
Telephone Number:	217-226-4451
Email Address:	Bill.Waddell@kv.christian.k12.il.us
Begin Date of Report:	7/1/2016
End Date of Report:	6/30/2017
Number of Programs Reported:	10
Actual / Budgeted Costs:	Actual
Quarters Reported:	4
Type of Ownership:	Not-for-profit
Basis of Maintaining Accounting Records:	Accrual
Agency Accreditation Completed By:	Council on Accreditation

Schedule of Programs

KEMMERER VILLAGE (PRESBYTERIAN CHURCH US
 **.*5120

Program Number	Program Name		Contract Numbers or Program Codes					Healthcare & Family
	Description 1	Description 2	DCFS	DHS	ISBE	Aging		
1	RESIDENTIAL		0112895117		8172R			
2	TRADITIONAL F/C		0112905017					
3	F/C AFTERCARE		0112905017					
4	RELATIVE F/C		0112905017					
5	SPECIALIZED F/C		0112905067					
6	ADOPTION		0112905077					
7	SCHOOL					8172T		
8	CARE & SHARE							
9	FUND RAISING							
10	I/AA PROGRAM		0112909017					

Schedule of Program Revenue

KEMMERER VILLAGE (PRESBYTERIAN CHURCH US
 **_*5120

	Agency Amount	All Other Not Allocated	RESIDENTIAL	TRADITIONAL F/C
Fees & Purchase of Service				
1	Department of Aging	0	0	0
2	Department of Children and Family Services	3,795,364	0	2,889,965
3	Department of Corrections	0	0	0
4	Medicaid Rehab Option (MRO) Payments	0	0	0
5	Department of Human Services	368,738	0	368,738
6	Department of Public Aid	0	0	0
7	Department of Public Health	0	0	0
8	Local Education Agency/School District	1,762,763	0	1,208,329
9	Local Government	0	0	0
10	Federal Government	0	0	0
11	Other Government Agencies	266,134	0	266,134
12	Client/Family Program Fees (incl. SSI, SSA, pensions, etc)	0	0	0
13	Special Service Fees for Individual Clients	0	0	0
14	Diagnostic Service Fees	0	0	0
15	Other (Specify)	0	0	0
16	Total Fees & Purchase of Services	6,192,999	0	4,733,166
Grant Revenues				
17	Department of Aging	0	0	0
18	Department of Children and Family Services	110,181	0	0
19	Department of Corrections	0	0	0
20	Donated/Certified Funds Initiative (DFI/CFI)	0	0	0
21	Department of Human Services	0	0	0
22	Department of Public Aid	0	0	0
23	Department of Public Health	0	0	0
24	Local Education Agency/School District	0	0	0
25	Local Government Awards	0	0	0
26	Federal Government Awards	0	0	0
27	Other Government Awards	0	0	0
28	JTPA/CETA	0	0	0
29	Other (Specify)	0	0	0
30	Total Grant Revenues	110,181	0	0
Contributions & Other				
31	Restricted to Operations	66,528	0	0
32	Restricted to Capital	0	0	0
33	Unrestricted	423,312	0	0
34	Contributions - Goods and Services	0	0	0
35	Child & Adult Food Programs (school meals, commodities)	60,898	0	57,382
36	School Transportation Payments (to/from school)	0	0	0
37	Sales of Goods and Services	0	0	0
38	Rent Income	73,973	0	0
39	Gain on Sale of Assets	0	0	0
40	Cafeteria and Vending Machine	0	0	0
41	Other (Specify)	85,169	0	62,303
42	Total Contributions and Other	709,880	0	119,685
Investment Income				
43	Income on Restricted Assets/Investments	0	0	0
44	Income on Unrestricted Assets/Investments	1,285	0	0
45	Total Investment Income	1,285	0	0
46	Total Revenues	7,014,345	0	4,852,851

FY: 2017

Create Date: 6/22/2017

Version: 1

Schedule of Program Revenue

KEMMERER VILLAGE (PRESBYTERIAN CHURCH US
 _*5120

	F/C AFTERCARE	RELATIVE F/C	SPECIALIZED F/C	ADOPTION
Fees & Purchase of Service				
1	Department of Aging	0	0	0
2	Department of Children and Family Services	43,188	566,031	142,366
3	Department of Corrections	0	0	0
4	Medicaid Rehab Option (MRO) Payments	0	0	0
5	Department of Human Services	0	0	0
6	Department of Public Aid	0	0	0
7	Department of Public Health	0	0	0
8	Local Education Agency/School District	0	0	0
9	Local Government	0	0	0
10	Federal Government	0	0	0
11	Other Government Agencies	0	0	0
12	Client/Family Program Fees (incl. SSI, SSA, pensions, etc)	0	0	0
13	Special Service Fees for Individual Clients	0	0	0
14	Diagnostic Service Fees	0	0	0
15	Other (Specify)	0	0	0
16	Total Fees & Purchase of Services	43,188	566,031	142,366
Grant Revenues				
17	Department of Aging	0	0	0
18	Department of Children and Family Services	0	0	0
19	Department of Corrections	0	0	0
20	Donated/Certified Funds Initiative (DFI/CFI)	0	0	0
21	Department of Human Services	0	0	0
22	Department of Public Aid	0	0	0
23	Department of Public Health	0	0	0
24	Local Education Agency/School District	0	0	0
25	Local Government Awards	0	0	0
26	Federal Government Awards	0	0	0
27	Other Government Awards	0	0	0
28	JTPA/CETA	0	0	0
29	Other (Specify)	0	0	0
30	Total Grant Revenues	0	0	0
Contributions & Other				
31	Restricted to Operations	0	0	0
32	Restricted to Capital	0	0	0
33	Unrestricted	0	0	0
34	Contributions - Goods and Services	0	0	0
35	Child & Adult Food Programs (school meals, commodities)	0	0	0
36	School Transportation Payments (to/from school)	0	0	0
37	Sales of Goods and Services	0	0	0
38	Rent Income	0	0	0
39	Gain on Sale of Assets	0	0	0
40	Cafeteria and Vending Machine	0	0	0
41	Other (Specify)	160	2,300	1,412
42	Total Contributions and Other	160	2,300	1,412
Investment Income				
43	Income on Restricted Assets/Investments	0	0	0
44	Income on Unrestricted Assets/Investments	0	0	0
45	Total Investment Income	0	0	0
46	Total Revenues	43,348	568,331	143,778

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Schedule of Program Revenue

KEMMERER VILLAGE (PRESBYTERIAN CHURCH US
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	SCHOOL	CARE & SHARE	FUND RAISING	HAA PROGRAM
Fees & Purchase of Service				
1	Department of Aging	0	0	0
2	Department of Children and Family Services	0	0	0
3	Department of Corrections	0	0	0
4	Medicaid Rehab Option (MRO) Payments	0	0	0
5	Department of Human Services	0	0	0
6	Department of Public Aid	0	0	0
7	Department of Public Health	0	0	0
8	Local Education Agency/School District	554,434	0	0
9	Local Government	0	0	0
10	Federal Government	0	0	0
11	Other Government Agencies	0	0	0
12	Client/Family Program Fees (incl. SSI, SSA, pensions, etc)	0	0	0
13	Special Service Fees for Individual Clients	0	0	0
14	Diagnostic Service Fees	0	0	0
15	Other (Specify)	0	0	0
16	Total Fees & Purchase of Services	554,434	0	0
Grant Revenues				
17	Department of Aging	0	0	110,181
18	Department of Children and Family Services	0	0	0
19	Department of Corrections	0	0	0
20	Donated/Certified Funds Initiative (DFI/CFI)	0	0	0
21	Department of Human Services	0	0	0
22	Department of Public Aid	0	0	0
23	Department of Public Health	0	0	0
24	Local Education Agency/School District	0	0	0
25	Local Government Awards	0	0	0
26	Federal Government Awards	0	0	0
27	Other Government Awards	0	0	0
28	JTPA/CETA	0	0	0
29	Other (Specify)	0	0	110,181
30	Total Grant Revenues	0	0	110,181
Contributions & Other				
31	Restricted to Operations	0	0	66,528
32	Restricted to Capital	0	0	0
33	Unrestricted	0	0	423,312
34	Contributions - Goods and Services	0	0	0
35	Child & Adult Food Programs (school meals, commodities)	0	3,516	0
36	School Transportation Payments (to/from school)	0	0	0
37	Sales of Goods and Services	0	0	0
38	Rent Income	73,973	0	0
39	Gain on Sale of Assets	0	0	0
40	Cafeteria and Vending Machine	0	0	12,332
41	Other (Specify)	3,303	0	1,583
42	Total Contributions and Other	77,276	3,516	502,172
Investment Income				
43	Income on Restricted Assets/Investments	0	0	0
44	Income on Unrestricted Assets/Investments	0	0	1,285
45	Total Investment Income	0	0	1,285
46	Total Revenues	631,710	3,516	503,457

Schedule of Program Revenue
Other Specify Detail

Program 1	RESIDENTIAL	<u>Amount</u>
	<u>Line Nbr</u> <u>Description</u>	
	41 Refunds and Other Income related to Residential	62,297
	41 Purchase Discount	6
Program 2	TRADITIONAL F/C	<u>Amount</u>
	<u>Line Nbr</u> <u>Description</u>	
	41 Refunds and Other Income related to Traditional FC	1,776
Program 3	F/C AFTERCARE	<u>Amount</u>
	<u>Line Nbr</u> <u>Description</u>	
	41 Refunds and Other Income related to Aftercare FC	160
Program 4	RELATIVE F/C	<u>Amount</u>
	<u>Line Nbr</u> <u>Description</u>	
	41 Refunds and Other Income related to Relative FC	2,300
Program 5	SPECIALIZED F/C	<u>Amount</u>
	<u>Line Nbr</u> <u>Description</u>	
	41 Refunds and Other Income related to Specialized FC	1,412
Program 7	SCHOOL	<u>Amount</u>
	<u>Line Nbr</u> <u>Description</u>	
	41 Refunds and Other Income related to School	3,303
Program 9	FUND RAISING	<u>Amount</u>
	<u>Line Nbr</u> <u>Description</u>	
	41 Refunds and Other Income related to Fundraising	4,287
	41 In Kind Contribution	8,045
Program 10	IIAA PROGRAM	<u>Amount</u>
	<u>Line Nbr</u> <u>Description</u>	
	41 Refunds and Other Expenses related to IIAA	1,583

Schedule of Program Costs

KEMMERER VILLAGE (PRESBYTERIAN CHURCH US
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	Agency Amount	All Other Not Allocated	RESIDENTIAL	TRADITIONAL F/C	
Program Expenses					
1	Program Staff Salaries	4,349,598	0	3,475,740	75,682
2	Program Clerical Staff Salaries	125,453	0	94,410	2,169
3	Program Payroll Taxes and Fringe Benefits	1,671,721	0	1,341,092	37,033
4	Program Consultants	92,740	0	44,408	941
5	Consumer Wages and Fringe Benefits	0	0	0	0
6	Medicine and Drugs	33,688	0	30,454	149
7	All Other Program Equipment and Supplies	26,445	0	24,370	0
8	Staff Transportation	42,297	0	16,728	4,204
9	Client Transportation	5,645	0	1,096	812
10	Transportation To/From School	0	0	0	0
11	Direct Service Staff Conferences & Conventions	6,489	0	3,202	122
12	Program Insurance	79,747	0	63,131	3,140
13	Direct Client Specific Assistance	35,256	0	33,986	158
14	Telecommunication Costs Assigned to Program	47,125	0	36,379	1,904
15	Foster Care Payments	230,495	0	0	59,099
16	Other (Specify)	15,036	0	15,036	0
17	Total Program Expenses	6,761,735	0	5,180,032	185,413
Support Expenses					
18	Support Salaries	208,829	0	170,339	2,079
19	Support Payroll Taxes and Fringe Benefits	78,185	0	64,058	989
20	Dietary Supplies	200,258	0	167,181	3,022
21	Housekeeping and Laundry Supplies	24,400	0	22,961	272
22	Other (Specify)	49,108	0	47,378	96
23	Total Support Expenses	560,780	0	471,917	6,458
Occupancy Expenses					
24	Occupancy Salaries	103,324	0	77,494	1,033
25	Occupancy Payroll Taxes and Fringe Benefits	39,102	0	29,143	492
26	Building & Equipment Operations and Maintenance	375,135	0	294,486	9,832
27	Vehicle Depreciation	21,702	0	11,382	2,952
28	All Other Depreciation & Amortization	257,596	0	200,165	6,057
29	Vehicle Rent	0	0	0	0
30	All Other Lease/Rent/Taxes	6,033	0	1,543	77
31	Equipment Under \$500	8,521	0	6,664	-19
32	Mortgage & Installment Interest	12,768	0	10,333	394
33	Operating Interest	0	0	0	0
34	Other (Specify)	0	0	0	0
35	Total Occupancy Expenses	824,181	0	631,210	20,818
Administrative and Office Expenses					
36	Administrative Salaries	141,154	0	81,785	5,812
37	Administrative Payroll Taxes and Fringe Benefits	53,992	0	30,756	2,765
38	Administrative Consultants	37,977	0	26,998	1,683
39	Telecommunication Costs Not Assigned to Program	0	0	0	0
40	Office Supplies and Equipment	14,457	0	8,799	470
41	Allocation of Management and General (G & A)	478,447	0	386,586	22,824
42	Other (Specify)	203,676	0	116,092	5,429
43	Total Administrative Expenses	929,703	0	651,016	38,983
44	Total Expenses	9,076,399	0	6,934,175	251,672
Non-reimbursable Expenses					
45	Depreciation on DMHDD Funded Capital Assets Included Above	0	0	0	0
46	Cost of Production and Workshop Client Wages Included Above	0	0	0	0
47	Other (Specify)	467,139	0	92,209	730
48	Total Non-Reimbursable Expenses	467,139	0	92,209	730
49	Net Expenses	8,609,260	0	6,841,966	250,942

Schedule of Program Costs

KEMMERER VILLAGE (PRESBYTERIAN CHURCH US
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	F/C AFTERCARE	RELATIVE F/C	SPECIALIZED F/C	ADOPTION	
Program Expenses					
1	Program Staff Salaries	20,505	195,450	54,537	21,703
2	Program Clerical Staff Salaries	878	6,598	2,927	0
3	Program Payroll Taxes and Fringe Benefits	9,367	69,478	33,226	4,726
4	Program Consultants	385	3,228	3,259	0
5	Consumer Wages and Fringe Benefits	0	0	0	0
6	Medicine and Drugs	114	277	109	0
7	All Other Program Equipment and Supplies	0	285	0	0
8	Staff Transportation	1,254	10,773	2,462	86
9	Client Transportation	44	3,380	272	0
10	Transportation To/From School	0	0	0	0
11	Direct Service Staff Conferences & Conventions	6	-52	90	0
12	Program Insurance	0	3,924	2,355	0
13	Direct Client Specific Assistance	0	197	118	0
14	Telecommunication Costs Assigned to Program	143	2,662	1,388	72
15	Foster Care Payments	0	106,145	65,251	0
16	Other (Specify)	0	0	0	0
17	Total Program Expenses	32,696	402,345	165,994	26,587
Support Expenses					
18	Support Salaries	0	4,158	2,079	0
19	Support Payroll Taxes and Fringe Benefits	0	1,430	1,202	0
20	Dietary Supplies	246	6,756	2,154	22
21	Housekeeping and Laundry Supplies	0	346	206	0
22	Other (Specify)	0	120	72	0
23	Total Support Expenses	246	12,810	5,713	22
Occupancy Expenses					
24	Occupancy Salaries	0	2,066	1,033	0
25	Occupancy Payroll Taxes and Fringe Benefits	0	711	597	0
26	Building & Equipment Operations and Maintenance	1	12,241	7,610	-4
27	Vehicle Depreciation	161	4,114	2,032	161
28	All Other Depreciation & Amortization	3	7,658	4,568	3
29	Vehicle Rent	0	0	0	0
30	All Other Lease/Rent/Taxes	0	96	57	0
31	Equipment Under \$500	-1	-27	-15	0
32	Mortgage & Installment Interest	116	638	383	0
33	Operating Interest	0	0	0	0
34	Other (Specify)	0	0	0	0
35	Total Occupancy Expenses	280	27,497	16,265	160
Administrative and Office Expenses					
36	Administrative Salaries	2,940	6,965	3,278	50
37	Administrative Payroll Taxes and Fringe Benefits	1,288	2,396	1,895	11
38	Administrative Consultants	181	1,874	981	0
39	Telecommunication Costs Not Assigned to Program	0	0	0	0
40	Office Supplies and Equipment	29	623	354	3
41	Allocation of Management and General (G & A)	7,683	40,393	17,701	1,500
42	Other (Specify)	677	11,661	3,493	128
43	Total Administrative Expenses	12,798	63,912	27,702	1,692
44	Total Expenses	46,020	506,564	215,674	28,461
Non-reimbursable Expenses					
45	Depreciation on DMHDD Funded Capital Assets Included Above	0	0	0	0
46	Cost of Production and Workshop Client Wages Included Above	0	0	0	0
47	Other (Specify)	14	897	529	1
48	Total Non-Reimbursable Expenses	14	897	529	1
49	Net Expenses	46,006	505,667	215,145	28,460

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Schedule of Program Costs

KEMMERER VILLAGE (PRESBYTERIAN CHURCH US
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	SCHOOL	CARE & SHARE	FUND RAISING	IIAA PROGRAM	
Program Expenses					
1	Program Staff Salaries	249,772	0	196,192	60,017
2	Program Clerical Staff Salaries	13,934	0	3,926	611
3	Program Payroll Taxes and Fringe Benefits	102,905	0	65,736	8,158
4	Program Consultants	40,519	0	0	0
5	Consumer Wages and Fringe Benefits	0	0	0	0
6	Medicine and Drugs	2,585	0	0	0
7	All Other Program Equipment and Supplies	1,790	0	0	0
8	Staff Transportation	1,548	1	4,688	553
9	Client Transportation	0	0	41	0
10	Transportation To/From School	0	0	0	0
11	Direct Service Staff Conferences & Conventions	282	0	1,800	1,039
12	Program Insurance	4,709	0	1,570	918
13	Direct Client Specific Assistance	718	0	79	0
14	Telecommunication Costs Assigned to Program	3,339	0	1,131	107
15	Foster Care Payments	0	0	0	0
16	Other (Specify)	0	0	0	0
17	Total Program Expenses	422,101	1	275,163	71,403
Support Expenses					
18	Support Salaries	23,791	4,305	2,078	0
19	Support Payroll Taxes and Fringe Benefits	8,947	778	781	0
20	Dietary Supplies	13,042	5,576	2,200	59
21	Housekeeping and Laundry Supplies	456	20	139	0
22	Other (Specify)	1,394	0	48	0
23	Total Support Expenses	47,630	10,679	5,246	59
Occupancy Expenses					
24	Occupancy Salaries	20,665	0	1,033	0
25	Occupancy Payroll Taxes and Fringe Benefits	7,771	0	388	0
26	Building & Equipment Operations and Maintenance	40,291	29	7,018	3,631
27	Vehicle Depreciation	675	0	225	0
28	All Other Depreciation & Amortization	34,117	201	4,824	0
29	Vehicle Rent	0	0	0	0
30	All Other Lease/Rent/Taxes	119	0	38	4,103
31	Equipment Under \$500	1,712	0	207	0
32	Mortgage & Installment Interest	533	0	371	0
33	Operating Interest	0	0	0	0
34	Other (Specify)	0	0	0	0
35	Total Occupancy Expenses	105,883	230	14,104	7,734
Administrative and Office Expenses					
36	Administrative Salaries	29,403	0	9,746	1,175
37	Administrative Payroll Taxes and Fringe Benefits	11,057	0	3,665	159
38	Administrative Consultants	3,521	0	2,739	0
39	Telecommunication Costs Not Assigned to Program	0	0	0	0
40	Office Supplies and Equipment	2,849	0	1,329	1
41	Allocation of Management and General (G & A)	0	0	0	1,760
42	Other (Specify)	8,335	27	53,760	4,074
43	Total Administrative Expenses	55,165	27	71,239	7,169
44	Total Expenses	630,779	10,937	365,752	86,365
Non-reimbursable Expenses					
45	Depreciation on DMHDD Funded Capital Assets Included Above	0	0	0	0
46	Cost of Production and Workshop Client Wages Included Above	0	0	0	0
47	Other (Specify)	7,006	1	365,752	0
48	Total Non-Reimbursable Expenses	7,006	1	365,752	0
49	Net Expenses	623,773	10,936	0	86,365

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Schedule of Program Costs
Other Specify Detail

Program 1	RESIDENTIAL	Amount
<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
16	Allowances	11,790
16	Special Activities	3,246
22	Contractual Labor	47,378
42	Postage	4,564
42	Printing	2,365
42	Software	24,911
42	Other Supplies	5,856
42	Staff Recruitment	22,805
42	Miscellaneous	20,056
42	Miscellaneous	-20
42	Employee Recognition	2,295
42	Bad Debt	230
42	Cash Over/Short	2,130
42	Loss on Disposal of Equipment	13,924
42	Sales Tax	722
42	Service Charges	197
42	Staff Training	1,000
42	Board Expense	285
42	Dues	14,772
47	Bad Debt	230
47	Sales Tax	722
47	Dues	14,772
47	Non-Client Meals	76,485
Program 2	TRADITIONAL F/C	Amount
<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
22	Contractual Labor	96
42	Software	1,166
42	Printing	123
42	Postage	222
42	Other Supplies	93
42	Staff Recruitment	903
42	Miscellaneous	2,106
42	Employee Recognition	55
42	Sales Tax	37
42	Service Charges	10
42	Staff Training	7
42	Board Expense	14
42	Dues	693
47	Dues	693
47	Sales Tax	37
Program 3	F/C AFTERCARE	Amount
<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
42	Postage	1
42	Printing	2
42	Software	68
42	Other Supplies	44
42	Staff Recruitment	178
42	Miscellaneous	356
42	Employee Recognition	12
42	Sales Tax	11
42	Staff Training	2
42	Dues	3
47	Sales Tax	11
47	Dues	3

Program 7	SCHOOL		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	22	Contractual Labor	1,394
	42	Postage	415
	42	Other Supplies	1,243
	42	Printing	216
	42	Software	3,431
	42	Staff Recruitment	697
	42	Miscellaneous	1,033
	42	Employee Recognition	145
	42	Cash Over/Short	10
	42	Sales Tax	1
	42	Service Charges	15
	42	Staff Training	56
	42	Board Expense	21
	42	Dues	1,052
	47	Dues	1,052
	47	Sales Tax	1
	47	Non Client Meals	5,953
Program 8	CARE & SHARE		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	42	Staff Recruitment	10
	42	Miscellaneous	4
	42	Employee Recognition	3
	42	Staff Training	9
	42	Dues	1
	47	Dues	1
Program 9	FUND RAISING		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	22	Contractual Labor	48
	42	Printing	29,980
	42	Software	6,506
	42	Postage	14,465
	42	Other Supplies	394
	42	Staff Recruitment	48
	42	Miscellaneous	468
	42	Donor Appreciation Gifts	1,384
	42	Employee Recognition	62
	42	Service Charges	5
	42	Staff Training	37
	42	Board Expense	7
	42	Dues	404
	47	Fundraising	365,752
Program 10	IIAA PROGRAM		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	42	Staff Recruitment	18
	42	Employee Recognition	10
	42	Other Supplies	4,046

Schedule of Service Units

KEMMERER VILLAGE (PRESBYTERIAN CHURCH US
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	Program Description	Service Unit Type	Client Units of Enrollment	Client Units Delivered/ Provided	Days Program Operated	Beginning License Capacity	Ending License Capacity	Date of Change
1	RESIDENTIAL	Days	12,634	12,634	365	60	60	
2	TRADITIONAL F/C	Days	3,904	3,904	365	0	0	
3	F/C AFTERCARE	Days	2,121	2,121	365	0	0	
4	RELATIVE F/C	Days	16,631	16,631	365	0	0	
5	SPECIALIZED F/C	Days	1,510	1,510	365	0	0	
6	ADOPTION		4	4	365	0	0	
7	SCHOOL	Days	2,922	2,922	202	0	0	
8	CARE & SHARE		1,572	1,572	262	0	0	
9	FUND RAISING		0	0	365	0	0	
10	I/AA PROGRAM		0	0	365	0	0	

Schedule of Program Personnel

KEMMERER VILLAGE (PRESBYTERIAN CHURCH US

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Program Staff Positions	TOTAL AGENCY				RESIDENTIAL				TRADITIONAL F/C				
	Total Hours	Amount Paid	Headcount	Amount Not Allocated	% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount
1 Audiologist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
2 Behavior Therapist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
3 Dietary Technician	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
4 Dietician	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
5 Habilitation Aide/Child Care Aide	149,760.00	2,403,957	72.00	0	100.00	2,403,957	72.00	0.00	0	0.00	0	0.00	0.00
6 Habilitation Professional or Supervisory Staff	37,440.00	761,865	18.00	0	92.34	703,532	18.00	0.00	0	0.00	0	0.00	0.00
7 LPN	2,080.00	41,837	1.00	0	92.00	38,490	1.00	0.00	0	0.00	0	0.00	0.00
8 Occupational Therapist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
9 Physical Therapist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
10 Physician	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
11 Principal	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
12 Program Director	6,240.00	153,223	3.00	0	83.39	127,766	3.00	2.94	4,502	1.00	0	0.00	0.00
13 Program Clerical Staff	18,720.00	125,453	9.00	0	75.26	94,410	8.00	1.73	2,169	3.00	0	0.00	0.00
14 Psychiatrist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
15 Psychologist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
16 Recreation Staff	12,480.00	199,153	6.00	0	69.86	139,136	5.00	0.00	0	0.00	0	0.00	0.00
17 Registered Nurse	2,080.00	58,518	1.00	0	92.00	53,837	1.00	0.00	0	0.00	0	0.00	0.00
18 Social Worker	20,800.00	357,439	10.00	0	0.00	0	0.00	19.91	71,180	10.00	0	0.00	0.00
19 Speech Therapist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
20 Substance Abuse Counselor/Professional	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
21 Substance Abuse Paraprofessional	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
22 Teacher	1,868.00	35,363	1.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
23 Teacher Aide	11,208.00	135,176	6.00	0	0.63	851	1.00	0.00	0	0.00	0	0.00	0.00
24 Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
25 Other Academic Instruction	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
26 Other Medical Care	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
27 Other Habilitation/Rehabilitation	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
28 Other Substance Abuse	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
29 All Other Program Staff	8,320.00	203,067	5.00	0	4.02	8,171	1.00	0.00	0	0.00	0	0.00	0.00
30 Total All Positions	270,996.00	4,475,051	132.00	0	79.78	3,570,150	110.00	1.74	77,851	14.00	0	0.00	0.00
31 Mental Health Professional (MHP)	101,920.00	2,149,342	49.00	0	91.09	1,957,905	43.00	1.34	28,841	6.00	0	0.00	0.00
32 Qualified Mental Health Professional (QMHP)	29,120.00	598,755	14.00	0	71.13	425,884	11.00	4.31	25,834	3.00	0	0.00	0.00
33 Qualified Mental Retardation Professional (QMRP)	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
34 Rehabilitative Services Associate (RSA)	45,760.00	924,599	22.00	0	100.00	924,599	20.00	0.00	0	0.00	0	0.00	0.00
35 SEP Job Coach - For DHS Reporting Only	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00

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Create Date: 6/22/2017

FY: 2017

Schedule of Program Personnel

KEMMERER VILLAGE (PRESBYTERIAN CHURCH US
 **.*5120

Program Staff Positions	F/C AFTERCARE				RELATIVE F/C				SPECIALIZED F/C				
	% Allocated	Amount Paid	Headcount	% Allocated	% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount
1 Audiologist	0.00	0	0.00	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
2 Behavior Therapist	0.00	0	0.00	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
3 Dietary Technician	0.00	0	0.00	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
4 Dietician	0.00	0	0.00	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
5 Habilitation Aide/Child Care Aide	0.00	0	0.00	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
6 Habilitation Professional or Supervisory Staff	0.00	0	0.00	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
7 LPN	0.00	0	0.00	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
8 Occupational Therapist	0.00	0	0.00	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
9 Physical Therapist	0.00	0	0.00	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
10 Physician	0.00	0	0.00	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
11 Principal	0.00	0	0.00	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
12 Program Director	0.60	915	1.00	1.63	0.00	2,498	1.00	1.65	2,523	1.00	0.00	0	0.00
13 Program Clerical Staff	0.70	878	3.00	5.26	0.00	6,598	3.00	2.33	2,927	3.00	0.00	0	0.00
14 Psychiatrist	0.00	0	0.00	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
15 Psychologist	0.00	0	0.00	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
16 Recreation Staff	0.00	0	0.00	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
17 Registered Nurse	0.00	0	0.00	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
18 Social Worker	5.48	19,590	10.00	53.98	0.00	192,952	10.00	14.55	52,014	10.00	0.00	0	0.00
19 Speech Therapist	0.00	0	0.00	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
20 Substance Abuse Counselor/Professional	0.00	0	0.00	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
21 Substance Abuse Paraprofessional	0.00	0	0.00	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
22 Teacher	0.00	0	0.00	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
23 Teacher Aide	0.00	0	0.00	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
24 Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0	0.00	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
25 Other Academic Instruction	0.00	0	0.00	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
26 Other Medical Care	0.00	0	0.00	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
27 Other Habilitation/Rehabilitation	0.00	0	0.00	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
28 Other Substance Abuse	0.00	0	0.00	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
29 All Other Program Staff	0.00	0	0.00	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
30 Total All Positions	0.48	21,383	14.00	4.51	0.00	202,048	14.00	1.28	57,464	14.00	0.00	0	0.00
31 Mental Health Professional (MHP)	0.17	3,748	2.00	4.66	0.00	100,133	6.00	0.75	16,045	5.00	0.00	0	0.00
32 Qualified Mental Health Professional (QMHP)	1.07	6,398	3.00	12.56	0.00	75,208	3.00	2.54	15,214	3.00	0.00	0	0.00
33 Qualified Mental Retardation Professional (QMRP)	0.00	0	0.00	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
34 Rehabilitative Services Associate (RSA)	0.00	0	0.00	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
35 SEP Job Coach - For DHS Reporting Only	0.00	0	0.00	0.00	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00

Schedule of Program Personnel

KEMMERER VILLAGE (PRESBYTERIAN CHURCH US
 _**5120

Program Staff Positions	FUND RAISING				IIAA PROGRAM				
	% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount
1 Audiologist	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
2 Behavior Therapist	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
3 Dietary Technician	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
4 Dietician	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
5 Habilitation Aide/Child Care Aide	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
6 Habilitation Professional or Supervisory Staff	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
7 LPN	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
8 Occupational Therapist	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
9 Physical Therapist	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
10 Physician	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
11 Principal	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
12 Program Director	1.36	2,087	1.00	0.00	0	0.00	0.00	0	0.00
13 Program Clerical Staff	3.13	3,926	4.00	0.49	611	3.00	0.00	0	0.00
14 Psychiatrist	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
15 Psychologist	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
16 Recreation Staff	0.00	0	0.00	30.14	60,017	1.00	0.00	0	0.00
17 Registered Nurse	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
18 Social Worker	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
19 Speech Therapist	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
20 Substance Abuse Counselor/Professional	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
21 Substance Abuse Paraprofessional	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
22 Teacher	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
23 Teacher Aide	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
24 Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
25 Other Academic Instruction	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
26 Other Medical Care	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
27 Other Habilitation/Rehabilitation	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
28 Other Substance Abuse	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
29 All Other Program Staff	95.59	194,105	4.00	0.00	0	0.00	0.00	0	0.00
30 Total All Positions	4.47	200,118	9.00	1.35	60,628	4.00	0.00	0	0.00
31 Mental Health Professional (MHP)	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
32 Qualified Mental Health Professional (QMHP)	0.00	0	0.00	0.61	3,646	1.00	0.00	0	0.00
33 Qualified Mental Retardation Professional (QMRP)	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
34 Rehabilitative Services Associate (RSA)	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
35 SEP Job Coach - For DHS Reporting Only	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00

Schedule of Program Consultant and Contractual

KEMMERER VILLAGE (PRESBYTERIAN CHURCH US
 **_*5120

	Program Staff Positions	TOTAL AGENCY			RESIDENTIAL			TRADITIONAL F/C		
		Total Hours	Amount Paid	Amount Not Allocated	% Allocated	Amount Paid	% Allocated	Amount Paid	% Allocated	Amount Paid
1	Audiologist	0.00	0	0	0.00	0	0.00	0	0.00	0
2	Behavior Therapist	0.00	0	0	0.00	0	0.00	0	0.00	0
3	Dietary Technician	0.00	0	0	0.00	0	0.00	0	0.00	0
4	Dietician	0.00	0	0	0.00	0	0.00	0	0.00	0
5	Habilitation Aide/Child Care Aide	0.00	0	0	0.00	0	0.00	0	0.00	0
6	Habilitation Professional or Supervisory Staff	0.00	0	0	0.00	0	0.00	0	0.00	0
7	LPN	0.00	0	0	0.00	0	0.00	0	0.00	0
8	Occupational Therapist	0.00	0	0	0.00	0	0.00	0	0.00	0
9	Physical Therapist	0.00	0	0	0.00	0	0.00	0	0.00	0
10	Physician	0.00	4,452	0	100.00	4,452	0	0.00	0	0
11	Principal	0.00	40,519	0	0.00	0	0.00	0	0.00	0
12	Program Director	0.00	0	0	0.00	0	0.00	0	0.00	0
13	Program Clerical Staff	0.00	0	0	0.00	0	0.00	0	0.00	0
14	Psychiatrist	0.00	44,344	0	0.00	0	82.38	36,531	2.12	941
15	Psychologist	0.00	0	0	0.00	0	0.00	0	0.00	0
16	Recreation Staff	0.00	0	0	0.00	0	0.00	0	0.00	0
17	Registered Nurse	0.00	0	0	0.00	0	0.00	0	0.00	0
18	Social Worker	0.00	0	0	0.00	0	0.00	0	0.00	0
19	Speech Therapist	0.00	705	0	100.00	705	0	0.00	0	0
20	Substance Abuse Counselor/Professional	0.00	0	0	0.00	0	0.00	0	0.00	0
21	Substance Abuse Paraprofessional	0.00	0	0	0.00	0	0.00	0	0.00	0
22	Teacher	0.00	0	0	0.00	0	0.00	0	0.00	0
23	Teacher Aide	0.00	0	0	0.00	0	0.00	0	0.00	0
24	Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0	0	0.00	0	0.00	0	0.00	0
25	Other Academic Instructor	0.00	0	0	0.00	0	0.00	0	0.00	0
26	Other Medical Care	0.00	2,720	0	100.00	2,720	0	0.00	0	0
27	Other Habilitation/Rehabilitation	0.00	0	0	0.00	0	0.00	0	0.00	0
28	Other Substance Abuse	0.00	0	0	0.00	0	0.00	0	0.00	0
29	All Other Program Staff	0.00	0	0	0.00	0	0.00	0	0.00	0
30	Total All Positions	0.00	92,740	0	47.88	44,408	1.01	941	0	0
31	Mental Health Professional (MHP)	0.00	0	0	0.00	0	0.00	0	0.00	0
32	Qualified Mental Health Professional (QMHP)	0.00	89,315	0	45.89	40,983	1.05	941	0	0
33	Qualified Mental Retardation Professional (QMRP)	0.00	0	0	0.00	0	0.00	0	0.00	0
34	Rehabilitative Services Associate (RSA)	0.00	0	0	0.00	0	0.00	0	0.00	0
35	SEP Job Coach - For DHS Reporting Only	0.00	0	0	0.00	0	0.00	0	0.00	0

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Schedule of Program Consultant and Contractual

KEMMERER VILLAGE (PRESBYTERIAN CHURCH US
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	F/C AFTERCARE		RELATIVE F/C		SPECIALIZED F/	
	% Allocated	Amount Paid	% Allocated	Amount Paid	% Allocated	Amount Paid
1 Audiologist	0.00	0	0.00	0	0.00	0.00
2 Behavior Therapist	0.00	0	0.00	0	0.00	0.00
3 Dietary Technician	0.00	0	0.00	0	0.00	0.00
4 Dietician	0.00	0	0.00	0	0.00	0.00
5 Habilitation Aide/Child Care Aide	0.00	0	0.00	0	0.00	0.00
6 Habilitation Professional or Supervisory Staff	0.00	0	0.00	0	0.00	0.00
7 LPN	0.00	0	0.00	0	0.00	0.00
8 Occupational Therapist	0.00	0	0.00	0	0.00	0.00
9 Physical Therapist	0.00	0	0.00	0	0.00	0.00
10 Physician	0.00	0	0.00	0	0.00	0.00
11 Principal	0.00	0	0.00	0	0.00	0.00
12 Program Director	0.00	0	0.00	0	0.00	0.00
13 Program Clerical Staff	0.00	0	0.00	0	0.00	0.00
14 Psychiatrist	0.87	385	7.00	3,228	7.00	3,259.00
15 Psychologist	0.00	0	0.00	0	0.00	0.00
16 Recreation Staff	0.00	0	0.00	0	0.00	0.00
17 Registered Nurse	0.00	0	0.00	0	0.00	0.00
18 Social Worker	0.00	0	0.00	0	0.00	0.00
19 Speech Therapist	0.00	0	0.00	0	0.00	0.00
20 Substance Abuse Counselor/Professional	0.00	0	0.00	0	0.00	0.00
21 Substance Abuse Paraprofessional	0.00	0	0.00	0	0.00	0.00
22 Teacher	0.00	0	0.00	0	0.00	0.00
23 Teacher Aide	0.00	0	0.00	0	0.00	0.00
24 Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0	0.00	0	0.00	0.00
25 Other Academic Instruction	0.00	0	0.00	0	0.00	0.00
26 Other Medical Care	0.00	0	0.00	0	0.00	0.00
27 Other Habilitation/Rehabilitation	0.00	0	0.00	0	0.00	0.00
28 Other Substance Abuse	0.00	0	0.00	0	0.00	0.00
29 All Other Program Staff	0.00	0	0.00	0	0.00	0.00
30 Total All Positions	0.42	385	3.00	3,228	4.00	3,259.00
31 Mental Health Professional (MHP)	0.00	0	0.00	0	0.00	0.00
32 Qualified Mental Health Professional (QMHP)	-0.43	385	4.00	3,228	4.00	3,259.00
33 Qualified Mental Retardation Professional (QMRP)	0.00	0	0.00	0	0.00	0.00
34 Rehabilitative Services Associate (RSA)	0.00	0	0.00	0	0.00	0.00
35 SEP Job Coach - For DHS Reporting Only	0.00	0	0.00	0	0.00	0.00

Schedule of Program Consultant and Contractual

KEMMERER VILLAGE (PRESBYTERIAN CHURCH US
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Program Staff Positions	ADOPTION		SCHOOL		CARE & SHARE	
	% Allocated	Amount Paid	% Allocated	Amount Paid	% Allocated	Amount Paid
1 Audiologist	0.00		0.00	0	0.00	
2 Behavior Therapist	0.00		0.00	0	0.00	
3 Dietary Technician	0.00		0.00	0	0.00	
4 Dietician	0.00		0.00	0	0.00	
5 Habilitation Aide/Child Care Aide	0.00		0.00	0	0.00	
6 Habilitation Professional or Supervisory Staff	0.00		0.00	0	0.00	
7 LPN	0.00		0.00	0	0.00	
8 Occupational Therapist	0.00		0.00	0	0.00	
9 Physical Therapist	0.00		0.00	0	0.00	
10 Physician	0.00		0.00	0	0.00	
11 Principal	0.00		100.00	40,519	0.00	
12 Program Director	0.00		0.00	0	0.00	
13 Program Clerical Staff	0.00		0.00	0	0.00	
14 Psychiatrist	0.00		0.00	0	0.00	
15 Psychologist	0.00		0.00	0	0.00	
16 Recreation Staff	0.00		0.00	0	0.00	
17 Registered Nurse	0.00		0.00	0	0.00	
18 Social Worker	0.00		0.00	0	0.00	
19 Speech Therapist	0.00		0.00	0	0.00	
20 Substance Abuse Counselor/Professional	0.00		0.00	0	0.00	
21 Substance Abuse Paraprofessional	0.00		0.00	0	0.00	
22 Teacher	0.00		0.00	0	0.00	
23 Teacher Aide	0.00		0.00	0	0.00	
24 Vocational Staff (incl. Job Coach, workshop, etc.)	0.00		0.00	0	0.00	
25 Other Academic Instruction	0.00		0.00	0	0.00	
26 Other Medical Care	0.00		0.00	0	0.00	
27 Other Habilitation/Rehabilitation	0.00		0.00	0	0.00	
28 Other Substance Abuse	0.00		0.00	0	0.00	
29 All Other Program Staff	0.00		0.00	0	0.00	
30 Total All Positions	0.00	0	44.00	40,519	0.00	0.00
31 Mental Health Professional (MHP)	0.00		0.00	0	0.00	
32 Qualified Mental Health Professional (QMHP)	0.00		45.00	40,519	0.00	
33 Qualified Mental Retardation Professional (QMRP)	0.00		0.00	0	0.00	
34 Rehabilitative Services Associate (RSA)	0.00		0.00	0	0.00	
35 SEP Job Coach - For DHS Reporting Only	0.00		0.00	0	0.00	

Schedule of Program Consultant and Contractual

KEMMERER VILLAGE (PRESBYTERIAN CHURCH US
 _*5120

Program Staff Positions	FUND RAISING		IIAA PROGRAM	
	% Allocated	Amount Paid	% Allocated	Amount Paid
1 Audiologist	0.00		0.00	
2 Behavior Therapist	0.00		0.00	
3 Dietary Technician	0.00		0.00	
4 Dietician	0.00		0.00	
5 Habilitation Aide/Child Care Aide	0.00		0.00	
6 Habilitation Professional or Supervisory Staff	0.00		0.00	
7 LPN	0.00		0.00	
8 Occupational Therapist	0.00		0.00	
9 Physical Therapist	0.00		0.00	
10 Physician	0.00		0.00	
11 Principal	0.00		0.00	
12 Program Director	0.00		0.00	
13 Program Clerical Staff	0.00		0.00	
14 Psychiatrist	0.00		0.00	
15 Psychologist	0.00		0.00	
16 Recreation Staff	0.00		0.00	
17 Registered Nurse	0.00		0.00	
18 Social Worker	0.00		0.00	
19 Speech Therapist	0.00		0.00	
20 Substance Abuse Counselor/Professional	0.00		0.00	
21 Substance Abuse Paraprofessional	0.00		0.00	
22 Teacher	0.00		0.00	
23 Teacher Aide	0.00		0.00	
24 Vocational Staff (incl. Job Coach, workshop, etc.)	0.00		0.00	
25 Other Academic Instruction	0.00		0.00	
26 Other Medical Care	0.00		0.00	
27 Other Habilitation/Rehabilitation	0.00		0.00	
28 Other Substance Abuse	0.00		0.00	
29 All Other Program Staff	0.00		0.00	
30 Total All Positions	0.00	0	0.00	0
31 Mental Health Professional (MHP)	0.00		0.00	
32 Qualified Mental Health Professional (QMHP)	0.00		0.00	
33 Qualified Mental Retardation Professional (QMRP)	0.00		0.00	
34 Rehabilitative Services Associate (RSA)	0.00		0.00	
35 SEP Job Coach - For DHS Reporting Only	0.00		0.00	

