



Consolidated Financial Statements
For the Years Ended
December 31, 2017 and 2016

Nexus

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Independent Auditor's Report

To the Board of Directors
Nexus
Plymouth, Minnesota

Report on the Consolidated Financial Statements

We have audited the accompanying the consolidated financial statements of Nexus, which comprise the consolidated statement of financial position as of December 31, 2017, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

Management's Responsibility 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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

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

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

Basis for Qualified Opinion

As described in Note 1 to the consolidated financial statements, Nexus has elected not to consolidate the following affiliated entities: PATH North Dakota, Inc. and Woodbourne Center, Inc. In our opinion, accounting principles generally accepted in the United States of America require consolidation of these entities in the consolidated financial statements of Nexus. The effects of not consolidating these entities is more fully described in Note 1 to the consolidated financial statements.

Qualified Opinion

In our opinion, except for the effects of the matter discussed in the Basis for Qualified Opinion paragraph, the consolidated financial statements referred to in the first paragraph present fairly, in all material respects, the consolidated financial position of Nexus as of December 31, 2017, and the results of its activities and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated June 4, 2018, on our consideration of Nexus' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Nexus' internal control over financial reporting and compliance.

Other Matter

The consolidated financial statements of Nexus, as of and for the year ended December 31, 2016, were audited by other auditors, whose report dated May 22, 2017, included an emphasis-of-matter paragraph that described the departure from accounting principles generally accepted in the United States of America discussed in Note 1 to the financial statements and expressed a qualified opinion on those statements.



Minneapolis, Minnesota
June 4, 2018

Nexus
Consolidated Statements of Financial Position
December 31, 2017 and 2016

	2017	2016
Current Assets		
Cash and cash equivalents	\$ 4,291,930	\$ 3,939,876
Investments	31,789,990	28,303,170
Accounts receivable, net and other receivables	12,357,546	12,246,659
Prepaid insurance and expenses	379,716	367,941
Total current assets	48,819,182	44,857,646
Noncurrent Assets		
Property and equipment, net	34,501,021	35,969,203
Related party receivables	1,709,844	529,373
Investments - other long term	-	545,361
Other	29,018	25,285
Goodwill	393,043	393,044
Total noncurrent assets	36,632,926	37,462,266
Total assets	\$ 85,452,108	\$ 82,319,912
Current Liabilities		
Current portion - bonds and notes payable	\$ 923,845	\$ 1,000,192
Accounts payable, other accrued expenses and other liabilities	2,817,483	2,628,925
Contract advance payments	1,313,309	-
Accrued salaries and benefits	3,438,830	3,358,482
Accrued interest expense	55,994	55,994
Total current liabilities	8,549,461	7,043,593
Noncurrent Liabilities		
Bonds payable, net of current portion and debt issuance costs	16,330,562	17,097,807
Notes payable, net of current portion	-	407,525
Other	7,947	6,650
Total noncurrent liabilities	16,338,509	17,511,982
Total liabilities	24,887,970	24,555,575
Net Assets		
Unrestricted	60,304,961	57,476,449
Temporarily restricted	259,177	287,888
Total net assets	60,564,138	57,764,337
Total liabilities and net assets	\$ 85,452,108	\$ 82,319,912

Nexus
Consolidated Statement of Activities
Year Ended December 31, 2017

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Revenue, Gains and Support			
Contract revenue, net	\$ 56,060,628	\$ -	\$ 56,060,628
School revenue	9,038,537	-	9,038,537
School food revenue	621,287	-	621,287
Administrative fees	1,232,501	-	1,232,501
Other	1,161,657	469	1,162,126
Contribution and grant revenue	410,830	408,778	819,608
Investment and interest income	3,597,051	166	3,597,217
Special events	23,043	-	23,043
Gain on asset disposition	10,741	-	10,741
Net assets released from restrictions	441,821	(441,821)	-
	<u>72,598,096</u>	<u>(32,408)</u>	<u>72,565,688</u>
Total revenue, gains and support			
Expenses			
Program services expense	58,024,033	-	58,024,033
Supporting services expense			
Management and general	11,485,592	-	11,485,592
Fundraising	354,489	-	354,489
	<u>69,864,114</u>	<u>-</u>	<u>69,864,114</u>
Total expense			
Change in Net Assets	2,733,982	(32,408)	2,701,574
Change in Net Assets due to Merger (Note 15)	94,529	3,697	98,226
Net Assets, Beginning of Year	<u>57,476,449</u>	<u>287,888</u>	<u>57,764,337</u>
Net Assets, End of Year	<u>\$ 60,304,961</u>	<u>\$ 259,177</u>	<u>\$ 60,564,138</u>

Nexus
Consolidated Statement of Activities
Year Ended December 31, 2016

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Revenue, Gains and Support			
Contract revenue, net	\$ 52,531,396	\$ -	\$ 52,531,396
School revenue	9,092,913	-	9,092,913
School food revenue	626,541	-	626,541
Administrative fees	780,481	-	780,481
Other	1,173,239	49,415	1,222,654
Contribution and grant revenue	309,501	477,943	787,444
Investment and interest income	2,134,841	165	2,135,006
Special events	9,971	-	9,971
Gain on asset disposition	3,526	-	3,526
Net assets released from restrictions	447,396	(447,396)	-
	<u>67,109,805</u>	<u>80,127</u>	<u>67,189,932</u>
Total revenue, gains and support			
Expenses			
Program services expense	54,186,624	-	54,186,624
Supporting services expense			
Management and general	11,420,149	-	11,420,149
Fundraising	270,446	-	270,446
	<u>65,877,219</u>	<u>-</u>	<u>65,877,219</u>
Total expense			
Change in Net Assets	1,232,586	80,127	1,312,713
Net Assets, Beginning of Year (as restated)	<u>56,243,863</u>	<u>207,761</u>	<u>56,451,624</u>
Net Assets, End of Year	<u>\$ 57,476,449</u>	<u>\$ 287,888</u>	<u>\$ 57,764,337</u>

Nexus
Consolidated Statement of Functional Expenses
Year Ended December 31, 2017

	Total Program Services	Management and General	Fundraising	Total
Salaries and wages	\$ 32,672,238	\$ 5,969,591	\$ 632	\$ 38,642,461
Employee benefits & payroll taxes	9,150,437	1,482,747	53	10,633,237
Total personnel cost	<u>41,822,675</u>	<u>7,452,338</u>	<u>685</u>	<u>49,275,698</u>
Auto and travel	742,297	266,122	9,042	1,017,461
Bad debts	-	166,572	-	166,572
Books & subscriptions	20,417	4,015	-	24,432
Building rent	773,702	486,138	-	1,259,840
Client food	1,317,493	-	-	1,317,493
Client recreation expense	233,594	-	-	233,594
Consulting	217,690	280,214	20,465	518,369
Contract labor	1,019,326	340,851	249,223	1,609,400
Contributions	259,643	65,523	30,188	355,354
Depreciation and amortization	2,032,538	172,439	-	2,204,977
Event fees	-	-	22,904	22,904
Foster care services	4,525,180	-	-	4,525,180
Hiring expense	164,456	134,770	-	299,226
Insurance	846,914	108,539	-	955,453
Interest	702,949	2,132	-	705,081
Licenses, dues & fees	83,756	472,816	13,077	569,649
Maintenance	399,735	23,179	-	422,914
Office expense	430,834	390,181	1,756	822,771
Professional services fees	136,567	828,705	4,711	969,983
Resident supplies	684,232	-	-	684,232
School supplies and equipment	135,152	-	-	135,152
Staff development	121,487	102,484	-	223,971
Testing & evaluation	41,080	-	-	41,080
Utilities	1,312,316	188,574	2,438	1,503,328
Total expense	<u>\$ 58,024,033</u>	<u>\$ 11,485,592</u>	<u>\$ 354,489</u>	<u>\$ 69,864,114</u>

Nexus
Consolidated Statement of Functional Expenses
Year Ended December 31, 2016

	Total Program Services	Management and General	Fundraising	Total
Salaries and wages	\$ 31,375,145	\$ 6,258,301	\$ 2,466	\$ 37,635,912
Employee benefits & payroll taxes	7,428,865	1,403,307	243	8,832,415
Total personnel cost	<u>38,804,010</u>	<u>7,661,608</u>	<u>2,709</u>	<u>46,468,327</u>
Auto and travel	642,685	379,733	6,992	1,029,410
Bad debts	-	34,398	-	34,398
Books & subscriptions	24,578	3,639	29	28,246
Building rent	849,280	338,140	-	1,187,420
Client food	1,270,594	-	-	1,270,594
Client recreation expense	217,733	-	-	217,733
Consulting	178,583	184,495	7,010	370,088
Contract labor	1,130,991	267,328	196,323	1,594,642
Contributions	80,909	412,189	12,290	505,388
Depreciation and amortization	2,171,382	136,260	170	2,307,812
Event fees	-	-	23,935	23,935
Foster care services	3,833,139	-	-	3,833,139
Hiring expense	115,733	105,398	-	221,131
Insurance	743,672	122,642	-	866,314
Interest	737,676	25	-	737,701
Licenses, dues & fees	98,211	384,448	11,330	493,989
Maintenance	404,057	22,658	1,005	427,720
Office expense	233,056	532,631	845	766,532
Professional services fees	342,679	614,348	5,625	962,652
Resident supplies	665,631	-	195	665,826
School supplies and equipment	70,744	-	-	70,744
Staff development	152,077	55,346	100	207,523
Testing & evaluation	43,124	-	-	43,124
Utilities	1,376,080	164,863	1,888	1,542,831
Total expense	<u>\$ 54,186,624</u>	<u>\$ 11,420,149</u>	<u>\$ 270,446</u>	<u>\$ 65,877,219</u>

Nexus
Consolidated Statements of Cash Flows
Years Ended December 31, 2017 and 2016

	2017	2016
Cash Flows from Operating Activities		
Change in net assets	\$ 2,701,574	\$ 1,312,713
Adjustments to reconcile change in net assets to net cash from (used for) operating activities		
Depreciation	2,204,977	2,307,812
Gain on disposition of assets	(10,202)	(3,526)
Gain on investments	(2,792,013)	(1,377,023)
Bad debts	166,572	34,398
Interest expense attributable to amortization of debt issuance costs	50,201	47,783
Changes in operating assets and liabilities		
Accounts receivable, net and other receivables	(110,887)	(3,647,827)
Related party receivable	(1,180,471)	129,572
Prepaid insurance and expenses	(15,508)	(200,100)
Accounts payable, other accrued expenses and other liabilities	188,558	410,466
Accrued salaries and benefits	80,348	576,064
Contract advance payments	1,313,309	(407,758)
Other	(5,425)	(20,916)
Net Cash from (used for) Operating Activities	2,591,033	(838,342)
Cash Flows from Investing Activities		
Purchases of property and equipment	(744,270)	(1,178,816)
Proceeds from sales of property and equipment	19,994	5,200
Purchase of investments	(774,658)	(16,097,014)
Proceeds from sale of investments	724,774	16,324,948
Net Cash used for Investing Activities	(774,160)	(945,682)
Cash Flows from Financing Activities		
Cash to affiliates, net	(163,501)	-
Principal payments on bonds and notes payable	(1,301,318)	(920,493)
Net Cash used for Financing Activities	(1,464,819)	(920,493)
Net Change in Cash and Cash Equivalents	352,054	(2,704,517)
Cash and Cash Equivalents, Beginning of Year	3,939,876	6,644,393
Cash and Cash Equivalents, End of Year	\$ 4,291,930	\$ 3,939,876
Noncash Investing and Financing Activities		
Amortization of bond costs	\$ 50,201	\$ 50,283
Supplemental Disclosure of Cash Flow Information		
Cash paid during the year for interest	\$ 654,880	\$ 689,841

Note 1 - Principal Activity and Significant Accounting Policies

Organization

Nexus (Nexus, we, us, our) is a nonprofit Minnesota corporation, other than a private foundation, organized pursuant to Chapter 317 of Minnesota statutes and is exempt from federal income taxes under code section 501(c)(3).

We provide critical family and child services and support in communities in Minnesota, North Dakota, Idaho, Illinois, and Maryland. Many children are in need of services, including mental health, foster care, substance abuse, school-based services, child welfare, juvenile justice, and in-home support. Through a unique practice model centered on youth and families at the core, our growing continuum of care provides a broad spectrum of services in cases of immediate need as well as in the long-run, in both residential and nonresidential settings. Our mission is to strengthen lives, families, and communities through cornerstone values of honesty, responsibility, courage, care, and concern.

Affiliates, Principles of Consolidation, and Excluded Entities

We provide services through our direct programmatic activities and the activities of our affiliated entities (Affiliates). Under generally accepted accounting principles, because we have both control and an economic interest in our Affiliates, they must be consolidated into our financial statements. However, the accompanying financial statements do not include all Affiliates, as indicated in the below table:

	Included in Financial Statements	Excluded from Financial Statements
Nexus	×	
Gerard Academy	×	
Mille Lacs Academy	×	
Onarga Academy	×	
Indian Oaks Academy	×	
Nexus Diversified Community Services	×	
Kindred Family Focus	×	
PATH North Dakota, Inc.		×
Woodbourne Center, Inc. and Woodbourne Center Charitable Trust		×

Summary financial information for unconsolidated Affiliates is as follows:

	<u>Total Assets</u>	<u>Total Liabilities</u>	<u>Total Revenue</u>	<u>Total Expenses</u>
PATH North Dakota, Inc. (1)	\$ 5,410,123	\$ 2,511,541	\$ 19,446,140	\$ 19,539,116
Woodbourne Center, Inc. and Woodbourne Center Charitable Trust (1)	10,926,794	2,170,309	11,391,888	11,980,168

(1) Financial data per the entities' audited financial statements for the year ended June 30, 2017. There were no significant changes in operations for the year ended December 31, 2017.

Because PATH North Dakota, Inc. and Woodbourne Center, Inc. are not consolidated into the consolidated financial statements, this is considered a departure from accounting principles generally accepted in the United States of America. All significant intercompany accounts and transactions with affiliates included in the consolidated financial statements have been eliminated in consolidation. Unless otherwise noted, these consolidated entities are hereinafter referred to as "Nexus".

Basis of Accounting

The consolidated financial statements contained herein have been prepared on the accrual basis of accounting.

Cash and Cash Equivalents

We consider all cash and highly liquid financial instruments with original maturities of three months or less, and which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents.

Under an agreement with the worker's compensation insurance carrier for the Nexus treatment facilities in the state of Illinois, we are required to maintain \$100,000 in a bank account to fund potential future claims. The insurance carrier has the authority to withdraw funds from this account as claims arise. As of December 31, 2017 and 2016, the balance in this account was \$101,030 and \$100,088, respectively, and is included in cash and cash equivalents in the accompanying consolidated financial statements.

Investments

Investments in marketable securities with readily determinable fair values and investments in debt securities are reported at their fair values in the consolidated statement of financial position. Contributed investments are reported at fair value at the date of contribution. Highly liquid financial instruments such as certificates of deposit with original maturities over 90 days but less than one year are included in current investments on the statement of financial position. Certificates of deposit with maturities over one year are presented as noncurrent investments. See Note 3 for a discussion of fair value measurements.

Investment income includes Nexus' gains and losses on investments bought and sold as well as held during the year. Investment income and gains on investments are reported as increases in unrestricted net assets unless there are donor restrictions, in which case they would be classified as temporarily or permanently restricted until the restrictions are met by either passage of time or by use. Purchases and sales of securities are reflected on a trade date basis. Interest income is recognized when earned. Dividend income is recorded when received.

Accounts Receivable and Doubtful Accounts

Accounts receivable are stated at the amount management expects to collect from outstanding balances, net of the allowance for doubtful accounts, and are generally due when billed. Amounts outstanding for more than 30 days are considered delinquent. Accounts receivable are generally uncollateralized, and we do not charge interest on accounts receivable balances. We review accounts receivable balances on a periodic basis and write off delinquent receivables when deemed uncollectable. Management determines the allowance for doubtful accounts receivable based on historical experience and management's evaluation of outstanding accounts receivable at the end of each year.

The allowance for doubtful accounts was \$15,514 and \$15,203 as of December 31, 2017 and 2016, respectively, and is netted from accounts receivable in the accompanying consolidated financial statements.

Property and Equipment

Property and equipment are stated at cost when purchased or if donated, at fair value on the date of donation. We follow the practice of capitalizing all expenditures for property, improvements, and equipment in excess of \$500; the fair value of donated property and equipment is similarly capitalized.

Depreciation is computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 39 years or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from the accounts, and any remaining gain or loss is included in the statement of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

We review the carrying values of fixed assets for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the years ended December 31, 2017 and 2016, respectively.

Goodwill

We follow Accounting Standards Codification (ASC) 350-20, "Goodwill and Other Intangible Assets". Goodwill undergoes an annual evaluation by management to assess qualitative factors to determine the likelihood that goodwill has been impaired. Management concluded that it is not likely that goodwill has become impaired as of December 31, 2017 and 2016, respectively. Therefore, existing goodwill is not required to undergo an annual impairment test calculation for 2017 and 2016. Management believes the value of Gerard Treatment Programs, LLC continues to exceed what is recorded as goodwill on the consolidated financial statements. No impairment loss is recognized for the years ended December 31, 2017 and 2016.

Net Assets

Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of Nexus and changes therein are classified and reported as follows:

Unrestricted net assets: Net assets that are not subject to donor-imposed stipulations.

Temporarily restricted net assets: Net assets subject to donor-imposed stipulations that may or will be met, either by actions of Nexus and/or the passage of time. When a restriction is met or expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the consolidated statement of activities and changes in net assets as net assets released from restrictions.

Permanently restricted net assets: Net assets subject to donor-imposed stipulations that they be maintained permanently by us. Generally, the donors of these assets permit us to use all or part of the income earned on any related investments for general or specific purposes. Currently, we have no permanently restricted net assets.

Revenue and Revenue Recognition

Revenue is recognized when earned. Program service fees, contract payments and payments under cost-reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed or expenditures are incurred, respectively.

Contributions and Grants

Contributions and grants are recognized when cash, securities or other assets, or an unconditional promise to give is received. All contributions and grants are considered to be available for unrestricted use unless specifically restricted by the donor. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met.

Donated Services and In-Kind Contributions

Volunteers contribute significant amounts of time to our program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value at the date of donation. Nexus records donated professional services at the respective fair values of the services received. No significant contributions of such goods or services were received during the years ended December 31, 2017 and 2016, respectively.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Income Taxes

Nexus is organized as a Minnesota nonprofit corporation and has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3), qualifies for the charitable contribution deduction under Section 170(b)(1)(A)(vi), and has been determined not to be a private foundation under Section 509(a)(1). Nexus is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, Nexus is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purpose. We have determined that we are not subject to unrelated business income tax and have not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

We believe we have appropriate support for any tax positions taken affecting its annual filing requirements, and as such, do not have any uncertain tax positions that are material to the financial statements. We would recognize future accrued interest and penalties related to unrecognized tax benefits and liabilities in income tax expense if such interest and penalties were incurred.

Use of Estimates

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

Financial Instruments and Credit Risk

We maintain cash balances at various financial institutions. A portion of these balances exceeds the financial institutions' \$250,000 of FDIC insurance coverage.

We invest in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such a change could materially affect the amounts reported in the statement of financial position.

We have the majority of our accounts receivable with various units of state and local government. The amount of loss we would incur should this group default is not determinable. We require contracts be executed with our primary government funders to minimize the risk of this credit concentration. We do not require collateral for the extension of credit.

Subsequent Events

Nexus has evaluated subsequent events through June 4, 2018, the date the financial statements were available to be issued.

Note 2 - Property and Equipment

Property and equipment consists of the following at December 31, 2017 and 2016:

	2017	2016
Land & improvements	\$ 3,157,634	\$ 3,157,635
Buildings & improvements	40,093,530	40,061,351
Leasehold improvements	3,939,553	3,741,922
Equipment	4,653,229	4,479,477
Vehicles	1,566,083	1,556,843
Total property and equipment	53,410,029	52,997,228
Less accumulated depreciation	(18,909,008)	(17,028,025)
Total property and equipment, net	\$ 34,501,021	\$ 35,969,203

Included in the assets above is \$146,578 of construction in progress which will not be depreciated until placed in service.

Note 3 - Fair Value Measurement

We report certain assets at fair value in the financial statements. Fair value is the price that would be received to sell an asset in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset based on the best information available. A three-tier hierarchy categorizes the inputs as follows:

Level 1 – Quoted prices (unadjusted) in active markets for identical assets that can be accessed at the measurement date.

Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset, either directly or indirectly. These include quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, inputs other than quoted prices that are observable for the asset, and market-corroborated inputs.

Level 3 – Unobservable inputs for the asset. In these situations, inputs are developed using the best information available in the circumstances.

In some cases, the inputs used to measure the fair value of an asset might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

Assessing the significance of a particular input to entire measurement requires judgment, taking into account factors specific to the asset. The categorization of an asset within the hierarchy is based upon the pricing transparency of the asset and does not necessarily correspond to an assessment of the quality, risk or liquidity profile of the asset.

A significant portion of investment assets are classified within Level 1 because they are comprised of open-end mutual funds with readily determinable fair values based on daily redemption values. Certificates of deposit (cash) are invested and traded in the financial markets. Those certificates of deposit and U.S. Government obligations are valued by the custodians of the securities using pricing models based on credit quality, time to maturity, stated interest rates and market-rate assumptions, and are classified within Level 1. Corporate bonds are valued using pricing models maximizing the use of the observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issue with similar credit ratings.

The following table presents assets measured at fair value on a recurring basis at December 31, 2017 and 2016:

<u>2017</u>	<u>Fair Value</u>	<u>Unadjusted Market Inputs (Level 1)</u>	<u>Significant Observable Inputs (Level 2)</u>
Cash and money market funds	\$ 2,663,559	\$ 2,663,559	\$ -
Mutual funds	1,826,050	1,826,050	-
Corporate bonds	8,428,553	-	8,428,553
US Government securities	2,172,262	2,172,262	-
Common stocks	16,699,566	16,699,566	-
Total investments	<u>\$ 31,789,990</u>	<u>\$ 23,361,437</u>	<u>\$ 8,428,553</u>
		<u>Unadjusted Market Inputs (Level 1)</u>	<u>Significant Observable Inputs (Level 2)</u>
<u>2016</u>	<u>Fair Value</u>	<u>Unadjusted Market Inputs (Level 1)</u>	<u>Significant Observable Inputs (Level 2)</u>
Total cash and money market funds	\$ 1,517,880	\$ 1,517,880	\$ -
Total mutual funds	2,037,972	2,037,972	-
Corporate bonds	8,949,427	-	8,949,427
US Government securities	2,654,030	2,654,030	-
Common stocks	13,689,222	13,689,222	-
Total investments	<u>\$ 28,848,531</u>	<u>\$ 19,899,104</u>	<u>\$ 8,949,427</u>

Nexus recognizes transfers into and out levels at the end of the reporting period. There were no transfers between levels in the year ended December 31, 2017.

Note 4 - Other Revenue

Other revenue on the statements of activities consists of the following:

	2017	2016
School and other lease income	\$ 369,460	\$ 493,409
Management services fees	281,378	329,945
Medical expense reimbursement	213,549	92,834
Other	297,739	306,466
Total other revenue	\$ 1,162,126	\$ 1,222,654

Note 5 - Investment and Interest Income

Gains and losses (realized and unrealized) are reported as a component of investment income.

	2017	2016
Interest income	\$ 243,789	\$ 298,709
Dividend income	399,941	459,274
Realized and unrealized gains	2,953,487	1,377,023
Total investment income	\$ 3,597,217	\$ 2,135,006

Investment fees of \$158,286 and \$135,867 for the years ended December 31, 2017 and 2016, respectively are included in professional services expense on the consolidated statement of functional expenses.

Note 6 - Line of Credit

Nexus has a \$4,000,000 revolving line of credit with a bank, with our assets pledged as collateral. Borrowings under the line bear interest at the bank's prime rate less 0.25%, or a floor of 3.25%. Accrued interest is due monthly, and the principal is due on demand. At December 31, 2017, the rate was 4.25%. No amounts were outstanding under the line of credit at December 31, 2017 and 2016, respectively.

Note 7 - Bonds and Notes Payable

Indian Oaks Academy Campus

On September 6, 2013 Nexus Diversified Community Services, with Nexus as a guarantor, participated in a municipal bond offering in cooperation with the Village of Manteno in Illinois. Capital Improvement Revenue Bonds in the amount of \$10,000,000 were issued by the Village of Manteno. The primary use of these funds was to purchase and construct a new campus at our Indian Oaks location. Primary collateral for the bonds are buildings, building contents, and land located in the Village of Manteno. Additionally, the bond documents identify a security interest in all operating bank accounts of Diversified and Nexus as they pertain to the Indian Oaks Academy operation and accounts receivable of Nexus that are related to its Indian Oaks Academy operation.

The bonds are payable in monthly installments over a 20-year period beginning October 1, 2013 and continuing until September 1, 2033, at which point all remaining principal and interest is due. The monthly installment amounts are \$53,194 which includes principal and interest at 4.08% per annum.

	December 31,	
	2017	2016
Bonds payable	\$ 8,952,063	\$ 9,214,183
Less unamortized debt issuance cost	(264,715)	(281,612)
Bonds payable, net	\$ 8,687,348	\$ 8,932,571

Mille Lacs Academy Campus

On November 6, 2015 Nexus Diversified Community Services, with Nexus as a guarantor, participated in a municipal bond offering in cooperation with the City of Onamia in Minnesota. Healthcare Facilities Revenue Bonds in the amount of \$5,000,000 were issued by the City of Onamia. The primary use of these funds was to pay off the original financing and provide current financing for our property at our Mille Lacs Academy Campus. Primary collateral for the bonds are buildings, building contents, and land located in the City of Onamia at the Organization's Mille Lacs Academy Campus location.

The bonds are payable in monthly installments over a 13-year period beginning December 6, 2015 and continuing until November 6, 2028, at which point all remaining principal and interest is due. Interest is calculated at 2.86% per annum until November 6, 2022, at which point the rate is adjusted as defined in the bond documents. The monthly installment amounts are \$38,513 which includes principal and interest.

	December 31,	
	2017	2016
Bonds payable	\$ 4,319,919	\$ 4,651,589
Less unamortized debt issuance cost	(87,446)	(105,537)
Bonds payable, net	\$ 4,232,473	\$ 4,546,052

Gerard Academy Campus

On December 1, 2015 Nexus Diversified Community Services, with Nexus as a guarantor, participated in a municipal bond offering in cooperation with the City of Onamia in Minnesota. Healthcare Facilities Revenue Bonds in the amount of \$5,000,000 were issued by the City of Onamia. The primary use of these funds was to pay off the existing bonds and obtain a lower interest rate for our Gerard Academy Campus. Primary collateral for the bonds are buildings, building contents, and land located in the City of Austin at the Organization's Gerard Academy Campus location.

The bonds are payable in monthly installments over a 14-year period beginning January 1, 2016 and continuing until December 1, 2029, at which point all remaining principal and interest is due. Interest is calculated at 3.00% per annum until December 1, 2022, at which point the rate is adjusted as defined in the bond documents. The monthly installment amounts are \$36,590 which includes principal and interest.

	December 31,	
	2017	2016
Bonds payable	\$ 4,409,379	\$ 4,709,381
Less unamortized debt issuance cost	(74,793)	(90,005)
	\$ 4,334,586	\$ 4,619,376

According to the terms of the bond agreements, we are subject to various financial covenants that apply to the consolidated entities of Nexus. The bond documents establish minimum levels for cash on hand and net assets. In addition, we are required to meet a minimum debt service coverage ratio of 1.2. We believe we are in compliance with all bond covenants.

Bond Issuance Costs

Costs associated with placing these bonds are being amortized on a straight-line basis as follows for the periods ending December 31, 2017 and 2016, respectively:

	Costs	Accum. Amort.	Net	2017 Expense	Life
Indian Oaks Academy	\$ 337,934	\$ 73,219	\$ 264,715	\$ 16,897	20 yrs
Mille Lacs Academy	126,646	39,200	87,446	18,092	7 years
Gerard Academy	106,485	31,692	74,793	15,212	7 years
	\$ 571,065	\$ 144,111	\$ 426,954	\$ 50,201	
	Costs	Accum. Amort.	Net	2016 Expense	Life
Indian Oaks Academy	\$ 337,934	\$ 56,322	\$ 281,612	\$ 16,898	20 yrs
Mille Lacs Academy	126,646	21,108	105,538	18,092	7 years
Gerard Academy	106,485	16,480	90,005	12,793	7 years
	\$ 571,065	\$ 93,910	\$ 477,155	\$ 47,783	

Future maturities of bonds payable are as follows:

<u>Years Ending December 31,</u>	<u>Bonds Payable</u>
2018	\$ 923,845
2019	954,933
2020	985,513
2021	1,020,312
2022	1,054,738
Thereafter	12,742,019
	<u>17,681,360</u>
Less unamortized debt issuance costs	<u>(426,954)</u>
	<u><u>\$ 17,254,406</u></u>

Note Payable U.S. Bank

We held a note payable that required monthly installments of \$9,739 including principal and interest at 2.79% per annum beginning October 2015 until October 2020, at which point all remaining principal and accrued interest was due. This loan was secured by a savings certificate held by Nexus. On September 7, 2017, we paid off the note payable in full and redeemed the savings certificate.

Note 8 - Employee Benefits

We sponsor a tax-deferred retirement plan (the Plan) qualified under Section 401(k) of the Internal Revenue Code covering substantially all full-time employees. Under the Plan, we match employee elective deferrals 100% for the first 1% of wages deferred, and 50% additional deferrals up to a maximum of 6%. Employee deferrals vest immediately; employer matching contributions vest after two years. During the years ended December 31, 2017 and 2016, we matched employee elective deferrals by contributing \$880,428 and \$844,657 to the Plan, respectively.

Note 9 - Major Customers

A major portion of our operations is dependent upon one large customer. The loss of this customer could have a material adverse effect on us. During the years ended December 31, 2017 and 2016, this customer accounted for approximately 33% and 36%, respectively, of contract revenue.

Note 10 - Leases

We lease office space, vehicles and equipment under various operating leases, expiring at various dates through 2022. Future minimum lease payments are as follows:

<u>Years Ending December 31,</u>	<u>Total</u>
2018	\$ 1,395,845
2019	1,171,194
2020	465,354
2021	283,647
2022	110,400
	<u>\$ 3,426,440</u>

Total lease expense for the years ended December 31, 2017 and 2016 totaled \$1,501,974 and \$1,268,606, respectively.

Note 11 - Temporarily Restricted Net Assets

Temporarily restricted net assets at December 31, 2017 and 2016, consist of the following:

	<u>2017</u>	<u>2016</u>
Youth Without Resources (YWOR)	\$ 172,530	\$ 162,595
Foster care expansion	-	75,000
Telehealth grant	-	40,000
Various	86,647	10,293
	<u>\$ 259,177</u>	<u>\$ 287,888</u>

Net assets were released from restrictions as follows during the years ended December 31, 2017 and 2016:

	<u>2017</u>	<u>2016</u>
Youth Without Resources (YWOR)	\$ 4,140	\$ 5,896
Foster care expansion	85,000	-
Adoption services grant	208,538	220,842
Outpatient grant	-	51,160
Telehealth grant	40,000	-
Various	104,143	169,498
	<u>\$ 441,821</u>	<u>\$ 447,396</u>

Note 12 - Related Party Transactions

Woodbourne Center, Inc. (Woodbourne) operates a treatment facility in Baltimore, Maryland whose mission and programmatic activity is substantially the same as Nexus. Because we have both control and an economic interest in Woodbourne but activities of Woodbourne have been excluded from these financial statements (see Note 1), transactions with Woodbourne have not been eliminated in consolidation and are disclosed as related party transactions.

We had the following transactions with Woodbourne:

	2017	2016
Related party receivables as of January 1	\$ 529,373	\$ 658,945
Charges for various operational expenses	1,328,231	1,997,509
Charge for management services provided by Nexus	745,096	778,581
Net payments	(1,167,950)	(2,987,409)
Donation to affiliate	125,000	81,747
Related party receivables as of December 31	\$ 1,559,750	\$ 529,373

PATH North Dakota, Inc. (PATH) provides foster care to children with special needs and adoption services. Because we have both control and an economic interest in PATH (effective April 2017) but activities of PATH have been excluded from these financial statements (see Note 1), transactions with PATH have not been eliminated in consolidation and are disclosed as related party transactions.

We had the following transactions with PATH:

	2017	2016
Related party receivables as of January 1	\$ -	\$ -
Charges for various operational expenses	342,141	-
Charge for management services provided by Nexus	483,608	-
Net payments	(675,655)	-
Related party receivables as of December 31	\$ 150,094	\$ -
Total related party receivables balances	\$ 1,709,844	\$ 529,373

Amounts due to/from affiliates do not accrue interest income or expense.

Note 13 - Other Liabilities

Each year, we enter into contracts with a major customer setting forth the amount of reimbursement to be received per client per day. These contracts provide that the grantor agency can retroactively adjust these rates if the actual cost per client per day for the period is less than anticipated in the original agreement. The liability due under such contracts has been estimated at \$350,435 and \$304,571 as of December 31, 2017 and 2016, respectively. This amount is classified in accounts payable, accrued expenses and other liabilities in the accompanying consolidated financial statements. The effect for the years ended December 31, 2017 and 2016 was to reduce income by \$11,124 and \$151,534, respectively. Due to the complexity of this estimate, it is reasonably possible that the amount noted above could change significantly when actually calculated by the grantor agency, which is performed annually.

Note 14 - Contingency

In November 2015, a major customer requested that Nexus return \$2,036,005 in funding for past years. We do not believe these funds are due per the contract terms. We are engaged in discussions with the major customer in an effort to resolve the issue. As of the date the financial statements were available to be issued, no final determination has been made of this liability, if any. No liability has been recorded in the accompanying financial statements for this contingency.

Note 15 - Business Combination

Effective April 1, 2017, Kindred Family Focus, our affiliate, acquired PATH, Inc. and all of its assets, trade payables and accrued liabilities. There was no additional consideration received related to this acquisition. The acquisition of PATH, Inc. was a result of Nexus' affiliation with PATH North Dakota (see Note 1) and is intended to create synergies in performing program services between what was previously performed by the two separate organizations.

The following table summarizes the fair values of the assets acquired and the liabilities assumed at the acquisition date:

Accounts receivable	\$ 267,409
Prepaid expenses	4,134
Property, plant and equipment	<u>6,587</u>
Total identifiable assets acquired	278,130
Accounts payable	125,222
Accrued liabilities	<u>54,682</u>
Net assets acquired	<u><u>\$ 98,226</u></u>

The estimates of non-recurring fair values are Level 3 inputs which have been determined by management based on judgement as to the anticipated settlement of assumed assets and liabilities. The net book value for the property and equipment received was determined to approximate fair value. No other tangible or intangible assets were identified.



Independent Auditor's Report on Supplementary Information

To the Board of Directors
Nexus
Plymouth, MN

We have audited the consolidated financial statements of Nexus as of and for the year ended December 31, 2017, and our report thereon dated June 4, 2018, expressed a qualified opinion on those consolidated financial statements. Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The following supplementary information is presented for the purpose 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 our audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements taken as a whole.

Eide Bailly LLP

Minneapolis, Minnesota
June 4, 2018

Nexus
Supplementary Statements of Financial Position of Nexus
December 31, 2017 and 2016

	2017	2016
Current Assets		
Cash and cash equivalents	\$ 2,088,522	\$ 3,394,217
Investments	21,783	20,447
Accounts receivable, net and other receivables	11,192,487	11,371,846
Prepaid insurance and expenses	347,857	334,580
Total current assets	13,650,649	15,121,090
Noncurrent Assets		
Property and equipment, net	2,312,582	2,450,088
Related party receivables	14,226,150	11,495,720
Other	20,829	25,286
Goodwill	393,043	393,043
Total noncurrent assets	16,952,604	14,364,137
Total assets	\$ 30,603,253	\$ 29,485,227
Current Liabilities		
Accounts payable, other accrued expenses and other liabilities	\$ 2,354,779	\$ 2,243,490
Contract advance payments	1,313,309	-
Accrued salaries and benefits	3,101,425	3,124,519
Total current liabilities	6,769,513	5,368,009
Noncurrent Liabilities		
Other	7,948	6,650
Total liabilities	6,777,461	5,374,659
Net Assets		
Unrestricted	23,741,218	24,070,568
Temporarily restricted	84,574	40,000
Total net assets	23,825,792	24,110,568
Total liabilities and net assets	\$ 30,603,253	\$ 29,485,227

Nexus
Supplementary Statements of Activities of Nexus
December 31, 2017

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Revenue, Gains and Support			
Contract revenue, net	\$ 47,441,646	\$ -	\$ 47,441,646
School revenue	9,038,537	-	9,038,537
School and other food revenue	621,287	-	621,287
Administrative fees, foster care	1,594,887	-	1,594,887
Other	1,161,114	-	1,161,114
Contribution and grant revenue	300,901	84,574	385,475
Investment and interest income	2,636	-	2,636
Special events	23,043	-	23,043
Gain on asset disposition	10,741	-	10,741
Net assets released from restrictions	40,000	(40,000)	-
Total revenue, gains and support	<u>60,234,792</u>	<u>44,574</u>	<u>60,279,366</u>
Expenses			
Program services expense	49,637,582	-	49,637,582
Supporting services expense			
Management and general	9,892,202	-	9,892,202
Fundraising	26,599	-	26,599
Total expense	<u>59,556,383</u>	<u>-</u>	<u>59,556,383</u>
Change in Operating Net Assets	678,409	44,574	722,983
Other Expense			
Contribution to affiliate	<u>(1,007,759)</u>	<u>-</u>	<u>(1,007,759)</u>
Change in Net Assets	(329,350)	44,574	(284,776)
Net Assets, Beginning of Year	<u>24,070,568</u>	<u>40,000</u>	<u>24,110,568</u>
Net Assets, End of Year	<u>\$ 23,741,218</u>	<u>\$ 84,574</u>	<u>\$ 23,825,792</u>

Nexus
Supplementary Statements of Activities of Nexus
December 31, 2016

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Revenue, Gains and Support			
Contract revenue, net	\$ 45,597,122	\$ -	\$ 45,597,122
School revenue	9,092,913	-	9,092,913
School and other food revenue	626,542	-	626,542
Administrative fees, foster care	1,250,406	-	1,250,406
Other	1,136,552	-	1,136,552
Contribution and grant revenue	659,016	40,000	699,016
Investment and interest income	7,428	-	7,428
Special events	9,971	-	9,971
Gain on asset disposition	3,526	-	3,526
Net assets released from restrictions	51,160	(51,160)	-
Total revenue, gains and support	<u>58,434,636</u>	<u>(11,160)</u>	<u>58,423,476</u>
Expenses			
Program services expense	48,146,323	-	48,146,323
Supporting services expense			
Management and general	9,919,764	-	9,919,764
Fundraising	34,197	-	34,197
Total expense	<u>58,100,284</u>	<u>-</u>	<u>58,100,284</u>
Change in Net Assets	334,352	(11,160)	323,192
Net Assets, Beginning of Year	<u>23,736,216</u>	<u>51,160</u>	<u>23,787,376</u>
Net Assets, End of Year	<u>\$ 24,070,568</u>	<u>\$ 40,000</u>	<u>\$ 24,110,568</u>

Nexus
Schedule I – Consolidating Statement of Activities
For the Year December 31, 2017

	Onarga	Indian Oaks	Mille Lacs	Gerard	Kindred	Diversified	Corporate	Eliminations	Total
Revenue, gains and other support									
Contract revenue, net	\$ 9,290,612	\$ 16,097,091	\$ 12,342,866	\$ 9,711,077	\$ 8,618,982	\$ -	\$ -	\$ -	\$ 56,060,628
School revenue	2,187,262	3,167,676	76,521	3,607,078	-	-	-	-	9,038,537
School food revenue	123,423	193,889	138,245	165,730	-	-	-	-	621,287
Other	108,019	136,081	513,233	403,780	1,012	2,259,620	-	(2,259,620)	1,162,125
Contribution and grant revenue	62,609	41,088	61,047	260,731	409,306	24,827	(40,000)	-	819,608
Investment and interest income	52	145	80	1,060	11	3,594,572	1,297	-	3,597,217
Special events	13,710	24	5,943	3,366	-	-	-	-	23,043
Gain (loss) on asset disposition	958	17,461	(7,817)	700	-	-	(560)	-	10,742
Administration fee	-	-	-	-	-	2,466,380	5,526,981	(6,760,860)	1,232,501
Total revenue, gains and other support	11,786,645	19,653,455	13,130,118	14,153,522	9,029,311	8,345,399	5,487,718	(9,020,480)	72,565,688
Operating costs and expenses per attached schedule	12,511,076	20,225,889	12,156,651	13,067,142	9,627,665	5,768,452	5,527,719	(9,020,480)	69,864,114
Operating excess (deficit)	\$ (724,431)	\$ (572,434)	\$ 973,467	\$ 1,086,380	\$ (598,354)	\$ 2,576,947	\$ (40,001)	\$ -	\$ 2,701,574
Other income (expense)									
Contributions (to) from affiliates	\$ (1,536)	\$ 130,326	\$ (503,662)	\$ (632,887)	\$ 59,765	\$ 947,994	\$ -	\$ -	\$ -
Change in net assets	(725,967)	(442,108)	469,805	453,493	(538,589)	3,524,941	(40,001)	-	2,701,574
Net Assets									
Net asset change due to merger	-	-	-	-	98,226	-	-	-	98,226
Balance at beginning of year	5,761,381	14,469,690	7,377,926	5,444,273	(708,963)	34,362,731	(8,942,700)	-	57,764,338
End of year	\$ 5,035,414	\$ 14,027,582	\$ 7,847,731	\$ 5,897,766	\$ (1,149,326)	\$ 37,887,672	\$ (8,982,701)	\$ -	\$ 60,564,138

Nexus
Schedule II – Consolidating Statement of Operating Costs and Expenses
For the Year December 31, 2017

	Onarga	Indian Oaks	Mille Lacs	Gerard	Kindred	Diversified	Corporate	Eliminations	Total
Salaries and wages	\$ 7,063,229	\$ 11,452,517	\$ 6,546,604	\$ 7,114,407	\$ 2,992,922	\$ -	\$ 3,472,782	\$ -	\$ 38,642,461
Employee benefits and payroll taxes	2,282,105	3,366,439	1,695,565	1,901,461	720,294	-	667,373	-	10,633,237
Total personnel cost	9,345,334	14,818,956	8,242,169	9,015,868	3,713,216	-	4,140,155	-	49,275,698
Administrative fees	860,603	1,401,559	800,226	869,706	364,173	2,464,593	-	(6,760,860)	-
Auto and travel	106,406	176,233	91,101	69,981	299,870	18,424	255,446	-	1,017,461
Bad debts	40,327	49,025	64,356	12,864	-	-	-	-	166,572
Books & subscriptions	3,307	6,819	1,992	7,890	-	-	4,424	-	24,432
Building rent	551,400	767,737	846,420	876,800	212,771	-	264,332	(2,259,620)	1,259,840
Client food	217,127	327,167	399,746	373,453	-	-	-	-	1,317,493
Client recreation expense	26,045	60,888	64,460	62,710	19,491	-	-	-	233,594
Consulting	374	65,153	2,267	269	7,182	239,503	203,621	-	518,369
Contract labor	172,658	433,544	280,537	415,787	10,764	249,223	46,887	-	1,609,400
Contributions	11,121	14,976	46,090	26,122	68,552	173,545	14,947	-	355,353
Depreciation and amortization	113,474	250,112	123,399	248,983	32,498	1,378,136	58,375	-	2,204,977
Event fees	2,536	2,854	3,662	3,907	9,945	-	-	-	22,904
Foster care services	32,171	-	-	-	4,493,009	-	-	-	4,525,180
Hiring expense	5,154	17,376	129,676	80,051	2,568	-	64,401	-	299,226
Insurance	182,553	244,376	142,796	160,735	75,549	82,625	66,819	-	955,453
Interest	-	-	-	-	-	703,081	2,000	-	705,081
Licenses, dues & fees	80,285	132,434	72,826	112,215	68,860	13,737	89,292	-	569,649
Maintenance	58,773	162,257	82,591	108,482	3,398	2,290	5,123	-	422,914
Office expense	131,668	177,830	109,331	119,318	77,381	38,684	168,559	-	822,771
Professional services fees	165,538	265,394	114,690	134,184	58,712	176,819	54,646	-	969,983
Resident supplies	155,511	287,611	141,962	99,148	-	-	-	-	684,232
School supplies and equipment	12,281	2,024	95,389	25,459	-	-	-	-	135,153
Staff development	39,022	44,891	34,054	44,474	13,346	-	48,184	-	223,971
Testing & evaluation	8,814	5,037	15,018	12,211	-	-	-	-	41,080
Utilities	188,594	511,636	251,893	186,525	96,380	227,792	40,508	-	1,503,328
	\$ 12,511,076	\$ 20,225,889	\$ 12,156,651	\$ 13,067,142	\$ 9,627,665	\$ 5,768,452	\$ 5,527,719	\$ (9,020,480)	\$ 69,864,114

Nexus
Schedule III – Consolidating Statement of Operating Costs and Expenses by Contract
For the Year December 31, 2017

	Onarga										
	1423956037 1423956057 Main	DASA	2097006017 Group Home	1423956077 Transitional	2097006037 ILO	2097006027 Foster Care	362T Expressions	501T School	ONA Non-Allowable	ONARGA TOTAL	
Salaries and wages	\$ 4,478,730	\$ 42,816	\$ 526,775	\$ 354,184	\$ 56,107	\$ 172,940	\$ 106,071	\$ 1,325,606	\$ -	\$ 7,063,229	
Employee benefits and payroll taxes	1,460,170	17,105	177,575	117,939	20,896	41,792	57,684	388,944	-	2,282,105	
Total personnel cost	5,938,900	59,921	704,350	472,123	77,003	214,732	163,755	1,714,550	-	9,345,334	
Administrative fees	544,722	5,518	64,871	43,252	6,862	20,742	12,817	161,819	-	860,603	
Auto and travel	72,310	172	7,453	3,489	4,623	3,952	1,442	12,965	-	106,406	
Bad debts	36,924	-	3,403	-	-	-	-	-	-	40,327	
Books & subscriptions	2,253	1	176	58	1	28	6	784	-	3,307	
Building rent	318,061	1,800	18,455	17,484	24,600	-	6,000	144,000	21,000	551,400	
Client food	173,592	-	17,771	17,164	8,600	-	-	-	-	217,127	
Client recreation expense	21,148	-	2,649	954	-	722	-	572	-	26,045	
Consulting	251	1	30	14	1	12	5	60	-	374	
Contract labor	92,354	(1)	8,227	4,909	(1)	4,002	97	63,071	-	172,658	
Contributions	7,126	23	853	435	23	295	115	1,478	773	11,121	
Depreciation and amortization	72,374	269	8,667	3,925	269	3,436	1,344	17,197	5,993	113,474	
Event fees	-	-	-	-	-	-	-	-	2,536	2,536	
Foster care services	-	-	-	-	-	32,171	-	-	-	32,171	
Hiring expense	3,860	2	258	256	2	28	84	664	-	5,154	
Insurance	112,690	1,397	14,903	9,523	204	4,162	4,243	35,431	-	182,553	
Interest	-	-	-	-	-	-	-	-	-	-	
Licenses, dues & fees	49,117	182	5,866	2,656	182	2,325	1,412	18,545	-	80,285	
Maintenance	33,706	4	3,253	2,047	4	277	19	17,788	1,675	58,773	
Office expense	85,086	173	10,915	5,364	173	2,387	1,034	26,536	-	131,668	
Professional services fees	107,624	705	13,688	7,910	347	4,752	2,335	28,169	8	165,538	
Resident supplies	115,930	-	13,119	13,401	10,533	717	-	1,811	-	155,511	
School supplies and equipment	-	-	-	-	-	-	-	12,281	-	12,281	
Staff development	30,767	15	4,400	1,168	15	750	274	1,633	-	39,022	
Testing & evaluation	5,829	-	622	292	-	428	-	1,643	-	8,814	
Utilities	110,434	3,633	10,251	9,798	2,164	3,079	443	48,792	-	188,594	
	\$ 7,935,058	\$ 73,815	\$ 914,180	\$ 616,222	\$ 135,605	\$ 298,997	\$ 195,425	\$ 2,309,789	\$ 31,985	\$ 12,511,076	

Nexus
Schedule III – Consolidating Statement of Operating Costs and Expenses by Contract
For the Year December 31, 2017

	2236683147 2236683137 2236683027	5116033037	2236684137	5116033027	Indians Oaks 5116033017		500T	595T	IOA	INDIAN OAKS
	Combined Programs	Group Home	DJJ Assessment	Boys & Girls TLP	ILO	Foster Care	School	Intense	Non-Allowable	TOTAL
Salaries and wages	\$ 7,633,963	\$ 468,724	\$ 590,009	\$ 952,153	\$ 26,295	\$ -	\$ 1,770,875	\$ 10,498	\$ -	\$ 11,452,517
Employee benefits and payroll taxes	2,205,948	116,601	185,873	258,794	5,853	-	591,060	2,310	-	3,366,439
Total personnel cost	9,839,911	585,325	775,882	1,210,947	32,148	-	2,361,935	12,808	-	14,818,956
Administrative fees	918,414	56,305	74,262	114,683	3,463	-	232,751	1,681	-	1,401,559
Auto and travel	115,034	8,181	8,326	19,965	308	1,022	23,397	-	-	176,233
Bad debts	27,957	-	-	11,505	-	-	9,563	-	-	49,025
Books & subscriptions	1,299	43	167	135	1	-	5,174	-	-	6,819
Building rent	468,666	37,283	31,919	144,448	4,220	-	81,201	-	-	767,737
Client food	258,594	15,693	15,084	35,796	2,000	-	-	-	-	327,167
Client recreation expense	46,765	3,409	4,452	2,965	-	-	3,297	-	-	60,888
Consulting	45,818	1,303	2,558	4,235	163	-	11,076	-	-	65,153
Contract labor	238,350	22,857	13,087	12,385	147	-	146,718	-	-	433,544
Contributions	4,884	106	236	344	13	8,399	994	-	-	14,976
Depreciation and amortization	132,023	3,755	7,372	12,203	469	-	31,915	-	62,375	250,112
Event fees	-	-	-	-	-	-	-	-	2,854	2,854
Foster care services	-	-	-	-	-	-	-	-	-	-
Hiring expense	11,936	1,062	770	1,137	21	-	2,450	-	-	17,376
Insurance	156,195	6,366	11,980	20,714	312	-	48,809	-	-	244,376
Interest	-	-	-	-	-	-	-	-	-	-
Licenses, dues & fees	83,721	2,346	4,677	7,625	293	-	33,772	-	-	132,434
Maintenance	105,296	7,938	7,336	11,232	425	492	29,538	-	-	162,257
Office expense	121,862	3,891	8,914	15,741	170	125	27,127	-	-	177,830
Professional services fees	170,635	15,556	12,162	20,250	427	-	46,356	-	8	265,394
Resident supplies	222,995	13,255	13,254	24,499	3,742	220	9,646	-	-	287,611
School supplies and equipment	-	-	-	-	-	-	2,024	-	-	2,024
Staff development	32,918	799	1,495	3,060	56	-	6,563	-	-	44,891
Testing & evaluation	4,511	149	78	299	-	-	-	-	-	5,037
Utilities	309,835	13,335	28,759	50,744	646	-	108,317	-	-	511,636
	\$ 13,317,619	\$ 798,957	\$ 1,022,770	\$ 1,724,912	\$ 49,024	\$ 10,258	\$ 3,222,623	\$ 14,489	\$ 65,237	\$ 20,225,889

- 1--CFR Sch of Agency Info.pdf
- 2--CFR Schedule of Programs.pdf
- 3--CFR Schedule of Program Costs.pdf
- 4--CFR Schedule of Program Revenue.pdf
- 5--CFR Schedule of Service Units.pdf
- 6--CFR Schedule of Program Personnel.pdf
- 7--CFR Schedule of Program Consultant and Contractual.pdf
- 8.1--CFR IPCRB Supplemental Schedule--Expressions.pdf
- 8.2--CFR IPCRB Supplemental Schedule--School-Onarga.pdf
- 8.3--CFR IPCRB Supplemental Schedule--School--IOA.pdf
- 8.4--CFR IPCRB Supplemental Schedule--Intensive--IOA.pdf

Consolidated Financial Report

Schedule of Agency Information

Name of Agency: NEXUS TREATMENT

County: Iroquois

Mailing Address

Street: 505 Highway 169 North, Suite 500

City: Plymouth

State: MN

Zip Code: 55441

Federal Employer Identification Number (FEIN): **-***9064

Name of Person Completing Report: Hilke Riehardt-Martinez

Job Title: CFO

Telephone Number: 763-551-8659

Email Address: hrmartinez@nexus-yfs.org

Begin Date of Report: 1/1/2017

End Date of Report: 12/31/2017

Number of Programs Reported: 19

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 of Services

Schedule of Programs

NEXUS TREATMENT
 _*9064

Program Number	Program Name		Contract Numbers or Program Codes				Healthcare & Family
	Description 1	Description 2	DCFS	DHS	ISBE	Aging	
1	Main		1423956037				
2	DASA						
3	Group Home		2097006017	545CTB004			
4	Transiti Living		1423956077				
5	ILO		2097006037				
6	Foster Care		2097006027				
7	Expressions				16012T		
8	School-Onarga				819T		
9	Combined Progra		2236684127	545CTB004			
10	TLP		5116033027				
11	Group Home		5116033037				
12	DJJ Assessment		2236684137				
13	Girls 5 & 7		2236683027				
14	ILO		5116033017				
15	Foster Care						
16	School-IOA				820T		
17	Intensive-IOA				61337T		
18	DCFS IOA Agmt						
19	DCFS ONA Agmt						

Schedule of Program Costs

NEXUS TREATMENT

_*9064

	Agency Amount	All Other Not Allocated	Main	DASA	
Program Expenses					
1	Program Staff Salaries	16,238,707	0	3,898,057	40,777
2	Program Clerical Staff Salaries	69,208	0	29,863	0
3	Program Payroll Taxes and Fringe Benefits	4,917,343	0	1,236,397	16,456
4	Program Consultants	297,558	0	50,465	0
5	Consumer Wages and Fringe Benefits	0	0	0	0
6	Medicine and Drugs	50,790	0	12,724	0
7	All Other Program Equipment and Supplies	425,500	0	89,811	97
8	Staff Transportation	24,249	0	7,883	18
9	Client Transportation	227,549	0	57,052	148
10	Transportation To/From School	37,638	0	0	0
11	Direct Service Staff Conferences & Conventions	57,656	0	31,501	0
12	Program Insurance	438,437	0	116,788	1,412
13	Direct Client Specific Assistance	252,993	0	67,565	0
14	Telecommunication Costs Assigned to Program	138,255	0	21,521	1,582
15	Foster Care Payments	34,894	0	0	0
16	Other (Specify)	810	0	691	0
17	Total Program Expenses	23,211,587	0	5,620,318	60,490
Support Expenses					
18	Support Salaries	444,081	0	173,978	0
19	Support Payroll Taxes and Fringe Benefits	125,247	0	49,016	0
20	Dietary Supplies	544,293	0	173,592	0
21	Housekeeping and Laundry Supplies	113,754	0	30,218	0
22	Other (Specify)	0	0	0	0
23	Total Support Expenses	1,227,375	0	426,804	0
Occupancy Expenses					
24	Occupancy Salaries	636,508	0	157,670	585
25	Occupancy Payroll Taxes and Fringe Benefits	193,549	0	56,076	208
26	Building & Equipment Operations and Maintenance	683,301	0	104,671	2,026
27	Vehicle Depreciation	105,079	0	32,477	121
28	All Other Depreciation & Amortization	282,397	0	46,020	171
29	Vehicle Rent	13,849	0	255	1
30	All Other Lease/Rent/Taxes	1,429,561	0	346,304	1,904
31	Equipment Under \$500	56,312	0	730	3
32	Mortgage & Installment Interest	311	0	209	1
33	Operating Interest	507	0	0	0
34	Other (Specify)	0	0	0	0
35	Total Occupancy Expenses	3,401,374	0	744,412	5,020
Administrative and Office Expenses					
36	Administrative Salaries	2,529,242	0	722,513	2,682
37	Administrative Payroll Taxes and Fringe Benefits	640,435	0	179,558	667
38	Administrative Consultants	731,217	0	127,628	779
39	Telecommunication Costs Not Assigned to Program	63,752	0	14,378	53
40	Office Supplies and Equipment	604,656	209,120	66,026	3,658
41	Allocation of Management and General (G & A)	0	0	0	0
42	Other (Specify)	327,327	0	85,086	312
43	Total Administrative Expenses	4,896,629	209,120	1,195,189	8,151
44	Total Expenses	32,736,965	209,120	7,986,723	73,661
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)	209,120	209,120	0	0
48	Total Non-Reimbursable Expenses	209,120	209,120	0	0
49	Net Expenses	32,527,845	0	7,986,723	73,661

Schedule of Program Costs

NEXUS TREATMENT

_*9064

	Group Home	Transiti Livin	ILO	Foster Care	
Program Expenses					
1	Program Staff Salaries	482,350	363,379	62,303	116,018
2	Program Clerical Staff Salaries	3,758	3,149	629	0
3	Program Payroll Taxes and Fringe Benefits	156,649	108,463	20,247	33,497
4	Program Consultants	5,843	2,739	0	4,010
5	Consumer Wages and Fringe Benefits	0	0	0	0
6	Medicine and Drugs	953	3,238	83	568
7	All Other Program Equipment and Supplies	10,232	5,036	97	2,407
8	Staff Transportation	965	371	59	598
9	Client Transportation	6,131	2,906	4,558	3,205
10	Transportation To/From School	0	0	0	0
11	Direct Service Staff Conferences & Conventions	3,977	979	0	632
12	Program Insurance	15,393	9,746	220	4,357
13	Direct Client Specific Assistance	9,895	8,522	10,450	88
14	Telecommunication Costs Assigned to Program	728	2,231	2,091	998
15	Foster Care Payments	0	0	0	32,171
16	Other (Specify)	80	38	0	1
17	Total Program Expenses	696,954	510,797	100,737	198,550
Support Expenses					
18	Support Salaries	0	0	0	0
19	Support Payroll Taxes and Fringe Benefits	0	0	0	0
20	Dietary Supplies	17,771	17,164	8,600	0
21	Housekeeping and Laundry Supplies	1,902	1,400	0	51
22	Other (Specify)	0	0	0	0
23	Total Support Expenses	19,673	18,564	8,600	51
Occupancy Expenses					
24	Occupancy Salaries	18,880	8,550	585	7,484
25	Occupancy Payroll Taxes and Fringe Benefits	6,715	3,041	208	2,662
26	Building & Equipment Operations and Maintenance	10,734	8,909	48	1,993
27	Vehicle Depreciation	3,889	1,761	121	1,542
28	All Other Depreciation & Amoritization	5,510	2,495	171	2,185
29	Vehicle Rent	30	14	1	12
30	All Other Lease/Rent/Taxes	21,837	19,035	24,703	1,324
31	Equipment Under \$500	88	40	3	35
32	Mortgage & Installment Interest	25	11	1	10
33	Operating Interest	0	0	0	0
34	Other (Specify)	0	0	0	0
35	Total Occupancy Expenses	67,708	43,856	25,841	17,247
Administrative and Office Expenses					
36	Administrative Salaries	86,515	39,178	2,682	34,297
37	Administrative Payroll Taxes and Fringe Benefits	21,501	9,736	667	8,523
38	Administrative Consultants	16,083	8,994	421	5,702
39	Telecommunication Costs Not Assigned to Program	1,695	767	53	672
40	Office Supplies and Equipment	8,169	17,363	5,002	-2,871
41	Allocation of Management and General (G & A)	0	0	0	0
42	Other (Specify)	10,173	4,651	312	3,994
43	Total Administrative Expenses	144,136	80,689	9,137	50,317
44	Total Expenses	928,471	653,906	144,315	266,165
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)	0	0	0	0
48	Total Non-Reimbursable Expenses	0	0	0	0
49	Net Expenses	928,471	653,906	144,315	266,165

Schedule of Program Costs

NEXUS TREATMENT

_*9064

	Expressions	School-Onarga	Combined Progra	TLP	
Program Expenses					
1	Program Staff Salaries	102,434	1,041,703	4,835,085	878,579
2	Program Clerical Staff Salaries	0	0	19,540	2,863
3	Program Payroll Taxes and Fringe Benefits	52,754	349,108	1,403,336	235,050
4	Program Consultants	0	16,969	134,205	8,557
5	Consumer Wages and Fringe Benefits	0	0	0	0
6	Medicine and Drugs	0	0	21,675	727
7	All Other Program Equipment and Supplies	737	63,631	117,434	13,217
8	Staff Transportation	135	1,171	6,081	1,224
9	Client Transportation	743	9,454	71,656	18,544
10	Transportation To/From School	0	0	0	0
11	Direct Service Staff Conferences & Conventions	781	2,583	8,577	2,129
12	Program Insurance	4,383	36,341	121,504	21,560
13	Direct Client Specific Assistance	0	0	88,756	18,417
14	Telecommunication Costs Assigned to Program	120	4,728	40,910	18,985
15	Foster Care Payments	0	0	0	0
16	Other (Specify)	0	0	0	0
17	Total Program Expenses	162,087	1,525,688	6,868,759	1,219,852
Support Expenses					
18	Support Salaries	0	0	193,221	0
19	Support Payroll Taxes and Fringe Benefits	0	0	54,533	0
20	Dietary Supplies	0	0	195,778	35,796
21	Housekeeping and Laundry Supplies	0	1,557	44,177	5,305
22	Other (Specify)	0	0	0	0
23	Total Support Expenses	0	1,557	487,709	41,101
Occupancy Expenses					
24	Occupancy Salaries	4,449	35,941	212,878	26,154
25	Occupancy Payroll Taxes and Fringe Benefits	1,582	12,783	58,342	7,168
26	Building & Equipment Operations and Maintenance	245	49,561	238,865	40,840
27	Vehicle Depreciation	603	7,717	30,077	3,695
28	All Other Depreciation & Amoritization	913	10,875	76,060	9,925
29	Vehicle Rent	7	58	7,591	59
30	All Other Lease/Rent/Taxes	6,786	150,534	367,295	150,881
31	Equipment Under \$500	14	174	26,335	7,378
32	Mortgage & Installment Interest	6	48	0	0
33	Operating Interest	0	0	233	49
34	Other (Specify)	0	0	0	0
35	Total Occupancy Expenses	14,605	267,691	1,017,676	246,149
Administrative and Office Expenses					
36	Administrative Salaries	20,386	164,698	784,806	98,863
37	Administrative Payroll Taxes and Fringe Benefits	5,066	40,931	204,066	26,147
38	Administrative Consultants	2,981	74,169	176,672	27,874
39	Telecommunication Costs Not Assigned to Program	263	3,363	22,633	2,713
40	Office Supplies and Equipment	18,813	32,370	121,936	17,755
41	Allocation of Management and General (G & A)	0	0	0	0
42	Other (Specify)	2,340	5,944	101,377	15,071
43	Total Administrative Expenses	49,849	321,475	1,411,490	188,423
44	Total Expenses	226,541	2,116,411	9,785,634	1,695,525
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)	0	0	0	0
48	Total Non-Reimbursable Expenses	0	0	0	0
49	Net Expenses	226,541	2,116,411	9,785,634	1,695,525

Schedule of Program Costs

NEXUS TREATMENT

_*9064

	Group Home	DJJ Assessment	Girls 5 & 7	ILO	
Program Expenses					
1	Program Staff Salaries	445,578	540,335	1,791,001	24,227
2	Program Clerical Staff Salaries	954	636	7,816	0
3	Program Payroll Taxes and Fringe Benefits	109,124	170,115	481,864	5,196
4	Program Consultants	21,679	9,539	43,552	0
5	Consumer Wages and Fringe Benefits	0	0	0	0
6	Medicine and Drugs	1,481	2,391	6,950	0
7	All Other Program Equipment and Supplies	9,833	13,580	47,174	493
8	Staff Transportation	638	656	2,066	31
9	Client Transportation	7,616	7,773	22,129	276
10	Transportation To/From School	0	0	0	0
11	Direct Service Staff Conferences & Conventions	567	641	2,687	0
12	Program Insurance	6,877	12,434	37,237	328
13	Direct Client Specific Assistance	10,401	6,807	30,725	1,000
14	Telecommunication Costs Assigned to Program	2,556	4,608	15,768	427
15	Foster Care Payments	0	0	0	2,723
16	Other (Specify)	0	0	0	0
17	Total Program Expenses	617,304	769,515	2,488,969	34,701
Support Expenses					
18	Support Salaries	0	14,022	62,860	0
19	Support Payroll Taxes and Fringe Benefits	0	3,957	17,741	0
20	Dietary Supplies	15,693	14,207	63,692	2,000
21	Housekeeping and Laundry Supplies	756	2,672	17,198	19
22	Other (Specify)	0	0	0	0
23	Total Support Expenses	16,449	34,858	161,491	2,019
Occupancy Expenses					
24	Occupancy Salaries	8,047	15,800	70,077	1,006
25	Occupancy Payroll Taxes and Fringe Benefits	2,205	4,330	19,206	276
26	Building & Equipment Operations and Maintenance	16,517	28,811	81,040	217
27	Vehicle Depreciation	1,137	2,232	9,901	142
28	All Other Depreciation & Amortization	3,285	5,943	25,226	366
29	Vehicle Rent	28	33	1,560	2
30	All Other Lease/Rent/Taxes	40,312	35,628	144,358	4,398
31	Equipment Under \$500	961	2,818	9,079	100
32	Mortgage & Installment Interest	0	0	0	0
33	Operating Interest	23	28	83	1
34	Other (Specify)	0	0	0	0
35	Total Occupancy Expenses	72,515	95,623	360,530	6,508
Administrative and Office Expenses					
36	Administrative Salaries	30,807	53,947	265,664	3,220
37	Administrative Payroll Taxes and Fringe Benefits	8,216	13,252	70,396	749
38	Administrative Consultants	18,587	16,611	58,403	674
39	Telecommunication Costs Not Assigned to Program	835	1,679	7,448	104
40	Office Supplies and Equipment	7,397	11,131	45,205	507
41	Allocation of Management and General (G & A)	0	0	0	0
42	Other (Specify)	5,714	8,938	34,663	508
43	Total Administrative Expenses	71,556	105,558	481,779	5,762
44	Total Expenses	777,824	1,005,554	3,492,769	48,990
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)	0	0	0	0
48	Total Non-Reimbursable Expenses	0	0	0	0
49	Net Expenses	777,824	1,005,554	3,492,769	48,990

Schedule of Program Costs

NEXUS TREATMENT

_*9064

	Foster Care	School-IOA	Intensive-IOA	DCFS IOA Agmt	
Program Expenses					
1	Program Staff Salaries	0	1,600,959	15,922	0
2	Program Clerical Staff Salaries	0	0	0	0
3	Program Payroll Taxes and Fringe Benefits	0	535,240	3,847	0
4	Program Consultants	0	0	0	0
5	Consumer Wages and Fringe Benefits	0	0	0	0
6	Medicine and Drugs	0	0	0	0
7	All Other Program Equipment and Supplies	8,910	42,811	0	0
8	Staff Transportation	47	2,306	0	0
9	Client Transportation	1	15,357	0	0
10	Transportation To/From School	0	37,638	0	0
11	Direct Service Staff Conferences & Conventions	983	1,619	0	0
12	Program Insurance	11	49,846	0	0
13	Direct Client Specific Assistance	220	147	0	0
14	Telecommunication Costs Assigned to Program	7	20,995	0	0
15	Foster Care Payments	0	0	0	0
16	Other (Specify)	0	0	0	0
17	Total Program Expenses	10,179	2,306,918	19,769	0
Support Expenses					
18	Support Salaries	0	0	0	0
19	Support Payroll Taxes and Fringe Benefits	0	0	0	0
20	Dietary Supplies	0	0	0	0
21	Housekeeping and Laundry Supplies	0	8,499	0	0
22	Other (Specify)	0	0	0	0
23	Total Support Expenses	0	8,499	0	0
Occupancy Expenses					
24	Occupancy Salaries	0	68,402	0	0
25	Occupancy Payroll Taxes and Fringe Benefits	0	18,747	0	0
26	Building & Equipment Operations and Maintenance	1	98,823	0	0
27	Vehicle Depreciation	0	9,664	0	0
28	All Other Depreciation & Amoritization	10	24,874	0	62,375
29	Vehicle Rent	0	4,198	0	0
30	All Other Lease/Rent/Taxes	45	93,217	0	0
31	Equipment Under \$500	4	8,550	0	0
32	Mortgage & Installment Interest	0	0	0	0
33	Operating Interest	0	90	0	0
34	Other (Specify)	0	0	0	0
35	Total Occupancy Expenses	60	326,565	0	62,375
Administrative and Office Expenses					
36	Administrative Salaries	0	218,984	0	0
37	Administrative Payroll Taxes and Fringe Benefits	0	50,960	0	0
38	Administrative Consultants	29	195,610	0	0
39	Telecommunication Costs Not Assigned to Program	0	7,096	0	0
40	Office Supplies and Equipment	176	42,899	0	0
41	Allocation of Management and General (G & A)	0	0	0	0
42	Other (Specify)	46	48,198	0	0
43	Total Administrative Expenses	251	563,747	0	0
44	Total Expenses	10,490	3,205,729	19,769	62,375
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)	0	0	0	0
48	Total Non-Reimbursable Expenses	0	0	0	0
49	Net Expenses	10,490	3,205,729	19,769	62,375

Schedule of Program Costs

NEXUS TREATMENT

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	DCFS ONA Agmt			
Program Expenses				
1	Program Staff Salaries	0		
2	Program Clerical Staff Salaries	0		
3	Program Payroll Taxes and Fringe Benefits	0		
4	Program Consultants	0		
5	Consumer Wages and Fringe Benefits	0		
6	Medicine and Drugs	0		
7	All Other Program Equipment and Supplies	0		
8	Staff Transportation	0		
9	Client Transportation	0		
10	Transportation To/From School	0		
11	Direct Service Staff Conferences & Conventions	0		
12	Program Insurance	0		
13	Direct Client Specific Assistance	0		
14	Telecommunication Costs Assigned to Program	0		
15	Foster Care Payments	0		
16	Other (Specify)	0		
17	Total Program Expenses	0		
Support Expenses				
18	Support Salaries	0		
19	Support Payroll Taxes and Fringe Benefits	0		
20	Dietary Supplies	0		
21	Housekeeping and Laundry Supplies	0		
22	Other (Specify)	0		
23	Total Support Expenses	0		
Occupancy Expenses				
24	Occupancy Salaries	0		
25	Occupancy Payroll Taxes and Fringe Benefits	0		
26	Building & Equipment Operations and Maintenance	0		
27	Vehicle Depreciation	0		
28	All Other Depreciation & Amoritization	5,993		
29	Vehicle Rent	0		
30	All Other Lease/Rent/Taxes	21,000		
31	Equipment Under \$500	0		
32	Mortgage & Installment Interest	0		
33	Operating Interest	0		
34	Other (Specify)	0		
35	Total Occupancy Expenses	26,993		
Administrative and Office Expenses				
36	Administrative Salaries	0		
37	Administrative Payroll Taxes and Fringe Benefits	0		
38	Administrative Consultants	0		
39	Telecommunication Costs Not Assigned to Program	0		
40	Office Supplies and Equipment	0		
41	Allocation of Management and General (G & A)	0		
42	Other (Specify)	0		
43	Total Administrative Expenses	0		
44	Total Expenses	26,993		
Non-reimbursable Expenses				
45	Depreciation on DMHDD Funded Capital Assets Included Above	0		
46	Cost of Production and Workshop Client Wages Included Above	0		
47	Other (Specify)	0		
48	Total Non-Reimbursable Expenses	0		
49	Net Expenses	26,993		

Schedule of Program Costs
Other Specify Detail

Program 1	Main		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	16	Reentry	691
	42	Conferences, Meetings, & Dues	85,086
Program 2	DASA		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	16	Reentry	0
	42	Conferences, Meetings, & Dues	312
Program 3	Group Home		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	16	Reentry	80
	42	Conferences, Meetings, & Dues	10,173
Program 4	Transiti Living		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	16	Reentry	38
	42	Conferences, Meetings, & Dues	4,651
Program 5	ILO		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	16	Reentry	0
	42	Conferences, Meetings, & Dues	312
Program 6	Foster Care		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	16	Reentry	1
	42	Conferences, Meetings, & Dues	3,994
Program 7	Expressions		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	16	Reentry	0
	42	Conferences, Meetings, & Dues	2,340
Program 8	School-Onarga		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	16	Reentry	0
	42	Conferences, Meetings, & Dues	5,944
Program 9	Combined Progra		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	16	Reentry	0
	42	Conferences, Meetings, & Dues	101,377
Program 10	TLP		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	16	Reentry	0
	42	Conferences, Meetings, & Dues	15,071
Program 11	Group Home		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	16	Reentry	0
	42	Conferences, Meetings, & Dues	5,714

Program 12	DJJ Assessment		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	16	Reentry	0
	42	Conferences, Meetings, & Dues	8,938
Program 13	Girls 5 & 7		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	16	Reentry	0
	42	Conferences, Meetings, & Dues	34,663
Program 14	ILO		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	16	Reentry	0
	42	Conferences, Meetings, & Dues	508
Program 15	Foster Care		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	16	Reentry	0
	42	Conferences, Meetings, & Dues	46
Program 16	School-IOA		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	16	Reentry	0
	42	Conferences, Meetings, & Dues	48,198
Program 17	Intensive-IOA		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	16	Reentry	0
	42	Conferences, Meetings, & Dues	0
Program 18	DCFS IOA Agmt		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	16	Reentry	0
	42	Conferences, Meetings, & Dues	0
Program 19	DCFS ONA Agmt		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	16	Reentry	0
	42	Conferences, Meetings, & Dues	0

Schedule of Program Revenue

NEXUS TREATMENT

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	Agency Amount	All Other Not Allocated	Main	DASA
Fees & Purchase of Service				
1	Department of Aging	0	0	0
2	Department of Children and Family Services	19,741,844	4,937,584	0
3	Department of Corrections	3,236,973	673,706	0
4	Medicaid Rehab Option (MRO) Payments	0	0	0
5	Department of Human Services	677,959	674,506	0
6	Department of Public Aid	0	0	0
7	Department of Public Health	0	0	0
8	Local Education Agency/School District	5,354,939	0	0
9	Local Government	1,166,883	604,471	39,132
10	Federal Government	0	0	0
11	Other Government Agencies	187,129	187,129	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	39,454	14,983	0
15	Other (Specify)	353,816	295,410	0
16	Total Fees & Purchase of Services	30,758,997	7,387,789	39,132
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	18,432	0	0
29	Other (Specify)	0	0	0
30	Total Grant Revenues	18,432	0	0
Contributions & Other				
31	Restricted to Operations	0	0	0
32	Restricted to Capital	0	0	0
33	Unrestricted	193,005	193,005	0
34	Contributions - Goods and Services	0	0	0
35	Child & Adult Food Programs (school meals, commodities)	347,670	138,406	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	18,418	17,460	958
40	Cafeteria and Vending Machine	5,473	2,773	0
41	Other (Specify)	227,744	72,475	50
42	Total Contributions and Other	792,310	210,465	214,612
Investment Income				
43	Income on Restricted Assets/Investments	0	0	0
44	Income on Unrestricted Assets/Investments	198	198	0
45	Total Investment Income	198	198	0
46	Total Revenues	31,569,937	210,663	7,602,401

Schedule of Program Revenue

NEXUS TREATMENT

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	Group Home	Transiti Livin	ILO	Foster Care
Fees & Purchase of Service				
1	Department of Aging	0	0	0
2	Department of Children and Family Services	812,931	429,878	131,810
3	Department of Corrections	0	76,503	0
4	Medicaid Rehab Option (MRO) Payments	0	0	0
5	Department of Human Services	3,453	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	1,869	83,152	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	1,648	1,302	174
15	Other (Specify)	0	58,406	0
16	Total Fees & Purchase of Services	819,901	649,241	131,984
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)	4,059	3,001	70
42	Total Contributions and Other	4,059	3,001	70
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	823,960	652,242	132,054

Schedule of Program Revenue

NEXUS TREATMENT

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	Expressions	School-Onarga	Combined Progra	TLP
Fees & Purchase of Service				
1	Department of Aging	0	0	0
2	Department of Children and Family Services	0	7,890,051	1,054,938
3	Department of Corrections	0	1,354,884	141,980
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	208,959	1,978,304	0
9	Local Government	0	438,259	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	13,371	714
15	Other (Specify)	0	0	0
16	Total Fees & Purchase of Services	208,959	1,978,304	9,696,565
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	18,432	0
29	Other (Specify)	0	0	0
30	Total Grant Revenues	0	18,432	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	10,000	144,844
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	2,700	0
41	Other (Specify)	377	9,014	76,143
42	Total Contributions and Other	377	19,014	223,687
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	209,336	1,997,318	9,938,684

Schedule of Program Revenue

NEXUS TREATMENT

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	Group Home	DJJ Assessment	Girls 5 & 7	ILO
Fees & Purchase of Service				
1	Department of Aging	0	0	0
2	Department of Children and Family Services	816,527	48,132	3,284,662
3	Department of Corrections	0	989,900	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	1,697	734	4,641
15	Other (Specify)	0	0	0
16	Total Fees & Purchase of Services	818,224	1,038,766	3,289,303
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	9,925	44,495
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)	8,322	3,557	20,966
42	Total Contributions and Other	8,322	13,482	65,461
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	826,546	1,052,248	3,354,764

Schedule of Program Revenue

NEXUS TREATMENT

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	Foster Care	School-IOA	Intensive-IOA	DCFS IOA Agmt
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	0	3,167,676	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	0	3,167,676	0
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)	38	17,064	0
42	Total Contributions and Other	38	17,064	0
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	38	3,184,740	0

Schedule of Program Revenue

NEXUS TREATMENT

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

Schedule of Program Revenue
Other Specify Detail

Program 1	Main		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	15	Private Pay & Out-of-State	295,410
	41	Aftercare & Other Revenue	72,475
Program 2	DASA		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	15	Private Pay & Out-of-State	0
	41	Aftercare & Other Revenue	50
Program 3	Group Home		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	15	Private Pay & Out-of-State	0
	41	Aftercare & Other Revenue	4,059
Program 4	Transiti Living		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	15	Private Pay & Out-of-State	58,406
	41	Aftercare & Other Revenue	3,001
Program 5	ILO		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	15	Private Pay & Out-of-State	0
	41	Aftercare & Other Revenue	70
Program 6	Foster Care		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	15	Private Pay & Out-of-State	0
	41	Aftercare & Other Revenue	676
Program 7	Expressions		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	41	Aftercare & Other Revenue	377
Program 8	School-Onarga		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	15	Private Pay & Out-of-State	0
	41	Aftercare & Other Revenue	9,014
Program 9	Combined Progra		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	15	Private Pay & Out-of-State	0
	41	Aftercare & Other Revenue	76,143
Program 10	TLP		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	15	Private Pay & Out-of-State	0
	41	Aftercare & Other Revenue	11,782
Program 11	Group Home		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	15	Private Pay & Out-of-State	0
	41	Aftercare & Other Revenue	8,322
Program 12	DJJ Assessment		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	15	Private Pay & Out-of-State	0
	41	Aftercare & Other Revenue	3,557

Program 13	Girls 5 & 7		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	15	Private Pay & Out-of-State	0
	41	Aftercare & Other Revenue	20,966
Program 14	ILO		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	15	Private Pay & Out-of-State	0
	41	Aftercare & Other Revenue	150
Program 15	Foster Care		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	15	Private Pay & Out-of-State	0
	41	Aftercare & Other Revenue	38
Program 16	School-IOA		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	15	Private Pay & Out-of-State	0
	41	Aftercare & Other Revenue	17,064
Program 17	Intensive-IOA		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	15	Private Pay & Out-of-State	0
	41	Aftercare & Other Revenue	0
Program 18	DCFS IOA Agmt		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	15	Private Pay & Out-of-State	0
	41	Aftercare & Other Revenue	0
Program 19	DCFS ONA Agmt		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	15	Private Pay & Out-of-State	0
	41	Aftercare & Other Revenue	0

Schedule of Service Units

NEXUS TREATMENT

_*9064

	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	Main	Days	24,795	24,795	365	76	76	
2	DASA	Hours	0	0	365	0	0	
3	Group Home	Days	2,969	2,969	365	9	9	
4	Transiti Living	Days	2,689	2,689	365	8	8	
5	ILO	Days	1,318	1,318	365	2	2	
6	Foster Care	Days	1,177	1,177	365	8	8	
7	Expressions	Days	1,138	1,138	222	0	0	
8	School-Onarga	Days	13,587	13,587	222	0	0	
9	Combined Progra	Days	29,196	29,196	365	117	97	11/01/2017
10	TLP	Days	5,203	5,203	365	24	24	
11	Group Home	Days	2,777	2,777	365	8	8	
12	DJJ Assessment	Days	2,167	2,167	365	8	8	
13	Girls 5 & 7	Days	9,611	9,611	61	0	20	11/01/2017
14	ILO	Days	316	316	365	1	1	
15	Foster Care		0	0	0	0	0	
16	School-IOA	Days	21,320	21,320	222	0	0	
17	Intensive-IOA		0	0	0	0	0	
18	DCFS IOA Agmt		0	0	0	0	0	
19	DCFS ONA Agmt		0	0	0	0	0	

Schedule of Program Personnel

NEXUS TREATMENT

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Number of Hours (excluding overtime) in a standard work week: 40.0

	TOTAL AGENCY				Main			DASA			
	Total Hours	Amount Paid	Headcount	Amount Not Allocated	% 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
2	Behavior Therapist	36,018.89	759,957	30.00	0	0.00	0	0.00	0.00	0	0.00
3	Dietary Technician	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
4	Dietician	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
5	Habilitation Aide/Child Care Aide	634,840.50	8,520,324	1,410.00	0	25.64	2,184,330	300.00	0.04	3,098	1.00
6	Habilitation Professional or Supervisory Staff	78,088.15	1,684,065	64.00	0	34.06	573,639	17.00	0.00	0	0.00
7	LPN	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
8	Occupational Therapist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
9	Physical Therapist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
10	Physician	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
11	Principal	8,247.10	286,999	5.00	0	0.00	0	0.00	0.00	0	0.00
12	Program Director	8,842.16	435,621	12.00	0	28.28	123,174	3.00	0.00	0	0.00
13	Program Clerical Staff	2,322.05	37,399	1.00	0	79.85	29,863	1.00	0.00	0	0.00
14	Psychiatrist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
15	Psychologist	5,568.82	219,216	16.00	0	29.52	64,714	1.00	0.00	0	0.00
16	Recreation Staff	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
17	Registered Nurse	10,123.31	295,678	40.00	0	31.34	92,658	3.00	0.00	0	0.00
18	Social Worker	23,934.50	528,780	18.00	0	81.21	429,415	14.00	0.00	0	0.00
19	Speech Therapist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
20	Substance Abuse Counselor/Professional	3,807.35	69,635	5.00	0	45.89	31,956	3.00	54.11	37,679	2.00
21	Substance Abuse Paraprofessional	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
22	Teacher	59,220.99	1,379,075	51.00	0	0.00	0	0.00	0.00	0	0.00
23	Teacher Aide	59,362.32	778,259	48.00	0	0.00	0	0.00	0.00	0	0.00
24	Vocational Staff (incl. Job Coach, workshop, etc.)	11,762.72	290,710	12.00	0	39.37	114,446	6.00	0.00	0	0.00
25	Other Academic Instruction	16,182.73	276,365	14.00	0	0.00	0	0.00	0.00	0	0.00
26	Other Medical Care	2,152.63	31,809	1.00	0	0.00	0	0.00	0.00	0	0.00
27	Other Habilitation/Rehabilitation	18,290.22	504,947	26.00	0	38.82	196,016	4.00	0.00	0	0.00
28	Other Substance Abuse	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
29	All Other Program Staff	8,071.98	209,076	4.00	0	41.95	87,710	1.60	0.00	0	0.00
30	Total All Positions	986,836.42	16,307,915	1,757.00	0	24.09	3,927,921	353.60	0.25	40,777	3.00
31	Mental Health Professional (MHP)	377,924.20	6,244,111	571.00	0	24.09	1,504,189	124.00	0.14	8,856	1.00
32	Qualified Mental Health Professional (QMHP)	162,733.50	3,935,787	182.00	0	30.74	1,209,745	45.00	0.73	28,822	1.00
33	Qualified Mental Retardation Professional (QMRP)	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
34	Rehabilitative Services Associate (RSA)	443,856.70	5,857,058	1,002.00	0	18.87	1,105,199	184.00	0.05	3,099	1.00
35	SEP Job Coach - For DHS Reporting Only	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00

Schedule of Program Personnel

NEXUS TREATMENT

_*9064

	Group Home			Transiti Living			ILO			
	% 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	0.00	
2	Behavior Therapist	0.00	0	0.00	0.00	0	0.00	0	0.00	
3	Dietary Technician	0.00	0	0.00	0.00	0	0.00	0	0.00	
4	Dietician	0.00	0	0.00	0.00	0	0.00	0	0.00	
5	Habilitation Aide/Child Care Aide	3.50	298,438	39.00	2.91	247,910	23.00	0.34	29,323	3.00
6	Habilitation Professional or Supervisory Staff	5.40	90,930	2.00	1.01	17,058	1.00	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	4.43	19,291	0.00	1.82	7,938	0.00	0.11	490	0.00
13	Program Clerical Staff	10.05	3,758	0.00	8.42	3,149	0.00	1.68	629	0.00
14	Psychiatrist	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
15	Psychologist	3.71	8,143	0.00	3.11	6,823	0.00	0.62	1,364	0.00
16	Recreation Staff	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
17	Registered Nurse	3.94	11,659	0.00	3.30	9,770	0.00	0.66	1,953	0.00
18	Social Worker	0.85	4,482	0.00	5.97	31,554	1.00	4.39	23,195	2.00
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.)	4.71	13,704	1.00	4.27	12,411	1.00	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	4.88	24,665	1.00	4.09	20,667	1.00	0.82	4,130	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	5.28	11,037	0.20	4.42	9,248	0.16	0.88	1,848	0.04
30	Total All Positions	2.98	486,107	43.20	2.25	366,528	27.16	0.39	62,932	5.04
31	Mental Health Professional (MHP)	3.01	188,215	14.00	3.04	189,877	12.00	0.43	26,577	2.00
32	Qualified Mental Health Professional (QMHP)	3.98	156,530	5.00	2.09	82,276	4.00	0.88	34,486	3.00
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)	2.18	127,796	24.00	1.41	82,844	11.00	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 Personnel

NEXUS TREATMENT

****_***9064**

	Foster Care			Expressions			School-Onarga		
	% 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	0.89	75,884	10.00	0.00	336	0.00	0.07	5,840	2.00
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	3.80	10,910	0.00	45.44	130,406	2.00
12 Program Director	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
13 Program Clerical Staff	0.00	0	0.00	0.00	0	0.00	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	0.00	0	0.00	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	7.59	40,134	1.00	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	3.55	48,984	4.00	34.30	473,085	18.00
23 Teacher Aide	0.00	0	0.00	4.34	33,759	2.00	42.20	328,418	18.00
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	3.06	8,445	0.00	37.61	103,954	6.00
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	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
30 Total All Positions	0.71	116,018	11.00	0.63	102,434	6.00	6.39	1,041,703	46.00
31 Mental Health Professional (MHP)	0.74	46,163	5.00	0.12	7,758	0.00	4.94	308,195	16.00
32 Qualified Mental Health Professional (QMHP)	1.02	40,134	1.00	0.04	1,739	0.00	2.07	81,612	5.00
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)	0.51	29,721	5.00	1.58	92,572	6.00	11.06	647,536	25.00
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 Personnel

NEXUS TREATMENT

****_***9064**

	Combined Progra			TLP			Group Home		
	% 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	59.36	451,118	13.00	6.98	53,064	3.00	6.72	51,058	3.00
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	36.92	3,145,821	536.00	8.04	684,834	112.00	4.02	342,544	72.00
6 Habilitation Professional or Supervisory Staff	32.85	553,174	17.00	4.06	68,424	7.00	2.51	42,187	7.00
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	40.96	178,434	6.00	4.35	18,945	1.00	0.59	2,558	0.00
13 Program Clerical Staff	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
14 Psychiatrist	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
15 Psychologist	42.99	94,249	10.00	0.00	0	0.00	0.00	0	0.00
16 Recreation Staff	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
17 Registered Nurse	37.96	112,245	22.00	5.48	16,192	5.00	0.58	1,715	1.00
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.)	29.14	84,727	2.00	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	61.43	19,540	1.00	9.00	2,863	0.00	3.00	954	0.00
27 Other Habilitation/Rehabilitation	31.81	160,626	12.00	5.58	28,189	3.00	0.50	2,539	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	26.16	54,691	1.08	4.27	8,931	0.18	1.42	2,977	0.06
30 Total All Positions	29.77	4,854,625	620.08	5.40	881,442	131.18	2.74	446,532	83.06
31 Mental Health Professional (MHP)	28.88	1,803,192	200.00	6.26	390,864	42.00	1.59	99,539	22.00
32 Qualified Mental Health Professional (QMHP)	28.47	1,120,513	56.00	3.18	125,295	9.00	2.40	94,573	6.00
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)	31.64	1,852,980	365.00	6.09	356,425	79.00	4.26	249,429	55.00
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 Personnel

NEXUS TREATMENT

****_***9064**

	DJJ Assessment			Girls 5 & 7			ILO		
	% 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	5.73	43,555	2.00	20.54	156,073	8.00	0.67	5,089	1.00
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	4.57	389,426	112.00	12.96	1,104,509	199.00	0.09	8,031	1.00
6 Habilitation Professional or Supervisory Staff	5.35	90,144	3.00	14.10	237,520	8.00	0.65	10,989	2.00
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	1.20	5,211	0.00	18.24	79,462	2.00	0.03	118	0.00
13 Program Clerical Staff	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
14 Psychiatrist	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
15 Psychologist	0.11	239	0.00	19.93	43,684	5.00	0.00	0	0.00
16 Recreation Staff	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
17 Registered Nurse	0.70	2,077	2.00	16.03	47,409	7.00	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.)	2.07	6,006	0.00	11.66	33,891	1.00	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	2.00	636	0.00	24.57	7,816	0.00	0.00	0	0.00
27 Other Habilitation/Rehabilitation	0.34	1,692	0.00	13.12	66,239	5.00	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	0.95	1,985	0.04	10.62	22,214	0.44	0.00	0	0.00
30 Total All Positions	3.32	540,971	119.04	11.03	1,798,817	235.44	0.15	24,227	4.00
31 Mental Health Professional (MHP)	3.08	192,614	36.00	8.59	536,471	60.00	0.18	10,989	2.00
32 Qualified Mental Health Professional (QMHP)	3.42	134,676	7.00	10.88	428,351	26.00	0.33	13,120	2.00
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)	3.58	209,510	76.00	13.71	802,820	149.00	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 Personnel

NEXUS TREATMENT

****_***9064**

	Foster Care			School-IOA			Intensive-IOA		
	% 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	50.76	145,683	3.00	0.00	0	0.00
12 Program Director	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
13 Program Clerical Staff	0.00	0	0.00	0.00	0	0.00	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	0.00	0	0.00	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	62.14	857,006	29.00	0.00	0	0.00
23 Teacher Aide	0.00	0	0.00	51.42	400,160	27.00	2.05	15,922	1.00
24 Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0	0.00	8.78	25,525	1.00	0.00	0	0.00
25 Other Academic Instruction	0.00	0	0.00	59.33	163,966	8.00	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	0.04	184	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	0.00	0	0.00	4.03	8,435	0.20	0.00	0	0.00
30 Total All Positions	0.00	0	0.00	9.82	1,600,959	68.20	0.10	15,922	1.00
31 Mental Health Professional (MHP)	0.00	0	0.00	14.65	914,690	34.00	0.25	15,922	1.00
32 Qualified Mental Health Professional (QMHP)	0.00	0	0.00	9.75	383,915	12.00	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	5.07	297,127	22.00	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 Personnel

NEXUS TREATMENT

****_***9064**

	DCFS IOA Agmt			DCFS ONA Agmt					
	% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount
1 Audiologist	0.00	0	0.00	0.00	0	0.00			
2 Behavior Therapist	0.00	0	0.00	0.00	0	0.00			
3 Dietary Technician	0.00	0	0.00	0.00	0	0.00			
4 Dietician	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			
6 Habilitation Professional or Supervisory Staff	0.00	0	0.00	0.00	0	0.00			
7 LPN	0.00	0	0.00	0.00	0	0.00			
8 Occupational Therapist	0.00	0	0.00	0.00	0	0.00			
9 Physical Therapist	0.00	0	0.00	0.00	0	0.00			
10 Physician	0.00	0	0.00	0.00	0	0.00			
11 Principal	0.00	0	0.00	0.00	0	0.00			
12 Program Director	0.00	0	0.00	0.00	0	0.00			
13 Program Clerical Staff	0.00	0	0.00	0.00	0	0.00			
14 Psychiatrist	0.00	0	0.00	0.00	0	0.00			
15 Psychologist	0.00	0	0.00	0.00	0	0.00			
16 Recreation Staff	0.00	0	0.00	0.00	0	0.00			
17 Registered Nurse	0.00	0	0.00	0.00	0	0.00			
18 Social Worker	0.00	0	0.00	0.00	0	0.00			
19 Speech Therapist	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			
21 Substance Abuse Paraprofessional	0.00	0	0.00	0.00	0	0.00			
22 Teacher	0.00	0	0.00	0.00	0	0.00			
23 Teacher Aide	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			
25 Other Academic Instruction	0.00	0	0.00	0.00	0	0.00			
26 Other Medical Care	0.00	0	0.00	0.00	0	0.00			
27 Other Habilitation/Rehabilitation	0.00	0	0.00	0.00	0	0.00			
28 Other Substance Abuse	0.00	0	0.00	0.00	0	0.00			
29 All Other Program Staff	0.00	0	0.00	0.00	0	0.00			
30 Total All Positions	0.00	0	0.00	0.00	0	0.00			
31 Mental Health Professional (MHP)	0.00	0	0.00	0.00	0	0.00			
32 Qualified Mental Health Professional (QMHP)	0.00	0	0.00	0.00	0	0.00			
33 Qualified Mental Retardation Professional (QMRP)	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			
35 SEP Job Coach - For DHS Reporting Only	0.00	0	0.00	0.00	0	0.00			

Schedule of Program Personnel

Other Specify Detail

Program	Main	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>	<u>Headcount</u>
Program 1	Main	29	Training	61,072	0.80
		29	Test Proc/Admin Assistant	26,638	0.80
Program 2	DASA	29	Training	0	0.00
		29	Test Proc/Admin Assistant	0	0.00
Program 3	Group Home	29	Training	7,685	0.10
		29	Test Proc/Admin Assistant	3,352	0.10
Program 4	Transiti Living	29	Training	6,439	0.08
		29	Test Proc/Admin Assistant	2,809	0.08
Program 5	ILO	29	Training	1,287	0.02
		29	Test Proc/Admin Assistant	561	0.02
Program 6	Foster Care	29	Training	0	0.00
		29	Test Proc/Admin Assistant	0	0.00
Program 7	Expressions	29	Training	0	0.00
		29	Test Proc/Admin Assistant	0	0.00
Program 8	School-Onarga	29	Training	0	0.00
		29	Test Proc/Admin Assistant	0	0.00
Program 9	Combined Progra	29	Training	54,691	1.08
		29	Test Proc/Admin Assistant	0	0.00
Program 10	TLP	29	Training	8,931	0.18
		29	Test Proc/Admin Assistant	0	0.00

Program 11	Group Home				
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>	<u>Headcount</u>	
	29	Training	2,977	0.06	
	29	Test Proc/Admin Assistant	0	0.00	
Program 12	DJJ Assessment				
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>	<u>Headcount</u>	
	29	Training	1,985	0.04	
	29	Test Proc/Admin Assistant	0	0.00	
Program 13	Girls 5 & 7				
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>	<u>Headcount</u>	
	29	Training	22,214	0.44	
	29	Test Proc/Admin Assistant	0	0.00	
Program 14	ILO				
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>	<u>Headcount</u>	
	29	Training	0	0.00	
	29	Test Proc/Admin Assistant	0	0.00	
Program 15	Foster Care				
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>	<u>Headcount</u>	
	29	Training	0	0.00	
	29	Test Proc/Admin Assistant	0	0.00	
Program 16	School-IOA				
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>	<u>Headcount</u>	
	29	Training	8,435	0.20	
	29	Test Proc/Admin Assistant	0	0.00	
Program 17	Intensive-IOA				
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>	<u>Headcount</u>	
	29	Training	0	0.00	
	29	Test Proc/Admin Assistant	0	0.00	
Program 18	DCFS IOA Agmt				
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>	<u>Headcount</u>	
	29	Training	0	0.00	
	29	Test Proc/Admin Assistant	0	0.00	
Program 19	DCFS ONA Agmt				
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>	<u>Headcount</u>	
	29	Training	0	0.00	
	29	Test Proc/Admin Assistant	0	0.00	

Schedule of Program Consultant and Contractual

NEXUS TREATMENT

****_***9064**

		TOTAL AGENCY			Main		DASA	
Program Staff Positions	Total Hours	Amount Paid	Amount Not Allocated	% Allocated	Amount Paid	% Allocated	Amount Paid	
1	Audiologist	0.00	0	0	0.00	0	0.00	0
2	Behavior Therapist	0.00	0	0	0.00	0	0.00	0
3	Dietary Technician	0.00	0	0	0.00	0	0.00	0
4	Dietician	0.00	0	0	0.00	0	0.00	0
5	Habilitation Aide/Child Care Aide	0.00	0	0	0.00	0	0.00	0
6	Habilitation Professional or Supervisory Staff	0.00	0	0	0.00	0	0.00	0
7	LPN	0.00	0	0	0.00	0	0.00	0
8	Occupational Therapist	0.00	0	0	0.00	0	0.00	0
9	Physical Therapist	0.00	0	0	0.00	0	0.00	0
10	Physician	0.00	0	0	0.00	0	0.00	0
11	Principal	0.00	0	0	0.00	0	0.00	0
12	Program Director	0.00	0	0	0.00	0	0.00	0
13	Program Clerical Staff	0.00	0	0	0.00	0	0.00	0
14	Psychiatrist	1,229.69	188,142	0	26.72	50,280	0.00	0
15	Psychologist	144.67	14,467	0	1.28	185	0.00	0
16	Recreation Staff	0.00	0	0	0.00	0	0.00	0
17	Registered Nurse	0.00	0	0	0.00	0	0.00	0
18	Social Worker	0.00	0	0	0.00	0	0.00	0
19	Speech Therapist	0.00	0	0	0.00	0	0.00	0
20	Substance Abuse Counselor/Professional	0.00	0	0	0.00	0	0.00	0
21	Substance Abuse Paraprofessional	0.00	0	0	0.00	0	0.00	0
22	Teacher	0.00	0	0	0.00	0	0.00	0
23	Teacher Aide	0.00	0	0	0.00	0	0.00	0
24	Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0	0	0.00	0	0.00	0
25	Other Academic Instruction	0.00	0	0	0.00	0	0.00	0
26	Other Medical Care	0.00	0	0	0.00	0	0.00	0
27	Other Habilitation/Rehabilitation	0.00	0	0	0.00	0	0.00	0
28	Other Substance Abuse	0.00	0	0	0.00	0	0.00	0
29	All Other Program Staff	949.49	94,949	0	0.00	0	0.00	0
30	Total All Positions	2,323.85	297,558	0	16.96	50,465	0.00	0
31	Mental Health Professional (MHP)	0.00	0	0	0.00	0	0.00	0
32	Qualified Mental Health Professional (QMHP)	1,374.36	202,609	0	24.91	50,465	0.00	0
33	Qualified Mental Retardation Professional (QMRP)	0.00	0	0	0.00	0	0.00	0
34	Rehabilitative Services Associate (RSA)	949.49	94,949	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

Schedule of Program Consultant and Contractual

NEXUS TREATMENT

_*9064

	Group Home		Transiti Living		ILO	
	% 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	3.10	5,833	1.00	2,734	0.00	0.00
15 Psychologist	0.07	10	0.00	5	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	1.96	5,843	1.00	2,739	0.00	0.00
31 Mental Health Professional (MHP)	0.00	0	0.00	0	0.00	0.00
32 Qualified Mental Health Professional (QMHP)	2.88	5,843	1.00	2,739	0.00	0.00
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

NEXUS TREATMENT

****_***9064**

		Foster Care		Expressions		School-Onarga	
Program Staff Positions		% 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	2.13	4,010	0.00	0	0.00	0.00
15	Psychologist	0.00	0	0.00	0	83.00	12,020.00
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	5.00	4,949.00
30	Total All Positions	1.35	4,010	0.00	0	6.00	16,969.00
31	Mental Health Professional (MHP)	0.00	0	0.00	0	0.00	0.00
32	Qualified Mental Health Professional (QMHP)	1.98	4,010	0.00	0	6.00	12,020.00
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	5.00	4,949.00
35	SEP Job Coach - For DHS Reporting Only	0.00	0	0.00	0	0.00	0.00

Schedule of Program Consultant and Contractual

NEXUS TREATMENT

****_***9064**

		Combined Progra		TLP		Group Home	
Program Staff Positions		%	Amount	%	Amount	%	Amount
		Allocated	Paid	Allocated	Paid	Allocated	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	44.18	83,122	3.00	5,689	4.00	6,892.00
15	Psychologist	10.94	1,583	1.00	168	3.00	387.00
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	52.13	49,500	3.00	2,700	15.00	14,400.00
30	Total All Positions	45.10	134,205	3.00	8,557	7.00	21,679.00
31	Mental Health Professional (MHP)	0.00	0	0.00	0	0.00	0.00
32	Qualified Mental Health Professional (QMHP)	41.81	84,705	3.00	5,857	4.00	7,279.00
33	Qualified Mental Retardation Professional (QMRP)	0.00	0	0.00	0	0.00	0.00
34	Rehabilitative Services Associate (RSA)	52.13	49,500	3.00	2,700	15.00	14,400.00
35	SEP Job Coach - For DHS Reporting Only	0.00	0	0.00	0	0.00	0.00

Schedule of Program Consultant and Contractual

NEXUS TREATMENT

****_***9064**

	DJJ Assessment		Girls 5 & 7		ILO	
	% 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	3.16	5,939	13.00	23,643	0.00	0.00
15 Psychologist	0.00	0	1.00	109	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	3.79	3,600	21.00	19,800	0.00	0.00
30 Total All Positions	3.21	9,539	15.00	43,552	0.00	0.00
31 Mental Health Professional (MHP)	0.00	0	0.00	0	0.00	0.00
32 Qualified Mental Health Professional (QMHP)	2.93	5,939	12.00	23,752	0.00	0.00
33 Qualified Mental Retardation Professional (QMRP)	0.00	0	0.00	0	0.00	0.00
34 Rehabilitative Services Associate (RSA)	3.79	3,600	21.00	19,800	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

NEXUS TREATMENT

_*9064

	Foster Care		School-IOA		Intensive-IOA	
	% 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	0.00	0	0.00	0	0.00	0.00
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	0.00	0	0.00	0	0.00	0.00
31 Mental Health Professional (MHP)	0.00	0	0.00	0	0.00	0.00
32 Qualified Mental Health Professional (QMHP)	0.00	0	0.00	0	0.00	0.00
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

NEXUS TREATMENT

_*9064

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

Schedule of Program Consultant and Contractual

Other Specify Detail

Program 1	Main		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	29	Juvenile Justice Support Systems	0
	29	Speech Therapy	0
Program 2	DASA		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	29	Juvenile Justice Support Services	0
	29	Speech Therapy	0
Program 3	Group Home		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	29	Juvenile Justice Support Services	0
	29	Speech Therapy	0
Program 4	Transiti Living		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	29	Juvenile Justice Support Services	0
	29	Speech Therapy	0
Program 5	ILO		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	29	Juvenile Justice Support Services	0
	29	Speech Therapy	0
Program 6	Foster Care		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	29	Juvenile Justice Support Services	0
	29	Speech Therapy	0
Program 7	Expressions		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	29	Juvenile Justice Support System	0
	29	Speech Therapy	0
Program 8	School-Onarga		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	29	Juvenile Justice Support Services	0
	29	Speech Therapy	4,949

Program 9	Combined Progra		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	29	Juvenile Justice Support Services	49,500
	29	Speech Therapy	0
Program 10	TLP		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	29	Juvenile Justice Support Services	2,700
	29	Speech Therapy	0
Program 11	Group Home		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	29	Juvenile Justice Support Services	14,400
	29	Speech Therapy	0
Program 12	DJJ Assessment		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	29	Juvenile Justice Support Services	3,600
	29	Speech Therapy	0
Program 13	Girls 5 & 7		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	29	Juvenile Justice Support Services	19,800
	29	Speech Therapy	0
Program 14	ILO		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	29	Juvenile Justice Support Services	0
	29	Speech Therapy	0
Program 15	Foster Care		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	29	Juvenile Justice Support Services	0
	29	Speech Therapy	0
Program 16	School-IOA		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	29	Juvenile Justice Support Services	0
	29	Speech Therapy	0
Program 17	Intensive-IOA		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	29	Juvenile Justice Support Services	0
	29	Speech Therapy	0

Program 18 DCFS IOA Agmt

<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
29	Juvenile Justice Support Services	0
29	Speech Therapy	0

Program 19 DCFS ONA Agmt

<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
29	Juvenile Justice Support Services	0
29	Speech Therapy	0

IPCRB Supplemental Schedule

NEXUS TREATMENT

_*0064

Expressions
ISBE Code: 16012T

Contact Information: Hilke Riechardt-Martinez
763-551-8659

1. The Report of Service Units/Days/Nights includes all students served regardless of placing source. Yes
Provide detailed explanation below if answer is No.

2. Are any related party transactions included in CFR? If Yes, see item 4 of the General Instructions and Line 47 of the Costs Instructions for the CFR. No

3. Please provide a breakdown of costs on line 13 "Direct Client Specific Assistance" (otherwise line 13 will be disallowed in its entirety).

<u>Item Description</u>	<u>Amount</u>
N/A	0.00

4. Are any revenues included in the CFR that reflect charges to the school district(s) in excess of the Illinois Purchase Review Board approved rate (such as one-on-one aide fees)? No

If Yes, please provide details including the line number of the revenue schedule for these revenues.

<u>Item Description</u>	<u>Line #</u>	<u>Amount</u>
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5. If the revenue schedule line #12 (Client/Family Program Fees), includes revenues that should not be offset, please list here.

<u>Item Description</u>	<u>Amount</u>
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NEXUS TREATMENT

_*9064

Enter all the non-allowable costs that are listed on the CFR in the column(s) for the program(s) IPCRB sets a rate. Also enter the corresponding line number where these non-allowable costs are included. For clarification of the unallowable costs, please review the 89 Illinois Administrative Code Section 900.321 (Non-Allowable Costs and Revenue Offsets).

	Non-Allowable Amount	CFR Line Number
Non-allowable medical care, supplies, or asociated overhead.	0	
Expenses resulting from transactions with related organizations.	0	
Non-straight-line depreciation.	0	
Research cost, other than costs for program evaluation.	0	
Bad debt.	0	
Special benefits to owners, e.g., owner and keyman life insurance.	0	
Compensation to non-working owners and non-working officers.	0	
Discounts, rebates, allowances and charity grants.	0	
Entertainment expenses.	0	
Fund raising.	0	
Costs of production incurred solely for the purpose of generating revenue from the sale of goods/services.	0	
Interest payments that are unrelated to a special education program.	0	
Costs incurred by owners or boards of directors for non-program activities.	0	
Printing expenses not related to the program.	0	
Non-allowable travel, lodging, food and registration expenses.	0	
Dues to national, state and parent organizations.	0	
Fees for profesional, technical, social or other organizations unrelated to the program.	0	
Scholarships or wawards and grants to individuals.	0	
Non-client transportation.	0	
Meals provided to individuals who are not clients.	0	
Interest on loans among intra-organizational funds.	0	
Fines and penalties.	0	
Mortgage and loan principal payments.	0	
Contributions and donations by the provider.	0	
Asset acquisition costs.	0	
Contingencies.	0	
Non-allowable legal expenses.	0	
In-kind expenses.	0	
Imputed values of goods and services.	0	
Severance pay.	0	
Sales tax for not-for-profit organizations.	0	
Income tax.	0	
Clothing and allowances.	0	
Cost of advertising for clients and public relations.	0	
Other (please specify).	0	

Total of non-allowable costs: 0

Other Line Details

Description

Amount

Line Number

Comments:

IPCRB Supplemental Schedule

NEXUS TREATMENT

_*0064

School-Onarga
ISBE Code: 819T

Contact Information: Hilke Riechardt-Martinez
763-551-8659

1. The Report of Service Units/Days/Nights includes all students served regardless of placing source. Provide detailed explanation below if answer is No. Yes

2. Are any related party transactions included in CFR? If Yes, see item 4 of the General Instructions and Line 47 of the Costs Instructions for the CFR. No

3. Please provide a breakdown of costs on line 13 "Direct Client Specific Assistance" (otherwise line 13 will be disallowed in its entirety).

<u>Item Description</u>	<u>Amount</u>
N/A	0.00

4. Are any revenues included in the CFR that reflect charges to the school district(s) in excess of the Illinois Purchase Review Board approved rate (such as one-on-one aide fees)? No

If Yes, please provide details including the line number of the revenue schedule for these revenues.

<u>Item Description</u>	<u>Line #</u>	<u>Amount</u>
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5. If the revenue schedule line #12 (Client/Family Program Fees), includes revenues that should not be offset, please list here.

<u>Item Description</u>	<u>Amount</u>
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NEXUS TREATMENT

_*9064

Enter all the non-allowable costs that are listed on the CFR in the column(s) for the program(s) IPCRB sets a rate. Also enter the corresponding line number where these non-allowable costs are included. For clarification of the unallowable costs, please review the 89 Illinois Administrative Code Section 900.321 (Non-Allowable Costs and Revenue Offsets).

	Non-Allowable Amount	CFR Line Number
Non-allowable medical care, supplies, or asociated overhead.	0	
Expenses resulting from transactions with related organizations.	0	
Non-straight-line depreciation.	0	
Research cost, other than costs for program evaluation.	0	
Bad debt.	0	
Special benefits to owners, e.g., owner and keyman life insurance.	0	
Compensation to non-working owners and non-working officers.	0	
Discounts, rebates, allowances and charity grants.	0	
Entertainment expenses.	0	
Fund raising.	0	
Costs of production incurred solely for the purpose of generating revenue from the sale of goods/services.	0	
Interest payments that are unrelated to a special education program.	0	
Costs incurred by owners or boards of directors for non-program activities.	0	
Printing expenses not related to the program.	0	
Non-allowable travel, lodging, food and registration expenses.	0	
Dues to national, state and parent organizations.	0	
Fees for profesional, technical, social or other organizations unrelated to the program.	0	
Scholarships or wawards and grants to individuals.	0	
Non-client transportation.	0	
Meals provided to individuals who are not clients.	0	
Interest on loans among intra-organizational funds.	0	
Fines and penalties.	0	
Mortgage and loan principal payments.	0	
Contributions and donations by the provider.	0	
Asset acquisition costs.	0	
Contingencies.	0	
Non-allowable legal expenses.	0	
In-kind expenses.	0	
Imputed values of goods and services.	0	
Severance pay.	0	
Sales tax for not-for-profit organizations.	0	
Income tax.	0	
Clothing and allowances.	0	
Cost of advertising for clients and public relations.	0	
Other (please specify).	0	

Total of non-allowable costs: 0

Other Line Details

Description

Amount

Line Number

Comments:

IPCRB Supplemental Schedule

NEXUS TREATMENT

_*0064

School-IOA
ISBE Code: 820T

Contact Information: Hilke Riechardt-Martinez
763-551-8659

1. The Report of Service Units/Days/Nights includes all students served regardless of placing source. Provide detailed explanation below if answer is No. Yes

2. Are any related party transactions included in CFR? If Yes, see item 4 of the General Instructions and Line 47 of the Costs Instructions for the CFR. No

3. Please provide a breakdown of costs on line 13 "Direct Client Specific Assistance" (otherwise line 13 will be disallowed in its entirety).

<u>Item Description</u>	<u>Amount</u>
Clothing	147.00

4. Are any revenues included in the CFR that reflect charges to the school district(s) in excess of the Illinois Purchase Review Board approved rate (such as one-on-one aide fees)? No

If Yes, please provide details including the line number of the revenue schedule for these revenues.

<u>Item Description</u>	<u>Line #</u>	<u>Amount</u>
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5. If the revenue schedule line #12 (Client/Family Program Fees), includes revenues that should not be offset, please list here.

<u>Item Description</u>	<u>Amount</u>
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NEXUS TREATMENT

_*9064

Enter all the non-allowable costs that are listed on the CFR in the column(s) for the program(s) IPCRB sets a rate. Also enter the corresponding line number where these non-allowable costs are included. For clarification of the unallowable costs, please review the 89 Illinois Administrative Code Section 900.321 (Non-Allowable Costs and Revenue Offsets).

	Non-Allowable Amount	CFR Line Number
Non-allowable medical care, supplies, or asociated overhead.	0	
Expenses resulting from transactions with related organizations.	0	
Non-straight-line depreciation.	0	
Research cost, other than costs for program evaluation.	0	
Bad debt.	0	
Special benefits to owners, e.g., owner and keyman life insurance.	0	
Compensation to non-working owners and non-working officers.	0	
Discounts, rebates, allowances and charity grants.	0	
Entertainment expenses.	0	
Fund raising.	0	
Costs of production incurred solely for the purpose of generating revenue from the sale of goods/services.	0	
Interest payments that are unrelated to a special education program.	0	
Costs incurred by owners or boards of directors for non-program activities.	0	
Printing expenses not related to the program.	0	
Non-allowable travel, lodging, food and registration expenses.	0	
Dues to national, state and parent organizations.	0	
Fees for profesional, technical, social or other organizations unrelated to the program.	0	
Scholarships or wawards and grants to individuals.	0	
Non-client transportation.	0	
Meals provided to individuals who are not clients.	0	
Interest on loans among intra-organizational funds.	0	
Fines and penalties.	0	
Mortgage and loan principal payments.	0	
Contributions and donations by the provider.	0	
Asset acquisition costs.	0	
Contingencies.	0	
Non-allowable legal expenses.	0	
In-kind expenses.	0	
Imputed values of goods and services.	0	
Severance pay.	0	
Sales tax for not-for-profit organizations.	0	
Income tax.	0	
Clothing and allowances.	0	
Cost of advertising for clients and public relations.	0	
Other (please specify).	0	

Total of non-allowable costs: 0

Other Line Details

Description

Amount

Line Number

Comments:

IPCRB Supplemental Schedule

NEXUS TREATMENT

_*0064

Intensive-IOA
ISBE Code: 61337T

Contact Information: Hilke Riechardt-Martinez
763-551-8659

1. The Report of Service Units/Days/Nights includes all students served regardless of placing source. Provide detailed explanation below if answer is No. Yes

2. Are any related party transactions included in CFR? If Yes, see item 4 of the General Instructions and Line 47 of the Costs Instructions for the CFR. No

3. Please provide a breakdown of costs on line 13 "Direct Client Specific Assistance" (otherwise line 13 will be disallowed in its entirety).

<u>Item Description</u>	<u>Amount</u>
N/A	0.00

4. Are any revenues included in the CFR that reflect charges to the school district(s) in excess of the Illinois Purchase Review Board approved rate (such as one-on-one aide fees)? No

If Yes, please provide details including the line number of the revenue schedule for these revenues.

<u>Item Description</u>	<u>Line #</u>	<u>Amount</u>
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5. If the revenue schedule line #12 (Client/Family Program Fees), includes revenues that should not be offset, please list here.

<u>Item Description</u>	<u>Amount</u>
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NEXUS TREATMENT

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Enter all the non-allowable costs that are listed on the CFR in the column(s) for the program(s) IPCRB sets a rate. Also enter the corresponding line number where these non-allowable costs are included. For clarification of the unallowable costs, please review the 89 Illinois Administrative Code Section 900.321 (Non-Allowable Costs and Revenue Offsets).

	Non-Allowable Amount	CFR Line Number
Non-allowable medical care, supplies, or asociated overhead.	0	
Expenses resulting from transactions with related organizations.	0	
Non-straight-line depreciation.	0	
Research cost, other than costs for program evaluation.	0	
Bad debt.	0	
Special benefits to owners, e.g., owner and keyman life insurance.	0	
Compensation to non-working owners and non-working officers.	0	
Discounts, rebates, allowances and charity grants.	0	
Entertainment expenses.	0	
Fund raising.	0	
Costs of production incurred solely for the purpose of generating revenue from the sale of goods/services.	0	
Interest payments that are unrelated to a special education program.	0	
Costs incurred by owners or boards of directors for non-program activities.	0	
Printing expenses not related to the program.	0	
Non-allowable travel, lodging, food and registration expenses.	0	
Dues to national, state and parent organizations.	0	
Fees for profesional, technical, social or other organizations unrelated to the program.	0	
Scholarships or wawards and grants to individuals.	0	
Non-client transportation.	0	
Meals provided to individuals who are not clients.	0	
Interest on loans among intra-organizational funds.	0	
Fines and penalties.	0	
Mortgage and loan principal payments.	0	
Contributions and donations by the provider.	0	
Asset acquisition costs.	0	
Contingencies.	0	
Non-allowable legal expenses.	0	
In-kind expenses.	0	
Imputed values of goods and services.	0	
Severance pay.	0	
Sales tax for not-for-profit organizations.	0	
Income tax.	0	
Clothing and allowances.	0	
Cost of advertising for clients and public relations.	0	
Other (please specify).	0	

Total of non-allowable costs: 0

Other Line Details

Description

Amount

Line Number

Comments: