



Consolidated Financial Statements
For the Year Ended December 31, 2018
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, 2018, 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 Woodbourne Center, Inc. In our opinion, accounting principles generally accepted in the United States of America require consolidation of this entity in the consolidated financial statements of Nexus. The effects of not consolidating this entity 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, 2018, 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 August 5, 2019, 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.

The image shows a handwritten signature in cursive script that reads "Eide Sully LLP".

Minneapolis, Minnesota
August 5, 2019

Nexus
Consolidated Statement of Financial Position
December 31, 2018

Current Assets	
Cash and cash equivalents	\$ 6,376,301
Investments	31,330,229
Accounts receivable, net and other receivables	13,149,667
Prepaid insurance and expenses	428,767
Total current assets	51,284,964
Noncurrent Assets	
Property and equipment, net	36,268,929
Related party receivables	3,449,995
Other	21,612
Goodwill	393,043
Total noncurrent assets	40,133,579
Total assets	\$ 91,418,543
Current Liabilities	
Current portion - bonds and notes payable	\$ 1,030,921
Accounts payable, other accrued expenses and other liabilities	3,847,890
Contract advance payments	1,511,133
Accrued salaries and benefits	4,167,595
Credit line payable	2,000,000
Accrued interest expense	55,994
Total current liabilities	12,613,533
Noncurrent Liabilities	
Bonds payable, net of current portion and debt issuance costs	15,425,830
Notes payable, net of current portion	671,540
Other	7,531
Total noncurrent liabilities	16,104,901
Total liabilities	28,718,434
Net Assets	
Without donor restrictions	62,312,885
With donor restrictions	387,224
Total net assets	62,700,109
Total liabilities and net assets	\$ 91,418,543

Nexus
Consolidated Statement of Activities
December 31, 2018

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenue, Gains, and Support			
Contract revenue, net	\$ 73,908,162	\$ -	\$ 73,908,162
School revenue	9,478,698	-	9,478,698
School food revenue	601,124	-	601,124
Administrative fees	734,145	-	734,145
Other	1,654,757	-	1,654,757
Contribution and grant revenue	463,050	659,053	1,122,103
Net investment return	(452,443)	179	(452,264)
Special events	32,065	-	32,065
Gain on asset disposition	13,956	-	13,956
Net assets released from restrictions	528,111	(528,111)	-
	<u>86,961,625</u>	<u>131,121</u>	<u>87,092,746</u>
Total revenue, gains, and support			
Expenses			
Program services expense	73,581,877	-	73,581,877
Supporting services expense			
Management and general	14,091,500	-	14,091,500
Fundraising	433,299	-	433,299
	<u>88,106,676</u>	<u>-</u>	<u>88,106,676</u>
Total expense			
Change in Net Assets	(1,145,051)	131,121	(1,013,930)
Net Assets, Beginning of Year	<u>63,457,936</u>	<u>256,103</u>	<u>63,714,039</u>
Net Assets, End of Year	<u>\$ 62,312,885</u>	<u>\$ 387,224</u>	<u>\$ 62,700,109</u>

Nexus
Consolidated Statement of Functional Expenses
Year Ended December 31, 2018

	Total Program Services	Management and General	Fundraising	Total
Salaries and Wages	\$ 39,228,744	\$ 6,892,979	\$ 22,719	\$ 46,144,442
Employee Benefits and Payroll Taxes	11,030,650	1,780,517	3,100	12,814,267
Total personnel cost	<u>50,259,394</u>	<u>8,673,496</u>	<u>25,819</u>	<u>58,958,709</u>
Auto and Travel	1,134,240	437,694	10,122	1,582,056
Bad Debts	-	114,481	-	114,481
Books and Subscriptions	29,356	6,916	-	36,272
Building Rent	1,298,115	683,607	2,620	1,984,342
Client Food	1,274,182	-	-	1,274,182
Client Recreation Expense	233,764	-	-	233,764
Consulting	64,137	160,533	25,230	249,900
Contract Labor	980,955	360,229	267,651	1,608,835
Contributions	408,730	209,017	32,435	650,182
Depreciation and Amortization	2,033,488	298,485	3,070	2,335,043
Event Fees	-	-	30,742	30,742
Foster Care Services	10,171,819	-	-	10,171,819
Hiring Expense	100,847	221,751	-	322,598
Insurance	975,539	210,652	1,337	1,187,528
Interest	699,303	4,994	-	704,297
Licenses, Dues, and Fees	39,964	773,284	14,564	827,812
Maintenance	493,838	40,594	-	534,432
Office Expense	545,280	582,398	11,687	1,139,365
Professional Services Fees	19,933	855,634	4,979	880,546
Reentry Facility	12,830	-	-	12,830
Resident Supplies	820,363	-	-	820,363
School Supplies and Equipment	101,465	-	-	101,465
Staff Development	276,961	252,752	-	529,713
Testing and Evaluation	30,493	-	-	30,493
Utilities	1,564,302	204,983	3,043	1,772,328
Youth Without Resources	12,579	-	-	12,579
Total expense	<u>\$ 73,581,877</u>	<u>\$ 14,091,500</u>	<u>\$ 433,299</u>	<u>\$ 88,106,676</u>

Nexus
Consolidated Statement of Cash Flows
Year Ended December 31, 2018

Cash Flows from Operating Activities	
Change in net assets	\$ (1,013,930)
Adjustments to reconcile change in net assets to net cash from (used for) operating activities	
Depreciation	2,335,043
Gain on disposition of assets	(13,956)
Gain on investments	1,144,197
Bad debts	114,481
Interest expense attributable to amortization of debt issuance costs	50,201
Changes in operating assets and liabilities	
Accounts receivable, net and other receivables	1,295,075
Related party receivable	(1,889,117)
Prepaid insurance and expenses	17,629
Accounts payable, other accrued expenses and other liabilities	397,773
Accrued salaries and benefits	(85,053)
Contract advance payments	197,825
Other	6,991
	<u>2,557,159</u>
Net Cash from Operating Activities	<u>2,557,159</u>
Cash Flows from (used for) Investing Activities	
Purchases of property and equipment	(1,999,032)
Proceeds from sales of property and equipment	16,269
Purchase of investments	(6,387,855)
Proceeds from sale of investments	5,703,039
	<u>(2,667,579)</u>
Net Cash used for Investing Activities	<u>(2,667,579)</u>
Cash Flows from Financing Activities	
Advance on line of credit	2,000,000
Cash to affiliates, net	(169,959)
Principal payments on bonds payable	(923,845)
Principal payments on bonds and notes payable	(72,787)
	<u>833,409</u>
Net Cash from Financing Activities	<u>833,409</u>
Net Change in Cash and Cash Equivalents	722,989
Cash and Cash Equivalents, Beginning of Year	<u>5,653,312</u>
Cash and Cash Equivalents, End of Year	<u>\$ 6,376,301</u>
Noncash Investing and Financing Activities	
Amortization of bond costs	<u>\$ 50,201</u>
Supplemental Disclosure of Cash Flow Information	
Cash paid during the year for interest	<u>\$ 689,841</u>

Note 1 - Principal Activity and Significant Accounting Policies

Organization

Nexus (Nexus, we, us, our, the Organization) 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>
Woodbourne Center Charitable Trust (1)	\$ 11,777,521	\$ 2,849,569	\$ 12,183,266	\$ 12,011,799

(1) Financial data per the entities' audited financial statements for the year ended June 30, 2018. There were no significant changes in operations for the year ended December 31, 2018.

Because Woodbourne Center, Inc. is 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 workers' 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, 2018, the balance in this account was \$53,003, which is below this threshold due to a bookkeeping mistake but was fully funded above this threshold on March 6, 2019, 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.

Net investment return 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 net assets without donor restrictions unless there are donor restrictions, in which case they would be classified as net assets with donor restrictions 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 as of December 31, 2018, 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 year ended December 31, 2018.

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, 2018. Therefore, existing goodwill is not required to undergo an annual impairment test calculation for 2018. 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 year ended December 31, 2018.

Net Assets

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

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. The Organization reports contributions restricted by donors as increases in net assets with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. A donation is released from restriction when it is spent for its specific purpose, or when a donor restriction expires, that is, when a stipulated time restriction ends, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Organization did not have any net assets with donor-imposed restrictions that are perpetual in nature.

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 year ended December 31, 2018.

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

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 our 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.

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.

Change in Accounting Policy

As of January 1, 2018, the Organization adopted the provisions of Accounting Standards Update (ASU) 2016-14, *Presentation of Financial Statements for Not-For-Profit Entities*. The provisions of the ASU replace the existing three classes of net assets with two new classes (net assets without donor restrictions and net assets with donor restrictions) and enhance the disclosure requirements for the Organization’s donor restricted endowment funds and underwater endowments. The ASU introduces new disclosure requirements to provide information about what is included or excluded from the Organization’s intermediate measure of operations as well as disclosures to improve a financial statement user’s ability to assess the Organization’s liquidity and exposure to risk. The ASU also introduces new reporting requirements to present expenses by both function and natural classification in a single location and to present investment returns on the statements of activities net of external and direct internal investment expenses.

The amendments should be applied on a retrospective basis; however, if presenting comparative financial statements, the ASU allows for the option to omit, for any periods presented before the period of adoption, the analysis of expenses by both natural classification and functional classification (the separate presentation of expenses by functional classification and expenses by natural classification is still required), and the disclosure about liquidity and availability of resources. The Organization has elected not to present comparative information for these amendments.

The Organization has adopted this standard as management believes the standard improves the usefulness and understandability of the Organization’s financial reporting.

Note 2 - Property and Equipment

Property and equipment consists of the following at December 31, 2018:

Land and improvements	\$ 3,380,075
Buildings and improvements	42,704,851
Leasehold improvements	4,635,148
Equipment	5,854,613
Vehicles	1,482,910
Total property and equipment	<u>58,057,597</u>
Less accumulated depreciation	<u>(21,788,668)</u>
Total property and equipment, net	<u><u>\$ 36,268,929</u></u>

Included in the assets above is \$182,267 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 and common stocks with readily determinable fair values based on daily redemption values. Certificates of deposit (cash) and money market funds are invested and traded in the financial markets. Those funds 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 and are classified within Level 2. 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, 2018:

	<u>Fair Value</u>	<u>Unadjusted Market Inputs (Level 1)</u>	<u>Significant Observable Inputs (Level 2)</u>
Cash and money market funds	\$ 2,187,306	\$ 2,187,306	\$ -
Mutual funds	3,130,962	3,130,962	-
Corporate bonds	9,601,140	-	9,601,140
US Government securities	2,272,965	2,272,965	-
Common stocks	14,137,856	14,137,856	-
Total investments	<u>\$ 31,330,229</u>	<u>\$ 21,729,089</u>	<u>\$ 9,601,140</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, 2018.

Note 4 - Other Revenue

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

School and other lease income	\$ 389,506
Management services fees	320,213
Medical expense reimbursement	231,057
Other	713,981
Total other revenue	<u>\$ 1,654,757</u>

Note 5 - Net Investment Return

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

Interest income	\$ 402,505
Dividend income	464,769
Net investment fees	(175,341)
Realized and unrealized gains	(1,144,197)
Total investment income	<u>\$ (452,264)</u>

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, 2018, the interest rate was 4.25%. At December 31, 2018, \$2,000,000 was outstanding under the line of credit.

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.

Bonds payable	\$ 8,678,892
Less unamortized debt issuance cost	<u>(247,818)</u>
Bonds payable, net	<u><u>\$ 8,431,074</u></u>

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.

Bonds payable	\$ 3,978,502
Less unamortized debt issuance cost	<u>(69,353)</u>
Bonds payable, net	<u><u>\$ 3,909,149</u></u>

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.

Bonds payable	\$ 4,100,121
Less unamortized debt issuance cost	<u>(59,581)</u>
Bonds payable, net	<u><u>\$ 4,040,540</u></u>

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, 2018:

	Costs	Accum. Amort.	Net	2018 Expense	Life
Indian Oaks Academy	\$ 337,934	\$ 90,116	\$ 247,818	\$ 16,897	20 years
Mille Lacs Academy	126,646	57,293	69,353	18,092	7 years
Gerard Academy	<u>106,485</u>	<u>46,904</u>	<u>59,581</u>	<u>15,212</u>	7 years
	<u><u>\$ 571,065</u></u>	<u><u>\$ 194,313</u></u>	<u><u>\$ 376,752</u></u>	<u><u>\$ 50,201</u></u>	

Future maturities of bonds payable are as follows:

Years Ending December 31,	Bonds Payable
2019	\$ 954,933
2020	985,513
2021	1,020,312
2022	1,054,738
2023	1,090,358
Thereafter	<u>11,651,661</u>
Less unamortized debt issuance costs	<u>(376,752)</u>
	<u><u>\$ 16,380,763</u></u>

Notes payable at December 31, 2018, consist of the following:

4.25% note payable, due in monthly installments of \$8,892, including interest, through June 2, 2022, with the unpaid principal due June 2, 2022. Secured by property at 1425 21st Avenue, Minot, North Dakota.	\$ 747,528
Less portion due within one (1) year	<u>(75,988)</u>
Long-term portion	<u><u>\$ 671,540</u></u>

Future maturities of notes payable are as follows:

Years Ending December 31,	Notes Payable
2019	\$ 75,988
2020	79,250
2021	82,814
2022	<u>433,488</u>
	<u><u>\$ 671,540</u></u>

The outstanding note payable requires compliance with certain financial and non-financial covenants. We believe we are in compliance with all covenants.

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 year ended December 31, 2018, we matched employee elective deferrals by contributing \$1,137,576 to the Plan.

Note 9 - Liquidity and Availability

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

Cash and equivalents	\$ 5,989,077
Operating investments	31,330,229
Receivables, net	<u>13,149,667</u>
	<u><u>\$ 50,468,973</u></u>

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments. The Organization has financial assets available to meet general expenditures over the next 12 months. Please see the Organization's statement of cash flows which identifies the sources and uses of the Organization's cash and shows positive cash generated by operations for the 18 months ended December 31, 2018.

Note 10 - 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 year ended December 31, 2018, this customer accounted for approximately 25% of contract revenue.

Note 11 - Leases

We lease office space, vehicles, and equipment under various operating leases, expiring at various dates through 2025. Future minimum lease payments are as follows:

<u>Years Ending December 31,</u>	<u>Office Space</u>	<u>Vehicles</u>	<u>Printers/Copiers</u>	<u>Total</u>
2019	\$ 1,884,150	\$ 178,217	\$ 177,820	\$ 2,240,187
2020	1,305,256	107,474	95,949	1,508,679
2021	1,185,999	58,164	68,690	1,312,852
2022	1,139,565	35,584	43,140	1,218,289
2023	1,068,614	11,653	18,053	1,098,320
	<u>\$ 6,583,584</u>	<u>\$ 391,091</u>	<u>\$ 403,652</u>	<u>\$ 7,378,327</u>

Total lease expense for the year ended December 31, 2018, totaled approximately \$2,300,000.

Note 12 - Restricted Net Assets

Net assets with donor restrictions are restricted for the following purposes or periods as of December 31, 2018:

Youth Without Resources (YWOR)	\$ 189,244
Starfish Foundation	70,201
Kindred CARES	25,051
Hormel Grant	20,000
Foster care expansion	25,119
Various	57,609
	<u>\$ 387,224</u>

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by the occurrence of the passage of time or other events specified by the donors as follows during the year ended December 31, 2018:

Youth Without Resources (YWOR)	\$ 12,752
Suicide prevention	5,247
Adoption services	222,524
Health transitions and homelessness prevention	48,196
Foster care expansion	29,881
Pohlad Grant	10,000
Mardag Grant	15,000
United Way	31,772
Various	152,739
	\$ 528,111

Note 13 - 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:

Related party receivables as of January 1	\$ 1,559,750
Charges for various operational expenses	1,439,502
Charge for management services provided by Nexus	734,146
Net payments	(283,403)
	\$ 3,449,995

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

Note 14 - 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 \$689,983 as of December 31, 2018. This amount is classified in accounts payable, accrued expenses, and other liabilities in the accompanying consolidated financial statements. The effect for the year ended December 31, 2018, was to reduce income by \$385,412. 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 15 - 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 16 - Subsequent Events

In July 2019, Nexus signed an affiliation agreement with Family Adolescents Children Therapy Services, Inc. (FACTS) and, as a result, acquired control of FACTS. FACTS provides out-patient mental health treatment services to children, adolescents, and families in the State of Minnesota.

Nexus has evaluated subsequent events through August 5, 2019, the date the financial statements were available to be issued.



Independent Auditor's Report on Supplementary Information

To the Board of Directors
Nexus
Plymouth, Minnesota

We have audited the consolidated financial statements of Nexus as of and for the year ended December 31, 2018, and our report thereon August 5, 2019, 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
August 5, 2019

Nexus
Supplementary Statement of Financial Position of Nexus
December 31, 2018

Current Assets	
Cash and cash equivalents	\$ 3,511,339
Investments	21,405
Accounts receivable, net and other receivables	10,397,086
Prepaid insurance and expenses	306,143
Total current assets	<u>14,235,973</u>
Noncurrent Assets	
Property and equipment, net	2,436,528
Related party receivables	16,004,682
Other	16,372
Goodwill	393,043
Total noncurrent assets	<u>18,850,625</u>
Total assets	<u>\$ 33,086,598</u>
Current Liabilities	
Accounts payable, other accrued expenses and other liabilities	\$ 2,735,253
Contract advance payments	1,511,133
Accrued salaries and benefits	3,168,299
Credit line payable	2,000,000
Total current liabilities	<u>9,414,685</u>
Noncurrent Liabilities	
Other	<u>7,531</u>
Total liabilities	<u>9,422,216</u>
Net Assets	
Without donor restrictions	23,581,430
With donor restrictions	82,952
Total net assets	<u>23,664,382</u>
Total liabilities and net assets	<u>\$ 33,086,598</u>

Nexus
Supplementary Statement of Activities of Nexus
December 31, 2018

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, Gains, and Support			
Contract revenue, net	\$ 48,226,862	\$ -	\$ 48,226,862
School revenue	9,478,698	-	9,478,698
School and other food revenue	596,287	-	596,287
Administrative fees, foster care	1,960,014	-	1,960,014
Other	1,613,679	-	1,613,679
Contribution and grant revenue	335,177	56,056	391,233
Investment and interest income	2,035	-	2,035
Special events	32,065	-	32,065
Gain on asset disposition	14,549	-	14,549
Net assets released from restrictions	57,678	(57,678)	-
Total revenue, gains, and support	<u>62,317,044</u>	<u>(1,622)</u>	<u>62,315,422</u>
Expenses			
Program services expense	52,228,807	-	52,228,807
Supporting services expense			
Management and general	9,673,352	-	9,673,352
Fundraising	48,397	-	48,397
Total expense	<u>61,950,556</u>	<u>-</u>	<u>61,950,556</u>
Change in Operating Net Assets	366,488	(1,622)	364,866
Other Expense			
Contribution to affiliate	<u>(526,276)</u>	<u>-</u>	<u>(526,276)</u>
Change in Net Assets	(159,788)	(1,622)	(161,410)
Net Assets, Beginning of Year	<u>23,741,218</u>	<u>84,574</u>	<u>23,825,792</u>
Net Assets, End of Year	<u>\$ 23,581,430</u>	<u>\$ 82,952</u>	<u>\$ 23,664,382</u>

Nexus
Schedule I – Consolidating Statement of Activities
For the Year December 31, 2018

	Onarga	Indian Oaks	Mille Lacs	Gerard	Kindred	Diversified	Glen Lake	PATH	Corporate	Eliminations	Total
Revenue, Gains, and Other Support											
Contract revenue, net	\$ 9,960,821	\$ 16,327,455	\$ 9,353,314	\$ 10,038,758	\$ 8,700,717	\$ -	\$ 2,546,514	\$ 16,980,583	\$ -	\$ -	\$ 73,908,162
Other revenue	283,574	402,937	459,521	445,067	2,135	2,275,822	17,744	42,577	-	(2,274,620)	1,654,757
School revenue	2,597,038	3,168,669	63,706	3,649,285	-	-	-	-	-	-	9,478,698
School food revenue	114,962	180,289	135,292	170,581	-	-	-	-	-	-	601,124
Contribution and grant revenue	53,288	47,590	54,073	234,164	561,412	47,626	2,119	121,831	-	-	1,122,103
Net investment return	64	172	106	2,108	22	(456,711)	-	2,392	(417)	-	(452,264)
Special events *	31,107	28,740	7,381	3,479	-	-	-	-	-	-	70,707
Gain (loss) on asset disposition	8,585	2,761	830	2,401	(593)	-	-	-	(28)	-	13,956
Administration fee	-	-	-	-	-	2,756,946	-	-	6,115,932	(8,138,733)	734,145
Total revenue, gains and other support	13,049,439	20,158,613	10,074,223	14,545,843	9,263,693	4,623,683	2,566,377	17,147,383	6,115,487	(10,413,353)	87,131,388
Operating Costs and Expenses per attached schedule *	13,109,173	20,898,190	9,926,595	13,551,597	9,565,046	5,862,441	2,544,070	16,986,072	6,115,487	(10,413,353)	88,145,318
Operating Excess (Deficit)	\$ (59,734)	\$ (739,577)	\$ 147,628	\$ 994,246	\$ (301,353)	\$ (1,238,758)	\$ 22,307	\$ 161,311	\$ -	\$ -	\$ (1,013,930)
Other Income (Expense)											
Contributions (to) from affiliates	\$ (5,089)	\$ 88,692	\$ (8,041)	\$ (601,838)	\$ 37,455	\$ 488,821	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Net Assets	(64,823)	(650,885)	139,587	392,408	(263,898)	(749,937)	22,307	161,311	-	-	(1,013,930)
Net Assets											
Balance at beginning of year	5,035,414	14,028,628	7,476,961	5,896,720	(1,149,327)	37,887,670	370,770	3,149,904	(8,982,701)	-	63,714,039
End of year	\$ 4,970,591	\$ 13,377,743	\$ 7,616,548	\$ 6,289,128	\$ (1,413,225)	\$ 37,137,733	\$ 393,077	\$ 3,311,215	\$ (8,982,701)	\$ -	\$ 62,700,109

*Amounts differ from those reported on the consolidated statement of activities due to classification differences between required reporting for the Consolidated Financial Report and required reporting for the consolidated financial statements in accordance with generally accepted accounting principles.

Nexus
Schedule II – Consolidating Statement of Operating Costs and Expenses
For the Year December 31, 2018

	Onarga	Indian Oaks	Mille Lacs	Gerard	Kindred	Diversified	Glen Lake	PATH	Corporate	Eliminations	Total
Salaries and Wages	\$ 7,362,768	\$ 12,074,361	\$ 5,241,552	\$ 7,285,317	\$ 2,896,345	\$ -	\$ 1,576,138	\$ 6,136,674	\$ 3,537,152	\$ -	\$ 46,110,307
Employee Benefits and Payroll Taxes	2,482,591	3,461,843	1,586,000	2,137,012	843,709	-	297,772	1,350,977	608,488	-	12,768,392
Total personnel cost	9,845,359	15,536,204	6,827,552	9,422,329	3,740,054	-	1,873,910	7,487,651	4,145,640	-	58,878,699
Administrative Fees	912,568	1,502,819	651,840	905,365	361,665	2,865,379	188,415	755,771	-	(8,138,732)	5,090
Auto and Travel	104,373	202,549	64,361	100,875	255,287	13,039	30,391	524,997	279,976	-	1,575,848
Bad Debts	-	-	29,294	39,117	-	-	-	32,807	-	-	101,218
Books and Subscriptions	6,049	7,226	361	15,288	119	-	854	3,556	2,818	-	36,271
Building Rent	563,366	768,681	702,420	886,960	204,727	-	144,000	722,274	271,622	(2,274,621)	1,989,429
Client Food	198,769	301,684	377,572	384,414	-	-	11,743	-	-	-	1,274,182
Client Recreation Expense	28,823	63,556	43,784	64,917	23,634	-	6,499	-	-	-	231,213
Consulting	718	7,395	(545)	1,411	28,939	57,902	16,685	22,373	108,959	-	243,837
Contract Labor	116,393	348,962	120,766	413,236	33,113	264,118	88,976	3,279	219,990	-	1,608,833
Contributions	-	-	49,920	52,139	74,200	243,944	1,553	190,789	25,964	-	638,509
Depreciation and Amortization	111,058	238,705	106,029	234,343	26,524	1,363,894	16,470	190,933	63,853	-	2,351,809
Event Fees	-	38,773	8,041	9,978	2,545	-	-	-	99,666	-	159,003
Foster Care Services	47,434	-	-	-	4,397,370	-	-	5,727,015	-	-	10,171,819
Hiring Expense	9,708	16,190	27,277	19,393	1,189	-	6,199	18,087	224,554	-	322,597
Insurance	192,794	270,818	133,069	180,549	86,350	91,407	22,059	140,760	67,114	-	1,184,920
Interest	-	-	-	-	-	490,589	-	33,923	4,444	-	528,956
Reentry Facility	4,852	6,953	1,025	-	-	-	-	-	-	-	12,830
Licenses, Dues and Fees	94,740	161,368	70,749	110,847	90,333	15,094	21,993	128,291	114,820	-	808,235
Maintenance	114,347	169,127	63,823	89,655	2,413	13,324	7,593	72,946	7,094	-	540,322
Office Expense	137,535	149,325	80,790	133,694	70,437	9,050	18,261	328,028	219,267	-	1,146,387
Professional Services Fees	152,874	240,350	91,656	132,575	65,843	197,899	24,877	102,354	46,521	-	1,054,949
Resident Supplies	194,634	279,325	103,740	93,977	-	-	25,703	149,366	-	-	846,745
School Supplies and Equipment	10,701	1,748	78,872	10,143	-	-	-	-	-	-	101,464
Staff Development	75,822	66,247	32,780	55,896	11,881	1,531	20,320	90,618	174,138	-	529,233
Testing and Evaluation	5,021	2,323	17,506	5,643	-	-	-	-	-	-	30,493
Utilities	181,235	517,862	243,913	188,853	88,423	235,271	17,569	260,254	39,047	-	1,772,427
	\$ 13,109,173	\$ 20,898,190	\$ 9,926,595	\$ 13,551,597	\$ 9,565,046	\$ 5,862,441	\$ 2,544,070	\$ 16,986,072	\$ 6,115,487	\$ (10,413,353)	\$ 88,145,318

Schedule III – Consolidating Statement of Operating Costs and Expenses by Contract
For the Year December 31, 2018

	Onarga										
	1423956038 Main	1423956058	DASA	2097006018 Group Home	1423956078 Transitional	2097006038 ILO	2097006028 Foster Care	362T Expressions	501T School	ONA Non-Allowable	ONARGA TOTAL
Salaries and Wages	\$ 2,762,815	\$ 1,715,755	\$ 57,169	\$ 551,569	\$ 449,743	\$ 33,329	\$ 227,783	\$ 277,457	\$ 1,287,148	\$ -	\$ 7,362,768
Employee Benefits and Payroll Taxes	894,215	562,517	10,480	197,424	160,761	5,187	74,657	104,899	472,450	-	2,482,590
Total personnel cost	3,657,030	2,278,272	67,649	748,993	610,504	38,516	302,440	382,356	1,759,598	-	9,845,358
Administrative Fees	342,177	213,723	6,951	67,861	55,328	4,133	27,955	34,128	160,312	-	912,568
Audit/Accounting	58,091	35,578	803	11,959	10,023	385	4,875	5,361	25,684	114	152,873
Auto and Travel	41,787	22,696	504	7,292	8,051	3,692	3,856	2,521	13,974	-	104,373
Books and Subscriptions	1,782	952	4	360	86	30	107	143	2,585	-	6,049
Consulting	272	176	5	55	46	3	22	25	113	-	717
Contract Labor	34,462	16,434	(209)	5,519	1,242	(106)	3,121	781	55,151	-	116,395
Depreciation	40,907	26,541	757	8,285	6,853	385	3,346	3,787	17,058	3,138	111,057
Development	-	-	-	-	-	-	-	-	-	-	-
Food	97,414	56,017	-	20,333	18,355	6,262	-	-	3	385	198,769
Foster Care Services	-	-	-	-	-	-	47,434	-	-	-	47,434
Insurance	69,415	44,482	626	15,849	11,847	319	5,442	8,478	36,337	-	192,795
Licenses, Dues, and Fees	34,082	22,068	629	6,909	5,709	320	2,777	3,576	18,671	-	94,741
Maintenance	32,913	32,532	4	5,420	3,263	2	635	5,480	33,105	994	114,348
New Hire Expense	3,978	3,308	15	666	273	8	150	240	1,071	-	9,709
Office Expense	41,021	24,155	402	8,496	7,403	204	3,374	3,917	45,589	2,974	137,535
Recreational Expense	15,396	9,098	44	3,465	2,064	22	569	360	2,414	21,772	55,204
Reentry Facility	375	241	-	71	1,281	2,883	-	-	-	-	4,851
Rent Expense	198,240	121,371	1,800	18,206	18,372	14,288	-	6,000	144,000	41,089	563,366
Resident Supplies	89,807	36,782	-	16,683	12,160	5,138	939	1,288	4,554	901	168,252
School Expenses	86	21	-	-	-	-	-	1,084	9,509	-	10,700
Staff Development	32,442	11,746	3,132	5,354	3,134	110	4,745	2,158	12,999	-	75,820
Testing and Evaluation	1,086	698	-	207	97	-	142	82	2,708	-	5,020
Utilities	62,643	38,456	3,860	10,428	14,274	2,241	983	1,533	46,821	-	181,239
	\$ 4,855,406	\$ 2,995,347	\$ 86,976	\$ 962,411	\$ 790,365	\$ 78,835	\$ 412,912	\$ 463,298	\$ 2,392,256	\$ 71,367	\$ 13,109,173

Nexus
Schedule III – Consolidating Statement of Operating Costs and Expenses by Contract
For the Year December 31, 2018

	Indians Oaks									
	2236683148 2236683138 2236683028 Combined Programs	5116033038 Group Home	2236684138 DJJ Assessment	5116033028 Boys & Girls TLP	5116033018 ILO	Foster Care	500T School	595T Intense	IOA Non-Allowable	INDIAN OAKS TOTAL
Salaries and Wages	\$ 7,850,129	\$ 544,060	\$ 610,664	\$ 974,291	\$ 30,009	\$ -	\$ 2,065,208	\$ -	\$ -	\$ 12,074,361
Employee Benefits and Payroll Taxes	2,142,554	151,863	192,424	297,346	2,661	-	674,995	-	-	3,461,843
Total personnel cost	9,992,683	695,923	803,088	1,271,637	32,670	-	2,740,203	-	-	15,536,204
Administrative Fees	973,071	85,840	96,463	20,979	4,456	-	316,921	-	5,089	1,502,819
Audit/Accounting	152,390	13,062	12,695	21,576	321	26	40,278	-	3	240,351
Auto and Travel	116,765	8,277	6,832	36,967	1,377	84	32,248	-	100	202,650
Books and Subscriptions	1,655	73	78	136	3	-	5,281	-	-	7,226
Consulting	4,873	354	376	660	13	-	1,119	-	-	7,395
Contract Labor	237,614	15,642	10,165	10,014	84	-	75,443	-	-	348,962
Depreciation	122,601	8,905	9,466	16,594	335	-	28,144	-	52,659	238,704
Development	6,907	298	317	556	11	7,187	943	-	22,553	38,772
Food	233,498	12,040	14,642	38,905	2,600	-	-	-	-	301,685
Foster Care Services	-	-	-	-	-	-	-	-	-	-
Insurance	166,624	13,426	15,717	23,595	232	-	51,223	-	-	270,817
Licenses, Dues, and Fees	92,898	6,574	7,134	12,250	248	-	42,264	-	-	161,368
Maintenance	100,876	5,425	6,976	21,037	30	195	29,692	-	4,896	169,127
New Hire Expense	10,794	1,122	777	1,318	13	-	2,167	-	-	16,191
Office Expense	98,897	7,149	6,912	10,755	68	500	24,465	-	580	149,326
Recreational Expense	-	-	-	-	-	-	-	-	-	-
Reentry Facility	1,931	73	107	281	4,560	-	-	-	-	6,952
Rent Expense	459,887	39,072	32,252	146,409	4,711	-	86,351	-	-	768,682
Resident Supplies	276,208	14,599	14,492	25,421	1,329	-	10,404	-	428	342,881
School Expenses	-	-	-	-	-	-	1,748	-	-	1,748
Staff Development	47,308	1,205	2,617	2,293	24	-	12,800	-	-	66,247
Testing and Evaluation	2,045	70	70	139	-	-	-	-	-	2,324
Utilities	299,853	16,065	31,226	58,159	732	-	111,724	-	-	517,759
	\$ 13,399,378	\$ 945,194	\$ 1,072,402	\$ 1,719,681	\$ 53,817	\$ 7,992	\$ 3,613,418	\$ -	\$ 86,308	\$ 20,898,190

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

Consolidated Financial Report

Schedule of Agency Information

Name of Agency: NEXUS TREATMENT (*****9064)

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: JASON DUNNING

Job Title: DIRECTOR, FP&A

Telephone Number: 763-551-8664

Email Address: jdunning@nexus-yfs.org

Begin Date of Report: 1/1/2018

End Date of Report: 12/31/2018

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)
 _*9064

Program Number	Program Name		Contract Numbers or Program Codes				Healthcare & Family
	Description 1	Description 2	DCFS	DHS	ISBE	Aging	
1	Main		1423956038				
2	Hoop Dreams	Heroes Rising	1423956058				
3	DASA						
4	Group Home		2097006018	545CTB004			
5	Transiti Living		1423956078				
6	ILO		2097006038				
7	Foster Care		2097006028				
8	Expressions				16012T		
9	School-Onarga				819T		
10	Combined Progra		2236684128	545CTB004			
11	TLP		5116033028				
12	Group Home		5116033038				
13	DJJ Assessment						
14	Girls 5 & 7		2236683158				
15	ILO		5116033018				
16	Foster Care						
17	School-IOA				820T		
18	Intensive-IOA				61337T		
19							

Schedule of Program Costs

NEXUS TREATMENT (*****9064)

_*9064

	Agency Amount	All Other Not Allocated	Main	Hoop Dreams Heroes Rising	
Program Expenses					
1	Program Staff Salaries	17,833,098	0	2,386,557	1,542,969
2	Program Clerical Staff Salaries	617,285	0	125,656	46,778
3	Program Payroll Taxes and Fringe Benefits	5,473,774	0	787,136	503,616
4	Program Consultants	439,653	43,902	38,227	18,655
5	Consumer Wages and Fringe Benefits	0	0	0	0
6	Medicine and Drugs	48,924	0	9,228	3,301
7	All Other Program Equipment and Supplies	440,595	8,999	62,794	43,116
8	Staff Transportation	33,867	0	5,419	3,363
9	Client Transportation	56,962	0	11,037	3,374
10	Transportation To/From School	0	0	0	0
11	Direct Service Staff Conferences & Conventions	395,487	100	69,799	35,122
12	Program Insurance	818,095	0	117,440	75,596
13	Direct Client Specific Assistance	126,367	-1	25,715	8,231
14	Telecommunication Costs Assigned to Program	179,595	0	19,186	12,054
15	Foster Care Payments	47,434	0	0	0
16	Other (Specify)	0	0	0	0
17	Total Program Expenses	26,511,136	53,000	3,658,194	2,296,175
Support Expenses					
18	Support Salaries	469,005	0	125,343	41,598
19	Support Payroll Taxes and Fringe Benefits	134,857	0	39,273	13,178
20	Dietary Supplies	500,454	385	97,414	56,017
21	Housekeeping and Laundry Supplies	104,051	0	20,621	8,005
22	Other (Specify)	0	0	0	0
23	Total Support Expenses	1,208,367	385	282,651	118,798
Occupancy Expenses					
24	Occupancy Salaries	675,552	0	125,279	80,692
25	Occupancy Payroll Taxes and Fringe Benefits	203,045	0	39,253	25,562
26	Building & Equipment Operations and Maintenance	786,997	1,245	79,982	53,209
27	Vehicle Depreciation	100,993	0	19,386	12,578
28	All Other Depreciation & Amortization	218,139	0	25,132	16,306
29	Vehicle Rent	185,147	0	20,083	13,030
30	All Other Lease/Rent/Taxes	1,398,015	0	213,604	131,340
31	Equipment Under \$500	0	0	0	0
32	Mortgage & Installment Interest	0	0	0	0
33	Operating Interest	1,751	0	251	163
34	Other (Specify)	0	0	0	0
35	Total Occupancy Expenses	3,569,639	1,245	522,970	332,880
Administrative and Office Expenses					
36	Administrative Salaries	1,242,766	0	200,978	134,130
37	Administrative Payroll Taxes and Fringe Benefits	372,582	0	62,971	42,491
38	Administrative Consultants	232,945	0	18,245	11,838
39	Telecommunication Costs Not Assigned to Program	0	0	0	0
40	Office Supplies and Equipment	316,811	952	46,720	28,764
41	Allocation of Management and General (G & A)	0	0	0	0
42	Other (Specify)	553,123	64,423	60,723	37,285
43	Total Administrative Expenses	2,718,227	65,375	389,637	254,508
44	Total Expenses	34,007,369	120,005	4,853,452	3,002,361
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	34,007,369	120,005	4,853,452	3,002,361

Schedule of Program Costs

NEXUS TREATMENT (*****9064)

_*9064

	DASA	Group Home	Transiti Living	ILO	
Program Expenses					
1	Program Staff Salaries	50,152	502,649	408,017	30,073
2	Program Clerical Staff Salaries	4,496	16,764	13,881	1,612
3	Program Payroll Taxes and Fringe Benefits	9,978	179,249	145,335	4,958
4	Program Consultants	-149	6,266	1,843	-76
5	Consumer Wages and Fringe Benefits	0	0	0	0
6	Medicine and Drugs	0	1,627	1,718	882
7	All Other Program Equipment and Supplies	40	13,357	8,959	2,561
8	Staff Transportation	77	1,170	1,552	60
9	Client Transportation	0	1,229	1,570	3,415
10	Transportation To/From School	0	0	0	0
11	Direct Service Staff Conferences & Conventions	3,754	12,771	10,351	427
12	Program Insurance	1,513	25,582	19,892	770
13	Direct Client Specific Assistance	0	5,724	4,515	1,716
14	Telecommunication Costs Assigned to Program	1,644	2,243	6,672	1,487
15	Foster Care Payments	0	0	0	0
16	Other (Specify)	0	0	0	0
17	Total Program Expenses	71,505	768,631	624,305	47,885
Support Expenses					
18	Support Salaries	216	2,819	5,230	93
19	Support Payroll Taxes and Fringe Benefits	40	973	1,802	15
20	Dietary Supplies	0	20,333	18,355	6,262
21	Housekeeping and Laundry Supplies	0	2,420	1,102	0
22	Other (Specify)	0	0	0	0
23	Total Support Expenses	256	26,545	26,489	6,370
Occupancy Expenses					
24	Occupancy Salaries	1,850	27,295	21,077	1,654
25	Occupancy Payroll Taxes and Fringe Benefits	338	9,419	7,260	259
26	Building & Equipment Operations and Maintenance	2,337	14,106	13,035	3,699
27	Vehicle Depreciation	359	3,927	3,248	183
28	All Other Depreciation & Amoritization	465	5,090	4,211	237
29	Vehicle Rent	372	4,068	3,365	189
30	All Other Lease/Rent/Taxes	2,084	21,318	20,946	14,433
31	Equipment Under \$500	0	0	0	0
32	Mortgage & Installment Interest	0	0	0	0
33	Operating Interest	5	51	42	2
34	Other (Specify)	0	0	0	0
35	Total Occupancy Expenses	7,810	85,274	73,184	20,656
Administrative and Office Expenses					
36	Administrative Salaries	4,176	42,753	35,213	1,791
37	Administrative Payroll Taxes and Fringe Benefits	762	14,754	12,130	280
38	Administrative Consultants	338	3,695	3,057	172
39	Telecommunication Costs Not Assigned to Program	0	0	0	0
40	Office Supplies and Equipment	624	9,319	7,196	345
41	Allocation of Management and General (G & A)	0	0	0	0
42	Other (Specify)	852	12,492	10,464	410
43	Total Administrative Expenses	6,752	83,013	68,060	2,998
44	Total Expenses	86,323	963,463	792,038	77,909
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	86,323	963,463	792,038	77,909

Schedule of Program Costs

NEXUS TREATMENT (*****9064)

_*9064

	Foster Care	Expressions	School-Onarga	Combined Progra	
Program Expenses					
1	Program Staff Salaries	207,699	252,611	1,146,891	5,243,121
2	Program Clerical Staff Salaries	8,535	11,232	81,287	142,757
3	Program Payroll Taxes and Fringe Benefits	68,594	96,322	436,102	1,453,448
4	Program Consultants	3,390	1,225	17,729	150,258
5	Consumer Wages and Fringe Benefits	0	0	0	0
6	Medicine and Drugs	577	0	0	25,037
7	All Other Program Equipment and Supplies	1,055	7,930	38,322	116,785
8	Staff Transportation	384	388	1,812	9,689
9	Client Transportation	1,359	0	0	10,129
10	Transportation To/From School	0	0	0	0
11	Direct Service Staff Conferences & Conventions	7,923	5,304	29,804	97,484
12	Program Insurance	9,360	13,344	60,822	218,489
13	Direct Client Specific Assistance	0	0	0	42,487
14	Telecommunication Costs Assigned to Program	734	851	7,133	51,983
15	Foster Care Payments	47,434	0	0	0
16	Other (Specify)	0	0	0	0
17	Total Program Expenses	357,044	389,207	1,819,902	7,561,667
Support Expenses					
18	Support Salaries	911	1,117	4,842	188,954
19	Support Payroll Taxes and Fringe Benefits	289	408	1,719	50,992
20	Dietary Supplies	0	0	3	184,091
21	Housekeeping and Laundry Supplies	67	179	2,969	42,147
22	Other (Specify)	0	0	0	0
23	Total Support Expenses	1,267	1,704	9,533	466,184
Occupancy Expenses					
24	Occupancy Salaries	9,486	9,548	44,476	168,147
25	Occupancy Payroll Taxes and Fringe Benefits	3,009	3,486	15,792	45,377
26	Building & Equipment Operations and Maintenance	2,737	1,564	69,145	243,545
27	Vehicle Depreciation	1,585	1,795	8,084	23,918
28	All Other Depreciation & Amoritization	2,055	2,327	10,480	72,853
29	Vehicle Rent	1,642	1,859	8,374	61,342
30	All Other Lease/Rent/Taxes	1,257	7,422	150,407	362,136
31	Equipment Under \$500	0	0	0	0
32	Mortgage & Installment Interest	0	0	0	0
33	Operating Interest	21	23	105	522
34	Other (Specify)	0	0	0	0
35	Total Occupancy Expenses	21,792	28,024	306,863	977,840
Administrative and Office Expenses					
36	Administrative Salaries	17,591	21,555	93,468	327,373
37	Administrative Payroll Taxes and Fringe Benefits	5,580	7,869	33,189	88,346
38	Administrative Consultants	1,492	1,689	46,748	40,860
39	Telecommunication Costs Not Assigned to Program	0	0	0	0
40	Office Supplies and Equipment	2,928	5,012	37,335	82,569
41	Allocation of Management and General (G & A)	0	0	0	0
42	Other (Specify)	5,090	5,604	26,781	152,637
43	Total Administrative Expenses	32,681	41,729	237,521	691,785
44	Total Expenses	412,784	460,664	2,373,819	9,697,476
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	412,784	460,664	2,373,819	9,697,476

Schedule of Program Costs

NEXUS TREATMENT (*****9064)

_*9064

	TLP	Group Home	DJJ Assessment	Girls 5 & 7	
Program Expenses					
1	Program Staff Salaries	934,327	521,685	584,948	2,048,439
2	Program Clerical Staff Salaries	17,056	9,187	12,269	43,037
3	Program Payroll Taxes and Fringe Benefits	280,950	144,108	182,377	535,554
4	Program Consultants	10,924	16,131	10,685	96,879
5	Consumer Wages and Fringe Benefits	0	0	0	0
6	Medicine and Drugs	333	583	1,665	3,973
7	All Other Program Equipment and Supplies	18,987	10,233	12,314	68,022
8	Staff Transportation	1,613	878	993	3,486
9	Client Transportation	18,855	469	293	3,932
10	Transportation To/From School	0	0	0	0
11	Direct Service Staff Conferences & Conventions	15,396	8,104	10,172	50,298
12	Program Insurance	41,338	22,948	25,985	81,620
13	Direct Client Specific Assistance	9,623	6,059	2,546	18,798
14	Telecommunication Costs Assigned to Program	21,889	4,691	5,854	22,128
15	Foster Care Payments	0	0	0	0
16	Other (Specify)	0	0	0	0
17	Total Program Expenses	1,371,291	745,076	850,101	2,976,166
Support Expenses					
18	Support Salaries	6,211	3,592	3,566	73,841
19	Support Payroll Taxes and Fringe Benefits	1,834	975	1,089	18,908
20	Dietary Supplies	38,905	12,040	14,642	49,407
21	Housekeeping and Laundry Supplies	2,098	980	2,198	15,582
22	Other (Specify)	0	0	0	0
23	Total Support Expenses	49,048	17,587	21,495	157,738
Occupancy Expenses					
24	Occupancy Salaries	31,855	17,479	18,291	63,687
25	Occupancy Payroll Taxes and Fringe Benefits	9,407	4,745	5,586	16,308
26	Building & Equipment Operations and Maintenance	57,587	18,989	31,868	79,194
27	Vehicle Depreciation	4,446	2,386	2,536	8,931
28	All Other Depreciation & Amortization	13,543	7,268	7,725	27,204
29	Vehicle Rent	15,200	6,206	4,837	18,409
30	All Other Lease/Rent/Taxes	152,343	42,256	35,636	141,588
31	Equipment Under \$500	0	0	0	0
32	Mortgage & Installment Interest	0	0	0	0
33	Operating Interest	97	52	55	195
34	Other (Specify)	0	0	0	0
35	Total Occupancy Expenses	284,478	99,381	106,534	355,516
Administrative and Office Expenses					
36	Administrative Salaries	62,468	33,774	35,870	124,287
37	Administrative Payroll Taxes and Fringe Benefits	18,447	9,168	10,954	31,825
38	Administrative Consultants	7,596	4,076	4,333	15,258
39	Telecommunication Costs Not Assigned to Program	0	0	0	0
40	Office Supplies and Equipment	14,177	7,199	8,327	31,549
41	Allocation of Management and General (G & A)	0	0	0	0
42	Other (Specify)	29,483	17,305	17,205	58,173
43	Total Administrative Expenses	132,171	71,522	76,689	261,092
44	Total Expenses	1,836,988	933,566	1,054,819	3,750,512
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	1,836,988	933,566	1,054,819	3,750,512

Schedule of Program Costs

NEXUS TREATMENT (*****9064)

_*9064

	ILO	Foster Care	School-IOA	Intensive-IOA	
Program Expenses					
1	Program Staff Salaries	28,762	0	1,944,198	0
2	Program Clerical Staff Salaries	913	0	81,825	0
3	Program Payroll Taxes and Fringe Benefits	2,753	0	643,294	0
4	Program Consultants	102	7,187	16,475	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	779	195	26,147	0
8	Staff Transportation	33	0	2,950	0
9	Client Transportation	1,300	0	0	0
10	Transportation To/From School	0	0	0	0
11	Direct Service Staff Conferences & Conventions	244	284	38,150	0
12	Program Insurance	591	0	102,805	0
13	Direct Client Specific Assistance	595	0	359	0
14	Telecommunication Costs Assigned to Program	638	0	20,408	0
15	Foster Care Payments	0	0	0	0
16	Other (Specify)	0	0	0	0
17	Total Program Expenses	36,710	7,666	2,876,611	0
Support Expenses					
18	Support Salaries	118	0	10,554	0
19	Support Payroll Taxes and Fringe Benefits	11	0	3,351	0
20	Dietary Supplies	2,600	0	0	0
21	Housekeeping and Laundry Supplies	9	0	5,674	0
22	Other (Specify)	0	0	0	0
23	Total Support Expenses	2,738	0	19,579	0
Occupancy Expenses					
24	Occupancy Salaries	603	0	54,133	0
25	Occupancy Payroll Taxes and Fringe Benefits	56	0	17,188	0
26	Building & Equipment Operations and Maintenance	4,726	0	110,029	0
27	Vehicle Depreciation	90	0	7,541	0
28	All Other Depreciation & Amortization	274	0	22,969	0
29	Vehicle Rent	20	0	26,151	0
30	All Other Lease/Rent/Taxes	4,831	0	96,414	0
31	Equipment Under \$500	0	0	0	0
32	Mortgage & Installment Interest	0	0	0	0
33	Operating Interest	2	0	165	0
34	Other (Specify)	0	0	0	0
35	Total Occupancy Expenses	10,602	0	334,590	0
Administrative and Office Expenses					
36	Administrative Salaries	1,183	0	106,156	0
37	Administrative Payroll Taxes and Fringe Benefits	110	0	33,706	0
38	Administrative Consultants	154	0	73,394	0
39	Telecommunication Costs Not Assigned to Program	0	0	0	0
40	Office Supplies and Equipment	181	300	33,314	0
41	Allocation of Management and General (G & A)	0	0	0	0
42	Other (Specify)	481	26	53,689	0
43	Total Administrative Expenses	2,109	326	300,259	0
44	Total Expenses	52,159	7,992	3,531,039	0
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	52,159	7,992	3,531,039	0

Schedule of Program Costs

NEXUS TREATMENT (*****9064)

_*9064

	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	0		
29	Vehicle Rent	0		
30	All Other Lease/Rent/Taxes	0		
31	Equipment Under \$500	0		
32	Mortgage & Installment Interest	0		
33	Operating Interest	0		
34	Other (Specify)	0		
35	Total Occupancy Expenses	0		
	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	0		
	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	0		

Schedule of Program Costs
Other Specify Detail

Program 1	Main		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	42	Accounting & Audit	60,723
Program 2	Hoop Dreams		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	42	Accounting & Audit	37,285
Program 3	DASA		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	42	Accounting & Audit	852
Program 4	Group Home		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	42	Accounting & Audit	12,492
Program 5	Transiti Living		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	42	Accounting & Audit	10,464
Program 6	ILO		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	42	Accounting & Audit	410
Program 7	Foster Care		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	42	Accounting & Audit	5,090
Program 8	Expressions		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	42	Accounting & Audit	5,604
Program 9	School-Onarga		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	42	Accounting & Audit	26,781
Program 10	Combined Progra		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	42	Accounting & Audit	152,637
Program 11	TLP		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	42	Accounting & Audit	29,483
Program 12	Group Home		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	42	Accounting & Audit	17,305
Program 13	DJJ Assessment		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	42	Accounting & Audit	17,205
Program 14	Girls 5 & 7		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	42	Accounting & Audit	58,173
Program 15	ILO		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	42	Accounting & Audit	481

Program 16 Foster Care

Line Nbr Description

42 Accounting & Audit

Amount

26

Program 17 School-IOA

Line Nbr Description

42 Accounting & Audit

Amount

53,689

Schedule of Program Revenue

NEXUS TREATMENT (*****9064)

_*9064

	Agency Amount	All Other Not Allocated	Main	Hoop Dreams Heroes Rising
Fees & Purchase of Service				
1	Department of Aging	0	0	0
2	Department of Children and Family Services	20,738,318	3,672,124	1,197,972
3	Department of Corrections	2,374,406	80,616	0
4	Medicaid Rehab Option (MRO) Payments	0	0	0
5	Department of Human Services	2,106,760	838,168	1,268,592
6	Department of Public Aid	0	0	0
7	Department of Public Health	0	0	0
8	Local Education Agency/School District	5,830,578	0	0
9	Local Government	1,195,299	506,932	69,390
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)	264,833	110,365	154,468
16	Total Fees & Purchase of Services	32,510,194	5,208,205	2,690,422
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	11,346	8,585	0
40	Cafeteria and Vending Machine	30,076	30,076	0
41	Other (Specify)	656,435	63,755	110,407
42	Total Contributions and Other	697,857	102,416	110,407
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	33,208,051	5,310,621	2,800,829

Schedule of Program Revenue

NEXUS TREATMENT (*****9064)

_*9064

	DASA	Group Home	Transiti Living	ILO
Fees & Purchase of Service				
1	Department of Aging	0	0	0
2	Department of Children and Family Services	0	891,718	480,300
3	Department of Corrections	0	0	26,799
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	46,927	0	126,436
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	46,927	891,718	633,535
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)	0	34,552	37,512
42	Total Contributions and Other	0	34,552	37,512
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	46,927	926,270	671,047

Schedule of Program Revenue

NEXUS TREATMENT (*****9064)

_*9064

	Foster Care	Expressions	School-Onarga	Combined Progra
Fees & Purchase of Service				
1	Department of Aging	0	0	0
2	Department of Children and Family Services	409,106	0	7,766,559
3	Department of Corrections	0	0	1,095,453
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	509,607	2,087,431
9	Local Government	0	0	445,614
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	409,106	509,607	2,087,431
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	2,761
40	Cafeteria and Vending Machine	0	0	0
41	Other (Specify)	3,597	0	-922
42	Total Contributions and Other	3,597	0	-922
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	412,703	509,607	2,086,509

Schedule of Program Revenue

NEXUS TREATMENT (****9064)

_**9064

	TLP	Group Home	DJJ Assessment	Girls 5 & 7
Fees & Purchase of Service				
1	Department of Aging	0	0	0
2	Department of Children and Family Services	1,203,633	750,563	4,185,448
3	Department of Corrections	131,288	0	1,040,250
4	Medicaid Rehab Option (MRO) Payments	0	0	0
5	Department of Human Services	0	0	0
6	Department of Public Aid	0	0	0
7	Department of Public Health	0	0	0
8	Local Education Agency/School District	0	0	0
9	Local Government	0	0	0
10	Federal Government	0	0	0
11	Other Government Agencies	0	0	0
12	Client/Family Program Fees (incl. SSI, SSA, pensions, etc)	0	0	0
13	Special Service Fees for Individual Clients	0	0	0
14	Diagnostic Service Fees	0	0	0
15	Other (Specify)	0	0	0
16	Total Fees & Purchase of Services	1,334,921	750,563	1,040,250
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)	37,042	12,244	16,411
42	Total Contributions and Other	37,042	12,244	16,411
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	1,371,963	762,807	1,056,661

Schedule of Program Revenue

NEXUS TREATMENT (*****9064)

_*9064

	ILO	Foster Care	School-IOA	Intensive-IOA
Fees & Purchase of Service				
1	Department of Aging	0	0	0
2	Department of Children and Family Services	68,241	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	3,233,540	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	68,241	3,233,540	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)	134	0	51,217
42	Total Contributions and Other	134	0	51,217
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	68,375	3,284,757	0

Schedule of Program Revenue

NEXUS TREATMENT (*****9064)

_*9064

	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	Out of State/Private Pay	110,365
	41	Miscellaneous Revenue	63,755
Program 2	Hoop Dreams		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	15	Out of State/Private Pay	154,468
	41	Miscellaneous Revenue	110,407
Program 4	Group Home		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	41	Miscellaneous Revenue	34,552
Program 5	Transiti Living		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	41	Miscellaneous Revenue	37,512
Program 6	ILO		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	41	Miscellaneous Revenue	4,597
Program 7	Foster Care		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	41	Miscellaneous Revenue	3,597
Program 9	School-Onarga		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	41	Miscellaneous Revenue	-922
Program 10	Combined Progra		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	41	Miscellaneous Revenue	135,741
Program 11	TLP		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	41	Miscellaneous Revenue	37,042
Program 12	Group Home		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	41	Miscellaneous Revenue	12,244
Program 13	DJJ Assessment		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	41	Miscellaneous Revenue	16,411
Program 14	Girls 5 & 7		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	41	Miscellaneous Revenue	150,148
Program 15	ILO		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	41	Miscellaneous Revenue	134
Program 17	School-IOA		<u>Amount</u>
	<u>Line Nbr</u>	<u>Description</u>	
	41	Miscellaneous Revenue	51,217

Schedule of Service Units

NEXUS TREATMENT (*****9064)

_*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	17,743	17,743	365	49	49	
2	Hoop Dreams Heroes Rising	Days	7,420	7,420	365	27	27	
3	DASA	Hours	0	0	365	0	0	
4	Group Home	Days	3,220	3,220	365	9	9	
5	Transiti Living	Days	2,693	2,693	365	8	8	
6	ILO	Days	996	996	365	5	5	
7	Foster Care	Days	1,733	1,733	365	8	8	
8	Expressions	Days	2,536	2,536	227	0	0	
9	School-Onarga	Days	13,601	13,601	227	0	0	
10	Combined Progra	Days	28,416	28,416	365	97	85	
11	TLP	Days	5,791	5,791	365	24	24	
12	Group Home	Days	2,593	2,593	365	8	8	
13	DJJ Assessment	Days	2,190	2,190	365	8	8	
14	Girls 5 & 7	Days	7,378	7,378	0	20	32	
15	ILO	Days	393	393	365	1	1	
16	Foster Care		0	0	0	0	0	
17	School-IOA	Days	20,133	20,133	219	0	0	
18	Intensive-IOA		0	0	0	0	0	
19			0	0	0	0	0	

Schedule of Program Personnel

NEXUS TREATMENT (*****9064)

_*9064

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

	TOTAL AGENCY				Main			Hoop Dreams Heroes Rising			
	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	77,411.00	1,513,404	63.00	0	19.97	302,200	14.00	12.50	189,129	6.00
3	Dietary Technician	20,556.00	17,082	13.00	0	12.76	2,180	2.00	1.33	227	1.00
4	Dietician	3,604.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
5	Habilitation Aide/Child Care Aide	487,215.00	6,886,714	909.00	0	19.48	1,341,679	124.00	11.85	816,341	115.00
6	Habilitation Professional or Supervisory Staff	226,486.00	3,857,982	333.00	0	7.28	280,832	11.00	5.17	199,332	8.00
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	8,212.00	293,895	6.00	0	0.00	0	0.00	0.00	0	0.00
12	Program Director	6,320.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
13	Program Clerical Staff	96,753.00	109,244	44.00	0	2.83	3,091	5.00	10.93	11,935	6.00
14	Psychiatrist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
15	Psychologist	4,160.00	90,280	9.00	0	0.00	0	0.00	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	9,567.00	129,057	13.00	0	0.00	0	0.00	0.46	595	1.00
18	Social Worker	2,120.00	46,485	1.00	0	0.00	0	0.00	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	3,600.00	40,796	1.00	0	0.00	0	0.00	0.00	0	0.00
21	Substance Abuse Paraprofessional	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
22	Teacher	69,043.00	1,599,081	76.00	0	1.35	21,605	3.00	2.03	32,418	3.00
23	Teacher Aide	58,376.00	765,858	106.00	0	1.17	8,962	12.00	1.08	8,300	8.00
24	Vocational Staff (incl. Job Coach, workshop, etc.)	10,624.00	3,176	3.00	0	0.00	0	0.00	0.00	0	0.00
25	Other Academic Instruction	6,240.00	96,360	5.00	0	0.00	0	0.00	0.00	0	0.00
26	Other Medical Care	2,150.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
27	Other Habilitation/Rehabilitation	1,306.00	19,260	2.00	0	0.00	0	0.00	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	1,990.00	28,844	1.00	0	0.00	0	0.00	0.00	0	0.00
30	Total All Positions	1,095,733.00	15,497,518	1,585.00	0	12.65	1,960,549	171.00	8.12	1,258,277	148.00
31	Mental Health Professional (MHP)	194,925.00	2,230,498	156.00	0	14.01	312,538	24.00	4.55	101,565	11.00
32	Qualified Mental Health Professional (QMHP)	187,595.00	4,053,214	163.00	0	11.44	463,849	18.00	4.17	169,171	5.00
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)	476,234.00	5,331,019	843.00	0	19.18	1,022,350	122.00	6.04	322,249	53.00
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)

_*9064

	DASA			Group Home			Transiti Living		
	% 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	3.22	48,680	2.00	0.00	0	0.00
3 Dietary Technician	0.00	0	0.00	3.20	547	1.00	17.59	3,005	1.00
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	4.12	283,576	28.00	4.22	290,963	19.00
6 Habilitation Professional or Supervisory Staff	0.00	0	0.00	1.50	57,976	2.00	0.93	35,849	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	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
13 Program Clerical Staff	2.83	3,091	1.00	0.52	565	1.00	0.08	91	1.00
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	100.00	40,796	1.00	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	0.03	408	1.00	0.00	0	0.00
23 Teacher Aide	0.00	0	0.00	1.49	11,414	5.00	0.00	0	0.00
24 Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
25 Other Academic Instruction	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
26 Other Medical Care	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
27 Other Habilitation/Rehabilitation	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
28 Other Substance Abuse	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
29 All Other Program Staff	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
30 Total All Positions	0.28	43,887	2.00	2.60	403,166	40.00	2.13	329,908	23.00
31 Mental Health Professional (MHP)	0.14	3,091	1.00	2.79	62,283	5.00	1.25	27,941	3.00
32 Qualified Mental Health Professional (QMHP)	0.00	0	0.00	2.59	104,897	4.00	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	3.82	203,723	30.00	4.26	227,309	18.00
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)

_*9064

	ILO			Foster Care			Expressions		
	% 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	7.30	110,403	4.00	0.43	6,582	2.00
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	0.20	13,940	3.00	0.49	33,606	7.00	0.00	0	0.00
6 Habilitation Professional or Supervisory Staff	0.34	12,944	1.00	0.37	14,401	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	8.09	23,763	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	0.43	470	1.00	3.25	3,546	2.00
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	0.00	0	0.00	6.19	99,014	8.00
23 Teacher Aide	0.00	0	0.00	1.62	12,430	5.00	9.07	69,467	8.00
24 Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
25 Other Academic Instruction	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
26 Other Medical Care	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
27 Other Habilitation/Rehabilitation	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
28 Other Substance Abuse	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
29 All Other Program Staff	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
30 Total All Positions	0.17	26,884	4.00	1.11	171,310	18.00	1.31	202,372	22.00
31 Mental Health Professional (MHP)	0.25	5,623	1.00	4.25	94,792	4.00	1.06	23,565	6.61
32 Qualified Mental Health Professional (QMHP)	0.00	0	0.00	1.20	48,772	2.00	2.47	100,226	12.76
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	220	1.00	0.25	13,346	11.00	1.30	69,467	5.04
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)

_*9064

	School-Onarga			Combined Progra			TLP		
	% 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	5.64	85,306	3.00	30.46	460,912	19.00	3.38	51,216	2.00
3 Dietary Technician	0.00	0	0.00	2.35	402	3.00	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	0.04	2,998	6.00	33.75	2,324,441	324.00	5.61	386,131	64.00
6 Habilitation Professional or Supervisory Staff	0.00	164	1.00	44.60	1,720,560	150.00	10.08	389,040	40.00
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	40.20	118,147	2.00	0.00	0	0.00	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	43.40	47,413	3.00	1.70	1,854	13.00	0.36	398	2.00
14 Psychiatrist	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
15 Psychologist	0.00	0	0.00	50.00	45,140	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	0.00	0	0.00	55.08	71,090	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	29.13	465,767	18.00	0.52	8,316	8.00	0.00	0	0.00
23 Teacher Aide	34.72	265,871	14.00	6.41	49,073	20.00	0.04	306	2.00
24 Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0	0.00	98.30	3,122	2.00	0.00	0	0.00
25 Other Academic Instruction	0.00	0	0.00	2.85	2,751	2.00	0.00	0	0.00
26 Other Medical Care	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
27 Other Habilitation/Rehabilitation	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
28 Other Substance Abuse	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
29 All Other Program Staff	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
30 Total All Positions	6.36	985,666	47.00	30.25	4,687,661	553.00	5.34	827,091	110.00
31 Mental Health Professional (MHP)	6.61	147,532	10.00	26.75	596,687	42.00	7.65	170,703	12.00
32 Qualified Mental Health Professional (QMHP)	12.76	517,049	19.00	23.58	955,664	39.00	2.81	114,000	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)	5.04	268,634	16.00	29.21	1,556,981	305.00	4.39	234,093	53.00
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)

_*9064

	Group Home			DJJ Assessment			Girls 5 & 7		
	% 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	1.77	26,800	2.00	0.00	0	0.00	11.10	167,995	6.00
3 Dietary Technician	1.25	214	1.00	0.00	0	0.00	61.51	10,507	4.00
4 Dietician	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
5 Habilitation Aide/Child Care Aide	3.16	217,316	53.00	3.62	249,037	49.00	12.43	856,050	108.00
6 Habilitation Professional or Supervisory Staff	5.43	209,475	22.00	5.42	208,964	22.00	18.33	707,068	67.00
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	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
13 Program Clerical Staff	0.29	317	3.00	0.08	84	1.00	2.61	2,856	4.00
14 Psychiatrist	0.00	0	0.00	0.00	0	0.00	0.00	0	0.00
15 Psychologist	5.00	4,514	1.00	10.00	9,028	1.00	35.00	31,598	2.00
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	6.38	8,231	1.00	38.08	49,141	4.00
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	2.23	35,712	2.00	0.05	721	2.00
23 Teacher Aide	0.06	457	2.00	0.13	983	4.00	1.34	10,234	9.00
24 Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0	0.00	0.00	0	0.00	1.70	54	1.00
25 Other Academic Instruction	0.00	0	0.00	0.00	0	0.00	0.32	308	1.00
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	2.96	459,093	84.00	3.30	512,039	80.00	11.85	1,836,532	208.00
31 Mental Health Professional (MHP)	4.55	101,504	8.00	1.21	26,929	4.00	13.86	309,094	19.00
32 Qualified Mental Health Professional (QMHP)	2.75	111,450	7.00	2.84	115,237	5.00	9.12	369,824	15.00
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)	2.43	129,414	48.00	3.53	187,927	46.00	12.32	656,670	107.00
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)

_*9064

	ILO			Foster Care			School-IOA		
	% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount
1 Audiologist	0.00	0	0.00	0.00			0.00	0	0.00
2 Behavior Therapist	0.35	5,260	1.00	0.00			3.89	58,921	2.00
3 Dietary Technician	0.00	0	0.00	0.00			0.00	0	0.00
4 Dietician	0.00	0	0.00	0.00			0.00	0	9.00
5 Habilitation Aide/Child Care Aide	0.00	0	0.00	0.00			1.03	70,636	0.00
6 Habilitation Professional or Supervisory Staff	0.55	21,377	6.00	0.00			0.00	0	0.00
7 LPN	0.00	0	0.00	0.00			0.00	0	0.00
8 Occupational Therapist	0.00	0	0.00	0.00			0.00	0	0.00
9 Physical Therapist	0.00	0	0.00	0.00			0.00	0	0.00
10 Physician	0.00	0	0.00	0.00			0.00	0	2.00
11 Principal	0.00	0	0.00	0.00			51.71	151,985	0.00
12 Program Director	0.00	0	0.00	0.00			0.00	0	0.00
13 Program Clerical Staff	0.00	0	0.00	0.00			30.70	33,533	1.00
14 Psychiatrist	0.00	0	0.00	0.00			0.00	0	0.00
15 Psychologist	0.00	0	0.00	0.00			0.00	0	0.00
16 Recreation Staff	0.00	0	0.00	0.00			0.00	0	0.00
17 Registered Nurse	0.00	0	0.00	0.00			0.00	0	0.00
18 Social Worker	0.00	0	0.00	0.00			100.00	46,485	1.00
19 Speech Therapist	0.00	0	0.00	0.00			0.00	0	0.00
20 Substance Abuse Counselor/Professional	0.00	0	0.00	0.00			0.00	0	0.00
21 Substance Abuse Paraprofessional	0.00	0	0.00	0.00			0.00	0	0.00
22 Teacher	0.00	0	0.00	0.00			58.48	935,120	31.00
23 Teacher Aide	0.00	0	0.00	0.00			42.87	328,361	17.00
24 Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0	0.00	0.00			0.00	0	0.00
25 Other Academic Instruction	0.00	0	0.00	0.00			96.83	93,301	2.00
26 Other Medical Care	0.00	0	0.00	0.00			0.00	0	0.00
27 Other Habilitation/Rehabilitation	0.00	0	0.00	0.00			100.00	19,260	2.00
28 Other Substance Abuse	0.00	0	0.00	0.00			0.00	0	0.00
29 All Other Program Staff	0.00	0	0.00	0.00			100.00	28,844	1.00
30 Total All Positions	0.17	26,637	7.00	0.00	0	0.00	11.40	1,766,446	68.00
31 Mental Health Professional (MHP)	0.45	10,016	3.00	0.00			10.61	236,635	5.00
32 Qualified Mental Health Professional (QMHP)	0.35	14,324	3.00	0.00			23.90	968,751	31.00
33 Qualified Mental Retardation Professional (QMRP)	0.00	0	0.00	0.00			0.00	0	0.00
34 Rehabilitative Services Associate (RSA)	0.00	0	0.00	0.00			8.23	438,636	25.00
35 SEP Job Coach - For DHS Reporting Only	0.00	0	0.00	0.00			0.00	0	0.00

Schedule of Program Personnel

NEXUS TREATMENT (*****9064)
 _*9064

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

Schedule of Program Personnel

Other Specify Detail

Program 17 School-IOA

<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>	<u>Headcount</u>
29	All Other Prog. Staff Not Requiring Specification	28,844	1.00

Schedule of Program Consultant and Contractual

NEXUS TREATMENT (****9064)

_*9064

Program Staff Positions	TOTAL AGENCY			Main		Hoop Dreams Heroes Rising	
	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	351.00	7,718	0	0.00	0	5.18	400
15 Psychologist	1,337.00	197,987	0	16.09	31,865	10.35	20,484
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	2,124.00	94,097	0	0.00	0	0.00	0
30 Total All Positions	3,812.00	299,802	0	10.63	31,865	6.97	20,884
31 Mental Health Professional (MHP)	0.00	0	0	0.00	0	0.00	0
32 Qualified Mental Health Professional (QMHP)	1,688.00	205,706	0	15.49	31,865	10.15	20,884
33 Qualified Mental Retardation Professional (QMRP)	0.00	0	0	0.00	0	0.00	0
34 Rehabilitative Services Associate (RSA)	2,124.00	94,097	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)

_*9064

		DASA		Group Home		Transiti Livin	
Program Staff Positions		% Allocated	Amount Paid	% Allocated	Amount Paid	% Allocated	Amount Paid
1	Audiologist	0.00		0.00	0	0.00	0.00
2	Behavior Therapist	0.00		0.00	0	0.00	0.00
3	Dietary Technician	0.00		0.00	0	0.00	0.00
4	Dietician	0.00		0.00	0	0.00	0.00
5	Habilitation Aide/Child Care Aide	0.00		0.00	0	0.00	0.00
6	Habilitation Professional or Supervisory Staff	0.00		0.00	0	0.00	0.00
7	LPN	0.00		0.00	0	0.00	0.00
8	Occupational Therapist	0.00		0.00	0	0.00	0.00
9	Physical Therapist	0.00		0.00	0	0.00	0.00
10	Physician	0.00		0.00	0	0.00	0.00
11	Principal	0.00		0.00	0	0.00	0.00
12	Program Director	0.00		0.00	0	0.00	0.00
13	Program Clerical Staff	0.00		0.00	0	0.00	0.00
14	Psychiatrist	0.00		0.00	0	0.00	0.00
15	Psychologist	0.00		3.00	6,073	1.00	2,847.00
16	Recreation Staff	0.00		0.00	0	0.00	0.00
17	Registered Nurse	0.00		0.00	0	0.00	0.00
18	Social Worker	0.00		0.00	0	0.00	0.00
19	Speech Therapist	0.00		0.00	0	0.00	0.00
20	Substance Abuse Counselor/Professional	0.00		0.00	0	0.00	0.00
21	Substance Abuse Paraprofessional	0.00		0.00	0	0.00	0.00
22	Teacher	0.00		0.00	0	0.00	0.00
23	Teacher Aide	0.00		0.00	0	0.00	0.00
24	Vocational Staff (incl. Job Coach, workshop, etc.)	0.00		0.00	0	0.00	0.00
25	Other Academic Instruction	0.00		0.00	0	0.00	0.00
26	Other Medical Care	0.00		0.00	0	0.00	0.00
27	Other Habilitation/Rehabilitation	0.00		0.00	0	0.00	0.00
28	Other Substance Abuse	0.00		0.00	0	0.00	0.00
29	All Other Program Staff	0.00		0.00	0	0.00	0.00
30	Total All Positions	0.00	0	2.00	6,073	1.00	2,847.00
31	Mental Health Professional (MHP)	0.00		0.00	0	0.00	0.00
32	Qualified Mental Health Professional (QMHP)	0.00		3.00	6,073	1.00	2,847.00
33	Qualified Mental Retardation Professional (QMRP)	0.00		0.00	0	0.00	0.00
34	Rehabilitative Services Associate (RSA)	0.00		0.00	0	0.00	0.00
35	SEP Job Coach - For DHS Reporting Only	0.00		0.00	0	0.00	0.00

Schedule of Program Consultant and Contractual

NEXUS TREATMENT (*****9064)

_*9064

		ILO		Foster Care		Expressions	
Program Staff Positions		% Allocated	Amount Paid	% Allocated	Amount Paid	% Allocated	Amount Paid
1	Audiologist	0.00		0.00	0	0.00	
2	Behavior Therapist	0.00		0.00	0	0.00	
3	Dietary Technician	0.00		0.00	0	0.00	
4	Dietician	0.00		0.00	0	0.00	
5	Habilitation Aide/Child Care Aide	0.00		0.00	0	0.00	
6	Habilitation Professional or Supervisory Staff	0.00		0.00	0	0.00	
7	LPN	0.00		0.00	0	0.00	
8	Occupational Therapist	0.00		0.00	0	0.00	
9	Physical Therapist	0.00		0.00	0	0.00	
10	Physician	0.00		0.00	0	0.00	
11	Principal	0.00		0.00	0	0.00	
12	Program Director	0.00		0.00	0	0.00	
13	Program Clerical Staff	0.00		0.00	0	0.00	
14	Psychiatrist	0.00		0.00	0	0.00	
15	Psychologist	0.00		2.00	4,175	0.00	
16	Recreation Staff	0.00		0.00	0	0.00	
17	Registered Nurse	0.00		0.00	0	0.00	
18	Social Worker	0.00		0.00	0	0.00	
19	Speech Therapist	0.00		0.00	0	0.00	
20	Substance Abuse Counselor/Professional	0.00		0.00	0	0.00	
21	Substance Abuse Paraprofessional	0.00		0.00	0	0.00	
22	Teacher	0.00		0.00	0	0.00	
23	Teacher Aide	0.00		0.00	0	0.00	
24	Vocational Staff (incl. Job Coach, workshop, etc.)	0.00		0.00	0	0.00	
25	Other Academic Instruction	0.00		0.00	0	0.00	
26	Other Medical Care	0.00		0.00	0	0.00	
27	Other Habilitation/Rehabilitation	0.00		0.00	0	0.00	
28	Other Substance Abuse	0.00		0.00	0	0.00	
29	All Other Program Staff	0.00		0.00	0	0.00	
30	Total All Positions	0.00	0	1.00	4,175	0.00	0.00
31	Mental Health Professional (MHP)	0.00		0.00	0	0.00	
32	Qualified Mental Health Professional (QMHP)	0.00		2.00	4,175	0.00	
33	Qualified Mental Retardation Professional (QMRP)	0.00		0.00	0	0.00	
34	Rehabilitative Services Associate (RSA)	0.00		0.00	0	0.00	
35	SEP Job Coach - For DHS Reporting Only	0.00		0.00	0	0.00	

Schedule of Program Consultant and Contractual

NEXUS TREATMENT (*****9064)

_*9064

		School-Onarga		Combined Progra		TLP	
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	0.00	0	73.00	5,648	4.00	295.00
15	Psychologist	0.00	0	37.00	72,721	3.00	4,982.00
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	4.35	4,096	41.00	38,188	3.00	2,675.00
30	Total All Positions	1.37	4,096	39.00	116,557	3.00	7,952.00
31	Mental Health Professional (MHP)	0.00	0	0.00	0	0.00	0.00
32	Qualified Mental Health Professional (QMHP)	0.00	0	38.00	78,369	3.00	5,277.00
33	Qualified Mental Retardation Professional (QMRP)	0.00	0	0.00	0	0.00	0.00
34	Rehabilitative Services Associate (RSA)	4.35	4,096	41.00	38,188	3.00	2,675.00
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)

_*9064

	Group Home		DJJ Assessment		Girls 5 & 7	
	% 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	14.30	1,104	4.00	271	0.00	0.00
15 Psychologist	2.90	5,738	2.00	3,717	23.00	45,385.00
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	7.96	7,488	4.00	3,650	40.00	38,000.00
30 Total All Positions	4.78	14,330	3.00	7,638	28.00	83,385.00
31 Mental Health Professional (MHP)	0.00	0	0.00	0	0.00	0.00
32 Qualified Mental Health Professional (QMHP)	3.33	6,842	2.00	3,989	22.00	45,385.00
33 Qualified Mental Retardation Professional (QMRP)	0.00	0	0.00	0	0.00	0.00
34 Rehabilitative Services Associate (RSA)	7.96	7,488	4.00	3,650	40.00	38,000.00
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)

_*9064

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

Schedule of Program Consultant and Contractual

NEXUS TREATMENT (*****9064)

_*9064

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

Schedule of Program Consultant and Contractual

Other Specify Detail

Program 9	School-Onarga		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	29	Rehabilitative Services Associate	4,096
Program 10	Combined Progra		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	29	Rehabilitative Services Associate	38,188
Program 11	TLP		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	29	Rehabilitative Services Associate	2,675
Program 12	Group Home		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	29	Rehabilitative Services Associate	7,488
Program 13	DJJ Assessment		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	29	Rehabilitative Services Associate	3,650
Program 14	Girls 5 & 7		
	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
	29	Rehabilitative Services Associate	38,000

IPCRB Supplemental Schedule

NEXUS TREATMENT (*****9064)

_*9064

Expressions

ISBE Code: 16012T

Contact Information: Dain Parkinson
763-551-8661

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>
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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)

_*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 (*****9064)

_*9064

School-Onarga
ISBE Code: 819T

Contact Information: Dain Parkinson
763-551-8661

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 No
Costs Instructions for the CFR.

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

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)

_*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 (*****9064)

_*9064

School-IOA
ISBE Code: 820T

Contact Information: Dain Parkinson
763-551-8661

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>
Clothing	359.00

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)

_*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: