

SECOND QUARTER COMPARISON OF PROGRESS
Q2FY19 to Q2FY20
Actual Statement of Operations

Budget Line	Q2FY19	Q2FY20	Difference
Program Revenue	\$8,280,617	\$8,932,646	\$652,029
Total Expenses	\$9,178,791	\$9,126,261	\$(52,530)
Foundation Support	\$663,811	\$135,215	\$(528,596)
Misc. & Other Income	\$9,382	\$26,342	\$16,960
Total Net Without Building Support	\$(224,981)	\$(32,058)	\$(192,923)
Building Support	\$344,986	\$6,955	\$(338,031)
Total Net With Building Support	\$120,005	\$(25,103)	\$(145,108)

Actual Per Diem Percentage Revenue and Reimbursement

Program	% Rev. Q2 FY19*	% Rev. Q2 FY20*	% Change in Rev.	% Reimb. Q2FY19	% Reimb. Q2FY20	% Reimb. Change
DTAP	29.59%	31.03%	4.87%	99.95%	112.59%	12.65%
Residential	3.18%	.95%	(70.13)%	50.81%	53.58%	5.45%
Group Home	6.69%	6.61%	(1.20)%	77.14%	85.01%	10.20%
Indep. Liv. TLP	0.37%	0.64%	72.97%	58.93%	126.56%	114.76%
Indep. Liv. ILO	0.32%	0.32%	0.00%	110.99%	90.50%	(18.46)%
O2 School	22.48%	24.92%	10.85%	88.46%	117.88%	33.26%
Spec Foster Care	6.97%	7.17%	2.87%	100.01%	90.81%	(9.20)%
Reg/Rel. Reunification Foster. Care	15.15%	16.18%	6.80%	80.01%	72.09%	(9.90)%

** While not per diem programs, the Caregiver Connections accounts for 8.87% of Revenue in the quarter*

Percentage Fee for Service Revenue by Payor Source

Payor Source	Q2FY19	Q2FY20	% Change
DCFS	30.96%	30.03%	(3.00)%
DHS	10.24%	9.37%	(8.50)%
Local School Districts (ISBE)	27.36%	25.74%	(5.92)%
Quincy Public School Dist.	8.51%	8.59%	0.94%
Other State Governments	11.17%	12.90%	15.49%
Private Pay	11.21%	12.77%	13.92%
Child Nutrition	0.55%	0.59%	7.27%

Key Highlights from Financial Dashboard

Table 1:

- The second quarter revenue numbers continuing to exceed budget expectations due to higher than anticipated enrollment numbers through December. The revenue for our residential campus programs are on target overall compared to budget and foster care is the program it is exceeding the greatest. Overall there is a deficit of \$25,000 compared but compared to the budget; we are showing a positive variance. Through December, we have not taken our full Foundation support.

Table 2 — Yellow Section:

- The decrease in RESI is due to us not accepting referrals for the DCFS Residential Program. We currently have one child in this program.

- We saw an increase in our DTAP rate this year due to the low enrollment numbers in FY18. This gives us a temporary increase in our rate for FY20 which will adjust back to normal in FY21.

- Caregiver Connections is not a per diem program, and is not included in the chart, but accounts for 8.87% of total fee-for-service revenue.

Table 2 — Blue Section:

- For our residential programs, we want to be as close to 100% reimbursement as possible, without going over. Reimbursement over 100% will either result in a rate reduction the following year, or the needs to pay back excess revenue.

Table 3:

- Other State Governments and private pay revenue has increased as we have had an increase of placements from other states. For a number of years we have seen this trend as other states will place outside of their states and then pull back.