

BETH HAVEN GROUP HOMES, INC.
FINANCIAL STATEMENTS
YEARS ENDED SEPTEMBER 30, 2019 AND 2018

**BETH HAVEN GROUP HOMES, INC.
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YEARS ENDED SEPTEMBER 30, 2019 AND 2018**

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INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Board of Directors
Beth Haven Group Homes, Inc.
Hannibal, Missouri

Management is responsible for the accompanying financial statements of Beth Haven Group Homes, Inc., which comprise the balance sheets as of September 30, 2019 and 2018, and the related statements of operations and change in net assets without donor restrictions and cash flows for the years then ended, and the related notes to the financial statements in accordance with accounting principles generally accepted in the United States of America. We have performed compilation engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

CliftonLarsonAllen LLP

St. Louis, Missouri

DATE

BETH HAVEN GROUP HOMES, INC.
BALANCE SHEETS
SEPTEMBER 30, 2019 AND 2018
(SEE INDEPENDENT ACCOUNTANTS' COMPILATION REPORT)

ASSETS	2019	2018
CURRENT ASSETS		
Cash and Cash Equivalents	\$ 267,026	\$ 301,317
Short-Term Investments	-	40,001
Accounts Receivable - Resident Care	172,718	131,105
Prepaid Expenses	14,753	8,897
Due from Related Party	291,564	129,850
Total Current Assets	746,061	611,170
ASSETS LIMITED AS TO USE		
Cash - Residents Trust Funds	4,715	7,878
PROPERTY AND EQUIPMENT, NET		
	212,161	221,238
OTHER ASSETS		
Investments	73,134	73,134
Total Assets	\$ 1,036,071	\$ 913,420
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Due to Related Party	\$ 8,199	\$ 8,258
Accounts Payable - Trade	18,184	19,667
Accrued Salaries and Payroll Taxes	42,687	42,291
Accrued Vacation and Benefits	24,695	20,662
Resident Trust Funds	4,715	7,879
Total Current Liabilities	98,480	98,757
NET ASSETS WITHOUT DONOR RESTRICTIONS		
	937,591	814,663
Total Liabilities and Net Assets	\$ 1,036,071	\$ 913,420

See accompanying Notes to Financial Statements.

BETH HAVEN GROUP HOMES, INC.
STATEMENTS OF OPERATIONS AND CHANGE IN NET ASSETS
WITHOUT DONOR RESTRICTIONS
YEARS ENDED SEPTEMBER 30, 2019 AND 2018
(SEE INDEPENDENT ACCOUNTANTS' COMPILATION REPORT)

	2019		2018	
	Amount	Percent of Revenue	Amount	Percent of Revenue
OPERATING REVENUE				
Resident Service	\$ 1,753,431	95.3%	\$ 1,627,848	97.6%
Investment Income (Loss)	(23)	0.1	1,966	0.1
Other	87,043	4.6	35,811	2.2
Gain on Sale of Property	-	-	1,750	0.1
Total Operating Revenue	1,840,451	100.0	1,667,375	100.0
OPERATING EXPENSE				
Salaries	957,573	52.0	990,258	59.4
Payroll Taxes and Employee Benefits	375,238	20.4	337,011	20.2
Resident Supplies and Services	37,490	2.0	41,912	2.5
Dietary Supplies and Services	47,838	2.6	56,411	3.4
Facility Services	71,449	3.9	66,596	4.0
Management Fees	134,608	7.3	111,100	6.7
Administrative Costs	50,865	2.8	57,987	3.5
Depreciation	28,122	1.5	29,771	1.8
Rent	14,340	0.8	14,340	0.9
Total Operating Expense	1,717,523	93.3	1,705,386	102.4
OPERATING INCOME (LOSS)	122,928	6.6	(38,011)	(2.4)
Net Assets Without Donor Restrictions - Beginning	814,663		852,674	
NET ASSET WITHOUT DONOR RESTRICTIONS - ENDING	\$ 937,591		\$ 814,663	

See accompanying Notes to Financial Statements.

BETH HAVEN GROUP HOMES, INC.
STATEMENTS OF CASH FLOWS
YEARS ENDED SEPTEMBER 30, 2019 AND 2018
(SEE INDEPENDENT ACCOUNTANTS' COMPILATION REPORT)

	2019	2018
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH USED BY OPERATING ACTIVITIES		
Change In Net Assets	\$ 122,928	\$ (38,011)
Adjustments to Reconcile Change in Net Assets to Net Cash Used by Operating Activities		
Depreciation	28,122	29,771
Gain on Sale of Property	-	1,750
(Increase) Decrease in Current Assets:		
Accounts Receivable	(41,613)	1,495
Prepaid Expenses	(5,856)	272
Increase (Decrease) in Current Liabilities:		
Due to Related Parties	(161,773)	(155,638)
Accounts Payable	(1,483)	1,365
Accrued Salaries and Employee Benefits	4,429	(3,764)
Net Cash Used by Operating Activities	(55,246)	(162,760)
CASH FLOWS FROM INVESTING ACTIVITIES		
Net Sales of Investments	40,001	169,528
Net Purchase of Property and Equipment	(19,045)	(26,696)
Net Cash Provided by Investing Activities	20,956	142,832
NET DECREASE IN CASH AND CASH EQUIVALENTS	(34,291)	(19,927)
Cash and Cash Equivalents - Beginning	301,317	321,244
CASH AND CASH EQUIVALENTS - ENDING	\$ 267,026	\$ 301,317

See accompanying Notes to Financial Statements.

BETH HAVEN GROUP HOMES, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019 AND 2018
(SEE INDEPENDENT ACCOUNTANTS' COMPILATION REPORT)

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Beth Haven Group Homes, Inc. (the Organization) is a Missouri nonprofit corporation which owns and operates two 8-bed certified residential habitation facilities, known as Kreider House and Hathaway House, and one 4-bed certified residential habitation facility, known as Magnolia House, and three individualized supported living units, all located in Hannibal, Missouri. In November 2018, the Magnolia House was licensed and changed to an individualized supported living unit.

Tax Exempt Status

The Organization qualifies as a tax-exempt corporation described in Section 501(c)(3) of the Internal Revenue Code (IRC) and applicable state codes. Accordingly, the Organization is not subject to federal income taxes under Section 501(a) of the Code. The Organization is classified as a private foundation under Section 509 (a) of the IRC and files as a tax-exempt organization. The Organization is classified as a publicly-supported charitable organization under the Code and contributions to the Organization qualify as charitable tax deductions for the contributor.

The Organization adopted the income tax standard for uncertain tax positions. This standard clarifies the accounting for uncertainty in income taxes recognized in an organization's financial statements in accordance with the income tax standard. This standard prescribes recognition and measurement of tax positions taken or expected to be taken on a tax return that are not certain to be realized. The Organization does not currently include an income tax provision in the financial statements. Management monitors the reporting of uncertain tax positions, which could result in recording of an income tax provision in the future.

The Organization's tax returns are subject to review and examination by federal, state, and local authorities. The Organization is not aware of any activities that would jeopardize its tax exempt status and is not aware of any activities that are subject to tax on unrelated business income or excise or other tax except for those that are already reported annually.

Financial Statement Presentation

Contributions received are recorded as an increase in net assets without donor restrictions or net assets with donor restrictions depending on the existence or nature of any donor imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Those resources over which the Board of Directors has discretionary control. Designated amounts represent those assets which the Board has set aside for a particular purpose.

Net Assets With Donor Restrictions – Those resources subject to donor imposed restrictions, which will be satisfied by actions of the Organization or the passage of time. Those resources subject to a donor imposed restriction that they be maintained permanently by the Organization.

BETH HAVEN GROUP HOMES, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019 AND 2018
(SEE INDEPENDENT ACCOUNTANTS' COMPILATION REPORT)

**NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

Financial Statement Presentation (Continued)

The Organization had no net assets with donor restrictions at September 30, 2019 and 2018.

When a donor imposed restriction is satisfied, net assets are released and reported as an increase in net assets without donor restrictions. Donor-restricted contributions whose restrictions are met within the same reporting period as received are recorded as net assets without donor restrictions.

Use of Estimates

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

Cash and Cash Equivalents

The Organization considers all highly liquid debt instruments and certificates of deposit with a maturity of three months or less to be cash equivalents.

The Organization places its temporary cash investments with financial institutions. At times such investments may be in excess of the FDIC insurance limit.

Accounts Receivable

The Organization provides an allowance for uncollectible accounts based on the reserve method using management's judgment. Residents are not required to provide collateral for services rendered. Payment for services is required upon receipt of invoice. Accounts are individually analyzed on a monthly basis for collectability. Once accounts are deemed uncollectible, the accounts are written off. No accounts were deemed uncollectible at September 30, 2019 and 2018.

Assets Limited as to Use

Assets limited as to use consist of funds held by the Organization on behalf of the residents who have their personal funds on deposit. The funds are expended at the direction of the residents. The balance in the Resident Trust Fund for the years ended September 30, 2019 and 2018 was \$4,715 and \$7,878, respectively.

BETH HAVEN GROUP HOMES, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019 AND 2018
(SEE INDEPENDENT ACCOUNTANTS' COMPILATION REPORT)

**NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

Property and Equipment

Property and equipment are carried at cost less accumulated depreciation. It is the policy of the Organization to only capitalize qualifying individual items greater than or equal to \$1,000. Provision for depreciation is made on a straight-line method based on the following useful lives:

Buildings and Improvements	5 to 40 Years
Furniture, Fixtures, and Equipment	5 to 40 Years
Transportation Equipment	4 to 10 Years
Land Improvements	5 to 20 Years

Investments

Investments consist of the Organization's investment in the captive insurance company, which is carried at cost.

Advertising

Advertising costs are charged to operations when incurred. Advertising expense for the years ended September 30, 2019 and 2018 was \$252 and \$4,634, respectively.

Resident Service Revenue

Resident service revenue is reported at the estimated net realizable amounts from residents, third-party payors and others for services rendered.

Services rendered to Missouri Department of Mental Health Medicaid waiver residents have been reimbursed on the basis of estimated per diem rates. The Missouri Department of Mental Health reimbursement plan is on a prospective basis, subject to certain limitations, and no additional settlement will be made on the difference between the interim per diem rates paid and actual costs.

Contributed Services

The Organization receives a substantial amount of services donated by volunteers. No amounts have been reflected in the financial statements for these services.

Recently Issued Accounting Standards

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers*. This provision amended guidance to clarify the principles for recognizing revenue from contracts with customers. The guidance requires an entity to recognize revenue to depict the transfer of goods or services to customers in an amount that reflects the consideration to which an entity expects to be entitled in exchange for those goods or services. The guidance also requires expanded disclosures relating to the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers.

BETH HAVEN GROUP HOMES, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019 AND 2018
(SEE INDEPENDENT ACCOUNTANTS' COMPILATION REPORT)

**NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

Recently Issued Accounting Standards (Continued)

Additionally, qualitative and quantitative disclosures are required regarding customer contracts, significant judgments and changes in judgments, and assets recognized from the costs to obtain or fulfill a contract. The guidance will initially be applied retrospectively using one of two methods. The standard will be effective for the entity for the annual reporting period ended September 30, 2020. Management is evaluating the effect of the amended revenue recognition guidance on the entity's financial statements.

FASB issued ASU 2016-02 in February of 2016 pertaining to recording of leases. While the standard will not be effective for the Organization until the year ending September 30, 2021, the standard can be adopted as early as the year ending September 30, 2017. Early adoption has not been exercised. Implementation of the new standard can result in changes to the reporting and disclosure of leases. Management is in the process of evaluating the impact on the Organization.

During the year ended September 30, 2019, the Organization adopted a provision of Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2016-14, Presentation of Financial Statements for Not-For-Profit Entities. This new accounting standard results in a reduction of three classes of net assets (unrestricted, temporarily restricted, and permanently restricted) to two (net assets with donor restrictions and net assets without donor restrictions). There are enhanced disclosure requirements related to liquidity and financial assets available to meet near-term demands for cash and reporting of expenses by both function and natural classification. The adoption of this accounting standard did not have an impact on the Organization's financial position or changes in its net assets.

Liquidity and Availability

As of September 30, 2019 and 2018, the Organization has working capital of \$647,581 and \$512,413, respectively, and day's cash on hand (based on normal expenditures) of 58 and 66, respectively.

Financial assets available for general expenditure within one year of the balance sheet date, consist of the following:

	2019	2018
Cash and Cash Equivalents	\$ 267,026	\$ 301,317
Short-Term Investments	-	40,001
Accounts Receivable - Resident Care	172,718	131,105
	<u>\$ 439,744</u>	<u>\$ 472,423</u>

Subsequent Events

In preparing these financial statements, the Organization has considered events and transactions for potential recognition or disclosure through **DATE**, the date the financial statements were available to be issued.

BETH HAVEN GROUP HOMES, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019 AND 2018
(SEE INDEPENDENT ACCOUNTANTS' COMPILATION REPORT)

NOTE 2 INVESTMENTS

On December 23, 2003, the Organization purchased shares of a captive insurance company. The captive insurance company is now the liability insurance carrier for the Organization and for certain related parties. The investment represents less than 20% ownership interest. The investment in the captive insurance company is carried at cost. At September 30, 2019 and 2018, the Organization had an investment in Peace Church Risk Retention Group, Inc. of \$73,134.

The Organization had certificates of deposits in the amount of \$-0- and \$40,001, which are classified as short term at September 30, 2019 and 2018, respectively.

NOTE 3 PROPERTY AND EQUIPMENT

Property and equipment, by major category, are as follows at September 30:

	2019	2018
Land	\$ 56,503	\$ 56,503
Building	445,020	438,170
Furniture, Fixtures and Equipment	23,527	23,527
Transportation Equipment	210,819	198,624
Subtotal	<u>735,869</u>	<u>716,824</u>
Less: Accumulated Depreciation	(523,708)	(495,586)
Total	<u>\$ 212,161</u>	<u>\$ 221,238</u>

Depreciation expense for the years ended September 30, 2019 and 2018 was \$28,122 and \$29,771, respectively.

NOTE 4 RELATED PARTY TRANSACTIONS

Prior to July 1, 1991, the Group Homes operated as a division of Mennonite Home Association, Inc. (MHA). Effective July 1, 1991, the Group Homes organized as a separate entity and purchased the assets, liabilities and operations of the Group Homes division from MHA for \$81,550.

Effective September 30, 2007, MHA's controlling interest in Group Homes was eliminated due to a revision in Group Homes' bylaws passed by the board of directors. Both entities remain related parties through common ownership and management.

The Organization purchased utilities, various supplies, and other services from Beth Haven Nursing Home, a division of MHA, during 2019 and 2018. Amounts of \$272,564 and \$124,850 were included in due from related party as of 2019 and 2018, respectively.

The Organization purchased various supplies from and provided property and liability insurance to Beth Haven Terrace during 2019 and 2018 with \$19,000 included in due from related party at September 30, 2019 and \$5,000 included in due from related party at September 30, 2018.

BETH HAVEN GROUP HOMES, INC.
NOTES TO FINANCIAL STATEMENTS
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(SEE INDEPENDENT ACCOUNTANTS' COMPILATION REPORT)

NOTE 4 RELATED PARTY TRANSACTIONS (CONTINUED)

During the years ended September 30, 2019 and 2018, the Organization paid Beth Haven Management Services, Inc., a corporation related to the Organization through common control, \$94,739 and \$111,100, respectively, representing management fees, salaries and payroll taxes of the Organization's home manager. The management fee is calculated based on 5% of revenue from the Organization and an amount determined by the Department of Mental Health on a per resident basis for the ISLs. Of these amounts, \$8,199 and \$8,258 was included in due to related party as of September 30, 2019 and 2018, respectively. Further intercompany transactions as of September 30, 2019 represent borrowed funds from the Nursing Home and Beth Haven Terrace, for a total of \$291,564.

The Organization has obtained property and liability insurance coverage through a captive insurance company for the Organization and for the related parties, Mennonite Home Association, Inc. and Beth Haven Terrace, Inc. The Organization pays the insurance premiums directly and then is reimbursed from the related parties. Mennonite Home Association, Inc. paid the Organization \$45,528 and \$43,824 for the years ended September 30, 2019 and 2018, respectively, for the reimbursement of insurance premiums. Beth Haven Terrace, Inc. paid the Organization \$6,564 and \$6,571 for the years ended September 30, 2019 and 2018, respectively, for reimbursement of insurance premiums.

A summary of intercompany activity as of September 30, 2019 and 2018, by organization, is as follows:

As of September 31, 2019	Due From	Due To	Total
Nursing Home	\$ 272,564	\$ -	\$ 272,564
Management Service	-	(8,199)	(8,199)
Terrace	19,000	-	19,000
Total	<u>\$ 291,564</u>	<u>\$ (8,199)</u>	<u>\$ 283,365</u>
As of September 31, 2018	Due From	Due To	Total
Nursing Home	\$ 124,850	\$ -	\$ 124,850
Management Service	-	(8,258)	(8,258)
Terrace	5,000	-	5,000
Total	<u>\$ 129,850</u>	<u>\$ (8,258)</u>	<u>\$ 121,592</u>

The Organization leases property from Beth Haven Management Services, Inc. at a monthly cost of \$1,195. Rental expense was \$14,340 for both of the years ended September 30, 2019 and 2018.

BETH HAVEN GROUP HOMES, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019 AND 2018
(SEE INDEPENDENT ACCOUNTANTS' COMPILATION REPORT)

NOTE 5 EMPLOYEE RETIREMENT PLAN

The Organization has a Section 401(k) retirement plan which covers substantially all employees after specified periods of service and after meeting certain eligibility requirements. The plan includes a salary deferral through a payroll savings program with matching employer contributions. The matching contribution is a discretionary percentage of the employee's salary deferral as determined annually by the board of directors. The board approved to match 50% and 25% of the employee's salary deferral up to a maximum of 6% of compensation for the years ended September 30, 2019 and 2018, respectively. Employer contributions were \$2,040 and \$970 for the years ended September 30, 2019 and 2018, respectively.

NOTE 6 CONCENTRATIONS OF CREDIT RISK

The Organization from time to time has deposits in excess of Federal Depository Insurance limits. Management believes these financial institutions have strong credit ratings and that credit risk related to these deposits is minimal.

The Organization grants credit without collateral to its residents or their families, most of whom are local residents and who are insured under third-party payor agreements. The mix of receivables at September 30, 2019 and 2018 almost entirely consisted of amounts due from Medicaid, with a small percentage due from others.

NOTE 7 CONTINGENCIES AND COMMITMENTS

Government Regulations - Medicaid

The Missouri Department of Social Services, Division of Medical Services, reserves the right to perform field audit examinations of the Organization's records. Any adjustments resulting from such examinations could retroactively adjust Medicaid revenue.

Debt Guaranty

Effective February 11, 2005, the Organization guaranteed a note payable for Mennonite Home Association, Inc. with a maximum amount of \$4,650,000, a term of 240 months, and final payment due on September 1, 2027. Per the terms of the guaranty, the assets and revenues generated from operations of the Organization are pledged as collateral for all of the indebtedness of Mennonite Home Association to the lender.

Subsequent to year end on November 11, 2019, Mennonite Home Association refinanced their existing loan, originally mentioned above. The total amount of the note is \$2,227,448 with an interest rate of 5%, and maturity of November 15, 2024. Under the refinancing, the Organization is no longer a guarantor.

The total outstanding indebtedness of Mennonite Home Association was \$2,272,340 and \$2,547,700 at September 30, 2019 and 2018, respectively.

BETH HAVEN GROUP HOMES, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019 AND 2018
(SEE INDEPENDENT ACCOUNTANTS' COMPILATION REPORT)

NOTE 7 CONTINGENCIES AND COMMITMENTS (CONTINUED)

Workers' Compensation Self-Insurance

The Organization obtains workers' compensation insurance through membership in the Missouri Nursing Home Insurance Trust Workers' Compensation Fund (the Trust), a trust formed for the benefit of qualified nursing facilities in the state of Missouri who wish to pool their resources to act as a group self-insurer as permitted by Section 287.280 of the Revised Statutes of Missouri. The Trust and its members jointly and severally agree to assume and discharge, by payment, any lawful awards entered against any member of the Trust. Workers' compensation expense through participation in the Trust was \$40,403 and \$42,507 for the years ended September 30, 2019 and 2018, respectively.

Self-Insured Medical Benefits

The Organization is part of a self-insured employee health plan. The plan provides health and death benefits to employees and employees under management of Beth Haven Management Services, including employees of the Organization. The Organization has entered into an agreement with an insurance company to provide stop-loss insurance to limit the losses to \$25,000 on individual claims before an annual \$515,000 deductible. The insurance company also provides claims processing and other administrative functions. Claims are accrued as incurred. The amounts charged to expense include administrative fees, stop-loss insurance premiums, claims paid, and accruals for claims incurred but not yet paid at year-end.

Health Care

The health care industry is subject to numerous laws and regulations of federal, state, and local governments. These laws and regulations include, but are not necessarily limited to, matters such as licensure, accreditation, government health care program participation requirements, reimbursement for resident services, and Medicare and Medicaid fraud and abuse. Recently, government activity has increased with respect to investigations and allegations concerning possible violations of fraud and abuse statutes and regulations by health care providers.

Violations of these laws and regulations could result in expulsion from government health care programs together with the imposition of significant fines and penalties, as well as significant repayments for resident services previously billed.

Litigation

The Organization is subject to asserted and unasserted claims encountered in the normal course of business. The Organization's management and legal counsel assess such contingent liabilities and such assessment inherently involves an exercise of judgment. In assessing loss contingencies related to legal proceedings that are pending against the Organization or unasserted claims that may result in such proceedings, the Organization's legal counsel evaluates the perceived merits of any legal proceedings or unasserted claims as well as the perceived merits of the amount of relief sought or expected to be sought therein.

BETH HAVEN GROUP HOMES, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019 AND 2018
(SEE INDEPENDENT ACCOUNTANTS' COMPILATION REPORT)

NOTE 8 FUNCTIONAL CLASSIFICATION OF EXPENSES

Functional classification of expenses for the years ended September 30, 2019 and 2018 consisted of the following:

	June 30, 2019		
	Organization's Mission	Support	Total Expenses
Salaries	\$ 957,573	\$ -	\$ 957,573
Benefits and Taxes	375,238	-	375,238
Management Fees	-	134,608	134,608
Resident	37,490	-	37,490
Dietary	47,838	-	47,838
Other	85,789	50,865	136,654
Depreciation	28,122	-	28,122
Total	\$ 1,532,050	\$ 185,473	\$ 1,717,523

	June 30, 2018		
	Organization's Mission	Support	Total Expenses
Salaries	\$ 990,258	\$ -	\$ 990,258
Benefits and Taxes	337,011	-	337,011
Management Fees	-	111,100	111,100
Resident	41,912	-	41,912
Dietary	56,411	-	56,411
Other	80,936	57,987	138,923
Depreciation	29,771	-	29,771
Total	\$ 1,536,299	\$ 169,087	\$ 1,705,386

Fundraising expenses incurred during the years ended September 30, 2019 and 2018 were minimal and are included with management and general support.

Salaries and related expenses are allocated based on job descriptions and the best estimates of management. Expenses, other than salaries and related expenses, which are not directly identifiable by program or supporting services, are allocated based on the best estimates of management.