
HOSPICE OF THE NORTH COAST
FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION
Years Ended September 30, 2014 and 2013



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INDEPENDENT AUDITORS' REPORT

To the Audit Committee and Board of Directors of
Hospice of the North Coast

We have audited the accompanying financial statements of Hospice of the North Coast (a nonprofit organization), which comprise the statements of financial position as of September 30, 2014 and 2013, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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 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 auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

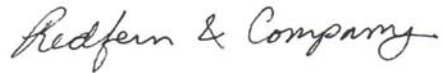
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Hospice of the North Coast as of September 30, 2014 and 2013, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules of operating expenses for the years ended at September 30, 2014 and 2013 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

A handwritten signature in cursive script that reads "Redfern & Company".

Encinitas, California
January 9, 2015

HOSPICE OF THE NORTH COAST
STATEMENTS OF FINANCIAL POSITION
September 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
CURRENT ASSETS		
Cash	\$ 933,146	\$ 926,436
Accounts receivable, net of allowance for uncollectible accounts of \$13,921 (2014) and \$18,820 (2013)	493,960	687,266
Prepaid expenses	<u>83,173</u>	<u>93,368</u>
TOTAL CURRENT ASSETS	1,510,279	1,707,070
NONCURRENT ASSETS		
Property and equipment, net of accumulated depreciation	2,822,883	2,983,092
Deposits	<u>11,001</u>	<u>25,041</u>
TOTAL NONCURRENT ASSETS	<u>2,833,884</u>	<u>3,008,133</u>
TOTAL ASSETS	<u>\$ 4,344,163</u>	<u>\$ 4,715,203</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 101,944	\$ 158,369
Accrued salaries	90,828	83,336
Accrued compensated absences	107,153	121,678
Accrued expenses	880	4,228
Current portion of long term liability	57,404	55,711
Deferred revenue	<u>2,771</u>	<u>3,825</u>
TOTAL CURRENT LIABILITIES	360,980	427,147
LONG TERM LIABILITIES, less current portion	<u>1,099,135</u>	<u>1,156,489</u>
TOTAL LIABILITIES	1,460,115	1,583,636
NET ASSETS		
Unrestricted	2,862,048	3,131,567
Temporarily restricted	<u>22,000</u>	<u>-</u>
TOTAL NET ASSETS	<u>2,884,048</u>	<u>3,131,567</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 4,344,163</u>	<u>\$ 4,715,203</u>

HOSPICE OF THE NORTH COAST
STATEMENT OF ACTIVITIES
Year Ended September 30, 2014

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
SUPPORT AND REVENUE			
Net patient service revenue	\$ 4,085,554	\$ -	\$ 4,085,554
Contributions	177,985	279,215	457,200
Resale shop sales (net of \$53,468 of sales taxes) including resale shop contributions of \$710,608	1,314,280	-	1,314,280
Less: resale shop expenses	(975,569)	-	(975,569)
Rental income	33,251	-	33,251
Less: rental expenses	(13,528)	-	(13,528)
Interest	1,544	-	1,544
Net assets released from restrictions, satisfaction of program restrictions	<u>257,215</u>	<u>(257,215)</u>	<u>-</u>
TOTAL SUPPORT AND REVENUE	4,880,732	22,000	4,902,732
OPERATING EXPENSES			
Program services			
Patient care	3,376,483	-	3,376,483
Bereavement	213,885	-	213,885
Volunteer	80,088	-	80,088
Community outreach	157,364	-	157,364
Supporting services			
Administration	1,107,292	-	1,107,292
Fundraising	215,139	-	215,139
TOTAL OPERATING EXPENSES	<u>5,150,251</u>	<u>-</u>	<u>5,150,251</u>
INCREASE (DECREASE) IN NET ASSETS	(269,519)	22,000	(247,519)
NET ASSETS AT BEGINNING OF YEAR	<u>3,131,567</u>	<u>-</u>	<u>3,131,567</u>
NET ASSETS AT END OF YEAR	<u>\$ 2,862,048</u>	<u>\$ 22,000</u>	<u>\$ 2,884,048</u>

HOSPICE OF THE NORTH COAST
STATEMENT OF ACTIVITIES
Year Ended September 30, 2013

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
SUPPORT AND REVENUE			
Net patient service revenue	\$ 4,511,377	\$ -	\$ 4,511,377
Contributions	225,545	354,120	579,665
Resale shop sales (net of \$52,878 of sales taxes) including resale shop contributions of \$728,376	1,350,996	-	1,350,996
Less: resale shop expenses	(983,001)	-	(983,001)
Rental income	51,248	-	51,248
Less: rental expenses	(46,706)	-	(46,706)
Interest	1,199	-	1,199
Net assets released from restrictions, satisfaction of program restrictions	<u>373,557</u>	<u>(373,557)</u>	<u>-</u>
TOTAL SUPPORT AND REVENUE	5,484,215	(19,437)	5,464,778
OPERATING EXPENSES			
Program services			
Patient care	3,191,220	-	3,191,220
Bereavement	234,727	-	234,727
Volunteer	120,480	-	120,480
Community outreach	244,892	-	244,892
Supporting services			
Administration	1,110,182	-	1,110,182
Fundraising	246,085	-	246,085
TOTAL OPERATING EXPENSES	<u>5,147,586</u>	<u>-</u>	<u>5,147,586</u>
INCREASE (DECREASE) IN NET ASSETS	336,629	(19,437)	317,192
NET ASSETS AT BEGINNING OF YEAR	<u>2,794,938</u>	<u>19,437</u>	<u>2,814,375</u>
NET ASSETS AT END OF YEAR	<u><u>\$ 3,131,567</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3,131,567</u></u>

HOSPICE OF THE NORTH COAST
STATEMENTS OF CASH FLOWS
Years Ended September 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ (247,519)	\$ 317,192
Adjustments to reconcile net assets to net cash provided by operating activities:		
Depreciation	149,038	112,626
Noncash contribution of equipment	-	(20,925)
(Increase) decrease in operating assets:		
Accounts receivable, net	193,306	(266,243)
Prepaid expenses	10,195	(42,920)
Increase (decrease) in operating liabilities:		
Accounts payable	(56,425)	76,172
Accrued salaries	7,492	18,243
Accrued compensated absences	(14,525)	52,186
Accrued expenses	(3,348)	(1,659)
Deferred revenue	(1,054)	3,475
	<u>37,160</u>	<u>248,147</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES		
CASH FLOWS FROM INVESTING ACTIVITIES		
(Increase) decrease in deposits	14,040	7,126
Purchases of property and equipment	(8,774)	(352,386)
	<u>25,211</u>	<u>(345,260)</u>
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES		
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds on long term liabilities	-	170,000
Payments on long term liabilities	(55,661)	(22,800)
	<u>(55,661)</u>	<u>147,200</u>
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES		
	6,710	50,087
NET INCREASE IN CASH		
	926,436	876,349
CASH AT BEGINNING OF YEAR		
	\$ 933,146	\$ 926,436
CASH AT END OF YEAR		
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION		
Interest paid	\$ <u>3,703</u>	\$ <u>3,384</u>
Property and equipment acquired through debt financing	\$ <u>-</u>	\$ <u>1,065,000</u>

HOSPICE OF THE NORTH COAST
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2014 and 2013

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Hospice of the North Coast (Organization) is a California nonprofit corporation formed in 1980. The Organization's purpose is to provide comprehensive, individualized care for the terminally ill, and to provide grief support and education to the community.

The Organization accomplishes its purpose predominately through patient care. It also provides bereavement support. Based on revenue, major support comes from net patient revenue, contributions and the operation of its resale shop in Encinitas, California.

Financial Statement Presentation

The Organization reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

- Unrestricted net assets represent expendable funds available for operations, which are not otherwise limited by donor restrictions.
- Temporarily restricted net assets consist of contributed funds subject to donor-imposed restrictions contingent upon specific performance of a future event or a specific passage of time before the Organization may spend the funds.
- Permanently restricted net assets are subject to irrevocable donor restrictions requiring that the assets be maintained in perpetuity usually for the purpose of generating investment income to fund current operations.

The Organization had no permanently restricted net assets during the years ended September 30, 2014 and 2013.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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 revenues and expenses during the reporting periods. Actual results could differ from those estimates.

Accounts Receivable

Accounts receivable consist primarily of net patient service revenue due from federal and state third-party reimbursement programs. Estimated uncollectible accounts receivable are recorded as a contractual allowance in the statements of financial position. The allowance is based on management's estimate. It is the policy of management to review the outstanding accounts receivable at year-end, as well as the bad debt write-offs experienced in the past to establish an allowance for uncollectible amounts.

Property and Equipment

Property and equipment are recorded at cost or at estimated fair value at date of gift if donated. The Organization capitalizes assets having a value greater than \$1,500 and an estimated useful life of more than one year. Depreciation is computed using the straight-line method over the estimated useful lives of the assets of three to twenty seven and a half years. Depreciation expense for the years ended September 30, 2014 and 2013 was \$149,038 and \$112,626, respectively.

HOSPICE OF THE NORTH COAST
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2014 and 2013

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Contributions

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction.

When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restrictions.

Many individuals volunteer their time and perform a variety of tasks that assist the Organization with various programs. The services do not meet the criteria for recognition as a contribution and are not reflected in the financial statements.

Donated Inventory Items

The Organization records donated inventory at fair market value. Because the fair value of the inventory cannot be objectively determined prior to its sale, the Organization records donated items as revenue and cost of goods sold in the period sold.

Net Patient Service Revenue

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

Advertising

The Organization expenses the cost of advertising as incurred.

Income Taxes

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. The Organization has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the Internal Revenue Code. The Organization may be subject to tax on income which is not related to its exempt purpose. For the years ended September 30, 2014 and 2013, no such unrelated business income was reported and, therefore, no provision for income taxes has been made.

The Organization follows the provisions of uncertain tax positions as addressed in FASB Accounting Standards Codification. The Organization recognizes accrued interest and penalties associated with uncertain tax positions as part of the income tax provision, when applicable. There are no amounts accrued in the financial statements related to uncertain tax positions for the years ended September 30, 2014 and 2013.

The Organization files informational and income tax returns in the United States and various state and local jurisdictions. The Organization's Federal income tax and informational returns for the years ended September 30, 2014, 2013 and 2012 are subject to examination by the Internal Revenue Service, generally for 3 years after the returns were filed. State and local jurisdictions have statutes of limitation that generally range from 3 to 5 years.

Subsequent Events

The Organization evaluated subsequent events through January 9, 2015, which is the date the financial statements were available to be issued.

HOSPICE OF THE NORTH COAST
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2014 and 2013

NOTE 2. CONCENTRATIONS OF CREDIT RISK

Cash

The Organization has deposits in financial institutions that may, at times exceed the federally insured limits. The Organization manages the risk by using institutions management believes to be high quality.

Net Patient Service Revenue

The Organization grants credit without collateral to its patients, most of who are local residents and are insured under third-party payor agreements. The Organization has agreements with third-party payors that provide for payments to the Organization at amounts different from its established rates.

Approximately 95% and 97% of net patient service revenue for the years ended September 30, 2014 and 2013, respectively, was derived under federal and state third-party payor agreements. Accounts receivable from federal and state third-party reimbursement programs at September 30, 2014 and 2013 were 86% and 95%, respectively, of total accounts receivable.

NOTE 3. PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	<u>2014</u>	<u>2013</u>
Building	\$ 2,167,232	\$ 2,173,045
Land	749,232	749,232
Furniture and office equipment	98,653	108,795
Computer equipment	176,648	177,788
Leasehold improvements	119,027	113,103
	<u>3,310,792</u>	<u>3,321,963</u>
Less accumulated depreciation	<u>(487,909)</u>	<u>(338,871)</u>
	<u>\$ 2,822,883</u>	<u>\$ 2,983,092</u>

NOTE 4. LONG TERM LIABILITIES

Long term liabilities consist of the following:

	<u>2014</u>	<u>2013</u>
Unsecured note payable to a financial institution, payable in monthly installments of \$4,947 including interest at 3%, through March 11, 2016 with a final installment of any remaining principal and interest due on April 11, 2016.	\$ 91,539	\$ 147,200
Forgivable promissory note terminating February 6, 2033 granted by the Carlsbad City Council for the acquisition of a hospice house. The note bears interest at 0% with no amounts due as long as the Organization adheres to the provisions of the agreement.	<u>1,065,000</u>	<u>1,065,000</u>
	1,156,539	1,212,200
Less current portion	<u>(57,404)</u>	<u>(55,711)</u>
	<u>\$ 1,099,135</u>	<u>\$ 1,156,489</u>

HOSPICE OF THE NORTH COAST
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2014 and 2013

NOTE 4. LONG TERM LIABILITIES (Continued)

Principal payments are due as follows:

Year Ending September 30,		
2015	\$	57,404
2016		34,135
Thereafter		-
	\$	<u>91,539</u>

NOTE 5. RESTRICTIONS ON NET ASSETS

As of September 30, 2014, temporarily restricted net assets consists of \$2,000 for veteran's transportation and \$20,000 for Pacifica House appliances.

NOTE 6. OPERATING LEASES

The Organization leases retail and storage space located in Encinitas, California and office equipment. The retail and storage leases expires in March, 2019. Total rent expense for these leases for the years ended September 30, 2014 and 2013 was \$181,231 and \$175,355, respectively. The office equipment leases expire at various times in 2016 and 2017. Total lease expense for equipment for the years ended September 30, 2014 and 2013 was \$22,662 and \$21,300, respectively.

Future minimum payments under these operating leases at September 30, 2014 are due as follows:

Year Ending September 30,		
2015	\$	202,829
2016		205,728
2017		189,230
2018		191,194
2019		48,755
Thereafter		-
	\$	<u>837,736</u>

NOTE 7. RENTAL INCOME

The Organization leases portions of its building space to two companies under operating leases. One lease expired October 2014 and the other lease expired September 2013. Revenue under the lease agreements for the years ended September 30, 2014 and 2013 were \$33,251 and \$51,248, respectively.

Future minimum lease payments to be received under operating leases are as follows:

Year Ending September 30,		
2015	\$	2,771
Thereafter		-
	\$	<u>2,771</u>

HOSPICE OF THE NORTH COAST
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2014 and 2013

NOTE 8. EMPLOYEE RETIREMENT PLAN

The Organization sponsors a 401(k) profit sharing plan. The plan covers substantially all employees. The Organization may make a matching contribution equal to a percentage of eligible employees' contributions and up to a percentage of pay chosen by the Organization. The Organization elected to match 100% of eligible employees' contributions up to 3% of gross pay for the years ended September 30, 2014 and 2013. Contribution expense for the years ended September 30, 2014 and 2013 was \$53,937 and \$52,401, respectively.

NOTE 9. SPLIT-INTEREST GIFTS

The Organization is a beneficiary of a split-interest irrevocable charitable remainder trust which was created in 1993. Upon termination of the trusts, the Organization will receive a 33.33% of the assets remaining in the trust. The trust fund is held by others and the present value of the estimated future amount to be received from the trust is not estimable therefore the investment has not been recorded.

NOTE 10. FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on time and usage.

NOTE 11. RECLASSIFICATIONS

Certain items in the 2013 financial statements have been reclassified to conform to current year classifications. Such reclassifications had no effect on previously reported changes in net assets.

Supplementary Information

HOSPICE OF THE NORTH COAST
SCHEDULE I - STATEMENT OF OPERATING EXPENSES
Year Ended September 30, 2014

	Program Services			
	Patient Care	Bereavement	Volunteer	Community Outreach
Advertising	\$ 913	\$ -	\$ -	\$ 118
Ambulance	12,571	-	-	-
Bank charges	-	-	-	-
Benefits	350,474	11,218	3,756	7,602
Bio hazardous waste	1,586	-	-	-
Community relations	-	1,060	-	431
Computer	35,818	13	-	731
Consulting	15,856	-	-	-
Continuing education	7,258	599	-	283
Contract labor	104,643	-	-	-
Depreciation - nonresale shop	37,609	-	-	-
Diet and nutritional	7,883	-	-	-
Donor relations	-	-	-	-
Dues	7,757	1,516	35	124
Durable medical equipment	174,954	-	-	-
Emergency room	555	-	-	-
Facility	91,323	16,630	2,558	3,582
Functions and events	-	15,215	-	-
Inpatient	3,939	-	-	-
Insurance	3,500	-	-	-
Interest	3,703	-	-	-
Lab and diagnostics	2,182	-	-	-
Linen service	9,179	-	-	-
Marketing	-	-	-	6,371
Medical supplies	36,273	-	-	-
Meetings	195	73	15	-
Mileage	73,248	2,188	11	4,398
Office	17,489	912	109	441
Outpatient services	684	-	-	-
Other patient related	3,205	-	-	-
Payroll taxes	141,735	10,176	4,498	8,204
Pharmacy	148,596	-	-	-
Postage	20	1,698	51	-
Printing	328	3,422	28	508
Professional services	-	-	-	-
Publications	-	527	-	-
Storage	-	-	-	-
Respite	5,406	-	-	-
Salaries	1,983,637	147,474	61,461	123,411
Skilled nursing faculty	60,843	-	-	-
Telephone	23,827	524	1,195	1,160
Travel	2,095	640	-	-
Therapies	5,370	-	-	-
Uniforms	1,829	-	-	-
Volunteer appreciation	-	-	6,371	-
	<u>\$ 3,376,483</u>	<u>\$ 213,885</u>	<u>\$ 80,088</u>	<u>\$ 157,364</u>

Supporting Services

<u>Administration</u>	<u>Fundraising</u>	<u>Total</u>
\$ 18,696	\$ -	\$ 19,727
-	-	12,571
1,241	1,162	2,403
74,678	7,462	455,190
-	-	1,586
4,425	2,201	8,117
14,973	1,588	53,123
10,176	-	26,032
5,935	569	14,644
-	-	104,643
66,430	-	104,039
-	-	7,883
-	1,700	1,700
8,677	181	18,290
-	-	174,954
-	-	555
23,282	1,279	138,654
-	-	15,215
-	-	3,939
29,710	-	33,210
-	-	3,703
-	-	2,182
-	-	9,179
2,730	-	9,101
-	-	36,273
1,869	298	2,450
5,071	888	85,804
42,039	364	61,354
-	-	684
-	-	3,205
48,218	12,746	225,577
-	-	148,596
2,544	495	4,808
1,279	1,817	7,382
56,287	-	56,287
1,350	-	1,877
1,656	-	1,656
-	-	5,406
675,581	181,027	3,172,591
-	-	60,843
4,693	1,055	32,454
5,752	307	8,794
-	-	5,370
-	-	1,829
-	-	6,371
<u>\$ 1,107,292</u>	<u>\$ 215,139</u>	<u>\$ 5,150,251</u>

HOSPICE OF THE NORTH COAST
SCHEDULE II - STATEMENT OF OPERATING EXPENSES
Year Ended September 30, 2013

	Program Services			
	Patient Care	Bereavement	Volunteer	Community Outreach
Advertising	\$ 2,743	\$ 389	\$ -	\$ 378
Ambulance	2,030	-	-	-
Bank charges	-	-	-	-
Benefits	304,020	30,280	9,673	19,841
Bereavement	-	21,190	-	-
Community relations	-	-	-	44
Computer	44,462	45	330	2,597
Consulting	9,581	-	-	-
Continuing education	10,126	3,163	732	83
Contract labor	120,234	-	-	-
Depreciation - nonresale shop	15,733	5,223	307	1,844
Diet and nutritional	1,167	-	-	-
Dues	13,328	776	-	230
Durable medical equipment	162,836	-	-	-
Facility	87,477	11,497	676	4,058
Inpatient	38,834	-	-	-
Insurance	-	-	-	-
Lab and diagnostics	2,543	-	-	-
Marketing	-	-	-	20,028
Medical supplies	38,609	-	-	-
Meetings	79	362	-	-
Mileage	85,788	5,535	527	5,011
Miscellaneous	1,197	-	424	-
Minor equipment	1,836	-	1,134	-
Office	11,431	1,787	120	1,426
Outpatient services	1,569	-	-	-
Payroll taxes	124,768	10,176	6,295	12,152
Pharmacy	148,677	-	-	-
Physician	5,230	-	-	-
Postage	184	1,936	94	897
Printing	1,004	2,840	-	2,371
Professional services	-	-	-	-
Property tax	10,492	687	40	242
Publications	-	1,309	454	-
Storage	-	-	-	-
Respite	10,718	-	-	-
Salaries	1,713,958	136,857	89,030	171,296
Skilled nursing faculty	193,087	-	-	-
Telephone	19,815	675	675	2,394
Therapies	5,896	-	-	-
Uniforms	1,768	-	-	-
Volunteer appreciation	-	-	6,290	-
Volunteer program	-	-	3,679	-
Website	-	-	-	-
	<u>\$ 3,191,220</u>	<u>\$ 234,727</u>	<u>\$ 120,480</u>	<u>\$ 244,892</u>

Supporting Services

<u>Administration</u>	<u>Fundraising</u>	<u>Total</u>
\$ 40,085	\$ 776	\$ 44,371
-	-	2,030
456	816	1,272
82,637	29,018	475,469
-	-	21,190
2,654	599	3,297
27,678	3,895	79,007
15,254	22,646	47,481
14,729	491	29,324
-	-	120,234
74,279	-	97,386
-	3,868	5,035
7,923	1,190	23,447
-	-	162,836
16,909	-	120,617
-	-	38,834
28,041	-	28,041
-	-	2,543
8,898	-	28,926
-	-	38,609
1,288	433	2,162
4,733	1,314	102,908
10	-	1,631
4,960	168	8,098
36,989	732	52,485
-	-	1,569
48,756	11,333	213,480
-	-	148,677
-	-	5,230
3,465	623	7,199
3,445	1,978	11,638
21,285	-	21,285
1,010	-	12,471
779	12,687	15,229
1,488	-	1,488
-	-	10,718
653,857	152,516	2,917,514
-	-	193,087
5,519	1,002	30,080
-	-	5,896
-	-	1,768
-	-	6,290
-	-	3,679
3,055	-	3,055
<u>\$ 1,110,182</u>	<u>\$ 246,085</u>	<u>\$ 5,147,586</u>