
**Junior Order United American Mechanics
Children's Home, Inc.
d / b / a**

AMERICAN CHILDREN'S HOME

**FINANCIAL STATEMENTS
SEPTEMBER 30, 2017**

**Junior Order United American Mechanics
Children's Home, Inc.
d / b / a**

AMERICAN CHILDREN'S HOME

**FINANCIAL STATEMENTS
SEPTEMBER 30, 2017**

STATEMENT OF MISSION

We believe that every young child has the inherent right to live and grow in a happy and loving environment. The stability of tomorrow's world depends upon the strength of character within the spirit of each child today. The purpose of the American Children's Home is to help instill in the hearts of our boys and girls an understanding and love for their Creator, a loyalty to their country and its freedoms, and a respect for others and themselves. The American Children's Home seeks to provide the nurturing care that will heal a child's broken spirit and help reunite families where possible who have experienced discord and separation, or support a permanent plan for the child's future.

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GARY D. WALKER

CERTIFIED PUBLIC ACCOUNTANT

706 WESTCHESTER DRIVE, HIGH POINT, NORTH CAROLINA 27262

January 17, 2018

To the Board of Directors and Officers
Junior Order United American Mechanics Children's Home, Inc.
Lexington, North Carolina

INDEPENDENT AUDITOR'S REPORT

I have audited the accompanying financial statements of Junior Order United American Mechanics Children's Home, Inc. d/b/a American Children's Home (a nonprofit organization) which comprise the statement of financial position as of September 30, 2017, and the related statements of activities, functional expenses and cash flows for the year 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

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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 judgement, 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, I express no such opinion. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence that I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Junior Order United American Mechanics Children's Home, Inc. d/b/a American Children's Home as of September 30, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of program services revenue and expenses, program services expenses and supporting services expenses (the supplementary financial information) 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 audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting or 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 my opinion, the information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

A handwritten signature in black ink, appearing to read "Amy D. Walker", with a long horizontal flourish extending to the right.

High Point, NC
(336) 887-9371

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STATEMENT OF FINANCIAL POSITION
September 30, 2017

ASSETS	
Cash and cash equivalents	\$ 706,173
Marketable securities	2,042,346
Accounts receivable	255,028
Inventories, at lower of cost or market	350
Prepaid expenses	45,725
Property and equipment	<u>2,337,739</u>
Total assets	<u>\$ 5,387,361</u>
 LIABILITIES	
Accounts payable	\$ 38,614
Accrued salaries and wages	<u>20,000</u>
Total liabilities	<u>58,614</u>
 NET ASSETS	
Unrestricted	3,612,513
Unrestricted - Board designated reserves	1,436,483
Total unrestricted net assets	<u>5,048,996</u>
Temporarily restricted - Children's Fund	18,905
Temporarily restricted - Capital improvements	<u>80,182</u>
Total temporarily restricted net assets	<u>99,087</u>
Permanently restricted net assets	<u>180,664</u>
Total net assets	<u>5,328,747</u>
Total liabilities and net assets	<u>\$ 5,387,361</u>

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STATEMENT OF ACTIVITIES
Year ended September 30, 2017

	<u>UNRESTRICTED</u>	<u>TEMPORARILY RESTRICTED</u>	<u>PERMANENTLY RESTRICTED</u>	<u>TOTAL</u>
REVENUES AND SUPPORT				
Support	\$	\$	\$	\$
State Council Junior Order UAM	27,954	-	-	27,954
Junior Order Councils	15,871	-	-	15,871
Individuals	97,593	-	-	97,593
Organizations	56,478	-	-	56,478
Estates and trusts	96,928	-	-	96,928
Capital campaign	-	23,756	-	23,756
Program service revenue				
Governmental agencies	2,484,680	-	-	2,484,680
Private foundations	55,894	-	-	55,894
Program service fees	168,431	-	-	168,431
Miscellaneous	50,046	-	-	50,046
Other revenue				
Investment income	41,808	136	-	41,944
Rents	12,834	-	-	12,834
Maintenance services	40,461	-	-	40,461
Sales tax refunds	17,799	-	-	17,799
Special events	18,556	-	-	18,556
Miscellaneous	445	-	-	445
Loss from disposal of assets	(330)	-	-	(330)
Unrealized gain on investments	70,491	-	-	70,491
Net assets released from restrictions				
Satisfied by payments	38,594	(38,594)	-	-
Total revenues and support	<u>3,294,533</u>	<u>(14,702)</u>	<u>-</u>	<u>3,279,831</u>
EXPENSES				
Program services	2,503,711	-	-	2,503,711
Supporting services				
General management	350,645	-	-	350,645
Fund raising	80,127	-	-	80,127
Total expenses	<u>2,934,483</u>	<u>-</u>	<u>-</u>	<u>2,934,483</u>
Change in net assets	360,050	(14,702)	-	345,348
Net assets beginning of year	<u>4,688,946</u>	<u>113,789</u>	<u>180,664</u>	<u>4,983,399</u>
Net assets end of year	<u>\$ 5,048,996</u>	<u>\$ 99,087</u>	<u>\$ 180,664</u>	<u>\$ 5,328,747</u>

See accompanying notes and independent auditor's report.

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STATEMENT OF FUNCTIONAL EXPENSES
Year ended September 30, 2017

	<u>SUPPORTING SERVICES</u>			<u>TOTAL</u>
	<u>PROGRAM SERVICES</u>	<u>GENERAL MANAGEMENT</u>	<u>FUND RAISING</u>	
Salaries and benefits	\$ 1,562,694	\$ 177,401	\$ 64,540	\$ 1,804,635
Children's expenses	83,768	-	-	83,768
Appeals	-	-	15,587	15,587
General expenses	462,521	47,564	-	510,085
Travel and vehicle expenses	40,999	7,582	-	48,581
Maintenance and utilities	98,611	58,545	-	157,156
Insurance	74,825	12,858	-	87,683
Depreciation	180,293	46,695	-	226,988
 Total functional expenses	 \$ <u>2,503,711</u>	 \$ <u>350,645</u>	 \$ <u>80,127</u>	 \$ <u>2,934,483</u>

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STATEMENT OF CASH FLOWS
Year ended September 30, 2017

CASH FLOWS FROM OPERATING ACTIVITIES

Increase in net assets	\$ 345,348
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	226,988
Loss from disposal of assets	330
Unrealized gain on investments	(70,491)
(Increase) decrease in operating assets	
Accounts receivable	(39,025)
Inventories and prepaid expenses	(1,330)
Increase (decrease) in operating liabilities	
Accounts payable and accrued expenses	<u>(3,263)</u>
Net cash provided by operating activities	<u>458,557</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Proceeds from sale of property and equipment	4,801
Purchase of securities investments	(75,466)
Purchase of property and equipment	<u>(128,254)</u>
Net cash used by investing activities	<u>(198,919)</u>
Net increase in cash and cash equivalents	259,638
Beginning cash and cash equivalents	<u>446,535</u>
Ending cash and cash equivalents	\$ <u><u>706,173</u></u>

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NOTES TO FINANCIAL STATEMENTS
Year Ended September 30, 2017

NOTE 1 - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

NATURE OF ACTIVITIES

Junior Order United American Mechanics Children's Home, Inc. is a nonprofit corporation created May 3, 1974 under the laws of the State of North Carolina. The principal purpose of the Organization is the operation of the American Children's Home, a home for special children who are under the care and supervision of Departments of Social Services.

In addition, the Organization has established a child development program through its Evans Day Care Center providing day care services for community families. The Organization is also licensed by the North Carolina Department of Human Services to provide a foster family care program within licensed homes in the community.

The Organization's Board of Directors includes certain officers of the State Council Junior Order United American Mechanics of North Carolina, members of the Junior Order United American Mechanics and members from the private sector.

SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION

The financial statements have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities. The organization is required to report 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.

CASH AND CASH EQUIVALENTS

For purposes of reporting cash flows, the Organization considers all cash accounts which are not subject to withdrawal restrictions and all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

PROPERTY AND EQUIPMENT

It is the Organization's policy to capitalize property and equipment with costs or donated values in excess of \$ 500. Lesser amounts are expensed when acquired. Purchased property and equipment is recorded at cost. Depreciation is provided using the straight-line method over estimated asset lives of five to forty years.

Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time.

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NOTES TO FINANCIAL STATEMENTS

Year Ended September 30, 2017

NOTE 1 - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES (Continued)

INVESTMENTS

Investments in marketable securities with readily determinable fair values and all investments in debt instruments are reported at their estimated fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increases in unrestricted net assets if the restrictions are met in the reporting period in which the income and gains are recognized. Securities received as gifts are reported as revenue at the estimated fair value of the securities on the date of receipt.

ESTIMATES

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

RECOGNITION OF DONOR RESTRICTIONS

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is first recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted assets are reclassified to unrestricted net assets.

EXPENSE ALLOCATIONS

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities and in the statement of functional expenses. Certain costs have been allocated among the programs and supporting services benefited.

TAX EXEMPT STATUS

The Corporation is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and has been classified as a not-for-profit organization and not a private foundation by the Internal Revenue Service. Accordingly, a provision for income taxes is not reflected in these statements. It is management's policy to evaluate all tax positions to identify any that may be considered uncertain. Management believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements. No examinations of the Organization's annual report to the Internal Revenue Service are in process; however, the statute of limitations remains open subsequent to and including the year ended on September 30, 2013. Any changes in the amount of a tax position will be recognized in the financial statements of the Corporation in the period in which the change occurs. The annual report to the IRS on Form 990 is available for public inspection.

COMPENSATED ABSENCES

Officers and employees of the Corporation are entitled to compensation for vacation and health related absences. Accrual of an estimate of the liability for future compensated absences is not practical; therefore, no liability has been included in the financial statements. Management will recognize the costs of these absences in the period when paid to the officers and employees through the normal payroll process.

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NOTES TO FINANCIAL STATEMENTS
Year Ended September 30, 2017

NOTE 1 - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES (Continued)

ADVERTISING

Advertising costs are charged to expense as incurred

SUBSEQUENT EVENTS

American Children's Home has evaluated subsequent events through January 17, 2018, the date on which the financial statements were available to be issued.

NOTE 2 - AFFILIATED CORPORATION

The Corporation is affiliated with the State Council Junior Order United American Mechanics of North Carolina through common officers and members of the board of directors. The Corporation uses facilities donated by the State Council under a lease agreement, dated July 17, 1984, which requires the Corporation to pay the State Council nominal rent of \$ 1.00 in advance to renew the lease for one year each October 1st. The agreement provides that the lessor may terminate the lease by giving the lessee notice of one year. An amount for the fair rental value of facilities donated by the State Council has not been included in revenues and expenses in the accompanying financial statements.

During the year ended September 30, 2017, the Corporation received cash donations of \$ 37,954 from the State Council.

NOTE 3 - CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of the following at September 30, 2017:

Operating checking and cash funds	\$	625,991
Money market funds restricted for capital improvement needs		<u>80,182</u>
	\$	<u>706,173</u>

Cash in excess of federally insured limits was approximately \$ 204,000 at September 30, 2017.

NOTE 4 - MARKETABLE SECURITIES

Marketable securities consist of publicly traded equity investments which are held in unsecured brokerage and mutual fund accounts. Fair values are determined by reference to quoted market prices and consist of the following at September 30, 2017:

	Cost	Market Value	Unrealized Gain (Loss)
Corporation securities	\$ 126,674	\$ 152,823	\$ 26,149
Federated Capital Reserve Money Market Fund	819,172	819,172	-
Federated High Income Bond Fund	224,998	225,963	965
Principal SAM - Balanced Portfolio	<u>705,252</u>	<u>844,388</u>	<u>139,136</u>
	\$ <u>1,876,096</u>	\$ <u>2,042,346</u>	\$ <u>166,250</u>

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NOTES TO FINANCIAL STATEMENTS

Year Ended September 30, 2017

NOTE 4 - MARKETABLE SECURITIES (Continued)

Investment earnings from these funds was \$ 41,620 and the unrealized gain in fair value of the investments was \$ 70,491 during the year ended September 30, 2017.

The net investment return of marketable securities is as follows for the year ended September 30, 2017:

	<u>Unrestricted</u>		<u>Temporarily Restricted</u>		<u>Permanently Restricted</u>
Dividends and interest	\$ 36,542	\$	483	\$	4,595
Net unrealized gains in fair value of investments	<u>61,891</u>		<u>818</u>		<u>7,782</u>
	<u>\$ 98,433</u>	\$	<u>1,301</u>	\$	<u>12,377</u>

NOTE 5 - FAIR VALUES MEASURED ON RECURRING BASIS

Fair values of assets measured on a recurring basis at September 30, 2017, are as follows:

	<u>Fair Value</u>		<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>
Investments in common stocks and mutual funds	\$ <u>2,042,346</u>	\$	<u>2,042,346</u>

Fair values for investments are determined by reference to quoted market prices generated by market transactions. American Children's Home has no assets measured at fair value using significant other observable inputs (level 2) or significant unobservable inputs (level 3).

NOTE 6 - ACCOUNTS RECEIVABLE AND REVENUE CONCENTRATIONS

The Organization is reimbursed at standardized rates by County Departments of Social Services for providing residential room and board and / or family foster care for children placed with the Organization. In addition, the Organization receives reimbursements for meals provided for day care children from the North Carolina Department of Health and Human Services. At September 30, 2017, accounts receivable were as follows:

County Departments of Social Services reimbursements	\$ 239,407
Davidson County Partnership for day care	10,202
Smart Start for day care	2,603
School nutrition program reimbursements for day care	2,616
Day care parent fees	<u>200</u>
	<u>\$ 255,028</u>

The Organization received approximately 77% of its annual revenue from federal, state and local government agencies. County Departments of Social Services reimbursements were approximately \$ 2,445,000 during the year ended September 30, 2017.

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NOTES TO FINANCIAL STATEMENTS
Year Ended September 30, 2017

NOTE 7 - PROPERTY AND EQUIPMENT

Net property and equipment consists of the following:

	Original Basis	Accumulated Depreciation	Net Book Value
Buildings and improvements	\$ 4,021,453	\$ 2,190,291	\$ 1,831,162
Land and land improvements	488,389	266,767	221,622
Furniture and equipment	287,693	147,282	140,411
Motor vehicles	288,664	144,120	144,544
	<u>\$ 5,086,199</u>	<u>\$ 2,748,460</u>	<u>\$ 2,337,739</u>

Depreciation expense for the year ended September 30, 2017 was:

Program services	\$ 180,293
General management	<u>46,695</u>
	<u>\$ 226,988</u>

Property and equipment purchases and improvements during the year ended September 31, 2017 were:

Building improvements	\$ 14,486
Land improvements	7,500
Furniture and equipment	70,768
Motor vehicles	<u>35,500</u>
	<u>\$ 128,254</u>

NOTE 8 - BOARD DESIGNATED RESERVES

The Board of Directors has established a designated reserve fund as a general expense reserve to support the mission of the American Children's Home. It is the policy of the Board that one-half of all receipts from wills and bequests be allocated to this fund. Since the amounts reserved resulted from an internal designation and is not donor-restricted, the reserve is classified and reported as unrestricted net assets. Funds allocated to the reserve amounted to \$ 18,165 during the year ended September 30, 2017. Funds may be expended from the reserve at the direction of the Board of Directors. The net earnings of the fund are available for unrestricted use by the Organization.

NOTE 9 - RESTRICTED NET ASSETS

Temporarily restricted net assets resulting from donor-restricted contributions are as follows:

Carlyle Lewis Children's Fund	\$ 18,905
Smith Fund for capital improvements	<u>80,182</u>
	<u>\$ 99,087</u>

Permanently restricted net assets consist of donor-restricted contributions that are to be held indefinitely, the income of which may be expended currently to support program services.

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NOTES TO FINANCIAL STATEMENTS
Year Ended September 30, 2017

NOTE 10 - RETIREMENT PLAN

On July 1, 2015, the Corporation converted its defined contribution retirement plan to a tax-deferred plan under Section 401(k) of the Internal Revenue Code. The plan covers full-time employees with at least one year of service. The Corporation contributes 6% of gross salaries to the plan for qualified employees. Employees may make contributions to the plan up to the maximum amount allowed by the Internal Revenue Code.

Retirement expense for the year ended September 31, 2017, was \$ 67,308.

NOTE 11 - PUBLIC SUPPORT

Public support consisted of the following for the year ended September 30, 2017:

State Council Junior Order UAM of North Carolina	\$		\$	27,954
Local Junior Order Councils				15,871
Individuals				
Alumni		1,102		
Junior Order members		1,260		
Board members		600		
Staff		1,532		
Other individuals		<u>93,099</u>		97,593
Organizations				
Civic clubs		2,122		
Corporations		22,338		
Foundations		27,187		
Churches and other organizations		<u>4,831</u>		56,478
Estates and trusts				
Cobb Estate		31,330		
Robinson Estate		26,222		
Cannon Trust		34,376		
Other estates and trusts		<u>5,000</u>		96,928
Capital campaign contributions				
State Council Junior Order UAM of North Carolina		10,000		
Local Junior Order Councils		5,000		
Other capital campaign		<u>8,756</u>		<u>23,756</u>
			\$	<u><u>318,580</u></u>

NOTE 12 - LEASE COMMITMENT

The Corporation is obligated under an operating lease, for office equipment, that expires during the year ending September 30, 2019. Future minimum lease payments at September 30, 2017 are:

Year ended September 30,		\$		2,514
	2018			
	2019			<u>1,048</u>
		\$		<u><u>3,562</u></u>

Total lease expense was \$ 2,831 for the year ended September 30, 2017.

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SCHEDULE OF PROGRAM SERVICES REVENUE AND EXPENSES
Year Ended September 30, 2017

	GROUP LIVING SERVICES	FOSTER CARE	CHILD DEVELOPMENT	TOTAL
REVENUE				
U. S. Dept. of Agriculture	\$ 2,988	\$ -	\$ -	2,988
Social service agencies	1,674,682	610,401	159,859	2,444,942
School nutrition program	-	-	36,750	36,750
Cannon Foundation	42,644	4,625	8,625	55,894
Relatives, child care fees	-	-	168,431	168,431
One-time state appropriation	-	50,000	-	50,000
Other	46	-	-	46
Total revenue	1,720,360	665,026	373,665	2,759,051
EXPENSES				
Salaries and benefits	1,104,002	165,702	292,990	1,562,694
Children's expenses	80,186	2,443	1,139	83,768
General expenses	196,199	228,009	38,313	462,521
Travel and vehicle expenses	37,715	2,935	349	40,999
Maintenance and utilities	83,424	8,426	6,761	98,611
Insurance	61,468	5,966	7,391	74,825
Depreciation	170,409	1,314	8,570	180,293
Total expenses	1,733,403	414,795	355,513	2,503,711
Excess (deficiency) of revenue over expenses	\$ (13,043)	\$ 250,231	\$ 18,152	\$ 255,340

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SCHEDULE OF PROGRAM SERVICES EXPENSES
Year Ended September 30, 2017

	GROUP LIVING SERVICES	FOSTER CARE	CHILD DEVELOPMENT	TOTAL
Salaries and wages	\$ 857,897	\$ 122,495	\$ 207,729	\$ 1,188,121
Payroll taxes	66,256	11,114	16,316	93,686
Health insurance	128,010	25,186	54,831	208,027
Employee welfare	1,859	239	701	2,799
Employee retirement, life & disability insurance	49,980	6,668	13,413	70,061
Total salaries and benefits	1,104,002	165,702	292,990	1,562,694
Clothing	19,262	-	-	19,262
Allowances	8,144	-	-	8,144
Medical fees, supplies	828	-	-	828
Supplies, personal expenses	4,661	-	-	4,661
Recreational supplies and fees	21,285	-	514	21,799
Educational supplies and fees	12,350	-	625	12,975
Children's work program	1,719	-	-	1,719
Children's gifts	11,937	2,443	-	14,380
Total children's expenses	80,186	2,443	1,139	83,768
Supplies	42,908	1,679	7,944	52,531
Postage	1,776	143	46	1,965
Equipment maintenance	20,287	301	909	21,497
Dues and subscriptions	3,470	1,000	377	4,847
Telephone	10,367	1,560	455	12,382
Staff training / consultation	8,949	745	335	10,029
Information technology	6,759	7,008	952	14,719
Food purchased	89,806	380	24,992	115,178
Food donated	2,988	-	-	2,988
Food service supplies	1,921	-	2,383	4,304
Foster care payments	-	213,733	-	213,733
Accreditation expenses	1,591	-	-	1,591
Miscellaneous	5,377	1,460	(80)	6,757
Total general expenses	196,199	228,009	38,313	462,521
Board & staff travel	1,352	982	-	2,334
Direct vehicle expenses	36,363	1,953	349	38,665
Total travel and vehicle expenses	37,715	2,935	349	40,999
Utilities	46,218	3,124	4,016	53,358
Building maintenance	19,959	3,911	2,745	26,615
Fuel	17,247	1,391	-	18,638
Total maintenance, utilities	83,424	8,426	6,761	98,611
Insurance	61,468	5,966	7,391	74,825
Depreciation	170,409	1,314	8,570	180,293
	\$ 1,733,403	\$ 414,795	\$ 355,513	\$ 2,503,711

See accompanying notes and independent auditor's report.

Junior Order United American Mechanics Children's Home, Inc.
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SCHEDULE OF SUPPORTING SERVICES EXPENSES
Year ended September 30, 2017

	<u>GENERAL MANAGEMENT</u>	<u>FUND RAISING</u>	<u>TOTAL</u>
Salaries, contract labor	\$ 137,682	\$ 50,090	\$ 187,772
Payroll taxes	10,698	3,892	14,590
Health insurance	22,304	8,114	30,418
Employee welfare	483	176	659
Employee retirement, life and disability insurance	6,234	2,268	8,502
	<u>177,401</u>	<u>64,540</u>	<u>241,941</u>
Total salaries and benefits			
Appeals postage	-	1,956	1,956
Mailing services	-	885	885
Current giving printing	-	4,713	4,713
Newsletter printing	-	4,987	4,987
Special events / projects	-	3,046	3,046
	<u>-</u>	<u>15,587</u>	<u>15,587</u>
Total appeals			
Supplies	9,023	-	9,023
Postage	290	-	290
Equipment maintenance	19,511	-	19,511
Dues and subscriptions	1,923	-	1,923
Telephone	1,098	-	1,098
Professional fees	8,500	-	8,500
Information technology	6,074	-	6,074
Miscellaneous	1,145	-	1,145
	<u>47,564</u>	<u>-</u>	<u>47,564</u>
Total general expenses			
Board and staff travel	881	-	881
Direct vehicle expenses	6,701	-	6,701
	<u>7,582</u>	<u>-</u>	<u>7,582</u>
Total travel and vehicle expenses			
Utilities	11,544	-	11,544
Building maintenance	31,710	-	31,710
Fuel	15,291	-	15,291
	<u>58,545</u>	<u>-</u>	<u>58,545</u>
Total maintenance and utilities			
Insurance	12,858	-	12,858
Depreciation	46,695	-	46,695
	<u>\$ 350,645</u>	<u>\$ 80,127</u>	<u>\$ 430,772</u>

See accompanying notes and independent auditor's report.