

ASSOCIATION FOR
MENTAL HEALTH AND WELLNESS



To Advocate. To Educate. To Empower. Together.

***ASSOCIATION FOR MENTAL HEALTH AND WELLNESS,
INC. AND SUBSIDIARY***

***REPORT ON AUDIT OF CONSOLIDATED FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION***

FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017

**ASSOCIATION FOR MENTAL HEALTH AND WELLNESS, INC.
AND SUBSIDIARY**

**REPORT ON AUDIT OF CONSOLIDATED FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017
TABLE OF CONTENTS**

Independent Auditors' Report..... 1

Audited Consolidated Financial Statements

Consolidated Statements of Financial Position..... 3
Consolidated Statement of Activities and
Change in Net Assets for the year ended December 31, 2018 4
Consolidated Statement of Activities and
Change in Net Assets for the year ended December 31, 2017 5
Consolidated Statement of Functional Expenses for the year ended December 31, 2018..... 6
Consolidated Statement of Functional Expenses for the year ended December 31, 2017..... 7
Consolidated Statements of Cash Flows..... 8
Notes to Consolidated Financial Statements..... 9

Supplementary Information

Consolidating Statement of Financial Position as of December 31, 2018 16
Consolidating Statement of Financial Position as of December 31, 2017 17
Consolidating Statement of Activities and
Change in Net Assets for the year ended December 31, 2018..... 18
Consolidating Statement of Activities and
Change in Net Assets for the year ended December 31, 2017..... 19



Independent Auditors' Report

Board of Directors
Association for Mental Health and Wellness, Inc. and Subsidiary
Ronkonkoma, New York

We have audited the accompanying consolidated financial statements of the Association for Mental Health and Wellness, Inc. and its subsidiary, Clubhouse Collective, Inc. (collectively the "Organization"), which comprise the consolidated statements of financial position as of December 31, 2018 and 2017, and the related consolidated statements of activities and change in net assets, functional expenses, and cash flows for the years 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated 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 audits 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 consolidated financial statements. The procedures selected depend on the auditors' 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 auditors consider internal control relevant to the Organization'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 Organization'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 consolidated financial statements.

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

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of the Organization as of December 31, 2018 and 2017, and the changes in its consolidated net assets and its consolidated cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying consolidating statements of financial position and consolidating statements of activities and changes in net assets as of and for the years ended December 31, 2018 and 2017 are presented for purposes of additional analysis and are 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 the audits 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 as a whole.

Cerin & Associates LLP

Bohemia, New York
May 10, 2019

ASSOCIATION FOR MENTAL HEALTH AND WELLNESS, INC. AND SUBSIDIARY

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
DECEMBER 31,

2018

2017

ASSETS (Note 5)

Current Assets:

Cash and cash equivalents.....	\$ 1,383,655	\$ 1,679,245
Restricted cash and cash equivalents.....	17,696	18,271
Contracts and accounts receivable, net (Note 2).....	2,338,063	1,482,276
Prepaid expenses and other current assets.....	99,643	130,150
Total Current Assets	<u>3,839,057</u>	<u>3,309,942</u>
Property and equipment, net (Notes 3 and 6).....	7,828,845	7,943,873
Security deposits.....	26,383	29,789
Other assets (Note 4).....	169,572	176,702
TOTAL ASSETS	<u>\$ 11,863,857</u>	<u>\$ 11,460,306</u>

LIABILITIES AND NET ASSETS

Current Liabilities:

Current portion of mortgages payable (Note 6).....	\$ 60,796	\$ 78,741
Current portion of obligations under capital leases.....	30,019	42,858
Current portion of note payable (Note 6).....	41,702	40,069
Security deposits payable.....	1,050	1,942
Accounts payable and accrued expenses.....	1,123,594	1,066,469
Refundable advances (Note 7).....	309,172	312,918
Unearned income.....	-	9,905
Total Current Liabilities	<u>1,566,333</u>	<u>1,552,902</u>
Long-term portion of mortgages payable (Note 6).....	1,955,355	2,017,208
Long-term portion of obligations under capital leases.....	58,982	65,045
Long-term portion of note payable (Note 6).....	39,718	81,420
Deferred compensation payable (Note 4).....	104,572	111,703
Total Liabilities	<u>3,724,960</u>	<u>3,828,278</u>

Commitments and contingencies (Notes 2, 3, 4, 5, 6, and 7)

Net Assets:

Without donor restrictions.....	8,129,583	7,629,778
With donor restrictions.....	9,314	2,250
Total Net Assets	<u>8,138,897</u>	<u>7,632,028</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 11,863,857</u>	<u>\$ 11,460,306</u>

ASSOCIATION FOR MENTAL HEALTH AND WELLNESS, INC. AND SUBSIDIARY

**CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2018**

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue:			
Program services (Note 7):			
Fees for services.....	\$ 8,284,479	\$ -	\$ 8,284,479
Grant and contract support.....	3,834,117	-	3,834,117
Rental income.....	255,133	-	255,133
Net assets released from restrictions.....	127,214	(127,214)	-
Total Program Services Revenue	12,500,943	(127,214)	12,373,729
Other revenue/(expense):			
Contributions.....	56,712	134,278	190,990
Fundraising events.....	51,792	-	51,792
Direct expenses of fundraising events.....	(23,845)	-	(23,845)
Other income.....	127,787	-	127,787
Net gain on fixed asset disposal.....	3,320	-	3,320
Interest income.....	9,276	-	9,276
Total Other Revenue/(Expense), Net	225,042	134,278	359,320
Total Revenue, Net	12,725,985	7,064	12,733,049
Expenses:			
Program services:			
Housing.....	720,368	-	720,368
Community and referral.....	173,206	-	173,206
Workforce training.....	182,649	-	182,649
Shelter.....	664,510	-	664,510
Eastern Suffolk Recovery Center.....	232,362	-	232,362
Peer services.....	225,692	-	225,692
Care management.....	4,573,503	-	4,573,503
Personalized Recovery Oriented Services.....	2,809,468	-	2,809,468
Community based services.....	321,202	-	321,202
Other programs.....	541,326	-	541,326
Total Program Services Expenses	10,444,286	-	10,444,286
Supporting services:			
Administrative and overhead.....	1,762,497	-	1,762,497
Fundraising.....	19,397	-	19,397
Total Supporting Services Expenses	1,781,894	-	1,781,894
Total Expenses	12,226,180	-	12,226,180
Change in net assets.....	499,805	7,064	506,869
Net assets, beginning of year.....	7,629,778	2,250	7,632,028
Net assets, end of year.....	\$ 8,129,583	\$ 9,314	\$ 8,138,897

ASSOCIATION FOR MENTAL HEALTH AND WELLNESS, INC. AND SUBSIDIARY

**CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2017**

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue:			
Program services (Note 7):			
Fees for services.....	\$ 7,804,728	\$ -	\$ 7,804,728
Grant and contract support.....	3,062,076	-	3,062,076
Rental income.....	284,856	-	284,856
Net assets released from restrictions.....	7,215	(7,215)	-
Total Program Services Revenue	11,158,875	(7,215)	11,151,660
Other revenue/(expense):			
Contributions.....	195,854	6,100	201,954
Fundraising events.....	54,102	-	54,102
Direct expenses of fundraising events.....	(36,434)	-	(36,434)
Other income.....	81,418	-	81,418
Net gain on fixed asset disposal.....	1,051	-	1,051
Interest income.....	4,719	-	4,719
Total Other Revenue/(Expense), Net	300,710	6,100	306,810
Total Revenue, Net	11,459,585	(1,115)	11,458,470
Expenses:			
Program services:			
Housing.....	751,936	-	751,936
Community and referral.....	184,217	-	184,217
Workforce training.....	132,471	-	132,471
Shelter.....	561,745	-	561,745
Eastern Suffolk Recovery Center.....	236,915	-	236,915
Peer services.....	273,716	-	273,716
Care management.....	3,818,327	-	3,818,327
Personalized Recovery Oriented Services.....	2,999,751	-	2,999,751
Community based services.....	100,598	-	100,598
Other programs.....	273,322	-	273,322
Total Program Services Expenses	9,332,998	-	9,332,998
Supporting services:			
Administrative and overhead.....	1,648,476	-	1,648,476
Fundraising.....	19,458	-	19,458
Total Supporting Services Expenses	1,667,934	-	1,667,934
Total Expenses	11,000,932	-	11,000,932
Change in net assets.....	458,653	(1,115)	457,538
Net assets, beginning of year.....	7,171,125	3,365	7,174,490
Net assets, end of year.....	\$ 7,629,778	\$ 2,250	\$ 7,632,028

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2018

	Program Services										Supporting Services				Total
	Eastern Suffolk					Personalized					Total Program Services	Administrative and Overhead		Total Supporting Services	
	Housing	Community and Referral	Workforce Training	Shelter	Recovery Center	Peer Services	Care Management	Recovery Oriented Services	Community Based Services	Other Programs		Fundraising			
Salaries.....	\$ 155,353	\$ 104,992	\$ 99,392	\$ 276,845	\$ 150,033	\$ 165,074	\$ 2,640,659	\$ 1,592,265	\$ 168,810	\$ 347,449	\$ 5,700,872	\$ 965,384	\$ -	\$ 965,384	\$ 6,666,256
Payroll taxes.....	22,610	11,623	10,588	36,849	23,152	23,473	389,411	153,594	28,704	51,510	751,514	85,622	-	85,622	837,136
Employee benefits (Note 4).....	22,201	11,316	15,007	39,002	18,809	11,221	529,721	290,250	31,919	49,804	1,019,250	184,775	-	184,775	1,204,025
Total salaries and related expenses.....	200,164	127,931	124,987	352,696	191,994	199,768	3,559,791	2,036,109	229,433	448,763	7,471,636	1,235,781	-	1,235,781	8,707,417
Rent - housing.....	215,712	-	-	-	-	-	-	-	-	-	215,712	-	-	-	215,712
Rent - facilities.....	7,246	-	-	8,220	-	-	-	-	5,720	-	21,186	-	-	-	21,186
Utilities - facilities.....	965	336	23	24,957	60	-	20,517	60,186	426	2,625	110,095	6,476	17	6,493	116,588
Utilities - housing.....	77,655	-	-	-	-	-	-	-	-	-	77,655	-	-	-	77,655
Repairs and maintenance - housing.....	51,109	-	-	20	-	-	-	-	-	-	51,129	-	-	-	51,129
Repairs and maintenance.....	748	827	94	33,815	103	-	38,906	112,837	-	4,635	191,965	11,690	5	11,695	203,660
Insurance.....	11,709	907	571	15,828	6,585	212	57,593	34,818	385	6,081	134,689	42,568	-	42,568	177,257
Equipment.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Telephone.....	6,645	4,709	2,992	5,668	3,855	2,115	79,093	40,394	13,647	8,361	167,479	24,126	-	24,126	191,605
Printing.....	105	508	176	108	40	1,000	6,948	3,455	1,716	1,204	15,260	409	2,340	2,749	18,009
Supplies and educational materials.....	14,587	1,438	5,701	15,564	2,883	806	63,388	76,482	26,471	11,065	218,385	19,946	113	20,059	238,444
Postage.....	30	1	1	235	210	-	1,533	314	24	22	2,370	3,077	102	3,179	5,549
Training.....	1,130	853	2,798	1,178	384	782	17,465	6,261	390	1,655	32,896	4,878	-	4,878	37,774
Conferences and events.....	1,179	18,919	26,014	1,904	1,167	855	2,879	9,504	5,002	2,022	69,445	5,066	-	5,066	74,511
Travel.....	6,994	138	215	2,009	199	2,531	54,001	2,510	9,325	22,908	100,830	1,412	-	1,412	102,242
Auto expense.....	29	-	-	11,903	3,245	-	14,528	11,715	-	1,120	42,540	2,513	-	2,513	45,053
Garden expense.....	-	-	-	-	-	-	-	13,703	-	-	13,703	-	-	-	13,703
Food.....	42	33	45	25,675	95	1,652	846	45,881	2	265	74,536	1,012	-	1,012	75,548
Social.....	580	26	125	2,915	1,371	8,891	2,010	11,660	50	343	27,971	3,914	8,046	11,960	39,931
Dues and subscriptions.....	3,043	929	510	3,350	1,485	1,244	22,361	12,876	3,256	2,119	51,173	9,664	370	10,034	61,207
Outside services - administrative.....	4,631	2,087	5,729	11,826	1,699	3,728	266,131	58,943	2,222	5,631	362,627	174,869	400	175,269	537,896
Outside services - program.....	-	11,338	10,881	-	2,800	-	30,167	149,629	21,163	-	225,978	24,516	-	24,516	250,494
Public relations.....	317	64	1,030	277	96	2,036	1,068	959	985	684	7,516	6,737	7,827	14,564	22,080
Professional fees.....	2,522	-	-	-	-	-	-	-	-	-	2,522	71,650	-	71,650	74,172
Interest (Note 6).....	25,440	201	103	231	87	-	39,078	33,054	36	3,217	101,447	17,350	-	17,350	118,797
Bad debts (Note 2).....	17,203	-	-	47,565	(10)	(1)	139,745	3,131	-	6,500	214,133	125	-	125	214,258
Depreciation and amortization (Note 3).....	70,467	1,058	652	94,924	14,009	69	102,641	82,751	935	12,067	379,573	47,232	-	47,232	426,805
Service dollars.....	-	-	-	1,686	-	-	52,089	-	-	-	53,775	-	-	-	53,775
Other.....	116	903	2	1,956	5	4	725	2,296	14	39	6,060	47,486	177	47,663	53,723
Total expenses.....	\$ 720,368	\$ 173,206	\$ 182,649	\$ 664,510	\$ 232,362	\$ 225,692	\$ 4,573,503	\$ 2,809,468	\$ 321,202	\$ 541,326	\$ 10,444,286	\$ 1,762,497	\$ 19,397	\$ 1,781,894	\$ 12,226,180

**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2017**

	Program Services										Supporting Services				Total
	Housing	Community	Workforce	Eastern Suffolk			Care	Personalized	Community	Other	Total	Administrative		Total	
		and Referral	Training	Shelter	Recovery	Peer Services	Management	Recovery	Based Services	Programs	Program	and	Fundraising	Supporting	
Salaries.....	\$ 142,095	\$ 107,745	\$ 63,412	\$ 218,667	\$ 152,449	\$ 177,144	\$ 2,246,245	\$ 1,639,236	\$ 60,737	\$ 145,293	\$ 4,953,023	\$ 918,414	\$ -	\$ 918,414	\$ 5,871,437
Payroll taxes.....	17,632	11,991	5,977	29,008	20,630	26,320	310,754	172,427	7,858	20,613	623,210	86,539	-	86,539	709,749
Employee benefits (Note 4).....	22,996	15,337	12,082	34,327	20,178	17,738	406,505	294,904	10,130	19,934	854,131	163,667	-	163,667	1,017,798
Total salaries and related expenses.....	182,723	135,073	81,471	282,002	193,257	221,202	2,963,504	2,106,567	78,725	185,840	6,430,364	1,168,620	-	1,168,620	7,598,984
Rent - housing.....	234,271	-	-	-	-	-	-	-	-	5,721	239,992	-	-	-	239,992
Rent - facilities.....	4,888	-	-	10,448	-	-	-	-	-	-	15,336	-	-	-	15,336
Utilities - facilities.....	972	675	499	25,813	57	-	21,389	56,497	-	360	106,262	6,526	-	6,526	112,788
Utilities - housing.....	74,086	-	-	-	-	-	-	-	-	-	74,086	-	-	-	74,086
Repairs and maintenance - housing.....	57,964	-	-	-	-	-	-	-	-	-	57,964	-	-	-	57,964
Repairs and maintenance.....	1,234	1,272	908	29,374	126	-	54,027	114,872	-	-	201,813	15,134	-	15,134	216,947
Insurance.....	13,248	887	547	15,612	6,098	-	51,113	32,837	811	5	121,158	44,938	-	44,938	166,096
Telephone.....	4,425	4,537	1,477	5,610	2,943	2,067	67,044	35,499	1,024	11,492	136,118	25,055	304	25,359	161,477
Printing.....	627	97	68	641	118	2,228	7,940	4,046	1,200	923	17,888	858	-	858	18,746
Supplies and educational materials.....	14,357	1,829	1,825	12,465	4,044	897	34,180	59,920	6,318	17,729	153,564	12,718	741	13,459	167,023
Postage.....	21	21	120	373	98	-	1,936	31	-	11	2,611	3,330	549	3,879	6,490
Training.....	566	1,195	5,455	1,590	1,376	2,729	13,979	13,800	1,285	397	42,372	11,534	-	11,534	53,906
Conferences and events.....	371	17,606	27,480	-	1,246	-	-	-	-	3,574	50,277	-	-	-	50,277
Travel.....	3,443	355	177	3,353	1,866	5,405	36,257	4,262	3,441	9,913	68,472	2,242	-	2,242	70,714
Auto expense.....	-	-	-	8,172	2,279	-	11,070	10,391	301	-	32,213	1,765	-	1,765	33,978
Garden expense.....	-	-	-	-	-	-	-	2,505	-	-	2,505	-	222	222	2,727
Food.....	729	-	66	26,752	330	3,689	549	62,553	126	-	94,794	419	192	611	95,405
Social.....	50	4	3	1,931	1,671	9,590	2,075	10,155	100	-	25,579	349	10,240	10,589	36,168
Dues and subscriptions.....	1,607	278	188	2,166	517	693	8,014	6,068	-	1,694	21,225	4,153	-	4,153	25,378
Outside services - administrative.....	4,284	1,132	376	5,892	491	19,977	235,769	50,763	1,252	1,101	321,037	155,801	-	155,801	476,838
Outside services - program.....	-	17,844	10,983	-	5,091	1,033	46,557	231,768	-	21,535	334,811	14,752	-	14,752	349,563
Public relations.....	292	45	28	628	1,266	4,198	1,956	884	106	3,745	13,148	6,980	5,148	12,128	25,276
Professional fees.....	1,554	-	-	-	-	-	-	-	-	-	1,554	70,259	-	70,259	71,813
Interest (Note 6).....	28,992	358	130	173	87	-	45,870	33,313	-	48	108,971	15,213	-	15,213	124,184
Bad debts (Note 2).....	50,257	-	38	13,895	-	-	65,549	81,316	3,500	8,684	223,239	415	-	415	223,654
Depreciation and amortization (Note 3).....	70,168	1,006	629	95,677	13,947	-	103,537	79,117	2,322	550	366,953	44,673	-	44,673	411,626
Service dollars.....	-	-	-	17,789	-	-	45,787	-	-	-	63,576	-	-	-	63,576
Other.....	807	3	3	1,389	7	8	225	2,587	87	-	5,116	42,742	2,062	44,804	49,920
Total expenses.....	\$ 751,936	\$ 184,217	\$ 132,471	\$ 561,745	\$ 236,915	\$ 273,716	\$ 3,818,327	\$ 2,999,751	\$ 100,598	\$ 273,322	\$ 9,332,998	\$ 1,648,476	\$ 19,458	\$ 1,667,934	\$ 11,000,932

ASSOCIATION FOR MENTAL HEALTH AND WELLNESS, INC. AND SUBSIDIARY

**CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31,**

2018 2017

Cash Flows from Operating Activities:

Change in net assets.....	\$ 506,869	\$ 457,538
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Adjustments to reconcile change in net assets
to net cash provided by operating activities:

Depreciation and amortization.....	426,805	411,626
Net gain on fixed asset disposal.....	(13,101)	(1,051)
Net increase in allowance for doubtful accounts.....	39,121	91,355

Changes in operating assets and liabilities:

(Increase)/decrease in assets:

Contracts and accounts receivable.....	(894,908)	(26,799)
Prepaid expenses and other current assets.....	30,507	18,007
Security deposits.....	3,406	187
Other assets.....	7,130	(39,702)

Increase/(decrease) in liabilities:

Accounts payable and accrued expenses.....	57,125	(5,320)
Refundable advances.....	(3,746)	49,519
Unearned income.....	(9,905)	(4,761)
Security deposits payable.....	(892)	-
Deferred compensation payable.....	(7,131)	39,703

Total adjustments.....	(365,589)	532,764
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Net Cash Provided by Operating Activities	141,280	990,302
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Cash Flows from Investing Activities:

Purchases of property and equipment.....	(297,621)	(278,044)
Proceeds from disposal of property and equipment.....	8,461	1,051
Payments received for capital lease receivable.....	-	7,917

Net Cash Used in Investing Activities	(289,160)	(269,076)
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Cash Flows from Financing Activities:

Repayments of line of credit.....	(700,000)	-
Proceeds from line of credit.....	700,000	-
Repayments of note payable.....	(40,069)	(38,501)
Repayments of capital lease obligations.....	(28,418)	(27,229)
Repayment of mortgages payable.....	(79,798)	(96,987)

Net Cash Used in Financing Activities	(148,285)	(162,717)
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Net change in cash and cash equivalents.....	(296,165)	558,509
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Cash and cash equivalents and restricted cash, beginning of year.....	1,697,516	1,139,007
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Cash and cash equivalents and restricted cash, end of year.....	\$ 1,401,351	\$ 1,697,516
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**COMPONENTS OF CASH AND CASH EQUIVALENTS ON THE
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION:**

Cash and cash equivalents.....	\$ 1,383,655	\$ 1,679,245
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Restricted cash and cash equivalents.....	17,696	18,271
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TOTAL CASH AND CASH EQUIVALENTS	\$ 1,401,351	\$ 1,697,516
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Supplemental Disclosure of Cash Flow Information:

Cash paid for interest.....	\$ 116,549	\$ 124,184
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Non-cash acquisitions of property and equipment.....	\$ 25,659	\$ 9,900
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Non-cash disposal of capital lease obligations.....	\$ 16,143	\$ -
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**ASSOCIATION FOR MENTAL HEALTH AND WELLNESS, INC.
AND SUBSIDIARY**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017**

1. Description of Organization and Summary of Significant Accounting Policies

This summary of significant accounting policies of the Association for Mental Health and Wellness, Inc. (the "Association") and its subsidiary, Clubhouse Collective, Inc. ("Collective"), (hereinafter collectively "the Organization") is presented to assist in understanding the Organization's consolidated financial statements. The consolidated financial statements and notes are representations of the Organization's management, who is responsible for the integrity and objectivity of the consolidated financial statements. These accounting policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the consolidated financial statements.

Principles of consolidation - The accompanying consolidated financial statements for the years ended December 31, 2018 and 2017 include the accounts of the Association and its subsidiary, Collective. All intercompany accounts and transactions have been eliminated upon consolidation.

Nature of operations - The Association provides psychiatric rehabilitation and support services to people who have been disabled by psychiatric disabilities who reside in Suffolk County, New York, and assists homeless and at-risk veterans and their families to transition to productive, independent roles following their transition from military service. Services include a range of housing services, including a homeless shelter, and other peer-support services, providing information and referral, workforce training and support, peer and mutual support groups, and mental health education and advocacy to individuals, companies, schools, and agencies in Suffolk County. Collective was established to hold real property for use in the Association's programs.

Basis of presentation - The consolidated financial statements of the Organization have been prepared on the accrual basis of accounting. Revenue is recorded as earned and expenses are recorded as incurred.

Revenue recognition - Revenue received under government and private grants is restricted as to the use specified in the grant agreements. The Organization records grant awards accounted for as exchange transactions as refundable advances until related services are performed, at which time they are recognized as revenue. In addition, deficit-funded grants are recognized as revenue when reimbursable expenditures under qualified programs are incurred. Grant contracts are generally expended within a one-year cycle and as a result will be recorded as revenue in unrestricted net assets. Fee for service revenue is recognized when service is provided.

Donor-imposed restrictions - The Organization is required to report information regarding its consolidated financial position and activities according to the following net asset classifications:

Net assets without donor restrictions - Net assets that are not subject to donor-imposed stipulations.

Net assets with donor restrictions - Net assets subject to donor-imposed stipulations or other stipulations that may or will be met, either by action of the Organization and/or the passage of time. When a restriction expires, these net assets are reclassified annually to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

**ASSOCIATION FOR MENTAL HEALTH AND WELLNESS, INC.
AND SUBSIDIARY**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017**

1. Description of Organization and Summary of Significant Accounting Policies (continued)

The Organization reports gifts of land, buildings, and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how those long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Property and equipment, and depreciation and amortization - Purchased equipment and leasehold improvements are capitalized at cost when acquired. The Organization's capitalization policy is to capitalize all fixed asset purchases in excess of \$1,000. Depreciation of property and equipment is provided on the straight-line method over the estimated useful lives of the assets. Amortization of leasehold improvements is provided on the straight-line method over the term of the related lease or the estimated useful lives of the improvements, whichever is shorter. Estimated useful lives are as follows:

Buildings, Improvements, and Closing Costs.....	27.5 - 40 years
Furniture and Equipment	5 - 15 years
Vehicles.....	4 - 5 years

Income taxes - The Organization is exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code and is publicly supported, as described in section 509(a). Donors may deduct contributions made to the Organization within the requirements of the Internal Revenue Code.

The Organization evaluated its activities for uncertain tax positions and has determined that there were no uncertain tax positions for 2018 and 2017.

The Organization files an IRS Form 990 and respective state and local tax returns. These tax returns are subject to review and examination by federal, State, and local taxing authorities. The Organization has determined that it has registered in all states where it is required to be registered.

Cash and cash equivalents - For the purposes of the consolidated statements of cash flows, the Organization considers all highly-liquid debt instruments with a maturity of three months or less at date of purchase to be cash equivalents.

The Organization maintains cash in bank accounts that are insured by the Federal Deposit Insurance Corp and Securities Investor Protection Corporation. From time to time, the Organization may have cash on deposit with financial institutions that are in excess of Federal Deposit Insurance Corporation and Securities Investor Protection Corporation limits.

Functional allocation of expenses - The costs of providing the various programs and other activities have been summarized on a functional basis in the consolidated statements of activities and change in net assets and functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

**ASSOCIATION FOR MENTAL HEALTH AND WELLNESS, INC.
AND SUBSIDIARY**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017**

1. Description of Organization and Summary of Significant Accounting Policies (continued)

The material expenses that are allocated, and their respective allocation methods, include the following:

- Salaries – Time and effort
- Payroll taxes and employee benefits – Time and effort
- Outside services – Time and effort
- Depreciation and amortization – Use of the property

Use of estimates - The preparation of consolidated 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 consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Accounts receivable Receivables are stated at net realizable amounts. Periodically, the accounts receivable balances are reviewed and evaluated as to their collectability. An allowance for doubtful accounts is then established based on these evaluations. A receivable balance is considered past due once it has not been received by its scheduled due date. The Organization closely monitors outstanding balances for all receivables and adheres to a standard set of protocols for collection activities to be undertaken at certain times based upon delinquency status. For the years ended December 31, 2018 and 2017 bad debt expense totaled approximately \$214,000 and \$224,000, respectively.

Rental income - The Organization charges veterans that reside in the transitional houses monthly rent based upon specific rates set by the Suffolk County Department of Social Services, the Organization, or 30% of the veteran's Supplemental Security Income. The Organization uses the allowance method to determine uncollectible accounts receivable. The allowance for doubtful accounts is based primarily on prior years' experience and management's analysis of specific account balances. The Organization does not assess interest or finance charges on accounts receivable balances. Collectability is assessed on an individual account basis, and uncollectible accounts are written off against the allowance after approval by the governing board.

Concentrations of credit risk and support - From time to time, the Organization may have cash on deposits with financial institutions that are in excess of Federal Deposit Insurance Corporation limits.

Events occurring after report date - The Organization has evaluated events and transactions that occurred between January 1, 2019 and May 10, 2019, which is the date the consolidated financial statements were available to be issued, for possible disclosure and recognition in the consolidated financial statements.

**ASSOCIATION FOR MENTAL HEALTH AND WELLNESS, INC.
AND SUBSIDIARY**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017**

2. Contracts and Accounts Receivable, Net

Contracts and accounts receivable by funding source are as follows as of December 31,:

	<u>2018</u>	<u>2017</u>
Due from New York State	\$ 86,096	\$ 217,128
Due from Suffolk County	670,603	414,538
Due from Medicaid/Managed Care	1,663,753	897,029
Other	188,086	184,935
Gross Contracts and Accounts Receivable.....	2,608,538	1,713,630
Less: Allowance for Doubtful Accounts.....	(270,475)	(231,354)
Contracts and Accounts Receivable, Net	<u>\$ 2,338,063</u>	<u>\$ 1,482,276</u>

3. Property and Equipment, Net

Property and equipment, net of accumulated depreciation and amortization, consisted of the following at December 31,:

	<u>2018</u>	<u>2017</u>
Buildings, Improvements, and Closing Costs.....	\$ 8,295,144	\$ 8,168,117
Land	1,655,079	1,655,079
Construction in Progress.....	346,656	285,904
Furniture and Equipment	653,985	575,844
Vehicles.....	417,039	406,293
Gross Property and Equipment	11,367,903	11,091,234
Less: Accumulated Depreciation and Amortization.....	(3,539,058)	(3,147,361)
Property and Equipment, Net.....	<u>\$ 7,828,845</u>	<u>\$ 7,943,873</u>

The New York State Office of Mental Health and Suffolk County have the right to reclaim equipment purchased with grant funds if the programs in connection with which they are used are terminated.

4. Retirement Benefits

On January 1, 2012, the Association changed its defined contribution pension plan to a thrift plan under section 403(b) of the Internal Revenue Code. The thrift plan and the tax-deferred annuity plan are combined under a 403(b) thrift aggregated plan. All employees are eligible to make contributions to the plan; however, only employees over 21 years of age and who have completed one year of service are eligible to receive employer contributions. Participants are always 100% vested in their contributions plus actual earnings thereon. Participants are 100% vested in employer contributions after completing three years of vesting service. Contributions to the pension plan of eligible employees' salaries for the years ended December 31, 2018 and 2017 was 5%. Pension contributions were approximately \$242,000 and \$238,000 for the years ended December 31, 2018 and 2017, respectively.

The original defined contribution pension plan maintained by the Organization was terminated and all assets were distributed on September 1, 2017.

**ASSOCIATION FOR MENTAL HEALTH AND WELLNESS, INC.
AND SUBSIDIARY**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017**

4. Retirement Benefits (continued)

On November 1, 2016, the Organization adopted a 457(b) Eligible Deferred Compensation Plan for eligible executive employees with at least 20 years of service to the Organization. The plan is funded through non-elective contributions from the Organization, to be determined by the Executive Committee of the Board of Directors on an annual basis. Deferred amounts consist of payments of retirement benefits held in separate accounts in diversified mutual funds. These investments are classified as Level 1 investments for fair value reporting as the underlying investments are traded regularly in active markets. During the years ended December 31, 2018 and 2017, the Organization contributed \$0 and \$30,000, respectively, to eligible plan participants' accounts. Deferred compensation of \$104,572 and \$111,703 was recorded as a long-term liability on the accompanying consolidated statements of financial position at December 31, 2018 and 2017, respectively. These amounts were offset by investment balances totaling the same amount that are included as part of other assets on the accompanying consolidated statements of financial position.

5. Line of Credit

The Association has a bank line of credit of \$900,000 with interest payable at the bank's prime lending rate plus 1.00% (5.50% at December 31, 2018). The line is secured by substantially all assets of the Association. The line of credit expires on November 30, 2019. There was no outstanding balance on the line as of December 31, 2018 and 2017.

6. Debt Obligations

In November 2004, the Association entered into a mortgage agreement in the amount of \$700,000 related to the purchase of its Riverhead facility located at 1380 Roanoke Avenue, Riverhead, New York. The original mortgage required interest only, monthly payments calculated at a rate of 6.60%, until November 19, 2007. In February 2007, the Association borrowed an additional \$200,000 against this mortgage. In 2013, the Association paid \$100,000 of the principal mortgage balance. The mortgage is secured by the property in Riverhead. Interest expense for the years ended December 31, 2018 and 2017 was approximately \$45,000 and \$46,000, respectively. On February 1, 2014 the mortgage balance of \$800,000 was assigned. The mortgage now requires payments of principal and interest (at a rate of 6.00%) of \$4,796 until maturity in January 2020.

In May 2003, Collective entered into a mortgage agreement in the amount of \$445,000 related to the purchase of sites in Central Islip and Riverhead, New York. The mortgage requires monthly payments of principal and interest (calculated at an annual rate of 5.95%) of \$3,743. The mortgage is secured by the underlying properties. Interest expense incurred pursuant to this mortgage totaled approximately \$400 and \$2,700 during the years ended December 31, 2018 and 2017, respectively. The mortgage balance was satisfied in June 2018.

In September 2005, Collective entered into a mortgage agreement in the amount of \$555,000 related to the purchase of a residential housing site in Ronkonkoma, New York. The mortgage requires monthly payments of principal and interest (calculated at an annual rate of 6.47%) of \$3,737 until maturity in October 2030. The mortgage is secured by the underlying property. Interest expense incurred pursuant to this mortgage totaled approximately \$25,000 and \$26,000 during the years ended December 31, 2018 and 2017, respectively.

**ASSOCIATION FOR MENTAL HEALTH AND WELLNESS, INC.
AND SUBSIDIARY**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017**

6. Debt Obligations (continued)

On October 7, 2015 the Association entered into a mortgage agreement in the amount of \$975,000 related to the purchase of a commercial office site in Ronkonkoma, New York. The mortgage requires monthly payments of principal and interest (calculated at an annual rate of 4.01%) of \$5,152 (based on a twenty-five year amortization) until October 2025 at which time the second interest rate will be computed at a fixed rate equal to the ten year Interest Rate Index plus two hundred basis points. The principal and interest will be recomputed to fully amortize the then outstanding principal balance by October 2040. Final payment shall be due and payable on October 7, 2035, the maturity date. At no time shall the interest rate be less than four percent (4.00%) per annum. The mortgage is secured by the underlying property. Interest expense incurred pursuant to this mortgage totaled approximately \$6,500 during the year ended December 31, 2015 and was capitalized as part of construction in progress. Interest expense for each of the years ended December 31, 2018 and 2017 totaled approximately \$37,000 and \$38,000 respectively, of which, \$6,400 was capitalized as part of construction in progress during the year ended December 31, 2016.

On November 30, 2015 the Association entered into a note payable in the amount of \$200,000 to partially fund building improvements related to the purchase of a commercial office site in Ronkonkoma. The note payable requires monthly payments of principal and interest (calculated at 4.00%) of \$3,683 until maturity in November 2020. The note is secured by the underlying property. Interest expense incurred pursuant to this note of \$667 was capitalized during the year ended December 31, 2015. Interest expense incurred pursuant to this note totaled \$4,100 and \$5,700 during the years ended December 31, 2018 and 2017, respectively, of which, \$1,300 was capitalized as part of construction in progress during the year ended December 31, 2016.

Future scheduled payments for the debt obligations are as follows for the years ending December 31,:

2019	\$ 102,498
2020	824,535
2021	52,889
2022	55,680
2023	58,627
Thereafter	<u>1,003,342</u>
Total	<u>\$ 2,097,571</u>

7. Government Funding and Possible Rate Adjustments

Substantial funding of programs is provided to the Organization by State and local government agencies. Continuation of such funding is dependent on budgetary allocations from such agencies. In addition, reimbursements under contracts are subject to audit by various agencies on a regular basis. Liabilities, if any, resulting from these audits are not presently determinable. Changes in rates resulting from audit adjustments or rate appeals are reflected in the operations of the Organization when such rates are determined or can be reasonably estimated.

**ASSOCIATION FOR MENTAL HEALTH AND WELLNESS, INC.
AND SUBSIDIARY**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017**

8. Liquidity

The following represents the Organization's financial assets at December 31,:

	<u>2018</u>	<u>2017</u>
Cash and cash equivalents	\$ 1,383,655	\$ 1,679,245
Contacts and accounts receivable, net of allowance for doubtful accounts	<u>2,338,063</u>	<u>1,482,276</u>
Financial assets available to meet general expenditures over the next 12 months	<u>\$ 3,721,718</u>	<u>\$ 3,161,521</u>

The Organization's goal is generally to maintain financial assets to meet 90 days of operating expenses (approximately \$2,857,000). As of December 31, 2018, the Organization had sufficient funds to meet over 90 days of operating expenses. As part of its liquidity plan, the Organization invests excess cash in short-term investments, including certificates of deposit and money market accounts. The Organization also has a line of credit agreement (see Note 5), which would help the Organization fund its operations if a liquidity issue were to occur.

Supplementary Information

ASSOCIATION FOR MENTAL HEALTH AND WELLNESS, INC. AND SUBSIDIARY

CONSOLIDATING STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2018

ASSETS	CONSOLIDATED	ELIMINATING	ASSOCIATION	COLLECTIVE
Current Assets:				
Cash and cash equivalents.....	\$ 1,383,655	\$ -	\$ 1,319,007	\$ 64,648
Restricted cash and cash equivalents.....	17,696	-	17,696	-
Contracts and accounts receivable, net.....	2,338,063	(21,486)	2,338,063	21,486
Due from affiliate.....	-	(10,037)	10,037	-
Prepaid expenses and other current assets.....	99,643	-	96,323	3,320
Total Current Assets	3,839,057	(31,523)	3,781,126	89,454
Property and equipment, net.....	7,828,845	-	7,098,624	730,221
Security deposits.....	26,383	-	26,383	-
Other assets.....	169,572	-	169,572	-
TOTAL ASSETS	\$ 11,863,857	\$ (31,523)	\$ 11,075,705	\$ 819,675
LIABILITIES AND NET ASSETS				
Current Liabilities:				
Current portion of mortgages payable.....	\$ 60,796	\$ -	\$ 39,329	\$ 21,467
Current portion of obligations under capital leases.....	30,019	-	30,019	-
Current portion of note payable.....	41,702	-	41,702	-
Security deposits payable.....	1,050	-	1,050	-
Refundable advances.....	309,172	-	304,501	4,671
Accounts payable and accrued expenses.....	1,123,594	(21,486)	1,123,594	21,486
Due to affiliate.....	-	(10,037)	-	10,037
Total Current Liabilities	1,566,333	(31,523)	1,540,195	57,661
Long-term portion of note payable.....	39,718	-	39,718	-
Long-term portion of mortgages payable.....	1,955,355	-	1,606,705	348,650
Long-term portion of obligations under capital leases.....	58,982	-	58,982	-
Deferred compensation payable.....	104,572	-	104,572	-
Total Liabilities	3,724,960	(31,523)	3,350,172	406,311
Net Assets:				
Without donor restrictions.....	8,129,583	-	7,716,219	413,364
With donor restrictions.....	9,314	-	9,314	-
Total Net Assets	8,138,897	-	7,725,533	413,364
TOTAL LIABILITIES AND NET ASSETS	\$ 11,863,857	\$ (31,523)	\$ 11,075,705	\$ 819,675

ASSOCIATION FOR MENTAL HEALTH AND WELLNESS, INC. AND SUBSIDIARY

CONSOLIDATING STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2017

ASSETS	CONSOLIDATED	ELIMINATING	ASSOCIATION	COLLECTIVE
Current Assets:				
Cash and cash equivalents.....	\$ 1,679,245	\$ -	\$ 1,400,879	\$ 278,366
Restricted cash and cash equivalents.....	18,271	-	18,271	-
Contracts and accounts receivable, net.....	1,482,276	-	1,476,276	6,000
Due from affiliate.....	-	(225,037)	225,037	-
Prepaid expenses and other current assets.....	130,150	-	126,038	4,112
Total Current Assets	3,309,942	(225,037)	3,246,501	288,478
Property and equipment, net.....	7,943,873	-	7,200,602	743,271
Security deposits.....	29,789	-	29,789	-
Other assets.....	176,702	-	176,702	-
TOTAL ASSETS	\$ 11,460,306	\$ (225,037)	\$ 10,653,594	\$ 1,031,749
LIABILITIES AND NET ASSETS				
Current Liabilities:				
Current portion of mortgages payable.....	\$ 78,741	\$ -	\$ 36,540	\$ 42,201
Current portion of obligations under capital leases.....	42,858	-	42,858	-
Current portion of note payable.....	40,069	-	40,069	-
Security deposits payable.....	1,942	-	1,942	-
Refundable advances.....	312,918	-	312,918	-
Unearned income.....	9,905	-	575	9,330
Accounts payable and accrued expenses.....	1,066,469	-	1,065,886	583
Due to affiliate.....	-	(225,037)	0	225,037
Total Current Liabilities	1,552,902	(225,037)	1,500,788	277,151
Long-term portion of mortgages payable.....	2,017,208	-	1,647,034	370,174
Long-term portion of obligations under capital leases.....	65,045	-	65,045	-
Long-term portion of note payable.....	81,420	-	81,420	-
Deferred compensation payable.....	111,703	-	111,703	-
Total Liabilities	3,828,278	(225,037)	3,405,990	647,325
Net Assets:				
Without donor restrictions.....	7,629,778	-	7,245,354	384,424
With donor restrictions.....	2,250	-	2,250	-
Total Net Assets	7,632,028	-	7,247,604	384,424
TOTAL LIABILITIES AND NET ASSETS	\$ 11,460,306	\$ (225,037)	\$ 10,653,594	\$ 1,031,749

ASSOCIATION FOR MENTAL HEALTH AND WELLNESS, INC. AND SUBSIDIARY

**CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2018**

	CONSOLIDATED	ELIMINATING	ASSOCIATION	COLLECTIVE
Revenue:				
Program services:				
Fees for services.....	\$ 8,284,479	\$ -	\$ 8,284,479	\$ -
Grant and contract support.....	3,834,117	-	3,834,117	-
Rental income.....	255,133	(97,343)	255,133	97,343
Total Program Services Revenue	12,373,729	(97,343)	12,373,729	97,343
Other revenue/(expense):				
Contributions.....	190,990	-	190,990	-
Fundraising events.....	51,792	-	51,792	-
Direct expenses of fundraising events.....	(23,845)	-	(23,845)	-
Other income.....	127,787	-	127,787	-
Net gain on fixed asset disposal.....	3,320	-	-	3,320
Interest income.....	9,276	-	9,276	-
Total Other Revenue/(Expense), Net	359,320	-	356,000	3,320
Total Revenue, Net	12,733,049	(97,343)	12,729,729	100,663
Expenses:				
Program services:				
Housing.....	720,368	(97,343)	746,047	71,664
Community and referral.....	173,206	-	173,206	-
Workforce training.....	182,649	-	182,649	-
Shelter.....	664,510	-	664,510	-
Eastern Suffolk Recovery Center.....	232,362	-	232,362	-
Peer services.....	225,692	-	225,692	-
Care management.....	4,573,503	-	4,573,503	-
Personalized Recovery Oriented Services.....	2,809,468	-	2,809,468	-
Community based services.....	321,202	-	321,202	-
Other programs.....	541,326	-	541,326	-
Total Program Services Expenses	10,444,286	(97,343)	10,469,965	71,664
Supporting services:				
Administrative and overhead.....	1,762,497	-	1,762,438	59
Fundraising.....	19,397	-	19,397	-
Total Supporting Services Expenses	1,781,894	-	1,781,835	59
Total Expenses	12,226,180	(97,343)	12,251,800	71,723
Change in net assets.....	506,869	-	477,929	28,940
Net assets, beginning of year.....	7,632,028	-	7,247,604	384,424
Net assets, end of year.....	\$ 8,138,897	\$ -	\$ 7,725,533	\$ 413,364

ASSOCIATION FOR MENTAL HEALTH AND WELLNESS, INC. AND SUBSIDIARY

**CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>CONSOLIDATED</u>	<u>ELIMINATING</u>	<u>ASSOCIATION</u>	<u>COLLECTIVE</u>
Revenue:				
Program services:				
Fees for services.....	\$ 7,804,728	\$ -	\$ 7,804,728	\$ -
Grant and contract support.....	3,062,076	-	3,062,076	-
Rental income.....	284,856	(112,161)	284,856	112,161
Total Program Services Revenue	11,151,660	(112,161)	11,151,660	112,161
Other revenue/(expense):				
Contributions.....	201,954	-	201,954	-
Fundraising events.....	54,102	-	54,102	-
Direct expenses of fundraising events.....	(36,434)	-	(36,434)	-
Other income.....	81,418	-	81,418	-
Net gain on fixed asset disposal.....	1,051	-	1,051	-
Interest income.....	4,719	-	4,719	-
Total Other Revenue/(Expense), Net	306,810	-	306,810	-
Total Revenue, Net	11,458,470	(112,161)	11,458,470	112,161
Expenses:				
Program services:				
Housing.....	751,936	(112,161)	782,828	81,269
Community and referral.....	184,217	-	184,217	-
Workforce training.....	132,471	-	132,471	-
Shelter.....	561,745	-	561,745	-
Eastern Suffolk Recovery Center.....	236,915	-	236,915	-
Peer services.....	273,716	-	273,716	-
Care management.....	3,818,327	-	3,818,327	-
Personalized Recovery Oriented Services.....	2,999,751	-	2,999,751	-
Community based services.....	100,598	-	100,598	-
Other programs.....	273,322	-	273,322	-
Total Program Services Expenses	9,332,998	(112,161)	9,363,890	81,269
Supporting services:				
Administrative and overhead.....	1,648,476	-	1,648,476	-
Fundraising.....	19,458	-	19,458	-
Total Supporting Services Expenses	1,667,934	-	1,667,934	-
Total Expenses	11,000,932	(112,161)	11,031,824	81,269
Change in net assets.....	457,538	-	426,646	30,892
Net assets, beginning of year.....	7,174,490	-	6,820,958	353,532
Net assets, end of year.....	\$ 7,632,028	\$ -	\$ 7,247,604	\$ 384,424