



Consolidated Financial Statements

February 28, 2019

BOARD OF TRUSTEES SUMMARY

Martha & Mary Lutheran Services
Financial Statement Summary for Board Review
For the Month and YTD Ending February 28, 2019

Attached to this summary you will find the financial statements for the month and YTD period ending February 28, 2019. Below are a few areas we would like to highlight:

Consolidated

- Cash on hand recurring goal of 90-days, cash decreased in February to 84 days from 85 days in January.
- Net Income for the month was \$(50,877.35) compared to a budget of \$(78,878.86).
- Utilities are over budget \$4,787 due meter reading issue for January, but average for 2 months is correct.
- Management fee calculation corrected to include only operating revenue for each Corporation.

Health Services

- Cash on hand for February decreased to 27 days from 37 days in January due to Payroll funding 2/28/19 and liability posted 3/1/19 and Intercompany reconciliation.
- Census for the month was 168.68 compared to a budget of 167.
- Revenue was under budget (\$76,376.44) due to payer mix with less Medicare days which had an impact of (134,506.76).
- Purchased Services is under budget due to over budgeting Consultants.
- Net Income for the month was \$(92,918.39) compared to a budget of \$(102,459.14).

Children's Services

- Cash on hand increased in February to 76 days from 60 days in January due to Intercompany reconciliation.
- Net income for the month was \$16,760.73 with a budget of \$(9,720.75).
- Revenue for the month was under budget \$(5,364.27), however, expenses were under budget \$30,778.98 mostly in wages and benefits.

Home and Community Services

- Cash on hand has increased to 71 days from 46 days in January due to Intercompany reconciliation.
- Net Income for the month was \$3,940.18 compared to a budget of \$5,529.02.
- Revenue is under budget while expenses are comparably under budget.

Ebenezer Services

- No vacancies.
- Net income for the month was \$10,848.61 compared to a budget of \$8,479.28.

Martha & Mary

Balance Sheet As of 2/28/2019

| | Current Month | Prior Month | Increase/ (Decrease) | Beginning Year Balance | YTD Change |
|--|---------------|--------------|-------------------------|---------------------------|--------------|
| Assets | | | | | |
| Current Assets | | | | | |
| Cash and cash equivalents | | | | | |
| Lutheran Services | 1,921,343.27 | 1,807,388.54 | 113,954.73 | 1,065,730.85 | 855,612.42 |
| Health Services | 1,115,782.34 | 1,541,024.46 | (425,242.12) | 735,109.88 | 380,672.46 |
| Children's Services | 239,968.96 | 121,218.57 | 118,750.39 | 109,179.67 | 130,789.29 |
| Ebenezer Services | 259,309.90 | 255,073.61 | 4,236.29 | 135,878.13 | 123,431.77 |
| Home and Community Services | 215,197.68 | 150,672.47 | 64,525.21 | 86,866.08 | 128,331.60 |
| Total Cash and cash equivalents | 3,751,602.15 | 3,875,377.65 | (123,775.50) | 2,132,764.61 | 1,618,837.54 |
| Accounts Receivable, less allowance for doubtful accounts | | | | | |
| Lutheran Services | 74,244.42 | 77,027.62 | (2,783.20) | 60,811.19 | 13,433.23 |
| Health Services | 1,264,111.10 | 1,347,696.24 | (83,585.14) | 1,989,904.55 | (725,793.45) |
| Children's Services | 34,998.19 | 58,900.61 | (23,902.42) | 41,278.03 | (6,279.84) |
| Home and Community Services | 118,608.09 | 158,383.11 | (39,775.02) | 145,136.44 | (26,528.35) |
| Total Accounts Receivable, less allowance for doubtful accounts | 1,491,961.80 | 1,642,007.58 | (150,045.78) | 2,237,130.21 | (745,168.41) |
| Other receivables | | | | | |
| Lutheran Services | 2,052.00 | 2,252.00 | (200.00) | 8,131.19 | (6,079.19) |
| Health Services | 13,359.47 | 34,629.85 | (21,270.38) | 218,473.92 | (205,114.45) |
| Children's Services | 3,876.28 | 4,226.55 | (350.27) | 2,519.67 | 1,356.61 |
| Total Other receivables | 19,287.75 | 41,108.40 | (21,820.65) | 229,124.78 | (209,837.03) |
| Prepaid Expense | | | | | |
| Lutheran Services | 13,844.92 | 10,189.35 | 3,655.57 | 11,808.84 | 2,036.08 |
| Health Services | 145,361.95 | 166,685.25 | (21,323.30) | 130,723.49 | 14,638.46 |
| Children's Services | 19,179.51 | 22,781.83 | (3,602.32) | 26,148.63 | (6,969.12) |
| Ebenezer Services | 8,889.16 | 9,143.97 | (254.81) | 5,183.74 | 3,705.42 |
| Home and Community Services | 8,386.78 | 7,950.49 | 436.29 | 9,593.57 | (1,206.79) |
| Total Prepaid Expense | 195,662.32 | 216,750.89 | (21,088.57) | 183,458.27 | 12,204.05 |
| Total Current Assets | 5,458,514.02 | 5,775,244.52 | (316,730.50) | 4,782,477.87 | 676,036.15 |
| Property and Equipment | | | | | |
| Lutheran Services | 42,462.49 | 43,056.31 | (593.82) | 51,905.52 | (9,443.03) |
| Health Services | 6,893,373.73 | 6,866,660.32 | 26,713.41 | 6,723,629.51 | 169,744.22 |
| Children's Services | 1,851,444.60 | 1,817,624.49 | 33,820.11 | 1,773,682.93 | 77,761.67 |
| Ebenezer Services | 341,345.98 | 343,652.06 | (2,306.08) | 315,374.71 | 25,971.27 |
| Home and Community Services | 371.33 | 557.01 | (185.68) | 12,902.13 | (12,530.80) |
| Total Property and Equipment | 9,128,998.13 | 9,071,550.19 | 57,447.94 | 8,877,494.80 | 251,503.33 |
| Other Assets | | | | | |
| Reserves and restricted deposits, net of current portion | | | | | |
| Health Services | 877,052.77 | 848,143.44 | 28,909.33 | 814,537.14 | 62,515.63 |
| Total Reserves and restricted deposits, net of current portion | 877,052.77 | 848,143.44 | 28,909.33 | 814,537.14 | 62,515.63 |
| Asset held in trust | | | | | |
| Health Services | 826,176.54 | 826,176.54 | 0.00 | 952,422.16 | (126,245.62) |
| Total Asset held in trust | 826,176.54 | 826,176.54 | 0.00 | 952,422.16 | (126,245.62) |
| Investments | | | | | |
| Lutheran Services | 456,540.16 | 456,172.27 | 367.89 | 465,636.03 | (9,095.87) |
| Health Services | 150,772.59 | 150,772.59 | 0.00 | 0.00 | 150,772.59 |
| Children's Services | 400,122.64 | 399,800.19 | 322.45 | 408,121.31 | (7,998.67) |
| Ebenezer Services | 662,652.72 | 662,118.70 | 534.02 | 675,899.51 | (13,246.79) |
| Total Investments | 1,670,088.11 | 1,668,863.75 | 1,224.36 | 1,549,656.85 | 120,431.26 |
| Loan and tax credit fees, net | | | | | |
| Health Services | 38,848.07 | 38,968.71 | (120.64) | 40,537.03 | (1,688.96) |

Martha & Mary

Balance Sheet

As of 2/28/2019

| | Current Month | Prior Month | Increase/ (Decrease) | Beginning Year Balance | YTD Change |
|---|---------------|---------------|-------------------------|---------------------------|--------------|
| Children's Services | 14,530.29 | 14,653.42 | (123.13) | 16,254.11 | (1,723.82) |
| Total Loan and tax credit fees, net | 53,378.36 | 53,622.13 | (243.77) | 56,791.14 | (3,412.78) |
| Loan Receivable | | | | | |
| Lutheran Services | 46,773.47 | 46,773.47 | 0.00 | 46,460.88 | 312.59 |
| Total Loan Receivable | 46,773.47 | 46,773.47 | 0.00 | 46,460.88 | 312.59 |
| Resident funds held in trust | | | | | |
| Health Services | 21,426.22 | 21,069.53 | 356.69 | 15,958.37 | 5,467.85 |
| Total Resident funds held in trust | 21,426.22 | 21,069.53 | 356.69 | 15,958.37 | 5,467.85 |
| Total Other Assets | 3,494,895.47 | 3,464,648.86 | 30,246.61 | 3,435,826.54 | 59,068.93 |
| Total Assets | 18,082,407.62 | 18,311,443.57 | (229,035.95) | 17,095,799.21 | 986,608.41 |
| Liabilities | | | | | |
| Current Liabilities | | | | | |
| Accounts Payable | | | | | |
| Lutheran Services | 6,624.82 | 7,798.08 | (1,173.26) | 13,791.16 | (7,166.34) |
| Health Services | 126,146.65 | 176,011.23 | (49,864.58) | 399,195.16 | (273,048.51) |
| Children's Services | 62,586.51 | 19,244.72 | 43,341.79 | 20,149.20 | 42,437.31 |
| Ebenezer Services | 1,312.38 | 9,447.38 | (8,135.00) | 3,072.99 | (1,760.61) |
| Home and Community Services | 2,443.60 | 882.47 | 1,561.13 | 897.87 | 1,545.73 |
| Total Accounts Payable | 199,113.96 | 213,383.88 | (14,269.92) | 437,106.38 | (237,992.42) |
| Accrued payroll and related liabilities | | | | | |
| Lutheran Services | 243,899.01 | 239,166.86 | 4,732.15 | 156,875.67 | 87,023.34 |
| Health Services | 1,009,952.32 | 1,105,185.67 | (95,233.35) | 854,048.90 | 155,903.42 |
| Children's Services | 170,286.27 | 200,397.16 | (30,110.89) | 126,656.18 | 43,630.09 |
| Ebenezer Services | 2,019.73 | 1,977.19 | 42.54 | (67.06) | 2,086.79 |
| Home and Community Services | 75,286.19 | 85,112.86 | (9,826.67) | 59,135.07 | 16,151.12 |
| Total Accrued payroll and related liabilities | 1,501,443.52 | 1,631,839.74 | (130,396.22) | 1,196,648.76 | 304,794.76 |
| Other current liabilities | | | | | |
| Lutheran Services | 1,423.34 | 1,651.16 | (227.82) | 1,499.69 | (76.35) |
| Health Services | 960.51 | 2,790.18 | (1,829.67) | 1,480.58 | (520.07) |
| Children's Services | 1,782.62 | 1,524.35 | 258.27 | 1,673.06 | 109.56 |
| Ebenezer Services | 12,000.00 | 11,600.00 | 400.00 | 10,053.86 | 1,946.14 |
| Home and Community Services | 18,574.57 | 25,251.55 | (6,676.98) | 16,815.35 | 1,759.22 |
| Total Other current liabilities | 34,741.04 | 42,817.24 | (8,076.20) | 31,522.54 | 3,218.50 |
| Interest Payable | | | | | |
| Health Services | 38,855.74 | 38,855.74 | 0.00 | 39,695.31 | (839.57) |
| Children's Services | 2,656.20 | 2,656.20 | 0.00 | 1,803.77 | 852.43 |
| Total Interest Payable | 41,511.94 | 41,511.94 | 0.00 | 41,499.08 | 12.86 |
| Intercompany payable | | | | | |
| Lutheran Services | (765,000.00) | (859,388.58) | 94,388.58 | (1,090,091.42) | 325,091.42 |
| Health Services | 765,000.00 | 996,393.67 | (231,393.67) | 1,102,175.33 | (337,175.33) |
| Children's Services | 0.00 | (101,948.68) | 101,948.68 | (25,433.81) | 25,433.81 |
| Ebenezer Services | 0.00 | 946.73 | (946.73) | 914.06 | (914.06) |
| Home and Community Services | 0.00 | (36,003.14) | 36,003.14 | 12,435.84 | (12,435.84) |
| Total Intercompany payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Current portion of long-term debt | | | | | |
| Health Services | 1,028,171.48 | 1,028,171.48 | 0.00 | 283,798.21 | 744,373.27 |
| Children's Services | 70,788.92 | 70,788.92 | 0.00 | 80,501.86 | (9,712.94) |
| Total Current portion of long-term debt | 1,098,960.40 | 1,098,960.40 | 0.00 | 364,300.07 | 734,660.33 |
| Resident funds held in trust | | | | | |
| Health Services | 21,426.22 | 21,079.53 | 346.69 | 15,958.37 | 5,467.85 |
| Total Resident funds held in trust | 21,426.22 | 21,079.53 | 346.69 | 15,958.37 | 5,467.85 |
| Total Current Liabilities | 2,897,197.08 | 3,049,592.73 | (152,395.65) | 2,087,035.20 | 810,161.88 |
| Deferred revenue | | | | | |

Martha & Mary

Balance Sheet As of 2/28/2019

| | Current Month | Prior Month | Increase/ (Decrease) | Beginning Year Balance | YTD Change |
|--|----------------|----------------|-------------------------|---------------------------|--------------|
| Health Services | 11,332.93 | 11,823.71 | (490.78) | 0.00 | 11,332.93 |
| Children's Services | 19,519.92 | 20,668.97 | (1,149.05) | 17,141.09 | 2,378.83 |
| Total Deferred revenue | 30,852.85 | 32,492.68 | (1,639.83) | 17,141.09 | 13,711.76 |
| Long Term Debt, net of current portion | | | | | |
| Health Services | 12,792,010.51 | 12,816,188.91 | (24,178.40) | 13,134,334.59 | (342,324.08) |
| Children's Services | 604,269.61 | 610,404.33 | (6,134.72) | 687,306.73 | (83,037.12) |
| Total Long Term Debt, net of current portion | 13,396,280.12 | 13,426,593.24 | (30,313.12) | 13,821,641.32 | (425,361.20) |
| Total Liabilities | 16,324,330.05 | 16,508,678.65 | (184,348.60) | 15,925,817.61 | 398,512.44 |
| Net Assets | | | | | |
| Net Assets | | | | | |
| Lutheran Services | 3,070,313.56 | 3,053,632.04 | 16,681.52 | 2,628,409.40 | 441,904.16 |
| Health Services | (4,447,591.58) | (4,354,673.19) | (92,918.39) | (4,209,390.40) | (238,201.18) |
| Children's Services | 1,632,230.42 | 1,615,469.69 | 16,760.73 | 1,467,386.27 | 164,844.15 |
| Ebenezer Services | 1,256,865.65 | 1,246,017.04 | 10,848.61 | 1,118,362.24 | 138,503.41 |
| Home and Community Services | 246,259.52 | 242,319.34 | 3,940.18 | 165,214.09 | 81,045.43 |
| Total Net Assets | 1,758,077.57 | 1,802,764.92 | (44,687.35) | 1,169,981.60 | 588,095.97 |
| Total Net Assets | 1,758,077.57 | 1,802,764.92 | (44,687.35) | 1,169,981.60 | 588,095.97 |
| Total Liabilities and Net Assets | 18,082,407.62 | 18,311,443.57 | (229,035.95) | 17,095,799.21 | 986,608.41 |

Martha & Mary
Statement of Revenues and Expenditures (Consolidated)
From 2/1/2019 Through 2/28/2019

| | Current Period Actual | Current Period Operating Budget | Current Period Budget Variance - Operating Budget | Current Year Actual | YTD Budget - Operating Budget | YTD Budget Variance - Operating Budget | Prior Year Actual | Current Year Change | Current Year % Change |
|--|--------------------------|---------------------------------------|---|------------------------|-------------------------------------|---|----------------------|------------------------|--------------------------|
| Operating and Support Revenue: | | | | | | | | | |
| Resident care, net | 1,259,018.01 | 1,335,833.00 | (76,814.99) | 2,707,531.91 | 2,814,790.95 | (107,259.04) | 2,786,346.96 | (78,815.05) | (2.83) |
| Home & Comm. Services | 88,388.94 | 118,670.09 | (30,281.15) | 204,941.92 | 249,956.62 | (45,014.70) | 222,202.54 | (17,260.62) | (7.77) |
| Children's services | 248,202.59 | 255,220.17 | (7,017.58) | 561,189.88 | 550,835.60 | 10,354.28 | 547,911.71 | 13,278.17 | 2.42 |
| Management Services | 116,445.63 | 108,851.67 | 7,593.96 | 246,068.54 | 228,057.99 | 18,010.55 | 213,604.58 | 32,463.96 | 15.20 |
| Other services and fees | 14,448.57 | 11,775.10 | 2,673.47 | 25,355.26 | 23,990.76 | 1,364.50 | 36,024.51 | (10,669.25) | (29.62) |
| Rental income | 27,274.20 | 26,345.20 | 929.00 | 54,548.40 | 52,690.40 | 1,858.00 | 50,666.64 | 3,881.76 | 7.66 |
| Beauty and gift shops | 8,491.84 | 8,591.78 | (99.94) | 18,403.49 | 18,104.11 | 299.38 | 17,286.11 | 1,117.38 | 6.46 |
| Contributions | 3,264.91 | 7,916.67 | (4,651.76) | 10,707.71 | 15,833.34 | (5,125.63) | 12,003.85 | (1,296.14) | (10.80) |
| Grants | 1,149.05 | 8,333.33 | (7,184.28) | 1,149.05 | 16,666.66 | (15,517.61) | 3,466.07 | (2,317.02) | (66.85) |
| Interest income | 66.93 | 268.49 | (201.56) | 372.71 | 565.75 | (193.04) | 649.89 | (277.18) | (42.65) |
| NAC training | 280.00 | 1,917.81 | (1,637.81) | 640.00 | 4,041.10 | (3,401.10) | 180.00 | 460.00 | 255.56 |
| Total Operating and Support Revenue: | 1,767,030.67 | 1,883,723.31 | (116,692.64) | 3,830,908.87 | 3,975,533.28 | (144,624.41) | 3,890,342.86 | (59,433.99) | (1.53) |
| Operating Expenses: | | | | | | | | | |
| Salaries and wages | 1,021,144.47 | 1,061,075.50 | 39,931.03 | 2,227,589.74 | 2,207,117.13 | (20,472.61) | 2,147,449.79 | 80,139.95 | 3.73 |
| Benefits and payroll taxes | 284,390.37 | 310,346.26 | 25,955.89 | 595,679.54 | 620,720.88 | 25,041.34 | 529,723.55 | 65,955.99 | 12.45 |
| Supplies and food | 124,215.00 | 154,098.43 | 29,883.43 | 270,303.56 | 308,196.86 | 37,893.30 | 319,058.89 | (48,755.33) | (15.28) |
| Depreciation and amortization | 80,240.80 | 82,556.32 | 2,315.52 | 160,648.00 | 165,112.64 | 4,464.64 | 158,919.95 | 1,728.05 | 1.09 |
| Interest expense | 45,335.02 | 47,458.34 | 2,123.32 | 91,642.31 | 94,916.68 | 3,274.37 | 96,235.33 | (4,593.02) | (4.77) |
| Purchased services | 157,517.96 | 195,006.30 | 37,488.34 | 305,789.72 | 389,364.29 | 83,574.57 | 369,818.76 | (64,029.04) | (17.31) |
| Utilities | 44,896.36 | 40,109.16 | (4,787.20) | 83,017.31 | 80,218.32 | 2,798.99 | 79,071.21 | 3,946.10 | 4.99 |
| Bad debt expense | 8,265.76 | 8,458.33 | 192.57 | 15,820.88 | 16,916.66 | 1,095.78 | 16,458.35 | (637.47) | (3.87) |
| Insurance | 18,300.85 | 18,861.68 | 560.83 | 36,601.69 | 37,723.36 | 1,121.67 | 37,453.34 | (851.65) | (2.27) |
| Repairs and maintenance | 5,137.93 | 8,650.86 | 3,512.93 | 8,169.88 | 17,301.72 | 9,131.84 | 14,169.65 | (5,999.77) | (42.34) |
| Licenses | 7,387.51 | 7,769.33 | 381.82 | 14,481.39 | 15,538.66 | 1,057.27 | 14,872.00 | (390.61) | (2.63) |
| Advertising | 3,165.30 | 4,001.66 | 836.36 | 11,600.02 | 8,003.32 | (3,596.70) | 9,107.44 | 2,492.58 | 27.37 |
| Business taxes (includes SNA) | 7,655.30 | 8,619.59 | 964.29 | 16,385.43 | 17,739.18 | 1,353.75 | 15,670.17 | 715.26 | 4.56 |
| Travel and education | 4,912.45 | 4,899.15 | (13.30) | 10,089.98 | 9,798.30 | (291.68) | 4,730.64 | 5,359.34 | 113.29 |
| Dues and subscriptions | 2,994.53 | 3,388.67 | 394.14 | 8,271.33 | 6,777.34 | (1,493.99) | 5,399.96 | 2,871.37 | 53.17 |
| Miscellaneous | 3,613.18 | 7,281.75 | 3,668.57 | 7,376.89 | 14,563.50 | 7,186.61 | 7,257.14 | 119.75 | 1.65 |
| Total Operating Expenses: | 1,819,172.79 | 1,962,581.33 | 143,408.54 | 3,863,467.67 | 4,010,008.84 | 146,541.17 | 3,825,396.17 | 38,071.50 | 1.00 |
| Inc (Loss) From Operations | (52,142.12) | (78,858.02) | 26,715.90 | (32,558.80) | (34,475.56) | 1,916.76 | 64,946.69 | (97,505.49) | (150.13) |
| Non-Operating Revenue (Expenses): | | | | | | | | | |
| Investment Earnings | 1,264.77 | 0.00 | 1,264.77 | 1,264.77 | 0.00 | 1,264.77 | (3,942.36) | 5,207.13 | (132.08) |
| Misc non-operating revenue (expense) | 0.00 | (20.83) | 20.83 | 0.00 | (41.66) | 41.66 | 0.00 | 0.00 | 0.00 |
| Total Non-Operating Revenue (Expenses): | 1,264.77 | (20.83) | 1,285.60 | 1,264.77 | (41.66) | 1,306.43 | (3,942.36) | 5,207.13 | (132.08) |
| Inc (Loss) Before Mgmt Fee | (50,877.35) | (78,878.85) | 28,001.50 | (31,294.03) | (34,517.22) | 3,223.19 | 61,004.33 | (92,298.36) | (151.30) |

Martha & Mary
Statement of Revenues and Expenditures (Consolidated)
From 2/1/2019 Through 2/28/2019

| | Current Period Actual | Current Period Budget - Operating Budget | Current Period Budget Variance - Operating Budget | Current Year Actual | YTD Budget - Operating Budget | YTD Budget Variance - Operating Budget | Prior Year Actual | Current Year Change | Current Year % Change |
|-----------------------------|--------------------------|---|---|------------------------|-------------------------------------|---|----------------------|------------------------|--------------------------|
| M&M Mgmt Fee Rev(Exp) | | | | | | | | | |
| Management fee revenue | 72,787.21 | 78,169.93 | (5,382.72) | 158,449.47 | 165,105.27 | (6,655.80) | 156,318.90 | 2,130.57 | 1.36 |
| Management fee expense | (72,787.21) | (78,169.94) | 5,382.73 | (158,449.47) | (165,105.28) | 6,655.81 | (156,318.90) | (2,130.57) | 1.36 |
| Total M&M Mgmt Fee Rev(Exp) | 0.00 | (0.01) | 0.01 | 0.00 | (0.01) | 0.01 | 0.00 | 0.00 | 0.00 |
| Change in Net Assets | (50,877.35) | (78,878.86) | 28,001.51 | (31,294.03) | (34,517.23) | 3,223.20 | 61,004.33 | (92,298.36) | (151.30) |

Martha & Mary

Statement of Revenues and Expenditures Lutheran Services

From 2/1/2019 Through 2/28/2019

| | Current Period Actual | Current Period Budget - Operating Budget | Current Period Budget Variance - Operating Budget | Current Year Actual | YTD Budget - Operating Budget | YTD Budget Variance - Operating Budget | Prior Year Actual | Current Year Change | Current Year % Change |
|---|--------------------------|---|---|------------------------|-------------------------------------|---|----------------------|------------------------|-----------------------------|
| Operating and Support Revenue: | | | | | | | | | |
| Management Services | 116,445.63 | 108,851.67 | 7,593.96 | 246,068.54 | 228,057.99 | 18,010.55 | 213,604.58 | 32,463.96 | 15.20 |
| Other services and fees | 3.00 | 0.00 | 3.00 | 6.05 | 0.00 | 6.05 | 21.93 | (15.88) | (72.41) |
| Contributions | 3,108.70 | 7,916.67 | (4,807.97) | 7,444.50 | 15,833.34 | (8,388.84) | 9,808.66 | (2,364.16) | (24.10) |
| Grants | 0.00 | 8,333.33 | (8,333.33) | 0.00 | 16,666.66 | (16,666.66) | 0.00 | 0.00 | 0.00 |
| Interest income | 17.82 | 0.00 | 17.82 | 176.50 | 0.00 | 176.50 | 18.87 | 157.63 | 835.35 |
| Total Operating and Support Revenue: | 119,575.15 | 125,101.67 | (5,526.52) | 253,695.59 | 260,557.99 | (6,862.40) | 223,454.04 | 30,241.55 | 13.53 |
| Operating Expenses: | | | | | | | | | |
| Salaries and wages | 125,952.83 | 126,750.19 | 797.36 | 270,917.77 | 253,500.38 | (17,417.39) | 251,776.10 | 19,141.67 | 7.60 |
| Benefits and payroll taxes | 35,969.39 | 35,689.12 | (280.27) | 75,369.85 | 71,378.24 | (3,991.61) | 63,067.02 | 12,302.83 | 19.51 |
| Supplies and food | 2,217.11 | 2,560.41 | 343.30 | 2,515.37 | 5,120.82 | 2,605.45 | 1,318.83 | 1,196.54 | 90.73 |
| Depreciation and amortization | 593.82 | 601.06 | 7.24 | 1,274.51 | 1,202.12 | (72.39) | 1,361.42 | (86.91) | (6.38) |
| Bank Fees | 475.84 | 1,350.00 | 874.16 | 528.78 | 2,700.00 | 2,171.22 | 2,361.57 | (1,832.79) | (77.61) |
| Purchased services | 12,080.30 | 5,953.57 | (6,126.73) | 15,771.05 | 10,407.14 | (5,363.91) | 15,547.33 | 223.72 | 1.44 |
| Utilities | 110.93 | 112.50 | 1.57 | 221.30 | 225.00 | 3.70 | 108.53 | 112.77 | 103.91 |
| Insurance | 431.48 | 447.04 | 15.56 | 862.97 | 894.08 | 31.11 | 943.10 | (82.13) | (8.69) |
| Licenses | 51.42 | 22.91 | (28.51) | 162.17 | 45.82 | (116.35) | 110.75 | 51.42 | 46.43 |
| Advertising | 2,355.39 | 3,535.83 | 1,180.44 | 10,298.12 | 7,071.66 | (3,226.46) | 8,343.93 | 1,954.19 | 23.42 |
| Business taxes (includes SNA) | 1,316.93 | 1,404.17 | 87.24 | 2,791.93 | 2,808.34 | 16.41 | 2,713.74 | 78.19 | 2.88 |
| Travel and education | 7.00 | 483.32 | 476.32 | 91.03 | 966.64 | 875.61 | 5.91 | 85.12 | 1,440.27 |
| Dues and subscriptions | 254.10 | 758.33 | 504.23 | 3,283.20 | 1,516.66 | (1,766.54) | 650.00 | 2,633.20 | 405.11 |
| Miscellaneous | 462.60 | 4,310.42 | 3,847.82 | 1,075.73 | 8,620.84 | 7,545.11 | 955.98 | 119.75 | 12.53 |
| Total Operating Expenses: | 182,279.14 | 183,978.87 | 1,699.73 | 385,163.78 | 366,457.74 | (18,706.04) | 349,266.21 | 35,897.57 | 10.28 |
| Inc (Loss) From Operations | (62,703.99) | (58,877.20) | (3,826.79) | (131,468.19) | (105,899.75) | (25,568.44) | (125,812.17) | (5,656.02) | 4.50 |
| Non-Operating Revenue (Expenses): | | | | | | | | | |
| Investment Earnings | 408.30 | 0.00 | 408.30 | 408.30 | 0.00 | 408.30 | 2.42 | 405.88 | 16,771.90 |
| Total Non-Operating Revenue (Expenses): | 408.30 | 0.00 | 408.30 | 408.30 | 0.00 | 408.30 | 2.42 | 405.88 | 16,771.90 |
| Inc (Loss) Before Mgmt Fee | (62,295.69) | (58,877.20) | (3,418.49) | (131,059.89) | (105,899.75) | (25,160.14) | (125,809.75) | (5,250.14) | 4.17 |
| M&M Mgmt Fee Rev(Exp) | | | | | | | | | |
| Management fee revenue | 72,787.21 | 78,169.93 | (5,382.72) | 158,449.47 | 165,105.27 | (6,655.80) | 156,318.90 | 2,130.57 | 1.36 |
| Total M&M Mgmt Fee Rev(Exp) | 72,787.21 | 78,169.93 | (5,382.72) | 158,449.47 | 165,105.27 | (6,655.80) | 156,318.90 | 2,130.57 | 1.36 |
| Change in Net Assets | 10,491.52 | 19,292.73 | (8,801.21) | 27,389.58 | 59,205.52 | (31,815.94) | 30,509.15 | (3,119.57) | (10.23) |

Martha & Mary

Statement of Revenues and Expenditures Health Services

From 2/1/2019 Through 2/28/2019

| | Current Period Actual | Current Period Budget - Operating Budget | Current Period Budget - Variance - Operating Budget | Current Year Actual | YTD Budget - Operating Budget | YTD Budget Variance - Operating Budget | Prior Year Actual | Current Year Change | Current Year % Change |
|---------------------------------------|--------------------------|---|---|--|-------------------------------------|---|----------------------|------------------------|-----------------------------|
| Operating and Support Revenue: | | | | | | | | | |
| Resident care, net | | | | | | | | | |
| Private Resident Revenue | 116,182.68 | 199,360.00 | (83,177.32) | 292,220.49 | 420,080.00 | (127,859.51) | 392,687.58 | (100,467.09) | (25.58) |
| Medicare A | 102,943.75 | 237,450.51 | (134,506.76) | 296,518.55 | 500,342.14 | (203,823.59) | 609,955.11 | (313,436.56) | (51.39) |
| Medicare Advantage | 36,521.95 | 32,388.81 | 4,133.14 | 58,829.78 | 68,247.85 | (9,418.07) | 87,725.68 | (28,895.90) | (32.94) |
| Managed Care/Insurance | 17,269.68 | 32,117.88 | (14,848.20) | 51,645.21 | 67,676.97 | (16,031.76) | 59,098.27 | (7,453.06) | (12.61) |
| Medicaid Pending | 66,409.49 | 0.00 | 66,409.49 | 94,217.41 | 0.00 | 94,217.41 | 15,226.40 | 78,991.01 | 518.78 |
| Medicare B | 17,816.13 | 9,385.76 | 8,430.37 | 32,751.67 | 19,777.12 | 12,974.55 | 30,284.28 | 2,467.39 | 8.15 |
| Medicaid Revenue | 838,424.50 | 793,649.57 | 44,774.93 | 1,747,467.84 | 1,672,333.03 | 75,134.81 | 1,516,232.43 | 231,235.41 | 15.25 |
| Hospice Revenue | 67,120.28 | 34,050.33 | 33,069.95 | 138,125.61 | 71,748.90 | 66,376.71 | 76,326.92 | 61,798.69 | 80.97 |
| Other Rev/Discounts or credits | (1,123.35) | (2,569.86) | 1,446.51 | (3,837.64) | (5,415.06) | 1,577.42 | (1,988.35) | (1,849.29) | 93.01 |
| Total Resident care, net | 1,261,565.11 | 1,335,833.00 | (74,267.89) | 2,707,938.92 | 2,814,790.95 | (106,852.03) | 2,785,548.32 | (77,609.40) | (2.79) |
| Prior Year Rev/Adj | (2,547.10) | 0.00 | (2,547.10) | (407.01) | 0.00 | (407.01) | 798.64 | (1,205.65) | (150.96) |
| Other services and fees | 6,352.42 | 4,111.77 | 2,240.65 | 8,283.73 | 8,664.10 | (380.37) | 14,481.06 | (6,197.33) | (42.80) |
| Beauty and gift shops | 8,491.84 | 8,591.78 | (99.94) | 18,403.49 | 18,104.11 | 299.38 | 17,286.11 | 1,117.38 | 6.46 |
| Contributions | 156.21 | 0.00 | 156.21 | 266.21 | 0.00 | 266.21 | 1,239.75 | (973.54) | (78.55) |
| Interest income | 47.93 | 268.49 | (220.56) | 192.72 | 565.75 | (373.03) | 628.20 | (435.48) | (69.32) |
| NAC training | 280.00 | 1,917.81 | (1,637.81) | 640.00 | 4,041.10 | (3,401.10) | 180.00 | 460.00 | 255.56 |
| Total Operating and Support Revenue: | 1,274,346.41 | 1,350,722.85 | (76,376.44) | 2,735,318.06 | 2,846,166.01 | (110,847.95) | 2,820,162.08 | (84,844.02) | (3.01) |
| Operating Expenses: | | | | | | | | | |
| Salaries and wages | 699,037.55 | 689,201.67 | (9,835.88) | 1,502,384.82 | 1,435,074.51 | (67,510.31) | 1,378,270.58 | 124,314.24 | 9.02 |
| Benefits and payroll taxes | 191,765.94 | 205,904.48 | 14,138.54 | 397,443.01 | 411,808.96 | 14,365.95 | 343,207.37 | 54,235.64 | 15.80 |
| Supplies and food | 106,910.06 | 134,029.31 | 27,119.25 | 235,617.23 | 268,058.62 | 32,441.39 | 280,060.31 | (44,443.08) | (15.87) |
| Depreciation and amortization | 62,566.26 | 67,187.53 | 4,621.27 | 125,027.94 | 134,375.06 | 9,347.12 | 129,563.58 | (4,535.64) | (3.50) |
| Interest expense | 38,784.42 | 39,416.67 | 632.25 | 77,640.16 | 78,833.34 | 1,193.18 | 79,321.79 | (1,681.63) | (2.12) |
| Bank Fees | 0.00 | 104.17 | 104.17 | 61.90 | 208.34 | 146.44 | 128.90 | (67.00) | (51.98) |
| Purchased services | 133,416.86 | 181,091.41 | 47,674.55 | 271,833.90 | 363,034.51 | 91,200.61 | 337,867.80 | (66,033.90) | (19.54) |
| Utilities | 33,087.03 | 29,354.17 | (3,732.86) | 59,993.18 | 58,708.34 | (1,284.84) | 57,652.66 | 2,340.52 | 4.06 |
| Bad debt expense | 8,446.80 | 8,333.33 | (113.47) | 16,779.80 | 16,666.66 | (113.14) | 16,600.00 | 179.80 | 1.08 |
| Insurance | 13,836.74 | 14,116.37 | 279.63 | 27,673.47 | 28,232.74 | 559.27 | 26,056.98 | 1,616.49 | 6.20 |
| Repairs and maintenance | 4,343.28 | 6,958.34 | 2,615.06 | 6,721.54 | 13,916.68 | 7,195.14 | 11,868.76 | (5,147.22) | (43.37) |
| Licenses | 6,481.49 | 6,900.00 | 418.51 | 12,557.88 | 13,800.00 | 1,242.12 | 12,782.09 | (224.21) | (1.75) |
| Advertising | 780.71 | 462.50 | (318.21) | 1,272.70 | 925.00 | (347.70) | 763.51 | 509.19 | 66.69 |
| Business taxes (includes SNA) | 5,012.54 | 4,825.00 | (187.54) | 10,519.91 | 10,100.00 | (419.91) | 9,628.69 | 891.22 | 9.26 |
| Travel and education | 3,177.10 | 2,137.50 | (1,039.60) | 6,989.08 | 4,275.00 | (2,714.08) | 1,944.20 | 5,044.88 | 259.48 |
| Dues and subscriptions | 2,225.51 | 2,377.01 | 151.50 | 4,289.21 | 4,754.02 | 464.81 | 4,362.46 | (73.25) | (1.68) |
| Total Operating Expenses: | 1,309,872.29 | 1,392,399.46 | 82,527.17 | 2,757,005.73 | 2,842,771.78 | 85,766.05 | 2,690,079.68 | 66,926.05 | 2.49 |
| | (35,525.88) | (41,676.61) | 6,150.73 | Health Services - Support of Activity - Compensation | 79,736.02 | (75,081.00) | 130,080.40 | (151,770.07) | (11.68%) |

Martha & Mary

**Statement of Revenues and Expenditures
Health Services**

From 2/1/2019 Through 2/28/2019

| | Current Period Actual | Current Period Budget - Operating Budget | Current Period Budget Variance - Operating Budget | Current Year Actual | YTD Budget - Operating Budget | YTD Budget Variance - Operating Budget | Prior Year Actual | Current Year Change | Current Year % Change |
|-----------------------------|--------------------------|---|---|------------------------|-------------------------------------|---|----------------------|------------------------|-----------------------------|
| Inc (Loss) Before Mgmt Fee | (35,525.88) | (41,676.61) | 6,150.73 | (21,687.67) | 3,394.23 | (25,081.90) | 130,082.40 | (151,770.07) | (116.67) |
| M&M Mgmt Fee Rev(Exp) | (57,392.51) | (60,782.53) | 3,390.02 | (123,077.33) | (128,077.47) | 5,000.14 | (119,856.89) | (3,220.44) | 2.69 |
| Management fee expense | (57,392.51) | (60,782.53) | 3,390.02 | (123,077.33) | (128,077.47) | 5,000.14 | (119,856.89) | (3,220.44) | 2.69 |
| Total M&M Mgmt Fee Rev(Exp) | (92,918.39) | (102,459.14) | 9,540.75 | (144,765.00) | (124,683.24) | (20,081.76) | 10,225.51 | (154,990.51) | (1,515.72) |
| Change in Net Assets | | | | | | | | | |

Martha & Mary
Statement of Revenues and Expenditures
Children's Services
From 2/1/2019 Through 2/28/2019

| | Current Period Actual | Current Period Budget - Operating Budget | Current Period Budget - Variance - Operating Budget | Current Year Actual | YTD Budget - Operating Budget | YTD Budget Variance - Operating Budget | Prior Year Actual | Current Year Change | Current Year % Change |
|---------------------------------------|--------------------------|---|---|------------------------|-------------------------------------|---|----------------------|------------------------|-----------------------------|
| Operating and Support Revenue: | | | | | | | | | |
| Children's services | | | | | | | | | |
| Other Rev/Discounts or credits | (5,424.72) | (8,465.00) | 3,040.28 | (13,922.08) | (16,616.00) | 2,693.92 | (8,565.56) | (5,356.52) | 62.54 |
| Infants | 30,660.60 | 29,172.19 | 1,488.41 | 69,491.10 | 63,463.88 | 6,027.22 | 63,592.44 | 5,898.66 | 9.28 |
| Toddlers | 51,075.92 | 49,928.26 | 1,147.66 | 118,552.65 | 111,343.64 | 7,209.01 | 120,564.09 | (2,011.44) | (1.67) |
| Pre-school | 119,631.94 | 122,049.72 | (2,417.78) | 267,273.56 | 265,371.08 | 1,902.48 | 237,041.20 | 30,232.36 | 12.75 |
| Jr Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (150.00) | 150.00 | (100.00) |
| School Age | 52,258.85 | 62,535.00 | (10,276.15) | 119,794.65 | 127,273.00 | (7,478.35) | 135,429.54 | (15,634.89) | (11.54) |
| Total Children's services | 248,202.59 | 255,220.17 | (7,017.58) | 561,189.88 | 550,835.60 | 10,354.28 | 547,911.71 | 13,278.17 | 2.42 |
| Other services and fees | 7,598.15 | 7,095.00 | 503.15 | 16,074.43 | 14,190.00 | 1,884.43 | 20,886.74 | (4,812.31) | (23.04) |
| Rental income | 6,189.20 | 6,189.20 | 0.00 | 12,378.40 | 12,378.40 | 0.00 | 12,140.30 | 238.10 | 1.96 |
| Contributions | 0.00 | 0.00 | 0.00 | 2,997.00 | 0.00 | 2,997.00 | 955.44 | 2,041.56 | 213.68 |
| Grants | 1,149.05 | 0.00 | 1,149.05 | 1,149.05 | 0.00 | 1,149.05 | 3,466.07 | (2,317.02) | (66.85) |
| Interest income | 1.11 | 0.00 | 1.11 | 2.15 | 0.00 | 2.15 | 1.64 | 0.51 | 31.10 |
| Total Operating and Support Revenue: | 263,140.10 | 268,504.37 | (5,364.27) | 593,790.91 | 577,404.00 | 16,386.91 | 585,361.90 | 8,429.01 | 1.44 |
| Operating Expenses: | | | | | | | | | |
| Salaries and wages | 136,706.66 | 162,443.39 | 25,736.73 | 314,843.50 | 346,700.08 | 31,856.58 | 355,715.40 | (40,871.90) | (11.49) |
| Benefits and payroll taxes | 42,481.60 | 51,461.59 | 8,979.99 | 91,501.68 | 102,923.18 | 11,421.50 | 90,624.99 | 876.69 | 0.97 |
| Supplies and food | 14,608.89 | 16,742.04 | 2,133.15 | 30,930.24 | 33,484.08 | 2,553.84 | 36,657.89 | (5,727.65) | (15.62) |
| Depreciation and amortization | 14,588.96 | 12,976.24 | (1,612.72) | 29,362.03 | 25,952.48 | (3,409.55) | 24,385.17 | 4,976.86 | 20.41 |
| Interest expense | 3,678.70 | 4,266.66 | 587.96 | 8,676.68 | 8,533.32 | (143.36) | 9,957.07 | (1,280.39) | (12.86) |
| Purchased services | 9,936.78 | 5,302.77 | (4,634.01) | 14,113.36 | 10,605.54 | (3,507.82) | 10,885.03 | 3,228.33 | 29.66 |
| Utilities | 6,545.41 | 5,841.66 | (703.75) | 12,406.52 | 11,683.32 | (723.20) | 11,483.39 | 923.13 | 8.04 |
| Bad debt expense | (81.04) | 104.17 | 185.21 | (858.92) | 208.34 | 1,067.26 | 58.35 | (917.27) | (1,572.01) |
| Insurance | 3,194.59 | 3,217.90 | 23.31 | 6,389.17 | 6,435.80 | 46.63 | 7,367.96 | (978.79) | (13.28) |
| Repairs and maintenance | 531.27 | 995.85 | 464.58 | 1,044.77 | 1,991.70 | 946.93 | 1,621.99 | (577.22) | (35.59) |
| Licenses | 632.18 | 620.59 | (11.59) | 1,304.36 | 1,241.18 | (63.18) | 1,554.34 | (249.98) | (16.08) |
| Advertising | 29.20 | 3.33 | (25.87) | 29.20 | 6.66 | (22.54) | 0.00 | 29.20 | 100.00 |
| Business taxes (includes SNA) | 0.00 | 451.67 | 451.67 | 0.00 | 903.34 | 903.34 | 0.00 | 0.00 | 0.00 |
| Travel and education | 1,038.92 | 402.49 | (636.43) | 1,632.10 | 804.98 | (827.12) | 1,200.88 | 431.22 | 35.91 |
| Dues and subscriptions | 0.00 | 20.00 | 20.00 | 0.00 | 40.00 | 40.00 | 0.00 | 0.00 | 0.00 |
| Miscellaneous | 2,142.58 | 1,963.33 | (179.25) | 4,285.16 | 3,926.66 | (358.50) | 4,285.16 | 0.00 | 0.00 |
| Total Operating Expenses: | 236,034.70 | 266,813.68 | 30,778.98 | 515,659.85 | 555,440.66 | 39,780.81 | 555,797.62 | (40,137.77) | (7.22) |
| Inc (Loss) From Operations | 27,105.40 | 1,690.69 | 25,414.71 | 78,131.06 | 21,963.34 | 56,167.72 | 29,564.28 | 48,566.78 | 164.28 |
| Non-Operating Revenue (Expenses): | | | | | | | | | |
| Investment Earnings | 322.45 | 0.00 | 322.45 | 322.45 | 0.00 | 322.45 | (1,485.16) | 1,807.61 | (121.71) |

Martha & Mary
Statement of Revenues and Expenditures
Children's Services
From 2/1/2019 Through 2/28/2019

| | Current Period Actual | Current Period Budget - Operating Budget | Current Period Budget Variance - Operating Budget | Current Year Actual | YTD Budget - Operating Budget | YTD Budget Variance - Operating Budget | Prior Year Actual | Current Year Change | Current Year % Change |
|---|--------------------------|---|---|------------------------|-------------------------------------|---|----------------------|------------------------|-----------------------------|
| Total Non-Operating Revenue (Expenses): | <u>322.45</u> | <u>0.00</u> | <u>322.45</u> | <u>322.45</u> | <u>0.00</u> | <u>322.45</u> | <u>(1,485.16)</u> | <u>1,807.61</u> | <u>(121.71)</u> |
| Inc (Loss) Before Mgmt Fee M&M Mgmt Fee Rev(Exp) | <u>27,427.85</u> | <u>1,690.69</u> | <u>25,737.16</u> | <u>78,453.51</u> | <u>21,963.34</u> | <u>56,490.17</u> | <u>28,079.12</u> | <u>50,374.39</u> | <u>179.40</u> |
| Management fee expense | <u>(10,667.12)</u> | <u>(11,411.44)</u> | <u>744.32</u> | <u>(24,719.78)</u> | <u>(24,539.68)</u> | <u>(180.10)</u> | <u>(24,811.28)</u> | <u>91.50</u> | <u>(0.37)</u> |
| Total M&M Mgmt Fee Rev(Exp) | <u>(10,667.12)</u> | <u>(11,411.44)</u> | <u>744.32</u> | <u>(24,719.78)</u> | <u>(24,539.68)</u> | <u>(180.10)</u> | <u>(24,811.28)</u> | <u>91.50</u> | <u>(0.37)</u> |
| Change in Net Assets | <u>16,760.73</u> | <u>(9,720.75)</u> | <u>26,481.48</u> | <u>53,733.73</u> | <u>(2,576.34)</u> | <u>56,310.07</u> | <u>3,267.84</u> | <u>50,465.89</u> | <u>1,544.32</u> |

Martha & Mary

Statement of Revenues and Expenditures - Home Comm - Stunt of Activity -At Home Consolidated

Home and Community Services

From 2/1/2019 Through 2/28/2019

| | Current Period Actual | Current Period Budget - Operating Budget | Current Period Budget Variance - Operating Budget | Current Year Actual | YTD Budget - Operating Budget | YTD Budget Variance - Operating Budget | Prior Year Actual | Current Year Change | Current Year % Change |
|--|--------------------------|---|---|------------------------|-------------------------------------|---|----------------------|------------------------|-----------------------------|
| Operating and Support Revenue: | | | | | | | | | |
| Home & Comm. Services | 84,627.56 | 111,382.42 | (26,754.86) | 193,812.47 | 234,600.46 | (40,787.99) | 211,342.25 | (17,529.78) | (8.29) |
| Geriatric Care | 3,761.38 | 7,287.67 | (3,526.29) | 11,129.45 | 15,356.16 | (4,226.71) | 10,860.29 | 269.16 | 2.48 |
| Other services and fees | 0.00 | 35.00 | (35.00) | (34.95) | 70.00 | (104.95) | (33.22) | 318.27 | (90.11) |
| Interest income | 0.03 | 0.00 | 0.03 | 1.24 | 0.00 | 1.24 | 1.15 | 0.09 | 7.83 |
| Total Operating and Support Revenue: | 88,388.97 | 118,705.09 | (30,316.12) | 204,908.21 | 250,026.62 | (45,118.41) | 221,850.47 | (16,942.26) | (7.64) |
| Operating Expenses: | | | | | | | | | |
| Salaries and wages | 57,427.50 | 79,525.20 | 22,097.70 | 134,966.31 | 165,193.98 | 30,227.67 | 155,823.76 | (20,857.45) | (13.39) |
| Benefits and payroll taxes | 13,970.32 | 17,022.66 | 3,052.34 | 30,904.70 | 34,045.32 | 3,140.62 | 31,863.53 | (958.83) | (3.01) |
| Supplies and food | 478.94 | 725.00 | 246.06 | 1,240.72 | 1,450.00 | 209.28 | 921.86 | 318.86 | 34.59 |
| Depreciation and amortization | 185.68 | 139.99 | (45.69) | 371.36 | 279.98 | (91.38) | 279.97 | 91.39 | 32.64 |
| Bank Fees | 2,396.06 | 2,279.17 | (116.89) | 4,713.46 | 4,558.34 | (155.12) | 4,384.24 | 329.22 | 7.51 |
| Purchased services | 1,541.39 | 2,169.47 | 628.08 | 3,090.97 | 4,338.94 | 1,247.97 | 4,615.16 | (1,524.19) | (33.03) |
| Utilities | 344.60 | 405.00 | 60.40 | 679.56 | 810.00 | 130.44 | 529.15 | 150.41 | 28.42 |
| Bad debt expense | (100.00) | 20.83 | 120.83 | (100.00) | 41.66 | 141.66 | (200.00) | 100.00 | (50.00) |
| Insurance | 664.16 | 423.70 | (240.46) | 1,328.32 | 847.40 | (480.92) | 1,112.60 | 215.72 | 19.39 |
| Repairs and maintenance | 35.91 | 121.67 | 85.76 | 62.79 | 243.34 | 180.55 | 145.98 | (83.19) | (56.99) |
| Licenses | 209.57 | 221.66 | 12.09 | 419.13 | 443.32 | 24.19 | 424.82 | (5.69) | (1.34) |
| Business taxes (includes SNA) | 1,325.83 | 1,938.75 | 612.92 | 3,073.59 | 3,877.50 | 803.91 | 3,327.74 | (254.15) | (7.64) |
| Travel and education | 689.43 | 1,875.84 | 1,186.41 | 1,377.77 | 3,751.68 | 2,373.91 | 1,579.65 | (201.88) | (12.78) |
| Dues and subscriptions | 514.92 | 233.33 | (281.59) | 698.92 | 466.66 | (232.26) | 387.50 | 311.42 | 80.37 |
| Miscellaneous | 1,008.00 | 1,008.00 | 0.00 | 2,016.00 | 2,016.00 | 0.00 | 2,016.00 | 0.00 | 0.00 |
| Total Operating Expenses: | 80,692.31 | 108,110.27 | 27,417.96 | 184,843.60 | 222,364.12 | 37,520.52 | 207,211.96 | (22,368.36) | (10.79) |
| Inc (Loss) From Operations | 7,696.66 | 10,594.82 | (2,898.16) | 20,064.61 | 27,662.50 | (7,597.89) | 14,638.51 | 5,426.10 | 37.07 |
| Non-Operating Revenue (Expenses): | | | | | | | | | |
| Misc non-operating revenue (expense) | 0.00 | (20.83) | 20.83 | 0.00 | (41.66) | 41.66 | 0.00 | 0.00 | 0.00 |
| Total Non-Operating Revenue (Expenses): | 0.00 | (20.83) | 20.83 | 0.00 | (41.66) | 41.66 | 0.00 | 0.00 | 0.00 |
| Inc (Loss) Before Mgmt Fee | 7,696.66 | 10,573.99 | (2,877.33) | 20,064.61 | 27,620.84 | (7,556.23) | 14,638.51 | 5,426.10 | 37.07 |
| M&M Mgmt Fee Rev(Exp) | | | | | | | | | |
| Management fee expense | (3,756.48) | (5,044.97) | 1,288.49 | (8,708.54) | (10,626.13) | 1,917.59 | (9,983.27) | 1,274.73 | (12.77) |
| Total M&M Mgmt Fee Rev(Exp) | (3,756.48) | (5,044.97) | 1,288.49 | (8,708.54) | (10,626.13) | 1,917.59 | (9,983.27) | 1,274.73 | (12.77) |
| Change in Net Assets | 3,940.18 | 5,529.02 | (1,588.84) | 11,356.07 | 16,994.71 | (5,638.64) | 4,655.24 | 6,700.83 | 143.94 |

Martha & Mary
Statement of Revenues and Expenditures
Ebenezer Services
From 2/1/2019 Through 2/28/2019

| | Current Period Actual | Current Period Operating Budget | Current Period Budget - Variance - Operating Budget | Current Year Actual | YTD Budget - Operating Budget | YTD Budget Variance - Operating Budget | Prior Year Actual | Current Year Change | Current Year % Change |
|--|--------------------------|---------------------------------------|---|------------------------|-------------------------------------|---|----------------------|------------------------|-----------------------------|
| Operating and Support Revenue: | | | | | | | | | |
| Other services and fees | 495.00 | 533.33 | (38.33) | 1,026.00 | 1,066.66 | (40.66) | 988.00 | 38.00 | 3.85 |
| Rental income | 21,085.00 | 20,156.00 | 929.00 | 42,170.00 | 40,312.00 | 1,858.00 | 38,526.34 | 3,643.66 | 9.46 |
| Interest income | 0.04 | 0.00 | 0.04 | 0.10 | 0.00 | 0.10 | 0.03 | 0.07 | 233.33 |
| Total Operating and Support Revenue: | 21,580.04 | 20,689.33 | 890.71 | 43,196.10 | 41,378.66 | 1,817.44 | 39,514.37 | 3,681.73 | 9.32 |
| Operating Expenses: | | | | | | | | | |
| Salaries and wages | 2,019.93 | 3,155.05 | 1,135.12 | 4,277.34 | 6,648.18 | 2,370.84 | 5,863.95 | (1,586.61) | (27.06) |
| Benefits and payroll taxes | 203.12 | 268.41 | 65.29 | 460.30 | 565.18 | 104.88 | 960.64 | (500.34) | (52.08) |
| Supplies and food | 0.00 | 41.67 | 41.67 | 0.00 | 83.34 | 83.34 | 100.00 | (100.00) | (100.00) |
| Depreciation and amortization | 2,306.08 | 1,651.50 | (654.58) | 4,612.16 | 3,303.00 | (1,309.16) | 3,329.81 | 1,282.35 | 38.51 |
| Bank Fees | 0.00 | 41.67 | 41.67 | 21.33 | 83.34 | 62.01 | 81.76 | (60.43) | (73.91) |
| Purchased services | 542.63 | 489.08 | (53.55) | 980.44 | 978.16 | (2.28) | 903.44 | 77.00 | 8.52 |
| Utilities | 4,808.39 | 4,395.83 | (412.56) | 9,716.75 | 8,791.66 | (925.09) | 9,297.48 | 419.27 | 4.51 |
| Insurance | 173.88 | 656.67 | 482.79 | 347.76 | 1,313.34 | 965.58 | 1,970.70 | (1,622.94) | (82.35) |
| Repairs and maintenance | 227.47 | 575.00 | 347.53 | 340.78 | 1,150.00 | 809.22 | 532.92 | (192.14) | (36.05) |
| Licenses | 12.85 | 4.17 | (8.68) | 37.85 | 8.34 | (29.51) | 0.00 | 37.85 | 100.00 |
| Business taxes (includes SNA) | 0.00 | 0.00 | 0.00 | 0.00 | 50.00 | 50.00 | 0.00 | 0.00 | 0.00 |
| Total Operating Expenses: | 10,294.35 | 11,279.05 | 984.70 | 20,794.71 | 22,974.54 | 2,179.83 | 23,040.70 | (2,245.99) | (9.75) |
| Inc (Loss) From Operations | 11,285.69 | 9,410.28 | 1,875.41 | 22,401.39 | 18,404.12 | 3,997.27 | 16,473.67 | 5,927.72 | 35.98 |
| Non-Operating Revenue (Expenses): | | | | | | | | | |
| Investment Earnings | 534.02 | 0.00 | 534.02 | 534.02 | 0.00 | 534.02 | (2,459.62) | 2,993.64 | (121.71) |
| Total Non-Operating Revenue (Expenses): | 534.02 | 0.00 | 534.02 | 534.02 | 0.00 | 534.02 | (2,459.62) | 2,993.64 | (121.71) |
| Inc (Loss) Before Mgmt Fee | 11,819.71 | 9,410.28 | 2,409.43 | 22,935.41 | 18,404.12 | 4,531.29 | 14,014.05 | 8,921.36 | 63.66 |
| M&M Mgmt Fee Rev(Exp) | | | | | | | | | |
| Management fee expense | (971.10) | (931.00) | (40.10) | (1,943.82) | (1,862.00) | (81.82) | (1,667.46) | (276.36) | 16.57 |
| Total M&M Mgmt Fee Rev(Exp) | (971.10) | (931.00) | (40.10) | (1,943.82) | (1,862.00) | (81.82) | (1,667.46) | (276.36) | 16.57 |
| Change in Net Assets | 10,848.61 | 8,479.28 | 2,369.33 | 20,991.59 | 16,542.12 | 4,449.47 | 12,346.59 | 8,645.00 | 70.02 |