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COMPASSION HEALTH TOLEDO

FINANCIAL STATEMENTS

AND

ACCOUNTANT'S REPORT

CALENDAR YEAR ENDING: December 31, 2019

COMPASSION HEALTH TOLEDO

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COMPASSION
HEALTH TOLEDO

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COMPASSION HEALTH TOLEDO

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Board of Directors
Compassion Health Toledo
1638 Broadway
Toledo, OH 43609

I have reviewed the accompanying financial statements of Compassion Health Toledo (an Ohio nonprofit organization), which comprise the statement of financial position as of December 31, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of entity management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

My responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. I believe that the results of my procedures provide a reasonable basis for my conclusion.

Accountant's Conclusion

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Ronald W. Coon Sr.

Ronald W. Coon, Sr, MPPA.
Certified Public Accountant
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April 4, 2020

COMPASSION HEALTH TOLEDO
STATEMENT OF FINANCIAL POSITION
December 31, 2019
(Unaudited)

	ASSETS		
	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	TOTAL
Current Assets			
Cash and Cash Equivalents (Note 4)	277,411	151,564	428,975
Cash - Board Imposed Rest (Note 5)	0	0	0
Cash - Short Term	100,000	0	100,000
Receivables (Gross/Net)(Note 6)	83,727	0	83,727
Grants Receivable	0	0	0
Grants Awarded	<u>0</u>	<u>0</u>	<u>0</u>
Total Current Assets	461,138	151,564	612,702
Property and Equipment (Note 7)	179,521	0	179,521
Other Assets			
Prepays	10,571	0	10,571
Deposits	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Assets	<u>10,571</u>	<u>0</u>	<u>10,571</u>
TOTAL ASSETS	<u>\$ 651,230</u>	<u>\$ 151,564</u>	<u>\$ 802,794</u>

THE ACCOUNTANT'S REVIEW REPORT AND NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

COMPASSION HEALTH TOLEDO

LIABILITIES & NET ASSETS (Unaudited)

LIABILITIES

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	TOTAL
Current Liabilities			
Accounts Payable	58,658	0	58,658
Taxes Payable	0	0	0
Accrued Payroll	2,617	0	2,617
Accrued Payroll Taxes	200	0	200
Unearned Revenue	<u>0</u>	<u>0</u>	<u>0</u>
Total Current Liabilities	61,475	0	61,475
Long Term Liabilities			
None	<u>0</u>	<u>0</u>	<u>0</u>
Total Long Term Liabilities	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL LIABILITIES	61,475	0	61,475

NET ASSETS

Comprehensive Income	0	0	0
Without Donor Restrictions	589,755	0	589,755
With Donor Restrictions	<u>0</u>	<u>151,564</u>	<u>151,564</u>
TOTAL NET ASSETS	589,755	151,564	741,319
TOTAL LIABILITIES AND NET ASSETS	\$ <u>651,230</u>	\$ <u>151,564</u>	\$ <u>802,794</u>

THE ACCOUNTANT'S REVIEW REPORT AND NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

COMPASSION HEALTH TOLEDO
STATEMENT OF ACTIVITIES
For the Calendar Year Ending December 31, 2019
(Unaudited)

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	TOTAL
SUPPORT			
Donations	128,541	215,635	344,176
In-Kind Donations	192,390	0	192,390
Grants	0	134	134
Medical Services			
Billings (net of Allow \$512,558)	515,293	0	515,293
Insurance Payments	20,338	0	20,338
Medicare/Medicaid	39,699	0	39,699
Self Pay	39,097	0	39,097
BCCP	503	0	503
Other Income	1,036	0	1,036
Interest and Dividends	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SUPPORT REVENUE	936,897	215,769	1,152,666
			0
OPERATING EXPENDITURES			
Programs	775,813	138,325	914,138
Support Services	8,302	0	8,302
Fund-Raising	296	0	296
Other Operating Expenditures			
Depreciation	9,448	0	9,448
Interest	<u>0</u>	<u>0</u>	<u>0</u>
Total Operating Expenditures	793,859	138,325	932,184

THE ACCOUNTANT'S REVIEW REPORT AND NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

COMPASSION HEALTH TOLEDO

STATEMENT OF ACTIVITIES (cont'd) (Unaudited)

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	TOTAL
Total Operating Expenditures	793,859	138,325	932,184
Non-Operating Expenditures			
NONE	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>793,859</u>	<u>138,325</u>	<u>932,184</u>
Change in Net Assets	143,038	77,444	220,482
Beginning Net Assets	<u>446,717</u>	<u>74,120</u>	<u>520,837</u>
Ending Net Assets	<u>\$ 589,755</u>	<u>\$ 151,564</u>	<u>\$ 741,319</u>

THE ACCOUNTANT'S REVIEW REPORT AND NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

COMPASSION HEALTH TOLEDO
STATEMENT OF CHANGES IN CASH FLOWS
For the Calendar Year Ending December 31, 2019
(Unaudited)

OPERATING ACTIVITIES

Cash Inflows		
Received from Donations	344,176	
Received from Service Fees	584,393	
Received from Grants	134	
Received from Interest	0	
Received from Other Income	<u>1,036</u>	
Total Cash Inflows		929,739
Cash Outflows		
Paid Program Expenditures	(669,282)	
Paid Program Services	(6,583)	
Paid Interest	<u>0</u>	
Total Cash Outflows		<u>(675,865)</u>
Net Cash Inflows from Operating Activities		253,874

INVESTING ACTIVITIES

Cash Out Flows		
Paid for Improvements	(73,952)	
Net Cash Outflows from Financing Activities		<u>(73,952)</u>

FINANCING ACTIVITIES

NONE

NET CASH INFLOWS		179,922
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THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

COMPASSION HEALTH TOLEDO
STATEMENT OF CHANGES IN CASH FLOWS
For the Calendar Year Ending December 31, 2019
(Unaudited)

NET CASH INFLOWS	179,922
Beginning Cash (as restated)	<u>349,053</u>
Ending Cash	\$ <u>528,975</u>

NON-CASH TRANSACTIONS

Office Space	\$ 54,640
Wages	<u>137,750</u>
	\$ 192,390

COMPASSION
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THE ACCOUNTANT'S REVIEW REPORT AND NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

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COMPASSION HEALTH TOLEDO

COMPASSION HEALTH TOLEDO
Statement of Functional Expenses
For the Calendar Year Ending December 31, 2019
(Unaudited)

	Program	Management	Fund-Raising	TOTAL
In-Kind Rent	54,640	0	0	54,640
In-Kind Wages	137,750	0	0	137,750
Wages	337,226	0	0	337,226
Payroll Taxes	28,381	0	0	28,381
Employee Benefits	13,039	0	0	13,039
Other Contractual Remuneration	21,156	0	0	21,156
Domestic Assistance	2,991	0	0	2,991
Management Fees	3,345	80	296	3,721
Accounting Fees	2,662	2,700	0	5,362
Other Professional Fees	7,120	219	0	7,339
Office Supplies	7,488	393	0	7,881
Information Technologies	13,327	1,871	0	15,198
Travel	2,939	0	0	2,939
Insurance	5,311	0	0	5,311
Bank Fees	806	289	0	1,095
Cleaning & Maintenance	4,660	2,750	0	7,410
Dues, Fees & Licenses	1,483	0	0	1,483
Utilities	5,993	0	0	5,993
Medical & Program Related	36,733	0	0	36,733
Sliding Fee Allowances	<u>227,088</u>	<u>0</u>	<u>0</u>	<u>227,088</u>
	914,138	8,302	296	922,736

THE ACCOUNTANT'S REVIEW REPORT AND NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

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COMPASSION HEALTH TOLEDO

COMPASSION HEALTH TOLEDO
NOTES TO FINANCIAL STATEMENTS

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NOTE 1: ORGANIZATION

ORGANIZATION - Compassion Health Toledo has been granted the status as a non-profit organization under section 501 (c)(3) of the Internal Revenue Code. They received their funding through Fund-raising Events, Foundation Grants, Other Miscellaneous Revenue and Charitable Contributions.

PURPOSE - Compassion Health Toledo (Center) was opened in July of 2017. The Center is a faith-based Community Care Center which centers spirituality in promoting healing and health. The Center's provide primary, obstetric/gynecological and pediatric care to all in need in the medically under-served geographical area of southwest Toledo.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES

METHOD OF ACCOUNTING - The Center utilizes the accrual method of accounting. That is that the Center recognizes revenue when earned and expenditures when incurred.

INCOME TAX STATUS - The Center is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. In addition, the Center qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as a religious organization that is not a private foundation under Section 509(a)(2).

The Board of the Center is required to determine whether a tax position of the Organization is more likely than not to be sustained upon examination by the applicable taxing authority, including resolution of any related appeals or litigation processes, based on the technical merits of the position. Management of the organization is not aware of any tax positions for which it is reasonably possible that the total amounts of the unrecognized tax benefits will significantly change in the next twelve months. However, management's conclusions may be subject to review and adjustment at a later date based on factors including, but not limited to , new tax laws, regulations, and administrative interpretations (including relevant court decisions).

COMPASSION HEALTH TOLEDO
NOTES TO FINANCIAL STATEMENTS

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NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (cont'd)

The Organization adopted Topic 958 2016-14 *Presentation of Financial Statements of Non-Profit Entities* which reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restriction and net assets with donor restriction.

Net Assets: Net assets, revenues, gains, and losses are classified based on the existence or absence of donor- or grantor-imposed restrictions. Net assets without donor restrictions are available for use in general operations and not subject to donor restrictions. Net assets with donor restrictions are subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

Net Assets Without Donor Restrictions - Net assets that are not subject to or are no longer subject to donor-imposed stipulations.

Net Assets With Donor Restriction - Net assets whose use is limited by donor-imposed time and/or purpose restrictions. There are times in which the Cabinet or the Congregation will impose restrictions.

RECOGNITION OF DONOR RESTRICTED CONTRIBUTIONS - Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

DEFERRED REVENUE - Any Income derived from grants is deferred and recognized over the periods to which the grants relate.

EXPENDITURE ALLOCATION - Expenditures are charged to programs and supporting services on the basis of periodic time and expenditure studies. Management and general expenditures include those expenditures that are not directly identifiable with any other specific function but provide for the overall support and direction of the Center.

COMPASSION HEALTH TOLEDO
NOTES TO FINANCIAL STATEMENTS

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NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (cont'd)

PROPERTY AND EQUIPMENT - The Organization capitalizes all expenditures in excess of \$1,500 for property and equipment at cost. Contributions of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time. Property and equipment is depreciated using the straight line method.

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

DONATED SERVICES - No amounts have been reflected in the financial statements for most donated services. There were no donated services that can be specifically identified to be recognized in the financial statements. However, many individuals volunteer their time and perform a variety of tasks that assist the Center with the Center's various assistance programs, fund-raising and other committee assignments.

ESTIMATES - Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

COMPASSION HEALTH TOLEDO
NOTES TO FINANCIAL STATEMENTS

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NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (cont'd)

EXPENDITURE ALLOCATION - Expenditures are charged to programs and supporting services on the basis of periodic time and expenditure studies. Management and general expenditures include those expenditures that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

RESTRICTED AND UNRESTRICTED REVENUE - Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets, depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

FUND ACCOUNTING - In order to ensure observance of limitations and restrictions placed on the resources available to the Center, the internal accounts of the Center are maintained on accordance with principles of fund accounting. This is the procedure by which resources are classified for accounting and reporting purposes into funds that are in accordance with the activities or objectives specified.

CONTRIBUTIONS - Gifts of cash and other assets received without donor stipulations are reported as support and net assets without donor restrictions. Gifts received with a donor stipulation that limits their use are reported as support and net assets with donor restrictions. When a donor-stipulated time restriction ends, or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Gifts having donor stipulations that are satisfied in the period the gift is received are reported as support and net assets without donor restrictions.

COMPASSION HEALTH TOLEDO
NOTES TO FINANCIAL STATEMENTS

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NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Gifts of land, buildings, equipment, and other long-lived assets are reported as support and net assets without donor restrictions unless explicit donor stipulations specify how such assets must be used, in which case the gifts are reported as support and net assets with donor restrictions. Absent explicit donor stipulations for the time long-lived assets must be held, expirations of restrictions resulting in reclassification of net assets with donor restrictions to net assets without donor restrictions are reported when the long-lived assets are placed in service.

Unconditional gifts expected to be collected within one year are reported at their net realizable value. Unconditional gifts expected to be collected in future years are initially reported at fair value determined using the discounted present value of estimated future cash flows technique. The resulting discount is amortized using the level-yield method and is reported as contribution revenue.

Conditional gifts depend on the occurrence of a specified future and uncertain event to bind the potential donor and are recognized as assets and revenue when the conditions are substantially met, and the gift becomes unconditional

RECENT ACCOUNTING PRONOUNCEMENTS - In August 2016, FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958), Presentation of Financial Statements of Not-for-Profit Entities. The amendments in this ASU make certain improvements that address many, but not all, of the identified issues about the current financial reporting for Not-for-Profit (NFP) entities. Under the new guidance, financial statements and noted disclosure requirements for NFP entities include the following:

1. Present on the face of the statements of financial position net assets with and without donor restrictions.
2. Present on the statements of activities additional operation measures.
3. Present on the statements of activities investment return, net of external and internal investment expenses.
4. Continue to present on the face of the statement of cash flows the net amount for operating cash flows using either the direct or indirect method of reporting but no longer require the presentation or disclosure of the indirect method (reconciliation) if using the direct method.

COMPASSION HEALTH TOLEDO
NOTES TO FINANCIAL STATEMENTS

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NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (cont'd)

5. Enhanced disclosures that provide quantitative and qualitative information about liquidity management.
6. Enhanced disclosures that provide information on allocation of functionalized expenses.

The amendments in ASU-2016-14 are effective for the Organization beginning on January 1, 2019, with early adoption permitted. Management has elected to adopt this standard for the year ended December 31, 2019 and has determined that the effects of adopting this ASU are not material to its financial statements.

The calendar year 2019 financial statements have been adjusted to reflect retrospective application of the new accounting guidance, except for the disclosures around liquidity and availability of resources and analysis of expenses by functional and natural categories. These disclosures have been presented for 2019 as allowed by ASU No. 2016-14. The retrospective application resulted in temporarily restricted net assets of \$74,120 being reported as net assets with donor restrictions totaling and unrestricted net assets of \$446,541 being reported as net assets without donor restrictions as of December 31, 2018.

NOTE 3: LIQUIDITY AND AVAILABILITY

The Center has a goal to maintain financial assets, which consist of cash and short-term investments, on hand to meet 90 days of normal operating expenses, which are, on average, approximately \$200,000. The Center has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

SHORT TERM ASSETS - The Center has \$461,138 of short term financial assets available within one year of the financial position date to meet cash needs for general expenditure consisting of cash of \$277,411, contribution pledge receivable of \$0, and accounts receivable of \$83,727. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the financial position date. The contribution receivables are subject to implied time restrictions but are expected to be collected within one year.

COMPASSION HEALTH TOLEDO
NOTES TO FINANCIAL STATEMENTS

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NOTE 3: LIQUIDITY AND AVAILABILITY (cont'd)

LONG TERM ASSETS - The Center leases real property consisting of approximately 19,275 square feet of office space. The property is currently used for the business operations of Compassion Health Toledo.

LINE OF CREDIT - As part of its liquidity management, the Center has no plans to secure a line of credit at this time. These additional funds could be available in the event of an any unanticipated liquidity needs. The Center could also invest any cash in excess of daily requirements into interest bearing bank accounts. The Center also plans to invest cash in excess of daily requirements in other short-term investments including certificates of deposit and short-term treasury instruments.

ENDOWMENTS - The Center does not have an endowment fund at this time. No appropriations for the endowment will be available during the next 12 months

NOTE 4: CASH AND CASH EQUIVALENTS

For the purpose of the statement of cash flows, all cash accounts and securities that can be liquidated within three months are considered cash and cash equivalents.

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of cash and cash equivalent accounts in financial institutions. Cash and cash equivalents exceeding the federally insured limits (\$250,000) totaled \$278,975.

NOTE 5: RESTRICTED CASH

The Center has cash that is donor restricted in the amount of \$151,564 for the donor imposed restrictions.

NOTE 6: PATIENT AND ACCOUNTS RECEIVABLES

There are no patient receivables, since any uncovered amount left from the sliding fee scale is written off as an allowance. The remainder receivables are from insurance billings.

**COMPASSION HEALTH TOLEDO
NOTES TO FINANCIAL STATEMENTS**

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NOTE 7: PROPERTY, PLANT and EQUIPMENT

The Property, Plant and Equipment for the Center are generally purchased with unrestricted net assets. The improvements in the basement portion of the space was provided by restricted monies specifically for the improvement. The landlord/Grantor will retain the use of these improvements when and if the lease is no longer renewed. Some of these assets are leased/purchased using restricted funding. Even though the funding agency may have the right to reclaim any assets so purchased with restricted funds, the funding agency treats leased assets as sunk costs. Since the Center negotiates a favorable lease arrangement, the funding agency usually does not interfere with that arrangement.

The Center follows a practice of capitalizing all expenditures in excess of \$1,500 for property and equipment at cost; fair value of donated fixed assets is similarly capitalized. Depreciation is provided over the estimated useful lives of the respective assets on a straight line basis. Routine repairs and maintenance are expensed as incurred.

In order to comply with generally accepted accounting principles and to provide a greater degree of control, the Center has assumed that the program will continue over the estimated useful lives of the assets and has capitalized the major assets purchased within the last five years. Depreciation is provided by the straight-line basis over an estimated useful life of the respective assets.

Depreciation is provided using the straight-line method over the estimated useful lives of the assets as follows:

Office equipment	5 - 10 years
Vehicles	5 - 8 years
Buildings	50 - 70 years
Building Improvements	20 - 70 years
Land Improvements	15 - 70 years
Furniture & Fixtures	5 - 15 years

COMPASSION HEALTH TOLEDO
NOTES TO FINANCIAL STATEMENTS

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NOTE 7: PROPERTY, PLANT and EQUIPMENT (cont'd)

	<u>BASIS</u>	<u>DEPRECIATION</u>	<u>NET</u>
Building Improvements	79,399	14,602	64,797
Construction In Progress	70,517	0	70,517
Signage	5,791	901	4,890
Equipment	45,837	7,365	38,472
Furniture & Fixtures	1,044	199	845
TOTALS	<u>202,588</u>	<u>23,067</u>	<u>179,521</u>

Depreciation Expense for the period is \$9,448.

NOTE 8: ADVERTISING/PROMOTION

Advertising and Promotional expenditures are expended when incurred. No amounts for advertising and promotion have been capitalized.

NOTE 9: SUBSEQUENT EVENTS

Management has evaluated subsequent events through April 4, 2020, the report date of the financial statements. Subsequent Events are those events subsequent to the balance sheet date (December 31, 2019) and review report date (April 4, 2020) that would materially affect the future fiscal condition of the Center.

In December 2019, a novel strain of coronavirus was reported in Wuhan, China. The World Health Organization has declared the outbreak to constitute a “Public Health Emergency of International Concern.” The COVID-19 outbreak is disrupting supply chains and affecting production and sales across a range of industries. The extent of the impact of COVID-19 on our operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on our patients, employees and vendors all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact our financial condition or results of operations is uncertain.

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