

2020



Annual Report



Champions of Homecare



A message from John Dahm

Dear Accra stakeholders:

In 2020, Accra continued to grow and persevere through a year unlike any other in our history. The pandemic; the murder of George Floyd; the 2020 election; and the insurrection at the Capitol affected all of us as individuals, and as an organization. Despite the challenges, we continued to provide quality care to clients throughout Minnesota and expand our service offerings and client base.

In 2020 our revenues increased 19% to \$284 million. Our expenses increased 19% from the prior year, primarily due to increased headquarters personnel and bad debt expense. Additional expenses included COVID-19–related costs; increased personal care assistant (PCA) wage rates; and overtime pay for PCAs, which were partially offset by Federal Cares Act Relief funds. We posted an operating loss for the year of \$586,930, compared to an operating loss in 2019 of \$1,068,073. In 2020, we were successful in keeping our indirect costs flat with the prior year due to strong oversight of variable expenses.

We expect our operating margins to continue to be under pressure in the year ahead due to external factors such as PCA pay increases, rising minimum wages, and continued COVID-19 costs. In 2021, we are addressing internal costs that we can control such as overtime; insurance reconciliation; and bad debt resulting from client overspending of authorized hours, lapse in services and timely discharges. We expect to closely manage these costs to improve our operating margins without impacting our ability to offer a quality service for our clients.

In 2020 and into 2021, we continued to manage through the many aspects of the COVID-19 pandemic, and its impact on our clients, caregivers and employees. Our COVID Risk Assessment Team tracks all client, caregiver and employee exposures or diagnoses, in coordination with the Minnesota Department of Health. Many of our staff continue to work from their remote offices, while some essential staff work on-site at our offices across Greater Minnesota. Going forward, our headquarters staff will transition to a hybrid “Hub and Home” operating model. We continue to use telehealth visits for most of our client meetings. We also implemented a temporary wage increase approved by the state legislature for direct support workers on the front lines of the pandemic.

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Despite the challenging environment, we continued to make advancements in key operational areas this year. ”

A message from John Dahm (continued)

Despite the challenging environment, we continued to make advancements in key operational areas this year. We created a strategic action plan for Diversity, Equity and Inclusion (DEI) and set priority areas to increase a sense of inclusion and belonging; enhance communication processes; build accountability for moving DEI efforts forward; and advance hiring, promotion and retention practices that increase diversity at all levels of the organization. Accra also strengthened its compliance organization; initiated a Corporate Social Responsibility effort to extend our impact further into the community; and expanded our client service organization, Accra Connect.

We also are pursuing potential partnerships to advance our vision of building the ecosystem that delivers personalized care in the home to better meet the needs of those served by the current health care system. We signed a partnership agreement with Minnesota Community Care to extend health care clinics directly into homes, by enabling home care–assisted telehealth visits and in-home care management. This has the potential to change the way Medicaid enrollees access health care in Minnesota.

We continue to monitor and weigh in on legislation that impacts Accra and how we can best serve our clients. We were public in our support for a PCA pay increase, along with a reasonable increase in the reimbursement rate for providers, both of which passed into law. We also support telehealth legislation that would extend remote delivery of a wide range of services, including mental health services. On the Federal level, we are following the American Rescue Plan, the American Jobs Plan and the American Families plan, all of which include support for community-based and home-care supports.

In January Accra’s board of directors elected Mark Heston, founder and CEO of Heston and Associates, as its chairperson, succeeding Bob Gordon, who retired from the board after many years of service. The Board also elected Robin Brown, chief information officer for Cargill Protein North America, and Mike Neill, chief technology officer of C.H. Robinson, as new members.

We are grateful for the support of our employees and we are honored to serve our clients, especially during such a challenging time.

John Dahm

Accra President and CEO

September 28, 2021

Highlights from 2020 to present

Adapting to COVID-19 and a Telework Environment

On March 25, 2020, Accra announced it was transitioning to all-remote operations. The team quickly came together to comply with the Governor's stay-at-home order and found innovative ways to serve our clients while keeping our clients, caregivers and employees safe. As our staff transitioned to a telework environment, we developed a more robust set of tools and resources for working remotely, and we formed the Accra Cares Team to support our headquarters staff as they confronted the new challenges of remote work.

We successfully redeployed employees to new areas as we adapted our business model due to the pandemic. Many employees took on more responsibilities and came together as a high-performing team. Early in the pandemic, we initiated a hiring freeze to alleviate layoffs, and were able to avoid any pay decreases. We continue to remain highly competitive with our wages and benefits by adhering to our compensation structure.

Communicating COVID-19 Updates to Caregivers and Clients

At the onset of the pandemic, Accra developed a COVID-19 Preparedness Plan and Policy to ensure the safety of our clients and caregivers while preventing any lapse in services. We continually communicated to our clients and caregivers the latest CDC guidelines and COVID-19 protection, and we routinely provided masks to clients, as well as face shields and other personal protective equipment to caregivers. Volunteers from our Accra team made thousands of cloth masks to send to clients and their families. As the community spread of COVID-19 increased in Minnesota, we also created a COVID Risk Assessment Team to provide support to staff.

As vaccines became available, we informed our caregivers and clients—many of whom are among the most at-risk for severe COVID-19—of the latest vaccine data and how to get vaccinated. We played an active role with public health officials in Minnesota counties identifying our caregivers and notifying them of vaccine clinics in their home county, and in the spring of 2021, we held an immunization clinic for staff to make the vaccine available.

Helping Students Learn from Home

For the return of a new school year in fall 2020, Accra collaborated with many Twin Cities school districts and several districts in Greater Minnesota to create plans for students with special needs who required additional support with school from home. Accra helped families recruit, interview, supervise, and co-employ Direct Support Professionals who assisted students with remote learning through these plans. With these programs in place, caregivers could help students in their homes to get online, navigate between classes, complete their homework, stay on task, and manage other organizational tasks.



Collaborating with Minnesota Community Care

Accra signed a joint venture agreement with Minnesota Community Care in February 2021, formalizing a collaboration to provide primary care and home-care services to Minnesota residents. The goal is to integrate home care into the primary care team, serving as the eyes and ears of the clinic in the home by using telehealth, care coordination, and other services to improve patient health outcomes. This innovative model will allow Medicaid beneficiaries to access a wide variety of care in their homes, including medical, mental health, pharmacy, and home health services delivered in-person, virtually, or over the phone. Partnering with MCC to integrate home care into primary care takes Accra one step closer toward its vision to build the ecosystem that delivers personalized care in the home to better meet the needs of those served by the current health care system.



Launching New Diversity, Equity and Inclusion Efforts

Accra established a Diversity, Equity and Inclusion Committee in 2020 to further our DEI efforts. The committee has collected employee input through a staff survey; assessed Accra leaders' readiness for change; launched a monthly support group to discuss issues affecting the BIPOC community; hosted outside speakers; launched mandatory training to help reduce unconscious bias and promote inclusion; developed training for interviewing candidates and discussions with leadership; implemented a new reporting procedure for employees who have experienced harassment or discriminatory behavior; and created a DEI Resource page with learning opportunities and upcoming events. In addition, Accra made charitable contributions to five local entities that either serve those affected by unrest in the Twin Cities, promote systemic change, or provide infrastructure supports.

The committee's work will continue in 2021, focusing on additional training and education for leadership, regular guest speakers who will discuss topics that affect members of marginalized groups, and updates to Accra's policies and procedures. Our HR team has already expanded its recruitment efforts and attended multiple diversity-focused virtual career fairs in 2021.

Partnering with ConnectAbility of MN on the Adaptive Equipment Connection

In February 2021, Accra and ConnectAbility of MN announced a partnership to help people with disabilities living in Central Minnesota get access to the equipment they need for daily living through a new program called "Adaptive Equipment Connection." ConnectAbility of MN's expanded program, funded by CommunityGiving and Accra, will provide either gently used adaptive equipment or fund up to 90% of the cost of new equipment to families or individuals who could not otherwise afford these items. The equipment includes mobility chairs, lifts, sensory items, specialty clothing, adaptive devices, Assistive Technology devices or programs, and environmental appliances.

As of May 2021, the Adaptive Equipment Connection had issued four grants totaling \$1,700, helping residents of Central Minnesota obtain an in-home hospital bed; a specialty transportation device; therapy music and a player for self-regulating; and a treadmill and sensory equipment. Additionally, Accra helped fund refurbishing four laptop computers to be used for telehealth appointments.

Electing New Board Chair and Members

Accra's board of directors elected a new chairperson and two new members, who joined the board early in 2021. Mark Heston, CEO of Heston and Associates, was elected board chairperson, succeeding Bob Gordon, who retired from the board. The board also elected Robin Brown, CIO for Cargill Protein North America, and Mike Neill, chief technology officer of C.H. Robinson, as new members.

Elevating Leader Positions

In March 2021, Susan Morgan was promoted to chief operating officer and assumed increased responsibility for operational performance and the overall client and caregiver experience. Over more than a decade at Accra, Susan has implemented numerous changes from regulatory agencies and overseen operations of all Accra programs and their assigned program directors. With her operational expertise and unique understanding of the home-care experience, she is well-equipped to help guide Accra through future expansion of services and collaborations with new partners in the health care system.

In November 2020, Amy Hilsgen was promoted to chief human resources officer. Hilsgen joined Accra in 2012 and has led the organization's human resources department for the past seven years, overseeing the expansion of the department's capabilities and responding to the agency's changing needs as it grew to serve more clients across Minnesota. In her new role, Hilsgen will continue to lead Accra's human resources department while encouraging a philosophy of solid business partnerships throughout the organization.

Developing Our Team

In 2020, we continued to develop our talent internally. Since March 2020, 32 employees have received promotions from within, which is 11% of our headquarters staff. We have continued to recognize staff for their "Above and Beyond" performance. A total of 132 staff members were nominated and recognized in 2020. We are also taking steps to make our recognition program more visible and better utilized in 2021.

Supporting Self-Directed Lives Through the Accra Way Fund

The Accra Way Fund is a program that offers funding support for our clients, their families and caregivers. The fund is used to purchase an item or service that supports a therapeutic goal or enables a more self-directed life. Funds are available for items or services that cannot be paid for through Medical Assistance or other available funding sources. In 2020, the fund distributed 48 awards, totaling more than \$21,000.

Recognizing a Hero in Health Care

Susan Morgan was recognized as one of the Twin Cities Business 2020 Notable Heroes in Health Care. Susan was chosen for this honor because of her dedication to improving the lives of Minnesota's elderly and disabled populations. Since the onset of the pandemic, Susan's attention has focused on the safety of all of Accra's employees, clients and caregivers. She is the true embodiment of Accra's mission of improving lives by providing individualized home-care services and support to people living at home.



Analyzing Employee Engagement

Early in 2021, Accra organized its first ever employee engagement survey. We had an 82% response rate from headquarters staff, higher than the average response rate of 72% for similar health care non-profits. Accra has an engagement score of 58%, based on three engagement factors: is Accra a motivating place to work? Are Accra employees happy and committed to staying? And are Accra employees willing to recommend Accra as an employer to others? The survey results will be used to compile departmental reports, determine focus areas that need to be addressed and create action items that will improve employee engagement.



Increasing PCA Wages

To show our appreciation and acknowledge the critical role of Personal Care Assistants during the COVID-19 pandemic, Accra voluntarily implemented a pay raise that increased the PCA hourly rate by 20 cents. We appreciate everything that PCAs do to support our clients and help improve their lives at home.

Accra has actively supported several efforts at the Minnesota legislature to create a more livable wage for PCAs. The minimum wage currently agreed upon by the Minnesota Department of Human Services and the SEIU union is \$13.25 an hour for many PCAs. For PCAs not covered by the SEIU contract, the average minimum wage is about \$12 per hour.

While Minnesota's population ages and the need for caregivers increases, it has become increasingly difficult for home-care providers to attract caregivers to enter the profession at this low wage. The state needs to increase PCA wages and the reimbursement rate paid to providers in order to address the industry's workforce shortage, support people with disabilities and provide more economic stability to the critical workers holding up our health care system.

Advocating for Home Health Care in State and Federal Legislation

Accra continues to monitor and offer comment on legislation at the state and federal level that will affect delivery of services to clients and our operations. At the state level, bi-partisan legislation increased the minimum wage for direct support professionals (DSPs) under PCA Choice to \$14.40/hour as of October 1, 2021, and raises the wage to \$15.25 on July 1, 2022. Additionally, the legislation increased the Medicaid reimbursement rate to provider agencies by 10.10%. This legislation will positively impact our clients, caregivers and operations. Accra actively advocated for both of these increases throughout the legislative session. John Dahm testified at two committees supporting a PCA pay increase along with a reasonable increase in the reimbursement rate for providers, and shared our point of view in two published opinion pieces.

On the federal level, we continue to advocate for transformational funding for home and community based services (HCBS) that President Biden has proposed in the Better Jobs Better Care Act. We have scheduled meetings with the full Minnesota congressional delegation to advocate for federal legislation that will improve the lives of our clients and caregivers.

Entering the Mental Health Segment

In 2019, Accra laid the groundwork for its entry into providing in-home mental health services, and in 2020, we purchased a behavioral health program in Virginia, Minnesota. The new program includes mental health counseling and adult rehabilitative mental health services (ARMHS). Accra now offers ARMHS to residents throughout St. Louis County. These services help clients manage the symptoms of mental illness, develop independent living skills, and lead a more fulfilling life at home.

Preparing for the CFSS Transition in Minnesota

In preparation for the transition from PCA to Community First Services and Support services (CFSS), Accra has submitted its request for proposal for CFSS consultation services to the state. The implementation date for CFSS is expected to be in the fourth quarter of 2021. We are creating a business plan around the transition to CFSS and how to communicate with our current and prospective clients around the change.

Launching Accra Outreach

In December 2020, Accra launched a new effort called Accra Outreach. Through this effort, we initiated outbound calls to our clients to discuss specific topics of importance. The benefits of Accra Outreach include improved client service; further differentiation of Accra by going beyond the minimum levels of client interaction defined by the state; and increased efficiency by getting ahead of issues that can impact revenues and margins.

Enhancing our Technology Capabilities

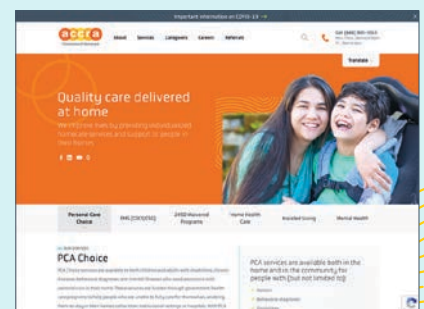
As we become increasingly dependent on technology to thrive in the ever-changing world around us, Accra is advancing our overall IT function by expanding capabilities and capacity. We have implemented a new signature software, adopted Teams for collaboration and are working on a new client portal. The Accra IT department now has teams dedicated to development and innovation; security and infrastructure; and the service desk.

Accra also developed a new home care and client profile technology solution called AccraFinity. The system is a dynamic, living platform that can change with Accra while integrating with other technologies such as Microsoft Teams, SharePoint and DocuSign. As we innovate and refine this solution, we envision AccraFinity as a way to gain a 360-degree view of our clients and the people that serve them.

Advancing Our Digital Efforts and Creating a New Website

In fall 2020, Accra launched a new website at accrahomecare.org. The new website reflects Accra's refreshed branding, includes a referral form for easier client referrals and improves the user experience with easier-to-find information and more client testimonials. The website has been crucial for disseminating COVID-19 information and updates to caregivers, clients and their families.

In support of the new website and to drive organizational objectives, Accra also launched a digital outreach strategy to reach key audiences such as clients, caregivers and case managers by creating valuable and compelling content and amplifying it with social media and search engine marketing tactics.



Client Stories

Throughout 2020 and into 2021, we have reached out to our clients to learn more about their personal journeys and hear about their experiences with Accra. Here are some of their stories:

Erin Gains Her Independence Through Accra's PCA Choice Program

For more than 15 years, Erin McDonald has suffered from Reflex Sympathetic Dystrophy (RSD), a rare, progressive and painful neurological disease that is characterized by strong burning pain throughout the body. And in 2017, she faced a new health complication.

She suffered a cardiac event and experienced a critical allergic reaction to the medicine she was prescribed, leading to an anoxic brain injury.

The injury was so severe that Erin could not speak properly, and she spent a year working to regain feeling in her legs and learning how to walk, talk, see and hear. Due to the changes in her physical and cognitive needs, Erin required more support. And with a trustworthy family member – Erin's brother Cian – ready to be her new PCA, Erin started working with Accra's PCA Choice program.

Each day, Cian helps Erin get dressed, transfer to and from her wheelchair, address general hygiene and prepare meals. As her primary PCA, Cian helps Erin get to church, physical therapy, appointments and more. Cian also helps clean Erin's apartment to make daily living easier in her space.

"The best part about working with Accra is Accra itself. Each person is friendly, they are real, they answer the phone and are knowledgeable. If I need something explained slowly, they do that for me," Erin said. "I feel that Accra knows their clients in a way that helps make me feel safe and secure. Each day I am confident that my care is handled safely and professionally."



Accra's 245D Waiver Program Helps the Julins Build Family-Centered Care

With a quick-wit, photographic memory and unmistakable smile, Clayton "Clay" Julin is an active member of his community. He is an athlete who enjoys playing hockey, softball and basketball; a volunteer, consistently visiting local nonprofit organizations through his day program; a hardworking employee at Target; and a friend to many.

Clay's active and giving lifestyle would not be possible without his mother Pam, who serves as his caregiver and Responsible Party through Accra's 245D Waivered Services program. Clay has Down syndrome and lives with his mom, which enables him to exercise a lot of independence. Pam provides the daily care and support that Clay needs, and she remains keenly involved in her son's life.

In 2016, Pam reached out to Accra after hearing about the PCA Choice program and the possibility of garnering a Home and Community Based Services Waiver. Together with their Accra 245D Service Coordinator, Pam and Clay built a personalized plan of care that is flexible, family-oriented and ensures Clay is getting the best care possible while maintaining his freedom to do the things he loves most.



"The best thing is that Accra has given me the opportunity to be the primary caregiver of my son," Pam said. "The peace of mind knowing that he has the best care and that he has as much freedom as he can is everything. Accra has helped us to make this a reality for Clay and our family."

ConnectAbility and Accra Work Together to Ensure a House Truly Feels like Home

Three years ago, Melissa Lanning, an Accra PCA, welcomed Anna Misamore into her home. Anna is a 14-year-old Accra client who was born with cerebral palsy (CP), a neurological condition that impacts the ability to move and maintain balance and posture. Due to shortfalls in Anna's care in her prior home, including inaccessibility for her wheelchair, the county sought a new home for Anna. Melissa took her in with open arms.

At the time of the move, Anna was a young teen, but she weighed merely 29 pounds and fell sick often. Now, she is thriving. Anna has gained 41 pounds, and she has learned more words and how to use her tongue. In turn, her G-tube for feeding has been removed, and she is sick less often. Most importantly to Anna, she has learned small motor skills like how to touch her hair and feed herself. But her growth has come with some challenges.

Since Anna has gained weight, it has become more difficult for her PCAs and Melissa to lift and transfer her. To help Melissa with Anna's evolving needs, the Accra team connected her with ConnectAbility of MN, a nonprofit organization specializing in making homes accessible, providing access to assistive technology, and ensuring that individuals with disabilities can live free of limitations.

Together, ConnectAbility of MN and Melissa built a plan that preserves the family's social space and furthers the focus on Anna's needs through a bathroom extension that provides her with more privacy and eases transitioning from the bathtub to the room. The ConnectAbility of MN plan also includes building space underneath the sink so Anna can look at herself in the mirror from her wheelchair.

"When we faced challenges with our home, Accra helped us find ConnectAbility of MN and both organizations have fought for and advocated for us," Melissa said. "I'm excited to find a solution for Anna and am thankful for the partnerships we've had to make it possible for her to receive the best care and life possible. She's grown so much as a result."

Darlene Finds Independence and Community at High Street House

For Darlene Yotter, having both the right care plan and a quality support team on her side has ensured that nothing will slow her down. Darlene is among the most independent residents at Accra's High Street House, our 11-apartment, 24-hour care assisted living community nestled in Lake City.

High Street House's focus is to provide personalized care services to enable each resident their greatest amount of independence. Nurses and on-site staff conduct a pre-screening with potential residents to determine their needs and build a personalized care plan dedicated to meeting their unique needs, so residents can focus on pursuing their passions.

Darlene enjoys embroidering in her apartment, gardening, visiting with her son and engaging in community activities, which range from drawing to bingo to light physical activity. Unlike some other residents who might need more day-to-day support, Darlene handles most daily grooming and personal care tasks herself. Nurses and on-site staff typically support Darlene with her medications; daily and weekly vitals checks; laundry; and anything else she might need upon request.



"We've got it made here," Darlene said. "At High Street House, we're like one big family."



Our Programs

Personal Care Assistance (PCA) Choice

Self-directed Personal Care Assistance (PCA) Choice services are available to children and adults with disabilities, chronic diseases, behavioral diagnoses and mental illness who need assistance with personal care in their home or in the community. PCA caregivers help with “activities of daily living,” such as dressing, grooming, eating, bathing, transfers, mobility, positioning and toileting, as well as light housekeeping, laundry and meal preparation. The PCA Choice option gives clients a greater level of responsibility in managing their care while Accra helps handle the employment and management-related functions of their PCA.

Financial Management Services (FMS)

Accra’s Financial Management Services enables people with long-term care needs or disabilities to easily hire and employ caregivers under the consumer directed community supports (CDCS) program or the Consumer Support Grant (CSG). Clients decide how their program budget is used, receive approval from their county case manager, hire their own employees and choose their service vendors. Accra then handles all required employer and employee paperwork, payroll, vendor payments, reimbursements, claims processing, tax filings and workers’ compensation.

245D Waivered Services

Accra is a Basic 245D licensed provider of Personal Support, Respite, Homemaker, Adult Companion and Night Supervision Services. In each service, the client selects a trusted, qualified worker suited for their needs. The assigned 245D Accra Service Coordinator works with the client and their county case manager to set up and administer Basic 245D Waivered Services, ensuring that all workers are properly trained.

Home Health Care

Home Health Care provides medical and health-related services and assistance with day-to-day activities to people in their home. Accra primarily provides Home Health Care services to people requiring continuing care for chronic needs. Home Health Care options with Accra include professional nursing services, home health aide services, homemaker and rehabilitation services. *(Home Health Care is only available in select locations.)*

Mental Health Services

Accra provides mental health counseling and adult rehabilitative mental health services (ARMHS) to residents of St. Louis County, Minnesota. ARMHS are rehabilitative services that enable clients to develop and enhance psychiatric stability; social competencies; personal and emotional adjustment; and independent living and community skills – when these abilities are impaired by the symptoms of mental illness.

Senior Assisted Living

Accra High Street House in Lake City offers a quaint assisted living community with comfortable apartments. At High Street House, Accra partners with each resident to create a personalized plan, tailored for their specific health care needs.

Leadership Team and Board of Directors

Leadership Team



John Dahm
President and CEO



David Hancox
Chief Administrative Officer



Susan Morgan
Chief Operating Officer



LeAnn Frette
Chief Financial Officer



Amy Hilsgen
Chief Human Resources
Officer

Board of Directors

Chairperson:

Mark Heston

Founder and CEO, Heston + Associates Consulting

Steve Suckow

ESOP Specialist, BMO Harris Bank

Secretary:

Nancy Nemer Proman

Community volunteer

Monica Theisen

Senior Audit Manager, Eide Bailly LLP

Treasurer:

Karen Sturm

President, KAS Healthcare Management

Robin Brown

CIO, Cargill Protein North America

Mike Neill

CTO, C.H. Robinson

Accra Financial Statements

Accra Income Statement for the years ended December 31, 2020 and 2019

	2020	2019
Revenues		
Client Service Fees	\$284,103,473	\$238,262,684
Grant Income	10,000	10,000
Investment Income	252,098	429,805
Loss on Disposal of Assets	–	[273,000]
Total Revenues	284,365,571	238,429,489
Expenses		
Program: Home Health Care Services	264,688,182	221,090,317
Support: Management and General	20,264,319	18,407,245
Total Expenses	284,952,501	239,497,562
Operating Loss	[586,930]	[1,068,073]
Unrealized Gain on Investments	526,586	837,338
Contribution from Acquisition	–	4,625,749
Change In Net Assets	[60,344]	4,395,014
Net Assets – Beginning of Year	45,938,232	41,543,218
Net Assets – End of Year	\$45,877,888	\$45,938,232

Accra Balance Sheet December 31, 2020 and 2019

ASSETS	2020	2019
Current Assets		
Cash and Cash Equivalents	\$14,480,020	\$6,550,681
Accounts Receivable, Net	31,125,398	29,830,002
Prepaid Expenses	937,837	1,198,597
Total Current Assets	46,543,255	37,579,280
Assets Limited As To Use	2,195,317	2,134,175
Property and Equipment, Net	2,245,227	3,388,579
Other Assets		
Loan Receivable – Related Party	3,945,950	–
Investments	15,048,625	14,369,486
Security Deposits	85,642	79,642
Medicare Licenses	460,000	185,000
Goodwill, Net	60,001	90,001
Total Other Assets	19,600,218	14,724,129
Total Assets	70,584,017	\$57,826,163

Accra Balance Sheet December 31, 2020 and 2019

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts Payable	\$117,323	\$367,286
Accrued Payroll and Related Taxes	15,109,014	10,720,026
Other Accrued Expenses	8,826,756	166,859
Total Current Liabilities	24,053,093	11,254,171

Long-Term Liabilities

Deferred Compensation	653,036	633,760
Total Liabilities	24,706,129	11,887,931

Contingent Liabilities

Net Assets

Without Donor Restrictions	45,877,888	45,938,232
Total Liabilities and Net Assets	\$70,584,017	\$57,826,163

