

<b>Form 5500</b>  Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration  Pension Benefit Guaranty Corporation	<b>Annual Return/Report of Employee Benefit Plan</b> This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).  <b>▶ Complete all entries in accordance with the instructions to the Form 5500.</b>	OMB Nos. 1210-0110 1210-0089  <b>2021</b>  <b>This Form is Open to Public Inspection</b>
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<b>Part I</b>	<b>Annual Report Identification Information</b>
For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>	
<b>A</b> This return/report is for:	<input type="checkbox"/> a multiemployer plan <input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) <input checked="" type="checkbox"/> a single-employer plan <input type="checkbox"/> a DFE (specify) _____
<b>B</b> This return/report is:	<input type="checkbox"/> the first return/report <input type="checkbox"/> the final return/report <input checked="" type="checkbox"/> an amended return/report <input type="checkbox"/> a short plan year return/report (less than 12 months)
<b>C</b> If the plan is a collectively-bargained plan, check here. . . . .	<input type="checkbox"/>
<b>D</b> Check box if filing under:	<input checked="" type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> the DFVC program <input type="checkbox"/> special extension (enter description)
<b>E</b> If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . .	<input type="checkbox"/>

<b>Part II</b>	<b>Basic Plan Information—enter all requested information</b>				
<b>1a</b> Name of plan <u>RAMEY-ESTEP HOMES, INC. 401(K) RETIREMENT SAVINGS PLAN</u>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%;"><b>1b</b> Three-digit plan number (PN) ▶</td> <td style="width:20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2"><b>1c</b> Effective date of plan <u>09/05/1990</u></td> </tr> </table>	<b>1b</b> Three-digit plan number (PN) ▶	<u>001</u>	<b>1c</b> Effective date of plan <u>09/05/1990</u>	
<b>1b</b> Three-digit plan number (PN) ▶	<u>001</u>				
<b>1c</b> Effective date of plan <u>09/05/1990</u>					
<b>2a</b> Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>RAMEY-ESTEP HOMES, INC.</u>  <u>2901 PIGEON ROOST RD</u> <u>RUSH, KY 41168</u>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td><b>2b</b> Employer Identification Number (EIN) <u>61-0595497</u></td> </tr> <tr> <td><b>2c</b> Plan Sponsor's telephone number <u>606-928-9835</u></td> </tr> <tr> <td><b>2d</b> Business code (see instructions) <u>624100</u></td> </tr> <tr> <td style="height: 40px;"></td> </tr> </table>	<b>2b</b> Employer Identification Number (EIN) <u>61-0595497</u>	<b>2c</b> Plan Sponsor's telephone number <u>606-928-9835</u>	<b>2d</b> Business code (see instructions) <u>624100</u>	
<b>2b</b> Employer Identification Number (EIN) <u>61-0595497</u>					
<b>2c</b> Plan Sponsor's telephone number <u>606-928-9835</u>					
<b>2d</b> Business code (see instructions) <u>624100</u>					

<b>Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.</b>			
Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.			
<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	10/12/2022	MANDY WHEELER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
<b>SIGN HERE</b>	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor		<b>3b</b> Administrator's EIN	
		<b>3c</b> Administrator's telephone number	
<b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: <b>a</b> Sponsor's name <b>c</b> Plan Name		<b>4b</b> EIN <b>4d</b> PN	
<b>5</b> Total number of participants at the beginning of the plan year		<b>5</b>	239
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).			
<b>a(1)</b> Total number of active participants at the beginning of the plan year.....		<b>6a(1)</b>	202
<b>a(2)</b> Total number of active participants at the end of the plan year .....		<b>6a(2)</b>	182
<b>b</b> Retired or separated participants receiving benefits.....		<b>6b</b>	0
<b>c</b> Other retired or separated participants entitled to future benefits .....		<b>6c</b>	37
<b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....		<b>6d</b>	219
<b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....		<b>6e</b>	1
<b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....		<b>6f</b>	220
<b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....		<b>6g</b>	110
<b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested .....		<b>6h</b>	4
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		<b>7</b>	
<b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3D			
<b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
<b>9a</b> Plan funding arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor		<b>9b</b> Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	
<b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
<b>a Pension Schedules</b> (1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information) (2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		<b>b General Schedules</b> (1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information) (2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan) (3) <input type="checkbox"/> <u>0</u> <b>A</b> (Insurance Information) (4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information) (5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information) (6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)	

**Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)**

**11a** If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

**11b** Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

**11c** Enter the Receipt Confirmation Code for the 2021 Form M-1 annual report. If the plan was not required to file the 2021 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code \_\_\_\_\_

<b>SCHEDULE C (Form 5500)</b>  Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration  Pension Benefit Guaranty Corporation	<b>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  ▶ <b>File as an attachment to Form 5500.</b>	OMB No. 1210-0110
		<b>2021</b>
		<b>This Form is Open to Public Inspection.</b>

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
<b>A</b> Name of plan RAMEY-ESTEP HOMES, INC. 401(K) RETIREMENT SAVINGS PLAN	<b>B</b> Three-digit plan number (PN) ▶	001
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 RAMEY-ESTEP HOMES, INC.	<b>D</b> Employer Identification Number (EIN) 61-0595497	

<b>Part I</b>	<b>Service Provider Information (see instructions)</b>
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You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

<b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL
04-2647786

<b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
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<b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
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<b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

LEIF CLARKE WEALTH MANAGEMENT LLC

20-2675782

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	19519	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65	RECORDKEEPER	5412	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**Part I Service Provider Information (continued)**

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
AS DISCOVERY IS - DST ASSET MANAGE 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
COL DIVIDEND INC ADV - COLUMBIA MG 14785 PRESTON ROAD, SUITE 1000 DALLAS, TX 75254	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
INVS CORP BOND Y - INVESCO CANADA 5140 YONGE STREET, SUITE 900 TORONTO, ON M2N 6 CA	0.25%	



**Part I Service Provider Information (continued)**

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
INVS DIVRS DIVD Y - INVESCO INVEST 11 GREENWAY PLAZA, SUITE 100 HOUSTON, TX 77046	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
J H TRITON I - JANUS SERVICES LLC  43-1804048	0.10%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MFS MA INV GRTH R4 - MFS SERVICE C  04-2865649	0.15%	

**Part II Service Providers Who Fail or Refuse to Provide Information**

**4** Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

**Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)**  
(complete as many entries as needed)

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).  <b>► File as an attachment to Form 5500.</b>	OMB No. 1210-0110  <b>2021</b>  <b>This Form is Open to Public Inspection</b>
For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>		
<b>A</b> Name of plan <u>RAMEY-ESTEP HOMES, INC. 401(K) RETIREMENT SAVINGS PLAN</u>	<b>B</b> Three-digit plan number (PN) <span style="float: right;">►</span>	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>RAMEY-ESTEP HOMES, INC.</u>	<b>D</b> Employer Identification Number (EIN) <u>61-0595497</u>	

Part I	Asset and Liability Statement		
<b>1</b> Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. <b>Round off amounts to the nearest dollar.</b> MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
<b>a</b> Total noninterest-bearing cash.....		<b>1a</b> 0	0
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions .....		<b>1b(1)</b> 0	0
<b>(2)</b> Participant contributions.....		<b>1b(2)</b> 0	0
<b>(3)</b> Other .....		<b>1b(3)</b> 0	0
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....		<b>1c(1)</b> 7693	1586
<b>(2)</b> U.S. Government securities .....		<b>1c(2)</b> 0	0
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred .....		<b>1c(3)(A)</b> 0	0
<b>(B)</b> All other.....		<b>1c(3)(B)</b> 0	0
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred .....		<b>1c(4)(A)</b> 0	0
<b>(B)</b> Common .....		<b>1c(4)(B)</b> 0	0
<b>(5)</b> Partnership/joint venture interests .....		<b>1c(5)</b> 0	0
<b>(6)</b> Real estate (other than employer real property) .....		<b>1c(6)</b> 0	0
<b>(7)</b> Loans (other than to participants).....		<b>1c(7)</b> 0	0
<b>(8)</b> Participant loans .....		<b>1c(8)</b> 163206	215862
<b>(9)</b> Value of interest in common/collective trusts .....		<b>1c(9)</b> 0	0
<b>(10)</b> Value of interest in pooled separate accounts .....		<b>1c(10)</b> 0	0
<b>(11)</b> Value of interest in master trust investment accounts .....		<b>1c(11)</b> 0	0
<b>(12)</b> Value of interest in 103-12 investment entities .....		<b>1c(12)</b> 0	0
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....		<b>1c(13)</b> 3505675	3467163
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....		<b>1c(14)</b> 0	0
<b>(15)</b> Other.....		<b>1c(15)</b> 0	0

<b>1d</b> Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	<b>1d(1)</b>	0	0
(2) Employer real property.....	<b>1d(2)</b>	0	0
<b>e</b> Buildings and other property used in plan operation .....	<b>1e</b>	0	0
<b>f</b> Total assets (add all amounts in lines 1a through 1e) .....	<b>1f</b>	3676574	3684611

**Liabilities**

<b>g</b> Benefit claims payable .....	<b>1g</b>	0	0
<b>h</b> Operating payables .....	<b>1h</b>	0	0
<b>i</b> Acquisition indebtedness.....	<b>1i</b>	0	0
<b>j</b> Other liabilities.....	<b>1j</b>	0	0
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j) .....	<b>1k</b>	0	0

**Net Assets**

<b>l</b> Net assets (subtract line 1k from line 1f) .....	<b>1l</b>	3676574	3684611
-----------------------------------------------------------	-----------	---------	---------

**Part II Income and Expense Statement**

**2** Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

**Income**

		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: <b>(A)</b> Employers .....	<b>2a(1)(A)</b>	167198	
<b>(B)</b> Participants .....	<b>2a(1)(B)</b>	251018	
<b>(C)</b> Others (including rollovers).....	<b>2a(1)(C)</b>	20077	
(2) Noncash contributions.....	<b>2a(2)</b>	0	438293
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		
<b>b Earnings on investments:</b>			
(1) Interest:			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....	<b>2b(1)(A)</b>	0	
<b>(B)</b> U.S. Government securities.....	<b>2b(1)(B)</b>	0	
<b>(C)</b> Corporate debt instruments .....	<b>2b(1)(C)</b>	0	
<b>(D)</b> Loans (other than to participants) .....	<b>2b(1)(D)</b>	0	
<b>(E)</b> Participant loans.....	<b>2b(1)(E)</b>	8015	
<b>(F)</b> Other .....	<b>2b(1)(F)</b>	0	
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		8015
(2) Dividends: <b>(A)</b> Preferred stock.....	<b>2b(2)(A)</b>	0	
<b>(B)</b> Common stock .....	<b>2b(2)(B)</b>	0	
<b>(C)</b> Registered investment company shares (e.g. mutual funds).....	<b>2b(2)(C)</b>	318328	
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		318328
(3) Rents .....	<b>2b(3)</b>		0
(4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....	<b>2b(4)(A)</b>	0	
<b>(B)</b> Aggregate carrying amount (see instructions).....	<b>2b(4)(B)</b>	0	
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....	<b>2b(4)(C)</b>		
(5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....	<b>2b(5)(A)</b>	0	
<b>(B)</b> Other .....	<b>2b(5)(B)</b>	0	
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		159421
c Other income.....	2c		0
d Total income. Add all <b>income</b> amounts in column (b) and enter total.....	2d		924057
<b>Expenses</b>			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	875190	
(2) To insurance carriers for the provision of benefits.....	2e(2)	0	
(3) Other.....	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		875190
f Corrective distributions (see instructions).....	2f		15899
g Certain deemed distributions of participant loans (see instructions).....	2g		0
h Interest expense.....	2h		0
i Administrative expenses: (1) Professional fees.....	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	0	
(3) Investment advisory and management fees.....	2i(3)	0	
(4) Other.....	2i(4)	24931	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		24931
j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total.....	2j		916020
<b>Net Income and Reconciliation</b>			
k Net income (loss). Subtract line 2j from line 2d.....	2k		8037
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(2) From this plan.....	2l(2)		0

**Part III Accountant's Opinion**

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☐ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☒ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: KELLEY GALLOWAY SMITH GOOLSBY, PSC

(2) EIN: 61-1129886

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

**Part IV Compliance Questions**

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

	Yes	No	Amount
4a		X	

	Yes	No	Amount
<b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.) .....			
<b>4b</b>		X	
<b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) .....			
<b>4c</b>		X	
<b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.) .....			
<b>4d</b>		X	
<b>e</b> Was this plan covered by a fidelity bond? .....	X		500000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....		X	
<b>4f</b>		X	
<b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? .....			
<b>4g</b>		X	
<b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? .....			
<b>4h</b>		X	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) .....	X		
<b>4i</b>	X		
<b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.) .....			
<b>4j</b>		X	
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....			
<b>4k</b>		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan? .....			
<b>4l</b>		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....			
<b>4m</b>		X	
<b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. ....			
<b>4n</b>			

**5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ..... ☐ Yes ☒ No  
If "Yes," enter the amount of any plan assets that reverted to the employer this year \_\_\_\_\_.

**5b** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

**5c** Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ..... ☐ Yes ☐ No ☐ Not determined  
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year \_\_\_\_\_.

<b>SCHEDULE R</b> <b>(Form 5500)</b>  Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration  Pension Benefit Guaranty Corporation	<b>Retirement Plan Information</b>  This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).  ▶ <b>File as an attachment to Form 5500.</b>	OMB No. 1210-0110  <b>2021</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

<b>A</b> Name of plan <u>RAMEY-ESTEP HOMES, INC. 401(K) RETIREMENT SAVINGS PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶ <u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>RAMEY-ESTEP HOMES, INC.</u>	<b>D</b> Employer Identification Number (EIN) <u>61-0595497</u>

<b>Part I</b>	<b>Distributions</b>
---------------	----------------------

All references to distributions relate only to payments of benefits during the plan year.

<b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	<b>1</b>	
<b>2</b> Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):  EIN(s): <u>04-6568107</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
<b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....	<b>3</b>	

<b>Part II</b>	<b>Funding Information</b> (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
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<b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
If the plan is a defined benefit plan, go to line 8.			
<b>5</b> If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. <b>Date:</b> Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
<b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....	<b>6a</b>		
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....	<b>6b</b>		
<b>c</b> Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) .....	<b>6c</b>		
If you completed line 6c, skip lines 8 and 9.			
<b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
<b>8</b> If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

<b>Part III</b>	<b>Amendments</b>
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<b>9</b> If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	<input type="checkbox"/> Increase	<input type="checkbox"/> Decrease	<input type="checkbox"/> Both	<input type="checkbox"/> No
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<b>Part IV</b>	<b>ESOPs</b> (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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<b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>11 a</b> Does the ESOP hold any preferred stock? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>b</b> If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Schedule R (Form 5500) 2021  
v. 201209



**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

**13** Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

- 14** Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

**a** The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....

**14a**

**b** The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

**14b**

**c** The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

**14c**

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

**a** The corresponding number for the plan year immediately preceding the current plan year.....

**15a**

**b** The corresponding number for the second preceding plan year.....

**15b**

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

**a** Enter the number of employers who withdrew during the preceding plan year.....

**16a**

**b** If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....

**16b**

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

## **Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans**

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

- 19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

**a** Enter the percentage of plan assets held as:

Stock: \_\_\_\_\_% Investment-Grade Debt: \_\_\_\_\_% High-Yield Debt: \_\_\_\_\_% Real Estate: \_\_\_\_\_% Other: \_\_\_\_\_%

**b** Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

**c** What duration measure was used to calculate line 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): \_\_\_\_\_

- 20 PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

**a** Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No

**b** If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation \_\_\_\_\_

**RAMEY-ESTEP HOMES, INC.  
AND AFFILIATE**

**COMBINED FINANCIAL STATEMENTS  
AND SUPPLEMENTAL INFORMATION  
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020  
TOGETHER WITH INDEPENDENT AUDITOR'S REPORTS**

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**Kelley Galloway**  
**Smith Goolsby, PSC**

*Certified Public Accountants and Advisors*

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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Ramey-Estep Homes, Inc.  
Rush, Kentucky

### Opinion

We have audited the accompanying combined financial statements of Ramey-Estep Homes, Inc. and Affiliate (nonprofit organizations), which comprise the combined statement of financial position as of December 31, 2021 and 2020, and the related combined statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the combined financial statements.

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the financial position of Ramey-Estep Homes, Inc. and Affiliate as of December 31, 2021 and 2020, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Ramey-Estep Homes, Inc. and Affiliate and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Responsibilities of Management for the Financial Statements

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

In preparing the combined financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Ramey-Estep Homes, Inc. and Affiliate's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the combined financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the combined financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the combined financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Ramey-Estep Homes, Inc. and Affiliate's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the combined financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Ramey-Estep Homes, Inc. and Affiliate's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

## **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the combined financial statements of Ramey-Estep Homes, Inc. and Affiliate taken as a whole. The combining financial statements presented on pages 20-25 are presented for the purposes of additional analysis and are not a required part of the combined financial statements. The combining financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the combined financial statements. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the combined financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 16, 2022 on our consideration of Ramey-Estep Home, Inc. and Affiliate's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Ramey-Estep Homes, Inc. and Affiliate's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Ramey-Estep Homes, Inc. and Affiliate's internal control over financial reporting and compliance.

*Kelley Galloway Smith Goolsby, PSC*

Ashland, Kentucky  
March 16, 2022

**RAMEY-ESTEP HOMES, INC. AND AFFILIATE**  
**COMBINED STATEMENTS OF FINANCIAL POSITION**  
**DECEMBER 31, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
<b>CURRENT ASSETS:</b>		
Cash and cash equivalents	\$ 2,103,342	\$ 2,968,714
Investments, at fair value	18,365,801	16,686,759
Accounts receivable	3,379,748	1,360,808
Allowance for uncollectible accounts	(222,444)	(83,422)
Inventory	83,570	108,268
Prepaid expenses	155,728	115,979
Total current assets	<u>23,865,745</u>	<u>21,157,106</u>
 PROPERTY AND EQUIPMENT, net	 <u>10,558,978</u>	 <u>10,709,625</u>
 Total assets	 <u><u>\$ 34,424,723</u></u>	 <u><u>\$ 31,866,731</u></u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES:</b>		
Accounts payable - operating	\$ 433,598	\$ 170,763
Accrued payroll	338,008	239,212
Accrued health claims	31,890	139,887
Accrued expenses	256,761	203,964
Total current liabilities	<u>1,060,257</u>	<u>753,826</u>
 <b>NET ASSETS:</b>		
Without donor restrictions	33,357,709	31,107,282
Without donor restrictions - designated	6,757	5,623
Total net assets	<u>33,364,466</u>	<u>31,112,905</u>
 Total liabilities and net assets	 <u><u>\$ 34,424,723</u></u>	 <u><u>\$ 31,866,731</u></u>

The accompanying notes to combined financial statements  
are an integral part of these combined statements.



RAMEY-ESTEP HOMES, INC. AND AFFILIATE

COMBINED STATEMENTS OF ACTIVITIES

FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS:		
Patient service revenue:		
Client fees	\$ 300,358	\$ 108,350
Contracts	2,462,409	1,708,943
Medicaid	7,158,795	3,394,898
Provision for doubtful accounts	<u>(168,146)</u>	<u>(50,736)</u>
Net patient service revenue	9,753,416	5,161,455
Support:		
Program services	6,386,893	8,554,006
Community support, including in-kind	25,369	11,520
Investment return -		
Realized gains on investments	726,459	1,514,688
Net change in the fair value of investments	920,227	608,121
Interest	35,203	32,760
Dividends	331,253	310,082
Investment management fees	(73,524)	(62,804)
Meal reimbursement	123,946	151,846
Gain on extinguishment of debt - SBA loan	-	1,745,675
Gain on disposal of assets	8,454	-
Miscellaneous income	<u>249,881</u>	<u>131,475</u>
Total revenues and support	<u>18,487,577</u>	<u>18,158,824</u>
Expenses and losses:		
Ramey-Estep Homes, Inc. -		
Program services	13,808,403	12,413,303
Supporting services -		
Fundraising/community support	-	-
Management and general	2,309,256	2,400,757
Ramey-Estep Homes Foundation, Inc. -		
Management and general	<u>118,357</u>	<u>79,728</u>
Total expenses and losses	<u>16,236,016</u>	<u>14,893,788</u>
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	2,251,561	3,265,036
NET ASSETS AT BEGINNING OF YEAR	<u>31,112,905</u>	<u>27,847,869</u>
NET ASSETS AT END OF YEAR	<u><u>\$ 33,364,466</u></u>	<u><u>\$ 31,112,905</u></u>

The accompanying notes to combined financial statements  
are an integral part of these combined statements.

**RAMEY-ESTEP HOMES, INC. AND AFFILIATE**  
**COMBINED STATEMENTS OF FUNCTIONAL EXPENSES**  
**FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

	2021								
	Program					Supporting			
	Adult Residential	Youth Residential	Outpatient	Foster Care	Other	Total Program Services	Fund- Raising	Management	Total
Salaries	\$ 877,528	\$ 3,092,389	\$ 4,099,363	\$ 443,336	\$ -	\$ 8,512,616	\$ -	\$ 1,216,903	\$ 9,729,519
Fringe benefits	137,582	631,620	735,937	89,226	-	1,594,365	-	295,936	1,890,301
Travel/Training	8,653	191,715	161,301	14,840	-	376,509	-	29,222	405,731
Vehicles	10,225	109,939	79,408	7,731	-	207,303	-	21,836	229,139
Facilities	88,674	467,829	138,853	38,196	114,604	848,156	-	226,695	1,074,851
Purchased services	35,213	77,480	253,699	605,547	1,323	973,262	-	458,464	1,431,726
Program operations	159,564	683,453	354,801	89,768	8,606	1,296,192	-	178,557	1,474,749
Total functional expenses	<u>\$ 1,317,439</u>	<u>\$ 5,254,425</u>	<u>\$ 5,823,362</u>	<u>\$ 1,288,644</u>	<u>\$ 124,533</u>	<u>\$ 13,808,403</u>	<u>\$ -</u>	<u>\$ 2,427,613</u>	<u>\$ 16,236,016</u>

The accompanying notes to combined financial statements  
are an integral part of these combined statements.

RAMEY-ESTEP HOMES, INC. AND AFFILIATE  
COMBINED STATEMENTS OF FUNCTIONAL EXPENSES  
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	2020								
	Program					Supporting			
	Adult Residential	Youth Residential	Outpatient	Foster Care	Other	Total Program Services	Fund- Raising	Management	Total
Salaries	\$ 313,628	\$ 3,831,876	\$ 3,026,267	\$ 486,092	\$ -	\$ 7,657,863	\$ -	\$ 1,313,517	\$ 8,971,380
Fringe benefits	43,402	705,768	533,577	93,325	-	1,376,072	-	265,710	1,641,782
Travel/Training	1,862	46,675	112,612	20,124	-	181,273	-	41,535	222,808
Vehicles	592	75,678	48,264	5,400	-	129,934	-	56,765	186,699
Facilities	34,175	441,383	105,523	30,374	118,020	729,475	-	163,356	892,831
Purchased services	3,114	37,094	122,931	835,629	-	998,768	-	304,818	1,303,586
Program operations	89,419	877,265	292,089	79,596	1,549	1,339,918	-	334,784	1,674,702
Total functional expenses	\$ 486,192	\$ 6,015,739	\$ 4,241,263	\$ 1,550,540	\$ 119,569	\$ 12,413,303	\$ -	\$ 2,480,485	\$ 14,893,788

The accompanying notes to combined financial statements  
are an integral part of these combined statements.

**RAMEY-ESTEP HOMES, INC. AND AFFILIATE**  
**COMBINED STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 2,251,561	\$ 3,265,036
Adjustments to reconcile change in net assets to net cash provided by (used for) operating activities -		
Depreciation	831,145	724,740
Gain on disposal of assets	(8,454)	-
Change in fair value of investments	(920,227)	(608,121)
Realized gains on investments	(726,459)	(1,514,688)
Gain on extinguishment of debt - SBA loan	-	(1,745,675)
(Increase) decrease in operating assets -		
Inventory	24,698	(10,845)
Accounts receivable	(1,870,544)	(6,288)
Prepaid expenses	(39,749)	45,382
Increase (decrease) in operating liabilities -		
Accounts payable - operating	300,917	(33,668)
Accrued payroll	98,796	18,938
Accrued health claims	(107,997)	(53,819)
Accrued expenses	52,797	99,556
Net cash provided by (used for) operating activities	<u>(113,516)</u>	<u>180,548</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of property and equipment	(680,498)	(4,547,244)
Disposition of property and equipment	8,454	-
Investment sales	1,720,003	11,363,899
Investment purchases	<u>(1,799,815)</u>	<u>(7,420,614)</u>
Net cash used for investing activities	<u>(751,856)</u>	<u>(603,959)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from SBA Paycheck Protection Program	<u>-</u>	<u>1,745,675</u>
Net cash provided by financing activities	<u>-</u>	<u>1,745,675</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(865,372)	1,322,264
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>2,968,714</u>	<u>1,646,450</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 2,103,342</u>	<u>\$ 2,968,714</u>

The accompanying notes to combined financial statements  
are an integral part of these combined statements.

**RAMEY-ESTEP HOMES, INC. AND AFFILIATE**  
**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021 AND 2020**

**(1) ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization**

Ramey-Estep Homes, Inc. (the "Organization") is a nonprofit organization created by a 1995 merger of The Gertrude Ramey Children's Home, Inc. and the Hack Estep Home for Boys, Inc. The Organization operates treatment oriented private child care facilities that are licensed to serve boys and girls, ages 13-18, who have been committed to the Cabinet for Health and Family Services (CHFS). Around 2000, the Organization began providing Foster Care services to boys and girls ages birth to 21. CHFS reimburses the Organization through the Department of Juvenile Justice and the Department for Community Based Services on a per diem basis, based upon a separate agreement for each child cared for by the Organization. In 2014, the Organization expanded services to include Outpatient Behavioral Health Services. Outpatient services are primarily reimbursed by third party companies including, but not limited to, Kentucky Medicaid Managed Care Organizations and Private Insurance Companies. The Board is comprised of various members of the community who volunteer their services and receive no compensation.

Effective October 16, 2002, the Organization created the Ramey-Estep Homes Foundation, Inc. (the "Foundation"). The Foundation is a supporting organization of the Ramey-Estep Homes, Inc. as defined under Section 509(a)(3) of the Internal Revenue Code.

The Organization and Foundation are deemed to have common control, thus, the Foundation's financial statements have been combined with the Organization's.

**Principles of Combination**

The accompanying combined financial statements include the accounts of Ramey-Estep Homes, Inc. and Ramey-Estep Homes Foundation, Inc. The accounting records are maintained and the combined financial statements are prepared utilizing the accrual basis of accounting. All significant intercompany transactions and accounts have been eliminated.

**Accreditation**

The Organization has been granted accreditation by the Commission on Accreditation of Rehabilitation Facilities. This international accreditation provides assurance that the Organization is performing services which the community needs and is conducting its operations safely and effectively and managing its funds wisely.

**Basis of Presentation**

The financial statements of the Organization have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America. The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958, and the provisions of the American Institute of Certified Public Accountants (AICPA) "Audit and Accounting Guide for Not-for-Profit Organizations" (the "Guide").

Under the provisions of the Guide, net assets and revenues and gains and losses are classified based on the existence or absence of donor imposed restrictions. Accordingly, the net assets of the Organization and changes there in are classified as follows:

**Net assets without donor restrictions:** Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. The Organization's board may designate assets without restrictions for specific operational purposes from time to time.

**Net assets with donor restrictions:** Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

### **Cash and Cash Equivalents**

For purposes of the statement of cash flows, the Organization considers investments with original maturities of three months or less when purchased to be cash equivalents.

### **Investments**

Investments are reported at fair value in the combined statement of financial position. Unrealized gains and losses are included in the combined statement of activities. Investment return is presented net of investment fees.

### **Income Taxes**

The Organization and the Foundation are exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Organization and the Foundation are not classified as private foundations by the Internal Revenue Service. The State of Kentucky also recognizes these tax-exempt statuses.

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken and recognize a tax liability (or asset) if the Organizations have taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. Management has analyzed the tax positions taken and has concluded that as of December 31, 2021, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the combined financial statements. The Organizations are subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Management believes it is no longer subject to income tax examinations for years prior to 2018.

### **Accounts Receivable**

Accounts receivable consist primarily of amounts due from third parties for program expenses. An allowance for doubtful accounts is recorded for estimated amounts which may be uncollectible, based upon management's evaluation of the credit histories of the payer and the nature of the billed charges.

### **Inventories**

Inventories consist of food items purchased, clothing, and other miscellaneous supplies and are stated at lower of cost or market using the first-in, first-out method.

### **Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period.

Actual results could differ from those estimates. Adjustments to estimates are recorded, as appropriate, in periods in which they are determined.

### **Property and Equipment**

It is the Organization's policy to capitalize property and equipment with a cost of \$1,000 or more. Purchased property and equipment are capitalized at cost. Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as donor 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 restricted net assets to unrestricted net assets at that time. Depreciation is computed using the straight-line method over the useful lives of the related assets.

### **Revenue Recognition**

Program service revenues are derived primarily under fixed fee contracts with the Kentucky Department of Community Based Services and the Department of Juvenile Justice and consist of residential and foster care services. Outpatient services are reimbursed according to Kentucky Department for Medicaid Services Fee Schedules in addition to Fee Schedules negotiated by the Organization with Managed Care Organizations and Insurance companies.

Revenues are both time based and transaction based. Residential treatment and foster care services are normally authorized on a daily per-diem rate for set number of days (over time). Outpatient treatment revenues may be time based (length of session) or event based (transaction based). In addition, certain outpatient services require prior authorization before providing services.

The Organization also receives meal reimbursements through the Kentucky Department of Education under an arrangement with the USDA.

Billings for residential and foster care services are normally performed on a monthly basis as services are provided, while outpatient services are billed on a weekly basis.

### **Donated Materials**

Donated materials are recorded at their estimated value on the date received. Donated services are recorded at their fair value if an objective basis is available to measure the value of such services.

### **Contributions**

Unconditional contributions are recognized when pledged and recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Gifts of cash and other assets are reported with donor restricted support if they are received with donor stipulations that limit the use of the donated assets.

When a restriction expires, that is, when a stipulated time restrictions ends or a 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. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as net assets without donor restriction support. Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Contributions restricted for the acquisition of land, buildings,

and equipment are reported as net assets without donor restriction upon acquisition of the assets and the assets are placed in service.

### **Deferred Revenues**

Revenues received in advance of performance of services are deferred and recognized in revenues when services are performed.

### **Leave Policy**

Employees hired after January 1, 2009 receive five days of vacation per year after one full-year of service, five additional days per year on January 1 of their third year of employment and five more days per year on January 1 of their fifth year of employment. Employees hired prior to January 1, 2009 receive ten days of vacation during the first five years of employment, and an additional five days after five years. An employee must use all days in the year earned or any unused days will be lost.

### **Subsequent Events**

Subsequent events have been evaluated through March 16, 2022, which is the date the financial statements were available to be issued.

### **New Accounting Pronouncements**

**Leases** - In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*. Under the new guidance, lessees will be required to recognize the following for all leases (with the exception of short-term leases) at the commencement date:

- A lease liability, which is a lessee's obligation to make lease payments arising from a lease, measured on a discounted basis; and
- A right-of-use asset, which is an asset that represents the lessee's right to use, or control the use of, a specified asset for the lease term.

Under the new guidance, lessor accounting is largely unchanged. Certain targeted improvements were made to align, where necessary, lessor accounting with the lessee accounting model and Topic 606, *Revenue from Contracts with Customers*.

The new lease guidance simplified the accounting for sale and leaseback transactions primarily because lessees must recognize lease assets and lease liabilities. Lessees will no longer be provided with a source of off-balance sheet financing.

The amendments in ASU 2016-02 are effective for fiscal years beginning after December 15, 2021. Management is currently evaluating the impact of ASU 2016-02 on the Organization's financial statements.

## **(2) NET ASSETS WITH DONOR RESTRICTIONS**

There are no net assets with donor restrictions at December 31, 2021 or 2020.

## **(3) INVESTMENTS**

Investments are administered utilizing the services of a financial advisor. A summary of investments at December 31, 2021 and 2020 is as follows:



December 31, 2021			
	Cost	Fair Market Value	Unrealized Gain (Loss)
U.S. Government agencies securities	\$ 231,059	\$ 234,209	\$ 3,150
Corporate debt securities	566,344	596,337	29,993
Foreign debt securities	40,409	39,714	(695)
Mutual funds	8,896,190	9,517,290	621,100
Equities	4,456,884	7,978,251	3,521,367
	<u>\$ 14,190,886</u>	<u>\$ 18,365,801</u>	<u>\$ 4,174,915</u>

December 31, 2020			
	Cost	Fair Market Value	Unrealized Gain (Loss)
U.S. Government agencies securities	\$ 173,951	\$ 185,568	\$ 11,617
Corporate debt securities	605,738	632,085	26,347
Foreign debt securities	43,012	43,801	789
Mutual funds	7,826,955	8,535,613	708,658
Equities	4,782,415	7,289,692	2,507,277
	<u>\$ 13,432,071</u>	<u>\$ 16,686,759</u>	<u>\$ 3,254,688</u>

Investment return for the years ended December 31, 2021 and 2020 is summarized as follows:

	2021	2020
Interest income	\$ 35,203	\$ 32,760
Dividend income	331,253	310,082
Investment management fees	(73,524)	(62,804)
Realized gains	726,459	1,514,688
Change in fair value	920,227	608,121
	<u>\$ 1,939,618</u>	<u>\$ 2,402,847</u>

All investments have been classified as current assets in the accompanying combined financial statements since proceeds would be available upon request to the custodian.

#### (4) CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of the following as of December 31, 2021 and 2020, respectively:

Interest Type	Rates		Totals	
	2021	2020	2021	2020
* Checking accounts	0% - .30 %	0% - .30%	\$ 2,100,742	\$2,966,114
Petty cash	-	-	2,600	2,600
			<u>\$ 2,103,342</u>	<u>\$2,968,714</u>

\* Excess balances on auto sweep checking accounts are swept daily and invested into various repurchase agreements, which includes U.S. Treasury Notes, GNMA Pools, FNMA-CMO Pools and municipal securities.

#### (5) PROPERTY AND EQUIPMENT

Property and equipment consists of the following at December 31, 2021 and 2020:

	2021	2020
Land	\$ 934,726	\$ 934,726
Land improvements	821,156	818,159
Buildings	13,437,097	13,434,597
Building improvements	1,099,011	625,110
Furniture and equipment	1,330,787	1,213,866
Vehicles	982,596	976,639
Computer software	748,652	692,473
	<u>19,354,025</u>	<u>18,695,570</u>
Accumulated depreciation	<u>(8,795,047)</u>	<u>(7,985,945)</u>
	<u>\$ 10,558,978</u>	<u>\$ 10,709,625</u>

## (6) DEBT

The Organization has available a \$800,000 unused line of credit with a bank to be drawn upon as needed, with interest at New York Prime. The line of credit is secured by the Organization's accounts receivable. The line of credit expires July 5, 2022. The balance as of December 31, 2021 and 2020 was \$-0-.

## (7) EMPLOYEE BENEFIT PLANS

**401(k) Retirement Plan** - The Organization sponsors a 401(k) Retirement Savings Plan which covers all full-time employees who meet requirements as to age and length of service. Contributions are made and expensed annually. The plan provides for discretionary employer contributions. The employee contributions are vested immediately and the Organization's matching contributions are fully vested after three years. The amount charged to expense was approximately \$170,282 for 2021 and \$146,314 for 2020.

**Health Insurance Plan** - During 2019, the Organization adopted a self-funded medical insurance benefit plan. The Organization makes contributions to the plan as needed to pay benefits, over and above employee contributions, plus a stop-loss premium to limit the maximum annual loss exposure. The Organization accrues an estimated amount at year end for claims incurred but not paid. The amount charged to expense for the years ended December 31, 2021 and 2020 under this plan totaled \$774,587 and \$577,890, respectively.

**SERP** - During 2020, the Organization adopted a supplemental executive retirement plan. The plan is a non-qualified plan and provides for annual discretionary contributions. The amount charged to expense for the years ended December 31, 2021 and 2020 under this plan totaled \$71,000 and \$36,000.

## (8) CONCENTRATION OF CREDIT RISK

The Organization receives approximately 50% of its support from the State of Kentucky and the Cabinet for Families and Children on a reimbursement basis. Amounts reimbursed are based on daily contract rates per individual child. Amounts due from the Cabinet for Families and Children approximated 29% and 65% of total accounts receivable as of December 31, 2021 and 2020, respectively. Also, amounts due from Aetna Better Health of KY Insurance Company approximated 39% of total accounts receivable as of December 31, 2021.

## (9) ALLOCATION OF JOINT COSTS

The costs of providing program and other activities have been summarized on a functional basis in the combined statements of activities. Accordingly, certain costs have been allocated among program services and supporting services benefited. Such allocations are determined by management on an equitable basis. The expenses that are allocated included the following:

<u>Expense</u>	<u>Method of Allocation</u>
Salaries	Time and effort
Fringe benefits	Time and effort
Travel/training	Time and effort
Vehicles	Usage records
Facilities	Square footage
Purchased services	Service provided
Program operations	Program benefited

## **(10) RELATED PARTY TRANSACTIONS**

The Organization occasionally enters into transactions with related parties (business interests of Board members or management) in accordance with established policies. Payments made to such related parties charged to operations during the years ended December 31, 2021 and 2020 approximated \$25,753 and \$23,239, respectively.

## **(11) FAIR VALUE MEASUREMENTS**

The Organization uses fair value measurements to record fair value adjustments to certain assets and liabilities and to determine fair value disclosures. In accordance with the *Fair Value Measurement and Disclosures* topic of FASB ASC 820, the fair value of a financial instrument is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value is best determined based upon quoted market prices. However, in many instances, there are no quoted market prices for the Organization's various financial instruments. In cases where quoted market prices are not available, fair values are based on estimates using present value or other valuation techniques. Those techniques are significantly affected by the assumptions used, including the discount rate and estimates of future cash flows. Accordingly, the fair value estimates may not be realized in an immediate settlement of the instrument.

The recent valuation guidance provides a consistent definition of fair value, which focuses on exit price in an orderly transaction (that is, not a forced liquidation or distressed sale) between market participants at the measurement date under current market conditions. If there has been a significant decrease in the volume and level of activity for the asset or liability, a change in valuation technique or the use of multiple valuation techniques may be appropriate. In such instances, determining the price at which willing market participants would transact at the measurement date under current market conditions depends on the facts and circumstances and requires the use of significant judgment. The fair value, a reasonable point within the range, is most representative of fair value under current market conditions.

The Organization groups assets and liabilities at fair value in three levels, based on the markets in which the assets and liabilities are traded and the reliability of the assumptions used to determine fair value. These levels are:

- Level 1: Valuation is based upon quoted prices in active markets for identical assets or liabilities that the Organization has the ability to access at the measurement date. Level 1 assets and liabilities generally include debt and equity securities that are traded in an active exchange market. Valuations are obtained from readily available pricing sources for market transactions involving identical assets or liabilities.
- Level 2: Valuation is based on inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. The valuation may be based on quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the asset or liability.
- Level 3: Valuation is based on unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities. Level 3 assets and liabilities

include financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair value requires significant management judgment or estimation.

A financial instruments' categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement.

Fair values of assets and liabilities measured on a recurring basis at December 31, 2021 and 2020 are as follows:

<u>December 31, 2021</u>	<u>Fair Value</u>	<u>Quoted Prices In Active Markets for Identical Assets Level 1</u>	<u>Significant Other Observable Inputs Level 2</u>	<u>Significant Unobservable Inputs Level 3</u>
U.S. Government agencies securities	\$ 234,209	\$ -	\$ 234,209	\$ -
Corporate debt securities	596,337	-	596,337	-
Foreign debt securities	39,714	-	39,714	-
Mutual funds	9,517,290	9,517,290	-	-
Equities	7,978,251	7,978,251	-	-
	<u>\$ 18,365,801</u>	<u>\$ 17,495,541</u>	<u>\$ 870,260</u>	<u>\$ -</u>

<u>December 31, 2020</u>	<u>Fair Value</u>	<u>Quoted Prices In Active Markets for Identical Assets Level 1</u>	<u>Significant Other Observable Inputs Level 2</u>	<u>Significant Unobservable Inputs Level 3</u>
U.S. Government agencies securities	\$ 185,568	\$ -	\$ 185,568	\$ -
Corporate debt securities	632,085	-	632,085	-
Foreign debt securities	43,801	-	43,801	-
Mutual funds	8,535,613	8,535,613	-	-
Equities	7,289,692	7,289,692	-	-
	<u>\$ 16,686,759</u>	<u>\$ 15,825,305</u>	<u>\$ 861,454</u>	<u>\$ -</u>

## (12) LEASE COMMITMENTS

The Organization leases various facilities under operating leases which expire through 2022.

The Organization's future minimum lease commitments under the terms of these leases at December 31, 2021 were as follows:

<u>Year Ended December 31,</u>	<u>Amount</u>
2022	\$ 48,434

Rent expense during 2021 and 2020 related to operating leases was \$87,398 and \$102,783, respectively.

## (13) LIQUIDITY

The Organization's financial assets available within one year of the statement of position date for general expenditure as of December 2021 and 2020 are as follows:

	2021	2020
Cash and cash equivalents	\$ 2,103,342	\$ 2,968,714
Investments, at fair value	18,365,801	16,686,759
Accounts receivable, net	3,157,304	1,277,386
	<u>\$ 23,626,447</u>	<u>\$ 20,932,859</u>

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations become due. In addition, it invests cash in excess of daily requirements in sweep, repurchase agreements. To help manage unanticipated liquidity needs, an \$800,000 line of credit is available.

#### **(14) BOARD DESIGNATED NET ASSETS**

The Board has designated net assets at December 31, 2021 and 2020 in the amount of \$6,757 and \$5,623, respectively, for scholarships.

#### **(15) REVENUE FROM CONTRACTS WITH CUSTOMERS**

The following table presents the Organization's sources of revenues disaggregated by revenue source for the years ended December 31, 2021 and 2020. Items outside the scope of ASC 606 are noted as such.

	Year Ended December 31,	
	2021	2020
Program services -		
Contracts for childcare	\$ 5,918,415	\$ 8,020,274
Contracts for education	78,197	55,119
Contracts for outpatient services	9,942,445	5,225,060
Grants *	369,398	465,744
	<u>16,308,455</u>	<u>13,766,197</u>
Community support -		
Community support *	24,554	11,355
In-kind donations *	815	165
	<u>25,369</u>	<u>11,520</u>
Investment return, net*	<u>1,939,618</u>	<u>2,402,847</u>
Meal reimbursements -		
Contracts for meal reimbursement	<u>123,946</u>	<u>151,846</u>
Other -		
Realized gains on disposal of assets *	8,454	-
Gain on extinguishment of debt SBA loan *	-	1,745,675
Miscellaneous income *	249,881	131,475
	<u>258,335</u>	<u>1,877,150</u>
	<u>\$ 18,655,723</u>	<u>\$ 18,209,560</u>

\* Not within the scope of ASC 606.

#### **(16) PAYCHECK PROTECTION PROGRAM LOAN**

In April 2020, the Organization received funding in the amount of \$1,745,675 under the Paycheck Protection Program (PPP) established as part of the Coronavirus Aid, Relief and Economic Security Act (CARES Act). Under these provisions, loans were provided to qualifying organizations that contained forgiveness provisions as long as the loan proceeds were used for qualifying expenditures, and other qualifying requirements were maintained. These loans were funded by the SBA. The Organization applied for loan forgiveness and received approval dated November 2, 2020 from the SBA. Therefore, the

entire amount of the loan payable was reclassified to revenue in the accompanying 2020 combined statement of activities.

#### **(17) COMMITMENTS AND CONTINGENCIES**

The Organization has received an assessment of approximately \$169,535 from WellCare after an audit of claims was conducted in 2021. The Organization agreed with one line-item of the audit and re-paid \$334 of the assessment. However, the Organization does not agree with the remaining assessment, has appealed the decision, and is challenging WellCare's right under Kentucky Medicaid regulations to use extrapolation to determine the amount of the assessment.

The Organization has outstanding construction commitments of approximately \$334,792 at December 31, 2021 to install generators as part of a facilities improvement project.

#### **(18) RECLASSIFICATIONS**

Certain reclassifications have been made to the 2020 financial statements to conform to the 2021 presentation.

#### **(19) ECONOMIC UNCERTAINTIES**

As a result of the spread of COVID-19 coronavirus, economic uncertainties have arisen which could negatively impact future revenue. Other financial impact could occur, but such potential impact is unknown at this time.

## **SUPPLEMENTAL INFORMATION**

**RAMEY-ESTEP HOMES, INC. AND AFFILIATE**  
**COMBINING STATEMENTS OF FINANCIAL POSITION**  
**DECEMBER 31, 2021**

	Ramey-Estep Homes, Inc.	Ramey-Estep Homes Foundation, Inc.	Eliminations	Total
	<b>ASSETS</b>			
<b>CURRENT ASSETS:</b>				
Cash and cash equivalents	\$ 1,302,923	\$ 825,969	\$ (25,550)	\$ 2,103,342
Investments, at fair value	-	18,365,801	-	18,365,801
Accounts receivable	3,379,830	-	(82)	3,379,748
Allowance for uncollectible accounts	(222,444)	-	-	(222,444)
Inventory	83,570	-	-	83,570
Prepaid expenses	155,728	-	-	155,728
Total current assets	<u>4,699,607</u>	<u>19,191,770</u>	<u>(25,632)</u>	<u>23,865,745</u>
<b>PROPERTY AND EQUIPMENT, net</b>	<u>10,558,978</u>	<u>-</u>	<u>-</u>	<u>10,558,978</u>
<b>Total assets</b>	<u><u>\$ 15,258,585</u></u>	<u><u>\$ 19,191,770</u></u>	<u><u>\$ (25,632)</u></u>	<u><u>\$ 34,424,723</u></u>
	<b>LIABILITIES AND NET ASSETS</b>			
<b>CURRENT LIABILITIES:</b>				
Accounts payable - operating	\$ 351,230	\$ 108,000	\$ (25,632)	\$ 433,598
Accrued payroll	338,008	-	-	338,008
Accrued health claims	31,890	-	-	31,890
Accrued expenses	256,761	-	-	256,761
Total current liabilities	<u>977,889</u>	<u>108,000</u>	<u>(25,632)</u>	<u>1,060,257</u>
<b>NET ASSETS:</b>				
Without donor restrictions	14,280,696	19,077,013	-	33,357,709
Without donor restrictions - designated	-	6,757	-	6,757
Total net assets	<u>14,280,696</u>	<u>19,083,770</u>	<u>-</u>	<u>33,364,466</u>
<b>Total liabilities and net assets</b>	<u><u>\$ 15,258,585</u></u>	<u><u>\$ 19,191,770</u></u>	<u><u>\$ (25,632)</u></u>	<u><u>\$ 34,424,723</u></u>



**RAMEY-ESTEP HOMES, INC. AND AFFILIATE**  
**COMBINING STATEMENTS OF FINANCIAL POSITION**  
**DECEMBER 31, 2020**

	Ramey-Estep Homes, Inc.	Ramey-Estep Homes Foundation, Inc.	Eliminations	Total
	<b>ASSETS</b>			
<b>CURRENT ASSETS:</b>				
Cash and cash equivalents	\$ 2,339,657	\$ 629,057	\$ -	\$ 2,968,714
Investments, at fair value	-	16,686,759	-	16,686,759
Accounts receivable	1,370,264	-	(9,456)	1,360,808
Allowance for uncollectible accounts	(83,422)	-	-	(83,422)
Inventory	108,268	-	-	108,268
Prepaid expenses	115,979	-	-	115,979
Total current assets	<u>3,850,746</u>	<u>17,315,816</u>	<u>(9,456)</u>	<u>21,157,106</u>
 <b>PROPERTY AND EQUIPMENT, net</b>	 <u>10,709,625</u>	 <u>-</u>	 <u>-</u>	 <u>10,709,625</u>
 Total assets	 <u><u>\$ 14,560,371</u></u>	 <u><u>\$ 17,315,816</u></u>	 <u><u>\$ (9,456)</u></u>	 <u><u>\$ 31,866,731</u></u>
	<b>LIABILITIES AND NET ASSETS</b>			
<b>CURRENT LIABILITIES:</b>				
Accounts payable - operating	\$ 132,763	\$ 47,456	\$ (9,456)	\$ 170,763
Accrued payroll	239,212	-	-	239,212
Accrued health claims	139,887	-	-	139,887
Accrued expenses	203,964	-	-	203,964
Total current liabilities	<u>715,826</u>	<u>47,456</u>	<u>(9,456)</u>	<u>753,826</u>
 <b>NET ASSETS:</b>				
Without donor restrictions	13,844,545	17,262,737	-	31,107,282
Without donor restrictions - designated	-	5,623	-	5,623
Total net assets	<u>13,844,545</u>	<u>17,268,360</u>	<u>-</u>	<u>31,112,905</u>
 Total liabilities and net assets	 <u><u>\$ 14,560,371</u></u>	 <u><u>\$ 17,315,816</u></u>	 <u><u>\$ (9,456)</u></u>	 <u><u>\$ 31,866,731</u></u>

**RAMEY-ESTEP HOMES, INC. AND AFFILIATE  
COMBINING STATEMENTS OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Ramey-Estep Homes, Inc.	Ramey-Estep Homes Foundation, Inc.	Eliminations	Total
<b>NET ASSETS WITHOUT DONOR RESTRICTIONS:</b>				
Patient service revenue:				
Client fees	\$ 300,358	\$ -	\$ -	\$ 300,358
Contracts	2,462,409	-	-	2,462,409
Medicaid	7,158,795	-	-	7,158,795
Provision for doubtful accounts	(168,146)	-	-	(168,146)
Net patient service revenue	9,753,416	-	-	9,753,416
Support:				
Program services	6,386,893	-	-	6,386,893
Community support, including in-kind	25,364	5	-	25,369
Investment return:				
Realized gains on investments	-	726,459	-	726,459
Net change in the fair value of investments	-	920,227	-	920,227
Interest	5,856	29,347	-	35,203
Dividends	-	331,253	-	331,253
Investment management fees	-	(73,524)	-	(73,524)
Meal reimbursement	123,946	-	-	123,946
Gain on disposal of assets	8,454	-	-	8,454
Other Income	249,881	-	-	249,881
Total revenues and support	16,553,810	1,933,767	-	18,487,577
Expenses and losses:				
Program services	13,808,403	-	-	13,808,403
Supporting services -				
Fundraising	-	-	-	-
Management and general	2,309,256	118,357	-	2,427,613
Total expenses and losses	16,117,659	118,357	-	16,236,016
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	436,151	1,815,410	-	2,251,561
NET ASSETS AT BEGINNING OF YEAR	13,844,545	17,268,360	-	31,112,905
NET ASSETS AT END OF YEAR	\$ 14,280,696	\$ 19,083,770	\$ -	\$ 33,364,466

**RAMEY-ESTEP HOMES, INC. AND AFFILIATE  
COMBINING STATEMENTS OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2020**

	Ramey-Estep Homes, Inc.	Ramey-Estep Homes Foundation, Inc.	Eliminations	Total
<b>NET ASSETS WITHOUT DONOR RESTRICTIONS:</b>				
Patient service revenue:				
Client fees	\$ 108,350	\$ -	\$ -	\$ 108,350
Contracts	1,708,943	-	-	1,708,943
Medicaid	3,394,898	-	-	3,394,898
Provision for doubtful accounts	<u>(50,736)</u>	<u>-</u>	<u>-</u>	<u>(50,736)</u>
Net patient service revenue	5,161,455	-	-	5,161,455
Support:				
Program services	8,554,006	-	-	8,554,006
Community support, including in-kind	11,520	-	-	11,520
Investment return -				
Realized gains on investments	-	1,514,688	-	1,514,688
Net change in the fair value of investments	-	608,121	-	608,121
Interest	6,894	25,866	-	32,760
Dividends	-	310,082	-	310,082
Investment management fees	-	(62,804)	-	(62,804)
Meal reimbursement	151,846	-	-	151,846
Gain on extinguishment of debt - SBA loan	1,745,675	-	-	1,745,675
Miscellaneous income	<u>4,131,475</u>	<u>-</u>	<u>(4,000,000)</u>	<u>131,475</u>
Total revenues and support	<u>19,762,871</u>	<u>2,395,953</u>	<u>(4,000,000)</u>	<u>18,158,824</u>
Expenses and losses:				
Program Services	12,413,303	-	-	12,413,303
Supporting services -				
Fundraising	-	-	-	-
Management and general	<u>2,400,757</u>	<u>4,079,728</u>	<u>(4,000,000)</u>	<u>2,480,485</u>
Total expenses and losses	<u>14,814,060</u>	<u>4,079,728</u>	<u>(4,000,000)</u>	<u>14,893,788</u>
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	4,948,811	(1,683,775)	-	3,265,036
NET ASSETS AT BEGINNING OF YEAR	<u>8,895,734</u>	<u>18,952,135</u>	<u>-</u>	<u>27,847,869</u>
NET ASSETS AT END OF YEAR	<u>\$ 13,844,545</u>	<u>\$ 17,268,360</u>	<u>\$ -</u>	<u>\$ 31,112,905</u>

**RAMEY-ESTEP HOMES, INC. AND AFFILIATE  
COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Ramey-Estep Homes, Inc.	Ramey-Estep Homes Foundation, Inc.	Eliminations	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Change in net assets	\$ 436,151	\$ 1,815,410	\$ -	\$ 2,251,561
Adjustments to reconcile change in net assets to net cash provided by (used for) operating activities -				
Depreciation	831,145	-	-	831,145
Gain on disposal of assets	(8,454)	-	-	(8,454)
Change in fair value of investments	-	(920,227)	-	(920,227)
Realized gains on investments	-	(726,459)	-	(726,459)
(Increase) decrease in operating assets -				
Inventory	24,698	-	-	24,698
Accounts receivable	(1,870,544)	-	-	(1,870,544)
Prepaid expenses	(39,749)	-	-	(39,749)
Increase (decrease) in operating liabilities -				
Accounts payable - operating	218,467	108,000	(25,550)	300,917
Accrued payroll	98,796	-	-	98,796
Accrued health claims	(107,997)	-	-	(107,997)
Accrued expenses	52,797	-	-	52,797
Net cash provided by (used for) operating activities	<u>(364,690)</u>	<u>276,724</u>	<u>(25,550)</u>	<u>(113,516)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Purchases of property and equipment	(680,498)	-	-	(680,498)
Disposition of property and equipment	8,454	-	-	8,454
Investment sales	-	1,720,003	-	1,720,003
Investment purchases	-	(1,799,815)	-	(1,799,815)
Net cash used for investing activities	<u>(672,044)</u>	<u>(79,812)</u>	<u>-</u>	<u>(751,856)</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(1,036,734)</b>	<b>196,912</b>	<b>(25,550)</b>	<b>(865,372)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<u><b>2,339,657</b></u>	<u><b>629,057</b></u>	<u><b>-</b></u>	<u><b>2,968,714</b></u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<u><u><b>\$ 1,302,923</b></u></u>	<u><u><b>\$ 825,969</b></u></u>	<u><u><b>\$ (25,550)</b></u></u>	<u><u><b>\$ 2,103,342</b></u></u>

**RAMEY-ESTEP HOMES, INC. AND AFFILIATE  
COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

	Ramey-Estep Homes, Inc.	Ramey-Estep Homes Foundation, Inc.	Eliminations	Total
CASH FLOWS FROM OPERATING ACTIVITIES:				
Change in net assets	\$ 4,948,811	\$ (1,683,775)	\$ -	\$ 3,265,036
Adjustments to reconcile change in net assets to net cash provided by (used for) operating activities -				
Depreciation	724,740	-	-	724,740
Change in fair value of investments	-	(608,121)	-	(608,121)
Realized gains on investments	-	(1,514,688)	-	(1,514,688)
Gain on extinguishment of debt - SBA loan	(1,745,675)	-	-	(1,745,675)
(Increase) decrease in operating assets -				
Inventory	(10,845)	-	-	(10,845)
Accounts receivable	(6,288)	-	-	(6,288)
Prepaid expenses	45,382	-	-	45,382
Increase (decrease) in operating liabilities -				
Accounts payable - operating	(81,124)	47,456	-	(33,668)
Accrued payroll	18,938	-	-	18,938
Accrued health claims	(53,819)	-	-	(53,819)
Accrued expenses	99,556	-	-	99,556
Net cash provided by (used for) operating activities	<u>3,939,676</u>	<u>(3,759,128)</u>	<u>-</u>	<u>180,548</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Purchases of property and equipment	(4,547,244)	-	-	(4,547,244)
Investment sales	-	11,363,899	-	11,363,899
Investment purchases	-	(7,420,614)	-	(7,420,614)
Net cash provided by (used for) investing activities	<u>(4,547,244)</u>	<u>3,943,285</u>	<u>-</u>	<u>(603,959)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from SBA Paycheck Protection Program	1,745,675	-	-	1,745,675
Net cash provided by financing activities	<u>1,745,675</u>	<u>-</u>	<u>-</u>	<u>1,745,675</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	1,138,107	184,157	-	1,322,264
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>1,201,550</u>	<u>444,900</u>	<u>-</u>	<u>1,646,450</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 2,339,657</u>	<u>\$ 629,057</u>	<u>\$ -</u>	<u>\$ 2,968,714</u>



**Kelley Galloway**  
**Smith Goolsby, PSC**

*Certified Public Accountants and Advisors*

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors  
Ramey-Estep Homes, Inc.  
Rush, Kentucky

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the combined financial statements of Ramey-Estep Homes, Inc. and Affiliate, which comprise the combined statements of financial position as of December 31, 2021, and the related combined statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the combined financial statements, and have issued our report thereon dated March 16, 2022.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the combined financial statements, we considered Ramey-Estep Homes, Inc. and Affiliate's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the combined financial statements, but not for the purpose of expressing an opinion on the effectiveness of Ramey-Estep Homes, Inc. and Affiliate's internal control. Accordingly, we do not express an opinion on the effectiveness of Ramey-Estep Homes, Inc. and Affiliate's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's combined financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Ramey-Estep Homes, Inc. and Affiliate's combined financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the combined financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Kelley Galloway Smith Goolsby, PSC*

Ashland, Kentucky  
March 16, 2022

Asset ID	Description	Cost	Beginning Depreciation	Current Depreciation	Accumulated Depreciation	Net Book Value
1	3 COTTAGES	722,578.17	484,806.82	1,543.97	486,350.79	236,227.38
10	COTTAGE #3 STRUCTURAL REPAIRS	7,683.10	4,235.56	16.42	4,251.98	3,431.12
1000	2 Surface Pros OP	2,319.88	1,482.13	64.44	1,546.57	773.31
1001	2 Surface 4 OP	1,843.98	1,178.07	51.22	1,229.29	614.69
1002	New Flooring in Auditorium	14,037.11	4,344.85	167.11	4,511.96	9,525.15
1003	Spare Pump	1,060.00	677.15	29.44	706.59	353.41
1004	2020 Buick Enclave Vin 139109	33,077.00	12,128.18	551.28	12,679.46	20,397.54
1005	2019 Caravan Vin 794762	30,000.00	11,500.00	500.00	12,000.00	18,000.00
1006	2020 Ford 15 Passenger Vin A39484	42,395.00	14,838.19	706.58	15,544.77	26,850.23
1007	Erlanger Furniture	1,340.99	367.11	15.96	383.07	957.92
1008	Kitchen Oven	7,183.44	1,881.43	85.52	1,966.95	5,216.49
1009	Floor Scrubber	3,816.10	999.46	45.43	1,044.89	2,771.21
1010	3 Washer and Dryer	45,500.00	11,916.72	541.67	12,458.39	33,041.61
1011	Food Warmer	2,081.88	545.18	24.78	569.96	1,511.92
1012	Office Chair Kitchen	1,000.02	250.09	11.91	262.00	738.02
1013	COO Desk	2,272.84	568.25	27.06	595.31	1,677.53
1014	Lockers for REHS	1,414.73	353.65	16.84	370.49	1,044.24
1015	12 Radios	2,800.00	1,633.37	77.78	1,711.15	1,088.85
1016	Mowers and Weedeaters	2,516.12	1,467.70	69.89	1,537.59	978.53
1017	Surface Pro	1,106.44	706.82	30.73	737.55	368.89
1018	Desktop Computer	1,294.11	790.89	35.95	826.84	467.27
1019	7 Surface Pros- Ashland	8,231.58	5,030.49	228.66	5,259.15	2,972.43
1020	Phones for Rush	11,970.00	7,315.00	332.50	7,647.50	4,322.50
1021	35 desktop computers	21,699.90	13,261.14	602.78	13,863.92	7,835.98
1022	Computer Monitors	1,009.94	617.12	28.05	645.17	364.77
1023	4 Surface Pros	4,703.76	2,743.86	130.66	2,874.52	1,829.24
1024	REHS/BCC Camera	1,039.00	606.06	28.86	634.92	404.08
1025	Accounting System	19,000.00	6,650.06	316.67	6,966.73	12,033.27
1026	Firedoor Upstairs Admin	1,025.00	256.21	12.20	268.41	756.59
1027	Windows Upstairs Admin	7,389.00	1,847.18	87.96	1,935.14	5,453.86
1028	COO and CTO Carpet	2,049.17	358.67	17.08	375.75	1,673.42
1029	CC flooring	1,826.05	319.61	15.22	334.83	1,491.22
1030	HVAC for 5th Cottage	4,973.00	1,491.84	82.88	1,574.72	3,398.28
1031	Kitchen and Laundry for RENew	7,459.83	3,729.96	207.22	3,937.18	3,522.65
1032	Furniture	26,048.58	5,581.80	310.10	5,891.90	20,156.68
1033	Switch for OP	1,538.70	854.81	42.74	897.55	641.15
1034	Owl Meeting Pro	1,058.94	588.39	29.42	617.81	441.13
1035	2 Surface Pros OP (Budgeted)	2,348.98	1,305.00	65.25	1,370.25	978.73
1036	4 Surface Pros	3,999.80	2,111.08	111.11	2,222.19	1,777.61
1037	TV for Ashland Admin	2,426.91	1,280.80	67.41	1,348.21	1,078.70
1038	Monitors for Ashland Admin	3,749.75	1,979.04	104.16	2,083.20	1,666.55
1039	Docs for Ashland Admin	2,249.90	1,187.49	62.50	1,249.99	999.91
1040	Credible Erx Program	15,000.00	7,916.72	416.67	8,333.39	6,666.61
1041	7 Tablets	7,503.98	3,751.92	208.44	3,960.36	3,543.62
1042	10 Surface Docks for Ashland Admin	2,129.90	1,064.88	59.16	1,124.04	1,005.86
1043	Meraki AP and 3 year license for Rush	10,664.00	5,331.96	296.22	5,628.18	5,035.82
1044	Upstairs Windows Replacement (budgeted)	7,389.00	1,170.01	61.58	1,231.59	6,157.41
1045	Kitchen REGroup	4,112.50	881.28	48.96	930.24	3,182.26



1046	RENew Flooring	2,985.00	447.84	24.88	472.72	2,512.28
1047	RENew Carports	1,310.00	392.94	21.83	414.77	895.23
1048	Refridgerator for SUD Program	1,674.78	790.84	46.52	837.36	837.42
1049	Picnic Tables for SUD Program	1,796.02	508.81	29.93	538.74	1,257.28
1050	Can Openers for Kitchen	1,777.92	503.71	29.63	533.34	1,244.58
1051	Tablets for OP Staff	3,009.96	1,421.37	83.61	1,504.98	1,504.98
1052	Installing smart card door in Ashland Admin	4,645.10	2,193.51	129.03	2,322.54	2,322.56
1053	Card Reader and Controller for Ashland Admin Door	2,638.76	1,246.10	73.30	1,319.40	1,319.36
1054	MIP Implimentation and Training	9,175.00	2,599.64	152.92	2,752.56	6,422.44
1055	2 Microsoft Pros	1,999.90	944.35	55.55	999.90	1,000.00
1056	2 Microsoft Surface Pros	1,999.90	944.35	55.55	999.90	1,000.00
1057	Vinyl Fence for SUD	8,000.00	2,266.61	133.33	2,399.94	5,600.06
1058	Smoking hut for Grayson	1,500.00	708.39	41.67	750.06	749.94
1059	4 Tablets for ReGroup	3,999.80	1,888.87	111.11	1,999.98	1,999.82
1060	Cisco Security License	2,026.00	900.48	56.28	956.76	1,069.24
1061	2 Microsoft Surface Pro	1,999.00	888.48	55.53	944.01	1,054.99
1062	Microix AP System Implimentation Fee	3,651.00	1,622.72	101.42	1,724.14	1,926.86
1063	Fixed Asset Import	1,450.00	644.48	40.28	684.76	765.24
1064	Tilework for Upstairs Admin Bathroom	1,200.00	320.00	20.00	340.00	860.00
1065	Electrical Work for Upstairs Admin	2,265.00	604.00	37.75	641.75	1,623.25
1066	Flooring for Upstairs Admin	1,275.00	340.00	21.25	361.25	913.75
1067	Floorwork for Upstairs Admin	1,633.30	435.52	27.22	462.74	1,170.56
1068	835 Central Ave Business Park	3,600,053.00	251,670.21	15,000.22	266,670.43	3,333,382.57
1069	Ashland Admin Signage	3,237.00	1,734.15	115.61	1,849.76	1,387.24
1070	Office Furniture for RENew	8,860.48	1,582.20	105.48	1,687.68	7,172.80
1071	Furniture for RENew	1,840.00	328.50	21.90	350.40	1,489.60
1072	6th Cottage HVAC	5,240.00	935.70	62.38	998.08	4,241.92
1073	HVAC REHS Gym	7,880.00	1,407.15	93.81	1,500.96	6,379.04
1074	Hot Water Tanks for Cottage, WWTP, and POB	4,110.37	733.95	48.93	782.88	3,327.49
1075	Computer Parts for Ashland Admin	1,392.00	580.05	38.67	618.72	773.28
1076	Computers REGroup	1,999.90	833.25	55.55	888.80	1,111.10
1077	1/2 of MIP Fund Accounting	19,000.00	4,750.05	316.67	5,066.72	13,933.28
1078	Website Redesign Phase 1	1,500.00	625.05	41.67	666.72	833.28
1079	Legal paperwork for closing of 835 Central Ave	8,032.50	504.15	33.61	537.76	7,494.74
1080	Furniture for FC	3,312.00	591.45	39.43	630.88	2,681.12
1081	10 Radios	1,800.00	700.00	50.00	750.00	1,050.00
1082	REHS HVAC	7,880.00	1,313.34	93.81	1,407.15	6,472.85
1083	Cameras for Upstairs Admin	4,675.00	1,818.04	129.86	1,947.90	2,727.10
1084	Vinyl Fence behind Admin Building	5,375.00	1,254.12	89.58	1,343.70	4,031.30

1085	Installation of Asset 1074 Hot Water Tank	1,920.00	297.18	22.86	320.04	1,599.96
1086	Cottage 6 Flooring	12,817.80	1,983.67	152.59	2,136.26	10,681.54
1087	Flooring for Cottage 5	8,191.55	1,267.76	97.52	1,365.28	6,826.27
1088	Chair Lift for Upstairs Admin	9,400.00	1,342.80	111.90	1,454.70	7,945.30
1089	Windscreen for Fence behind Admin	4,985.00	996.96	83.08	1,080.04	3,904.96
109	FURNITURE - ADMIN	3,909.05	3,909.05	0.00	3,909.05	0.00
1090	Cabinets and Counter for Rush Admin Breakroom	2,760.00	394.32	32.86	427.18	2,332.82
1091	10 Radios for Residential	1,850.00	565.29	51.39	616.68	1,233.32
1092	Credible eRx	5,000.00	1,527.79	138.89	1,666.68	3,333.32
1093	Website Deisgn Phase 2	1,500.00	416.70	41.67	458.37	1,041.63
1094	Table and Chair for T Evans	1,145.00	190.80	19.08	209.88	935.12
1095	835 Central Ave Business Park	400,000.00	0.00	0.00	0.00	400,000.00
1096	Repeater for Radios	5,355.00	1,338.75	148.75	1,487.50	3,867.50
1097	Log Splitter	1,108.54	166.32	18.48	184.80	923.74
1098	Wood Chipper	3,364.98	504.72	56.08	560.80	2,804.18
1099	Fire Escape front 3 Cottages	10,000.00	749.97	83.33	833.30	9,166.70
122	BLOCK TOOL SHED	1,265.81	746.49	2.70	749.19	516.62
123	STORAGE BUILDING	25,411.50	14,280.49	54.30	14,334.79	11,076.71
124	FINAL COSTS STORAGE BLDG.	5,298.17	2,932.09	11.32	2,943.41	2,354.76
125	RAMEY BASKETBALL COURT	4,250.00	4,250.00	0.00	4,250.00	0.00
126	RE-SURFACE ASPHALT	11,025.00	11,025.00	0.00	11,025.00	0.00
127	ROPES COURSE EVALUATION	1,504.38	1,504.38	0.00	1,504.38	0.00
128	SIDEWALKS	1,272.83	1,272.83	0.00	1,272.83	0.00
129	LANDSCAPING	1,272.00	1,272.00	0.00	1,272.00	0.00
130	LANDSCAPING	1,179.00	1,179.00	0.00	1,179.00	0.00
131	LAND SURVEY - ESTEP PROPERTY	4,155.00	4,155.00	0.00	4,155.00	0.00
132	Land Improvement	36,039.00	36,039.00	0.00	36,039.00	0.00
133	TOPSOIL	15,200.00	15,200.00	0.00	15,200.00	0.00
134	SOD	1,972.80	1,972.80	0.00	1,972.80	0.00
153	21 FT GOOSENECK TRAILOR	2,350.00	2,350.00	0.00	2,350.00	0.00
175	SEWER PLANT UPGRADE	40,791.75	40,791.75	0.00	40,791.75	0.00
2	GREENHOUSE	4,216.88	2,477.96	9.01	2,486.97	1,729.91
2000	Website Design Phase 3	2,200.00	488.88	61.11	549.99	1,650.01
2001	Fire Escape front 3 cottages 75%	5,000.00	333.36	41.67	375.03	4,624.97
2002	Tractor	28,000.00	2,333.31	333.33	2,666.64	25,333.36
2003	Staff Lounge Furniture	2,063.00	171.92	24.56	196.48	1,866.52
2004	REGroup Lobby Furniture	2,180.00	181.65	25.95	207.60	1,972.40
2005	Computer Equipment for Erlanger	1,731.96	336.77	48.11	384.88	1,347.08
2006	Laptop and Surface Pro	2,526.94	491.33	70.19	561.52	1,965.42
2007	Flooring for Library	4,278.00	356.51	50.93	407.44	3,870.56
2008	Network Cabelling for 835 Central	7,495.00	437.22	62.46	499.68	6,995.32
2009	Fire Escape Front 3 Cottage Final Payment	6,012.77	350.77	50.11	400.88	5,611.89
2010	Windows for front 3 cottages	26,427.00	1,541.61	220.23	1,761.84	24,665.16

2011	Networking and Cabelling 835 Business Park	2,956.03	147.78	24.63	172.41	2,783.62
2012	Furniture for Finance Director	1,538.00	109.86	18.31	128.17	1,409.83
2013	Table and Chairs for 835 Central	5,305.75	378.96	63.16	442.12	4,863.63
2014	Conference Table and Chairs for Accounting	1,854.00	132.42	22.07	154.49	1,699.51
2015	Chairs for 835 Business Park	3,225.00	230.34	38.39	268.73	2,956.27
2016	Computer equipment for Admin Staff	2,553.41	425.58	70.93	496.51	2,056.90
2017	Microsoft Pro Tablets	3,570.00	595.02	99.17	694.19	2,875.81
2018	Docking Stations for 835 Central	1,499.95	250.02	41.67	291.69	1,208.26
2019	Website Design	1,240.00	206.64	34.44	241.08	998.92
2020	Rekey 835 Central	3,200.00	533.34	88.89	622.23	2,577.77
2021	Key System for 835 Central	4,973.75	828.96	138.16	967.12	4,006.63
2022	Flooring for Rush Admin	12,500.00	892.86	148.81	1,041.67	11,458.33
2023	MS Surface Tablets	2,556.96	355.15	71.03	426.18	2,130.78
2024	Washer and Dryer at REHS	17,041.00	1,014.35	202.87	1,217.22	15,823.78
2025	Wireless access point 835 Central	1,748.00	242.80	48.56	291.36	1,456.64
2026	835 Business Park Basement Floor	24,325.00	1,447.90	289.58	1,737.48	22,587.52
2027	835 Business Park 1st Floor flooring	27,328.00	1,626.65	325.33	1,951.98	25,376.02
2028	Barber Shop Materials	3,732.00	311.00	62.20	373.20	3,358.80
2029	Repairs on Cottage 5	4,000.00	238.10	47.62	285.72	3,714.28
2030	Repairs on water main Cottage 5	1,695.00	100.90	20.18	121.08	1,573.92
2031	Tablets	2,852.54	316.96	79.24	396.20	2,456.34
2032	Tablets	1,379.96	153.32	38.33	191.65	1,188.31
2033	Upstairs Admin HVAC	7,880.00	375.24	93.81	469.05	7,410.95
2034	Consultation with Howard Harrison on 835 Central	2,500.00	43.84	10.96	54.80	2,445.20
2035	Server Relocation in 835 Central	1,895.00	42.12	10.53	52.65	1,842.35
2036	Flooring for DHTF	1,453.58	96.92	24.23	121.15	1,332.43
2037	Flooring for REHS Cafeteria	9,945.00	473.56	118.39	591.95	9,353.05
2038	Chair Rail and Baseboard for 835 Central	14,851.20	707.20	176.80	884.00	13,967.20
2039	Converting POB to Medical	4,883.71	232.56	58.14	290.70	4,593.01
2040	835 3rd fl Water Heater	1,789.41	85.20	21.30	106.50	1,682.91
2041	Hot water tank REHS	1,675.00	59.82	19.94	79.76	1,595.24
2042	Op Director Office Furniture	4,089.00	146.04	48.68	194.72	3,894.28
2043	2 Surface Pro's	1,369.70	114.15	38.05	152.20	1,217.50
2044	Surface pros and warranty	2,737.96	228.15	76.05	304.20	2,433.76
2045	Surface Pro	1,359.58	113.31	37.77	151.08	1,208.50
2047	Surface Pro	1,088.99	90.75	30.25	121.00	967.99
2048	Switch for Cottage 3	1,375.00	114.57	38.19	152.76	1,222.24

2049	Installation of 3 way switch and 3D keys for locks on campus	1,647.00	137.25	45.75	183.00	1,464.00
2050	Rekey 6th Cottage	1,559.00	129.93	43.31	173.24	1,385.76
2051	Painting basement and 1st floor of 835 Central	8,000.00	285.72	95.24	380.96	7,619.04
2052	Tractor Shed	7,192.45	171.24	85.62	256.86	6,935.59
2053	Microsoft Surface 5	1,339.58	74.42	37.21	111.63	1,227.95
2054	Microsoft Surface Laptop	1,137.98	63.22	31.61	94.83	1,043.15
2055	Flooring for Ashland	25,826.50	614.92	307.46	922.38	24,904.12
2056	Flooring for Cafeteria at REHS	9,217.00	219.46	109.73	329.19	8,887.81
2057	Painting basement and 1st floor of 835 Central 2	8,000.00	190.48	95.24	285.72	7,714.28
2058	Waterproofing basement of 835 Central	8,500.00	202.38	101.19	303.57	8,196.43
2059	Nurses station buildout at POB	4,883.70	116.28	58.14	174.42	4,709.28
2060	Beauty Shop upgrade at POB	3,731.50	88.84	44.42	133.26	3,598.24
2061	Front 3 Cottages window replacement	26,427.00	440.46	220.23	660.69	25,766.31
2062	Furniture for Adult Residential	11,719.85	651.10	325.55	976.65	10,743.20
2063	Furniture for Cottages 4 and 5	24,339.71	676.10	676.10	1,352.20	22,987.51
2064	Dental Chair	2,988.00	49.80	49.80	99.60	2,888.40
2065	Equipment for REHS Kitchen	7,848.00	93.43	93.43	186.86	7,661.14
2066	Dental Chair	2,758.20	45.97	45.97	91.94	2,666.26
2067	DHTF Water Heater	7,509.76	89.40	89.40	178.80	7,330.96
2068	Painting basement and 1st floor of 835 Central 3	8,000.00	95.24	95.24	190.48	7,809.52
2069	Interior Designer for 835 Central	2,100.00	25.00	25.00	50.00	2,050.00
2070	Interior Designer Back 3 Cottages	1,500.00	17.86	17.86	35.72	1,464.28
2071	Chair Rail and Baseboard for 835 Central 2	9,900.80	117.87	117.87	235.74	9,665.06
2072	Drywall work in basement of 835 Central	2,599.92	30.95	30.95	61.90	2,538.02
2073	Gas Line in REHS Kitchen	4,170.00	49.64	49.64	99.28	4,070.72
2074	Remodeling DHTF for Adult SUD Offices	13,750.00	163.69	163.69	327.38	13,422.62
2075	Cabinets for Med Services in POB	5,280.00	62.86	62.86	125.72	5,154.28
2076	Generator at REHS	10,649.00	126.77	126.77	253.54	10,395.46
2077	Generator Installation for Cottage 1-3	4,853.20	57.78	57.78	115.56	4,737.64
2078	Generator installation of Cottages 4-6	4,853.20	57.78	57.78	115.56	4,737.64
2079	Generators for Cottage 1-3	19,284.30	229.58	229.58	459.16	18,825.14
2080	Generators for REHS	26,400.00	314.29	314.29	628.58	25,771.42
2081	Generators for Cottage 4-6	19,284.30	229.58	229.58	459.16	18,825.14
2082	2 Surface Pros	1,239.98	0.00	34.44	34.44	1,205.54
2083	Alarm System for 835 Central	3,030.21	0.00	84.17	84.17	2,946.04
2084	2 Surface Pro	2,086.95	0.00	57.97	57.97	2,028.98
2085	Microsoft Surface Laptop	2,471.96	0.00	68.67	68.67	2,403.29

2086	Fencing to separate campus	2,996.48	0.00	49.94	49.94	2,946.54
2087	Painting basement and 1st floor of 835 Central	8,000.00	0.00	133.33	133.33	7,866.67
2088	Architech Fees for 835 Central	8,385.00	0.00	37.43	37.43	8,347.57
2089	Electrical work in REHS for Kitchen	1,380.00	0.00	23.00	23.00	1,357.00
2090	Fire Suppression for Kitchen in REHS	4,070.00	0.00	67.83	67.83	4,002.17
2091	Trim Word in lobby of 835 Central	1,300.00	0.00	21.67	21.67	1,278.33
2092	Electrical Design of Generators	4,556.25	0.00	75.94	75.94	4,480.31
2093	Celing Registers for DHTF	1,935.00	0.00	32.25	32.25	1,902.75
2094	Blinds for Back Cottages	7,784.62	0.00	216.24	216.24	7,568.38
2095	Final Flooring payment for 1st floor and basement of 835	26,805.90	0.00	319.12	319.12	26,486.78
220	2001 BLACK FORD VAN	26,061.00	26,061.00	0.00	26,061.00	0.00
248	WINDOWS	1,356.24	1,356.24	0.00	1,356.24	0.00
253	CORRIDOR DOORS	2,120.00	2,120.00	0.00	2,120.00	0.00
254	VINYL BASEBOARDS	1,472.00	1,472.00	0.00	1,472.00	0.00
256	NEW ROOF - PURCHASING BLDG	2,219.00	2,219.00	0.00	2,219.00	0.00
257	GARAGE DOOR	1,300.00	1,300.00	0.00	1,300.00	0.00
259	NEW BATHROOM	1,275.00	1,275.00	0.00	1,275.00	0.00
260	EXTENDED ALARM SYSTEM	2,450.00	2,450.00	0.00	2,450.00	0.00
273	ARCHITECT FEES	19,238.00	10,071.19	41.11	10,112.30	9,125.70
274	FENCE FOR TREATMENT PLANT	2,474.00	2,474.00	0.00	2,474.00	0.00
281	2001 DODGE RAM VIN#4764	20,697.00	20,697.00	0.00	20,697.00	0.00
284	2001 DODGE RAM VIN #4763	22,722.00	22,722.00	0.00	22,722.00	0.00
285	NEW ROOF - GARAGE	1,912.00	1,912.00	0.00	1,912.00	0.00
286	ARCHITECT FEES	27,326.57	14,188.77	58.39	14,247.16	13,079.41
290	2001 FORD F350 #4916	31,125.88	31,125.88	0.00	31,125.88	0.00
3	BLDG -HACK CAMPUS, GARAGE, LAUNDRY, CHEMICAL	21,777.92	14,006.71	46.53	14,053.24	7,724.68
308	Sewer Plant Upgrade	4,935.00	4,935.00	0.00	4,935.00	0.00
309	Internet Network - Cottages	4,509.76	4,509.76	0.00	4,509.76	0.00
310	Audiometer	1,215.00	1,215.00	0.00	1,215.00	0.00
311	Exam Table	1,225.00	1,225.00	0.00	1,225.00	0.00
316	FOOD WARMING EQUIP.	3,313.14	3,313.14	0.00	3,313.14	0.00
335	Thermopatch Labeling System	3,090.00	3,090.00	0.00	3,090.00	0.00
348	Mass Earthwork	341,076.59	0.00	0.00	0.00	341,076.59
349	Soil Testing	22,440.83	10,405.31	47.95	10,453.26	11,987.57
350	3 Cottages	1,391,583.47	645,242.82	2,973.47	648,216.29	743,367.18
351	Sewer Lines	84,302.32	39,088.88	180.13	39,269.01	45,033.31
352	Surveys	36,942.16	0.00	0.00	0.00	36,942.16
353	Storm Drains	21,566.25	9,999.69	46.08	10,045.77	11,520.48
354	Roads & Parking for Expansion	101,118.11	46,885.86	216.06	47,101.92	54,016.19
355	Office Furniture - new cottages	16,407.14	16,407.14	0.00	16,407.14	0.00

360	Board Room table, chairs & side tables	9,452.99	9,452.99	0.00	9,452.99	0.00
361	Locking Devices; Keypads for Intake Pgrm.	4,945.00	4,945.00	0.00	4,945.00	0.00
362	Dividing walls - Intake Program	2,834.44	2,834.44	0.00	2,834.44	0.00
363	8in Water Main Line from Rt. 854	13,419.99	13,419.99	0.00	13,419.99	0.00
364	Cottage #6 - final pymt.	22,041.24	10,172.94	47.10	10,220.04	11,821.20
365	Heating Units	6,410.50	6,410.50	0.00	6,410.50	0.00
368	Carpet - Admin. Bldg. & IE Program	3,110.00	3,110.00	0.00	3,110.00	0.00
375	2001 E-Z Go Golf Cart VIN#8126	2,700.00	2,700.00	0.00	2,700.00	0.00
377	Door and Installation at Comm. Center	1,490.00	1,490.00	0.00	1,490.00	0.00
382	1986 Ford 4610SU, 52.5hp, Tractor	7,500.00	7,500.00	0.00	7,500.00	0.00
383	Gruen Model #(2) 55B-5EF Steamer	10,010.00	10,010.00	0.00	10,010.00	0.00
385	52 Passenger Bus	56,209.00	56,209.00	0.00	56,209.00	0.00
386	52 Passenger Bus	56,209.00	56,209.00	0.00	56,209.00	0.00
387	Fuel Line Conversion (Greenhouse/Laundry)	2,546.75	2,546.75	0.00	2,546.75	0.00
389	Carpet & tile - REHS	6,152.76	6,152.76	0.00	6,152.76	0.00
390	Carpet & Tile - REHS	2,592.46	2,592.46	0.00	2,592.46	0.00
391	REHS womens restroom renovation	8,247.50	8,247.50	0.00	8,247.50	0.00
394	REHS Womens Restroom	8,247.50	8,247.50	0.00	8,247.50	0.00
395	REHS Teachers Restroom	2,023.00	2,023.00	0.00	2,023.00	0.00
396	REHS Classroom 6 VCT	1,075.75	1,075.75	0.00	1,075.75	0.00
398	Purchasing Warehouse	184,550.90	80,050.87	394.34	80,445.21	104,105.69
4	GREENHOUSE	7,548.70	4,525.62	16.13	4,541.75	3,006.95
400	Pallet Rack Shelving Units	5,196.38	5,196.38	0.00	5,196.38	0.00
401	CNC Services	2,090.25	2,090.25	0.00	2,090.25	0.00
405	Wood Shop Heating System	4,500.00	4,500.00	0.00	4,500.00	0.00
409	Roads & Parking-6	10,944.59	10,944.59	0.00	10,944.59	0.00
410	Storm Drain-4	5,400.35	5,400.35	0.00	5,400.35	0.00
411	Storm Drain-3	14,377.50	14,377.50	0.00	14,377.50	0.00
412	Box Culvert	38,449.30	38,449.30	0.00	38,449.30	0.00
413	Box Culvert	47,815.70	47,815.70	0.00	47,815.70	0.00
414	Storm Drain-1	6,316.00	6,316.00	0.00	6,316.00	0.00
415	Roads & Parking-7	38,461.75	38,461.75	0.00	38,461.75	0.00
417	Office Furniture	2,267.00	2,267.00	0.00	2,267.00	0.00
418	HVAC Installation in Maint. and Wood Shop	4,500.00	4,500.00	0.00	4,500.00	0.00
422	Open Shelving Units - Purchasing Warehouse	9,314.00	9,314.00	0.00	9,314.00	0.00
423	Colonial Food Service-Inv 9809-DHTF Equipment	66,638.00	66,638.00	0.00	66,638.00	0.00
43	1070 TRACTOR W/LOADER,BACKHOE,ETC	27,390.00	27,390.00	0.00	27,390.00	0.00
430	Grinder Pump fo WWTP	2,135.50	2,135.50	0.00	2,135.50	0.00
431	Table & Chairs for DHTF	44,981.68	44,981.68	0.00	44,981.68	0.00
432	Dining Hall Training Facility	2,030,256.27	871,968.92	4,338.15	876,307.07	1,153,949.20

433	Ceiling Repair of 2nd Cottage	1,000.00	1,000.00	0.00	1,000.00	0.00
434	Supplies to repair water leak	1,602.94	1,602.94	0.00	1,602.94	0.00
435	Installation of 2 in. water line to cottages	5,133.83	5,133.83	0.00	5,133.83	0.00
437	Replacement of REHS Roof	123,700.00	123,700.00	0.00	123,700.00	0.00
438	Lined Ductwork - DHTF	1,100.00	1,100.00	0.00	1,100.00	0.00
439	Program Office Building Remodel	45,226.65	45,226.65	0.00	45,226.65	0.00
440	Expand REHS Library	6,327.65	6,327.65	0.00	6,327.65	0.00
442	9 ft Culvert for creek crossing (Mt Locey)	4,000.00	1,675.21	8.55	1,683.76	2,316.24
444	DHTF Food Svcs Furniture	2,432.00	2,432.00	0.00	2,432.00	0.00
445	DHTF Medical Svcs Furniture	4,860.00	4,860.00	0.00	4,860.00	0.00
446	POB Conf Rm Furniture	1,252.50	1,252.50	0.00	1,252.50	0.00
447	Dining Hall Training Facility	19,131.30	7,848.81	40.88	7,889.69	11,241.61
448	Beverage Cart( 2)	1,090.00	1,090.00	0.00	1,090.00	0.00
449	Kitchen Work Table W/Sink	1,395.00	1,395.00	0.00	1,395.00	0.00
451	Pre-Rinse Spray Hose	1,550.00	1,550.00	0.00	1,550.00	0.00
460	Repair 2nd Cottage A/C Unit	1,780.00	1,780.00	0.00	1,780.00	0.00
461	A/C Compressor/REHS Gym	1,268.40	1,268.40	0.00	1,268.40	0.00
462	Medical Rotary File Cabinet	1,285.00	1,285.00	0.00	1,285.00	0.00
463	Server Racks	1,299.16	1,299.16	0.00	1,299.16	0.00
464	LR & BR Furniture	2,889.85	2,889.85	0.00	2,889.85	0.00
467	Propane Floor Buffer	2,745.50	2,745.50	0.00	2,745.50	0.00
47	LIFT FOR HACKS GYM	4,687.00	4,687.00	0.00	4,687.00	0.00
474	Road Paving	79,747.59	79,747.59	0.00	79,747.59	0.00
475	2005 Dodge Pickup	29,423.00	29,423.00	0.00	29,423.00	0.00
476	Furniture for Independent Living Apts (Dress)	2,000.00	2,000.00	0.00	2,000.00	0.00
477	12 Metal Bunk Beds- Res. Campus	4,947.36	4,947.36	0.00	4,947.36	0.00
479	12 Metal Bunk Beds Residential Campus	4,602.72	4,602.72	0.00	4,602.72	0.00
480	12 Metal Bunk Beds - Residential Campus	4,258.08	4,258.08	0.00	4,258.08	0.00
481	Furniture for REH Sitting Room	2,540.50	2,540.50	0.00	2,540.50	0.00
482	Johnson's Landscaping-- Trees For Warehouse	1,183.00	1,183.00	0.00	1,183.00	0.00
483	Kitchen Exhaust Hood 6 ftX66 inX24 in	4,875.00	4,875.00	0.00	4,875.00	0.00
484	Concrete Dumpster Pad - DHTF	16,966.00	16,966.00	0.00	16,966.00	0.00
485	2006 Silver Dodge Grand Caravan	22,073.00	22,073.00	0.00	22,073.00	0.00
487	Carpet & Vinyl for Admin Hallways	9,747.82	9,747.82	0.00	9,747.82	0.00
489	Paving / Striping Parking Lots	3,895.00	3,895.00	0.00	3,895.00	0.00

492	Injector Pump - Ford Tractor	1,351.17	1,351.17	0.00	1,351.17	0.00
493	CMW, Inc. - DHTF 50375	6,822.54	2,653.28	14.58	2,667.86	4,154.68
496	3 Storage Buildings	4,500.00	4,500.00	0.00	4,500.00	0.00
499	IVAC 4200/Vital Signs Monitor	1,350.00	1,350.00	0.00	1,350.00	0.00
5	VICTORY HALL BUILDING	1,441,619.15	893,310.89	3,080.38	896,391.27	545,227.88
501	2006 Silver Grand Dodge Caravan	21,345.00	21,345.00	0.00	21,345.00	0.00
502	2007 Silver Ford Expedition XLT	37,812.00	37,812.00	0.00	37,812.00	0.00
505	1989 Chevy Dump Truck	4,950.00	4,950.00	0.00	4,950.00	0.00
507	Laundry Awning	1,970.00	1,904.22	10.94	1,915.16	54.84
508	Synology Rack Nas Server Upgrade	1,771.55	1,771.55	0.00	1,771.55	0.00
509	Compressor replacements (2)	5,619.22	5,619.22	0.00	5,619.22	0.00
514	Additional Electric Outlets	5,992.00	5,992.00	0.00	5,992.00	0.00
519	Storage Cabinets - Reading Lab	3,850.00	3,850.00	0.00	3,850.00	0.00
520	Ice Maker	2,318.50	2,318.50	0.00	2,318.50	0.00
521	Tools for Wood Shop Project	3,049.67	3,049.67	0.00	3,049.67	0.00
528	Door/Frames for Reading Lab	2,275.00	2,136.03	12.64	2,148.67	126.33
529	15 Door lites for reading lab	1,950.00	1,830.78	10.83	1,841.61	108.39
532	Gas line on new roof of REHS	3,480.00	3,480.00	0.00	3,480.00	0.00
534	Fire Alarm CPO in DHTF	1,466.50	1,466.50	0.00	1,466.50	0.00
539	Replace Compressors	4,880.00	4,880.00	0.00	4,880.00	0.00
543	New doors for cottages	7,861.00	7,205.91	43.67	7,249.58	611.42
544	Wiring for girls cottages	1,415.00	1,297.03	7.86	1,304.89	110.11
552	2nd cottage replacement of ext. doors	7,861.00	7,162.24	43.67	7,205.91	655.09
554	3rd cottage replacement ext door	7,861.00	7,162.24	43.67	7,205.91	655.09
556	Tile & Carpet -Replace Quarry REHS front	3,589.94	3,250.82	19.94	3,270.76	319.18
557	Summit Fence Co., Inc. - Replace fence	2,315.00	2,083.45	12.86	2,096.31	218.69
558	Office furnishings for warehouse	3,123.00	3,123.00	0.00	3,123.00	0.00
570	New 5 ton unit for REHS	6,880.00	6,880.00	0.00	6,880.00	0.00
581	Dirt to lesson slope from Plant and drainage	6,500.00	5,813.84	36.11	5,849.95	650.05
582	2008 Dodge Grand Caravan	20,981.00	20,981.00	0.00	20,981.00	0.00
583	2008 Dodge Grand Caravan	20,981.00	20,981.00	0.00	20,981.00	0.00
584	Ken/Api partitions at REHS	5,635.00	5,009.00	31.31	5,040.31	594.69
585	4 Exterior lignts at Adm Bldg.	2,300.00	2,018.89	12.78	2,031.67	268.33
592	Sign maker and software	3,200.00	3,200.00	0.00	3,200.00	0.00
593	New Fleet Parking Lot	28,800.00	25,600.00	160.00	25,760.00	3,040.00
594	2 Concrete head walls	2,250.00	1,975.00	12.50	1,987.50	262.50
598	2008 Ford Taurus	19,700.00	19,700.00	0.00	19,700.00	0.00
6	VICTORY HALL BUILDING	103,817.98	64,109.78	221.83	64,331.61	39,486.37



600	Sewer Plant	683,875.07	447,368.25	2,849.48	450,217.73	233,657.34
601	2008 Chevy Silverado 1500	13,912.00	13,912.00	0.00	13,912.00	0.00
603	Tetron Inc. - Shuttle	6,600.00	6,600.00	0.00	6,600.00	0.00
608	Maintenance Lockers	1,875.00	1,875.00	0.00	1,875.00	0.00
610	Dust Collection System	6,450.00	6,450.00	0.00	6,450.00	0.00
612	Vanity tops for cottages	2,000.00	1,666.62	11.11	1,677.73	322.27
614	Ken Blevins-Repair damage roof on cottages	1,935.00	1,612.50	10.75	1,623.25	311.75
619	Backup Generators inss 21616010	22,691.00	22,691.00	0.00	22,691.00	0.00
620	Backup Generators inss 21617010	25,651.00	25,651.00	0.00	25,651.00	0.00
623	Hot Water Tank for Adm. Bldg	3,547.20	3,547.20	0.00	3,547.20	0.00
626	Electrical material for DH generator	23,600.00	23,600.00	0.00	23,600.00	0.00
627	Paving Parking Lot	9,975.00	8,090.89	55.42	8,146.31	1,828.69
628	5-ton Rheme A/C Gas Package	7,880.00	7,880.00	0.00	7,880.00	0.00
629	Generator - Admin	21,600.00	21,600.00	0.00	21,600.00	0.00
630	5-ton Rheme A/C for cottage 3	2,270.00	2,270.00	0.00	2,270.00	0.00
631	Repair roof top A/C unit REHS	1,480.00	1,480.00	0.00	1,480.00	0.00
632	Heat Pump for new mgr office	1,678.00	1,678.00	0.00	1,678.00	0.00
633	New Alarm CPU cottage 6	1,303.00	1,303.00	0.00	1,303.00	0.00
634	Heat Pump in Mudroom (replaced)	4,180.00	4,180.00	0.00	4,180.00	0.00
639	Gas line	1,185.00	725.86	4.94	730.80	454.20
640	Milk Cooler	3,182.50	3,182.50	0.00	3,182.50	0.00
646	Roof Repair	1,350.00	810.09	5.63	815.72	534.28
647	Electrical circuit installtion DHTF classroom	3,900.00	2,340.00	16.25	2,356.25	1,543.75
649	2010 Kawasaki Mule	8,654.00	8,654.00	0.00	8,654.00	0.00
655	Electrical Heaters Install, HVAC Repair	1,998.00	1,998.00	0.00	1,998.00	0.00
656	Tree Removal	2,100.00	0.00	0.00	0.00	2,100.00
659	2010 Toyota Camry	22,042.87	22,042.87	0.00	22,042.87	0.00
660	119 Gal, Commercial Water Heater	5,981.00	5,981.00	0.00	5,981.00	0.00
663	CEO Office Furniture	9,999.00	9,999.00	0.00	9,999.00	0.00
665	Bri-Den Co, Inc.	1,350.00	1,350.00	0.00	1,350.00	0.00
670	Hot Water Tank - DHTF	5,260.00	5,260.00	0.00	5,260.00	0.00
672	Installed 2.5 Ton Unit @ Admin	2,780.00	2,780.00	0.00	2,780.00	0.00
673	CNC Seervices Replace 5 cottage units	2,280.00	2,280.00	0.00	2,280.00	0.00
675	Blower Unit	1,311.00	1,311.00	0.00	1,311.00	0.00
678	Heating/Cooling Unit	6,940.00	6,940.00	0.00	6,940.00	0.00
679	Heating/Cooling Unit (2 Rooftop)	14,960.00	14,960.00	0.00	14,960.00	0.00
680	Gas Line	1,340.00	675.53	5.58	681.11	658.89
681	Installation of Satellites	2,999.84	2,999.84	0.00	2,999.84	0.00
682	Computer Equipment	4,968.02	4,968.02	0.00	4,968.02	0.00
683	Steamer, Convection Countertop for Kitchen	11,990.00	11,990.00	0.00	11,990.00	0.00
684	Computer Parts	3,652.34	3,652.34	0.00	3,652.34	0.00
685	Two Way Radios	2,500.00	2,500.00	0.00	2,500.00	0.00

690	Replace Downstairs Unit	2,380.00	2,380.00	0.00	2,380.00	0.00
691	Heater in Auto Shop	1,285.00	1,285.00	0.00	1,285.00	0.00
692	Upstairs Unit - Cottage 2	1,980.00	1,287.00	11.00	1,298.00	682.00
693	4 Ton Unit - 4th Cottage	2,180.00	1,404.85	12.11	1,416.96	763.04
694	Wastewater Equipment	2,502.95	1,613.07	13.91	1,626.98	875.97
697	AC Unit, Admin Bldg	2,940.00	2,940.00	0.00	2,940.00	0.00
698	Horn & Warning Light System	1,220.00	1,220.00	0.00	1,220.00	0.00
699	Waste Water Trmt Plant TSS portable, in case	2,588.95	2,588.95	0.00	2,588.95	0.00
7	SERVICE LEARNING CENTER	1,110,146.23	628,762.54	2,372.11	631,134.65	479,011.58
700	Water Tank- Cottage 4	6,224.00	6,224.00	0.00	6,224.00	0.00
701	AC Unit- Outside, 1st Cottage	2,880.00	2,880.00	0.00	2,880.00	0.00
702	Exhaust Fan at DHTF	2,365.00	2,365.00	0.00	2,365.00	0.00
703	Heat Pump- REHS	2,000.00	2,000.00	0.00	2,000.00	0.00
705	Hot Water Tank, School	4,204.00	4,204.00	0.00	4,204.00	0.00
706	WWTP Testing Equipment Portable SS System	1,597.00	1,597.00	0.00	1,597.00	0.00
708	Door, frame, roton hinges for mud room at REH	2,050.72	1,241.75	11.39	1,253.14	797.58
710	Flow Meter & Surge Protection at WWTP	2,686.37	2,686.37	0.00	2,686.37	0.00
711	2013 White Dodge Caravan VIN# 2125	22,928.00	22,928.00	0.00	22,928.00	0.00
714	Blower & Cooling Fan for WWTP	1,298.00	1,298.00	0.00	1,298.00	0.00
715	Hot Water Tank for Admin	4,923.00	4,923.00	0.00	4,923.00	0.00
716	Hot Water Holding Tank- REHS	1,398.00	1,398.00	0.00	1,398.00	0.00
717	6 inch check valve on main water line	3,620.00	3,620.00	0.00	3,620.00	0.00
718	Hot Water Circ. Pump, mixing valve for REHS	3,156.00	3,156.00	0.00	3,156.00	0.00
719	2013 White Dodge Caravan VIN # 9626	22,657.00	22,657.00	0.00	22,657.00	0.00
720	2013 White Dodge Caravan VIN # 7208	22,657.00	22,657.00	0.00	22,657.00	0.00
723	REHS Air Conditioner Unit	7,980.00	7,980.00	0.00	7,980.00	0.00
724	Water Heater, Cottages 2 & 3	3,472.67	3,472.67	0.00	3,472.67	0.00
725	Water Heater, Cottage 3	1,280.00	1,280.00	0.00	1,280.00	0.00
726	Heat Pump, 3.5 ton, Upstairs Adm Bldg	2,688.00	2,688.00	0.00	2,688.00	0.00
729	Grinder Pump, 3hp, WWTP	4,363.00	4,363.00	0.00	4,363.00	0.00
731	Portable Sampling Device, WWTP	2,738.40	2,738.40	0.00	2,738.40	0.00
732	New Sprinkler Components	1,080.00	1,080.00	0.00	1,080.00	0.00
734	700 Sq Ft New Floor, Cottage 3	1,700.00	1,459.22	14.17	1,473.39	226.61
735	Steel Door & Frame, Auto Tech Garage	1,580.50	904.40	8.78	913.18	667.32
738	Sprinkler Components, Cottage 3	1,811.00	1,811.00	0.00	1,811.00	0.00
739	Heating Unit, Auto Shop	2,185.00	2,185.00	0.00	2,185.00	0.00

740	Wet Switches- Cottages 4&5	1,008.00	1,008.00	0.00	1,008.00	0.00
741	Seat covers/cushions for cottages	8,629.58	8,629.58	0.00	8,629.58	0.00
742	5 4 Drawer Bureau	2,407.25	2,407.25	0.00	2,407.25	0.00
743	Hobart Disposer	1,624.00	1,624.00	0.00	1,624.00	0.00
744	J&V 3HP pump rebuilt	2,518.00	2,518.00	0.00	2,518.00	0.00
745	Network Attached Storage Device	1,537.88	1,537.88	0.00	1,537.88	0.00
749	HVAC 2nd Cottage	2,940.00	2,940.00	0.00	2,940.00	0.00
751	Belt Driven Garage Door - Autoshop	1,985.00	1,985.00	0.00	1,985.00	0.00
752	Various Land, various dates	534,726.00	0.00	0.00	0.00	534,726.00
753	Water Heater & Shower Heads	2,642.94	2,642.94	0.00	2,642.94	0.00
754	Unit (Admin bldg)	2,880.00	2,880.00	0.00	2,880.00	0.00
755	Varioius	1,473.00	1,473.00	0.00	1,473.00	0.00
756	5 Ton Goodman Pump (Locey)	4,840.00	4,840.00	0.00	4,840.00	0.00
757	2014 Polaris Ranger 400, VIN#2484	8,315.00	8,315.00	0.00	8,315.00	0.00
759	5-Ton HVAC - Cottage 4	4,270.00	4,270.00	0.00	4,270.00	0.00
760	HVAC Coil and Pipe - Admin Bldg	2,540.00	2,540.00	0.00	2,540.00	0.00
761	3 Filing Cabinets - Foster Care	1,928.00	1,928.00	0.00	1,928.00	0.00
762	Hot Water Tank - Cottage 6	13,145.68	13,145.68	0.00	13,145.68	0.00
763	5-Ton HVAC - Admin Bldg, CC Area	6,800.00	6,800.00	0.00	6,800.00	0.00
764	Hot Water Tank - Admin Bldg, downstairs	4,056.53	4,056.53	0.00	4,056.53	0.00
765	7 Desktop Computer	4,796.26	4,796.26	0.00	4,796.26	0.00
769	Refrigerator for infirmary (med storage)	2,145.85	2,145.85	0.00	2,145.85	0.00
770	Blockhouse - 21 sofas & other furniture	30,361.87	30,361.87	0.00	30,361.87	0.00
771	Hot water tank - Admin Bldg	1,910.17	1,910.17	0.00	1,910.17	0.00
772	4-ton air handler - Admin Bldg upstairs	2,980.00	2,980.00	0.00	2,980.00	0.00
773	3-ton heat pump - Admin Bldg	6,780.00	6,780.00	0.00	6,780.00	0.00
776	New roof - Cottage 1	9,625.00	4,545.11	53.47	4,598.58	5,026.42
777	New Roof - Cottage 2	9,625.00	4,545.11	53.47	4,598.58	5,026.42
778	New roof - Cottage 3	9,625.00	4,545.11	53.47	4,598.58	5,026.42
779	Water line repair - Cottage 1	2,472.00	2,472.00	0.00	2,472.00	0.00
780	6 MS Surface Pro Tablets & Docking Stations	9,240.41	9,240.41	0.00	9,240.41	0.00
781	6 MS Surface Pro Tablets & Docking Stations	8,987.27	8,987.27	0.00	8,987.27	0.00
782	2 Staker 36HP Zero Turn Lawn Mowers	21,022.32	20,021.33	250.27	20,271.60	750.72
783	Server Equipment for Re-group Office	8,231.34	8,231.34	0.00	8,231.34	0.00
784	Blower for WWRP	1,379.31	1,346.44	32.87	1,379.31	0.00
785	Equipment & Desk for CBS	3,995.02	3,899.92	95.10	3,995.02	0.00

786	Furniture for Re-group Office	17,686.74	17,055.14	210.56	17,265.70	421.04
787	2 MS Surface Pro Tablets & Monitors	2,801.31	2,801.31	0.00	2,801.31	0.00
788	Hot Water Tank for Cottage 5	6,610.87	6,374.76	78.70	6,453.46	157.41
789	Hot Water Tank for Cottage 5	1,500.00	1,428.63	17.86	1,446.49	53.51
790	TV for CBS Waiting & Conference Rooms	1,598.44	1,522.34	19.03	1,541.37	57.07
791	3 MS Surface Pro Tablets for Re-group	3,363.57	3,363.57	0.00	3,363.57	0.00
793	Lobby Furniture for Admin Bldg	3,627.92	3,455.16	43.19	3,498.35	129.57
794	1 MS Surface Pro Tablet	1,075.56	1,075.56	0.00	1,075.56	0.00
796	Assessment Software for Outpatient Program	4,965.00	4,965.00	0.00	4,965.00	0.00
797	Repairs to Main Water Line at 3rd Cottage	4,445.26	3,037.54	37.04	3,074.58	1,370.68
798	Remodeling at 835 Central Ave (Re-group)	8,811.19	4,013.96	48.95	4,062.91	4,748.28
799	Voice/Data/Coax Drops for Re-group	7,555.00	5,036.70	62.96	5,099.66	2,455.34
8	ADMINISTRATION BLDG.	1,635,189.27	894,462.44	3,493.99	897,956.43	737,232.84
801	2 MS Surface Pros for re-group	2,339.74	2,339.74	0.00	2,339.74	0.00
802	Upgrade campus network servers	9,553.29	9,553.29	0.00	9,553.29	0.00
803	Replace CPU in fire alarm-4th cottage	1,810.00	1,810.00	0.00	1,810.00	0.00
804	Computer equipment for Ginny Anderson	1,788.71	1,788.71	0.00	1,788.71	0.00
807	4 MS Surface Pro 3 for OP	4,447.51	4,447.51	0.00	4,447.51	0.00
808	MS Surface Pro 3 for Christa Wiley	1,299.32	1,299.32	0.00	1,299.32	0.00
809	Parking signs for re-group	1,080.00	1,080.00	0.00	1,080.00	0.00
810	Lexmark copier XM7155 MFP	4,999.00	4,999.00	0.00	4,999.00	0.00
812	Water line at REHS	1,912.66	1,912.66	0.00	1,912.66	0.00
813	Vinyl flooring upstairs Admin Bldg	1,894.55	1,894.55	0.00	1,894.55	0.00
814	Microsoft Surface Pro	1,030.13	1,030.13	0.00	1,030.13	0.00
815	Microsoft Surface Pro	1,030.13	1,030.13	0.00	1,030.13	0.00
816	Microsoft Surface Pro	1,023.99	1,023.99	0.00	1,023.99	0.00
818	Storage Cabinets	1,479.96	1,479.96	0.00	1,479.96	0.00
820	Desk and Pedestal	1,798.81	1,798.81	0.00	1,798.81	0.00
824	Cushions for benches in cottage 4,5&6	1,274.00	1,274.00	0.00	1,274.00	0.00
825	Replaced hinges for glass doors Cot 4,5,6	3,137.96	3,137.96	0.00	3,137.96	0.00
827	Beds from Blockhouse	2,177.60	2,177.60	0.00	2,177.60	0.00
828	Microsoft Surface Pro	1,176.28	1,176.28	0.00	1,176.28	0.00
829	3 Surface Pros and Docking for FC	3,795.38	3,795.38	0.00	3,795.38	0.00
830	Credible 1/2 of Build Out - ERS	81,575.00	81,575.00	0.00	81,575.00	0.00
831	2016 White Dodge Caravan	22,800.00	22,800.00	0.00	22,800.00	0.00
832	Surface Pro	1,007.17	1,007.17	0.00	1,007.17	0.00
833	Security Camera System	88,724.93	88,724.93	0.00	88,724.93	0.00
834	Surface Pro	1,133.58	1,133.58	0.00	1,133.58	0.00

835	Notebooks for YSS	3,289.72	3,289.72	0.00	3,289.72	0.00
836	Computers for Outpatient	15,943.21	15,943.21	0.00	15,943.21	0.00
837	Shipping Containers	6,000.00	6,000.00	0.00	6,000.00	0.00
843	Credible 2/2 Build-Out	81,575.00	81,575.00	0.00	81,575.00	0.00
844	Chrome Wire Shelving	3,069.80	3,069.80	0.00	3,069.80	0.00
845	Dining Hall Camera	1,878.00	1,752.80	31.30	1,784.10	93.90
846	HVAC Cottage 1	4,880.00	3,253.41	58.10	3,311.51	1,568.49
848	Admin Upstairs Camera	4,799.00	4,319.04	79.98	4,399.02	399.98
849	Roof Repairs	7,900.00	2,589.47	43.89	2,633.36	5,266.64
850	Repairs to walkway bridge and creek	8,560.00	2,520.52	47.56	2,568.08	5,991.92
851	Asphalt patching	5,725.00	1,653.97	31.81	1,685.78	4,039.22
853	Replace Cottage 1 HVAC Unit	3,960.00	2,498.52	47.14	2,545.66	1,414.34
854	Repair Waste Water Pump	1,985.00	1,985.00	0.00	1,985.00	0.00
856	HVAC Unit HR Admin	4,880.00	3,079.12	58.10	3,137.22	1,742.78
857	Parking Lot LED Fixtures	1,885.00	1,727.97	31.42	1,759.39	125.61
858	Outlets for REHS Projector	1,800.00	1,620.00	30.00	1,650.00	150.00
859	Rubber Trim in 5th Cottage	1,811.61	1,186.22	21.57	1,207.79	603.82
860	Bunk Beds	7,400.64	4,493.19	88.10	4,581.29	2,819.35
861	HVAC Admin	4,880.00	4,147.94	81.33	4,229.27	650.73
862	HVAC Admin	3,751.80	3,189.03	62.53	3,251.56	500.24
863	Computer Parts	1,431.91	1,431.91	0.00	1,431.91	0.00
864	Table Ashland Conference Room	1,495.00	889.92	17.80	907.72	587.28
865	Water Damage Restoration Cottage #6	4,050.17	3,442.59	67.50	3,510.09	540.08
866	Drywall Cottage #6	1,900.00	1,583.39	31.67	1,615.06	284.94
868	HVAC REHS	8,180.00	4,674.27	97.38	4,771.65	3,408.35
869	Cell Phone Lockers	1,676.00	1,676.00	0.00	1,676.00	0.00
870	Salt Spreader	1,986.34	1,986.34	0.00	1,986.34	0.00
871	Surface Pro with case and protection plan	1,581.31	1,581.31	0.00	1,581.31	0.00
873	Replace Floor Cottage #6	3,413.00	2,031.53	40.63	2,072.16	1,340.84
874	Remodel of Central Ave RE Group	11,330.00	11,330.00	0.00	11,330.00	0.00
875	2016 Dodge 109489	17,500.00	12,833.39	291.67	13,125.06	4,374.94
876	2016 Dodge 355355	16,200.00	11,610.00	270.00	11,880.00	4,320.00
877	2018 Dodge 161450	21,783.00	15,611.15	363.05	15,974.20	5,808.80
878	Repairs to Vehicle #30	1,738.27	1,738.27	0.00	1,738.27	0.00
879	Microsoft Surface Pro	1,592.87	1,592.87	0.00	1,592.87	0.00
880	Microsoft Surface Pro	1,008.99	1,008.99	0.00	1,008.99	0.00
881	Replace Admin Control Keypads	1,010.00	1,010.00	0.00	1,010.00	0.00
882	Gaming Laptop	1,026.42	1,026.42	0.00	1,026.42	0.00
883	Mowers	1,490.00	1,490.00	0.00	1,490.00	0.00
884	Weed Eaters	1,999.56	1,999.56	0.00	1,999.56	0.00
885	4 workstations for Ashland	2,054.00	2,054.00	0.00	2,054.00	0.00
886	Surface Pro with computer parts	2,972.22	2,972.22	0.00	2,972.22	0.00
887	Kristins Computer and Wands Scanner	1,294.10	1,294.10	0.00	1,294.10	0.00
888	4 Surface Pros	4,579.96	4,579.96	0.00	4,579.96	0.00
889	Card Access Panel for REHS	5,759.00	3,085.19	68.56	3,153.75	2,605.25
890	HVAC Unit Admin	5,880.00	3,010.00	70.00	3,080.00	2,800.00

891	New Service Lab Sink, Faucet, and Heater	1,600.00	800.04	19.05	819.09	780.91
892	Repairs to Vehicle #5	1,864.14	1,864.14	0.00	1,864.14	0.00
893	2014 Dodge 101854 KKR	13,383.00	8,698.95	223.05	8,922.00	4,461.00
894	2017 Dodge 567959 KKR	16,472.00	10,706.74	274.53	10,981.27	5,490.73
895	Surface Pro with Keyboard	1,138.70	1,138.70	0.00	1,138.70	0.00
896	4 Tables for Ashland	2,154.00	1,507.80	35.90	1,543.70	610.30
897	24 Bunk Beds	7,400.64	5,057.03	123.34	5,180.37	2,220.27
898	2 Surface Pros	2,059.85	2,059.85	0.00	2,059.85	0.00
899	Salad Bar (Net New Guard)	6,070.48	4,148.09	101.17	4,249.26	1,821.22
9	FINAL COSTS SERVICE LEARNING CENTER	117,206.03	65,865.72	250.44	66,116.16	51,089.87
900	Desktop Computer	1,410.00	1,410.00	0.00	1,410.00	0.00
901	New HVAC Upstairs Admin	5,880.00	2,800.00	70.00	2,870.00	3,010.00
902	10 Radios	1,703.89	1,703.89	0.00	1,703.89	0.00
903	Surface Pro	1,049.35	1,049.35	0.00	1,049.35	0.00
904	2 Surface Pros	1,979.90	1,979.90	0.00	1,979.90	0.00
905	Graphics Card, Processor, Printer, Fan	1,096.76	1,096.76	0.00	1,096.76	0.00
906	5 Training Computers	1,035.00	1,035.00	0.00	1,035.00	0.00
907	Surface Pro	1,049.35	1,049.35	0.00	1,049.35	0.00
908	Asphalt Repair and Striping	13,970.00	6,652.39	166.31	6,818.70	7,151.30
909	Flooring in Cottage 5	5,085.54	2,421.65	60.54	2,482.19	2,603.35
910	2018 Dodge #176550	23,596.50	14,944.54	393.28	15,337.82	8,258.68
911	2018 Dodge #187834	23,596.50	14,944.54	393.28	15,337.82	8,258.68
912	Warehouse Ladder	1,370.94	445.48	11.42	456.90	914.04
913	VFP & reprogrammed dehumidifier	2,905.00	1,888.31	48.42	1,936.73	968.27
914	Blower for WWTP	2,063.00	933.27	24.56	957.83	1,105.17
915	Surface Pro	1,049.35	1,049.35	0.00	1,049.35	0.00
916	6 Computers for Training Room	1,242.00	1,242.00	0.00	1,242.00	0.00
917	24 Bunk Beds	8,238.96	5,218.08	137.32	5,355.40	2,883.56
918	Server	3,682.81	1,135.53	30.69	1,166.22	2,516.59
919	Microsoft Pro	1,422.19	1,422.19	0.00	1,422.19	0.00
920	4 Microsoft Surfaces	4,197.39	4,197.39	0.00	4,197.39	0.00
921	Rooftop HVAC on DHTF	15,900.00	9,805.00	265.00	10,070.00	5,830.00
922	1 Microsoft Surface	1,202.02	1,202.02	0.00	1,202.02	0.00
923	Sofas for Cottages	4,913.90	2,956.47	81.90	3,038.37	1,875.53
924	Repairs to REHS Roof	1,800.00	771.45	21.43	792.88	1,007.12
925	2 Surface Pros	2,098.69	2,040.44	58.25	2,098.69	0.00
926	Computer Equipment	1,754.95	1,706.22	48.73	1,754.95	0.00
927	2 Surface Pros	1,483.98	1,442.73	41.25	1,483.98	0.00
928	2 Printers and Table Case	1,183.68	1,150.80	32.88	1,183.68	0.00
929	Door Alarm for Cottage 4	1,207.00	704.14	20.12	724.26	482.74
931	Scanners	1,475.27	1,393.32	81.95	1,475.27	0.00
932	Meraki Cloud License	5,246.00	4,954.51	291.49	5,246.00	0.00
933	24x26 Metal Car Port	2,650.00	750.78	22.08	772.86	1,877.14
934	Door Alarms for Cottages 5 and 6	2,414.00	1,367.88	40.23	1,408.11	1,005.89
936	Washing Machine #2 for Laundry Room	3,247.76	1,840.41	54.13	1,894.54	1,353.22
937	Heater for Green House	2,335.00	1,323.22	38.92	1,362.14	972.86
938	2 Surface Pro Bundle and Protection	2,626.09	2,480.25	72.95	2,553.20	72.89
939	VOCA 2 Surface Pro Bundle and Protection	2,626.09	2,480.25	72.95	2,553.20	72.89

940	Newegg Business Inc - Surface Pro	2,480.27	2,273.64	68.90	2,342.54	137.73
941	Tire changer and balancer	11,552.53	6,353.85	192.54	6,546.39	5,006.14
942	Computer and Scanner for OP	1,271.98	1,165.94	35.33	1,201.27	70.71
943	Walk Behind Mower	5,250.00	2,062.50	62.50	2,125.00	3,125.00
944	Animal Intervention Curriculum	1,158.51	1,029.77	32.18	1,061.95	96.56
945	Repairs to Greenhouse	1,550.00	627.34	18.45	645.79	904.21
946	Restoration in 2nd Cottage due to Pipe Burst	6,000.00	2,357.17	71.43	2,428.60	3,571.40
947	Showers for 4th Cottage Down Payment	8,323.00	3,269.69	99.08	3,368.77	4,954.23
948	David Grubb Plumbing - Recirculating pump for	2,270.00	1,248.44	37.83	1,286.27	983.73
949	Hot Water Tank Cottage # 2	2,006.40	764.41	23.89	788.30	1,218.10
950	2 Microsoft Pro Regroup	2,374.29	2,110.44	65.95	2,176.39	197.90
951	Replacement Chiller Pump DHTF	4,852.00	1,848.35	57.76	1,906.11	2,945.89
952	YSS Laptops and equipment	10,031.48	8,638.18	278.65	8,916.83	1,114.65
953	3 20 ft shipping containers	8,400.00	2,170.00	70.00	2,240.00	6,160.00
954	14 Residential Office Chairs	1,246.00	1,246.00	0.00	1,246.00	0.00
955	2 Surface Pro Regroup	2,239.90	1,928.82	62.22	1,991.04	248.86
956	Phone Server	1,250.00	1,076.35	34.72	1,111.07	138.93
957	3 Residential Surface Pros	3,359.85	2,799.88	93.33	2,893.21	466.64
958	ID Badge Printer	3,500.00	2,819.40	97.22	2,916.62	583.38
959	2019 Dodge Caravan VIN #500764	20,971.00	10,835.07	349.52	11,184.59	9,786.41
960	2019 Dodge Caravan Vin #585817	24,434.00	12,216.94	407.23	12,624.17	11,809.83
961	2019 Dodge Caravan Vin #502412	25,992.50	12,996.28	433.21	13,429.49	12,563.01
962	Flooring for Cottage 2	16,658.11	6,345.94	198.31	6,544.25	10,113.86
963	Electrical repairs to Grayson office	1,596.08	1,418.81	44.34	1,463.15	132.93
964	Sprinkler work for Cottage 1,2,&3	3,690.00	1,361.81	43.93	1,405.74	2,284.26
965	2nd half of Cottage 4 Shower Repairs	8,323.00	3,071.53	99.08	3,170.61	5,152.39
966	Cottage #6 Shower Repairs down payment & 50%	12,484.50	4,607.46	148.63	4,756.09	7,728.41
967	Carpet for Grayson	4,187.00	3,605.54	116.31	3,721.85	465.15
968	Flashed 4 Scuppers DHTF	1,400.00	516.72	16.67	533.39	866.61
969	Installation of lock and bell at DHTF	1,345.00	496.34	16.01	512.35	832.65
970	Cottage #5 Shower Deposit	8,323.00	2,972.44	99.08	3,071.52	5,251.48
971	25 classic 4 drawer dresser	12,277.00	4,238.41	146.15	4,384.56	7,892.44
972	Shelving for shipping containers	1,439.16	695.67	23.99	719.66	719.50
973	Hot water tank Admin building	4,184.91	1,444.78	49.82	1,494.60	2,690.31

974	Signs for Grayson	1,928.98	1,500.27	53.58	1,553.85	375.13
975	Cottage #5 Air Conditioner	5,980.00	1,993.32	71.19	2,064.51	3,915.49
976	Mowers and Trimmers	2,034.47	1,582.32	56.51	1,638.83	395.64
977	Plumbing Cottage 1,2, and 3	1,450.00	483.30	17.26	500.56	949.44
978	VOIP Phones	5,586.00	4,344.72	155.17	4,499.89	1,086.11
979	2 Surface Pros OP	1,559.98	1,169.94	43.33	1,213.27	346.71
980	2 Surface Pros OP	1,940.64	1,455.54	53.91	1,509.45	431.19
981	New Blower Unit over Gym	1,250.00	386.89	14.88	401.77	848.23
982	23 Couches and 12 4-drawer dressers	21,310.58	6,596.17	253.70	6,849.87	14,460.71
983	Cottage 6 shower Final Payment	4,161.50	1,436.68	49.54	1,486.22	2,675.28
984	Cottage 5 shower 50% and Final Payment	8,323.00	2,774.28	99.08	2,873.36	5,449.64
985	2019 Caravan Vin 745447	25,672.00	11,124.59	427.87	11,552.46	14,119.54
986	2019 Caravan Vin 747143	25,672.00	11,124.59	427.87	11,552.46	14,119.54
987	2019 Caravan Vin 767173	25,672.00	11,124.59	427.87	11,552.46	14,119.54
988	2 Surface Pros OP	1,912.86	1,381.59	53.14	1,434.73	478.13
989	New Tables in Cafeteria	15,098.37	4,673.27	179.74	4,853.01	10,245.36
990	2 Surface Pros OP	1,852.68	1,286.53	51.46	1,337.99	514.69
991	10 New Radios	1,690.00	1,173.54	46.94	1,220.48	469.52
992	Cottage 6 HVAC	7,580.00	2,255.99	90.24	2,346.23	5,233.77
993	2 Surface Pros	1,564.00	1,086.04	43.44	1,129.48	434.52
994	Cameras for Admin, 3rd Cottage, and update	15,000.00	10,000.06	416.67	10,416.73	4,583.27
995	4 Surface Pro OP	3,999.80	2,666.61	111.11	2,777.72	1,222.08
996	HVAC at REHS maintenance/woodshop	7,880.00	2,251.44	93.81	2,345.25	5,534.75
997	Booster Heater for Dish Washer	3,441.40	2,198.60	95.59	2,294.19	1,147.21
998	HVAC at REHS Kitchen Classroom	8,880.00	2,431.36	105.71	2,537.07	6,342.93
999	2 Surface Pros Residential	<u>2,319.88</u>	<u>1,482.13</u>	<u>64.44</u>	<u>1,546.57</u>	<u>773.31</u>
Report Total		<u>19,354,024.81</u>	<u>8,723,594.25</u>	<u>71,452.58</u>	<u>8,795,046.83</u>	<u>10,558,977.98</u>