Benton Hall Corporation

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

June 30, 2016 and 2015

Benton Hall Corporation
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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors
Benton Hall Corporation
Nashville, Tennessee

We have reviewed the accompanying financial statements of Benton Hall Corporation (a nonprofit organization), which comprise the statement of financial position as of June 30, 2016, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountants' Responsibility

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

Accountants' Conclusion

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

Prior Period Financial Statements

The 2015 financial statements were audited by us, and we expressed an unqualified opinion on them in our report dated September 1, 2015, but we have not performed any auditing procedures since that date.

CARR, RIGGS & INGRAM, LLC

Nashville, Tennessee
September 16, 2016

Benton Hall Corporation
Statements of Financial Position

June 30,				**2016 (Reviewed)**
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
ASSETS				
Cash	$ 318,867	$ 26,129	$ 300	$ 345,296
Accounts receivable	1,713	-	-	1,713
Inventory	2,647	-	-	2,647
Prepaid expenses	11,616	-	-	11,616
Property and equipment	99,957	-	-	99,957
TOTAL ASSETS	$ 434,800	$ 26,129	$ 300	$ 461,229
LIABILITIES				
Accounts payable	$ 127	$ -	$ -	$ 127
Accrued liabilities	55,570	-	-	55,570
Deferred revenue	15,720	-	-	15,720
Note payable	35,097	-	-	35,097
TOTAL LIABILITIES	106,514	-	-	106,514
NET ASSETS				
Unrestricted:				
Designated by the Board for long term reserves	133,398	-	-	133,398
Undesignated	194,888	-	-	194,888
Total unrestricted	328,286	-		328,286
Temporarily restricted	-	26,129	-	26,129
Permanently restricted	-	-	300	300
TOTAL NET ASSETS	328,286	26,129	300	354,715
TOTAL LIABILITIES AND NET ASSETS	$ 434,800	$ 26,129	$ 300	$ 461,229

See independent accountants' review report and accompanying notes to the financial statements.

Benton Hall Corporation
Statements of Financial Position

June 30,				2015 (Audited)
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
ASSETS				
Cash	$ 298,500	$ 46,647	$ 300	$ 345,447
Accounts receivable	6,549	-	-	6,549
Inventory	4,882	-	-	4,882
Prepaid expenses	9,966	-	-	9,966
Property and equipment	78,319	-	-	78,319
TOTAL ASSETS	$ 398,216	$ 46,647	$ 300	$ 445,163
LIABILITIES				
Accounts payable	$ 7,420	$ -	$ -	$ 7,420
Accrued liabilities	50,873	-	-	50,873
Deferred revenue	23,136	-	-	23,136
Note payable	43,588	-	-	43,588
TOTAL LIABILITIES	125,017	-	-	125,017
NET ASSETS				
Unrestricted:				
Designated by the Board for long term reserves	133,298	-	-	133,298
Undesignated	139,901	-	-	139,901
Total unrestricted	273,199	-	-	273,199
Temporarily restricted	-	46,647	-	46,647
Permanently restricted	-	-	300	300
TOTAL NET ASSETS	273,199	46,647	300	320,146
TOTAL LIABILITIES AND NET ASSETS	$ 398,216	$ 46,647	$ 300	$ 445,163

See independent accountants' review report and accompanying notes to the financial statements.

Benton Hall Corporation
Statements of Activities

For the Year Ended June 30, **2016 (Reviewed)**

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
SUPPORT AND REVENUE				
Tuition and fees	$ 977,757	$ -	$ -	$ 977,757
Less: financial aid and discounts	(51,380)	-	-	(51,380)
Service fees	15,255	-	-	15,255
TUITION AND FEES, NET	941,632	-	-	941,632
Other income	44,577	-	-	44,577
Contributions	59,589	28,360	-	87,949
Special events revenues, net of direct costs	26,762	-	-	26,762
Investment income	1,420	-	-	1,420
Net assets released from restrictions	48,878	(48,878)	-	-
TOTAL SUPPORT AND REVENUE	1,122,858	(20,518)	-	1,102,340
EXPENSES				
Program services	776,445	-	-	776,445
Management and general	260,026	-	-	260,026
Fundraising	31,300	-	-	31,300
TOTAL EXPENSES	1,067,771	-	-	1,067,771
CHANGE IN NET ASSETS	55,087	(20,518)	-	34,569
NET ASSETS AT BEGINNING OF YEAR	273,199	46,647	300	320,146
NET ASSETS AT END OF YEAR	$ 328,286	$ 26,129	$ 300	$ 354,715

See independent accountants' review report and accompanying notes to the financial statements.

Benton Hall Corporation
Statements of Activities

For the Year Ended June 30, 2015 (Audited)

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
SUPPORT AND REVENUE				
Tuition and fees	$ 952,171	$ -	$ -	$ 952,171
Less: financial aid and discounts	(64,016)	-	-	(64,016)
Service fees	26,820	-	-	26,820
TUITION AND FEES, NET	914,975	-	-	914,975
Other income	10,859	-	-	10,859
Contributions	29,268	56,612	-	85,880
Special events revenues, net of direct costs	13,394	-	-	13,394
Investment income	170	-	-	170
Net assets released from restrictions	21,987	(21,987)	-	-
TOTAL SUPPORT AND REVENUE	990,653	34,625	-	1,025,278
EXPENSES				
Program services	728,408	-	-	728,408
Management and general	241,588	-	-	241,588
Fundraising	15,743	-	-	15,743
TOTAL EXPENSES	985,739	-	-	985,739
CHANGE IN NET ASSETS	4,914	34,625	-	39,539
NET ASSETS AT BEGINNING OF YEAR	268,285	12,022	300	280,607
NET ASSETS AT END OF YEAR	$ 273,199	$ 46,647	$ 300	$ 320,146

See independent accountants' review report and accompanying notes to the financial statements.

Benton Hall Corporation
Statements of Cash Flows

For the Year Ended June 30,				**2016 (Reviewed)**
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Change in net assets	$ 55,087	$ (20,518)	$ -	$ 34,569
Adjustments to reconcile change in net assets to net cash provided by operating activities				
Depreciation	15,194	-	-	15,194
Bad debts	21,061	-	-	21,061
Loss on disposal of fixed assets	-	-	-	-
Changes in assets and liabilities:				
Accounts receivable	(16,225)	-	-	(16,225)
Inventory	2,235	-	-	2,235
Prepaid expenses	(1,650)	-	-	(1,650)
Accounts payable	(7,293)	-	-	(7,293)
Accrued liabilities	4,697	-	-	4,697
Deferred revenue	(7,416)	-	-	(7,416)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	65,690	(20,518)	-	45,172
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchases of property and equipment	(36,832)	-	-	(36,832)
NET CASH USED BY INVESTING ACTIVITIES	(36,832)	-	-	(36,832)
CASH FLOWS FROM FINANCING ACTIVITIES				
Principal repayments of note payable	(8,491)	-	-	(8,491)
NET CASH USED BY FINANCING ACTIVITIES	(8,491)	-	-	(8,491)
NET INCREASE (DECREASE) IN CASH	20,367	(20,518)	-	(151)
CASH AT BEGINNING OF YEAR	298,500	46,647	300	345,447
CASH AT END OF YEAR	$ 318,867	$ 26,129	$ 300	$ 345,296
SUPPLEMENTARY CASH FLOW INFORMATION				
Interest paid				$ 2,020

See independent accountants' review report and accompanying notes to the financial statements.

Benton Hall Corporation
Statements of Cash Flows

For the Year Ended June 30,				2015 (Audited)
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Change in net assets	$ 4,914	$ 34,625	$ -	$ 39,539
Adjustments to reconcile change in net assets to net cash provided by operating activities				
Depreciation	17,390	-	-	17,390
Bad debts	9,934	-	-	9,934
Loss on disposal of fixed assets	3,870			3,870
Changes in assets and liabilities:				
Accounts receivable	(2,306)	-	-	(2,306)
Inventory	(1,248)	-	-	(1,248)
Prepaid expenses	(475)	-	-	(475)
Accounts payable	(649)	-	-	(649)
Accrued liabilities	(1,662)	-	-	(1,662)
Deferred revenue	(14,137)	-	-	(14,137)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	15,631	34,625	-	50,256
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchases of property and equipment	(9,367)	-	-	(9,367)
NET CASH USED BY INVESTING ACTIVITIES	(9,367)	-	-	(9,367)
CASH FLOWS FROM FINANCING ACTIVITIES				
Principal repayments of note payable	(8,077)	-	-	(8,077)
NET CASH USED BY FINANCING ACTIVITIES	(8,077)	-	-	(8,077)
NET INCREASE (DECREASE) IN CASH	(1,813)	34,625	-	32,812
CASH AT BEGINNING OF YEAR	300,313	12,022	300	312,635
CASH AT END OF YEAR	$ 298,500	$ 46,647	$ 300	$ 345,447
SUPPLEMENTARY CASH FLOW INFORMATION				
Interest paid				$ 2,433

See independent accountants' review report and accompanying notes to the financial statements.

NOTE 1: NATURE OF ORGANIZATION AND BASIS OF PRESENTATION

Benton Hall Corporation (the Academy), is a Tennessee non-profit corporation which operate as Benton Hall Academy. The Academy was located in Williamson County, Tennessee until August 2016 when the school relocated to Nashville, Tennessee. It is a private co-educational school for grades three through twelve. The Academy is dedicated to the education of students with learning differences who may not thrive in a traditional educational setting. The Academy's operations are supported primarily through tuition and fees collected for services.

The financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. This method of accounting recognizes revenue when earned and expenses when incurred.

The Academy reports information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted net assets.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Contributions

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Contributions receivable are recorded at the time a promise is made. For the year ended June 30, 2016 and 2015, one donor comprised 17% and 51% of contributions received, respectively.

Cash and Cash Equivalents

For purposes of the statements of cash flows, the Academy considers all highly liquid debt instruments purchased with an original maturity date of three months or less to be cash equivalents.

The Academy maintains its cash accounts primarily in one bank. The accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. The total uninsured cash balance at June 30, 2016 and 2015 was approximately $92,000 and $72,000, respectively.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(CONTINUED)*

Accounts Receivable

Tuition and fees are due from July through May, depending on the type of deferred payment plan chosen. Carrying amounts of receivables for tuition, fees and pledges are reduced by a valuation allowance, if necessary, which reflects the Academy's best estimate of the amounts that will not be collected. The allowances are estimated based on the Academy's knowledge of its supporters, students, historical loss experience, and existing economic conditions. It is the Academy's policy to charge off uncollectible accounts receivable when management determines the receivable will not be collected.

Inventory

Inventory consists of items sold in the Academy's supply store, and is stated at the lower of cost or market on a first-in, first-out basis.

Property and Equipment

The cost of property and equipment purchased in excess of $1,000 is capitalized. Purchased property and equipment are carried at cost. Donated property and equipment are carried at their approximate fair value at the date of donation. Depreciation is computed on the straight-line method over the estimated useful lives of the assets.

Deferred Revenue

Deposits received for tuition for future school years are shown as deferred revenue until earned.

Income Tax Status

The Academy qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code. In addition, the Academy qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is a not private foundation under Section 509(a)(2). The Academy's federal information returns for tax years ending June 30, 2013 and later are subject to examination by the Internal Revenue Service (IRS).

Expense Allocation

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

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(CONTINUED)*

Advertising and Promotion

Advertising and promotion costs are expensed as incurred. Total advertising expenses were $7,490 and $5,992 for the years ended June 30, 2016 and 2015, respectively.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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 certain reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Donated Services

Volunteers of the Academy have donated significant amounts of time to the Academy without compensation. The fair value of these services is not reflected in the accompanying financial statements, inasmuch as there is no objective basis on which to measure the value of such services.

Contingencies

The Academy has elected to be a reimbursing employer for unemployment claims, rather than paying Tennessee state unemployment insurance premiums. Reimbursing employers pay actual approved claims as they occur, plus an administrative fee. The Academy is not aware of any pending unemployment claims.

Evaluation of Events Occurring After the Financial Statement Date

Management has evaluated subsequent events through September 16, 2016, the date the financial statements were available to be issued.

Reclassifications

Certain reclassifications have been made to the 2015 financial statement presentation to correspond to the current year's format. Net assets and changes in net assets are unchanged due to these reclassifications.

NOTE 3: ACCOUNTS RECEIVABLE

Accounts receivable consists of the following:

June 30,	**2016**	2015
Tuition receivable	**$ 22,274**	$ 13,980
Allowance for doubtful accounts	**(20,561)**	(7,431)
	$ 1,713	$ 6,549

NOTE 4: PROPERTY AND EQUIPMENT

Property and equipment consists of the following:

June 30,	**2016**	2015
Furniture and fixtures	**$ 23,804**	$ 23,804
Equipment	**229,487**	194,402
Transportation equipment	**59,869**	59,869
Leasehold improvements	**4,234**	4,234
Website development costs	**7,230**	7,230
	324,624	289,539
Accumulated depreciation	**(224,667)**	(211,220)
	$ 99,957	$ 78,319

NOTE 5: NOTES PAYABLE

The Academy has a $25,000 line of credit with Pinnacle Bank. Interest payments of all accrued unpaid interest are due monthly. The outstanding principal and interest is due at the maturity date of December 11, 2025. The note bears interest at the bank's prime rate (3.25% at June 30, 2016) plus 475 basis points subject to a floor rate of 5.0%. The line of credit is unsecured. There was no outstanding balance on the line of credit at June 30, 2016 and 2015.

NOTE 5: NOTES PAYABLE *(CONTINUED)*

Long-term debt consists of the following:

June 30,	**2016**	2015
Note payable to Pinnacle Bank, accrues interest at 5.00%, principal and interest totaling $876 due monthly through maturity date of February 28, 2020, and secured by transportation equipment	**$ 35,097**	$ 43,588
	$ 35,097	$ 43,588

A summary of future principal maturities is as follows:

Year ending June 30,	
2017	$ 8,936
2018	9,400
2019	9,888
2020	6,873
	$ 35,097

Interest expense was $2,020 and $2,433 for the years ended June 30, 2016 and 2015, respectively.

NOTE 6: TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets consist of the following:

June 30,	**2016**	2015
Financial aid	**$ 7,158**	$ 6,889
Sports	**36**	3,902
Playground equipment	**2,272**	2,272
Technology	**13,497**	33,471
Science department	**2,937**	-
Other	**229**	113
	$ 26,129	$ 46,647

NOTE 6: TEMPORARILY RESTRICTED NET ASSETS *(CONTINUED)*

Net assets were released from donor restrictions by incurring expenditures satisfying the restricted purposes or by occurrence of other events specified by donors as follows:

For the Year Ended June 30,		**2016**		2015
Financial aid	**$**	**6,100**	$	4,700
Sports		**4,366**		1,196
Technology		**34,974**		12,409
Prom		**1,247**		852
Science department		**2,063**		-
Other		**128**		2,830
	$	**48,878**	$	21,987

NOTE 7: PERMANENTLY RESTRICTED NET ASSETS

Permanently restricted net assets consist of the following:

June 30,		**2016**		2015
General endowment	**$**	**300**	$	300

NOTE 8: LEASES

The Academy has entered into noncancelable operating leases for certain equipment.

The Academy leased its facility under a noncancelable operating lease through June 30, 2016. The facility lease stipulates that the Academy reimburse the owner of the facility for its share of occupancy-related costs, which include utilities and repairs and maintenance. Subsequent to June 30, 2016, the Academy entered into a new facility lease agreement for the upcoming school year (See Note 10).

Rent expense under all operating leases was $71,904 and $78,921 for years ended June 30, 2016 and 2015, respectively.

NOTE 9: RETIREMENT PLAN

Employees of the Academy are eligible to participate in a SIMPLE IRA retirement plan. Under the plan, the Academy matches 100% of the amount the employee elects to contribute to the plan up to a maximum of 3% of the employee's eligible compensation. Retirement expense totaled $16,909 and $16,187 for the years ended June 30, 2016 and 2015, respectively.

NOTE 10: SUBSEQUENT EVENTS

In July 2016, The Academy received zoning approval and signed a 3 year lease agreement with The Nashville Korean Presbyterian Church in Nashville, Tennessee, as the site for the Academy's new academic facilities. The lease term begins August 1, 2016 with monthly rent payments of $7,500 through June 30, 2019.

SUPPLEMENTARY INFORMATION

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT ON SUPPLEMENTARY INFORMATION

To the Board of Directors
Benton Hall Corporation
Nashville, Tennessee

The 2016 supplementary information included in the following Schedule of Expenses is presented for purposes of additional analysis and is not a required part of the basis financial statements. The information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the information and, accordingly, do not express an opinion on such information.

Prior Year Financial Statements and Supplementary Information

The 2015 financial statements were audited by us, and we expressed an unmodified opinion on them in our report dated September 1, 2015. In addition, the 2015 supplementary information contained in the following Schedules of Expenses was subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. Our report stated that the information was fairly stated in all material respects in relation to the financial statements as a whole. We have not performed any auditing procedures on either the financial statements or on the supplementary information since September 1, 2015.

Carr, Riggs & Ingram, L.L.C

CARR, RIGGS & INGRAM, LLC

Nashville, Tennessee
September 16, 2016

For the Year Ended June 30, **2016**

	Program Services	Management and General	Fundraising	Total
Outside labor and services	$ 19,085	$ -	$ -	$ 19,085
Salaries and wages	455,908	181,354	23,429	660,691
Employee benefits	80,540	17,099	3,206	100,845
Payroll taxes	39,449	8,177	1,533	49,159
Fees for services	3,149	24,621	-	27,770
Supplies	4,826	2,036	602	7,464
Dues and subscriptions	1,621	120	280	2,021
Taxes and insurance	6,199	9,736	-	15,935
Student activities	23,890	-	-	23,890
Public relations and marketing	6,581	365	544	7,490
Bank charges	77	-	43	120
Telecommunications	5,030	5,695	671	11,396
Postage and shipping	617	360	51	1,028
Occupancy	65,580	2,049	683	68,312
Equipment rental and maintenance	2,694	898	-	3,592
Travel and vehicle	3,379	38	-	3,417
Meetings	1,715	752	84	2,551
Interest	1,515	485	20	2,020
Depreciation	11,395	3,647	152	15,194
Other expenses	289	2,594	2	2,885
Bad debts and collection costs	21,061	-	-	21,061
Costs of goods sold	21,845	-	-	21,845
TOTAL EXPENSES	$ 776,445	$ 260,026	$ 31,300	$ 1,067,771

See independent accountants' report on supplementary information.

For the Year Ended June 30, 2015

	Program Services	Management and General	Fundraising	Total
Outside labor and services	$ 16,920	$ -	$ -	$ 16,920
Salaries and wages	446,366	154,006	12,167	612,539
Employee benefits	66,585	26,445	-	93,030
Payroll taxes	33,421	11,538	918	45,877
Fees for services	2,908	22,709	-	25,617
Supplies	4,121	2,100	859	7,080
Dues and subscriptions	2,392	-	-	2,392
Taxes and insurance	3,737	10,604	-	14,341
Student activities	27,081	-	-	27,081
Public relations and marketing	5,454	125	413	5,992
Bank charges	1,185	-	-	1,185
Telecommunications	5,305	4,074	354	9,733
Postage and shipping	762	445	64	1,271
Occupancy	72,557	2,267	756	75,580
Equipment rental and maintenance	2,459	820	-	3,279
Travel and vehicle	2,696	-	-	2,696
Meetings	935	1,177	66	2,178
Interest	1,825	584	24	2,433
Depreciation	14,155	3,106	129	17,390
Other expenses	5,675	1,588	(7)	7,256
Bad debts and collection costs	9,934	-	-	9,934
Costs of goods sold	1,935	-	-	1,935
TOTAL EXPENSES	$ 728,408	$ 241,588	$ 15,743	$ 985,739

See independent accountants' report on supplementary information.