

# HCAF

Home Care Association of Florida  
RESOURCES, EDUCATION, ADVOCACY


# ANNUAL REPORT

## 2023-2024




### STAY IN TOUCH

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# Embracing Opportunity With Responsibility: *Navigating the Gold Rush of Home Care*



**“The landscape of home care is shimmering with potential, akin to the fervor of a gold rush. The promise of growth, innovation, and expanded services beckons us forward, inviting us to tap into the vast possibilities that lie ahead.”**



As we reflect on another transformative year in the Florida home care community, it is clear that we stand on the precipice of unprecedented opportunity. The landscape of home care is shimmering with potential, akin to the fervor of a gold rush. The promise of growth, innovation, and expanded services beckons us forward, inviting us to tap into the vast possibilities that lie ahead.

However, it is crucial to acknowledge a profound and paradoxical truth: the biggest threat to home care is home care itself. In our pursuit of progress, we must remember that this field is unlike any other. It is not merely a business but a sacred trust, wherein we step into the homes and lives of individuals, offering care and support in their most personal spaces during their most vulnerable times. This unique nature of home care demands a balance of ambition with humility, innovation with integrity, and growth with compassion.

The excitement surrounding our industry is palpable, especially in Florida, driven by the recognition of an aging population, advancements in medical technology, and a growing preference for home-based care. As providers and supporting vendors, we are positioned to capitalize on these trends, to innovate and expand our services, creating a thriving ecosystem that benefits all.

Yet, amid this excitement, we must exercise caution. The rush to scale, seize market share, and maximize profits can lead to missteps. There is a real risk of losing sight of the core values that define our work — empathy, respect, and dedication to quality care. It is essential that as we grow, we do so sustainably, ensuring that the foundation of our work remains unshaken.

In this pivotal moment, let us commit to a vision of home care that honors its sacred nature. Let us invest in training and support for our caregivers, ensuring they are equipped to deliver the highest standards of care. Let us foster partnerships that prioritize ethical practices and shared values. And let us innovate with the understanding that at the heart of every technological advancement or business strategy is a person who depends on us.

The future of home care is indeed bright, filled with possibilities akin to a new frontier. By navigating this landscape with both enthusiasm and caution, we can build a future where growth and integrity go hand in hand, ensuring that our industry not only flourishes but also upholds the sacred trust placed in us by those we serve.

Thank you for your dedication, passion, and unwavering commitment to excellence in home care. Together, let us embrace this moment with both excitement and responsibility.



# ABOUT US



The Home Care Association of Florida (HCAF) is the leading voice for home health care in Florida. Founded in 1989, we are a 501(c)(6) not-for-profit organization dedicated to empowering home health care providers to deliver exceptional care through resources, education, and advocacy.

Our membership base encompasses a diverse array of providers, spanning both for-profit and not-for-profit entities, which offer Medicare- and Medicaid-funded services, alongside private pay (licensed-only) agencies. Additionally, our Associate members provide essential products and services for the home health care provider community.

Each year, HCAF organizes approximately 100 continuing education and professional development programs designed to enhance the skills of our members and keep them informed about policy advancements and industry best practices. Among our key events is HomeCareCon, our flagship Annual Conference & Trade Show, recognized as a leading gathering within Florida's home care industry. Additionally, we host specialized educational forums such as the Home Care Warm Up and Private Care Symposium, tailored to meet the specific needs of Medicare providers and private pay providers, respectively.

HCAF's seasoned public policy team operates year-round in collaboration with Continental Strategy, a professional lobbying firm, to advance our priorities. We foster robust relationships with state and federal government officials and regulatory agencies, including the state Agency for Health Care Administration and the federal Centers for Medicare & Medicaid Services. Additionally, we maintain strategic partnerships with key entities such as the National Association for Home Care & Hospice, the Partnership for Quality Home Healthcare, and the Partnership for Medicaid Home-Based Care.

## VISION

To be the foremost resource and advocate for Florida's home care industry and the patients it serves.

## MISSION

As the voice for home care, our mission is to advance the interests and meet the needs of our members, enabling them to provide the highest quality and most cost-effective services throughout Florida.

## GUIDING PRINCIPLES

- Member-Focused
- Excellence & Best Practices
- Integrity & Ethics
- Unified Industry

# LEADERSHIP

## > PRESIDENT



**Cindy Lavoie**  
Interim Healthcare of  
NorthWest Florida  
Tallahassee

## > VICE PRESIDENT



**Olive Gaye**  
GenCare Resources  
Orlando

## > SECRETARY



**J'non Griffin**  
SimiTree  
Carbon Hill, AL

## > TREASURER



**Melinda Gaboury**  
Healthcare Provider  
Solutions  
Nashville, TN

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**Bethany Jenkins**  
LHC Group  
Lake City

## > REGION 2



**Emily Brown**  
Calhoun Liberty Hospital  
Blountstown

## > REGION 3



**Tanya Anderson**  
Premier Care Homecare  
Leesburg

## > REGION 4



**Melissa Udekwu**  
PruittHealth @ Home  
Jacksonville

## > REGION 5



**Austin Vikkelseo**  
Accomplished Home Care  
St. Petersburg

## > REGION 6



**Maria Savin**  
Family First Homecare  
Tampa

## > REGION 7



**Christina Crumbley**  
Tidal Healthcare Consulting  
Tampa

## > REGION 8



**Jonathan Hollander**  
Lee Health Home Health  
Fort Myers

## > REGION 9



**Michelle Rogers**  
Health First Home Care  
Cocoa

## > REGION 10



**Mary Ann Knee**  
Unique Med Home Health  
West Palm Beach

## > REGION 11



**Kimberly Wilkerson**  
SimiTree  
Key West

## > PRIVATE DUTY



**Carlos Pereira**  
Home Health Care  
Resources  
West Palm Beach

## > ASSOCIATE



**Kimberly Skehan**  
Community Health  
Accreditation Partner  
Washington, D.C.

## > ADVISOR



**Dr. Vikash Negandhi**  
Trust USA Home Health  
All About You Home Health  
Plantation

# EDUCATION



From July 2022 to June 2023, HCAF has embraced the immense opportunities within the home care industry while steadfastly upholding our responsibility to empower home care professionals across the state. Amidst a landscape teeming with potential, our commitment to education has guided us through a year of growth, innovation, and unwavering dedication to quality care.

## PROFESSIONAL DEVELOPMENT OFFERINGS

Throughout the year, HCAF provided over 2,700 Florida home care professionals with access to a diverse array of educational opportunities. These offerings included:

- 75 continuing education and professional development programs
- 52 live webinars or virtual programs
- 23 regional in-person programs across the state
- 20 local Home Care Connection events (formerly known as District Meetings)
- 26 Medicare programs
- 12 Private Duty programs
- 6 Florida regulation updates
- 1st Annual Home Care CEO Executive Strategy Retreat in Orlando
- 6th Annual Private Care Symposium in Hollywood
- 10th Annual Home Care Warm Up in Coral Springs
- 34th Annual HomeCareCon, our Annual Conference & Trade Show in Orlando

## EDUCATION: OUR CORE MISSION

Education remains at the heart of HCAF's mission. As we navigate the "gold rush" of home care, our primary focus is equipping Florida home care providers with the knowledge, resources, and advocacy needed to deliver exceptional, cost-effective services to patients and clients. Our commitment to education drives us to support our home care community members with integrity and compassion.

## CONNECTING PROVIDERS TO INDUSTRY EXPERTS

HCAF serves as a vital link between the educational needs of home care businesses in Florida and the expertise of industry professionals. Our programs cover the latest rules and regulations and emphasize best practices for implementing guidelines unique to Florida's home care industry. The majority of our education is provided by members for members, fostering a supportive and community-driven environment.

## FLEXIBILITY FOR YOUR LEARNING JOURNEY

Recognizing the demands of busy professionals, HCAF offers affordable, live workshops in both in-person and online formats, as well as recorded on-demand courses. We are committed to creating specific education and training programs based on members' needs. Your satisfaction and success as a member of HCAF are our top priorities.

## A DIVERSE ARRAY OF EDUCATION

Over the past year, HCAF has offered a wide range of educational programs covering all aspects of home care agency operations. Our programs cater to Medicare-certified, Medicaid-participating, Private Duty skilled, and non-skilled agencies, addressing management, supervision, clinical practice, compliance, and hands-on care.



## **EXPANDING ONLINE LIBRARY**

Our online library of on-demand programs continues to grow, featuring recorded sessions and interactive courses. We proudly offer a diverse selection of several dozen Continua Group courses, including critical topics such as human trafficking, HIV, HIPAA, infection control, medical ethics, and workplace safety, available in both English and Spanish. Certificates of completion and automatic reporting of continuing education units (CEUs) to CE Broker ensure a seamless learning experience.

## **DUAL ONLINE PLATFORMS**

For your convenience, we provide two distinct platforms. HomeCareLearn.com offers on-demand courses with a 20% discount for HCAF members. Our other tailored platform, called Agency Edition, caters to your agency's unique needs, offering an extensive library of training materials accessible through a non-contractual, unlimited subscription service. Both platforms are designed to simplify learning and tracking for you and your staff.

## **TARGETED EDUCATION FOR DIVERSE PROFESSIONALS**

HCAF's educational programs cater to a diverse array of home care professionals, including administrators, clinical supervisors, financial managers, nurses, therapists, home health aides, marketing specialists, and human resource personnel. We maintain approval to provide CEUs for Florida nurses, therapists (physical, occupational, and speech-language), and accountants, reflecting our commitment to meeting the diverse needs of our members.

## **VALUING OUR MEMBERS**

At HCAF, we value our members deeply and offer exclusive benefits, including discounts on all education programs. Over the past seven years, we have provided monthly Private Duty Lunch Chats at no cost to our Private Duty and Combination (Private Duty and Certified) members. This past year, we extended a similar benefit to Medicare-Certified and Combination members through the monthly Home Health Revenue Cycle Series and then our monthly Hot Topic series in 2024, with recorded versions available for those who may have missed them.

## **EMBRACE EDUCATION WITH HCAF**

As we continue to navigate the burgeoning opportunities within the home care industry, HCAF remains dedicated to offering high-quality, convenient, and dependable specialized training. Our goal is to keep you up to date with the latest regulatory updates and guidelines in the Florida home care industry. Make HomeCareFLA.org and HomeCareLearn.com your go-to resources for education, and rest assured that we are always receptive to your feedback and suggestions on how we can better serve you. Together, let us embrace this moment with both excitement and responsibility, ensuring that our growth is accompanied by unwavering integrity and commitment to quality care.

For more information, please email Monica Smith, Deputy Director, at [msmith@homecarefla.org](mailto:msmith@homecarefla.org) or call (850) 222-8967.

# ADVOCACY



HCAF is dedicated to the continuous advocacy for home care providers. Throughout the year, HCAF actively engages in numerous initiatives, legislative activities, and public policy efforts to champion the interests of home care providers. Our advocacy efforts are relentless, ensuring that the voices of our members are heard and their needs addressed at both state and national levels. The following detailed monthly timeline highlights our robust advocacy efforts and the significant milestones we have achieved.

## JULY 2023

- HCAF submitted comments to the Centers for Medicare & Medicaid Services (CMS) on the proposed rule, *Ensuring Access to Medicaid Services*. HCAF supported enhancements such as grievance systems, advisory groups, and payment rate transparency but raised concerns about the 80% payment allocation for direct care workforce compensation due to state-specific challenges in Florida (“80-20 provision”). Executive Director Bobby Lolley highlighted the disparities in reimbursement rates and the impact of increased payroll costs due to the \$15 minimum wage mandate.
- HCAF's stance on the CMS proposed rule was featured in a Bloomberg news report. Kyle Simon, Senior Director of Policy, Advocacy & Communications, emphasized the inadequacy of Florida's reimbursement in meeting the 80-20 provision.
- HCAF settled a legal dispute with the Agency for Health Care Administration (AHCA) regarding a budget provision related to the \$15 minimum wage requirement. The new state budget excluded the contested provision, avoiding potential litigation for Medicaid providers.

## AUGUST 2023

- HCAF hosted the HomeCareCon 34th Annual Conference & Trade Show in Orlando. Key events included workshops, policy sessions, and a keynote speech by U.S. Congresswoman Sheila Cherfilus-McCormick. The event also featured a Medicaid managed care panel, a federal policy session with NAHC President Bill Dombi, and a state policy session with AHCA Deputy Secretary Kimberly Smoak.

## SEPTEMBER 2023

- HCAF led a delegation of Florida home care advocates at the NAHC federal advocacy event in Washington, D.C. Advocacy efforts focused on preventing Medicare home health payment cuts and addressing concerns with the Medicaid access rule's 80-20 provision.

## OCTOBER 2023

- HCAF awarded Representative Traci Koster (R-Tampa) the 2023 Home Care Legislative Advocate Award for her efforts in protecting home health agencies from burdensome Medicaid enrollment requirements.
- HCAF began participating in state legislative committee meetings in preparation for the 2024 Florida Legislative Session. Our contract lobbying firm, Continental Strategy, provided members with weekly legislative recaps to stay informed and prepared for the 60-day session.

## DECEMBER 2023

- HCAF's legislative priorities for the 2024 session were introduced in the Florida Legislature, with SB 1798/HB 935 aiming to address workforce shortages and enhance advanced practice registered nurses' (APRNs) ability to order Medicaid-funded home health services.

## JANUARY 2024

- The Florida Legislative Session commenced on January 9. HCAF's policy team monitored legislation and engaged with policymakers to advance home care priorities, including Medicaid reimbursement rate increases, workforce training, and empowering contract nurses and APRNs.
- AHCA initiated the rulemaking process for the Home Health Aide for Medically Fragile Children program, with HCAF actively participating in workshops. The program was created by HB 391, which HCAF championed in the 2023 session.
- HCAF hosted the annual Home Care Day advocacy event, achieving record participation with 36 industry advocates engaging with state lawmakers on critical issues.

## FEBRUARY 2024

- HCAF discussed state public policy issues in a *Home Health Line* news report, focusing on Medicaid reimbursement and, the Electronic Visit Verification (EVV) mandate, and the 80-20 provision.
- HCAF joined a coalition of organizations led by Alliant Health Solutions, a Quality Innovation Network – Quality Improvement Organization (QIN-QIO), to develop the Home Health Care Reducing Readmissions Toolkit. This toolkit is designed to help home health care providers minimize hospital readmissions. The collaborative effort included valuable contributions the Florida Hospital Association and over a dozen home health agencies throughout Florida.

## MARCH 2024

- The 2024 Florida Legislative Session concluded with significant victories for HCAF, including authorization for non-physician practitioners to prescribe Medicaid home health services and securing \$29 million for Medicaid home health reimbursement rate increases. HCAF published a detailed analysis of the session's impact on home care, providing insights into enacted legislation and future priorities.

## APRIL 2024

- AHCA introduced a new Medicaid enrollment pathway for home health agencies offering PDN services to participants under 21, aligning with HCAF-championed legislative directives during the 2023 legislative session.
- Florida home care advocates led the nation in attendance at NAHC's federal advocacy event, during which attendees engaged with congressional offices to address critical issues like Medicare home health cuts and the *Ensuring Access to Medicaid Services* rule.
- For the third consecutive year, HCAF actively participated in the State of Reform Health Policy Conference. The conference featured keynotes from AHCA Secretary Jason Weida and Senator Colleen Burton, among other notable health care stakeholders.

## MAY 2024

- HCAF conducted the Spring Home Care Connection event series to provide a comprehensive recap of the recent legislative session, as well as federal and state regulatory updates.

For more information, email Kyle Simon, Senior Director of Policy, Advocacy & Communications, at [ksimon@homecarefla.org](mailto:ksimon@homecarefla.org) or call (850) 222-8967.



# MEMBERSHIP: CERTIFIED



As we close another year of Certified membership remaining our largest membership category, we can look back at the journey, acknowledge the difficulties, and celebrate the accomplishments while staying cautiously optimistic about the road ahead. Reimbursement challenges, increasing regulatory oversight, staffing struggles, the rollout of the Outcome and Assessment Information Set (OASIS) Version E, and the untimely death of a nurse colleague in Connecticut have been some of the difficult moments in our year. However, as we look forward, we will feel the positive effects of the significant financial investment being made by the Florida Legislature into Medicaid Private Duty Nursing (PDN) services and providers delivering high-quality skilled care will look to gain financial rewards through the value-based initiatives being led by the Centers for Medicare & Medicaid Services (CMS). As in years past, we remain committed to our members to walk hand in hand as we navigate the new year ahead.

## HOME HEALTH HOT TOPICS

HCAF has consistently led in keeping our members informed about industry trends and benchmarks. Our monthly Home Health Hot Topic webinars are crucial for advancing this mission. Over the past year, we've covered diverse topics, including top survey deficits, Patient-Driven Groupings Model (PDGM) adjustments, strategies for denial avoidance, and the evolving challenges with Medicare Advantage, all at no additional cost to our certified members. Our goal is to deliver educational content that addresses critical issues essential for future growth and success to our membership.

## CONFERENCES AND EVENTS

In addition to our annual summer conference, we organize multiple in-person events tailored to meet the educational needs of our Certified members. During the fall, we embarked on our Certified Home Care Connections, engaging with providers to preview the upcoming Florida Legislative session and featuring a presentation by Melinda Gaboury on the 2024 Medicare home health payment final rule. In winter, our 10th Annual Home Care Warm Up event in Coral Springs drew enthusiastic participation from certified providers across the state. These gatherings offer invaluable opportunities for learning, networking, and acquiring essential business insights, reflecting HCAF's commitment to education.

## HOME CARE HUDDLE

We were thrilled to introduce you to our exciting new initiative aimed at enriching and empowering our home health care community – HCAF's Home Care Huddle Podcast. In this monthly podcast series, we delve into the heart of home care, exploring trends, challenges, and innovations shaping our industry. Each episode features candid conversations with experts, thought leaders, and fellow practitioners, providing valuable insights, practical tips, and inspiring stories to fuel your passion and drive success in the field. Topics to date include improving patient satisfaction, tackling the challenges associated with staff retention, AI in home care, managing multiple business lines, the Hospital-at-Home program, and quality assurance.

Whether you're a seasoned veteran or just starting your journey in home care, HCAF's Home Care Huddle offers something for everyone. From discussions on best practices and emerging technologies to personal anecdotes and career development advice, our podcast is designed to inform, engage, and inspire you every step of the way.

We encourage you to scan the QR code to subscribe to the podcast and join the conversation, where caring meets community! Your feedback and participation are invaluable as we strive to create content that truly resonates with your needs and aspirations.



## **VALUE-BASED CARE: THE NEXT FRONTIER**

Providers are eagerly anticipating the opportunity to earn financial incentives through value-based purchasing. As we approach the end of the fiscal year, we are halfway through a four-part webinar series focused on equipping providers with the necessary tools to implement strategic changes in their operations and qualify for these incentives. We maintain a positive outlook, confident that CMS remains committed to rewarding providers for delivering high-quality care. We understand that home is the preferred setting for our patients, where they can achieve optimal recovery and health outcomes.

## **WE ARE HERE FOR YOU**

As many of you know, we are here for you whenever you need us. Whether by phone or email, our team is ready and eager to assist you in any way we can. Your satisfaction and success are our top priorities, and we are committed to supporting you and the needs of your organization, and those you serve. Please do not hesitate to reach out – we look forward to being of service to you and we thank you for supporting HCAF!

For more information, email Patti Heid, MSPT, COS-C, Senior Director of Best Practices & Compliance, at [pheid@homecarefla.org](mailto:pheid@homecarefla.org) or call (850) 222-8967.

# MEMBERSHIP: PRIVATE DUTY



We are thrilled to commemorate yet another milestone year of HCAF's Private Duty Membership program. This year, like many years past, we have continued to see Private Duty grow throughout the state and persist in staking out its unique space in the home care industry. As we mark the eighth year as a membership category, we're poised to embrace the future with enthusiasm. However, we do so with a keen awareness of the challenges ahead that urge us to embrace opportunities cautiously. In this atmosphere of continual growth, it remains imperative for Private Duty to operate with responsibility, given the unique relationship this provider type has with their patients. At HCAF, our steadfast focus on outreach and retention lays a solid foundation for ongoing expansion in both membership numbers and overall market influence. Anticipate exciting developments in this membership category as we chart our course ahead!

## **EDUCATION: PRIVATE DUTY LUNCH CHATS**

HCAF has remained at the forefront of keeping our members informed about industry trends and benchmarks. Our monthly Private Duty Lunch Chats serve as a vital tool in advancing this mission. The topics explored over the past year have been diverse, from becoming a destination employer, mastering the business's financials and business, and being a forward-thinking leader in this space through embracing value-based care. HCAF strives to provide educational content for membership that focuses on the key issues that will be essential for future growth and success.

## **ENGAGEMENT OPPORTUNITIES**

We continue to build on our previous successes with membership engagement and have actively sought opportunities to connect with both active and prospective members throughout the year. We were excited to return to Tampa for the 6th annual Private Care Symposium this year with fantastic attendance and we know attendees benefitted from the programming that included regulatory updates, legislative policy, and advocacy insights and getting actionable items on growing their business with Stephen Tweed. Additionally, we recently concluded our Fall 2023 Home Care Connections meetings and were delighted to have a strong Private Duty turnout at every stop in the state. With additional bench strength in the HCAF team in the coming year, we look forward to resuming drop-in visits and adding new opportunities for engagement with HCAF staff and fellow providers.

## **COST-EFFECTIVE TRAINING THROUGH HOMECARELEARN.COM**

As the Private Duty sector evolves and new providers enter the market, our commitment to delivering cost-effective solutions remains unwavering. Alongside our robust in-person and online offerings, our on-demand training portal stands out as a valuable asset for members. Through the HomeCareLearn.com Agency Edition subscription, providers gain access to an expanded array of training programs, empowering them to thrive in an ever-changing landscape.

## **ADVOCACY AND CONTINUED PROFESSIONAL DEVELOPMENT**

It was a pleasure to see that Private Duty providers were well represented at HCAF's Home Care Day in Tallahassee and the National Association for Home Care & Hospice's (NAHC) March on Washington. These events served as invaluable platforms for providers to engage with legislators, advocating for the crucial role that home health, particularly Private Duty, plays in the continuum of care while underscoring the critical need for their support. We are resolute in our commitment to broaden our influence and reinforce HCAF as the authoritative voice for home care in Florida.

For more information, email Jessica Devine, Director of Membership Growth & Retention, at [jdevine@homecarefla.org](mailto:jdevine@homecarefla.org) or call (850) 222-8967.



# FINANCIALS

## REPORT OF INDEPENDENT AUDITORS

HCAF's fiscal year runs from July 1 to June 30. Financial statements are audited or reviewed annually by an independent professional accounting firm and presented to the Board of Directors. This process is typically completed around September of each year and the report is available upon request. The following are excerpts from the most recent review, completed in September 2023. The report ending June 2024 will be finalized in the fall.

### REPORT ON THE FINANCIAL STATEMENTS

We have audited the financial statements of the Home Care Association of Florida, Inc. (the Association) which comprise the statements of financial position as of June 30, 2022 and 2021, the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

### MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

### ACCOUNTANT'S RESPONSIBILITY

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. Those standards require 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.

We are required to be independent of the Association and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

### ACCOUNTANT'S 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.

Tallahassee, Florida  
September 26, 2023

*Thomas Howell Ferguson P.A.*

 Thomas Howell  
Ferguson P.A.

# FINANCIALS

## STATEMENTS OF FINANCIAL POSITION

	June 30,	
	2023	2022
<b>Assets</b>		
Current assets:		
Cash and cash equivalents	\$773,901	911,788
Accounts receivable	1,509	60,881
Prepaid expenses	224,267	218,597
Investments	951,635	645,670
Total current assets	1,951,312	1,836,936
Property and equipment, net	4,549	7,558
Prepaid expenses, noncurrent	—	50,000
	\$1,955,861	\$1,894,494
<b>Liabilities and net assets</b>		
Current liabilities:		
Accounts payable	\$5,481	\$7,631
Accrued expenses	141,276	121,730
Unearned revenue	793,673	785,939
Total liabilities	940,430	915,300
Net assets without donor restrictions	1,015,431	979,194
Total liabilities and net assets	\$1,955,861	\$1,894,494

## STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS

	Years ended June 30,	
	2023	2022
<b>Changes in net assets without donor restrictions:</b>		
Revenues and other support:		
Member dues	\$899,800	\$906,362
Educational programs	181,544	168,016
Conferences and meetings	498,585	385,176
Royalties and other	38,227	39,323
Investment (loss) income, net	35,540	(59,853)
PPP loan forgiveness	—	134,592
Employee retention credit	—	54,016
Total revenues and other support	1,653,696	1,627,632
 Expenses:		
Educational programs	237,903	242,400
Conferences and meetings	487,072	385,177
Legislative	163,967	142,861
General and administrative	728,517	711,643
Total expenses	1,617,459	1,482,081
 Change in net assets	 36,237	 145,551
Net assets at beginning of year	979,194	833,643
Net assets at end of year	\$1,015,431	\$979,194