

COWBOY FACILITIES, INC.
Lake Charles, Louisiana

Annual Financial Report
June 30, 2021

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report on Financial Statements	1- 2
Statement of Financial Position	3
Statement of Activities	4
Statement of Cash Flows	5
Notes to Financial Statements	6 - 11
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	12 -13
Schedule of Findings	14
Schedule of Compensation, Benefits and Other Payments	15

STEVEN M. DEROUEN & ASSOCIATES, LLC

Certified Public Accountants

2720 RUE DE JARDIN, STE. 300
P. O. BOX 4265
LAKE CHARLES, LA 70606
(337) 513-4915 OFFICE/ (337) 205-6927 FAX
steve@sderouencpa.com

Member American Institute of
Certified Public Accountants

Member Louisiana Society of
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Cowboy Facilities, Inc.
Lake Charles, Louisiana

Report on the Financial Statements

We have audited the accompanying statements of Cowboy Facilities, Inc., (a non-profit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, and cash flows for the year 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on my audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Cowboy Facilities, Inc. as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued my report dated September 1, 2021, on my consideration of Cowboy Facilities, Inc.'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 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 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 Cowboy Facilities, Inc.'s internal control over financial reporting and compliance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements of Cowboy Facilities, Inc.. The Schedule of Compensation, Benefits and Other Payments is presented for purposes of additional analysis and is not a required part of the financial statements.

The Schedule of Compensation, Benefits and Other Payments is the responsibility of management and is derived from the underlying accounting and other records to prepare the financial statements. Such information has been 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. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Steven M. DeRouen & Associates, LLC

Lake Charles, Louisiana
September 1, 2021

Cowboy Facilities, Inc.
Lake Charles, Louisiana
Statement of Financial Position
June 30, 2021

Assets

Current Restricted Assets (Construction and Revenue Bonds)

Cash	\$	6,249,883
Total Current Assets		6,249,883

Property, Plant and Equipment

Buildings and improvements		27,950,588
Land improvements		855,962
Furniture, fixtures and equipment		3,952,199
Accumulated depreciation		(15,669,320)
Total Property, Plant and Equipment		17,089,429

Total Assets	\$	23,339,312
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Liabilities and Net Assets

Liabilities

Current Liabilities (payable from restricted assets)

Current portion of revenue bonds payable (net of premium, discount and deferred loss)	\$	1,130,000
Accrued liabilities		272,375
Total Current Liabilities (payable from restricted assets)		1,402,375

Long Term Liabilities

Revenue bonds payable (net of premium, discount and deferred loss)		21,508,881
Total Long Term Liabilities		21,508,881

Total Liabilities		22,911,256
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Net Assets

With donor restrictions for debt service and construction		4,847,508
With out donor restrictions		(4,419,452)
Total Net Assets		428,056

Total Liabilities and Net Assets	\$	23,339,312
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The accompanying notes are an integral part of this statement.

Cowboy Facilities, Inc.
Lake Charles, Louisiana
Statement of Activities
For the Year Ended June 30, 2021

Without Donor Restrictions:

Revenues and Other Support:

Rental income - facilities	\$	1,063,000
Parking fees		933,146
Interest income		2,166
Insurance reimbursements		<u>1,826,345</u>
Total Revenues and Other Support -		<u>3,824,657</u>

Expenses:

Management and operating expenses - facilities		1,627,868
Hurricane impairment loss		429,003
Depreciation expense		1,081,951
Amortization expense		55,698
Interest expense		<u>1,188,876</u>
Total Operating Expenses		<u>4,383,396</u>

Increase (Decrease) in Net Assets (558,739)

Net Assets - Beginning of Period 986,795

Net Assets - End of Period \$ 428,056

The accompanying notes are an integral part of this statement.

Cowboy Facilities, Inc.
Lake Charles, Louisiana
Statement of Cash Flows
For the Year Ended June 30, 2021

Cash Flows from Operating Activities	
Change in Net Assets	\$ (558,739)
Adjustments to Reconcile Change in Net Assets to Net Cash Used by Operating Activities:	
Depreciation and amortization expense	1,137,649
Increase (decrease) in accrued interest payable	<u>(8,857)</u>
Total Adjustments	<u>1,128,792</u>
Net cash provided by (used in) operating activities	<u>570,053</u>
Cash Flows from Capital and Related Financing Activities:	
Principal payments on bonds	(1,085,000)
Capital expenditures	(477,572)
Hurricane impairment loss	429,003
Accretion of bond premium	(4,150)
Amortization of deferred loss	62,535
Amortization of bond discount	<u>3,604</u>
Net Cash (Used) by Financing Activities	<u>(1,071,580)</u>
Net increase (decrease) in cash and cash equivalents	(501,527)
Cash and Cash Equivalents at Beginning of Year	<u>6,751,410</u>
Cash and Cash Equivalents at End of Year	\$ <u><u>6,249,883</u></u>
Supplemental Information	
Cash paid for interest	\$ <u><u>1,135,744</u></u>

COWBOY FACILITIES, INC.
Lake Charles, Louisiana
Notes to Financial Statements
June 30, 2021

Note 1 -Summary of Significant Accounting Policies

The financial statements of Cowboy Facilities, Inc. (the Corporation) have been prepared on the accrual basis. The significant accounting policies that follow are provided to enhance the usefulness of the financial statements to the reader.

Organization

Cowboy Facilities, Inc. is a Louisiana nonprofit corporation created exclusively to promote, assist, and benefit the educational, scientific, research, and public service mission of McNeese State University by engaging in any lawful activity in which a nonprofit corporation meeting the requirements of Section 501 (c)(3) of the Internal Revenue Code may participate. The Corporation is not required to file Form 990.

The business affairs of the Corporation are administered by a five member Board of Directors, who also comprise the entire membership of the Corporation. The Board of Directors serve without compensation.

In accordance with its Articles of Incorporation, the Corporation may specifically engage in acquiring, constructing, developing, managing, leasing, mortgaging or conveying student housing and other facilities on the campus of the University.

The entity is a component unit of McNeese State University. A component unit is defined as a legally separate organization for which the primary government (McNeese State University) is financially accountable. The criteria used in determining whether financial accountability exists include the appointment of a voting majority of an organization's governing board, the ability of the primary government to impose its will on that organization or whether there is a potential for the organization to provide specific financial benefits or burdens to the primary government. Fiscal dependency may also play a part in determining financial accountability.

Method of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting, in accordance with generally accepted accounting principles.

Cash and Cash Equivalents

Cash and cash equivalents include investments in highly liquid debt instruments with a maturity of three months or less.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates

COWBOY FACILITIES, INC.
Lake Charles, Louisiana
Notes to Financial Statements
June 30, 2021

Note 1 -Summary of Significant Accounting Policies (Continued)

Revenue Support

Contributions received are recorded as without donor restrictions or with donor restrictions, depending on the existence and/or nature of any donor restriction.

Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions, depending on the nature of the restriction.

Property and Equipment

Property and equipment is stated at cost. It is the Organization's policy to capitalize expenditures for buildings and improvements in excess of \$100,000 and moveable furniture and equipment in excess of \$5,000. Depreciation of property and equipment is computed principally by the straight-line method over the following estimated useful lives:

	<u>Years</u>
Buildings and improvements	30 - 40
Furniture, fixtures and equipment	10 - 20

Basis of Presentation

Financial statement presentation follows the recommendations of the FASB ASU 2016-14, Financial Statements of Not-for-Profit Entities. Under FASB ASU 2016-14, the Corporation is required to report information regarding its financial position and activities according to two classes of net assets: with donor restrictions and without donor restrictions. Net assets without donor restrictions include amounts that are not subject to usage restrictions on donor-imposed requirements. This class also includes assets previously restricted where restrictions have expired or been met. Net assets with donor restrictions include assets subject to usage limitations based on donor-imposed or grantor restrictions. These restrictions may be temporary or may be based on a particular use. Restrictions may be met by the passage of time or by actions of the Corporation. Certain restrictions may need to be maintained in perpetuity.

In May 2014, the Financial Accounting Standards Board ("FASB") issued ASU 2014-09, *Revenue from Contracts with Customers*, or Accounting Standards Codification Topic 606("ASC606"), which supersedes the revenue recognition requirements ASC 605, *Revenue Recognition* ("ASC 605). This literature is based on the principle that revenue is recognized to depict the transfer of goods or services to customers in amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The accounting guidance also requires additional disclosure regarding the nature, amount, timing, and uncertainty of revenue and cash flows arising from customer contracts including significant judgements and changes in judgements, as well as assets recognized from costs incurred to obtain or fulfill a contract. On July 1, 2019, the Corporation adopted ASC 606 and was applied to all contracts on a modified retrospective method.

COWBOY FACILITIES, INC.
Lake Charles, Louisiana
Notes to Financial Statements
June 30, 2021

Note 1 -Summary of Significant Accounting Policies (Continued)

The Corporation has analyzed the provisions of the FASB's ASC Topic 606, and has concluded that no material changes are necessary to conform with the new standard. Rent income is specifically eliminated from the new standard.

Deferred Financing Costs

The cost of issuing revenue bonds is deferred and amortized over the life of the bonds as a financing expense.

Bond Amortization Costs

Bond premium, discount, and issuance costs are amortized over the life of the bonds using the interest method. Some of these costs are capitalized as noted previously. Also, in accordance with FASB Codification 835-30-45, *Other Presentation Matters*, the difference between the reacquisition price and the net carrying amount of refunded debt is being amortized over the shorter of the life of the old debt or the life of the new debt using the interest method.

Note 2 -Facilities Lease Agreement

As of May, 2001, the Corporation entered into an agreement with the Board of Trustees on behalf of McNeese State University to lease to the Board the Facilities of the Corporation effective as of the date of completion of the construction. The Board agrees to pay the Base Rental semiannually, on each April 15 and October 15 during the term of the lease in an amount equal to the interest and principal due on the Revenue Bonds on the following May or November 1, as the case may be. In addition to the Base Rental, the Board agrees to pay as Additional Rental any and all expenses incurred by the Corporation, on behalf of the Board or University in the management, operation, ownership, and/or maintenance of the Facilities.

As of December, 2011, the Corporation entered into an agreement with the Board of Supervisors for the University of Louisiana System on behalf of McNeese State University to lease to the Board the Facilities of the Corporation effective as of the date of completion of the construction. The Board agrees to pay the Base Rental semiannually, on each February 15 and August 15 during the term of the lease in an amount equal to the interest and principal due on the Revenue Bonds on the following March or September 1, as the case may be. In addition to the Base Rental, the Board agrees to pay as Additional Rental any and all expenses incurred by the Corporation, on behalf of the Board or University in the management, operation, ownership, and/or maintenance of the Facilities.

COWBOY FACILITIES, INC.
Lake Charles, Louisiana
Notes to Financial Statements
June 30, 2021

Note 3 -Long-Term Debt

On May 31, 2001, Cowboy Facilities, Inc. entered into a loan agreement with the Calcasieu Parish Public Trust Authority to obtain financing of the construction of student housing facilities on the campus of McNeese State University. Financing of the project is through the issuance of \$21,120,000 University Student Lease Revenue Bonds, Series 2001. As of December 1, 2011, Cowboy Facilities, Inc. entered into the First Supplemental Loan Agreement with the Calcasieu Parish Public Trust Authority to issue \$18,655,000 University Student Lease Revenue Refunding Bonds, Series 2011 for the purpose of refunding the Series 2001 bonds; paying premiums, funding debt service and maintenance reserve funds; and costs of issuance of the Series 2011 Bonds, including the premium for the Bond Insurance Policy. The Series 2011 Revenue Refunding Bonds have interest rates varying from 2.00% to 5.00% in varying installments through 2033.

On December 1, 2011, the Cowboy Facilities, Inc. entered into a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority for the purpose of issuing \$13,850,000 in McNeese State University Student Parking – Cowboy Facilities, Inc. Project Series 2011 bonds. The purpose of which is to finance the cost of the construction and equipping of student parking; funding Debt Service Reserve funds; and paying costs of issuance of the Bonds, including the premium for the bond insurance policy. The Bonds have interest rates from 2.00% to 5.00% due in varying installments through 2042.

Scheduled sinking fund requirement on the long-term debt are as follows:

2022	\$1,130,000
2023	1,175,000
2024	1,220,000
2025	1,275,000
2026	1,325,000
Thereafter	<u>17,445,000</u>
 Total long-term debt	 <u>\$23,570,000</u>

Scheduled annual debt service:

Year	Principal	Interest
2022	1,130,000	1,093,970
2023	1,175,000	1,048,768
2024	1,220,000	1,001,769
2025	1,275,000	952,969
2026	1,325,000	901,969
2026-2030	7,605,000	3,535,143
2031-2035	5,375,000	1,711,293
2036-2040	3,630,000	750,992
2041-2042	<u>835,000</u>	<u>40,706</u>
	<u>\$23,570,000</u>	<u>\$11,037,579</u>

COWBOY FACILITIES, INC.
Lake Charles, Louisiana
Notes to Financial Statements
June 30, 2021

Note 3 -Long-Term Debt (continued)

Accounting standards Long-Term Debt and Debt Issuance Costs In April 2015, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2015-03, “Interest – Imputation of Interest: Simplifying the Presentation of Debt Issuance Costs” (ASU 2015-03), which resulted in the reclassification of debt issuance costs from “Other Assets” to inclusion as a reduction of the reportable “Long-Term Debt” balance on the balance sheet.

Reconciliation of bonds payable:

	June 30, 2021		Bond Premium		June 30, 2021
	<u>Bonds Payable</u>	<u>Deferred financing costs</u>	<u>(Discount)</u>	<u>Deferred Loss</u>	<u>Net Balance</u>
Series 2011 Refunding Bonds	\$12,175,000	\$(218,717)	\$37,148	(\$472,538)	\$11,520,893
Series 2011 Parking Bonds	<u>11,395,000</u>	<u>(221,536)</u>	<u>(55,476)</u>	<u>-0-</u>	<u>11,117,988</u>
	<u>\$23,570,000</u>	<u>\$(440,253)</u>	<u>\$(18,328)</u>	<u>(\$472,538)</u>	<u>\$22,638,881</u>

Note 4 – Cash and Cash Equivalents

In accordance with GASB, cash equivalent money market accounts is not categorized as subject to credit risk as provided by GASB because the investment and/or cash equivalent is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. Also, the Corporation does not have a policy for custodial credit or interest rate risk.

Note 5 – Fair Values of Financial Instruments

The Corporation has a number of financial instruments, none of which is held for trading purposes. The Corporation estimates that the fair value of all financial instruments at June 30, 2020 does not differ materially from the aggregate carrying values of its financial instruments recorded in the accompanying balance sheet. The estimated fair value amounts have been determined by the Corporation using available market information and appropriate valuation methodologies. The recorded values of cash and cash equivalents, and accrued liabilities approximate their fair values based on their short-term nature. The recorded values of bonds payable approximate their fair value, as interest rates approximate market rates.

Note 6 – Subsequent Events

The Corporation evaluated its June 30, 2020 financial statements for subsequent events through the date the financial statements were available to be issued. The Corporation is not aware of any subsequent events which would require recognition or disclosure in the financial statements.

COWBOY FACILITIES, INC.
Lake Charles, Louisiana
Notes to Financial Statements
June 30, 2021

Note 7 – Quantitative and Qualitative Liquidity and Availability of Resources

The following reflects the Corporation’s financial assets as of the statement of financial position date, reduced by amounts not available for general use within one year of the statement of financial position date because of contractual or donor-imposed restrictions or internal designations. Amounts not available include amounts set aside for operating and other reserves that could be drawn upon if the board of directors approves that action.

	2021
Current assets	\$6,249,883

Note 8 – Net Assets with Donor Restrictions

Net assets with donor restrictions are restricted debt:

	2021
Debt restrictions	\$4,847,508

Note 9 – Contingencies

In August 2020, Hurricanes Laura, respectively, inflicted extensive damage to the Corporation’s Lake Charles, Louisiana facilities. The Corporation is currently restoring the facilities and has incurred significant costs which are expected to be partially reimbursed by their commercial property insurance policy. These financial statements include impairment losses resulting from Hurricane Laura damages totaling \$429,003. The impairment loss only considers the complete loss of various building components and other improvements including the roof, exterior walls, flooring scoreboards and other improvements. The impairment loss was calculated and valued based on the historical original cost of the aforementioned destroyed components: scoreboards. The restorative efforts of the remaining damages to the facilities and improvements are considered repairs and expensed as incurred.

Restorative efforts to the Lake Charles facilities are ongoing as of December 31, 2020. The cost to completely restore the facilities and improvements approximate \$6.5 million. These restoration costs have been covered by Office of Risk Management and McNeese State University. Office of Risk Management is pursuing recovery of these costs from the Corporation’s insurance company. No additional liability of the Corporation has been determined.

STEVEN M. DEROUEN & ASSOCIATES

Certified Public Accountants

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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 PREPARED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
Cowboy Facilities, Inc.
Lake Charles, Louisiana

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 financial statements of Cowboy Facilities, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 1, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Cowboy Facilities, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Cowboy Facilities, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Cowboy Facilities, Inc.'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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's 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.

Board of Directors
Cowboy Facilities, Inc.
Lake Charles, Louisiana

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Cowboy Facilities, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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 my test 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 my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited.

Steven M. DeRouen & Associates, LLC

Lake Charles, Louisiana
September 1, 2021

COWBOY FACILITIES, INC.
Lake Charles, Louisiana
Schedule of Findings
June 30, 2021

A. Summary of Independent Auditor's Results:

1. Unmodified opinion on the financial statements.
2. Significant deficiencies or material weaknesses in internal control – Refer to B-1.
3. No instances of noncompliance noted.

B. GAGAS Findings

1. None.

C. Prior Audit Findings

1. None

Cowboy Facilities, Inc.

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer

Year Ended June 30, 2021

Agency Head Name: Dr. Larry DeRouen, Board President

Purpose	Amount
Salary	-0-
Benefits-insurance	-0-
Benefits-retirement	-0-
Benefits-<list any other here>	-0-
Car allowance	-0-
Vehicle provided by government	-0-
Per diem	-0-
Reimbursements	-0-
Travel	-0-
Registration fees	-0-
Conference travel	-0-
Continuing professional education fees	-0-
Housing	-0-
Unvouchered expenses*	-0-
Special meals	-0-