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**FINANCIAL STATEMENTS &
 INDEPENDENT AUDITOR'S REPORT**

**THE METHODIST HOME FOR CHILDREN
 NEW ORLEANS, LOUISIANA**

JUNE 30, 1967

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date—~~SEP-2-5-1968~~
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Ruth Taylor Anway

CERTIFIED PUBLIC ACCOUNTANT

To the Board of Directors
The Methodist Home For Children

INDEPENDENT AUDITOR'S REPORT

I have audited the accompanying statement of financial position of The Methodist Home For Children as of June 30, 1997, and the related statements of activities and changes in net assets, and of cash flows for the year then ended. These financial statements are the responsibility of The Methodist Home For Children's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the United States Comptroller General, and the Louisiana Governmental Audit Guide, published jointly by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material aspects, the financial position of The Methodist Home For Children as of June 30, 1997, and the results of its operations and its cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated December 26, 1997, on my consideration of The Methodist Home For Children's internal control structure and a report dated December 26, 1997, on its compliance with laws and regulations.

Ruth Taylor Anway

December 26, 1997

Ruth Taylor Conway

REGISTERED PUBLIC ACCOUNTANT

The Board of Directors
The Methodist Home For Children
New Orleans, Louisiana

**INDEPENDENT AUDITOR'S REPORT ON
THE INTERNAL CONTROL STRUCTURE**

I have audited the financial statements of The Methodist Home For Children for the year ended June 30, 1997, and have issued my report thereon dated December 29, 1997.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States and the Louisiana Governmental Audit Guide. These standards required that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of The Methodist Home For Children is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the financial statements of The Methodist Home For Children for the year ended June 30, 1997, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the organization's ability to record, process, summarize, and report financial data in a manner that is consistent with the assertions of management in the financial statements.

The Board of Directors
December 26, 1997
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The reportable conditions noted are as follows:

- I. Deficiencies in internal control structure design. These are no formal, written accounting policies and procedures.
- II. Failures in the operation of the internal control structure. Evidence of failure to perform tasks that are part of the internal control structure. Accounts receivable is not being properly monitored, reviewed, or results communicated to management each month.
- III. Failure to follow up and correct previously identified internal control structure deficiencies.

A material weakness is a reportable condition which the design or operation of the specific internal control structure element does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I believe none of the reportable conditions described above is a material weakness.

In connection with the audit, I reviewed the prior year's reportable conditions on the internal control structure, including applicable internal administrative controls to determine whether management had implemented appropriate corrective action to correct the conditions giving rise to those findings. The results of my review indicate that management has not taken appropriate corrective action with respect to the prior year findings as described in the Schedule of Prior Reportable Conditions.

This report is intended for the information of the Board of Directors, management, and the State of Louisiana Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



December 26, 1997

Ruth Taylor Ramsey

REGISTERED ACCOUNTANT

The Board of Directors
The Methodist Home For Children
New Orleans, Louisiana

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE

I have audited the financial statements of The Methodist Home For Children for the year ended June 30, 1997, and have issued my report thereon dated December 26, 1997.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States and the Louisiana Governmental Audit Guide. Those standards required that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to The Methodist Home For Children is the responsibility of The Methodist Home For Children's management. As a part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of The Methodist Home For Children's compliance with certain provisions of laws, regulations, contracts, and grants. However, my objective was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of non-compliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the Board of Directors, management, and the State of Louisiana Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Ruth Taylor Ramsey

December 26, 1997

THE METHODIST HOME FOR CHILDREN
SCHEDULE OF PRIOR REPORTABLE CONDITIONS
FOR THE YEAR ENDED JUNE 30, 1997

The prior audit report, for the year ended June 30, 1996, contained reportable conditions. The following is a status of these findings:

Monthly payments on a promissory note do not agree with the amortization schedule. There is a conflict on the pay back terms of the note.

There is no conflict on the pay back terms of the note. The note is for five years with payments amortized over 10 years with a final balloon payment at the end of five years. The note is fully collateralized with marketable securities and the intent is to refinance at the end of the five year term.

Various liability accounts are not being reviewed and reconciled each month.

As of June 30, 1997, the various liability accounts were reconciled and would be agreed to their respective payable that was paid in a subsequent period.

Even though two signatures are required on checks, series of checks were observed pre-signed and at times left out in the open.

No pre-signed checks were noted during the current audit.

Some travel, entertainment, and seminar expenses noted during testing, were not properly documented.

Documentation of expenses has improved. The installation of using check request, credit card request, and petty cash request forms has facilitated a means to enhance the acquisition of documentary evidence of expense. Although current year testing revealed some minor lack of documentation, the situation is not pervasive.

The accounts receivable subsidiary ledger is not being reconciled to the general ledger each month and has not been in years.

As of June 30, 1997, the accounts receivable subsidiary ledger was reconciled to the general ledger.

Accounts receivable is not being properly monitored, reviewed, or results communicated to management each month.

This area continues to be an area of concern. Turnover in the accounting staff and mis-information given to management has caused the efforts of accounts receivable collections to be ineffective. Accounts receivable should be closely monitored and researched for problems.

SCHEDULE OF PROGRAM REPORTABLE CONDITIONS (Continued)

Fixed assets schedules are not being maintained during the year and no depreciation expense is being recorded each month.

As of June 30, 1997, the fixed assets schedule has been properly scheduled and the proper depreciation expense has been recorded.

THE METHODIST HOME FOR CHILDREN
STATEMENT OF FINANCIAL POSITION
JUNE 30, 1997

Assets	
Cash	\$ 188,853
Investments, <i>cost</i>	1,281,934
Accounts receivable	515,753
Insurance refund receivable	34,883
Prepaid insurance	<u>24,389</u>
	1,985,812
Land, buildings and equipment, <i>net cost</i>	<u>792,321</u>
Total assets	\$ 2,627,493
Liabilities	
Accounts payable	\$ 28,349
Accrued salaries and expenses	98,699
Current portion of long-term debt <i>cost</i>	<u>6,993</u>
	132,041
Long-term debt, <i>net of current portion cost</i>	<u>141,272</u>
Total liabilities	376,312
Net assets	
Unrestricted	<u>2,153,453</u>
Total net assets	2,153,453
Total liabilities and net assets	\$ 2,627,493

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

THE METHODIST HOME FOR CHILDREN
 STATEMENT OF ACTIVITIES AND CHANGES IN UNRESTRICTED NET ASSETS
 YEAR ENDING JUNE 30, 1997

Unrestricted Support and Revenue	
Contributions and gifts	\$ 215,096
Investment income (loss)	479,558
Professional services donated (loss)	38,024
Other income	3,697
Fees from governmental agencies	
Private agency foster care program	253,163
Therapeutic foster care program	927,085
Severe intervention program	591,387
Moderate intervention program	957,828
Total unrestricted income and support	3,457,738
Expenses	
Private agency foster care program	241,917
Therapeutic foster care program	744,893
Severe intervention program	613,619
Moderate intervention program	1,024,421
Administrative and general	487,538
Total expenses (loss)	3,091,588
Increase in unrestricted net assets	366,150
Increase in temporarily restricted net assets	
Increase in permanently restricted net assets	
Increase in net assets	366,150
Net assets at beginning of year	1,987,329
Net assets at end of year	\$ 2,353,479

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

THE METHODIST HOME FOR CHILDREN
 STATEMENT OF CASH FLOWS
 YEAR ENDED JUNE 30, 1997

Cash flows from operating activities	
Change in net assets	\$ 380,120
Adjustments to reconcile change in net assets to net cash used by operating activities	
Depreciation	72,708
Changes in operating assets and liabilities	
Accounts receivable	(208,742)
Insurance refund receivable	(34,082)
Prepaid insurance	826
Accounts payable	(48,341)
Accrued salaries and expenses	<u>49,573</u>
Net cash provided by operating activities	<u>158,362</u>
Cash flows from investing activities	
Increase in investments	(181,870)
Purchase of property and equipment	<u>(180,811)</u>
Net cash used in investing activities	<u>(362,681)</u>
Cash flows from financing activities	
Proceeds from long-term borrowing	<u>90,876</u>
Net cash provided by financing activities	<u>90,876</u>
Net decrease in cash and cash equivalents	(213,443)
Cash and cash equivalents at beginning of year	<u>360,685</u>
Cash and cash equivalents at end of year	\$ <u>147,242</u>
Supplemental data	
Interest paid	\$ <u>7,449</u>

**THE METHODIST HOME FOR CHILDREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 1987**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization - The Methodist Home For Children (the Home) is chartered in the state of Louisiana as a not-for-profit organization without capital stock, which is classified as one that is not a private foundation within the meaning of section 509(a) of the Internal Revenue Code because it is an organization described in section 170(b)(1)(A)(i)(v) which normally receives a substantial part of its support from direct or indirect contributions from the general public. The Home operates a residential treatment facility located in New Orleans, Louisiana, providing care for abused, neglected, and/or abandoned children. It is operated as an agency of the Louisiana Conference of the United Methodist Church.

The Methodist Home For Children administers programs receiving support from the State of Louisiana Office of Community Services. The residential program administers to children with moderate and severe emotional and/or behavioral problems. The therapeutic and private agency foster care programs place children in a family environment while providing counseling and support for the families.

The accompanying financial statements include only the accounts of The Methodist Home For Children. No other assets owned by or activities operated by the Louisiana Conference of the United Methodist Church have been included herein.

Basis of Presentation - The financial statements are prepared on the accrual basis. Revenue from both unrestricted and restricted contributions is recognized either on receipt or upon receiving an unconditional pledge or promise to give from a donor. Revenue from unrestricted contributions is classified in the unrestricted section of net assets. Revenue from restricted contributions is classified under either the permanently or temporarily restricted section of the Statement of Activity based on the nature of the restriction. Once a temporary restriction has been met, the revenue is reclassified from temporarily restricted net assets to unrestricted net assets, where all related expenses are recognized in the Statement of Activity. The Home reports gifts of land, buildings, and equipment as unrestricted support unless explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long these long-lived assets must be maintained, the Home reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Marketable Securities - Marketable securities are stated at fair value. If fair value increases(decreases) above(below) cost, the resulting write-up(write-down) is charged to the Home's operating revenue. Gains and (losses) on the sales of securities are included in operating results.

Concentration of Risk - Approximately 75% of the Home's revenue was provided by contract for services with the State of Louisiana Office of Community Services.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Depreciation - Building and improvements are being depreciated over estimated useful lives of forty years using the straight-line method of depreciation. Equipment and furniture are depreciated over estimated useful lives which range from three to 10 years, using the straight-line method of depreciation. It is the Home's policy to capitalize assets costing \$1,000 or more.

Accounts Receivable - The Methodist Home For Children considers accounts receivable to be virtually fully collectible since the balance consists entirely of payments due under a state government contract. If amounts become uncollectible, they will be charged to operations when that determination is made.

Income Taxes - No provision for income taxes has been made since the Home is exempt as a nonprofit organization pursuant to Section 501(c)(3) of the Internal Revenue Code. The Home has no unrelated business income.

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the 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 period. Actual results could differ from those estimates.

Compensation for Future Absences - The Home has not accrued for compensation for future absences because the amount cannot be reasonably estimated. The Home's vacation policy is that when proper notice of resignation or termination is given the employee will be paid for accumulated vacation time up to the minimum of one year's allotment. Sick leave may not be carried over to the next year and no reimbursement for sick leave time will be made on termination of employment.

Allocation of Expenses - Administrative expenses and other overhead are allocated to programs and supporting services by management on the basis of number of residents in the corresponding programs and/or the number of employees in the corresponding departments.

Change in Accounting Principle - Under Financial Accounting Standards Board (FASB) "Statement of Financial Accounting Standards (SFAS) No. 124, Accounting for Certain Investments Held by Not-for-profit Organizations" whereby "investments in equity securities with readily determinable fair values and all investments in debt securities shall be measured at fair value in the statement of financial position", the Home is required to report investments at fair value. The result of this change in accounting principle was that as of June 30, 1997, revenue of \$401,870 was presented in the statement of activities to reflect the increase from cost to fair value. This statement is effective for fiscal years beginning after December 15, 1995.

Statement of Cash Flows - For purposes of the Statement of Cash Flows, the Home considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. At June 30, 1997, cash and cash equivalents consisted only of cash.

NOTE 2 - INVESTMENTS

	Cost	Fair Value	Carrying Value
Cash and equivalents	\$ 86,591	\$ 86,591	\$ 86,590
U.S. treasury securities	388,276	382,911	390,911
U.S. govt. agency securities	49,836	59,277	59,277
Equities	297,361	624,155	624,155
Totals	\$822,064	\$1,203,934	\$1,201,934

The following schedule summarizes the investment return and its classification in the statement of activities for the year ended June 30, 1997:

Investment income	\$ 57,848
Gains	421,870
Expenses	(3,159)
Total investment return	\$476,559

NOTE 3 - COMMITMENTS AND CONTINGENCIES

The Methodist Home For Children receives a substantial amount of its support from the state government. A significant reduction in the level of this support, if this were to occur, would have a material effect on the Home's programs and activities. The Methodist Home For Children is required to submit cost reports to the state agency which substantiate the support received and then reimburses the Home for costs incurred for providing care for the children.

NOTE 4 - PROPERTY, PLANT, AND EQUIPMENT

Property, plant, and equipment are carried at cost if purchased and at fair value if contributed. Depreciation is computed using the straight-line method over the estimated useful lives of the respective assets. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts and any resulting gain or loss is reflected in income for the period. The cost of maintenance and repairs is charged to expense as incurred, significant renewals and betterments are capitalized. The following is a summary of the major classes of property and equipment and the related depreciation:

	Cost	Accumulated Depreciation	Net
Land	\$ 147,398	\$	\$147,398
Buildings and improvements	1,299,380	813,322	486,058
Equipment	127,901	73,320	54,581
Furniture and fixtures	149,167	111,824	37,343
Vehicles	110,001	81,554	28,447
Totals	\$1,833,847	\$1,079,920	\$753,927

NOTE 5 - RELATED PARTY

The Methodist Home For Children is operated as an agency of the Louisiana Annual Conference. During the year, The Methodist Home For Children paid \$550 for an ad on the back page of Louisiana Conference's newspaper.

NOTE 6 - PENSION PLAN

The Methodist Home For Children has a 401(k)(99) type pension plan for all eligible employees. Employees are eligible to participate in the plan if they are at least 21 years of age, have been employed by The Methodist Home For Children for one year, and work at least 20 hours per week. Employees are required to contribute at least 2% (up to a maximum of 20%) of their gross bi-weekly salary into the plan, not to exceed \$9,500. The employer agrees to contribute 4% of each participating employee's contribution base. Employer contributions for the plan during the year were \$33,504.

NOTE 7 - CHARITABLE TRUST

On December 18, 1998, a charitable trust was set up by an individual designating the director of the United Methodist Foundation of Louisiana as trustee. The donor suggested that one-half of the trust's annual income and ultimate principal be ultimately distributed to The Methodist Home For Children in New Orleans, Louisiana, on an unrestricted basis. The term of the trust is for 30 years. In the event The Methodist Home For Children in New Orleans, Louisiana, ceases to function or ceases to be a qualified tax exempt charity before the 30 years has run, the donor suggested the funds be distributed to another children's home. At June 30, 1997, the market value of the trust was \$408,807. The Methodist Home For Children is presently receiving interest from this trust. The interest received during the year was \$13,082.

NOTE 8 - LONG TERM DEBT

At June 30, 1997, The Methodist Home For Children had a secured note payable to the United Methodist Foundation of Louisiana totaling \$54,690. This note is payable in monthly installments with a final payment for the entire unpaid principal balance on the note and all accrued and unpaid interest thereon due and payable on November 30, 2000. This note is secured by the Home's investment portfolio which is held by the United Methodist Foundation of Louisiana. Interest is calculated at the Wall Street Journal prime interest rate on the last business day of each calendar month.

At June 30, 1997, The Methodist Home For Children had a mortgage note, payable to a private foundation, totaling \$92,280. This balance is the portion drawn through June 30, 1997, on mortgage note totaling \$450,000 at a rate of 5.80% for 20 years to be used for renovations of Group Homes and the campus of The Methodist Home For Children. The mortgage is payable in annual installments beginning June 4, 1998, and is secured by the properties located at 872-814, 807-809, and 841-843 Washington Avenue, New Orleans, Louisiana. The balance of this loan as of the date of this report is \$349,831.

NOTE 8 - LONG TERM DEBT (Continued)

Maturities of long-term debt for the next five years are as follows:

	Methodist Foundation	Private Foundation	Total
Fiscal year ended June 30			
1988	\$ 4,773	\$ 224	\$ 4,997
1989	5,208	1,598	6,806
2000	44,309	2,850	47,159
2001	-	2,998	2,998
2002	-	3,148	3,148
Thereafter	<u> </u>	<u>81,863</u>	<u>81,863</u>
	\$34,690	\$82,280	\$146,970

The Home had an unused, unsecured line of credit with First National Bank of Commerce for \$30,000 as June 30, 1987.

NOTE 9 - SUPPORT AND REVENUE AND DONATED MATERIALS,
FACILITIES AND SERVICES

Contributed Services - From time to time, the Home receives used furniture and equipment and contributed labor and materials to enhance the facilities. In accordance with Statement of Position 78-10, issued by the American Institute of Certified Public Accountants (AICPA), donated materials and facilities that are such that values cannot reasonably be determined and which vary greatly in value depending on condition and style should not be recorded as contributions. If donated materials pass through the organization to its charitable beneficiaries, and the organization serves only as an agent for the donors, the donation should not be recorded as a contribution. Therefore, historically, the Home has not recorded as contributions any donated materials and facilities.

The Home receives donated services from volunteers for fundraising, as available, and from the members of the Board of Directors, who serve without compensation. In accordance with AICPA SOP 78-10, because of the difficulty in placing a monetary value on such services, their value has not, historically, been recorded as contributions with an equivalent amount recorded as an expense. The Home recognizes contributions of services, if the service received required specialized skills and would typically need to be purchased if not provided by donations. During the year ended June 30, 1987, the value of contributed services meeting the requirements for recognition in the financial statements was \$38,024 and has been recorded as revenue, with a corresponding amount as expense.

NOTE 10 - SCHEDULE OF COSTS AND EXPENSES ON FUNCTIONAL BASIS

	Private Agency Direct Cost	Transport Direct Cost	Income Maintenance	Medical Maintenance	Administrative & General	Total
Salaries	\$43,007	180,240	540,000	600,000	\$470,000	1,833,247
Fringe benefits	3,007	10,444	31,758	35,237	3,000	81,446
Employee benefits	1,400	2,500	11,900	10,000	10,000	37,800
Travel Costs	110,000	60,000				170,000
Insurance	500	1,100	1,000	10,000	500	13,100
Contract services	20	0	200	0	0,000	220
Office supplies & postage	1,000	1,000	1,000	4,000	0,000	7,000
Advertising/promotional fund	1,200	10,000	4,000	10,000	10,000	35,200
Office equipment	1,700	2,700	14,000	37,000	3,000	68,400
Telephone	3,000	3,000	3,000	3,000	0,000	12,000
Printing & copies	600	600	1,000	1,000	0	3,200
Manufacture/lease charges	0	0	0	0	10,000	10,000
Advertising & promotion	0	0	0	0	0,000	0,000
Security	1,000	0	0	0	0	1,000
Master budget, fees, wages	600	3,700	14,000	0,000		18,300
Devs & subcontracts	0	0	0	0	3,000	3,000
Supplies	200	200	0	0	0	400
Utilities	0	1,200	12,700	0,000	0,000	13,900
Contingents	1,000	0,000	0,000	0,000	0,000	1,000
Professional fees					0,000	0,000
Professional fee - detailed plan			0,000	0,000		0,000
Printing			0,000	0,000		0,000
Medical			1,700	4,000		5,700
Permanently paid			1,000	3,000		4,000
Alcohol			1,000	1,000		2,000
For related medical supplies			0,000	0,000		0,000
Children's recreation & games			0,000	0,000		0,000
Interest			0,000	0,000		0,000
Utilities					3,000	3,000
Expenses	1,000	1,000	1,000	0,000	0,000	3,000
Totals	\$94,707	\$24,000	\$600,000	\$645,237	\$483,000	\$1,847,944