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FINANCIAL STATEMENTS &  
INDEPENDENT AUDITOR'S REPORTTHE METHODIST HOME FOR CHILDREN  
NEW ORLEANS, LOUISIANA

JUNE 30, 2004

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The reports are 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 10-20-04

THE METHODIST HOME FOR CHILDREN  
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JUNE 30, 2004

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**Ruth Taylor Ramsey**  
CERTIFIED PUBLIC ACCOUNTANT

Ruth Taylor Ramsey, CPA  
James A. Ramson, CPA

August 17, 2004

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

**INDEPENDENT AUDITOR'S REPORT**

I have audited the accompanying statement of financial position of The Methodist Home For Children as of June 30, 2004, 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 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 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 respects, the financial position of The Methodist Home For Children as of June 30, 2004, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, I have also issued my report dated August 17, 2004, on my consideration of The Methodist Home For Children's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of my audit.

*Ruth Taylor Ramsey, CPA*

**Ruth Taylor Ramsey**  
CERTIFIED PUBLIC ACCOUNTANT

Ruth Taylor Ramsey, CPA  
James A. Ramsey, CPA

August 17, 2004

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

**INDEPENDENT AUDITOR'S REPORT ON  
COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING**

I have audited the financial statements of The Methodist Home For Children as of and for the year ended June 30, 2004, and have issued my report thereon dated August 17, 2004. I conducted my 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.

**Compliance**

As part of obtaining reasonable assurance about whether The Methodist Home for Children's financial statements are free of material misstatement, I 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 my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing my audit, I considered The Methodist Home for Children's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements 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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses. In connection with the audit, I reviewed the prior year's reportable conditions on the internal control over financial reporting, including applicable internal administrative controls to determine whether management had implemented appropriate action to correct the conditions giving rise to those findings. The results of my review indicate that management efforts in taking appropriate corrective action with respect to a prior year finding as described in the Schedule of Prior Reportable Conditions have been effective.

This report is intended solely for the information and use of the Board of Trustees, management, and the State of Louisiana Legislative Auditor and Department of Social Services and is not intended to be and should not be used by anyone other than those specified parties.

*Ruth Taylor Ramsey, CPA*

**THE METROCAST HOME FOR CHILDREN  
SCHEDULE OF PRIOR REPORTABLE CONDITIONS  
FOR THE YEAR ENDED JUNE 30, 2004**

The prior audit report, for the year ended June 30, 2003, contained reportable conditions. The following is a status of those findings:

Failure in the operations of the internal control over financial reporting structure. Evidence of failure to perform tasks that are part of the internal control structure. Accounts receivable is not being properly monitored, reviewed, or collected.

The previously identified deficiencies in operation of the internal control over financial reporting structure has been resolved by management by replacing the accounts receivable associate and the subsequent increased monitoring, review, and collection of past due accounts receivables.

THE METHODIST HOME FOR CHILDREN  
STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2004

<b>Assets</b>	
Investments (note 4)	\$ 23,471
Accounts receivable, net (note 3)	250,140
Receivables/other (note 3)	30,000
Prepaid insurance	<u>15,494</u>
	419,105
Land, buildings and equipment, net (note 3)	<u>874,382</u>
<b>Total assets</b>	<b><u>\$1,293,624</u></b>
<b>Liabilities</b>	
Cash - overdraft	\$ 6,319
Accounts payable	84,082
Payroll taxes payable	832
Accrued salaries and expenses	159,624
Pension plan payable (note 5)	1,389
Notes payable banks (note 6)	200,000
Capital lease payable (note 10)	1,345
Current portion of long-term debt (note 11)	<u>63,344</u>
	498,905
Long-term debt, net of current portion (note 11)	<u>138,523</u>
<b>Total liabilities</b>	<b><u>687,488</u></b>
<b>Net assets</b>	
Unrestricted	\$79,016
Temporarily restricted (note 11)	21,169
Permanently restricted	<u>583,178</u>
<b>Total net assets</b>	<b><u>683,178</u></b>
<b>Total liabilities and net assets</b>	<b><u>\$1,293,624</u></b>

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

THE METHODIST HOME FOR CHILDREN  
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS  
YEAR ENDED JUNE 30, 2004

UNRESTRICTED NET ASSETS

Unrestricted Support and Revenue	
Donations, grants and bequests	\$ 320,992
Investment income (see 4)	1,489
Charitable trust income (see 5)	20,271
(Loss) on disposal of assets	(47,850)
Other income	<u>2,118</u>
	<u>297,020</u>
Fees from governmental agencies	
Severe intervention program	802,248
Moderate intervention program	554,199
Therapeutic foster care program	1,253,529
Private agency foster care program (see 3)	58,257
Group home program (see 2)	<u>13,492</u>
	<u>2,681,725</u>
Net assets released from restrictions	
Restrictions satisfied by payments (see 1)	<u>32,290</u>
	<u>2,991,637</u>
Expenses	
Severe intervention program	829,032
Moderate intervention program	607,009
Therapeutic foster care program	1,035,099
Private agency foster care program	66,290
Group home program	24,863
Fund raising & development	86,771
Administrative and general	<u>384,182</u>
Total expenses (see 1)	<u>3,043,323</u>
Change in unrestricted net assets	<u>( 51,686)</u>

TEMPORARILY RESTRICTED NET ASSETS

Donations	15,000
Net assets released from restrictions	
Restrictions satisfied by payments (see 1)	<u>( 12,500)</u>
Change in temporarily restricted net assets	<u>( 7,500)</u>
Change in permanently restricted net assets	<u>( 14,893)</u>
Change in net assets	
Net assets at beginning of year	<u>619,969</u>
Net assets at end of year	<u>\$ 608,176</u>

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

THE METHODIST HOME FOR CHILDREN  
 STATEMENT OF CASH FLOWS  
 YEAR ENDED JUNE 30, 2004

Cash flows from operating activities	
Change in net assets	\$ 58,853
Adjustments to reconcile change in net assets to net cash used by operating activities	
Depreciation	113,881
Changes in operating assets and liabilities	
Accounts receivable	( 73,100)
Receivables/other	30,000
Prepaid insurance	24,458
Accounts payable	(217,638)
Payroll taxes payable	( 3,423)
Accrued salaries and expenses	( 705)
Pension plan payable	<u> 831</u>
Net cash used by operating activities	<u>(151,821)</u>
Cash flows from investing activities	
Decrease in investments	55,172
Purchase of property and equipment	( 38,433)
Sale of property and equipment, net	<u>366,073</u>
Net cash provided by investing activities	<u>372,812</u>
Cash flows from financing activities	
Decrease in short-term borrowing	( 24,336)
Decrease in long-term borrowing	<u>(256,356)</u>
Net cash used by financing activities	<u>(280,692)</u>
Net decrease in cash and cash equivalents	( 82,971)
Cash and cash equivalents at beginning of year	<u>79,792</u>
Cash and cash equivalents at end of year	<u><b>\$ 4,821</b></u>
Supplemental disclosure	
Interest paid	<u>\$47,383</u>



**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)(7)(C)(A)(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 revenue from the State of Louisiana and Office of Community Services. The residential programs administer 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 group home program provides living skill training to teenagers in a residential environment.

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. Support from both unrestricted and restricted contributions is recognized either on receipt or upon receiving an unconditional pledge or promise to give from a donor. Support from unrestricted contributions is reported as unrestricted support that increases unrestricted net assets. The Home reports gifts of cash and other assets as temporarily or permanently restricted support if they are received with donor stipulations that limit the use of the donated assets. 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, where all related expenses are also reported. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as unrestricted support.

The Home reports gifts of land, buildings, and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with 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.

THE METHODIST HOME FOR CHILDREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2004

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**Investments in Marketable Securities** - Investments in marketable securities are stated at fair value. There are no donor-restricted investments at June 30, 2004. Gains and losses on investments are reported in the statement of activities as increases or decreases in unrestricted net assets. Dividend, interest, and other investment income are reported in the period earned in the statement of activities as increases in unrestricted net assets.

**Concentration of Risk** - Approximately 90% of the Home's revenue was provided by contract for services with the State of Louisiana, Office of Community Services and Office of Youth Development. A significant reduction in the level of this revenue, if this were to occur, would have a material effect on the Home's programs and activities. The Home is required to submit compliance reports to the state agency, when requested.

**Concentration of Credit Risk** - Deposits in the operating cash account and the investment service account at times, may exceed the Federal Deposit Insurance Corporation limit. Deposits in excess of insurance coverage represent concentrations of credit risk. The Home has not experienced any losses as a result of any excess deposits in uninsured accounts.

**Depreciation** - Building and improvements are being depreciated over estimated useful lives of 40 years using the straight-line method of depreciation. Equipment and furniture are depreciated over estimated useful lives, which range from 3 to 10 years, using the straight-line method of depreciation. It is the Home's policy to capitalize assets costing \$500 or more.

**Accounts Receivable** - The Home considers accounts receivable to be virtually fully collectible since the balance consists entirely of payments due under state government contracts. An allowance for uncollectible amounts is recorded equal to aged receivables over one year old.

**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 accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of support and revenues and expenses during the period. Actual results could differ from these estimates. Management has established an allowance for uncollectible accounts receivable based on historical collection rates and the fractional allocation of cost. The Home believes that the methods and assumptions used in computing these amounts and percentages are appropriate.

**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 maximum of one year's allotment. Vacation days are not accumulated from year to year. Sick leave accumulates from year to year to a maximum not to exceed sixty days. No reimbursement for sick leave will be made upon termination of employment.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**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 program and/or the number of employees in the corresponding departments.

**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, 2004, cash and cash equivalents consisted only of cash.

**NOTE 2 - CHANGE IN OPERATIONS**

In March 2003, the Board of Trustees approved a motion to dissolve the Private Agency Foster Care program by not accepting any more children into the program and gradual transition of the existing children out of the program.

In August 2003, the Office of Youth Development, Group Home residential program was discontinued and all residents were placed in other facilities.

**NOTE 3 - OTHER CONTINGENCIES**

This report does not take into consideration any compliance, or lack thereof, with the Americans with Disabilities Act (ADA), Occupational Safety and Health Act (OSHA), or that of any other regulatory agency.

At June 30, 2004, there was no flood insurance coverage on buildings, furniture, or equipment.

**NOTE 4 - INVESTMENTS**

Investments are stated at fair value. The United Methodist Foundation of Louisiana is the custodian of the marketable securities and cash investments for The Methodist Home for Children. The Foundation makes investment transactions through professional investment management companies. The Home participates in the Foundation's Fixed Income Funds. These assets are unrestricted. The resolutions as to the use of these funds are voluntary, at the discretion of the Board of Trustees of the Home. Therefore, investment (income gains/losses) and expenses are reported in the current period in the statement of activities as increases (decreases) in unrestricted net assets.

THE METHODIST HOME FOR CHILDREN  
 NOTES TO FINANCIAL STATEMENTS  
 YEAR ENDED JUNE 30, 2004

NOTE 4 - INVESTMENTS (Continued)

Aggregate carrying amounts by major types are as follows:

Cash	6%	\$ 1,408
U.S. treasury & govt. agency securities	41%	9,623
AAA corporate, investment grade bonds	24%	5,623
Mortgage notes	29%	<u>6,803</u>
	<u>100%</u>	<u>\$23,457</u>

The investment funds activity was as follows:

Balance, beginning of year	\$ 78,643
Investment income	1,480
Deposits	98,000
Disbursements	<u>(134,652)</u>
Balance, end of year	<u>\$ 23,471</u>

NOTE 5 - 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. The following is a summary of the major classes of property and equipment and the related depreciation:

	Cost	Accumulated Depreciation	Net
Land	\$ 128,388		\$ 128,388
Buildings	497,021	\$ 425,561	71,460
Improvements	1,190,506	682,814	508,112
Equipment	309,610	213,328	96,282
Furniture & fixtures	306,653	178,297	128,356
Vehicles	<u>131,482</u>	<u>82,478</u>	<u>49,004</u>
Totals	<u>\$2,463,659</u>	<u>\$1,582,478</u>	<u>\$ 881,181</u>

NOTE 6 - RECEIVABLES/OTHER

Unconditional promises to give consist of the following:

Grant amounts restricted to capital campaigns due in

Less than 1 year	Total	<u>\$28,000</u>
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NOTE 7 - PENSION PLAN

The Methodist Home For Children has a 401(k)(?) type pension plan for all eligible employees. Employees are eligible to participate in the plan if they are at least 18 years of age, have been employed by the Home for one year, and work at least 20 hours per week. Employees are required to contribute at least 2% (up to a maximum of 10%) of their gross bi-weekly wages 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 \$3,584. Employee contributions for the plan during the year were \$2,700.

NOTE 8 - CHARITABLE TRUST

On December 18, 1990, 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, 2004, the market value of the trust was \$413,566. The Home is presently receiving income from this trust. The current year distribution was \$20,221, net of The United Methodist Foundation of Louisiana management fees.

NOTE 9 - NOTES PAYABLE - BANKS

Notes payable are as follows:

Lines of credit	First Bank	Bank One	Totals
Line value	\$150,000	\$100,000	<u>\$250,000</u>
Rate	WSJ prime+2%	WSJ prime+1%	
Due date	04/28/05	03/03/07	
Collateral	Unsecured	Unsecured	
Balance due	<u>\$133,626</u>	<u>\$ 67,344</u>	<u>\$200,970</u>

NOTE 10 - CAPITAL LEASE

At June 30, 2004, the Home had entered into a capital lease with Dell Financial Services, L.P., dated May 15, 2003. This capital lease is payable in 36 monthly installments of \$134, including interest, beginning June 15, 2003, and is secured by computer equipment, with a balance of \$1,345.

THE METHODIST HOME FOR CHILDREN  
 NOTES TO FINANCIAL STATEMENTS  
 YEAR ENDED JUNE 30, 2004

NOTE 11 - NOTES PAYABLE - BANKS AND OTHERS

Notes payable - banks and others consists of the following:

Maturity Date	Interest Rate	Collateral	Totals
04/02/05	39.99%	Computers	\$ 5,383
06/04/17	65.80%	Land & building	169,829
08/05/06	65.80%	Land & playground	52,588
07/15/04	67.13%	Insurance policies	<u>1,965</u>
			231,765
		Less: current portion	<u>43,244</u>
		Long-term portion	<u>\$188,521</u>

Principal maturities are as follows:

2005	\$ 43,244
2006	32,387
2007	13,436
2008	9,954
2009	10,654
Thereafter	<u>122,532</u>
Total	<u>\$231,763</u>

NOTE 12 - ALLOWANCE FOR UNCOLLECTIBLE AMOUNTS

An allowance for uncollectible amounts was recorded equal to aged receivables over 1 year old at June 30, 2004, which was \$60,148.

NOTE 13 - RESTRICTED NET ASSETS

The Methodist Home For Children had no permanently restricted net assets at June 30, 2004. Temporarily restricted net assets were available for the following purposes:

Marketing study	\$19,249
Clinic moving expense	<u>1,415</u>
Total	<u>\$20,664</u>

**NOTE 14 - NET ASSETS RELEASED FROM RESTRICTIONS**

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes. Purpose restrictions accomplished were as follows:

Marketing study	\$ 5,255
Alternative school - teacher	11,168
Summer camp	<u>15,880</u>
Total	<u>\$32,303</u>

**NOTE 15 - SUPPORT AND REVENUE AND DONATED MATERIALS,  
FACILITIES AND SERVICES**

**Donated Materials and Facilities** - From time to time, the Home receives used furniture and equipment and contributed labor and materials to enhance the facilities. Donated materials and facilities that are such that fair values cannot reasonably be determined and which vary greatly in value depending on condition and style are not 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 donations are not recorded as a contribution. Therefore, historically, the Home has not recorded as contributions any donated materials and facilities.

**Donated Services** - The Home receives donated services from volunteers for fundraising, as available, and from the members of the Board of Trustees, who serve without compensation. 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 donation. During the year ended June 30, 2004, there were no contributed services meeting the requirements for recognition in the financial statements.

**NOTE 16 - RELATED PARTY TRANSACTIONS**

The Methodist Home for Children entered into contracts to market and sell six properties it owned located on Washington Avenue. The contracts were with R. Alan Beale, Inc., a related party to a member of the Board of Trustees. For the year ended June 30, 2004, these properties were sold and commissions were paid under these contracts totaling \$6,125. The three unsold properties remain under contract with the same company.

THE METHODIST HOME FOR CHILDREN  
 NOTES TO FINANCIAL STATEMENTS  
 YEAR ENDED JUNE 30, 2004

NOTE 17 - SCHEDULE OF COSTS AND EXPENSES ON FUNCTIONAL BASIS

	Direct Interimcost	Indirect Interimcost	Therapeutic Program Costs	Private Agency Program Costs	Group Home	Food Buying & Output	Administrative & General	Total
Salaries & wages	\$204,714	\$60,147	\$81,907	\$81,904	\$11,607	\$64,237	\$84,237	\$600,656
Payroll taxes	36,494	10,214	13,919	13,915	48		44,211	104,601
Private care reimbursements			764,730	14,927				879,657
Real estate							(176,880)	118,880
Insurance	37,212	37,287	11,282	11,284			15,094	102,959
Medical services & supplies	51,719	5,790			160		1,544	63,213
Supplies	444	739	483	128			3,278	4,774
Linens	178	217					139	534
Office supplies	2,971	2,434	1,811	266		10,14	11,820	24,682
Photocopying and	134		48	9		9,969	11,228	3,168
Minor rehabilitation/improvements	16,281	1,444	11,261	7	27			38,816
Postage	188	426	111	15		1,261	2,483	3,071
Special events							2,278	2,278
Prof. association expenses	1,694	1,211	1,207	220	260	7	21,168	27,767
Employee	1,297	5,793	4,290	1,228		834	13,417	26,811
Printing	1,268	2,999	128	21			89	15,071
Travel & conference expenses	722	179	211	24		916	4,127	7,282
Contractor outside services	8,282	6,832	2,720	269	203		28,796	51,141
Repairs - building & grounds	18,742	8,281	6,224	940			1,827	36,944
Repairs & maintenance	1,720	1,287	418	21			2,827	7,689
Repairs - PDM	1,246	1,467			228		47	4,048
Utilities	11,839	11,246	17,14	681	1,122		4,473	76,046
Interest							47,558	47,558
Depreciation - buildings							2,156	2,156
Depreciation - furniture/equip.	14,486	5,124	5,276	404			6,486	41,794
Depreciation - vehicles	11,615	4,722	1,692	284			4,190	28,401
Depreciation - building/equip.	11,720	10,228	1,282	481			6,572	40,883
Employee benefits	217	1,826	762	94			29,224	31,719
Food	14,284	28,622			295			62,811
Children's supplies	12,765	7,222				47		21,042
Contract - outside surveillance	1,888	1,261				11		3,160
Landfill supplies	2,222	1,493				10		4,725
Laundry & bedding	128	78						206
Housekeeping supplies	2,422	2,422			229			5,073
Cleaning & maintenance	4,411	4,414			(114)			11,212
Alterations	1,171	1,715			144			3,030
Personal care - supplies	911	840			82			1,833
Recreational supplies	383	201			41			625
Consumer activity/recreation	4,712	2,847			117			8,276
Birthday gift items	129	120						400
Management/consulting & travel			221	48		6,889	1,273	7,441
Therapeutic & training supplies	393	440			11			844
Construction/improvements			1,127	128				1,490
Educational costs	118	62						221
<b>Total</b>	<b>\$600,656</b>	<b>\$176,880</b>	<b>\$1,640,657</b>	<b>\$1,640,657</b>	<b>\$24,682</b>	<b>\$84,237</b>	<b>\$184,142</b>	<b>\$3,923,109</b>