

**EMERGENCY SHELTER
OF THE FOX VALLEY, INC.**

FINANCIAL STATEMENTS

Year Ended December 31, 2008

CONTENTS

	<u>Page</u>
INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS	
Statement of Financial Position	2 - 3
Statement of Activities	4
Statement of Cash Flows	5
Statement of Functional Expenses	6
Notes to Financial Statements	7 - 13
SUPPLEMENTAL INFORMATION	
INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTAL INFORMATION	15
Schedule of Revenue and Expenses for Outagamie County Shelter Care	16



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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Emergency Shelter of the Fox Valley, Inc.
Appleton, Wisconsin

We have audited the accompanying statement of financial position of Emergency Shelter of the Fox Valley, Inc. (the Organization) (a not-for-profit corporation) as of December 31, 2008, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior-year summarized comparative information has been derived from the Organization's December 31, 2007 financial statements, which were audited by other auditors. In their report dated March 21, 2008, they expressed an unqualified opinion on those financial statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 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. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Emergency Shelter of the Fox Valley, Inc. as of December 31, 2008, 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.

Certified Public Accountants

Appleton, Wisconsin
March 5, 2009

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LIABILITIES AND NET ASSETS	<u>2008</u>	<u>2007</u>
<u>Current liabilities</u>		
Accounts payable	\$ 20,571	\$ 39,501
Accrued payroll	25,490	22,190
Other accrued liabilities	3,159	10,607
Refundable advances	<u>8,425</u>	<u>5,000</u>
Total current liabilities	57,645	77,298
Long-term liability - refundable advance	<u>165,000</u>	<u>170,000</u>
Total liabilities	<u>222,645</u>	<u>247,298</u>
<u>Net assets</u>		
Unrestricted	822,787	878,612
Temporarily restricted	236,792	201,084
Permanently restricted	<u>598,457</u>	<u>594,848</u>
Total net assets	<u>1,658,036</u>	<u>1,674,544</u>
Total liabilities and net assets	<u>\$ 1,880,681</u>	<u>\$ 1,921,842</u>

EMERGENCY SHELTER OF THE FOX VALLEY, INC.

STATEMENT OF ACTIVITIES

Year Ended December 31, 2008

With Comparative Totals for the Year Ended December 31, 2007

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Totals</u>	
				<u>2008</u>	<u>2007</u>
<u>Support and other revenue</u>					
Contributions					
United Way 2009 allocation	\$ -	\$ 119,320	\$ -	\$ 119,320	\$ 112,320
Nongovernment grants	320,058	115,000	-	435,058	230,700
Other contributions	295,684	30,547	3,609	329,840	419,602
In-kind contributions	175,749	-	-	175,749	163,610
Government grants	294,960	45,000	-	339,960	230,902
Fundraising events including sponsorships	143,915	-	-	143,915	114,758
Interest income	485	-	-	485	153
Return on beneficial interest in assets at the Community Foundation	(130,004)	(10,814)	-	(140,818)	24,307
Program service fees	-	-	-	-	3,750
Loss on disposal of assets	(2,080)	-	-	(2,080)	-
Other	-	-	-	-	475
Net assets released from donor restrictions	<u>263,345</u>	<u>(263,345)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total support and other revenue	<u>1,362,112</u>	<u>35,708</u>	<u>3,609</u>	<u>1,401,429</u>	<u>1,300,577</u>
<u>Expenses</u>					
Program services	1,197,839	-	-	1,197,839	1,082,327
Costs of direct benefits to donors	29,829	-	-	29,829	23,180
Supporting activities:					
Management and general	101,683	-	-	101,683	72,136
Fundraising	<u>88,586</u>	<u>-</u>	<u>-</u>	<u>88,586</u>	<u>61,461</u>
Total expenses	<u>1,417,937</u>	<u>-</u>	<u>-</u>	<u>1,417,937</u>	<u>1,239,104</u>
Change in net assets	(55,825)	35,708	3,609	(16,508)	61,473
Net assets, beginning	<u>878,612</u>	<u>201,084</u>	<u>594,848</u>	<u>1,674,544</u>	<u>1,613,071</u>
Net assets, ending	<u>\$ 822,787</u>	<u>\$ 236,792</u>	<u>\$ 598,457</u>	<u>\$ 1,658,036</u>	<u>\$ 1,674,544</u>

See notes to financial statements

EMERGENCY SHELTER OF THE FOX VALLEY, INC.

STATEMENT OF CASH FLOWS

Year Ended December 31, 2008

With Comparative Totals for the Year Ended December 31, 2007

	<u>2008</u>	<u>2007</u>
<u>Cash flows from operating activities</u>		
Change in net assets	\$ (16,508)	\$ 61,473
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	41,822	41,597
Return on beneficial interest in assets at the Community Foundation	140,818	(24,307)
Contributions restricted for long-term purposes	(46,104)	(57,697)
Loss on disposal of assets	2,080	-
Non cash contribution of property and equipment	(1,909)	-
Forgiveness of refundable advance	(5,000)	(5,000)
Decrease (increase) in:		
Grants receivable	(1,715)	30,125
Contributions receivable	(22,600)	8,100
Prepaid expenses and other assets	(11,395)	(1,651)
Increase (decrease) in:		
Accounts payable	(18,930)	15,163
Accrued payroll	3,300	3,610
Other accrued liabilities	(7,448)	7,930
Refundable advances	<u>3,425</u>	<u>-</u>
Net cash provided by operating activities	<u>59,836</u>	<u>79,343</u>
<u>Cash flows from investing activities</u>		
Purchases of property and equipment	(72,759)	(12,146)
Proceeds from sale of vehicle	900	-
Purchase of beneficial interest in assets at the Community Foundation	(70,580)	(126,580)
Distribution from Community Foundation	<u>26,488</u>	<u>15,429</u>
Net cash used for investing activities	<u>(115,951)</u>	<u>(123,297)</u>
<u>Cash flows from financing activities</u>		
Proceeds from contributions restricted for long term purposes	<u>113,075</u>	<u>126,580</u>
<u>Cash</u>		
Net increase	56,960	82,626
Beginning	<u>145,458</u>	<u>62,832</u>
Ending	<u>\$ 202,418</u>	<u>\$ 145,458</u>
<u>Supplemental cash flow information</u>		
Cash paid for interest	\$ 123	\$ 4,732
See notes to financial statements		

EMERGENCY SHELTER OF THE FOX VALLEY, INC.

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended December 31, 2008

With Comparative Totals for the Year Ended December 31, 2007

	Program Services	Costs of Direct Benefits to donors	Supporting Activities		Totals	
			Management and General	Fund- Raising	2008	2007
Salaries and wages	\$ 579,741	\$ -	\$ 51,486	\$ 34,968	\$ 666,195	\$ 586,679
Employee fringe benefits	122,064	-	13,061	11,111	146,236	125,998
Other employee benefits	-	-	1,228	-	1,228	946
Education	5,966	-	245	-	6,211	3,930
Staff travel	5,872	-	3,641	-	9,513	5,342
Office supplies	8,647	-	936	-	9,583	14,481
Telephone	7,812	-	936	-	8,748	5,824
Postage	1,118	-	349	6,223	7,690	9,868
Equipment rental and maintenance	6,324	-	4,763	-	11,087	10,957
Advertising	-	-	633	-	633	2,904
Printing	-	-	1,283	19,195	20,478	9,857
Promotional video	-	-	-	15,589	15,589	-
Dues and subscriptions	2,097	-	-	-	2,097	1,939
Interest	-	-	123	-	123	4,732
Insurance	11,351	-	4,442	-	15,793	13,274
Utilities	42,362	-	-	-	42,362	39,112
Maintenance	44,042	-	-	-	44,042	36,019
Building supplies	20,369	-	-	-	20,369	28,490
Personal care items	10,753	-	-	-	10,753	11,948
Rental assistance	69,443	-	-	-	69,443	46,234
Utilities assistance	4,449	-	-	-	4,449	14,176
Food	80,900	-	-	-	80,900	73,136
Contracted services	65,061	-	-	-	65,061	60,901
Resident transportation	44,830	-	-	-	44,830	31,538
Other resident expense	22,816	-	-	-	22,816	20,876
Professional fundraising fees	-	-	-	-	-	5,000
Audit fee	-	-	16,000	-	16,000	7,200
Depreciation	41,822	-	-	-	41,822	41,597
Gifts, meals and entertainment	-	29,829	-	-	29,829	23,180
Miscellaneous	-	-	2,557	1,500	4,057	2,966
Total functional expenses	\$ 1,197,839	\$ 29,829	\$ 101,683	\$ 88,586	\$ 1,417,937	\$ 1,239,104

See notes to financial statements

EMERGENCY SHELTER OF THE FOX VALLEY, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2008

Note 1 - Nature of activities and significant accounting policies

A. Nature of activities

Emergency Shelter of the Fox Valley, Inc. (Organization) is a not-for-profit organization providing temporary shelter to homeless individuals and families in a safe environment, while providing guidance that promotes independence to those both homeless and at-risk. The Organization is supported primarily through contributions and grants and various fundraising events.

B. Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported amounts of revenues and expenses. Actual results could differ from those estimates.

C. Basis of accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

D. Basis of presentation

The Organization is required to report information regarding its net assets and its activities in the following three classes of net assets:

Unrestricted net assets - net assets that are neither temporarily nor permanently restricted by donor-imposed stipulations.

Temporarily restricted net assets - net assets that result from contributions whose use by the Organization is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the Organization pursuant to those stipulations.

Permanently restricted net assets - net assets resulting from contributions whose use by the Organization is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled and removed by actions of the Organization.

E. Contributions receivable

Unconditional contributions receivable are recognized as revenue in the period the promise is received. Conditional contributions receivable are recognized only when the conditions on which they depend are substantially met. The Organization considers all contributions receivable to be fully collectible; accordingly, no allowance for doubtful accounts is required.

NOTES TO FINANCIAL STATEMENTS, Continued
December 31, 2008Note 1 - Nature of activities and significant accounting policies, continuedE. Contributions receivable, continued

As of December 31, 2008, the Organization has received a \$200,000 conditional contribution receivable for its Housing First program. The receivable is conditional on a favorable evaluation of the program's future success. This conditional promise will be included in the financial statements in future years when the condition is met.

F. Property and equipment

All acquisitions and improvements of property and equipment in excess of \$1,000 are capitalized while all expenditures for repairs and maintenance that do not materially prolong the useful lives of assets are expensed. Purchased property and equipment is carried at cost. Donated property and equipment is carried at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated lives of the assets.

G. Contribution recognition

Contributions are recognized as revenue when they are received or unconditionally promised. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets, depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Contributions received with donor conditions are accounted for as refundable advances until the conditions have been substantially met.

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. Donated services recognized as revenue for the year ended December 31, 2008 was \$102,117. In addition to the services recognized as revenue, numerous volunteers of the Organization provided other services throughout the year that have not been recognized as contributions in the financial statements since the recognition criteria was not met.

H. Grant recognition

Government grants are generally considered exchange transactions. Accordingly, government grant revenue is generally recognized when earned, which is usually when eligible expenditures are incurred. However, grants that are not conditional on eligible expenditures are treated as unconditional contributions receivable and reported as income when the Organization is notified the grants are approved. Grants are subject to audit by the providing agency. The Organization does not believe that any resulting disallowed costs would be material to the financial statements. Since the grants are subject to annual appropriation by the provider agencies, continued receipt of funding in future years cannot be assured.

EMERGENCY SHELTER OF THE FOX VALLEY, INC.

NOTES TO FINANCIAL STATEMENTS, Continued
December 31, 2008

Note 1 - Nature of activities and significant accounting policies, continued

I. Functional allocation of expenses

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

J. Income tax status

The Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(1). The Organization is also exempt from Wisconsin income taxes.

K. Reclassifications

Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current-year financial statements with no change in previously reported net assets or changes in net assets.

L. Summarized comparative information

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2007, from which the summarized information was derived.

Note 2 - Contributions receivable to the endowment fund

Contributions receivable to the endowment fund at December 31, 2008 are as follows:

Receivable in less than one year	\$ 57,750
Receivable in one to five years	<u>1,000</u>
Total contributions receivable	58,750
Less discount at a rate of 6%	<u>(57)</u>
Present value of contributions receivable	\$ <u>58,693</u>

EMERGENCY SHELTER OF THE FOX VALLEY, INC.

NOTES TO FINANCIAL STATEMENTS, Continued
December 31, 2008

Note 2 - Contributions receivable to the endowment fund, continued

Contributions receivable to the endowment fund are considered permanently restricted contributions since they will be added to the Emergency Shelter of the Fox Valley, Inc. Fund (see Note 3) when they are received. The Organization considers all of the contributions receivable to be fully collectible; accordingly, no allowance for uncollectible contributions receivable has been established.

Note 3 - Beneficial interest in assets at the Community Foundation

Beneficial interest in assets at the Community Foundation represents a donor-restricted endowment fund held at the Community Foundation for the Fox Valley Region, Inc. (Foundation) called the Emergency Shelter of the Fox Valley, Inc. Fund (Fund). This Fund's assets are the legal assets of the Foundation with the restriction that the Foundation make distributions to the Organization following the Foundation's 5% spending policy. The Foundation's spending policy restricts the amount of earnings that can be distributed to the Organization to a maximum of 5% of average fund assets since January 1, 2006. The Organization can elect to receive these distributions or have them kept in the fund. In unusual circumstances, the endowment fund agreement would permit the Organization to withdraw amounts in excess of the spending policy. The agreement also includes a variance power allowing the Foundation to modify the restrictions on distributions from the funds. The Foundation pools the Fund with other funds at the Foundation and invests the monies available in various debt and equity securities and short-term investments following the Foundation's investment policies.

The Board of Directors of the Organization has interpreted the state of Wisconsin laws as requiring the preservation of the fair value of the original gifts as of the gift date to the donor-restricted endowment fund absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization has reported the original value of all gifts to the Fund as permanently restricted contributions and will continue to report the original value of all subsequent gifts to the Fund as permanently restricted contributions. Accumulated earnings in excess of the original value of gifts to the Fund have been restricted by the donors to support the Organization's Prevention Program and are considered temporarily restricted net assets until appropriated for expenditure by the Organization, at which time they are reclassified to unrestricted net assets.

The balance in the Fund consists of the following net asset classifications at December 31, 2008:

Permanently restricted net assets:	
Original value of gifts to donor-restricted endowment fund	\$ 539,764
Unrestricted net assets:	
Net depreciation in fair value of donor-restricted endowment fund	<u>(130,004)</u>
Total	<u>\$ 409,760</u>

EMERGENCY SHELTER OF THE FOX VALLEY, INC.

NOTES TO FINANCIAL STATEMENTS, Continued
December 31, 2008

Note 3 - Beneficial interest in assets at the Community Foundation, continued

The following schedule summarizes the changes in the Fund by net asset class for the year ended December 31, 2008:

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Balance, beginning of year	\$ _____ -	\$ <u>37,302</u>	\$ <u>469,184</u>	\$ <u>506,486</u>
Investment return:				
Interest and dividend income	-	10,257	-	10,257
Net unrealized gains/(losses)	(130,004)	(15,511)	-	(145,515)
Fees	_____ -	(5,560)	_____ -	(5,560)
Total return	<u>(130,004)</u>	<u>(10,814)</u>	_____ -	<u>(140,818)</u>
Contributions	-	-	521	521
Collection of contributions receivable	-	-	70,058	70,058
Appropriation of endowment assets for expenditure	_____ -	<u>(26,488)</u>	_____ -	<u>(26,488)</u>
Balance, end of year	<u>\$(130,004)</u>	\$ _____ -	\$ <u>539,763</u>	\$ <u>409,760</u>

Note 4 - Lines of credit

The Organization has a \$150,000 line of credit secured by a general business security agreement with Johnson Bank with an interest rate at the Johnson Bank Reference rate (3.25% at December 31, 2008). At December 31, 2008, no balances were outstanding on this line of credit.

Note 5 - Refundable advances

The Organization received \$200,000 from the Housing Authority of the County of Outagamie in 1995 to help build the new shelter. If the Organization ceases its operation in the current building, a portion of the grant will become refundable to Outagamie County in accordance with the schedule below at December 31:

	<u>Refundable Amount</u>
2009	\$ 170,000
2010	165,000
2011	150,000
2012	140,000
2013	130,000
2014	100,000
2015	75,000
Thereafter	0

EMERGENCY SHELTER OF THE FOX VALLEY, INC.

NOTES TO FINANCIAL STATEMENTS, Continued
December 31, 2008

Note 5 - Refundable advances, continued

The Organization has an additional refundable advance of \$3,425 as of December 31, 2008 representing amounts held on behalf of others.

Note 6 - Restricted net assets

Restricted net assets as of December 31, 2008 consist of the following:

Temporarily restricted net assets:

Purpose restrictions:

Housing first program	\$ 63,660
Adopt-a-room program	3,697
Other	5,115

Time restriction:

Contributions receivable	<u>164,320</u>
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\$ 236,792

Permanently restricted net assets:

Original value of gifts to donor-restricted endowment fund	\$ 539,764
Contributions receivable to donor-restricted endowment fund	<u>58,693</u>

\$ 598,457

Note 7 - In-kind contributions

The value of donated materials and services included as support in the financial statements and the corresponding expenses for the year ended December 31, 2008 are as follows:

Salaries and wages	\$ 101,060
Food	37,122
Building supplies	10,038
Personal care items	10,718
Other resident assistance	4,307
Contracted services	1,057
Property and equipment	1,909
Maintenance	<u>9,538</u>
Total in-kind contributions	<u>\$ 175,749</u>

EMERGENCY SHELTER OF THE FOX VALLEY, INC.

NOTES TO FINANCIAL STATEMENTS, Continued
December 31, 2008

Note 8 - Retirement plan

The Organization has a SIMPLE retirement plan covering employees who receive at least \$2,000 in compensation per year. Contributions to the plan consist of salary reduction elections by the employee and 2% of earnings contributed by the Organization. Total expense for the SIMPLE retirement plan in 2008 was \$9,834.

Note 9 - Fair value measurements

In September 2006, the Financial Accounting Standards Board issued Statement of Financial Accounting Standards No. 157 (FAS-157), *Fair Value Measurements*. FAS-157 defines fair value, establishes a framework for measuring fair value in accordance with GAAP, and expands disclosures about fair value measurements. The provisions of FAS-157 are effective for the year beginning January 1, 2008.

The Organization's beneficial interest in assets at the Community Foundation is carried at fair value. The fair value is provided by the Foundation and consists of the allocated value of the Organization's portion of the Foundation's investment pool. The underlying value of the Foundation's investment pool is derived from quoted market prices of the securities held in the pool. The fair value provided by the Foundation is considered a Level 2 input under FAS-157.

Note 10 - Accounting for uncertainty in income taxes

The Financial Accounting Standards Board (FASB) has issued FASB Interpretation No. 48, (FIN 48) *Accounting for Uncertainty in Income Taxes (an interpretation of SFAS No. 109)*. FIN 48 increases the relevancy and comparability of financial reporting by clarifying the way organizations account for uncertainties in income tax positions taken or expected to be taken. It makes recognition and measurement more consistent as well as offering clear criteria for subsequently recognizing, derecognizing and measuring such tax positions for financial statement purposes. FIN 48 applies to corporations, not-for-profit entities, as well as pass-through entities, such as S corporations and limited liability companies. The Organization will be required to adopt FIN 48 as of January 1, 2009, with any cumulative effect of the change in accounting principle recorded as an adjustment to opening net assets. The Organization has not yet determined the impact of adoption of FIN 48 on the Organization's financial position, results of activities and cash flows.

As permitted by FIN 48 (as amended), the Organization has elected to defer the application of FIN 48 until issuance of its December 31, 2009 financial statements. For financial statements covering periods prior to calendar 2009, the Organization has evaluated uncertain tax positions in accordance with existing generally accepted accounting principles and makes such accruals and disclosures as might be required thereunder.

SUPPLEMENTAL INFORMATION



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INDEPENDENT AUDITORS' REPORT
ON SUPPLEMENTAL INFORMATION

To the Board of Directors
Emergency Shelter of the Fox Valley, Inc.
Appleton, Wisconsin

Our report on our audit of the basic financial statements of Emergency Shelter of the Fox Valley, Inc. for the year ended December 31, 2008 appears on page 1. That audit was conducted for the purpose of forming an opinion on such financial statements taken as a whole. The supplemental information on the following schedule is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

Certified Public Accountants

Appleton, Wisconsin
March 5, 2009

EMERGENCY SHELTER OF THE FOX VALLEY, INC.

SCHEDULE OF REVENUE AND EXPENSES
 FOR OUTAGAMIE COUNTY SHELTER CARE (Unaudited)
 Year Ended December 31, 2008

Revenue	<u>\$ 45,000</u>
Expenses *	
Salaries and wages	301,420
Employee benefits	64,524
Other employee benefits	586
Education	2,966
Staff travel	4,543
Office supplies	4,576
Telephone	4,177
Postage	701
Equipment rental and maintenance	5,294
Advertising	302
Printing	613
Dues and subscriptions	1,001
Interest	59
Insurance	7,541
Utilities	20,228
Maintenance	21,031
Building supplies	9,726
Personal care items	5,135
Rental assistance	33,160
Utilities assistance	2,124
Food	38,631
Contracted services	31,068
Resident transportation	21,407
Other resident expense	10,895
Audit fee	7,640
Depreciation	19,971
Miscellaneous	<u>1,221</u>
Total expenses	<u>\$ 620,540</u>
Deficiency of revenue over expenses	<u>\$ (575,540)</u>
Units of service:	
Number of people served - Outagamie County	346
Nights of care - Outagamie County	11,340
Total nights of care	23,748

* The above expenses represent an allocation of total program and management and general expenses based on the ratio of Outagamie County nights of care to total nights of care.