

# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Department of the Treasury  
Internal Revenue Service

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

**A** For the 2001 calendar year, or tax year period beginning \_\_\_\_\_ and ending \_\_\_\_\_

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return  
 Amended return  
 Application pending

**C** Name of organization  
**FAMILY SERVICE ROCHESTER INC**  
 Number and street (or P O box if mail is not delivered to street address) Room/suite  
**903 WEST CENTER STREET 220**  
 City or town, state or country, and ZIP + 4  
**ROCHESTER, MN 55902-6278**

**D** Employer identification number  
**41-0883453**

**E** Telephone number  
**(507) 287-2010**

**F** Accounting method:  Cash  Accrual  
 Other (specify) ▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ)

**G** Web site ▶ **N/A**

**J** Organization type (check only one) ▶  501(c) ( 3 ) ◀ (insert no )  4947(a)(1) or  527

**K** Check here  if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

**L** Gross receipts. Add lines 6b, 8b, 9b and 10b to line 12 ▶ **2,133,188.**

**H** and **I** are not applicable to section 527 organizations  
**H(a)** Is this a group return for affiliates?  Yes  No  
**H(b)** If "Yes," enter number of affiliates ▶ \_\_\_\_\_  
**H(c)** Are all affiliates included? **N/A**  Yes  No (If "No," attach a list)  
**H(d)** Is this a separate return filed by an organization covered by a group ruling?  Yes  No  
**I** Enter 4-digit GEN ▶ \_\_\_\_\_  
**M** Check  if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF)

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances**

Revenue	1	Contributions, gifts, grants, and similar amounts received			
	a	Direct public support	1a	32,482.	
	b	Indirect public support	1b	330,596.	
	c	Government contributions (grants)	1c	33,367.	
	d	Total (add lines 1a through 1c) (cash \$ 396,445. noncash \$ _____ )	1d	396,445.	
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	1,707,968.	
	3	Membership dues and assessments	3		
	4	Interest on savings and temporary cash investments	4	22,111.	
	5	Dividends and interest from securities	5		
	6a	Gross rents	6a		
	b	Less rental expenses	6b		
	c	Net rental income or (loss) (subtract line 6b from line 6a)	6c		
7	Other investment income (describe ▶ _____ )	7			
8a	Gross amount from sale of assets other than inventory	(A) Securities		(B) Other	
		8a			
		8b			
c	Gain or (loss) (attach schedule)	8c			
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d			
9	Special events and activities (attach schedule)				
a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a			
b	Less direct expenses other than fundraising expenses	9b			
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c			
10a	Gross sales of inventory, less returns and allowances	10a			
		10b			
		10c			
11	Other revenue (from Part VII, line 103)	11	6,664.		
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	2,133,188.		
Expenses	13	Program services (from line 44, column (B))	13	1,750,940.	
	14	Management and general (from line 44, column (C))	14	268,816.	
	15	Fundraising (from line 44, column (D))	15	9,040.	
	16	Payments to affiliates (attach schedule)	16		
	17	Total expenses (add lines 16 and 44, column (A))	17	2,028,796.	
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	104,392.	
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	648,463.	
	20	Other changes in net assets or fund balances (attach explanation)	20	0.	
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	752,855.	

Revenue SCANNED JUN 13 '02

RECEIVED  
MAY 15 2002  
OGDEN, UT

**Part II Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule)				
	cash \$ _____ noncash \$ _____	22			
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule)	24			
25	Compensation of officers, directors, etc	25	116,963.	98,249.	17,544.
26	Other salaries and wages	26	1,093,540.	938,483.	150,369.
27	Pension plan contributions	27	120,863.	105,347.	15,138.
28	Other employee benefits	28	23,598.	17,623.	5,900.
29	Payroll taxes	29	88,929.	76,437.	12,076.
30	Professional fundraising fees	30			
31	Accounting fees	31	12,379.	2,166.	10,213.
32	Legal fees	32			
33	Supplies	33	23,660.	20,984.	2,666.
34	Telephone	34	17,798.	13,978.	3,820.
35	Postage and shipping	35			
36	Occupancy	36	65,875.	54,019.	11,198.
37	Equipment rental and maintenance	37			
38	Printing and publications	38	2,949.	2,407.	542.
39	Travel	39	26,820.	26,098.	722.
40	Conferences, conventions, and meetings	40	14,604.	12,921.	1,629.
41	Interest	41			
42	Depreciation, depletion, etc (attach schedule)	42	25,960.	23,714.	2,246.
43	Other expenses not covered above (itemize)				
a		43a			
b		43b			
c		43c			
d		43d			
e	SEE STATEMENT 1	43e	394,858.	358,514.	34,753.
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D) carry these totals to lines 13-15.	44	2,028,796.	1,750,940.	268,816.

Joint Costs Check  if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No

If "Yes" enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_, (ii) the amount allocated to Program services \$ \_\_\_\_\_, (iii) the amount allocated to Management and general \$ \_\_\_\_\_, and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_.

**Part III Statement of Program Service Accomplishments**

What is the organization's primary exempt purpose? **SEE STATEMENT 2**

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)		Program Service Expenses (Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts but optional for others.)
a	HOME SERVICES PROGRAM PROVIDES IN-HOME CARE, MEALS, AND ASSISTANCE FOR ELDERLY AND DISABLED PERSONS.  (Grants and allocations \$ _____)	514,863.
b	COUNSELING PROGRAM PROVIDES INDIVIDUAL, FAMILY, AND MARITAL TREATMENT.  (Grants and allocations \$ _____)	1,029,808.
c	CONSUMER CREDIT COUNSELING PROVIDES COUNSELING AND ASSISTANCE FOR THOSE TRYING TO PAY CREDITORS.  (Grants and allocations \$ _____)	206,269.
d	  (Grants and allocations \$ _____)	
e	Other program services (attach schedule) (Grants and allocations \$ _____)	
f	Total of Program Service Expenses (should equal line 44, column (B) Program services)	1,750,940.

**Part IV Balance Sheets**

**Note** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only

		(A) Beginning of year	(B) End of year
<b>Assets</b>	45 Cash - non-interest-bearing		45
	46 Savings and temporary cash investments	358,154.	46 534,166.
	47 a Accounts receivable	47a 101,055.	
	b Less allowance for doubtful accounts	47b 21,694.	47c 79,361.
	48 a Pledges receivable	48a	48c
	b Less allowance for doubtful accounts	48b	
	49 Grants receivable		49
	50 Receivables from officers, directors, trustees, and key employees		50
	51 a Other notes and loans receivable	51a	
	b Less allowance for doubtful accounts	51b	51c
	52 Inventories for sale or use		52
	53 Prepaid expenses and deferred charges	29,044.	53 22,824.
	54 Investments - securities	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54
	55 a Investments - land, buildings, and equipment basis	55a	
	b Less accumulated depreciation	55b	55c
56 Investments - other	SEE STATEMENT 3	56 150,301.	
57 a Land, buildings, and equipment basis	57a 164,429.		
b Less accumulated depreciation	57b 98,922.	57c 65,507.	
58 Other assets (describe <input type="checkbox"/> )		58	
59 <b>Total assets</b> (add lines 45 through 58) (must equal line 74)	737,973.	59 878,858.	
<b>Liabilities</b>	60 Accounts payable and accrued expenses	69,267.	80 66,576.
	61 Grants payable		81
	62 Deferred revenue	17,274.	82 59,427.
	63 Loans from officers, directors, trustees and key employees		83
	64 a Tax-exempt bond liabilities		64a
	b Mortgages and other notes payable		64b
	65 Other liabilities (describe <input type="checkbox"/> )	2,969.	65
66 <b>Total liabilities</b> (add lines 60 through 65)	89,510.	66 126,003.	
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74		
	67 Unrestricted	539,466.	67 632,400.
	68 Temporarily restricted	78,309.	68 89,536.
	69 Permanently restricted	30,688.	69 30,919.
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74		
	70 Capital stock, trust principal, or current funds		70
	71 Paid-in or capital surplus, or land, building, and equipment fund		71
	72 Retained earnings, endowment, accumulated income or other funds		72
	73 <b>Total net assets or fund balances</b> (add lines 67 through 69 OR lines 70 through 72 column (A) must equal line 19, column (B) must equal line 21)	648,463.	73 752,855.
	74 <b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73)	737,973.	74 878,858.

Form 990 is available for public inspection and for some people serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.



Part VI Other Information

76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity
77 Were any changes made in the organizing or governing documents but not reported to the IRS?
78a Did the organization have unrelated business gross income of \$1 000 or more during the year covered by this return?
78b If "Yes," has it filed a tax return on Form 990-T for this year?
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year?
80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?
80b If "Yes," enter the name of the organization and check whether it is exempt OR nonexempt
81a Enter direct or indirect political expenditures. See line 81 instructions
81b Did the organization file Form 1120-POL for this year?
82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?
82b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)
83a Did the organization comply with the public inspection requirements for returns and exemption applications?
83b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?
84a Did the organization solicit any contributions or gifts that were not tax deductible?
84b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?
85 501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?
85a Did the organization make only in-house lobbying expenditures of \$2,000 or less?
85b If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year
85c Dues, assessments, and similar amounts from members
85d Section 162(e) lobbying and political expenditures
85e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices
85f Taxable amount of lobbying and political expenditures (line 85d less 85e)
85g Does the organization elect to pay the section 6033(e) tax on the amount in 85f?
85h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?
86 501(c)(7) organizations a Initiation fees and capital contributions included on line 12
86b Gross receipts, included on line 12, for public use of club facilities
87 501(c)(12) organizations a Gross income from members or shareholders
87b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)
88 At any time during the year did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX
89a 501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 0, section 4912 0, section 4955 0.
89b 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction
89c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958
89d Enter Amount of tax on line 89c, above, reimbursed by the organization
90a List the states with which a copy of this return is filed MINNESOTA
90b Number of employees employed in the pay period that includes March 12, 2001
91 The books are in care of BRAD LOHRBACH Telephone no (507) 287-2010
Located at 903 WEST CENTER ST #220, ROCHESTER MN ZIP + 4 55902
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here and enter the amount of tax-exempt interest received or accrued during the tax year

**Part VII Analysis of Income-Producing Activities** (See Specific Instructions on page 32 )

Note Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512 513 or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue					
a PROGRAM SERVICE FEES					482,466.
b PURCHASE OF SERVICE					1,225,502.
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	22,111.	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a MISCELLANEOUS					6,664.
b					
c					
d					
e					
104 Subtotal (add columns (B), (D) and (E))		0.		22,111.	1,714,632.
105 Total (add line 104 columns (B) (D) and (E))					1,736,743.

Note Line 105 plus line 1d Part I should equal the amount on line 12, Part I

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See Specific Instructions on page 32 )

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
▼	SEE STATEMENT 5

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See Specific Instructions on page 33 )

(A) Name address and EIN of corporation partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
N/A	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See Specific Instructions on page 33 )

- (a) Did the organization during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  Yes  No
- (b) Did the organization during the year pay premiums directly or indirectly on a personal benefit contract?  Yes  No

accompanying schedules and statements and to the best of my knowledge and belief, it is true information of which preparer has any knowledge

5/13/02 Brad J Lohrbach Executive Director

**SCHEDULE A**  
(Form 990 or 990-EZ)

**Organization Exempt Under Section 501(c)(3)**

OMB No 1545-0047

(Except Private Foundation) and Section 501(e), 501(f), 501(k),  
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

**2001**

Department of the Treasury  
Internal Revenue Service

**Supplementary Information-(See separate instructions.)**  
▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization **FAMILY SERVICE ROCHESTER INC** Employer identification number **41 0883453**

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See page 1 of the instructions List each one If there are none, enter "None")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
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-----				
-----				
-----				
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-----				
-----				
-----				
-----				
Total number of other employees paid over \$50,000 ▶	0			

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**  
(See page 2 of the instructions List each one (whether individuals or firms) If there are none enter "None")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
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-----		
-----		
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-----		
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-----		
Total number of others receiving over \$50,000 for professional services ▶	0	

**Part III Statements About Activities** (See page 2 of the instructions )

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities <b>▶</b> \$ _____ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B ) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities		X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions) <b>SEE STATEMENT 6</b>		
a Sale, exchange, or leasing of property?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	X	
e Transfer of any part of its income or assets?		X
3 Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below)		X
4 Do you have a section 403(b) annuity plan for your employees?		X
<b>Note:</b> Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments		

**Part IV Reason for Non-Private Foundation Status** (See pages 3 through 6 of the instructions )

The organization is not a private foundation because it is (Please check only **ONE** applicable box )

- 5  A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6  A school Section 170(b)(1)(A)(ii) (Also complete Part V )
- 7  A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8  A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9  A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state **▶** \_\_\_\_\_
- 10  An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A )
- 11a  An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A )
- 11b  A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A )
- 12  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A )
- 13  An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3) )

Provide the following information about the supported organizations (See page 5 of the instructions )

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14  An organization organized and operated to test for public safety Section 509(a)(4) (See page 6 of the instructions )

**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12) Use cash method of accounting  
 Note You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	364,282.	366,973.	375,973.	331,699.	1,438,927.
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	1,528,472.	1,240,053.	1,155,669.	1,113,365.	5,037,559.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	21,100.	18,731.	17,242.	14,670.	71,743.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.	319.	7,862.	SEE STATEMENT 7 70.	356.	8,607.
23 Total of lines 15 through 22	1,914,173.	1,633,619.	1,548,954.	1,460,090.	6,556,836.
24 Line 23 minus line 17	385,701.	393,566.	393,285.	346,725.	1,519,277.
25 Enter 1% of line 23	19,142.	16,336.	15,490.	14,601.	
26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24				26a 30,386.
	b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts.				26b 0.
	c Total support for section 509(a)(1) test. Enter line 24, column (e).				26c 1,519,277.
	d Add Amounts from column (e) for lines	18 71,743.	19	22 8,607.	26d 80,350.
	e Public support (line 26c minus line 26d total)				26e 1,438,927.
	f Public support percentage (line 26e (numerator) divided by line 26c (denominator))				26f 94.7113%
27 Organizations described on line 12	a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of and total amounts received in each year from each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year.				(2000) N/A
	(1999)	(1998)	(1997)		
	b For any amount included in line 17 that was received from each person (other than "disqualified persons") prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2) enter the sum of these differences (the excess amounts) for each year.				(2000) N/A
	(1999)	(1998)	(1997)		
	c Add Amounts from column (e) for lines	15	16	17	20
	d Add Line 27a total	and line 27b total			27c N/A
	e Public support (line 27c total minus line 27d total)				27d N/A
	f Total support for section 509(a)(2) test. Enter amount on line 23, column (e).				27e N/A
	g Public support percentage (line 27e (numerator) divided by line 27f (denominator))				27f N/A
	h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))				27g N/A %
					27h N/A %

28 Unusual Grants For an organization described in line 10, 11, or 12 that received any unusual grants during 1997 through 2000, prepare a list for your records to show for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

NONE

**Part V Private School Questionnaire** (See page 7 of the instructions )

N/A

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter bylaws, other governing instrument or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions programs and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement )		
32	Does the organization maintain the following		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions programs, and scholarships?	32c	
d	Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement )	32d	
33	Does the organization discriminate by race in any way with respect to		
a	Students' rights or privileges?	33a	
b	Admissions policies?	33b	
c	Employment of faculty or administrative staff?	33c	
d	Scholarships or other financial assistance?	33d	
e	Educational policies?	33e	
f	Use of facilities?	33f	
g	Athletic programs?	33g	
h	Other extracurricular activities? If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement )	33h	
34 a	Does the organization receive any financial aid or assistance from a governmental agency?	34a	
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement	34b	
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation	35	

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions)

N/A

(To be completed ONLY by an eligible organization that filed Form 5768)

Check  **a** if the organization belongs to an affiliated group

Check  **b** if you checked "a" and "limited control" provisions apply

**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred)

	(a) Affiliated group totals	(b) To be completed for ALL electing organizations
	N/A	
<b>36</b> Total lobbying expenditures to influence public opinion (grassroots lobbying)	<b>36</b>	
<b>37</b> Total lobbying expenditures to influence a legislative body (direct lobbying)	<b>37</b>	
<b>38</b> Total lobbying expenditures (add lines 36 and 37)	<b>38</b>	
<b>39</b> Other exempt purpose expenditures	<b>39</b>	
<b>40</b> Total exempt purpose expenditures (add lines 38 and 39)	<b>40</b>	
<b>41</b> Lobbying nontaxable amount. Enter the amount from the following table -		
<b>If the amount on line 40 is -</b>		
Not over \$500,000		
Over \$500,000 but not over \$1,000,000		
Over \$1,000,000 but not over \$1,500,000		
Over \$1,500,000 but not over \$17,000,000		
Over \$17,000,000		
<b>The lobbying nontaxable amount is -</b>		
20% of the amount on line 40		
\$100,000 plus 15% of the excess over \$500,000		
\$175,000 plus 10% of the excess over \$1,000,000		
\$225,000 plus 5% of the excess over \$1,500,000		
\$1,000,000		
<b>42</b> Grassroots nontaxable amount (enter 25% of line 41)	<b>42</b>	
<b>43</b> Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	<b>43</b>	
<b>44</b> Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	<b>44</b>	

**Caution** If there is an amount on either line 43 or line 44, you must file Form 4720

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 11 of the instructions.)

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				N/A (e) Total
	(a) 2001	(b) 2000	(c) 1999	(d) 1998	
<b>45</b> Lobbying nontaxable amount					0.
<b>46</b> Lobbying ceiling amount (150% of line 45(e))					0.
<b>47</b> Total lobbying expenditures					0.
<b>48</b> Grassroots nontaxable amount					0.
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					0.
<b>50</b> Grassroots lobbying expenditures					0.

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a Volunteers
- b Paid staff or management (Include compensation in expenses reported on lines c through h)
- c Media advertisements
- d Mailings to members, legislators, or the public
- e Publications or published or broadcast statements
- f Grants to other organizations for lobbying purposes
- g Direct contact with legislators, their staffs, government officials, or a legislative body
- h Rallies, demonstrations, seminars, conventions, speeches, lectures or any other means
- i Total lobbying expenditures (Add lines c through h)

Yes	No	Amount
		0.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities



**Schedule B**  
(Form 990, 990-EZ, or  
990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

Supplementary Information for  
line 1 of Form 990, 990-EZ and 990-PF (see instructions)

OMB No 1545-0047

**2001**

Name of organization

Employer identification number

FAMILY SERVICE ROCHESTER INC

41-0883453

Organization type (check one)

Filers of

Section

Form 990 or 990 EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990 PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General rule** or a **Special rule** (Note Only a section 501(c)(7), (8), or (10) organization can check box(es) for both the General rule and a Special rule-see instructions )

**General Rule-**

For organizations filing Form 990, 990-EZ, or 990 PF that received, during the year, \$5,000 or more (in money or property) from any one contributor (Complete Parts I and II )

**Special Rules-**

For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms (Complete Parts I and II )

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990 EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific literary, or educational purposes, or the prevention of cruelty to children or animals (Complete Parts I, II, and III )

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990 EZ, that received from any one contributor during the year, some contributions for use *exclusively* for religious, charitable, etc , purposes, but these contributions did not aggregate to more than \$1,000 (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc , purpose Do not complete any of the Parts unless the General rule applies to this organization because it received nonexclusively religious, charitable, etc , contributions of \$5 000 or more during the year ) ▶ \$ \_\_\_\_\_

**Caution** Organizations that are not covered by the General rule and/or the Special rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they must check the box in the heading of their Form 990, Form 990-EZ, or on line 1 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

Schedule B (Form 990, 990-EZ, or 990-PF) (2001)

Name of organization

Employer identification number

FAMILY SERVICE ROCHESTER INC

41-0883453

**Part I** Contributors (See Specific Instructions)

(a) No	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1		\$ 11,449.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
2		\$ 9,754.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
3		\$ 316,792.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)

FORM 990	OTHER EXPENSES			STATEMENT	1
DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING	
REPAIRS & MAINTENANCE	6,688.	4,115.	2,573.		
MEAL PROGRAM PURCHASES	143,779.	143,779.			
INSURANCE	14,251.	12,752.	1,499.		
UNCOLLECTED SERVICE FEES	50,853.	50,803.	50.		
DUES & SUBSCRIPTIONS	26,025.	21,081.	4,729.	215.	
CONTRACTED SERVICES	44,954.	29,120.	15,834.		
MISCELLANEOUS	17,496.	8,950.	7,170.	1,376.	
COUNTY OVERHEAD	79,668.	79,668.			
MIS SUPPORT	11,144.	8,246.	2,898.		
<b>TOTAL TO FM 990, LN 43</b>	<b>394,858.</b>	<b>358,514.</b>	<b>34,753.</b>	<b>1,591.</b>	

FORM 990 STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE STATEMENT 2  
PART III

EXPLANATION

TO PROVIDE HOME CARE, COUNSELING, & HANDLE CONSUMER CREDIT FOR LOW INCOME FAMILIES AND ILL PERSONS.

FORM 990	OTHER INVESTMENTS		STATEMENT	3
DESCRIPTION	VALUATION METHOD	AMOUNT		
CERTIFICATES OF DEPOSIT	MARKET VALUE	177,000.		
<b>TOTAL TO FORM 990, PART IV, LINE 56, COLUMN B</b>		<b>177,000.</b>		

FORM 990

PART V - LIST OF OFFICERS, DIRECTORS,  
TRUSTEES AND KEY EMPLOYEES

STATEMENT 4

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
BONNIE BRAASCH 100 1ST AVE SW ROCHESTER, MN 55902	DIRECTOR VARIOUS	0.	0.	0.
STEVE JOHNSTON ROCHESTER POLICE DEPT, 101 4TH STREET SE ROCHESTER, MN 55904	DIRECTOR VARIOUS	0.	0.	0.
MIKE FOGARTY 5473 TIMBERIDGE COURT SE ROCHESTER, MN 55904	SECRETARY VARIOUS	0.	0.	0.
JOANN SCHOEN 1700 N BROADWAY, SUITE 106 ROCHESTER, MN 55906	PRESIDENT VARIOUS	0.	0.	0.
SANDI KING MAYO FOUNDATION, 200 1ST STREET SW ROCHESTER, MN 55905	TREASURER VARIOUS	0.	0.	0.
BRAD LOHRBACH PO BOX 477 MANTORVILLE, MN 55955	EXEC DIRECTOR 40 HRS	68,037.	6,032.	0.
NISH PATEL 1211 BAIHLY VIEW LANE SW ROCHESTER, MN 55902	VICE-PRESIDENT VARIOUS	0.	0.	0.
MARGO VANDROVEC 631 25TH ST SW ROCHESTER, MN 55902	DIRECTOR VARIOUS	0.	0.	0.
LINDA HULL 501 SE 16TH STREET ROCHESTER, MN 55904	DIRECTOR VARIOUS	0.	0.	0.
DENNIS LEE 4519 AVON LANE NW ROCHESTER, MN 55901	DIRECTOR VARIOUS	0.	0.	0.

MICHAEL MCNEIL 101 NORTH BROADWAY PO BOX 231 SPRING VALLEY, MN 55975	DIRECTOR VARIOUS	0.	0.	0.
GRANT BAUER MAYO CLINIC, 200 1ST ST SW ROCHESTER, MN 55905	DIRECTOR VARIOUS	0.	0.	0.
JACK FRIEDLI 708 31ST ST NW ROCHESTER, MN 55901	DIRECTOR VARIOUS	0.	0.	0.
BARB GARCIA 155 1ST AVE SW ROCHESTER, MN 55902	DIRECTOR VARIOUS	0.	0.	0.
CRYSTAL HARRIS 2739 CENTURY LANE NE ROCHESTER, MN 55906	DIRECTOR VARIOUS	0.	0.	0.
EVELYN JONES 1306 WOODLAND DR SW ROCHESTER, MN 55902	DIRECTOR VARIOUS	0.	0.	0.
BETSY SINGER KTTC 601 1ST AVE SW ROCHESTER, MN 55902	DIRECTOR VARIOUS	0.	0.	0.
AL STROM 987 WHITE BIRCH COURT NW ORONOCO, MN 55960	DIRECTOR VARIOUS	0.	0.	0.
PAT JUMP 12021 SHERVIN AVE SW STEWARTVILLE, MN 55976	DIRECTOR VARIOUS	0.	0.	0.
JONE EGLAND TRAPP 10 ZUMBRO RIDGE DRIVE MANTORVILLE, MN 55955	ASSOC. DIRECTOR 40 HRS/WK	48,926.	9,421.	0.
TOTALS INCLUDED ON FORM 990, PART V		116,963.	15,453.	0.

FORM 990                      PART VIII - RELATIONSHIP OF ACTIVITIES TO                      STATEMENT 5  
 ACCOMPLISHMENT OF EXEMPT PURPOSES

LINE	EXPLANATION OF RELATIONSHIP OF ACTIVITIES
93A	IN HOME CARE PROVIDED ON ABILITY TO PAY BASIS, FUNDS PROVIDED BY COUNTY.
93B	NUTRITIOUS MEALS PROVIDED ON ABILITY TO PAY BASIS, FUNDS PROVIDED BY COUNTY, TO ENSURE ELDERLY AND ILL PERSONS ARE EATING PROPERLY.
103A	REIMBURSEMENT OF PROGRAM EXPENSES.



**Depreciation and Amortization**  
(Including Information on Listed Property) **990**

▶ See separate instructions ▶ Attach to your tax return

Name(s) shown on return <b>FAMILY SERVICE ROCHESTER INC</b>	Business or activity to which this form relates <b>FORM 990 PAGE 2</b>	Identifying number <b>41-0883453</b>
--	---	---

**Part I Election To Expense Certain Tangible Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I

1 Maximum amount See instructions for a higher limit for certain businesses	1	24,000.
2 Total cost of section 179 property placed in service (see instructions)	2	3,049.
3 Threshold cost of section 179 property before reduction in limitation	3	\$200,000
4 Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0	4	0.
5 Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0. If married filing separately, see instructions	5	24,000.

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost

7 Listed property Enter amount from line 29	7	
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2000 Form 4562	10	
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5	11	24,000.
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2002 Add lines 9 and 10, less line 12	13	

**Note** Do not use Part II or Part III below for listed property. Instead, use Part V

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property)**

14 Special depreciation allowance for certain property (other than listed property) acquired after September 10, 2001 (see instructions)	14	
15 Property subject to section 168(f)(1) election (see instructions)	15	
16 Other depreciation (including ACRS) (see instructions)	16	

**Part III MACRS Depreciation (Do not include listed property) (See instructions)**

**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2001	17	25,605.
18 If you are electing under section 168(f)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B - Assets Placed in Service During 2001 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3 year property						
b 5 year property		3,049.	5 YRS	MM	SL	355.
c 7-year property						
d 10 year property						
e 15 year property						
f 20 year property						
g 25 year property			25 yrs		S/L	
h Residential rental property	/		27 5 yrs	MM	S/L	
	/		27 5 yrs	MM	S/L	
i Nonresidential real property	/		39 yrs	MM	S/L	
	/			MM	S/L	

**Section C - Assets Placed in Service During 2001 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L
b 12 year			12 yrs		S/L
c 40-year	/		40 yrs	MM	S/L

**Part IV Summary (See instructions)**

21 Listed property Enter amount from line 28	21	
22 Total Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations - see instr	22	25,960.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

**Part V Listed Property** (include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement)  
**Note** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

**Section A - Depreciation and Other Information** (Caution See instructions for limits for passenger automobiles)

24a Do you have evidence to support the business/investment use claimed?  Yes  No 24b If "Yes," is the evidence written?  Yes  No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for listed property acquired after September 10, 2001, and used more than 50% in a qualified business use							25	
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L		
		%				S/L		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29

**Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See instructions for vehicles used by corporate officers, directors, or 1% or more owners.		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

**Note** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2001 tax year					
43 Amortization of costs that began before your 2001 tax year					43
44 Total. Add amounts in column (f). See instructions for where to report.					44

**Family Service Rochester  
Property and Equipment Summary  
12/31/01**

		Balance 12/31/00	Transfer between Funds	Additions	Retirements	Balance 12/31/01
<b>Fund 1 - Unrestricted</b>						
#1220	Autos	\$ 19 660 23	PY	\$	\$	\$ 19 660 23
#1230	Furniture and Fixtures	154 846 65		2,803 11	(50,576 37)	107,073 39
#1260	Leasehold Improvements	11 770 05				11 770 05
Total Fund 1		186 276 93		2 803 11	(50 576 37)	138 503 67
<b>Fund 3 - CCCS</b>						
#1230	Furniture and Fixtures	51 293 76	PY	245 88	(26 258 87)	25 280 77
#1260	Leasehold Improvements	644 62				644 62
Total Fund 3		51 938 38		245 88	(26 258 87)	25,925 39
<b>Totals Funds 1 &amp; 3</b>						
Autos		19,660 23	PY			19 660 23
Furniture and Fixtures		206 140 41		3 048 99	(76,835 24)	132 354 16
Leasehold Improvements		12 414 67				12 414 67
Total		\$ 238 215 31	\$	\$ 3 048 99	(76 835 24)	\$ 164 429 06

PY Agrees to prior year

**Family Service Rochester**  
**Property and Equipment A/D Summary**  
**12/31/01**

		Balance 12/31/00	2001 Depreciation	Retirements	Balance 12/31/01	
<b>Fund 1 - Unrestricted</b>						
#1225	A/D - Autos	\$ 1 708 32	PY	\$ 3 932 04		\$ 5,640 36
#1240	A/D - Furniture and fixtures	108 419 50		13,410 56	(50 413 38)	71,416 68
#1265	A/D - Leasehold Improvements	9,394 50		1 835 00		11 229 50
Total Fund 1		<u>119 522 32</u>		<u>19 177 60</u>	<u>(50 413 38)</u>	<u>88 286 54</u> <b>WTB</b>
<b>Fund 3 - CCCS</b>						
#1240	A/D - Furniture and fixtures	29 310 48	PY	6 638 49	(25 909 35)	10,039 62
#1265	A/D - Leasehold Improvements	452 11		143 01		595 12
Total Fund 3		<u>29 762 59</u>		<u>6 781 50</u>	<u>(25 909 35)</u>	<u>10 634 74</u> <b>WTB</b>
<b>Totals Funds 1 &amp; 3</b>						
A/D - Autos		1 708 32	PY	3,932 04		5,640 36
A/D - Furniture and fixtures		137,729 98		20 049 05	(76 322 73)	81 456 30
A/D - Leasehold Improvements		9 846 61		1 978 01		11 824 62
Total		<u>\$ 149 284 91</u>		<u>\$ 25 959 10</u>	<u>(76,322 73)</u>	<u>\$ 98,921 28</u> <b>WTB</b>
<b>A</b>						

PY Agrees to prior year

<b>Depreciation Expense</b>
-----------------------------

01-010-9460	\$ 2,246 12
01-020-9460	1,874 98
01-030-9460	6,664 52
01-050-9460	3 093 87
01-052-9460	761 51
01-054-9460	772 39
01-056-9460	613 72
01-058-9460	791 33
01-060-9460	1,903 92
01-070-9460	372 44
01-080-9460	-
01-090-9460	82 80
03-010-9460	-
03-050-9460	2 879 98
03-053-9460	3,336 80
03-055-9460	564 72
	<u>564 72</u>
	<u>\$ 25 959 10</u> <b>A</b>

NA2000  
FIXED ASSETS FOR FUND 1 FCHS FURNITURE AND FIXTURES

GL # 1230 AND GL # 1240

NO	DESCRIPTION	DATE ACQ	DEPR METHOD	COST	ACC DEPR THRU 1995	1998 DEPR	1997 DEPR	1998 DEPR	1999 DEPR	2000 DEPR	2001 DEPR	TOTAL DEPR	BOOK VALUE
6	DESK	1972	10 SL	273 80	273 80							273 80	0 00
7	BOOKCASE	1972	10 SL	105 90	105 90							105 90	0 00
8	DESK	1973	10 SL	200 00	200 00							200 00	0 00
10	FILE CABINET	1974	10 SL	93 80	93 80							93 80	0 00
12	DESK	1975	10 SL	219 00	219 00							219 00	0 00
14	DESK & SHELVES	1976	10 SL	87 50	87 50							87 50	0 00
16	4 BROWN CHAIRS	1977	10 SL	400 00	400 00							400 00	0 00
20	DESK & CHAIRS	12/83	10 SL	235 00	235 00							235 00	0 00
22												0 00	0 00
23	FILE CABINET 4 DRAWER	6/84	7 SL	210 00	210 00							210 00	0 00
24	DESK CHAIRS FILE BOOKCAS	1/85	7 SL	1711 87	1711 87							1711 87	0 00
26	DESK	2/87	7 SL	200 00	200 00							200 00	0 00
27	OFFICE FURNITURE	5/87	7 SL	350 00	350 00							350 00	0 00
29	FILE CABINET 4 DRAWER	2/88	7 SL	138 00	138 00							138 00	0 00
30	FILE CABINET 4 DRAWER	2/88	7 SL	138 00	138 00							138 00	0 00
31	FILE CABINET 2 DRAWER	2/88	7 SL	104 00	104 00							104 00	0 00
32	CHAIR	2/88	7 SL	112 00	112 00							112 00	0 00
33	DESK	4/88	7 SL	205 00	205 00							205 00	0 00
34	VDT STAND	4/88	7 SL	323 00	323 00							323 00	0 00
35	PRINTER STAND	4/88	7 SL	146 00	146 00							146 00	0 00
36	STORAGE MODULE	4/88	7 SL	188 00	188 00							188 00	0 00
37	3 BROWN LEATHER CHAIRS	4/88	7 SL	375 00	375 00							375 00	0 00
38	BROWN CHAIR	4/88	7 SL	182 00	182 00							182 00	0 00
40	BOOKCASE	2/88	7 SL	145 00	145 00							145 00	0 00
41												0 00	0 00
44	CHAIR	10/89	7 SL	195 00	174 12	20 88						195 00	0 00
45	SECRETARY CHAIR	5/90	7 SL	119 00	96 33	17 00	5 67					119 00	0 00
50	STORAGE CABINETS	4/84	7 SL	627 00	627 00							627 00	0 00
52	FURNITURE	8/84	7 SL	512 00	512 00							512 00	0 00
53												0 00	0 00
54	DESK & CHAIR	3/84	7 SL	225 00	225 00							225 00	0 00
55	CHAIR	3/84	7 SL	30 00	30 00							30 00	0 00
56	DESK & CHAIR	3/84	7 SL	370 00	370 00							370 00	0 00
57	WOODEN DESK & CREDENZA	3/84	7 SL	500 00	500 00							500 00	0 00
58	4 OFFICE CHAIRS	3/84	7 SL	200 00	200 00							200 00	0 00
59	2 DESKS	3/84	7 SL	325 00	325 00							325 00	0 00
60	BOOKCASE	3/84	7 SL	90 00	90 00							90 00	0 00
61	2 DESK CHAIRS W/CASTERS	5/85	7 SL	150 00	150 00							150 00	0 00
63	11 WAITING ROOM CHAIRS	5/85	7 SL	550 00	550 00							550 00	0 00
64	TABLE OFFICE	4/88	5 SL	71 99	71 99							71 99	0 00
65	EXECUTIVE DESK	5/88	5 SL	20 00	20 00							20 00	0 00
66	7 DRAWER FILE CABINET	5/88	5 SL	35 00	35 00							35 00	0 00
67	3 ARMED GUEST CHAIRS	5/88	5 SL	30 00	30 00							30 00	0 00
69	EXECUTIVE DESK CHAIR	5/88	5 SL	20 00	20 00							20 00	0 00
72	FILE CABINETS	9/88	5 SL	41 71	41 71							41 71	0 00
74	CONFERENCE ROOM CHAIRS	8/87	10 SL	2176 00	1849 60	217 60	108 60					2176 00	0 00
75	FILE CABINET	12/88	7 SL	292 00	292 00							292 00	0 00
76	3 FILE CABINETS	12/89	7 SL	427 90	397 34	30 58						427 90	0 00
77	WHITE BOARD	9/90	7 SL	173 25	126 84	24 75	21 66					173 25	0 00
78	CHAIRS	12/90	7 SL	198 00	143 50	28 00	24 50					198 00	0 00
80												0 00	0 00
81	IBM TYPEWRITER	11/84	7 SL	1045 00	1045 00							1045 00	0 00
82	IBM TYPEWRITER	1/86	7 SL	450 00	450 00							450 00	0 00
86	MICROWAVE SEARS	9/88	3 SL	94 99	94 99							94 99	0 00
87	CALCULATOR	9/88	3 SL	82 01	82 01							82 01	0 00
94	SONY CASSETTE PLAYER/REC	11/88	5 SL	129 99	129 99							129 99	0 00
95												0 00	0 00
99	CALCULATOR	7/90	5 SL	134 95	134 95							134 95	0 00
100	COMPUTER STAND	12/90	5 SL	111 00	111 00							111 00	0 00
103												0 00	0 00
105	HP LASER JET PRINTER	12/91	5 SL	1100 00	898 00	202 00						1100 00	0 00
113	ELECTROLUX 2 VACUUMS	12/92	5 SL	819 85	506 00	184 00	149 85					819 85	0 00
116	OKIDATA DATA ML591	3/93	5 SL	648 00	358 00	130 00	130 00	30 00				648 00	0 00
119	AUTO MEALS SOFTWARE	10/93	5 SL	2495 00	1123 00	499 00	499 00	374 00				2495 00	0 00
121	SHARP CAMCORDER	12/93	5 SL	874 41	281 00	135 00	135 00	123 41				874 41	0 00
122	COUNSELING CHAIRS	12/93	5 SL	1640 00	683 00	328 00	328 00	301 00				1640 00	0 00
123	HP LASER JET 4P 600P	4/94	5 SL	1087 00	380 00	217 00	217 00	217 00	56 00			1087 00	0 00
124	SELEX 3020 COPIER	4/94	5 SL	3395 00	1188 00	679 00	679 00	679 00	170 00			3395 00	0 00
125	IBM WHEELWRITER 2000	4/94	5 SL	716 00	250 00	143 00	143 00	143 00	37 00			716 00	0 00
129	BLUE COUCH & CHAIR	12/94	5 SL	809 96	175 98	162 00	162 00	162 00	148 00			809 96	0 00
134	2 SSI5 PENTIUM COMPUTERS	12/98	5 SL	7424 09	0 00	124 00	1485 00	1485 00	1485 00	1485 00	1360 09	7424 09	0 00
135	12 LAZY BOY BROWN CHAIRS	12/98	7 SL	1138 64	0 00	13 56	162 66	162 66	162 66	162 66	162 66	826 66	311 78
136	MOW LABEL PRINTER	6/97	5 SL	837 95	0 00	0 00	74 41	127 59	127 59	127 59	127 59	584 77	53 18
137	TP 780 LAPTOP SYSTEM	10/97	5 SL	3399 00	0 00	0 00	169 95	679 80	679 80	679 80	679 80	2889 15	509 85
138	HP LASER JET FLATBED SCAN	12/97	5 SL	289 99	0 00	0 00	0 00	60 00	60 00	60 00	60 00	240 00	59 99
139	HP INK JET PRINTER	12/97	5 SL	349 99	0 00	0 00	0 00	70 00	70 00	70 00	70 00	280 00	69 99
140	2 AMD K-6 233 COMPUTERS	12/97	5 SL	3484 70	0 00	0 00	0 00	696 94	696 94	696 94	696 94	2787 76	696 94
141	MOD SEC OFFICE UNIT	12/97	7 SL	2692 00	0 00	0 00	0 00	384 57	384 57	384 57	384 57	1538 28	1153 72
143	IBM APTVA/MONITOR/PRINT	4/98	5 SL	1247 95	0 00	0 00	0 00	187 20	249 59	249 59	249 59	935 97	311 98
144	EXECUTONE PHONES	8/98	7 SL	8495 00	0 00	0 00	0 00	505 85	1213 57	1213 57	1213 57	4146 36	4348 64
145	EXECUTONE SYSTEM	8/98	5 SL	9114 74	0 00	0 00	0 00	759 55	1822 95	1822 95	1822 95	6228 40	2886 34
146	IBM DESKTOP COMPUTER	10/98	5 SL	1847 00	0 00	0 00	0 00	329 40	329 40	329 40	329 40	1317 60	329 40
147	GREAT PLAINS SOFTWARE	Sep-99	5 SL	8542 00	0 00	0 00	0 00	0 00	589 47	1708 40	1708 40	3886 27	4555 73
148	COMPUTER SYSTEMS/NT	Sep-99	7 SL	28844 55	0 00	0 00	0 00	0 00	1278 31	3834 94	3834 94	8948 19	17898 36
149	HP LASERJET 4050 PRINTER	Apr-01	5 SL	999 99								150 00	849 99
150	IBM THINKPAD A21e COMPU	Jul-01	5 SL	1803 12								180 31	1622 81

TOTAL 107073 39 20911 00 3135 35 4495 50 7477 77 9540 85 12825 41 13030 81 71416 68 35856 71

DEPRECIATION ON DISPOSED ASSETS FOR CURRENT YEAR

11/02/94													
1996 TOTAL DEPR						24 046 35							
1997 TOTAL DEPR							28 541 85						
1998 TOTAL DEPR								38 019 82					
1999 TOTAL DEPR									45 560 47				
2000 TOTAL DEPR										58 385 87			
2001 TOTAL DEPR											71416 68		
NET BOOK VALUE AFTER DEPRECIATION						83 027 04	76 531 54	71 053 77	61 512 92	48 687 52	35 856 71		

FA2000

FIXED ASSETS FOR FUND 1 FCHS FURNITURE AND FIXTURES

GL # 1230 AND GL # 1240

NO	DESCRIPTION	DATE ACO	DEPR METHOD	COST	ACC DEPR THRU 1995	1996 DEPR	1997 DEPR	1998 DEPR	1999 DEPR	2000 DEPR	2001 DEPR	TOTAL DEPR	BOOK VALUE
LEASEHOLD IMPROVEMENTS													
GL #1260 AND #1265													
NO	DESCRIPTION	DATE ACO	DEPR METHOD	COST	ACC. DEPR THRU 1995	1996 DEPR	1997 DEPR	1998 DEPR	1999 DEPR	2000 DEPR	2001 DEPR	TOTAL DEPR	BOOK VALUE
1	REMODELING	9/91	8 SL	3748 72	2708 00	625 00	415 72					3748 72	0 00
2	REMODELING	12/96	8 SL	3538 42	0 00	49 15	589 74	589 74	589 74	589 74	589 74	2997 85	540 57
3	REMODELING	11/98	3 SL	4482 91	0 00	0 00	0 00	249 05	1494 30	1494 30	1245 28	4482 91	0 00
TOTAL				11770 05	2708 00	674 15	1005 46	838 79	2084 04	2084 04	1835 00	11229 48	540 57

DELIVERY VAN FOR MEALS ON WHEELS

GL #1220 AND GL #1225

NO	DESCRIPTION	DATE ACO	DEPR METHOD	COST	ACC DEPR THRU 1995	1996 DEPR	1997 DEPR	1998 DEPR	1999 DEPR	2000 DEPR	2001 DEPR	TOTAL DEPR	BOOK VALUE
	PLYMOUTH CARAVAN	06/00	5 SL	19660 23						1708 32	3932 04	5640 36	14019 87
TOTAL				19660 23	0 00	0 00	0 00	0 00	0 00	1708 32	3932 04	5640 36	14019 87

FIXED ASSETS FUND 3 CONSUMER CREDIT COUNSELING GL #1200 AND 1240

No	Description	Date Acquired	Deprec Method	Cost	Accum. Deprec Thru 1996	1996 DEPR	1997 DEPR	1998 DEPR	1999 DEPR	2000 DEPR	2001 DEPR	Total DEPR	Book Value
8	2 LATE BOY BROWN CHAIRS	12/96	7 SL	185.54	0.00	2.21	28.48	28.48	28.48	28.48	28.48	124.81	50.73
11	MOO SEC OFFICE LIGHT	12/97	7 SL	472.00	0.00	0.00	0.00	96.14	96.14	96.14	96.14	284.58	187.42
12	EXECUTONE PHONES	8/88	7 SL	1500.00	0.00	0.00	0.00	89.30	214.28	214.28	214.28	732.17	767.83
13	EXECUTONE SYSTEM	8/88	8 SL	2280.00	0.00	0.00	0.00	180.00	458.00	458.00	458.00	1556.00	724.00
14	LAPTOP-CARRYCASE	4/99	7 SL	1799.99	0.00	0.00	0.00	0.00	182.88	237.14	257.14	707.14	1092.85
19	PROJECTOR/LAMP	4/99	7 SL	5033.00	0.00	0.00	0.00	0.00	539.48	719.29	719.29	1978.04	3054.96
16	COMPUTER SYSTEM/HW	9/89	7 SL	13561.54	0.00	0.00	0.00	849.79	1937.36	1937.36	4920.51	8041.03	5520.51
17	IBM THINKPAD A21+ COMPUTE	7/01	8 SL	148.88	0.00	0.00	0.00	0.00	0.00	0.00	14.89	14.89	133.99
<b>TOTAL</b>					<b>0.00</b>	<b>2.21</b>	<b>28.48</b>	<b>401.93</b>	<b>2171.02</b>	<b>3706.70</b>	<b>3731.29</b>	<b>10039.62</b>	<b>15241.13</b>

DEPR THRU 1996	0.00
1996 TOTAL DEPR	2.21
1997 TOTAL DEPR	28.48
1998 TOTAL DEPR	430.81
1999 TOTAL DEPR	2001.63
2000 TOTAL DEPR	6308.33
2001 TOTAL DEPR	10039.62
<b>NET BOOK VALUE AFTER DEPRECIATION</b>	<b>35278.58 35252.08 24850.10 22679.14 18972.44 15241.13</b>

FIXED ASSETS FOR FUND 3 LEASEHOLD IMPROVEMENTS GL #1260 AND #1265

No	Description	Date Acquired	Deprec Method	Cost	Accum. Deprec Thru 1996	1996 DEPR	1997 DEPR	1998 DEPR	1999 DEPR	2000 DEPR	2001 DEPR	Total DEPR	Book Value
1	REMODELING	12/96	6 SL	324.41	0.00	4.51	54.07	54.07	54.07	54.07	54.07	274.86	49.55
2	REMODELING	11/98	3 SL	320.21	0.00	0.00	0.00	17.79	108.74	108.74	88.84	320.21	0.00
<b>TOTAL</b>					<b>0.00</b>	<b>4.51</b>	<b>54.07</b>	<b>71.86</b>	<b>160.81</b>	<b>160.81</b>	<b>163.01</b>	<b>595.07</b>	<b>49.55</b>

Grand Totals 25 925.33 0.00 4.72 80.55 473.78 2,331.83 2,867.51 2,874.30 10,634.69 15,290.70

Monthly depreciation expense 222.86