

Return of Organization Exempt From Income Tax

2002

Department of the Treasury
Internal Revenue Service

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

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

Open to Public Inspection

A For the 2002 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): **903 WEST CENTER STREET**
 Room/suite: **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):

G Web site: **N/A**

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

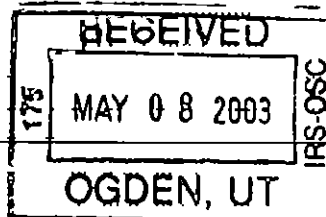
K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12: **2,157,910.**

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: **3**
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: **2202**

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 20,194.
	b	Indirect public support	1b 330,444.
	c	Government contributions (grants)	1c 38,607.
	d	Total (add lines 1a through 1c) (cash \$ 389,245. noncash \$)	1d 389,245.
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2 1,748,606.
	3	Membership dues and assessments	3
	4	Interest on savings and temporary cash investments	4 19,829.
	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	
9a	Gross revenue (not including \$ of contributions reported on line 1a)	9a	
		9b	
		9c	
10a	Gross sales of inventory, less returns and allowances	10a	
		10b	
		10c	
11	Other revenue (from Part VII, line 103)	11 230.	
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12 2,157,910.	
Expenses	13	Program services (from line 44, column (B))	13 1,777,980.
	14	Management and general (from line 44, column (C))	14 254,944.
	15	Fundraising (from line 44, column (D))	15 9,170.
	16	Payments to affiliates (attach schedule)	16
	17	Total expenses (add lines 16 and 44, column (A))	17 2,042,094.
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18 115,816.
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19 752,855.
	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)	21 868,671.



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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	124,122.	105,890.	17,581.
26	Other salaries and wages	26	1,082,326.	923,342.	153,303.
27	Pension plan contributions	27	33,289.	25,852.	7,122.
28	Other employee benefits	28	123,937.	109,804.	13,622.
29	Payroll taxes	29	88,881.	75,047.	13,376.
30	Professional fundraising fees	30			
31	Accounting fees	31	9,167.	2,076.	7,091.
32	Legal fees	32			
33	Supplies	33	23,669.	21,662.	1,980.
34	Telephone	34	9,444.	6,838.	2,600.
35	Postage and shipping	35	6,612.	4,788.	1,819.
36	Occupancy	36	104,757.	91,121.	13,156.
37	Equipment rental and maintenance	37			
38	Printing and publications	38	2,230.	1,695.	535.
39	Travel	39	30,585.	29,670.	910.
40	Conferences, conventions, and meetings	40	29,437.	26,568.	2,803.
41	Interest	41			
42	Depreciation, depletion, etc (attach schedule)	42	20,090.	14,972.	5,117.
43	Other expenses not covered above (itemize)				
a	_____	43a			
b	_____	43b			
c	_____	43c			
d	_____	43d			
e	SEE STATEMENT 1	43e	353,548.	338,655.	13,929.
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D) carry these totals to lines 13-15	44	2,042,094.	1,777,980.	254,944.

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 \$ _____)	567,539.
b	COUNSELING PROGRAM PROVIDES INDIVIDUAL, FAMILY, AND MARITAL TREATMENT.	(Grants and allocations \$ _____)	1,052,147.
c	CONSUMER CREDIT COUNSELING PROVIDES COUNSELING AND ASSISTANCE FOR THOSE TRYING TO PAY CREDITORS.	(Grants and allocations \$ _____)	139,524.
d	FAMILY ACCESS CENTER PROVIDES FAMILIES THE OPPORTUNITY TO SOCIALIZE WITH OTHERS ON FAMILY ISSUES.	(Grants and allocations \$ _____)	18,770.
e	Other program services (attach schedule)	(Grants and allocations \$ _____)	
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)		1,777,980.

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
Assets	45 Cash - non-interest-bearing		45
	46 Savings and temporary cash investments	534,166.	46 532,663.
	47 a Accounts receivable	47a 72,827.	
	b Less allowance for doubtful accounts	47b 21,694.	47c 51,133.
	48 a Pledges receivable	48a	
	b Less allowance for doubtful accounts	48b	48c
	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	22,824.	53 32,410.
	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	56 177,000.	
57 a Land, buildings, and equipment, basis	57a 886,477.		
b Less accumulated depreciation	57b 119,011.	57c 767,466.	
58 Other assets (describe <input type="checkbox"/> CASH IN ESCROW - BUILDING)		58 150,000.	
59 Total assets (add lines 45 through 58) (must equal line 74)	878,858.	59 1,710,672.	
Liabilities	60 Accounts payable and accrued expenses	66,576.	60 61,955.
	61 Grants payable		61
	62 Deferred revenue	59,427.	62 100,046.
	63 Loans from officers, directors, trustees, and key employees		63
	64 a Tax-exempt bond liabilities		64a
	b Mortgages and other notes payable		64b 680,000.
	65 Other liabilities (describe <input type="checkbox"/>)		65
66 Total liabilities (add lines 60 through 65)	126,003.	66 842,001.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74		
	67 Unrestricted	632,400.	67 746,367.
	68 Temporarily restricted	89,536.	68 91,160.
	69 Permanently restricted	30,919.	69 31,144.
	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 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	752,855.	73 868,671.
	74 Total liabilities and net assets / fund balances (add lines 66 and 73)	878,858.	74 1,710,672.

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		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76	X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	77	X
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X
b	If "Yes," has it filed a tax return on Form 990-T for this year? N/A	78b	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	X
80 a	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?	80a	X
b	If "Yes," enter the name of the organization <input type="checkbox"/> and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81 a	Enter direct or indirect political expenditures. See line 81 instructions. 81a 0.		
b	Did the organization file Form 1120-POL for this year?	81b	X
82 a	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?	82a	X
b	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) 82b		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? N/A	84b	
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members? N/A	85a	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? N/A 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	85b	
c	Dues, assessments, and similar amounts from members 85c N/A		
d	Section 162(e) lobbying and political expenditures 85d N/A		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e N/A		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f N/A		
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? N/A	85g	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? N/A	85h	
86	501(c)(7) organizations Enter a Initiation fees and capital contributions included on line 12 86a N/A		
b	Gross receipts, included on line 12, for public use of club facilities 86b N/A		
87	501(c)(12) organizations Enter a Gross income from members or shareholders 87a N/A		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) 87b N/A		
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	88	X
89 a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <input type="text" value="0."/> , section 4912 <input type="text" value="0."/> , section 4955 <input type="text" value="0."/>		
b	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	89b	X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 0.		
d	Enter Amount of tax on line 89c, above, reimbursed by the organization 0.		
90 a	List the states with which a copy of this return is filed <input type="text" value="MINNESOTA"/>		
b	Number of employees employed in the pay period that includes March 12, 2002 90b 58		
91	The books are in care of <input type="text" value="BRAD LOHRBACH"/> Telephone no <input type="text" value="(507) 287-2010"/>		
	Located at <input type="text" value="903 WEST CENTER ST #220, ROCHESTER MN"/> ZIP + 4 <input type="text" value="55902"/>		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year 92 N/A		

Part VII Analysis of Income-Producing Activities (See page 31 of the instructions)

	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	
Note. Enter gross amounts unless otherwise indicated					
93 Program service revenue					
a PROGRAM SERVICE FEES					372,427.
b PURCHASE OF SERVICES					1,376,179.
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	19,829.	
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					230.
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		0.		19,829.	1,748,836.
105 Total (add line 104, columns (B), (D), and (E))					1,768,665.

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 page 32 of the instructions)

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 page 32 of the instructions)

(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 page 33 of the instructions)

- (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

Note If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

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

5/1/03
 Executive Director, Brad J. Lohrbach
 Type or print name and title

Date _____ Check if self- _____ Preparer's SSN or PTIN _____

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 ► \$ _____ \$ _____ (Must equal amounts on line 38, Part VI-A, or line 1 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) SEE STATEMENT 6		
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	
Note 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 5 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 5 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) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28)	396,445.	364,282.	366,973.	375,973.	1,503,673.
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	1,714,632.	1,528,791.	1,247,915.	1,155,739.	5,647,077.
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	22,111.	21,100.	18,731.	17,242.	79,184.
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.					
23 Total of lines 15 through 22	2,133,188.	1,914,173.	1,633,619.	1,548,954.	7,229,934.
24 Line 23 minus line 17	418,556.	385,382.	385,704.	393,215.	1,582,857.
25 Enter 1% of line 23	21,332.	19,142.	16,336.	15,490.	
26 Organizations described on lines 10 or 11 a Enter 2% of amount in column (e), line 24					26a 31,657.
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 1998 through 2001 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the sum of all these excess amounts					26b 0.
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 1,582,857.
d Add Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____		79,184.			26d 79,184.
e Public support (line 26c minus line 26d total)					26e 1,503,673.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 94.9974%
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		N/A			
(2001) (2000) (1999) (1998)					
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		N/A			
(2001) (2000) (1999) (1998)					
c Add Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____					27c N/A
d Add Line 27a total _____ and line 27b total _____					27d N/A
e Public support (line 27c total minus line 27d total)					27e N/A
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					27f N/A
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g N/A %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h N/A %
28 Unusual Grants For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, 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					

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		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
(The term "expenditures" means amounts paid or incurred)			
		N/A	
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount. Enter the amount from the following table -		
	If the amount on line 40 is -		
	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		
	The lobbying nontaxable amount is -		
	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		
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	

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
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45 Lobbying nontaxable amount					0.
46 Lobbying ceiling amount (150% of line 45(e))					0.
47 Total lobbying expenditures					0.
48 Grassroots nontaxable amount					0.
49 Grassroots ceiling amount (150% of line 48(e))					0.
50 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 11 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

FORM 990	OTHER EXPENSES			STATEMENT 1
DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
REPAIRS & MAINTENANCE	17,315.	15,607.	1,708.	
MEAL PROGRAM PURCHASES	142,674.	142,674.		
INSURANCE	12,462.	10,251.	2,186.	25.
UNCOLLECTED SERVICE FEES	9,409.	9,409.		
DUES & SUBSCRIPTIONS	24,424.	21,501.	2,923.	
CONTRACTED SERVICES	44,227.	44,219.	8.	
MISCELLANEOUS	13,139.	9,741.	2,459.	939.
COUNTY OVERHEAD	79,668.	79,668.		
MIS SUPPORT	8,758.	5,252.	3,506.	
LICENSING & FEES	1,472.	333.	1,139.	
TOTAL TO FM 990, LN 43	353,548.	338,655.	13,929.	964.

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.
TOTAL TO FORM 990, PART IV, LINE 56, COLUMN B		177,000.

PAT JUMP 12021 SHERVIN AVE SW STEWARTVILLE, MN 55976	SECRETARY VARIOUS	0.	0.	0.
JONE EGLAND TRAPP 10 ZUMBRO RIDGE DRIVE MANTORVILLE, MN 55955	ASSOC. DIRECTOR 40 HRS/WK	51,860.	12,767.	0.
JAMES RABE 5500 A 26TH AVE NW ROCHESTER, MN 55901	DIRECTOR VARIOUS	0.	0.	0.
MARY RICHARDS 13502 POSTIER DR NW ORONOCO, MN 55960	DIRECTOR VARIOUS	0.	0.	0.
STEVE WOSLAGER 2420 55TH AVE NE ROCHESTER, MN 55906	DIRECTOR VARIOUS	0.	0.	0.
JOLEEN MAINZ 1544 8TH AVE SE ROCHESTER, MN 55904	DIRECTOR VARIOUS	0.	0.	0.
BONNIE MCGOON 840 9TH AVE SW ROCHESTER, MN 55902	DIRECTOR VARIOUS	0.	0.	0.
NISH PATEL 1211 BAIHLY VIEW LANE SW ROCHESTER, MN 55902	DIRECTOR VARIOUS	0.	0.	0.
TOTALS INCLUDED ON FORM 990, PART V		124,122.	16,380.	0.

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

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.

SCHEDULE A

STATEMENT REGARDING ACTIVITIES WITH
SUBSTANTIAL CONTRIBUTORS, TRUSTEES, DIRECTORS,
CREATORS, KEY EMPLOYEES, ETC.,
PART III, LINE 2

STATEMENT 6

PAYMENT OF \$72,262 IN COMPENSATION AND \$3,613 IN RETIREMENT
BENEFITS TO THE CURRENT EXECUTIVE DIRECTOR, AS NOTED ABOVE.

Depreciation and Amortization 990
(Including Information on Listed Property)

▶ See separate instructions ▶ Attach to your tax return

Name(s) shown on return

Business or activity to which this form relates

Identifying number

FAMILY SERVICE ROCHESTER INC

FORM 990 PAGE 2

41-0883453

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	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	
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	
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 2001 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5	11	
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 2003 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 qualified property (other than listed property) placed in service during the tax year (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 2002	17	19,935.
18	If you are electing under section 168(i)(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 2002 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		4,637.	5 YRS	MM	SL	155.
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 2002 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	20,090.
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?		<input type="checkbox"/> Yes <input type="checkbox"/> No		24b If "Yes," is the evidence written?		<input type="checkbox"/> Yes <input type="checkbox"/> 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 qualified listed property placed in service during the tax year 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

30 Total business/investment miles driven during the year (do not include commuting miles)	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
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?	Yes		No		Yes		No		Yes		No	
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 2002 tax year					
43 Amortization of costs that began before your 2002 tax year					43
44 Total Add amounts in column (f) See instructions for where to report					44

Family Service Rochester
Property and Equipment Summary
12/31/02

		Balance 12/31/01	Transfer between Funds	Additions	Retirements	Balance 12/31/02	
Fund 1 - Unrestricted							
#1220	Autos	\$ 19,660.23	PY			\$ 19,660.23	WTB
#1230	Furniture and Fixtures	107,073.39		\$ 4,235.00	M 3	111,308.53	
#1260	Leasehold Improvements	11,770.05				11,770.05	
#1270	Land			126,000.00		126,000.00	
#1275	Building			504,000.00		504,000.00	
#1350	Construction WIP			17,410.78		17,410.78	
	Total Fund 1	138,503.67		651,645.92		790,149.59	
Fund 3 CCCS							
#1230	Furniture and Fixtures	25,280.77	PY	401.68	m-4	25,682.43	WTB
#1260	Leasehold Improvements	644.62				644.62	
#1270	Land			14,000.00		14,000.00	
#1275	Building			56,000.00		56,000.00	
	Total Fund 3	25,925.39		401.66		26,327.05	
Totals Funds 1 & 3							
	Autos	19,660.23	PY			19,660.23	WTB
	Furniture and Fixtures	132,354.16		4,636.80		136,990.96	
	Leasehold Improvements	12,414.67				12,414.67	
	Land			140,000.00		140,000.00	
	Building			560,000.00		560,000.00	
	Construction WIP			17,410.78		17,410.78	
	Total	\$ 164,429.06		\$ 722,047.58		\$ 886,476.64	

● PY Agrees to prior year

**Family Service Rochester
Property and Equipment A/D Summary
12/31/02**

		Balance 12/31/01		2002 Depreciation	Retirements	Balance 12/31/02	
<u>Fund 1 - Unrestricted</u>							
#1225	A/D - Autos	\$ 5,640.36	PY	\$ 3,932.04	M-3	\$ 9,572.40	
#1240	A/D - Furniture and fixtures	71,416.68		11,797.80		83,214.48	
#1265	A/D - Leasehold Improvements	11,229.50		540.57		11,770.07	
	Total Fund 1	88,286.54		16,270.41		104,556.95	WTB
<u>Fund 3 - CCCS</u>							
#1240	A/D - Furniture and fixtures	10,039.62	PY	3,769.26	M-4	13,808.88	
#1265	A/D - Leasehold Improvements	595.12		49.55		644.67	
	Total Fund 3	10,634.74		3,818.81		14,453.55	WTB
<u>Totals Funds 1 & 3</u>							
	A/D - Autos	5,640.36	PY	3,932.04		9,572.40	
	A/D - Furniture and fixtures	81,456.30		15,567.08		97,023.36	
	A/D - Leasehold Improvements	11,824.62		590.12		12,414.74	
	Total	\$ 98,921.28		\$ 20,089.22		\$ 119,010.50	WTB

B

PY Agrees to prior year

Depreciation Expense

01 010-9460	\$ 4,694.62
01 012-9460	\$ 0.74
01-020-9460	1,105.00
01-030-9460	5,115.74
01-050-9460	2,248.66
01-052-9460	868.14
01-054-9460	583.04
01 056-9460	281.20
01-058-9460	528.22
01-060-9460	542.04
01-062-9460	6.96
01-070-9460	219.24
01-080-9460	-
01 090-9460	78.80
03 010-9460	422.44
03 050-9460	1,803.88
03-053-9460	486.70
03 055-9460	1,105.82

A	20,089.34
B	20,089.22
	0.12

Immaterial pass on Judgment

\$ 20,089.34 A

FUND 1
DEPRECIATION SCHEDULE

FIXED ASSETS
GL #1230

NO	DESCRIPTION	DATE ACQ	DEPR METHOD	COST	ACC DEPR THRU 1999	2000 DEPR	2001 DEPR	2002 DEPR	TOTAL DEPR	BOOK VALUE
134	2 SSIS PENTIUM COMPUTE	12/96	5 SL	7424 09	4579 00	1485 00	1360 09	0 00	7424 09	0 00
135	12 LAZY BOY BROWN CHAI	12/96	7 SL	1138 64	501 54	162 66	162 66	162 66	989 52	149 12
136	MOW (LABEL) PRINTER	6/97	5 SL	637 95	329 59	127 59	127 59	53 18	637 95	0 00
137	TP-760 LAPTOP SYSTEM	10/97	5 SL	3399 00	1529 55	679 80	679 80	509 85	3399 00	0 00
138	HP LASER JET FLATBED S	12/97	5 SL	299 99	120 00	60 00	60 00	59 99	299 99	0 00
139	HP INK JET PRINTER	12/97	5 SL	349 99	140 00	70 00	70 00	69 99	349 99	0 00
140	2 AMD K-6 233 COMPUTER	12/97	5 SL	3484 70	1393 88	696 94	696 94	696 94	3484 70	0 00
141	MOD SEC OFFICE UNIT	12/97	7 SL	2692 00	769 14	384 57	384 57	384 57	1922 85	769 15
143	IBM APTIVA/MONITOR/PRIN	4/98	5 SL	1247 95	436 79	249 59	249 59	249 59	1185 56	62 39
144	EXECUTONE PHONES	8/98	7 SL	8495 00	1719 22	1213 57	1213 57	1213 57	5359 93	3135 07
145	EXECUTONE SYSTEM	8/98	5 SL	9114 74	2582 50	1822 95	1822 95	1822 95	8051 35	1063 39
146	IBM DESKTOP COMPUTER	10/98	5 SL	1647 00	658 80	329 40	329 40	329 40	1647 00	0 00
147	GREAT PLAINS SOFTWARE	Sep-99	5 SL	8542 00	569 47	1708 40	1708 40	1708 40	5694 67	2847 33
148	COMPUTER SYSTEMS/NT	Sep-99	7 SL	26844 55	1278 31	3834 94	3834 94	3834 93	12783 12	14061 43
149	HP LASERJET 4050 PRINTE	Apr-01	5 SL	999 99			150 00	199 99	349 99	650 00
150	IBM THINKPAD A21e COMP	Jul-01	5 SL	1803 12			180 31	360 62	540 93	1262 19
151	MATRIX ARMLESS CHAIRS	02-Nov	5 SL	4235 14				141 17	141 17	4093 97
TOTAL				111308 53	45560 47	12825 41	13030 81	11797 80	83214 48	28094 05

1999 TOTAL DEPR

45,560 47

2000 TOTAL DEPR

58 385 87

2001 TOTAL DEPR

71416 68

83214 48

NET BOOK VALUE AFTER DEPRECIATION

65 748 06

52,922 66

39 891 85

28 094 05

LEASEHOLD IMPROVEMENTS
GL #1260

NO	DESCRIPTION	DATE ACQ	DEPR METHOD	COST	ACC DEPR THRU 1999	2000 DEPR	2001 DEPR	2002 DEPR	TOTAL DEPR	BOOK VALUE
1	REMODELING	9/91	6 SL	3748 72	3748 72	0 00	0 00	0 00	3748 72	0 00
2	REMODELING	12/96	6 SL	3538 42	1818 37	589 74	589 74	540 57	3538 42	0 00
3	REMODELING	11/98	3 SL	4482 91	1743 35	1494 30	1245 26	0 00	4482 91	0 00
TOTAL				11770 05	7310 44	2084 04	1835 00	540 57	11770 05	(0 00)

DELIVERY VAN FOR MEALS ON WHEELS
GL #1220

NO	DESCRIPTION	DATE ACQ	DEPR METHOD	COST	ACC DEPR THRU 1999	2000 DEPR	2001 DEPR	2002 DEPR	TOTAL DEPR	BOOK VALUE
	PLYMOUTH CARAVAN	06/00	5 SL	19660 23	0 00	1708 32	3932 04	3932 04	9572 40	10087 83
TOTAL				19660 23	0 00	1708 32	3932 04	3932 04	9572 40	10087 83

FUND 1
DEPRECIATION SCHEDULE

FIXED ASSETS
GL # 1230

NO	DESCRIPTION	DATE ACQ	DEPR METHOD	COST	ACC DEPR THRU 1999	2000 DEPR	2001 DEPR	2002 DEPR	TOTAL DEPR	BOOK VALUE
134	2 SSIS PENTIUM COMPUTE	12/98	5 SL	7424 09	4579 00	1485 00	1360 09	0 00	7424 09	0 00
135	12 LAZY BOY BROWN CHAI	12/96	7 SL	1138 64	501 54	162 66	162 66	162 66	989 52	149 12
136	MOW (LABEL) PRINTER	6/97	5 SL	637 95	329 59	127 59	127 59	53 18	637 95	0 00
137	TP-760 LAPTOP SYSTEM	10/97	5 SL	3399 00	1529 55	679 80	679 80	509 85	3399 00	0 00
138	HP LASER JET FLATBED SC	12/97	5 SL	299 99	120 00	60 00	60 00	59 99	299 99	0 00
139	HP INK JET PRINTER	12/97	5 SL	349 99	140 00	70 00	70 00	69 99	349 99	0 00
140	2 AMD K-6 233 COMPUTER'	12/97	5 SL	3484 70	1393 88	696 94	696 94	696 94	3484 70	0 00
141	MOD SEC OFFICE UNIT	12/97	7 SL	2692 00	769 14	384 57	384 57	384 57	1922 85	769 15
143	IBM APTIVA/MONITOR/PRIN	4/98	5 SL	1247 95	436 79	249 59	249 59	249 59	1185 58	62 39
144	EXECUTONE PHONES	8/98	7 SL	8495 00	1719 22	1213 57	1213 57	1213 57	5359 93	3135 07
145	EXECUTONE SYSTEM	8/98	5 SL	9114 74	2582 50	1822 95	1822 95	1822 95	8051 35	1063 39
146	IBM DESKTOP COMPUTER	10/98	5 SL	1647 00	658 80	329 40	329 40	329 40	1647 00	0 00
147	GREAT PLAINS SOFTWARE	Sep-99	5 SL	8542 00	569 47	1708 40	1708 40	1708 40	5694 67	2847 33
148	COMPUTER SYSTEMS/NT	Sep-99	7 SL	26844 55	1278 31	3834 94	3834 94	3834 93	12783 12	14061 43
149	HP LASERJET 4050 PRINTE	Apr-01	5 SL	999 99		150 00	150 00	199 99	349 99	650 00
150	IBM THINKPAD A21e COMP	Jul-01	5 SL	1803 12		180 31	180 31	360 62	540 93	1262 19
151	MATRIX ARMLESS CHAIRS	02-Nov	5 SL	4235 14				141 17	141 17	4093 97
TOTAL				111308 53	45560 47	12825 41	13030 81	11797 80	83214 48	28094 05

1999 TOTAL DEPR

45 560 47

2000 TOTAL DEPR

58,385 87

2001 TOTAL DEPR

71416 68

83214 48

NET BOOK VALUE AFTER DEPRECIATION

65 748 06

52 922 66

39,891 85

28 094 05

LEASEHOLD IMPROVEMENTS
GL #1260

NO	DESCRIPTION	DATE ACQ	DEPR METHOD	COST	ACC DEPR THRU 1999	2000 DEPR	2001 DEPR	2002 DEPR	TOTAL DEPR	BOOK VALUE
1	REMODELING	9/91	6 SL	3748 72	3748 72	0 00	0 00	0 00	3748 72	0 00
2	REMODELING	12/96	6 SL	3538 42	1818 37	589 74	589 74	540 57	3538 42	0 00
3	REMODELING	11/98	3 SL	4482 91	1743 35	1494 30	1245 26	0 00	4482 91	0 00
TOTAL				11770 05	7310 44	2084 04	1835 00	540 57	11770 05	(0 00)

DELIVERY VAN FOR MEALS ON WHEELS
GL #1220

NO	DESCRIPTION	DATE ACQ	DEPR METHOD	COST	ACC DEPR THRU 1999	2000 DEPR	2001 DEPR	2002 DEPR	TOTAL DEPR	BOOK VALUE
	PLYMOUTH CARAVAN	06/00	5 SL	19660 23	0 00	1708 32	3932 04	3932 04	9572 40	10087 83
TOTAL				19660 23	0 00	1708 32	3932 04	3932 04	9572 40	10087 83

FUND 1
DEPRECIATION SCHEDULE

FIXED ASSETS
GL # 1230

NO	DESCRIPTION	DATE ACQ	DEPR METHOD	COST	ACC DEPR THRU 1999	2000 DEPR	2001 DEPR	2002 DEPR	TOTAL DEPR	BOOK VALUE
6	DESK	1972	10 SL	273 60	273 60				273 60	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
23	FILE CABINET 4 DRAWER	6/84	7 SL	210 00	210 00				210 00	0 00
24	DESK CHAIRS FILE BOOKC	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 CHAIR	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
44	CHAIR	10/89	7 SL	195 00	195 00				195 00	0 00
45	SECRETARY CHAIR	5/90	7 SL	119 00	119 00				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
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 & CREDEN	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/CASTEF	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	4/86	5 SL	71 99	71 99				71 99	0 00
65	EXECUTIVE DESK	5/86	5 SL	20 00	20 00				20 00	0 00
66	7 DRAWER FILE CABINET	5/86	5 SL	35 00	35 00				35 00	0 00
67	3 ARMED GUEST CHAIRS	5/86	5 SL	30 00	30 00				30 00	0 00
69	EXECUTIVE DESK CHAIR	5/86	5 SL	20 00	20 00				20 00	0 00
72	FILE CABINETS	9/86	5 SL	41 71	41 71				41 71	0 00
74	CONFERENCE ROOM CHAI	8/87	10 SL	2176 00	2176 00				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	427 90				427 90	0 00
77	WHITE BOARD	9/90	7 SL	173 25	173 25				173 25	0 00
78	CHAIRS	12/90	7 SL	196 00	196 00				196 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	9/86	3 SL	94 99	94 99				94 99	0 00
87	CALCULATOR	9/86	3 SL	82 01	82 01				82 01	0 00
94	SONY CASSETTE PLAYER/	11/88	5 SL	129 99	129 99				129 99	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
105	HP LASER JET PRINTER	12/91	5 SL	1100 00	1100 00				1100 00	0 00
113	ELECTROLUX 2 VACCUMS	12/92	5 SL	819 85	819 85				819 85	0 00
116	OKIDATA DATA ML591	3/93	5 SL	648 00	648 00				648 00	0 00
119	AUTO MEALS SOFTWARE	10/93	5 SL	2495 00	2495 00				2495 00	0 00
121	SHARP CAMCORDER	12/93	5 SL	674 41	674 41				674 41	0 00
122	COUNSELING CHAIRS	12/93	5 SL	1640 00	1640 00				1640 00	0 00
123	HP LASER JET 4P 600PI	4/94	5 SL	1087 00	1087 00				1087 00	0 00
124	SELEX 3020 COPIER	4/94	5 SL	3395 00	3395 00				3395 00	0 00
125	IBM WHEELWRITER 2000	4/94	5 SL	716 00	716 00				716 00	0 00
129	BLUE COUCH & CHAIR	12/94	5 SL	809 96	809 96				809 96	0 00

FUND 3
DEPRECIATION SCHEDULE

FIXED ASSETS
GL #1230

No	Description	Date Acquired	Deprec Method	Cost	Accum Deprec Thru 1999	2000 DEPR	2001 DEPR	2002 DEPR	Total DEPR	Book Value
6	2 LAZY BOY BROWN CHAIRS	12/96	7 SL	185 36	81 65	26 48	26 48	26 48	161 09	24 27
11	MOD SEC OFFICE UNIT	12/97	7 SL	673 00	192 28	96 14	96 14	96 14	480 70	192 30
12	EXECUTONE PHONES	8/98	7 SL	1500 00	303 59	214 29	214 29	214 29	946 46	553 54
13	EXECUTONE SYSTEM	8/98	5 SL	2280 00	646 00	456 00	456 00	456 00	2014 00	266 00
14	LAPTOP CARRYCASE	4/99	7 SL	1799 99	192 86	257 14	257 14	257 14	964 28	835 71
15	PROJECTOR/LAMP	4/99	7 SL	5035 00	539 46	719 29	719 29	719 29	2697 33	2337 67
16	COMPUTER SYSTEM/NT	9/99	7 SL	13561 54	645 79	1937 36	1937 36	1937 36	4578 87	7103 67
17	IBM THINKPAD A21e COMPUT	7/01	5 SL	245 88	0 00		24 59	49 18	73 76	172 12
18	MATRIX ARMLESS CHAIRS	Nov-02	5 SL	401 66				13 38	13 38	388 28
TOTAL				256 92 43	2601 63	3706 70	3731 29	3769 26	13808 87	11873 56

DEPR THRU 1999

2601 63

2000 TOTAL DEPR

6308 33

2001 TOTAL DEPR

10039 62

2002 TOTAL DEPR

13808 87

NET BOOK VALUE AFTER DEPRECIATION

23080 80

19374 10

15642 81

11873 56

LEASEHOLD IMPROVEMENTS
GL #1260

No	Description	Date Acquired	Deprec Method	Cost	Accum Deprec Thru 1999	2000 DEPR	2001 DEPR	2002 DEPR	Total DEPR	Book Value
1	REMODELING	12/96	6 SL	324 41	166 72	54 07	54 07	49 55	324 41	0 00
2	REMODELING	11/98	3 SL	320 21	124 53	106 74	88 94	0 00	320 21	0 00
TOTAL				644 62	291 25	160 81	143 01	49 55	644 62	0 00

Grand Totals

26 327 05

2 892 88

3,867 51

3 874 30

3 818 81

14,453 49

11 873 56