,14610

Form 9[redacted]

Department of the Treasury
Internal Revenue Service

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)

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

OMB No 1545-0047

2002

Open to Public Inspection

A For the 2002 calendar year, or tax year beginning , and ending

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

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: Youth Service Bureau, Inc.

Number and street (or P O box if mail is not delivered to street address): 101 West Pine Street — Room/suite

City or town state or country and ZIP + 4: Stillwater MN 55082-4994

D Employer ID number: 41-1333578

E Telephone number: 651-439-8800

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)

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 no of affiliates ▶

H(c) Are all affiliates included? ☐ Yes ☐ No (If "No" attach a list See instr)

H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☐ No

I Enter 4-digit GEN ▶

G Web site ▶ www ysb.net

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

M Check ▶ ☐ if the organization is not required to attach Sch B (Form 990, 990-EZ or 990-PF)

L Gross receipts Add lines 6b 8b 9b and 10b to line 12 ▶ 771,980

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 17 of the instructions)

1	Contributions gifts, grants, and similar amounts received					
a	Direct public support		1a	219,140		
b	Indirect public support		1b			
c	Government contributions (grants)		1c	391,909		
d	Total (add lines 1a through 1c) (cash $ 605,060 noncash $ 5,989)				1d	611,049
2	Program service revenue including government fees and contracts (from Part VII line 93)				2	92,378
3	Membership dues and assessments				3	
4	Interest on savings and temporary cash investments				4	3,865
5	Dividends and interest from securities				5	1,265
6a	Gross rents		6a	38,502		
b	Less rental expenses		6b			
c	Net rental income or (loss) (subtract line 6b from line 6a)				6c	38,502
7	Other investment income (describe ▶)				7	
8a	Gross amount from sales of assets other than inventory	(A) Securities	8a	(B) Other		
b	Less cost or other basis and sales expenses		8b	580		
c	Gain or (loss) (attach schedule)		8c	-580		
d	Net gain or (loss) (combine line 8c columns (A) and (B))			See Stmt 1	8d	-580
9	Special events and activities (attach schedule)					
a	Gross revenue (not including $ of contributions reported on line 1a)		9a	15,276		
b	Less direct expenses other than fundraising expenses		9b	11,434		
c	Net income or (loss) from special events (subtract line 9b from line 9a)				9c	3,842
10a	Gross sales of inventory, less returns and allowances		10a			
b	Less cost of goods sold		10b			
c	Gross profit or (loss) from sales of inventory (att sch) (subtract line 10b from line 10a)				10c	
11	Other revenue (from Part VII line 103)				11	9,645
12	**Total revenue** (add lines 1d 2 3, 4 5 6c 7 8d 9c 10c and 11)				12	759,966
13	Program services (from line 44, column (B))				13	650,166
14	Management and general (from line 44 column (C))				14	72,471
15	Fundraising (from line 44, column (D))				15	65,642
16	Payments to affiliates (attach schedule)				16	
17	**Total expenses** (add lines 16 and 44 column (A))				17	788,279
18	Excess or (deficit) for the year (subtract line 17 from line 12)				18	-28,313
19	Net assets or fund balances at beginning of year (from line 73, column (A))				19	767,190
20	Other changes in net assets or fund balances (attach explanation)			See Stmt 2	20	-22,672
21	Net assets or fund balances at end of year (combine lines 18 19, and 20)				21	716,205

RECEIVED
MAY 15 2003
OGDEN, UT
IRS-OSC

13G13

Form 990 (2002) Youth Service Bureau, Inc 41-1333578

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 (See page 21 of the instructions)

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 $ ______ non-cash $ ______)	22				
23 Specific assistance to individuals	23				
24 Benefits paid to or for members	24				
25 Compensation of officers directors etc	25	77,877	50,620	19,469	7,788
26 Other salaries and wages	26	376,098	324,731	20,814	30,553
27 Pension plan contributions	27	19,349	16,429	1,705	1,215
28 Other employee benefits	28	43,476	34,307	5,229	3,940
29 Payroll taxes	29	32,603	26,443	3,159	3,001
30 Professional fundraising fees	30				
31 Accounting fees	31	5,700	4,682	530	488
32 Legal fees	32	534	439	49	46
33 Supplies	33	5,145	4,226	478	441
34 Telephone	34	10,489	8,616	974	899
35 Postage and shipping	35	6,523	5,358	606	559
36 Occupancy	36	35,687	29,314	3,315	3,058
37 Equipment rental and maintenance	37	14,649	12,033	1,361	1,255
38 Printing and publications	38	13,813	11,346	1,283	1,184
39 Travel	39	5,820	4,780	541	499
40 Conferences, conventions and meetings	40				
41 Interest	41				
42 Depreciation, depletion, etc (attach schedule)	42	42,657	36,313	4,087	2,257
43 Other expenses not covered above (itemize) a	43a				
b See Statement 3	43b	97,859	80,529	8,871	8,459
c	43c				
d	43d				
e	43e				
44 **Total functional expenses** (add lines 22 - 43) **Organizations completing columns (B)-(D), carry these totals to lines 13-15**	44	788,279	650,166	72,471	65,642

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 (See page 24 of the instructions)

What is the organization's primary exempt purpose?

▶ See Statement 4

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) & (4) orgs & 4947(a)(1) trusts but optional for others)
a	See Statement 5 (Grants and allocations $)	650,166
b	(Grants and allocations $)	
c	(Grants and allocations $)	
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) ▶	650,166

DAA

Part IV Balance Sheets (See page 24 of the instructions)

	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			2,034	45	30,183
	46	Savings and temporary cash investments			319,409	46	239,844
	47a	Accounts receivable	47a	41,129			
	b	Less allowance for doubtful accounts	47b	28,790	10,902	47c	12,339
	48a	Pledges receivable	48a				
	b	Less allowance for doubtful accounts	48b			48c	
	49	Grants receivable			6,000	49	13,026
	50	Receivables from officers, directors trustees, and key employees (attach schedule)				50	
	51a	Other notes and loans receivable (attach schedule)	51a				
	b	Less allowance for doubtful accounts	51b			51c	
	52	Inventories for sale or use				52	
	53	Prepaid expenses and deferred charges			7,332	53	3,433
	54	Investments-securities ▶ ☐ Cost ☐ FMV				54	
	55a	Investments-land, buildings and equipment basis	55a				
	b	Less accumulated depreciation (attach schedule)	55b			55c	
	56	Investments-other (attach schedule) See Stmt 6			128,891	56	108,998
	57a	Land, buildings, and equipment basis	57a	699,141			
	b	Less accumulated depreciation (attach schedule) See Stmt 7	57b	355,316	385,258	57c	343,825
	58	Other assets (describe ▶ See Stmt 8)			20,980	58	18,399
	59	**Total assets** (add lines 45 through 58) (must equal line 74)			880,806	59	770,047
Liabilities	60	Accounts payable and accrued expenses			44,434	60	43,748
	61	Grants payable				61	
	62	Deferred revenue See Stmt 9			16,750	62	
	63	Loans from officers, directors, trustees and key employees (attach schedule)				63	
	64a	Tax-exempt bond liabilities (attach schedule)				64a	
	b	Mortgages and other notes payable (attach schedule)				64b	
	65	Other liabilities (describe ▶ See Stmt 10)			52,432	65	10,094
	66	**Total liabilities** (add lines 60 through 65)			113,616	66	53,842
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here** ▶ ☒ and complete lines 67 through 69 and lines 73 and 74					
	67	Unrestricted			767,190	67	716,205
	68	Temporarily restricted				68	
	69	Permanently restricted				69	
		Organizations that do not follow SFAS 117, check here ▶ ☐ 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)			767,190	73	716,205
	74	**Total liabilities and net assets / fund balances** (add lines 66 and 73)			880,806	74	770,047

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 IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See page 26 of the instructions)

a	Total revenue, gains, & other support per audited financial statements ▶	a	748,728
b	Amounts included on line a but not on line 12 Form 990		
(1)	Net unrealized gains on investments $ -22,672		
(2)	Donated services and use of facilities $		
(3)	Recoveries of prior year grants $		
(4)	Other (specify) See Stmt 11 $ 11,434		
	Add amounts on lines (1) through (4) ▶	b	-11,238
c	Line a minus line b ▶	c	759,966
d	Amounts included on line 12, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b Form 990 $		
(2)	Other (specify) $		
	Add amounts on lines (1) and (2) ▶	d	
e	Total revenue per line 12 Form 990 (line c plus line d) ▶	e	759,966

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a	Total expenses and losses per audited financial statements ▶	a	799,713
b	Amounts included on line a but not on line 17 Form 990		
(1)	Donated services and use of facilities $		
(2)	Prior year adjustments reported on line 20, Form 990 $		
(3)	Losses reported on line 20, Form 990 $		
(4)	Other (specify) See Stmt 12 $ 11,434		
	Add amounts on lines (1) through (4) ▶	b	11,434
c	Line a minus line b ▶	c	788,279
d	Amounts included on line 17 Form 990 but not on line a		
(1)	Investment expenses not included on line 6b Form 990 $		
(2)	Other (specify) $		
	Add amounts on lines (1) and (2) ▶	d	
e	Total expenses per line 17 Form 990 (line c plus line d) ▶	e	788,279

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see page 26 of the instructions)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contrib to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Paul P Weiler 1820 Heifort Ct Stillwater, MN 55082	Exec Dir 50	77,877	3,994	0
David Knefelkamp 821 Autumn Way Stillwater, MN 55082	President 0-5	0	0	0
Kevin Cassiday-Maloney 1127 Summit Ave St Paul Prk MN 55071	Vice Pres. 0-5	0	0	0
David Hines 2100 Radio Dr Woodbury, MN 55125	Treasurer 0-5	0	0	0
Roberta Opheim 2650 Skyview Ct Stillwater, MN 55082	Secretary 0-5	0	0	0
John Hall 14400 Olinda Blvd Stlwtr, MN 55082	Director 0-5	0	0	0
Fred Luden P.O Box 33131 St. Paul, MN 55133	Director 0-5	0	0	0
Chief John A. Mickelson, Jr. 7516 80th St S Ctg Grove, MN 55016	Director 0-5	0	0	0
Marla Simmet 6470 Lynn Way Woodbury, MN 55125	Director 0-5	0	0	0
JoAnn Ward 7817 Somerset Crcl Wdbury, MN 55125	Director 0-5	0	0	0

75 Did any officer director trustee, or key employee receive aggregate compensation of more than $100,000 from your organization and all related organizations, of which more than $10 000 was provided by the related organizations? ▶ ☐ Yes ☒ No
If "Yes " attach schedule-see page 26 of the instructions

Part VI Other Information (See page 27 of the instructions)

				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
78a	Did the organization have unrelated business gross inc 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?		78b		
79	Was there a liquidation, dissolution termination or substantial contraction during the year? If "Yes attach a statement		79		X
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?		80a		X
b	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 instr	81a			
b	Did the organization file Form 1120-POL for this year?	N/A	81b		
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?		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) See Stmt 13	82b 4,875			
83a	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	
84a	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	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				
c	Dues assessments and similar amounts from members	85c			
d	Section 162(e) lobbying and political expenditures	85d			
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e			
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f			
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	N/A	85g		
h	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?	N/A	85h		
86	501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12	86a			
b	Gross receipts included on line 12 for public use of club facilities	86b			
87	501(c)(12) orgs Enter a Gross income from members or shareholders	87a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b			
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
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				
b	501(c)(3) and 501(c)(4) orgs 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

90a List the states with which a copy of this return is filed ▶ MN

b Number of employees employed in the pay period that includes March 12 2002 (See instructions) 90b 12

91 The books are in care of ▶ Paul P. Weiler Telephone no ▶ 651-439-8800

Located at ▶ 101 W Pine St, Stillwater, MN ZIP + 4 ▶ 55082-4994

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 ▶ 92

DAA

,14610

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

Note Enter gross amounts unless otherwise indicated

	Unrelated business income (A) Business code	(B) Amount	Excluded by sec 512 513 or 514 (C) Exclusion code	(D) Amount	(E) Related or exempt function income
93 Program service revenue					
a Client Fees					55,332
b School Counseling Program					37,046
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	3,865	
96 Dividends and interest from securities			14	1,265	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property			16	38,502	
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			33	-580	
101 Net income or (loss) from special events			1	3,842	
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a					
b Miscellaneous					50
c Charges for Educational Servc					2,310
d Fundraisers					7,285
e					
104 Subtotal (add columns (B) (D) and (E))		0		46,894	102,023
105 **Total** (add line 104, columns (B), (D), and (E))				▶	148,917

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 14

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)

Please

Under penalties of perjury I declare that I have examined this return including accompanying schedules and statements and to the best of my knowledge and belief it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

[redacted] ive Director Date 5/12/03

,14610

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

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

Supplementary Information-(See separate instructions)

▶ MUST be completed by the above organizations and attached to their Form 990 or 990-EZ

OMB No 1545-0047

2002

Name of the organization: Youth Service Bureau, Inc

Employer identification number: 41-1333578

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 ben plans & deferred compensation	(e) Expense account and other allowances
None				
Total number of other employees paid over $50 000 ▶				

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services (See page 2 of the instr 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		
Total number of others receiving over $50 000 for professional services ▶		

For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ

DAA

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 amount 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	1		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)			
a	Sale, exchange or leasing of property?	2a		X
b	Lending of money or other extension of credit?	2b		X
c	Furnishing of goods services or facilities?	2c		X
d	Payment of compensation (or payment or reimbursement of exp if more than $1 000)? See Part V, Form 990 See Stmt 15	2d	X	
e	Transfer of any part of its income or assets?	2e		X
3	Does the organization make grants for scholarships fellowships, student loans, etc ? (See **Note** below)	3		X
4	Do you have a section 403(b) annuity plan for your employees?	4		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)	580,994	524,013	473,354	562,641	2,141,002
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	169,000	151,008	186,383	74,063	580,454
18 Gross inc from int dividends amounts received from pymt on securities loans (section 512(a)(5)) rents royalties & unrelated busn taxable inc (less sec 511 taxes) from businesses acquired by the organization after June 30 1975	55,737	72,804	74,038	64,156	266,735
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization s benefit & either paid to it or expended on its behalf					
21 The value of serv or facl furnished to the org by a governmental unit without charge Do not incl the value of serv or fac generally furnished to the public without charge	7,380	7,748	7,120	5,320	27,568
22 Other income Attach a schedule Do not include gain or (loss) from sale of cap assets					
23 Total of lines 15 through 22	813,111	755,573	740,895	706,180	3,015,759
24 Line 23 minus line 17	644,111	604,565	554,512	632,117	2,435,305
25 Enter 1% of line 23	8,131	7,556	7,409	7,062	

26 **Organizations described on lines 10 or 11** a Enter 2% of amount in column (e) line 24 ▶ 26a 48,706

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 total of all these excess amounts ▶ 26b 533,533

c Total support for section 509(a)(1) test Enter line 24, column (e) ▶ 26c 2,435,305

d Add Amounts from column (e) for lines 18 266,735 19 ____ 22 ____ 26b 533,533 ▶ 26d 800,268

e Public support (line 26c minus line 26d total) ▶ 26e 1,635,037

f **Public support percentage (line 26e (numerator) divided by line 26c (denominator))** ▶ 26f 67 1389%

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

d Add Line 27a total ____ and line 27b total ____ ▶ 27d

e Public support (line 27c total minus line 27d total) ▶ 27e

f Total support for section 509(a)(2) test Enter amount on line 23 column (e) ▶ 27f

g **Public support percentage (line 27e (numerator) divided by line 27f (denominator))** ▶ 27g %

h **Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))** ▶ 27h %

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

N/A

		Line	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?	29		
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?	30		
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?	31		
	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?	32d		
	If you answered "No" to any of the above, please explain (If you need more space attach a separate statement)			
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?	33h		
	If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)			
34a	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?	34b		
	If you answered "Yes' to either 34a or b, please explain using an attached statement			
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)
(To be completed **ONLY** by an eligible organization that filed Form 5768) N/A

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
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-	41		
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		

If the amount on line 40 is-	**The lobbying nontaxable amount is-**
Not over $500 000	20% of the amount on line 40
Over $500 000 but not over $1 000 000	$100,000 plus 15% of the excess over $500 000
Over $1 000,000 but not over $1 500,000	$175 000 plus 10% of the excess over $1 000,000
Over $1 500,000 but not over $17 000 000	$225,000 plus 5% of the excess over $1 500 000
Over $17 000 000	$1 000,000

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)

	Lobbying Expenditures During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ▶	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

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 instr) 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	Yes	No	Amount
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)			

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

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 12 of the instructions)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527 relating to political organizations?

			Yes	No
a	Transfers from the reporting organization to a noncharitable exempt organization of			
(i)	Cash	51a(i)		X
(ii)	Other assets	a(ii)		X
b	Other transactions			
(i)	Sales or exchanges of assets with a noncharitable exempt organization	b(i)		X
(ii)	Purchases of assets from a noncharitable exempt organization	b(ii)		X
(iii)	Rental of facilities equipment or other assets	b(iii)		X
(iv)	Reimbursement arrangements	b(iv)		X
(v)	Loans or loan guarantees	b(v)		X
(vi)	Performance of services or membership or fundraising solicitations	b(vi)		X
c	Sharing of facilities equipment, mailing lists, other assets, or paid employees	c		X

d If the answer to any of the above is "Yes " complete the following schedule Column (b) should always show the fair market value of the goods other assets, or services given by the reporting organization If the organization received less than fair market value in any transaction or sharing arrangement show in column (d) the value of the goods other assets or services received

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers transactions and sharing arrangements
N/A			

52a Is the organization directly or indirectly affiliated with, or related to one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ▶ ☐ Yes ☒ No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

Special Events Schedule

Form **990** — **2002**

For calendar year 2002 or tax year beginning and ending

Name: Youth Service Bureau, Inc

Employer Identification Number: 41-1333578

	(A)	(B)	(C)	Others	Total
Gross receipts	15,276	0	0	0	15,276
Less contributions	0	0	0	0	0
Gross revenue	15,276	0	0	0	15,276
Less direct expenses	11,434	0	0	0	11,434
Net income (loss)	3,842	0	0	0	3,842

Descriptions

A) Golf Classic Tournament

B)

C)

Others

Form **4562**

Department of the Treasury Internal Revenue Service

Depreciation and Amortization

(Including Information on Listed Property)

▶ See separate instructions ▶ Attach to your tax return

OMB No 1545 0172

2002

Attachment Sequence No 67

Name(s) shown on return: Youth Service Bureau, Inc

Identifying number: 41-1333578

Business or activity to which this form relates: Indirect Depreciation

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 page 2 of the instructions for a higher limit for certain businesses	1	24,000
2	Total cost of section 179 property placed in service (see page 2 of the 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 pg 2 of the instr	5	

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

7	Listed property Enter the 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 (see instructions)			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 prop (other than listed prop) placed in service during the tax year (see pg 3 of the instr)	14	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	41,670

Part III MACRS Depreciation (Do not include listed property) (See page 4 of the instructions)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2002	17	806
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 ▶ ☐		

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		1,804	5 0	HY	SL	180
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

(a) Classification of property	(b)	(c)	(d)	(e)	(f)	(g)
20a Class life					S/L	
b 12 year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (see page 6 of the 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	42,656
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	

There are no amounts for Page 2

Federal Statements

Statement 1 - Form 990, Part I, Line 8c - Sale of Assets Other Than Inventory - Other

Desc	How Rec'd	Whom Sold	Date Acquired	Date Sold	Sale Price	Cost & Expense	Deprec	Gain/ -Loss
Disposal of Copier	Purchase		7/28/98	12/15/02	$	$ 2,900	$ 2,320	$ -580
Total					$ 0	$ 2,900	$ 2,320	$ -580

Federal Statements

Statement 2 - Form 990, Line 20 - Other Changes in Net Assets or Fund Balances

Description	Amount
Unrealized Loss on Investments	$ -22,672
Total	$ -22,672

Federal Statements

Statement 3 - Form 990, Part II, Line 43 - Other Functional Expenses

Description	Total Expenses	Program Service	Mgt & General	Fund-Raising
	$	$	$	$
Expenses				
Cafeteria Plan Administration	1,463	1,202	136	125
Lawn Care and Snow Removal	3,000	2,464	279	257
Security	1,571	1,290	146	135
Cleaning and Rubbish Removal	6,103	5,013	567	523
Utilities	8,815	7,241	819	755
Computer Services and Supply	15,142	12,437	1,407	1,298
Dues and Subscriptions	4,355	3,577	405	373
Bank Charges	767	630	71	66
Board Expenses	996	818	93	85
Advertising	7,770	6,382	722	666
Consulting Fees	3,295	3,295		
Contract Services	6,060	2,727	3,030	303
MN Care Tax	619	619		
Insurance	12,302	10,105	1,143	1,054
Staff Development	7,485	7,485		
Educational Programs	14,778	14,778		
Miscellaneous Fundraisers	2,770			2,770
Miscellaneous	568	466	53	49
Total	$ 97,859	$ 80,529	$ 8,871	$ 8,459

Statement 4 - Form 990, Part III - Organization's Primary Exempt Purpose

Professional counseling assistance and community justice services to young people and their families.

Statement 5 - Form 990, Part III, Line a - Statement of Program Service Accomplishments

Mental Health Services Individual, family and group counseling services provided at four service sites intended to provide youth, ages 7-18, and their families with affordable, accessible and effective care

Community Justice Programs A number of programs designed to provide an early intervention and prevention alternative to juvenile court for youth involved in delinquent behavior Programs include truancy intervention, school suspension alternative, victim offender mediation services, community service and behavior specific educational interventions that address theft, assault and chemical use

Federal Statements

Statement 6 - Form 990, Part IV, Line 56 - Other Investments

Description	Beginning of Year	End of Year	Basis of Valuation
Mutual Funds	$ 128,891	$ 108,998	Market
Total	$ 128,891	$ 108,998	

Statement 7 - Form 990, Part IV, Line 57 - Land, Buildings, and Equipment

Description	Beginning of Year	Accum Deprec	End of Year	Accum Deprec
Buildings and Improvements	$ 622,835	$ 269,844	$ 622,835	$ 302,977
Furniture and Equipment	79,073	46,806	76,306	52,339
Total	$ 701,908	$ 316,650	$ 699,141	$ 355,316

Statement 8 - Form 990, Part IV, Line 58 - Other Assets

Description	Beginning of Year	End of Year
Other Receivables	$ 5,800	$ 3,460
Board Designated Funds (Endowment)	15,180	13,666
Security Deposit		1,273
Total	$ 20,980	$ 18,399

Statement 9 - Form 990, Part IV, Line 62 - Deferred Revenue

Description	Beginning of Year	End of Year
Deferred Grants Receivable	$ 16,750	$
Total	$ 16,750	$ 0

Statement 10 - Form 990, Part IV, Line 65 - Other Liabilities

Description	Beginning of Year	End of Year
Agency Funds Payable	$ 52,182	$ 9,844
Security Deposits	250	250
Total	$ 52,432	$ 10,094

Federal Statements

Statement 11 - Form 990, Part IV-A - Other Revenue Included in Financial Statements

Description	Amount
Fundraising costs netted with income on Form 990	$ 11,434
Total	$ 11,434

Statement 12 - Form 990, Part IV-B - Other Expenses Included in Financial Statements

Description	Amount
Fundraising costs netted with income on Form 990.	$ 11,434
Total	$ 11,434

Federal Statements

Statement 13 - Form 990, Part VI, Line 82b - Donated Services

Description	Amount
Donated Facilities Space	$ 1,875
Donated Maintenance	3,000
Total	$ 4,875

Federal Statements

Statement 14 - Form 990, Part VIII - Relationship of Activities

Line No	Description
93a	Fees for individual and family counseling and educational programs.
93b	Fees for community school counseling program
103	Defrays daily costs
103	Fees for individual and family educational programs
103	Raises needed funds and promotes the mission of the Organ

Federal Statements

Statement 15 - Schedule A, Part III, Line 2d - Payment of Compensation / Reimbursement of Exp

Paul P Weiler, Executive Director, received a salary of $77,877 for 2002

Federal Statements

Special Events Direct Expenses

Description	Amount
Column A	$
Golf Classic Tournament	
Supplies	11,434
SubTotal	11,434
Total	11,434

Direct expenses other than fundraising expenses reported on Form 990, page 1, line 9b

Cottage Grove Depreciation Schedule

				Assets				Accumulated Depreciation			
Number	Description	Date Acquired	Method/ Type	Beginning Cost	2002 Additions	2002 Retirements	Ending Balance	Beginning Balance	2002 Expense	2002 Retirements	Ending Balance
Buildings (10)											
01	Original Building	10/01/1992	S/L-20	$152 953 50			$152 953 50	$70 741 00	$7 647 68		$78 388 68
Building Improvements (14)											
01	92 Renovations	10/01/1992	S/L 20	$250 701 00			$250 701 00	$115 949 21	$12 535 05	R	$128 484 26
02	Misc Renovations	06/30/1993	S/L 20	$589 00			$589 00	$250 33	$29 45		$279 78
03	Painting to Original	07/30/1993	S/L-5	$1 032 00			$1 032 00	$1 032 00	$0 00		$1 032 00
04	Sump Pump	05/10/1993	S/L-10	$1 496 00			$1 496 00	$1 296 80	$149 60		$1 446 40
05	Retaining Wall	06/07/1993	S/L-10	$2 465 00			$2 465 00	$2 115 79	$246 50	R	$2 362 29
07	Renovation Work	06/24/1993	S/L-20	$10 385 00			$10 385 00	$4 413 63	$519 25	R	$4 932 88
09	Liberty Duplex	09/30/1993	S/L-10	$1 962 00			$1 962 00	$1 618 65	$196 20		$1 814 85
10	Drain Tile	12/29/1993	S/L-10	$1 800 00			$1 800 00	$1 440 00	$180 00		$1 620 00
13	Plants & Labor	06/30/1993	S/L 10	$4 299 00			$4 299 00	$3 654 15	$429 90	R	$4 084 05
14	Exterior Building	06/15/1994	S/L-10	$4 069 00			$4 069 00	$3 085 66	$406 90		$3 492 56
15	Drain Tile	06/15/1994	S/L 10	$4 800 00			$4 800 00	$3 640 00	$480 00	R	$4 120 00
16	Carpeting	06/18/1994	S/L-10	$517 00			$517 00	$392 06	$51 70		$443 76
17	Ceramic Tile	07/18/1994	S/L 10	$1 396 00			$1 396 00	$1 047 00	$139 60	R	$1 186 60
19	Skum Water Piping	11/17/1994	S/L-10	$325 00			$325 00	$232 92	$32 50		$265 42
21	Emergency Generator	09/25/1996	S/L 7	$9 425 00			$9 425 00	$7 405 36	$1 346 43	R	$8 751 79
22	Sign	09/25/1996	S/L-10	$5 334 88			$5 334 88	$2 934 20	$533 49	R	$3 467 69
23	Heat Exchanger	03/18/1997	S/L-10	$9 151 00			$9 151 00	$16 197 27	($1 281 14)		$14 916 13
24	Remodel - Architect	08/26/1997	S/L-20	$1 916 00			$1 916 00	$431 10	$95 80		$526 90
25	Remodel Architect	09/17/1997	S/L-20	$902 87			$902 87	$203 13	$45 14		$248 27
26	Taylor Remodel	0/01/1997	S/L 20	$1 449 00			$1 449 00	$326 03	$72 45	R	$398 48
27	97 Renovations	10/10/1997	S/L-20	$41 762 00			$41 762 00	$9 396 45	$2 088 10		$11 484 55
28	Remodel - Architect	11/05/1997	S/L-20	$1 319 19			$1 319 19	$296 82	$65 96		$362 78
29	97 Renovations	11/05/1997	S/L 20	$19 177 00			$19 177 00	$4 314 83	$958 85		$5 273 68
30	97 Renovations	12/10/1997	S/L-20	$20 548 14			$20 548 14	$5 053 33	$1 027 41	R	$6 080 74
31	Remodel - Architect	01/07/1998	S/L 20	$452 15			$452 15	$79 13	$22 61		$101 74
32	97 Renovations	01/07/1998	S/L 20	$6 505 00			$6 505 00	$1 138 38	$325 25		$1 463 63
33	Drain Tile	08/04/1998	S/L-10	$13 952 24			$13 952 24	$4 883 27	$1 395 22		$6 278 49
34	Carpeting	09/30/1998	S/L-10	$1 687 00			$1 687 00	$590 45	$168 70	R	$759 15
36	Kitchenette	10/13/1998	S/L-20	$8 377 34			$8 377 34	$1 476 61	$418 87		$1 895 48
37	Parking Lot Repair	07/07/2000	S/L 15	$41 000 00			$41 000 00	$4 100 00	$2 733 33		$6 833 33
38	Parking Lot Repair	11/22/2000	S/L-15	$1 086 63			$1 086 63	$108 66	$72 44		$181 10
				$469 881 44	$0 00	$0 00	$469 881 44	$199 103 22	$25 485 56	$0 00	$224 588 78
Office Equipment (33)			MACRS								
01	Furniture & Fixtures	02/01/1990	M-7	$4 240 00			$4 240 00	$4 240 00	$0 00		$4 240 00
07	Electrical Equip	12/15/1994	M-5	$1 274 00			$1 274 00	$1 274 00	$0 00		$1 274 00
08	Refrigerator	08/02/1994	M-5	$2 415 00			$2 415 00	$2 415 00	$0 00		$2 415 00
09	Desk	12/15/1994	M-7	$250 00			$250 00	$250 00	$0 00		$250 00
10	Shredder	95	M-5	$304 00			$304 00	$304 00	$0 00		$304 00
13	ISDN Router	08/29/1996	M-5	$1 399 00			$1 399 00	$1 399 00	$0 00		$1 399 00
14	Telephone System	12/10/1997	M-5	$5 276 00			$5 276 00	$4 972 11	$303 89	R	$5 276 00
16	Computer (G3)	10/20/1998	M-5	$2 441 50			$2 441 50	$2 019 61	$281 26		$2 300 87
17	Stacking Chairs	12/08/1998	M-5	$1 920 00			$1 920 00	$1 588 22	$221 18	2,320.00	$1 809 40
18	Copier	07/28/1998	S/L 5	$2 900 00		$2 900 00	$0 00	$2 030 00	290.00 $0 00	✓ ~~$2 030 00~~	$0 00
19	HP 2200 Laser Printer	11/30/2001	S/L-5	$1 409 00			$1 409 00	$140 90	$281 80	R	$422 70
20	iMac 7 YM1411GGLFC	12/06/2001	S/L 5	$1 341 00			$1 341 00	$134 10	$268 20		$402 30
21	iMac 8 - YM1412FLLFC	12/06/2001	S/L 5	$1 341 00			$1 341 00	$134 10	$268 20	R	$402 30
22	iMac 9 - YM1411L3LFC	12/06/2001	S/L 5	$1 341 00			$1 341 00	$134 10	$268 20		$402 30
23	iMac 10 - YM141305LFC	12/06/2001	S/L 5	$1 341 00			$1 341 00	$134 10	$268 20		$402 30
24	iMac 11 - YM1412ZZLFC	12/06/2001	S/L 5	$1 341 00			$1 341 00	$134 10	$268 20		$402 30
25	Minolta 4050 (3110234)	04/11/2002	S/L-5		S $1 803 95		$1 803 95	$0 00	$180 40	R	$180 40
									2,899.53	2,320.00	
				$30 533 50	$1 803 95	$2 900 00	$29 437 45	$21 303 34	~~$2 609 59~~	~~$2 030 00~~	$21 882 87
									36,032.77	2,320.00	
Total				$653 368 44	$1 803 95	$2 900 00	$652 272 39	$291 147 56	~~$36 742 77~~	~~$2 030 00~~	$324 860 33

✓ Disposal of asset in '02 resulted in loss of 580.00 Client improperly recorded disposal of asset AJE #3 done to correct client's error.

Orig cost basis 2,900.00
A/D @ time of disposal 2,320.00

Loss on disposal 580.00
TOTB .4995

Cont...

CG Depreciation 09/18/2002

Stillwater Depreciation Schedule

				Assets				Accumulated Depreciation			
umber	Description	Date Acquired	Method/ Type	Beginning Cost	2002 Additions	2002 Retirements	Ending Balance	Beginning Balance	2002 Expense	2002 Retirements	Ending Balance
ffice Equipment											
1	Walnut Shelf Units (6)	03/13/1986	S/L-5	$354 00			$354 00	$354 00	$0 00		$354 00
3	Sony KV1966 TV	10/13/1986	S/L-5	$319 95			$319 95	$319 95	$0 00		$319 95
9	Chair & Mat	11/11/1987	S/L-5	$152 00			$152 00	$152 00	$0 00		$152 00
0	Hot & Cold Water Cooler	12/01/1987	S/L-5	$272 00		$272 00	$0 00	$272 00	$0 00	$272 00	$0 00
3	End Tables	01/13/1988	S/L-5	$198 00			$198 00	$198 00	$0 00		$198 00
0	Hon Side Chairs (6)	03/28/1989	S/L-5	$1,164 00			$1 164 00	$1,164 00	$0 00		$1,164 00
1	Bathroom Vinyl	08/18/1989	S/L-5	$397 76			$397 76	$397 76	$0 00		$397 76
2	Lateral Files (2)	09/18/1989	S/L-5	$298 00			$298 00	$298 00	$0 00		$298 00
8	Chair - American Typewriter	03/06/1990	S/L-5	$228 20			$228 20	$228 20	$0 00		$228 20
9	Wall Units - American Typewriter	04/25/1990	S/L-5	$2,388 00			$2 388 00	$2,388 00	$0 00		$2,388 00
7	Portable Recorders	05/11/1993	S/L-5	$715 00			$715 00	$715 00	$0 00		$715 00
4	Display	05/15/1995	S/L-5	$513 00			$513 00	$513 00	$0 00		$513 00
5	Display	06/01/1995	S/L-5	$509 60			$509 60	$509 60	$0 00		$509 60
7	File Cabinet	09/01/1995	S/L-5	$249 60			$249 60	$249 60	$0 00		$249 60
9	Computer (G3 Laptop)	11/01/1995	S/L-5	$2,689 15			$2,689 15	$2,689 15	$0 00		$2,689 15
5	Office Panels	05/01/1997	S/L-5	$1,430 00			$1,430 00	$1,287 00	$143 00	R	$1,430 00
6	Telephone System	12/10/1997	S/L-5	$5,716 00			$5,716 00	$5,144 40	$571 60	R	$5,716 00
7	Computer - G3	10/08/1998	S/L-5	$1,599 00			$1,599 00	$1,119 30	$319 80	R	$1,439 10
8	Computer - Server G3	12/09/1998	S/L-5	$3,347 45			$3,347 45	$2,343 22	$669 49	R	$3 012 71
9	Gateway PC	08/11/1999	S/L-5	$1 754 80			$1,754 80	$877 40	$350 98		$1,228 38
0	Copier	08/25/2000	S/L-5	$3,000 00			$3,000 00	$900 00	$600 00	R	$1,500 00
1	MP8725 Projector	03/19/2001	S/L-5	$5,860 00			$5 860 00	$586 00	$1,172 00	R	$1,758 00
2	M8599 iBook Computer	11/13/2001	S/L-5	$1 804 00			$1,804 00	$180 40	$360 80		$541 20
3	HP2200 Laser Printer	11/30/2001	S/L-5	$1 409 00			$1 409 00	$140 90	$281 80		$422 70
4	Consan Tape Drive	11/30/2001	S/L-5	$1 070 00			$1,070 00	$107 00	$214 00	R	$321 00
5	G4 Server	12/06/2001	S/L-5	$2,997 00			$2 997 00	$299 70	$599 40		$899 10
6	iMac 1 - P114103ULFC	12/06/2001	S/L-5	$1,341 00			$1 341 00	$134 10	$268 20	R	$402 30
7	iMac 2 - YM14130JLFC	12/06/2001	S/L-5	$1,341 00			$1,341 00	$134 10	$268 20		$402 30
8	iMac 3 - YM141162LFC - Woodbury	12/06/2001	S/L-5	$1,341 00			$1,341 00	$134 10	$268 20		$402 30
9	iMac 4 - YM1411HOLFC	12/06/2001	S/L-5	$1,341 00			$1,341 00	$134 10	$268 20		$402 30
0	iMac 5 - Huntley	12/06/2001	S/L-5	$1,341 00			$1,341 00	$134 10	$268 20		$402 30
3	ISDN Router	8/26/96	SL-5	1,399.00		1,399.00	0.00	1,399.00	0.00	1,399.00	0.00
otal				~~$47,140 51~~	$0 00	~~$272 00~~	$46,868 51	~~$24,104 08~~	$6,623 85	~~$272 00~~	$30,455 93
				T 48,539.51		1,671.00		25,503.08		1,671.00	