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**CITY OF REFUGE DRUG AND
REHABILITATION CENTER, INC.**

FINANCIAL REPORT

For the Year Ended October 31, 1996

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 4/26/00

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REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS

A PROFESSIONAL CORPORATION

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ACCOUNTANT'S COMPILATION REPORT

To the Board of Directors of
City of Refuge Drug and Rehabilitation Center, Inc.
Kenner, Louisiana

We have compiled the accompanying statement of financial position of **City of Refuge Drug and Rehabilitation Center, Inc.** (a nonprofit "Organization") as of October 31, 1996, and the related statements of activities and of functional expenses for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by generally accepted accounting principles. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Organization's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Rebowe & Company

October 26, 1999

CITY OF REFUGE DRUG AND REHABILITATION CENTER, INC.
STATEMENT OF FINANCIAL POSITION
For the Year Ended October 31, 1996

ASSETS

Current Assets:

Cash and cash equivalents \$ 12,596

Total Current Assets 12,596

Property and Equipment:

Building and equipment, net of accumulated depreciation 35,581

Total Assets \$ 48,177

LIABILITIES AND NET ASSETS

Current Liabilities:

Mortgage payable \$ 942

Total Current Liabilities 942

Long Term Liabilities:

Mortgage payable, net of current portion 22,899

Total Liabilities 23,841

Net Assets:

Unrestricted 24,336

Total Net Assets 24,336

Total Liabilities and Net Assets \$ 48,177

See accountant's compilation report.

CITY OF REFUGE DRUG AND REHABILITATION CENTER, INC.
STATEMENT OF ACTIVITIES
For the Year Ended October 31, 1996

Unrestricted Net Assets:	
Revenue and Support:	
Grants	\$ 49,773
Program Revenue	5,383
Donations	<u>500</u>
Total Unrestricted Revenue and Support	<u>55,656</u>
Expenses:	
Program Services	28,541
Management and General	<u>18,716</u>
Total Expenses	<u>47,257</u>
INCREASE IN NET ASSETS	8,399
NET ASSETS, Beginning of the Year	<u>15,937</u>
NET ASSETS, End of Year	<u><u>\$ 24,336</u></u>

See accountant's compilation report.

CITY OF REFUGE DRUG AND REHABILITATION CENTER, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended October 31, 1996

	<u>Program Services</u>	<u>Management and General</u>	<u>Total Expenses</u>
Utilities	\$ 8,408	\$ -	\$ 8,408
Program Expense	7,821	-	7,821
Shelter/Housing	6,516	-	6,516
Office Supplies	-	4,008	4,008
Mortgage Interest	-	3,788	3,788
Depreciation Expense	-	3,386	3,386
Housing Supplies and Materials	2,509	-	2,509
Rental Expense	-	2,100	2,100
Insurance - Automobile	-	1,563	1,563
Insurance - Other	-	1,426	1,426
Professional Development	-	1,259	1,259
Donations	-	1,186	1,186
Grant Expense	1,117	-	1,117
Transportation	723	-	723
Program Operating Expense - Other	665	-	665
Food	582	-	582
Miscellaneous	200	-	200
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Total Expenses	<u>\$ 28,541</u>	<u>\$ 18,716</u>	<u>\$ 47,257</u>

See accountant's compilation report.