



CERTIFIED PUBLIC ACCOUNTANTS

**MENTAL HEALTH CENTER OF NORTH IOWA, INC.  
AND ITS COMBINED SERVICE PROJECTS**

**FINANCIAL STATEMENTS  
AND  
SUPPLEMENTARY INFORMATION  
JUNE 30, 2006 AND 2005**

**MENTAL HEALTH CENTER OF NORTH IOWA, INC.  
AND ITS COMBINED SERVICE PROJECTS**

**FINANCIAL STATEMENTS  
AND  
SUPPLEMENTARY INFORMATION  
JUNE 30, 2006 AND 2005**

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Mental Health Center of North Iowa, Inc.  
Mason City, Iowa

We have audited the accompanying combined statements of financial position of the Mental Health Center of North Iowa, Inc. and its combined service projects as of June 30, 2006 and 2005, and the related combined statements of activities, cash flows and functional expenses for the years then ended. These financial statements are the responsibility of the Center's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the combined financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Mental Health Center of North Iowa, Inc. and its combined service projects as of June 30, 2006 and 2005, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Potter & Brant, P.L.C.  
Certified Public Accountants  
Clear Lake, Iowa  
August 24, 2006

MENTAL HEALTH CENTER OF NORTH IOWA, INC.  
AND ITS COMBINED SERVICE PROJECTS

COMBINED STATEMENTS OF FINANCIAL POSITION  
June 30, 2006 and 2005

ASSETS	2006	2005
<b>CURRENT ASSETS</b>		
Cash:		
Cash on hand	\$ 100	\$ 100
Commercial bank accounts, operating	74,252	29,850
Commercial bank account, agency funds	9,604	14,842
Savings accounts, general	394,873	514,156
Receivables:		
Patient fees	516,490	461,412
Less allowance for doubtful accounts	(210,000)	(237,000)
Grants	20,860	8,941
Contractual receivables from counties	73,264	189,791
Service projects	18,282	20,778
Interest	13,563	6,876
Miscellaneous	17,284	895
Prepaid expenses	25,265	24,007
<b>Total current assets</b>	<u>953,837</u>	<u>1,034,648</u>
<b>PROPERTY AND EQUIPMENT, at cost</b>		
Land	2,000	2,000
Land improvements	33,716	33,716
Buildings	779,503	776,363
Furniture, fixtures and equipment	576,265	577,745
	<u>1,391,484</u>	<u>1,389,824</u>
Less accumulated depreciation	(1,080,315)	(1,035,977)
<b>Property and equipment - net</b>	<u>311,169</u>	<u>353,847</u>
<b>OTHER ASSETS</b>		
Building savings	170,627	243,916
Special project savings	341,374	330,488
Furniture and fixtures savings	66,925	64,791
Emergency services savings	94,826	91,802
MHC/CSS projects savings	75,791	73,374
Miles Pothast Memorial	3,978	3,851
Hayward Goodspeed Memorial savings	1,662	1,609
<b>Total other assets</b>	<u>755,183</u>	<u>809,831</u>
<b>TOTAL ASSETS</b>	<u>\$ 2,020,189</u>	<u>\$ 2,198,326</u>

See accompanying notes and auditors' report.

<b>LIABILITIES AND NET ASSETS</b>	<b>2006</b>	<b>2005</b>
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 33,835	\$ 80,548
Agency funds	9,603	14,842
Accrued expenses	45,929	54,284
Deferred revenue	5,103	-
	<hr/>	<hr/>
<b>Total current liabilities/total liabilities</b>	<b>94,470</b>	<b>149,674</b>
<b>NET ASSETS</b>		
Unrestricted:		
Board designated for property and equipment	239,489	309,559
Board designated for special projects	345,575	332,336
Board designated for emergency services	95,993	92,315
Board designated for MHC/CSS projects	76,724	73,785
Undesignated	1,156,295	1,229,194
	<hr/>	<hr/>
<b>Total unrestricted</b>	<b>1,914,076</b>	<b>2,037,189</b>
Temporarily restricted	10,414	10,239
Permanently restricted	1,229	1,224
	<hr/>	<hr/>
<b>Total net assets</b>	<b>1,925,719</b>	<b>2,048,652</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 2,020,189</b>	<b>\$ 2,198,326</b>
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See accompanying notes and auditors' report.

**MENTAL HEALTH CENTER OF NORTH IOWA, INC.  
AND ITS COMBINED SERVICE PROJECTS**

**COMBINED STATEMENTS OF ACTIVITIES  
Years Ended June 30, 2006 and 2005**

	2006	2005
<b>UNRESTRICTED NET ASSETS</b>		
Unrestricted public support and revenue:		
Unrestricted public support:		
Counties:		
Cerro Gordo	\$ 196,896	\$ 451,953
Floyd	47,293	100,452
Franklin	44,289	88,114
Hancock	47,648	75,096
Mitchell	35,730	58,656
Winnebago	30,652	60,324
Worth	5,933	42,648
Grants	87,788	61,196
United Way	27,143	36,286
Contributions	5,835	684
<b>Total unrestricted public support</b>	<u>529,207</u>	<u>975,409</u>
Unrestricted revenue:		
Third-party reimbursements	1,828,133	1,272,462
Net investment income	44,152	35,501
Other	60,942	6,850
<b>Total unrestricted revenue</b>	<u>1,933,227</u>	<u>1,314,813</u>
<b>Total unrestricted public support and revenue</b>	<u>2,462,434</u>	<u>2,290,222</u>
Expenses:		
Program services	1,781,613	1,602,495
Management and general	803,934	835,040
Fundraising	-	-
<b>Total expenses</b>	<u>2,585,547</u>	<u>2,437,535</u>
<b>Decrease in unrestricted net assets</b>	<u>(123,113)</u>	<u>(147,313)</u>
<b>TEMPORARILY RESTRICTED NET ASSETS</b>		
Net investment income	175	137
<b>Increase in temporarily restricted net assets</b>	<u>175</u>	<u>137</u>
<b>PERMANENTLY RESTRICTED NET ASSETS</b>		
Net investment income	5	5
<b>Increase in permanently restricted net assets</b>	<u>5</u>	<u>5</u>
<b>Decrease in net assets</b>	<u>(122,933)</u>	<u>(147,171)</u>
Net assets, beginning of year	<u>2,048,652</u>	<u>2,195,823</u>
Net assets, end of year	<u>\$ 1,925,719</u>	<u>\$ 2,048,652</u>

See accompanying notes and auditors' report.

**MENTAL HEALTH CENTER OF NORTH IOWA, INC.  
AND ITS COMBINED SERVICE PROJECTS**

**COMBINED STATEMENTS OF CASH FLOWS**

Years Ended June 30, 2006 and 2005

	2006	2005
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Decrease in net assets	\$ (122,933)	\$ (147,171)
Adjustments to reconcile decrease in net assets to net cash used in operating activities:		
Depreciation	64,644	65,455
Provision for doubtful accounts	90,837	141,072
Gain on disposal of equipment	(65)	-
Realized loss on sale of investments	3,369	-
Unrealized (gain) loss on investments	(7,401)	360
Change in assets and liabilities:		
Increase in receivables	(88,886)	(229,748)
Increase in prepaid expenses	(1,258)	(1,706)
Increase (decrease) in accounts payable	(46,713)	32,541
Increase (decrease) in agency funds	(5,239)	13,161
Increase (decrease) in accrued expenses	(8,355)	15,665
Increase in deferred revenue	5,103	-
<b>Net cash used in operating activities</b>	<b>(116,897)</b>	<b>(110,371)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Sale of property and equipment	65	-
Sale of investments	1,554,209	1,618,062
Purchase of property and equipment	(21,967)	(33,061)
Purchase of investments	(1,376,247)	(1,501,201)
Transfers from savings	(119,282)	(215,567)
<b>Net cash provided by (used in) investing activities</b>	<b>36,778</b>	<b>(131,767)</b>
<b>Net decrease in cash</b>	<b>(80,119)</b>	<b>(242,138)</b>
<b>CASH</b>		
Beginning of year	558,948	801,086
End of year	<u>\$ 478,829</u>	<u>\$ 558,948</u>
<b>RECONCILIATION TO THE COMBINED STATEMENTS OF FINANCIAL POSITION</b>		
Cash on hand	\$ 100	\$ 100
Commercial bank accounts, operating	74,252	29,850
Commercial bank account, agency funds	9,604	14,842
Savings accounts, general	394,873	514,156
<b>Total cash</b>	<b>\$ 478,829</b>	<b>\$ 558,948</b>

See accompanying notes and auditors' report.

MENTAL HEALTH CENTER OF NORTH IOWA, INC.  
AND ITS COMBINED SERVICE PROJECTS

COMBINED STATEMENTS OF FUNCTIONAL EXPENSES  
Years Ended June 30, 2006 and 2005

	2006			
	Program Services	Management and General	Fundraising	Total
Salaries	\$ 845,600	\$ 473,735	\$ -	\$ 1,319,335
Payroll taxes	61,378	35,958	-	97,336
Employee benefits	153,017	111,406	-	264,423
<b>Total salaries and related expenses</b>	<b>1,059,995</b>	<b>621,099</b>	<b>-</b>	<b>1,681,094</b>
Professional fees	4,416	17,966	-	22,382
Continued education	13,584	1,412	-	14,996
Insurance	11,588	6,265	-	17,853
Office supplies and postage	47,214	17,885	-	65,099
Program supplies	3,656	171	-	3,827
Rent	13,808	-	-	13,808
Telephone and utilities	31,681	21,233	-	52,914
Repairs and maintenance	52,871	7,676	-	60,547
Depreciation	54,279	10,364	-	64,643
Service and outreach travel	25,455	210	-	25,665
Provision for doubtful accounts	-	90,837	-	90,837
Staff recruiting	1,462	711	-	2,173
Internship expenses	12,878	-	-	12,878
Psychiatric services	435,192	-	-	435,192
Periodicals, publications and miscellaneous services	1,795	478	-	2,273
C.M.H.C. Association dues	2,914	300	-	3,214
Meetings and forums	1,665	943	-	2,608
Miscellaneous	7,160	6,384	-	13,544
<b>Total expenses</b>	<b>\$ 1,781,613</b>	<b>\$ 803,934</b>	<b>\$ -</b>	<b>\$ 2,585,547</b>

See accompanying notes and auditors' report.

2005

Program Services	Management and General	Fundraising	Total
\$ 757,041	\$ 465,707	\$ -	\$ 1,222,748
54,420	34,719	-	89,139
140,894	107,048	-	247,942
952,355	607,474	-	1,559,829
24,125	14,849	-	38,974
14,819	6,723	-	21,542
11,569	6,433	-	18,002
38,826	14,773	-	53,599
2,931	-	-	2,931
13,190	-	-	13,190
28,301	18,770	-	47,071
46,384	10,886	-	57,270
55,484	9,972	-	65,456
21,633	106	-	21,739
-	141,072	-	141,072
873	30	-	903
-	-	-	-
382,285	-	-	382,285
1,537	(232)	-	1,305
3,032	-	-	3,032
899	1,816	-	2,715
4,252	2,368	-	6,620
<u>\$ 1,602,495</u>	<u>\$ 835,040</u>	<u>\$ -</u>	<u>\$ 2,437,535</u>

See accompanying notes and auditors' report.

**MENTAL HEALTH CENTER OF NORTH IOWA, INC.  
AND ITS COMBINED SERVICE PROJECTS**

**NOTES TO COMBINED FINANCIAL STATEMENTS  
JUNE 30, 2006 AND 2005**

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**Note 1. Summary of Significant Accounting Policies**

Organization and Nature of Activities: Mental Health Center of North Iowa, Inc. (the Center) is a nonprofit organization providing diagnosis and treatment of general psychiatric and psychological disorders in Cerro Gordo, Floyd, Franklin, Hancock, Mitchell, Winnebago, and Worth Counties in Iowa.

Principles of Combination: The combined financial statements include the accounts of the Center and its service projects, Community Support Programs. All intercompany balances and transactions are eliminated in combination.

Cash and Cash Equivalents: The Center considers all cash accounts, which are not subject to withdrawal restrictions or penalties, and all highly liquid debt instruments purchased with a maturity of three months or less to be cash and cash equivalents. The Center had no cash equivalents as of June 30, 2006 and 2005.

Allowance for Doubtful Accounts: The Center maintains an allowance for doubtful accounts for estimated losses resulting from the inability of its customers to make required payments on the outstanding accounts receivable. The allowance is maintained at a level considered appropriate based on past experience in the collection of accounts receivable and analysis of outstanding balances. The Center's credit risks have been anticipated and management believes that adequate provision has been made for doubtful accounts. Write-offs are recorded when, in the judgment of management, a receivable is considered uncollectible.

Investments: Investments are carried at market value. Realized and unrealized gains and losses on investments are recorded in the statement of activities.

Depreciation: Depreciation of property and equipment is computed by the straight-line method, with a half-year's depreciation charged in the year of acquisition and in the year of disposal. Estimated useful lives were assigned as follows:

	<u>Years</u>
Land improvements	10 - 40
Buildings	7 - 50
Furniture, fixtures and equipment	3 - 15

The Center's policy is to capitalize items exceeding \$500 with a life expectancy of three or more years, unless they are clearly repair and maintenance items.

Basis of Presentation: Net assets and revenues, expenses, gains and losses are classified as unrestricted, temporarily restricted, or permanently restricted, based on the existence and/or nature of any donor-imposed restrictions. Accordingly, the net assets of the Center and changes therein are classified and reported as follows:

Unrestricted - all amounts over which the Board of Directors and management have discretionary control.  
Building savings are designated by the Board of Directors for remodeling and expansion of facilities.  
Special project savings are designated by the Board of Directors for financing deficit budgets, building and

**MENTAL HEALTH CENTER OF NORTH IOWA, INC.  
AND ITS COMBINED SERVICE PROJECTS**

**NOTES TO COMBINED FINANCIAL STATEMENTS  
JUNE 30, 2006 AND 2005**

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equipment capital expenditures and hiring of a full-time psychiatrist. Furniture and fixtures savings are designated by the Board of Directors for purchases of furniture and fixtures.

Temporarily Restricted - The Miles Pothast Memorial savings account is restricted by an agreement with the donor's wife that she will make the final decisions as to the use of the money. Plans for the proceeds include sponsoring continuing education workshops.

Also, the Center received \$6,000 in 1997 that is restricted for the purchase of a van.

Permanently Restricted - The Hayward Goodspeed Memorial savings account is restricted by the donor's will for the purchase of psychological books with 90% of the income earned each year. The remaining 10% is to be added to the savings account balance and cannot be distributed until such time as the Center should cease operations.

Revenues are reported as increases in unrestricted net assets unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in unrestricted net assets. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulation or by law.

Contributions: The Center has adopted Statement of Financial Accounting Standards (SFAS) No. 116, *Accounting for Contributions Received and Contributions Made*. Gifts of cash and other assets are reflected as contributions in the accompanying statements at their estimated fair market value at the date of receipt. Contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence or nature of any donor restrictions. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulations, contributions of property and equipment are recorded as unrestricted support.

The Center also receives the use of donated facilities for various programs, which have not been valued as of June 30, 2006 or June 30, 2005.

Contributions of services are recognized as revenues if the services received (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by persons possessing those skills, and would typically need to be purchased if not provided by donation. No amounts have been reflected in the financial statements for contributed services, since they are not significant to the Center.

Income Recognition: Income from grants and the United Way is recognized at the time the Center has done everything necessary to establish its rights to the income.

Functional Allocation of Expenses: The costs of providing various programs and support services have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated to the programs and supporting services receiving benefit from the expenditures.

**MENTAL HEALTH CENTER OF NORTH IOWA, INC.  
AND ITS COMBINED SERVICE PROJECTS**

**NOTES TO COMBINED FINANCIAL STATEMENTS  
JUNE 30, 2006 AND 2005**

Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Income Tax Status: There is no provision for income tax expense or liability since the organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

**Note 2. Investments**

Investments as of June 30, 2005 are stated at fair value and consist of the following:

	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Gain (Loss)</u>
Certificates of Deposit	\$ 870,010	\$ 863,352	\$ (6,658)
Money Market Fund	195,247	195,247	-
Mutual Funds	<u>272,070</u>	<u>265,388</u>	<u>(6,682)</u>
	<u>\$ 1,337,327</u>	<u>\$ 1,323,987</u>	(13,340)
Plus: Prior Years' Unrealized Loss			<u>12,980</u>
Current Year Unrealized Loss			<u>\$ (360)</u>

Investments as of June 30, 2006 are stated at fair value and consist of the following:

	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Gain (Loss)</u>
Certificates of Deposit	\$ 870,010	\$ 865,981	\$ (4,029)
Money Market Fund	94,022	94,022	-
Mutual Funds	<u>191,963</u>	<u>190,053</u>	<u>(1,910)</u>
	<u>\$ 1,155,995</u>	<u>\$ 1,150,056</u>	(5,939)
Plus: Prior Years' Unrealized Loss			<u>13,340</u>
Current Year Unrealized Gain			<u>\$ 7,401</u>

**MENTAL HEALTH CENTER OF NORTH IOWA, INC.  
AND ITS COMBINED SERVICE PROJECTS**

**NOTES TO COMBINED FINANCIAL STATEMENTS  
JUNE 30, 2006 AND 2005**

A summary of the investments as of June 30, 2006 and 2005 is as follows:

	Certificates of Deposit	Money Market Fund	Mutual Funds	Total
Beginning of year balance, July 1, 2004	\$ 950,240	\$ 235,977	\$ 254,991	\$ 1,441,208
Purchases and donations	360,010	1,105,395	-	1,465,405
Realized gain on sale of investments	-	-	-	-
Unrealized gain (loss) on investments	(1,890)	-	1,530	(360)
Interest and dividends	23,184	3,746	8,866	35,796
Redemptions and transfers	(468,192)	(1,149,870)	-	(1,618,062)
End of year balance, June 30, 2005	863,352	195,248	265,387	1,323,987
Purchases and donations	460,000	882,703	-	1,342,703
Realized loss on sale of investments	-	-	(3,368)	(3,368)
Unrealized gain (loss) on investments	2,629	-	4,772	7,401
Interest and dividends	21,674	3,573	8,295	33,542
Redemptions and transfers	(481,674)	(987,502)	(85,033)	(1,554,209)
End of year balance, June 30, 2006	<u>\$ 865,981</u>	<u>\$ 94,022</u>	<u>\$ 190,053</u>	<u>\$ 1,150,056</u>

Investments are presented in the financial statements in these categories as of:

	<u>June 30,</u>	
	<u>2006</u>	<u>2005</u>
Cash, savings accounts, general	\$ 394,873	\$ 514,156
Total other assets	<u>755,183</u>	<u>809,831</u>
Total investments	<u>\$ 1,150,056</u>	<u>\$ 1,323,987</u>

**Note 3. Agency Funds**

The Center has agreed to serve as the local fiscal agent for payment of fees for the Iowa Court Improvement Project. The Center agreed to provide administration and fiscal accounting services at no cost for the project. According to SFAS No. 116, cash received in transactions in which a not-for-profit organization is acting as an agent, trustee, or intermediary for a resource provider should be reported as increases in assets and liabilities. The Center was holding \$9,603 and \$14,842 of agency funds as of June 30, 2006 and 2005, respectively.

**MENTAL HEALTH CENTER OF NORTH IOWA, INC.  
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**NOTES TO COMBINED FINANCIAL STATEMENTS  
JUNE 30, 2006 AND 2005**

**Note 4. Net Investment Income**

Investment return is summarized as follows:

	<u>Period Ending June 30,</u>	
	<u>2006</u>	<u>2005</u>
Interest income	\$ 31,820	\$ 27,137
Dividend income	8,479	8,866
Realized gain (loss) on investments	(3,368)	-
Unrealized gain (loss) on investments	7,401	(360)
	<u>\$ 44,332</u>	<u>\$ 35,643</u>

**Note 5. Leases**

The Center leases office space in Cerro Gordo County and Franklin County with minimum lease obligations as follows:

<u>Period Ending</u>	
<u>June 30,</u>	
2007	14,070
2008	13,200
2009	13,200
2010	13,200
2011	2,200
Thereafter	-

Rent expenses under all leases for the years ended June 30, 2006 and 2005 were \$13,808 and \$13,190, respectively.

**Note 6. Pension Plan**

The Center has a defined contribution plan covering all employees who have completed at least one full year of continuous service and worked more than 1,000 hours. The Center contributes, on behalf of each of the employees who are members of the plan, an amount equal to 6% of the annual compensation of these employees and reflects this as an operating expense which amounted to \$71,677 and \$58,625 for the years ended June 30, 2006 and 2005, respectively.

**Note 7. Related Party Transactions**

During the year ending June 30, 2005, the Center paid professional fees to the spouse of a key employee in the amount of \$1,473.

## **INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION**

To the Board of Directors  
Mental Health Center of North Iowa, Inc.  
Mason City, Iowa

Our report on our audits of the basic combined financial statements of the Mental Health Center of North Iowa, Inc. and its combined service projects for the years ended June 30, 2006 and 2005, appears on page 1. We conducted our audits in accordance with auditing standards generally accepted in the United States of America for the purpose of forming an opinion on the basic combined financial statements taken as a whole. The supplementary information on pages 14 through 26 is presented for purposes of additional analysis and is not a required part of the basic combined financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic combined financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic combined financial statements taken as a whole.

Potter & Brant, P.L.C.  
Certified Public Accountants  
Clear Lake, Iowa  
August 24, 2006

**MENTAL HEALTH CENTER OF NORTH IOWA, INC.  
AND ITS COMBINED SERVICE PROJECTS**

**COMBINING STATEMENT OF FINANCIAL POSITION**

**June 30, 2006**

<b>ASSETS</b>	Mental Health Center of North Iowa, Inc.	Community Support Programs	Eliminations	Combined
<b>CURRENT ASSETS</b>				
Cash				
Cash on hand	\$ 100	\$ -	\$ -	\$ 100
Commercial bank accounts, operating	54,137	20,115	-	74,252
Commercial bank account, agency funds	9,604	-	-	9,604
Savings accounts, general	316,369	78,504	-	394,873
Receivables				
Patient fees, net of allowance for doubtful accounts	324,077	-	17,587	306,490
Grants	7,484	14,069	693	20,860
United Way	-	-	-	-
Contractual receivables from counties	67,184	11,142	5,062	73,264
Service projects	107	18,282	107	18,282
Interdivisional	-	34,032	34,032	-
Interest	12,198	1,365	-	13,563
Miscellaneous	44,284	-	27,000	17,284
Prepaid expenses	24,165	1,100	-	25,265
<b>Total current assets</b>	<b>859,709</b>	<b>178,609</b>	<b>84,481</b>	<b>953,837</b>
<b>PROPERTY AND EQUIPMENT, at cost</b>				
Land	2,000	-	-	2,000
Land improvements	33,716	-	-	33,716
Buildings	779,503	-	-	779,503
Furniture, fixtures and equipment	538,478	37,787	-	576,265
	1,353,697	37,787	-	1,391,484
Less accumulated depreciation	(1,049,175)	(31,140)	-	(1,080,315)
<b>Property and equipment - net</b>	<b>304,522</b>	<b>6,647</b>	<b>-</b>	<b>311,169</b>
<b>OTHER ASSETS</b>				
Building savings	90,456	80,171	-	170,627
Special project savings	341,374	-	-	341,374
Furniture and fixtures savings	66,925	-	-	66,925
Emergency services savings	94,826	-	-	94,826
MHC/CSS projects savings	75,791	-	-	75,791
Miles Pothast Memorial	3,978	-	-	3,978
Hayward Goodspeed Memorial savings	1,662	-	-	1,662
<b>Total other assets</b>	<b>675,012</b>	<b>80,171</b>	<b>-</b>	<b>755,183</b>
<b>TOTAL ASSETS</b>	<b>\$ 1,839,243</b>	<b>\$ 265,427</b>	<b>\$ 84,481</b>	<b>\$ 2,020,189</b>

See auditors' report on supplementary information.

<b>LIABILITIES AND NET ASSETS</b>	Mental Health Center of North Iowa, Inc.	Community Support Programs	Eliminations	Combined
<b>CURRENT LIABILITIES</b>				
Accounts payable	\$ 32,670	\$ 1,165	\$ -	\$ 33,835
Accounts payable, service projects	57,481	27,000	84,481	-
Agency funds	9,603	-	-	9,603
Accrued expenses	35,921	10,008	-	45,929
Deferred revenue	-	5,103	-	5,103
<b>Total current liabilities/total liabilities</b>	<u>135,675</u>	<u>43,276</u>	<u>84,481</u>	<u>94,470</u>
<b>NET ASSETS</b>				
Unrestricted:				
Board designated for property and equipment	159,318	80,171	-	239,489
Board designated for special projects	345,575	-	-	345,575
Board designated for emergency services	95,993	-	-	95,993
Board designated for MHC/CSS projects	76,724	-	-	76,724
Undesignated	1,014,315	141,980	-	1,156,295
<b>Total unrestricted</b>	<u>1,691,925</u>	<u>222,151</u>	<u>-</u>	<u>1,914,076</u>
Temporarily restricted	10,414	-	-	10,414
Permanently restricted	1,229	-	-	1,229
<b>Total net assets</b>	<u>1,703,568</u>	<u>222,151</u>	<u>-</u>	<u>1,925,719</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 1,839,243</u>	<u>\$ 265,427</u>	<u>\$ 84,481</u>	<u>\$ 2,020,189</u>

See auditors' report on supplementary information.

**MENTAL HEALTH CENTER OF NORTH IOWA, INC.  
AND ITS COMBINED SERVICE PROJECTS**

**COMBINING STATEMENT OF FINANCIAL POSITION**

**June 30, 2005**

<b>ASSETS</b>	Mental Health Center of North Iowa, Inc.	Community Support Programs	Eliminations	Combined
<b>CURRENT ASSETS</b>				
Cash				
Cash on hand	\$ 100	\$ -	\$ -	\$ 100
Commercial bank accounts, operating	19,942	9,908	-	29,850
Commercial bank account, agency funds	14,842	-	-	14,842
Savings accounts, general	484,478	29,678	-	514,156
Receivables				
Patient fees, net of allowance for doubtful account	244,266	-	19,854	224,412
Grants	7,185	2,766	1,010	8,941
United Way	-	-	-	-
Contractual receivables from counties	178,123	27,833	16,165	189,791
Service projects	113	20,778	113	20,778
Interdivisional	-	15,088	15,088	-
Interest	6,366	510	-	6,876
Miscellaneous	28,141	-	27,246	895
Prepaid expenses	22,957	1,050	-	24,007
<b>Total current assets</b>	<u>1,006,513</u>	<u>107,611</u>	<u>79,476</u>	<u>1,034,648</u>
<b>PROPERTY AND EQUIPMENT, at cost</b>				
Land	2,000	-	-	2,000
Land improvements	33,716	-	-	33,716
Buildings	776,363	-	-	776,363
Furniture, fixtures and equipment	542,846	34,899	-	577,745
	<u>1,354,925</u>	<u>34,899</u>	<u>-</u>	<u>1,389,824</u>
Less accumulated depreciation	(1,006,688)	(29,289)	-	(1,035,977)
<b>Property and equipment - net</b>	<u>348,237</u>	<u>5,610</u>	<u>-</u>	<u>353,847</u>
<b>OTHER ASSETS</b>				
Building savings	87,571	156,345	-	243,916
Special project savings	330,488	-	-	330,488
Furniture and fixtures savings	64,791	-	-	64,791
Emergency services savings	91,802	-	-	91,802
MHC/CSS projects savings	73,374	-	-	73,374
Miles Pothast Memorial	3,851	-	-	3,851
Hayward Goodspeed Memorial savings	1,609	-	-	1,609
<b>Total other assets</b>	<u>653,486</u>	<u>156,345</u>	<u>-</u>	<u>809,831</u>
<b>TOTAL ASSETS</b>	<u>\$ 2,008,236</u>	<u>\$ 269,566</u>	<u>\$ 79,476</u>	<u>\$ 2,198,326</u>

See auditors' report on supplementary information.

<b>LIABILITIES AND NET ASSETS</b>	Mental Health Center of North Iowa, Inc.	Community Support Programs	Eliminations	Combined
<b>CURRENT LIABILITIES</b>				
Accounts payable	\$ 79,037	\$ 1,511	\$ -	\$ 80,548
Accounts payable, service projects	52,230	27,246	79,476	-
Agency funds	14,842	-	-	14,842
Accrued expenses	45,045	9,239	-	54,284
<b>Total current liabilities/total liabilities</b>	<u>191,154</u>	<u>37,996</u>	<u>79,476</u>	<u>149,674</u>
<b>NET ASSETS</b>				
Unrestricted:				
Board designated for property and equipment	153,214	156,345	-	309,559
Board designated for special projects	332,336	-	-	332,336
Board designated for emergency services	92,315	-	-	92,315
Board designated for MHC/CSS projects	73,785	-	-	73,785
Undesignated	1,153,969	75,225	-	1,229,194
<b>Total unrestricted</b>	<u>1,805,619</u>	<u>231,570</u>	<u>-</u>	<u>2,037,189</u>
Temporarily restricted	10,239	-	-	10,239
Permanently restricted	1,224	-	-	1,224
<b>Total net assets</b>	<u>1,817,082</u>	<u>231,570</u>	<u>-</u>	<u>2,048,652</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 2,008,236</u>	<u>\$ 269,566</u>	<u>\$ 79,476</u>	<u>\$ 2,198,326</u>

See auditors' report on supplementary information.

**MENTAL HEALTH CENTER OF NORTH IOWA, INC.  
AND ITS COMBINED SERVICE PROJECTS**

**COMBINED CONTRACTUAL RECEIVABLES FROM COUNTIES**  
**June 30, 2006 and 2005**

	2006	2005
Counties:		
Cerro Gordo	\$ 31,383	\$ 152,361
Floyd	6,797	16,742
Franklin	6,744	6,024
Hancock	17,872	-
Mitchell	8,604	14,664
Winnebago	1,798	-
Worth	66	-
	<u>\$ 73,264</u>	<u>\$ 189,791</u>

See auditors' report on supplementary information.

**MENTAL HEALTH CENTER OF NORTH IOWA, INC.  
AND ITS COMBINED SERVICE PROJECTS**

**COMBINING STATEMENT OF ACTIVITIES  
Year Ended June 30, 2006**

	Mental Health Center of North Iowa, Inc.	Community Support Programs	Eliminations	Combined
<b>UNRESTRICTED NET ASSETS</b>				
Unrestricted public support and revenue				
Unrestricted public support				
Counties				
Cerro Gordo	\$ 126,077	\$ 70,819	\$ -	\$ 196,896
Floyd	47,293	-	-	47,293
Franklin	31,616	12,673	-	44,289
Hancock	47,648	-	-	47,648
Mitchell	35,730	-	-	35,730
Winnebago	30,652	-	-	30,652
Worth	5,933	-	-	5,933
Grants	27,165	60,623	-	87,788
United Way	-	27,143	-	27,143
Contributions	5,682	153	-	5,835
<b>Total unrestricted public support</b>	<u>357,796</u>	<u>171,411</u>	<u>-</u>	<u>529,207</u>
Unrestricted revenue				
Third-party reimbursements	1,640,376	187,757	-	1,828,133
Net investment income	38,836	5,316	-	44,152
Other	65,862	720	5,640	60,942
<b>Total unrestricted revenue</b>	<u>1,745,074</u>	<u>193,793</u>	<u>5,640</u>	<u>1,933,227</u>
<b>Total unrestricted public support &amp; revenue</b>	<u>2,102,870</u>	<u>365,204</u>	<u>5,640</u>	<u>2,462,434</u>
Expenses:				
Program services	1,467,601	319,652	5,640	1,781,613
Management and general	748,963	54,971	-	803,934
Fundraising	-	-	-	-
<b>Total expenses</b>	<u>2,216,564</u>	<u>374,623</u>	<u>5,640</u>	<u>2,585,547</u>
<b>Decrease in unrestricted net assets</b>	<u>(113,694)</u>	<u>(9,419)</u>	<u>-</u>	<u>(123,113)</u>
<b>TEMPORARILY RESTRICTED NET ASSETS</b>				
Net investment income	175	-	-	175
<b>Increase in temporarily restricted net assets</b>	<u>175</u>	<u>-</u>	<u>-</u>	<u>175</u>
<b>PERMANENTLY RESTRICTED NET ASSETS</b>				
Net investment income	5	-	-	5
<b>Increase in permanently restricted net assets</b>	<u>5</u>	<u>-</u>	<u>-</u>	<u>5</u>
<b>Decrease in net assets</b>	<u>(113,514)</u>	<u>(9,419)</u>	<u>-</u>	<u>(122,933)</u>
Net assets, beginning of year	<u>1,817,082</u>	<u>231,570</u>	<u>-</u>	<u>2,048,652</u>
Net assets, end of year	<u>\$ 1,703,568</u>	<u>\$ 222,151</u>	<u>\$ -</u>	<u>\$ 1,925,719</u>

See auditors' report on supplementary information.

**MENTAL HEALTH CENTER OF NORTH IOWA, INC.  
AND ITS COMBINED SERVICE PROJECTS**

**COMBINING STATEMENT OF ACTIVITIES  
Year Ended June 30, 2005**

	Mental Health Center of North Iowa, Inc.	Community Support Programs	Eliminations	Combined
<b>UNRESTRICTED NET ASSETS</b>				
Unrestricted public support and revenue				
Unrestricted public support				
Counties				
Cerro Gordo	\$ 373,584	\$ 78,369	\$ -	\$ 451,953
Floyd	100,452	-	-	100,452
Franklin	69,972	18,142	-	88,114
Hancock	75,096	-	-	75,096
Mitchell	58,656	-	-	58,656
Winnebago	60,324	-	-	60,324
Worth	42,648	-	-	42,648
Grants	48,249	12,947	-	61,196
United Way	-	36,286	-	36,286
Contributions	684	-	-	684
<b>Total unrestricted public support</b>	<u>829,665</u>	<u>145,744</u>	<u>-</u>	<u>975,409</u>
Unrestricted revenue				
Third-party reimbursements	1,080,690	191,772	-	1,272,462
Net investment income	31,171	4,330	-	35,501
Other	14,710	-	7,860	6,850
<b>Total unrestricted revenue</b>	<u>1,126,571</u>	<u>196,102</u>	<u>7,860</u>	<u>1,314,813</u>
<b>Total unrestricted public support &amp; revenue</b>	<u>1,956,236</u>	<u>341,846</u>	<u>7,860</u>	<u>2,290,222</u>
Expenses:				
Program services	1,308,199	302,156	7,860	1,602,495
Management and general	767,441	67,599	-	835,040
Fundraising	-	-	-	-
<b>Total expenses</b>	<u>2,075,640</u>	<u>369,755</u>	<u>7,860</u>	<u>2,437,535</u>
<b>Decrease in unrestricted net assets</b>	<u>(119,404)</u>	<u>(27,909)</u>	<u>-</u>	<u>(147,313)</u>
<b>TEMPORARILY RESTRICTED NET ASSETS</b>				
Net investment income	137	-	-	137
<b>Increase in temporarily restricted net assets</b>	<u>137</u>	<u>-</u>	<u>-</u>	<u>137</u>
<b>PERMANENTLY RESTRICTED NET ASSETS</b>				
Net investment income	5	-	-	5
<b>Increase in permanently restricted net assets</b>	<u>5</u>	<u>-</u>	<u>-</u>	<u>5</u>
<b>Decrease in net assets</b>	<u>(119,262)</u>	<u>(27,909)</u>	<u>-</u>	<u>(147,171)</u>
Net assets, beginning of year	1,936,344	259,479	-	2,195,823
Net assets, end of year	<u>\$ 1,817,082</u>	<u>\$ 231,570</u>	<u>\$ -</u>	<u>\$ 2,048,652</u>

See auditors' report on supplementary information.

**MENTAL HEALTH CENTER OF NORTH IOWA, INC.  
AND ITS COMBINED SERVICE PROJECTS**

**COMBINING STATEMENT OF CASH FLOWS  
Year Ended June 30, 2006**

	Mental Health Center of North Iowa, Inc.	Community Support Programs	Eliminations	Combined
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Decrease in net assets	\$ (113,514)	\$ (9,419)	\$ -	\$ (122,933)
Adjustments to reconcile decrease in net assets to net cash used in operating activities:				
Depreciation	61,553	3,091	-	64,644
Provision for doubtful accounts	90,837	-	-	90,837
Gain on disposal of equipment	(65)	-	-	(65)
Realized loss on investments	3,369	-	-	3,369
Unrealized (gain) loss on investments	(7,617)	216	-	(7,401)
Change in assets and liabilities:				
Increase in receivables	(81,976)	(11,915)	(5,005)	(88,886)
Increase in prepaid expenses	(1,208)	(50)	-	(1,258)
Decrease in accounts payable	(41,116)	(592)	5,005	(46,713)
Decrease in agency funds	(5,239)	-	-	(5,239)
Increase (decrease) in accrued expenses	(9,124)	769	-	(8,355)
Increase in deferred revenue	-	5,103	-	5,103
<b>Net cash used in operating activities</b>	<b>(104,100)</b>	<b>(12,797)</b>	<b>-</b>	<b>(116,897)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Sale of property and equipment	65	-	-	65
Sale of investments	1,378,617	175,592	-	1,554,209
Purchase of property and equipment	(17,839)	(4,128)	-	(21,967)
Purchase of investments	(1,227,787)	(148,460)	-	(1,376,247)
Transfers from savings	(168,108)	48,826	-	(119,282)
<b>Net cash provided by (used in) investing activities</b>	<b>(35,052)</b>	<b>71,830</b>	<b>-</b>	<b>36,778</b>
<b>Net increase (decrease) in cash</b>	<b>(139,152)</b>	<b>59,033</b>	<b>-</b>	<b>(80,119)</b>
<b>CASH</b>				
Beginning of year	519,362	39,586	-	558,948
End of year	<u>\$ 380,210</u>	<u>\$ 98,619</u>	<u>\$ -</u>	<u>\$ 478,829</u>
<b>RECONCILIATION TO THE COMBINING STATEMENT OF FINANCIAL POSITION</b>				
Cash on hand	\$ 100	\$ -	\$ -	\$ 100
Commercial bank accounts, operating	54,137	20,115	-	74,252
Commercial bank account, agency funds	9,604	-	-	9,604
Savings accounts, general	316,369	78,504	-	394,873
<b>Total cash</b>	<b><u>\$ 380,210</u></b>	<b><u>\$ 98,619</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 478,829</u></b>

See auditors' report on supplementary information.

**MENTAL HEALTH CENTER OF NORTH IOWA, INC.  
AND ITS COMBINED SERVICE PROJECTS**

**COMBINING STATEMENT OF CASH FLOWS  
Year Ended June 30, 2005**

	Mental Health Center of North Iowa, Inc.	Community Support Programs	Eliminations	Combined
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Decrease in net assets	\$ (119,262)	\$ (27,909)	\$ -	\$ (147,171)
Adjustments to reconcile decrease in net assets to net cash used in operating activities:				
Depreciation	62,094	3,361	-	65,455
Provision for doubtful accounts	141,072	-	-	141,072
Gain on disposal of equipment	-	-	-	-
Unrealized (gain) loss on investments	742	(382)	-	360
Change in assets and liabilities:				
Increase in receivables	(230,823)	(26,199)	(27,274)	(229,748)
Increase in prepaid expenses	(1,636)	(70)	-	(1,706)
Increase in accounts payable	33,934	25,881	27,274	32,541
Increase in agency funds	13,161	-	-	13,161
Increase (decrease) in accrued expenses	16,940	(1,275)	-	15,665
<b>Net cash used in operating activities</b>	<u>(83,778)</u>	<u>(26,593)</u>	<u>-</u>	<u>(110,371)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Sale of property and equipment	-	-	-	-
Sale of investments	1,431,086	186,976	-	1,618,062
Purchase of property and equipment	(33,061)	-	-	(33,061)
Purchase of investments	(1,340,951)	(160,250)	-	(1,501,201)
Transfers from savings	(107,780)	(107,787)	-	(215,567)
<b>Net cash used in investing activities</b>	<u>(50,706)</u>	<u>(81,061)</u>	<u>-</u>	<u>(131,767)</u>
<b>Net decrease in cash</b>	(134,484)	(107,654)	-	(242,138)
<b>CASH</b>				
Beginning of year	653,846	147,240	-	801,086
End of year	<u>\$ 519,362</u>	<u>\$ 39,586</u>	<u>\$ -</u>	<u>\$ 558,948</u>
<b>RECONCILIATION TO THE COMBINING STATEMENT OF FINANCIAL POSITION</b>				
Cash on hand	\$ 100	\$ -	\$ -	\$ 100
Commercial bank accounts, operating	19,942	9,908	-	29,850
Commercial bank account, agency funds	14,842	-	-	14,842
Savings accounts, general	484,478	29,678	-	514,156
<b>Total cash</b>	<u>\$ 519,362</u>	<u>\$ 39,586</u>	<u>\$ -</u>	<u>\$ 558,948</u>

See auditors' report on supplementary information.

**MENTAL HEALTH CENTER OF NORTH IOWA, INC.  
AND ITS COMBINED SERVICE PROJECTS**

**COMBINING STATEMENT OF FUNCTIONAL EXPENSES  
Year Ended June 30, 2006**

	Program Services			
	Mental Health Center of North Iowa, Inc	Community Support Programs	Eliminations	Total
Salaries	\$ 641,582	\$ 204,018	\$ -	\$ 845,600
Payroll taxes	46,401	14,977	-	61,378
Employee benefits	104,385	48,632	-	153,017
<b>Total salaries and related expenses</b>	<b>792,368</b>	<b>267,627</b>	<b>-</b>	<b>1,059,995</b>
Professional fees	4,416	-	-	4,416
Continued education	12,563	1,021	-	13,584
Insurance	11,588	-	-	11,588
Office supplies and postage	42,518	4,696	-	47,214
Program supplies	2,282	1,374	-	3,656
Rent	-	19,448	5,640	13,808
Telephone and utilities	26,147	5,534	-	31,681
Repairs and maintenance	51,057	1,814	-	52,871
Depreciation	51,189	3,090	-	54,279
Service and outreach travel	12,167	13,288	-	25,455
Provision for doubtful accounts	-	-	-	-
Staff recruiting	1,462	-	-	1,462
Internship expenses	12,878	-	-	12,878
Psychiatric services	435,192	-	-	435,192
Periodicals, publications and miscellaneous services	1,795	-	-	1,795
C.M.H.C. Association dues	2,914	-	-	2,914
Meetings and forums	1,665	-	-	1,665
Miscellaneous	5,400	1,760	-	7,160
<b>Total expenses</b>	<b>\$ 1,467,601</b>	<b>\$ 319,652</b>	<b>\$ 5,640</b>	<b>\$ 1,781,613</b>

See auditors' report on supplementary information.

Management and General			Fundraising			Total Expenses
Mental Health Center of North Iowa, Inc.	Community Support Programs	Total	Mental Health Center of North Iowa, Inc.	Community Support Programs	Total	
\$ 433,871	\$ 39,864	\$ 473,735	\$ -	\$ -	\$ -	\$ 1,319,335
32,845	3,113	35,958	-	-	-	97,336
103,054	8,352	111,406	-	-	-	264,423
569,770	51,329	621,099	-	-	-	1,681,094
16,951	1,015	17,966	-	-	-	22,382
665	747	1,412	-	-	-	14,996
6,265	-	6,265	-	-	-	17,853
17,529	356	17,885	-	-	-	65,099
171	-	171	-	-	-	3,827
-	-	-	-	-	-	13,808
20,501	732	21,233	-	-	-	52,914
7,676	-	7,676	-	-	-	60,547
10,364	-	10,364	-	-	-	64,643
-	210	210	-	-	-	25,665
90,837	-	90,837	-	-	-	90,837
711	-	711	-	-	-	2,173
-	-	-	-	-	-	12,878
-	-	-	-	-	-	435,192
478	-	478	-	-	-	2,273
300	-	300	-	-	-	3,214
943	-	943	-	-	-	2,608
5,802	582	6,384	-	-	-	13,544
<u>\$ 748,963</u>	<u>\$ 54,971</u>	<u>\$ 803,934</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,585,547</u>

See auditors' report on supplementary information.

**MENTAL HEALTH CENTER OF NORTH IOWA, INC.  
AND ITS COMBINED SERVICE PROJECTS**

**COMBINING STATEMENT OF FUNCTIONAL EXPENSES  
Year Ended June 30, 2005**

	Program Services			Total
	Mental Health Center of North Iowa, Inc	Community Support Programs	Eliminations	
Salaries	\$ 561,553	\$ 195,488	\$ -	\$ 757,041
Payroll taxes	40,415	14,005	-	54,420
Employee benefits	97,706	43,188	-	140,894
<b>Total salaries and related expenses</b>	<b>699,674</b>	<b>252,681</b>	<b>-</b>	<b>952,355</b>
Professional fees	24,125	-	-	24,125
Continued education	13,299	1,520	-	14,819
Insurance	11,569	-	-	11,569
Office supplies and postage	35,108	3,718	-	38,826
Program supplies	1,388	1,543	-	2,931
Rent	-	21,050	7,860	13,190
Telephone and utilities	23,498	4,803	-	28,301
Repairs and maintenance	44,974	1,410	-	46,384
Depreciation	52,123	3,361	-	55,484
Service and outreach travel	10,694	10,939	-	21,633
Provision for doubtful accounts	-	-	-	-
Staff recruiting	873	-	-	873
Psychiatric services	382,285	-	-	382,285
Periodicals, publications and miscellaneous services	1,537	-	-	1,537
C.M.H.C. Association dues	3,032	-	-	3,032
Meetings and forums	899	-	-	899
Miscellaneous	3,121	1,131	-	4,252
<b>Total expenses</b>	<b>\$ 1,308,199</b>	<b>\$ 302,156</b>	<b>\$ 7,860</b>	<b>\$ 1,602,495</b>

See auditors' report on supplementary information.

Management and General			Fundraising			Total Expenses
Mental Health Center of North Iowa, Inc.	Community Support Programs	Total	Mental Health Center of North Iowa, Inc.	Community Support Programs	Total	
\$ 415,378	\$ 50,329	\$ 465,707	\$ -	\$ -	\$ -	\$ 1,222,748
30,815	3,904	34,719	-	-	-	89,139
95,376	11,672	107,048	-	-	-	247,942
541,569	65,905	607,474	-	-	-	1,559,829
14,597	252	14,849	-	-	-	38,974
6,063	660	6,723	-	-	-	21,542
6,433	-	6,433	-	-	-	18,002
14,539	234	14,773	-	-	-	53,599
-	-	-	-	-	-	2,931
-	-	-	-	-	-	13,190
18,427	343	18,770	-	-	-	47,071
10,886	-	10,886	-	-	-	57,270
9,972	-	9,972	-	-	-	65,456
-	106	106	-	-	-	21,739
141,072	-	141,072	-	-	-	141,072
30	-	30	-	-	-	903
-	-	-	-	-	-	382,285
(232)	-	(232)	-	-	-	1,305
-	-	-	-	-	-	3,032
1,816	-	1,816	-	-	-	2,715
2,269	99	2,368	-	-	-	6,620
<u>\$ 767,441</u>	<u>\$ 67,599</u>	<u>\$ 835,040</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,437,535</u>

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