LEHIGH COUNTY SENIOR CITIZENS, INC.
D/B/A LEHIGH VALLEY ACTIVE LIFE
(A Not-for-Profit Corporation)

Financial Report
December 31, 2025

LEHIGH COUNTY SENIOR CITIZENS, INC.
D/B/A LEHIGH VALLEY ACTIVE LIFE
(A Not-for-Profit Corporation)

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Lehigh County Senior Citizens, Inc.
d/b/a Lehigh Valley Active Life
Allentown, Pennsylvania

Opinion

We have audited the accompanying financial statements of Lehigh County Senior Citizens, Inc. d/b/a Lehigh Valley Active Life (a nonprofit organization), which comprise the statement of financial position as of December 31, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Lehigh County Senior Citizens, Inc. d/b/a Lehigh Valley Active Life as of December 31, 2025, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Lehigh County Senior Citizens, Inc. d/b/a Lehigh Valley Active Life and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Lehigh County Senior Citizens, Inc. d/b/a Lehigh Valley Active Life's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Lehigh County Senior Citizens, Inc. d/b/a Lehigh Valley Active Life's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Lehigh County Senior Citizens, Inc. d/b/a Lehigh Valley Active Life's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of Lehigh County Grants and the Schedule of Occupancy Expenses on pages 15-16 are presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated and in all material respects in relation to the consolidated financial statements as a whole.

Report on Summarized Comparative Information

We have previously audited Lehigh County Senior Citizens, Inc. d/b/a Lehigh Valley Active Life's 2024 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated July 15, 2025. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2024, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Snyder, Daitz, & Company

SNYDER, DAITZ & COMPANY
Philadelphia, PA

July 1, 2026

LEHIGH COUNTY SENIOR CITIZENS, INC.
D/B/A LEHIGH VALLEY ACTIVE LIFE
(A Not-for-Profit Corporation)

STATEMENT OF FINANCIAL POSITION

December 31, 2025
(With Summarized Totals for 2024)

	Total December 31, 2025	Total December 31, 2024
ASSETS		
CURRENT ASSETS		
Cash		
Regular Accounts	$ 280,454	$ 245,504
Invested Cash	5,641	5,641
Petty Cash	84	84
Prepaid Expenses	5,168	5,903
Grants and Accounts Receivable (Note 3)	29,346	38,858
Certificates of Deposit	512,975	506,692
Total Current Assets	833,668	802,682
FIXED ASSETS		
Land, Building and Equipment (Net of Accumulated Depreciation) (Note 4)	659,136	706,480
Total Assets	$ 1,492,804	$ 1,509,162
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts Payable	$ 8,074	$ 4,628
Accrued Expenses	12,872	12,428
Total Current Liabilities	$ 20,946	$ 17,056
Non-Current Liabilities	0	0
Total Liabilities	$ 20,946	$ 17,056
NET ASSETS - NOTE 10		
Without donor restriction	$ 1,461,153	$ 1,485,400
With donor restriction	10,705	6,706
Total Net Assets	$ 1,471,858	$ 1,492,106
Total Liabilities and Net Assets	$ 1,492,804	$ 1,509,162

See independent auditors' report and notes to financial statements.

LEHIGH COUNTY SENIOR CITIZENS, INC.
D/B/A LEHIGH VALLEY ACTIVE LIFE
(A Not-for-Profit Corporation)

STATEMENT OF ACTIVITIES

Year ended December 31, 2025
(With Summarized Totals for 2024)

	Net Assets Without Donor Restriction	Net Assets With Donor Restriction	Total December 31, 2025	Total December 31, 2024
Revenues and Other Support:				
City of Allentown	$ 5,000	0	$ 5,000	$ 5,000
County of Northampton	66,297	0	66,297	56,825
County of Lehigh	256,742	0	256,742	316,634
United Way of the Greater Lehigh Valley	69,465	0	69,465	42,051
Foundations	25,000	0	25,000	25,000
Other Municipalities	19,150	0	19,150	17,150
Fundraising (Net Expenses of $6,163 and $4,058)	1,992	0	1,992	2,212
Development Grants and Income	75,536	0	75,536	71,425
Membership Dues	20,805	0	20,805	17,481
Investment Income	21,380	0	21,380	19,794
Other Income	40,000	$ 3,999	43,999	33,603
Participant Fees	189,232	0	189,232	164,142
Net Assets Released From Restrictions:				
Satisfaction of Restrictions	0	0	0	0
Total Revenue and Other Support	$ 790,599	$ 3,999	$ 794,598	$ 771,317
Expenses:				
Shared Housing	$ 125,457	0	$ 125,457	104,817
Transportation	11,887	0	11,887	9,700
Socialization and Recreation	453,533	0	453,533	382,072
Nutritional Program	74,574	0	74,574	70,904
Theraputic Socialization	14,321	0	14,321	12,997
Outreach/Fundraising	40,452	0	40,452	46,091
Administrative and General	94,622	0	94,622	94,967
Total Expenses	$ 814,846	0	$ 814,846	$ 721,548
Change in Net Assets	$ (24,247)	$ 3,999	$ (20,248)	$ 49,769
Net Assets, Beginning of Year	1,485,400	6,706	1,492,106	1,442,337
Net Assets, End of Year	$ 1,461,153	$ 10,705	$ 1,471,858	$ 1,492,106

See independent auditors' report and notes to financial statements.

LEHIGH COUNTY SENIOR CITIZENS, INC.
D/B/A LEHIGH VALLEY ACTIVE LIFE
(A Not-for-Profit Corporation)

STATEMENT OF CASH FLOWS

Year ended December 31, 2025
(With Summarized Totals for 2024)

	Total Year Ended December 31, 2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
CHANGE IN NET ASSETS	$ (20,248)	$ 49,769
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	71,244	67,369
(Increase) Decrease in:		
Grants and Accounts Receivable	9,512	25,007
Prepaid Expenses	735	(1,479)
Increase (Decrease) in:		
Accounts Payable	3,446	(2,194)
Accrued Expenses	444	4,366
Net Realized/Unrealized (Gain) Loss on Investments	0	0
Net Cash (Used) Provided by Operating Activities	$ 65,133	$ 142,838
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Investments	(6,283)	(506,692)
Purchases of Furniture, Equipment and Building Improvements	(23,900)	(102,623)
Net Cash Provided (Used) by Investing Activities	$ (30,183)	$ (609,315)
CASH FLOWS FROM FINANCING ACTIVITIES	0	0
Net Cash Provided (Used) by Financing Activities	0	0
Net Increase (Decrease) in Cash and Cash Equivalents	$ 34,950	$ (466,477)
Cash and Cash Equivalents at Beginning of Year	251,229	717,706
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 286,179	$ 251,229

See independent auditors' report and notes to financial statements.

LEHIGH COUNTY SENIOR CITIZENS, INC.
D/B/A LEHIGH VALLEY ACTIVE LIFE
(A Not-for-Profit Corporation)

STATEMENT OF FUNCTIONAL EXPENSES

Year ended December 31, 2025
(With Summarized Totals for 2024)

	Program Services						Support Services			Year Ended December 31,	
	Shared Housing	Transportation	Socialization-Recreation	Nutritional	Therapeutic Socialization	Total	Outreach/ Fundraising	Administrative and General	Total	Total 2025	Total 2024
PERSONNEL											
Salaries	$ 112,534	$ 2,480	$ 122,499	$ 30,458	$ 4,792	$ 272,763	$ 15,033	$ 54,462	$ 69,495	$ 342,258	$ 307,852
Payroll Taxes	3,808	988	10,674	1,779	791	18,040	2,569	2,965	5,534	23,574	22,779
Employee Benefits	3,771	1,094	9,558	1,841	747	17,011	1,951	2,431	4,382	21,393	21,238
Total Salaries and Related Expenses	$ 120,113	$ 4,562	$ 142,731	$ 34,078	$ 6,330	$ 307,814	$ 19,553	$ 59,858	$ 79,411	$ 387,225	$ 351,869
Professional Services	0	0	0	0	0	0	0	12,060	12,060	12,060	11,256
Occupancy	0	5,455	62,824	12,916	3,407	$ 84,602	2,027	9,724	11,751	96,353	81,428
Telephone	0	150	899	150	75	1,274	75	150	225	1,499	3,878
Postage	0	0	1,717	0	0	1,717	491	245	736	2,453	1,304
Office Supplies and Expense	0	172	2,244	173	173	2,762	345	345	690	3,452	2,982
Socialization and Recreation Supplies	0	0	50,873	0	0	50,873	0	0	0	50,873	37,397
Socialization and Recreation Instructor Fee	0	0	150,326	0	0	150,326	0	0	0	150,326	118,289
Insurance	0	1,548	8,515	2,322	774	13,159	774	1,548	2,322	15,481	12,344
Local Travel	0	0	3	0	0	3	9	5	14	17	33
Development	0	0	0	0	0	0	15,041	0	15,041	15,041	21,403
Newsletter	0	0	3,478	0	0	3,478	0	0	0	3,478	5,533
Miscellaneous	5,344	0	0	0	0	5,344	0	0	0	5,344	6,463
Total Expense Before Depreciation	125,457	$ 11,887	$ 423,610	$ 49,639	$ 10,759	$ 621,352	$ 38,315	$ 83,935	$ 122,250	$ 743,602	$ 654,179
Depreciation	0	0	29,923	24,935	3,562	58,420	2,137	10,687	12,824	71,244	67,369
Total Expenses for 2025	$ 125,457	$ 11,887	$ 453,533	$ 74,574	$ 14,321	$ 679,772	$ 40,452	$ 94,622	$ 135,074	$ 814,846	
Total Expenses for 2024	104,817	$ 9,700	$ 382,072	$ 70,904	$ 12,997	$ 580,490	$ 46,091	$ 94,967	$ 141,058		$ 721,548

See notes to financial statements.

NOTE 1 – THE ORGANIZATION

Nature of Activities

Lehigh County Senior Citizens, Inc. d/b/a Lehigh Valley Active Life is a nonprofit corporation organized under the laws of the Commonwealth of Pennsylvania for the purpose of providing services to Lehigh County Senior Citizens.

The organization is exempt from federal income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Organization prepares its financial statements in accordance with accounting principles generally accepted in United States of America, which involves the application of accrual accounting. Consequently, revenues and gains are recognized when earned and expenses and losses are recognized when incurred.

Basis of Presentation

The financial statements are presented in accordance with FASB ASC 958 Presentation of Financial Statements of Not-for-Profit Entities. Under FASB ASC 958, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. Net assets with donor restrictions are detailed in Note 11.

Management Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the statements of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash and cash equivalents.

Accounts Receivable Reserves

The Organization reviews its receivables on a regular basis for collectability. The Organization considers all receivables fully collectible; accordingly, no allowance for doubtful accounts is required. When a question of the collectability of a particular receivable arises, it is written off or reserved for at that time. Recoveries of items previously charged off are recognized as income when received.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Land, Building and Equipment

Land, building and equipment is stated at cost. Depreciation is computed by use of the straight-line method based on estimated useful lives. The Organization has a policy to capitalize all purchases greater than $500 with a useful life of one year or more.

	Years
Building	31-1/2
Furniture and Equipment	5 - 10

Contributions

In accordance with FASB ASC 958 (formerly SFAS No. 116) Accounting for Contributions Received and Contributions Made, contributions received are recorded as "without donor restrictions" or "with donor restrictions", depending on the existence and/or nature of any donor restrictions. Contributions that are restricted by the donor are reported as without donor restriction if the restriction expired in the reporting period in which the contribution was recognized.

All other donor-restricted support is reported as an increase in with donor restricted net assets. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions. Only a donor can impose a restriction; the Board may designate contributions for a purpose, but the contribution is classified as unrestricted in that case. If a contribution is made with a donor-imposed condition, it is not recorded until the condition has been met.

Promises to Give

Unconditional promises to give are recognized as support in the period received and as net assets, decreases of liabilities, or expenses depending on the form of the benefits received. Unconditional promises to give are recorded at net realizable value if expected to be collected in one year and at fair value if expected to be collected in more than one year. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

Revenue

The organization accounts for its revenue from trips and socials, as exchange transactions. Revenue is recognized in the statement of activities when earned, and any amounts received but not earned are recorded as refundable deposits on the statement of financial position.

Functional Allocation of Expenses

Salaries and benefits are allocated based on estimates of time and effort. Occupancy and depreciation are allocated based on the percentages derived from the estimated allocation of salaries. Professional fees, technology, socialization and recreation supplies and instructors, therapeutic socialization, investment and bank fees, development and newsletter, which can be related directly to either program or administrative, are reflected as such. Certain other cost including conferences and conventions, telephone, insurance, office supplies, postage, local travel and miscellaneous are allocated based on cost, usage and related benefits of the specific services provided.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Donated Materials and Services

Donated materials and equipment are reflected as contributions in the accompanying statements at their estimated values at date of receipt. No amounts have been reflected in the statements for donated services in as much as no objective basis is available to measure the value of such services; however, a substantial number of volunteers have donated significant amounts of their time in the Organization's program services and in its fundraising campaigns.

Meals provided through the congregate nutrition programs, as well as supplies for that program, were provided by the Lehigh County Area Agency on Aging, as were the majority of units of transportation provided through Metro Plus.

Income Tax

The Organization is exempt from federal income taxes under the provision of Section 501(c)(3) of the Internal Revenue Code and none of its present or anticipated future activities are subject to unrelated business income. Therefore, no provision for income taxes has been made in the accompanying financial statements.

Uncertain tax positions are evaluated in accordance with FASB ASC 740-10. FASB ASC 740-10 clarifies the accounting for uncertainty in income taxes recognized in the Organization's financial statements and prescribes a recognition threshold of more-likely-than-not to be sustained upon examination by the appropriate taxing authority. Measurement of the tax uncertainty occurs if the recognition threshold has been met. FASB ASC 740-10 also provides guidance on de-recognition, classification, interest and penalties, accounting in interim periods, and disclosure. The Organization had no material unrecognized tax benefits or accrued interest penalties.

The Organization's federal Exempt Organization Business Income Tax Returns (Form 990) for 2023, 2024 and 2025 are subject to examination by the IRS, generally for three years after they were filed.

NOTE 3 – GRANTS AND ACCOUNTS RECEIVABLE

Grants and accounts receivable consist of:

	2025	2024
Lehigh County – Senior Contract	$ 18,418	$ 34,441
Northampton County	10,928	4,417
	$ 29,346	$ 38,858

NOTE 4 – LAND, BUILDING AND EQUIPMENT

Land, building and equipment consist of the following:

	2025	2024
Land	$ 62,864	$ 62,864
Building	2,194,029	2,172,580
Furniture and Equipment	425,731	423,280
	$ 2,682,624	$ 2,658,724
Less: Accumulated Depreciation	($ 2,023,488)	($ 1,952,244)
	$ 659,136	$ 706,480

Depreciation charged to expense was $71,244 and $67,369 for 2025 and 2024, respectively.

NOTE 5 – RETIREMENT PLAN

The Organization has a 403(b) defined contribution pension plan for its employees. During 2025 and 2024, the Organization did not contribute any employer match to the plan.

NOTE 6 – LIQUIDITY MANAGEMENT

Lehigh County Senior Citizens, Inc. d/b/a Lehigh Valley Active Life's financial assets available within one year of the balance sheet date for general expenditures are as follows:

Financial assets at year end:	
Cash and cash equivalents	$ 286,179
Grants and contributions receivable	29,346
Total financial assets	$ 315,525
Less: Amounts not available to be used within one year:	
Net assets with purpose restrictions	
Cash	($ 10,705)
Financial assets available to meet general expenditures	
Over the next year	$ 304,820

Cash and cash equivalents of $286,179 reflected on the statement of financial position includes $10,705 of cash restricted by donors for certain purposes.

Grants and contributions receivable of $29,346 reflected on the statement of financial position includes -0- restricted by donors for certain purposes.

Lehigh County Senior Citizens, Inc. d/b/a Lehigh Valley Active Life's goal is generally to maintain financial assets available to meet at least 90 days of operating expenses.

As part of its liquidity plan, the finance committee performs a monthly review of its financial statements and cash flows with management and accountant. Excess cash is invested in short-term investments, primarily money market accounts, where it is available to be drawn upon as needed.

NOTE 7 – SUMMARIZED TOTALS FOR YEAR ENDED DECEMBER 31, 2024

The financial statements include certain prior-year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with GAAP. Accordingly, such information should be read in conjunction with Lehigh County Senior Citizens, Inc.'s financial statements for the year ended December 31, 2024, from which summarized information was derived.

NOTE 8 – DATE OF MANAGEMENT'S REVIEW

Management has evaluated subsequent events through July 1, 2026, the date on which the financial statements were available to be issued, and had determined that no material subsequent events exist that require disclosure.

NOTE 9 - NET ASSETS

Net Assets without Donor Restrictions

Net assets without donor restrictions represent funds retained by Lehigh County Senior Citizens, Inc. d/b/a Lehigh Valley Active Life that were received without any donor-imposed restrictions. In addition, donor-restricted contributions whose restrictions have been met in the same reporting period are reported as unrestricted support.

Board Designated
The Board of Directors has elected to designate a certain amount of unrestricted net assets to be used for certain purposes as follows:

	2025	2024
Long Term Investment Fund	$216,790	$216,790

Net Assets with Donor Restrictions

Net Assets with donor restrictions represent resources restricted by the donor as to time or use with the expectation that such restrictions will be satisfied in the future.

Net assets with donor restrictions are available for the following purposes:

	2025	2024
History Project	$ 1,065	$ 1,065
United Way	3,999	0
Endowment Fund: This fund is included with the Vanguard investments		
Income earned on the permanently restricted principal purposes of the endowment can be used for operating	5,641	5,641
	$10,705	$ 6,706

NOTE 10 - CONCENTRATION OF REVENUE SOURCES

Cash

The Organization maintains cash balances in accounts with the same bank which at various times during the year exceed $250,000, the amount insured by the Federal Deposit Insurance Corporation (FDIC).

Revenue

For the year ended December 31, 2025, revenue from one source was in excess of 10% of the organization's revenue. Revenue from this source totaled $256,742 or 33% of total revenue.

For the year ended December 31, 2024, revenue from one source was in excess of 10% of the organization's revenue. Revenue from this source totaled $316,634 or 41% of total revenue.

SUPPLEMENTARY INFORMATION

LEHIGH COUNTY SENIOR CITIZENS, INC.
D/B/A LEHIGH VALLEY ACTIVE LIFE
(A Not-for-Profit Corporation)

SCHEDULE OF LEHIGH COUNTY GRANTS

Year ended December 31

	2025	2024
General Grant	$ 203,337	$ 184,694
Capital Funds	0	84,752
Shared Housing	53,405	47,188
	$ 256,742	$ 316,634

SCHEDULE OF NORTHAMPTON COUNTY GRANTS

	2025	2024
Shared Housing	$ 66,297	$ 56,825
	$ 66,297	$ 56,825

See independent auditors' report on supplementary information.

LEHIGH COUNTY SENIOR CITIZENS, INC.
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SCHEDULE OF OCCUPANCY EXPENSES

Year ended December 31, 2025
(With Summarized Totals for 2024)

	Program Services					Support Services			Year ended December 31,	
	Transportation	Socialization/ Recreation	Nutritional	Therapeutic Socialization	Total	Outreach/ Fundraising	Management & General	Total	2025	2024
Water and Sewer	$ 133	$ 1,993	$ 266	$ 133	$ 2,525	0	$ 133	$ 133	$ 2,658	$ 4,312
Gas	0	10,582	588	235	11,405	0	353	353	11,758	13,819
Light and Power	1,223	14,672	4,890	1,223	22,008	$ 1,223	1,222	2,445	24,453	19,896
Building Repair and Maintenance	0	12,441	1,464	0	13,905	0	732	732	14,637	11,932
Housekeeping Supplies	0	5,347	1,527	382	7,256	0	382	382	7,638	9,396
Pest Control	0	298	895	0	1,193	0	0	0	1,193	1,136
Insurance	1,548	8,515	2,322	774	13,159	774	1,548	2,322	15,481	12,344
Trash Removal	30	152	333	30	545	30	30	60	605	851
Lawn and Walkway Care	2,521	8,824	631	630	12,606	0	0	0	12,606	5,150
Contracted Services	0	0	0	0	0	0	5,324	5,324	5,324	2,592
	$ 5,455	$ 62,824	$ 12,916	$ 3,407	$ 84,602	$ 2,027	$ 9,724	$ 11,751	$ 96,353	$ 81,428

See independent auditors' report on supplementary information.