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**CHILDREN UNLIMITED, INC.
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000**

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 01/17/01

WILLIAM D. EDWARDS, CPA

A PROFESSIONAL CORPORATION
206 REYNOLDS DRIVE, SUITE G-2 • RUSTON, LOUISIANA 71270

CHILDREN UNLIMITED, INC.
FOR THE YEAR ENDED JUNE 30, 2000

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WILLIAM D. EDWARDS

Certified Public Accountant
A Professional Accounting Corporation
Member: AICPA / Society of LCPA'S

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Children Unlimited, Inc.
Ruston, Louisiana 71270

I have audited to balance sheet of Children Unlimited, Inc., a nonprofit organization, as of June 30, 2000, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of Children Unlimited, Inc.'s management. My responsibility is to express an opinion on these financial statements based on our audit.

Except as discussed in the following paragraph, I conducted my audit in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the 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. I believe that my audit provides a reasonable basis for my opinion.

I did not receive a response to the attorney letter. As a result, I was unable to weigh the affect of any possible contingent liabilities on the statements.

In my opinion, except for the effects of such adjustments, if any, discussed in paragraph there above, the financial statements referred to above resent fairly, in all material respects, the financial position of Children Unlimited, Inc., as of June 30, 2000, and the changes in net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.



Ruston, Louisiana
December 27, 2000

Children Unlimited, Inc.
Statement of Financial Position
As Of June 30, 2000

ASSETS

Current assets:

Cash and cash equivalents	\$41,324
Accounts receivable	57,338
Due from related party	110,674
Prepaid expenses	150

Fixed Assets:

Furniture and equipment, net	<u>61,409</u>
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TOTAL ASSETS

\$270,895

LIABILITIES AND NET ASSETS

Current liabilities:

Accounts payable and accrued expenses	\$17,184
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Net assets:

Unrestricted	180,013
Temporarily restricted	73,698
Permanently restricted	<u>0</u>
Total net assets	<u>253,711</u>

TOTAL LIABILITIES AND NET ASSETS

\$270,895

See accompanying auditor's report and notes to financial statements.

Children Unlimited, Inc.
Statement of Activities
For the Year Ended June 30, 2000

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
REVENUE, GAINS, AND OTHER SUPPORT				
Unrestricted revenues, gains, and other support	20,869			20,869
Intergovernmental revenues, gains and other support	350,861	37,770		388,631
Net assets released from restrictions	<u>32,750</u>	<u>(32,750)</u>		<u>0</u>
TOTAL REVENUE, GAINS, AND OTHER SUPPORT	<u>404,480</u>	<u>5,020</u>	<u>0</u>	<u>409,500</u>
EXPENSES AND LOSSES				
Unrestricted expenses and losses	<u>530,337</u>			<u>530,337</u>
TOTAL EXPENSES	<u>530,337</u>	<u>0</u>	<u>0</u>	<u>530,337</u>
Change in net assets	(125,857)	5,020	0	(120,837)
Net assets as of beginning of year	<u>305,870</u>	<u>68,678</u>	<u>0</u>	<u>374,548</u>
Net assets as of end of year	<u><u>180,013</u></u>	<u><u>73,698</u></u>	<u><u>0</u></u>	<u><u>253,711</u></u>

See accompanying auditor's report and notes to financial statements.

Children Unlimited, Inc.
Statement of Cash Flows
For the Year Ended June 30, 2000

Operating activities		
Change in net assets		(\$120,837)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation		32,750
Decrease in accounts receivable		111,718
Increase in due from related party		(62,623)
Decrease in prepaid expenses		(16)
Increase in accounts payable and accrued expenses		<u>(53,803)</u>
Net cash provided by operating activities		(92,811)
Investing activities		
Additions to property and equipment		(4,159)
Deletions to property and equipment		<u>0</u>
Net cash provided by investing activities		(4,159)
Financing activities		
		<u>0</u>
Net increase (decrease) in cash and cash equivalents		(96,971)
Cash and cash equivalents as of beginning of year		<u>138,295</u>
Cash and cash equivalents as of end of year		<u><u>\$41,324</u></u>

Taxes - cash basis		\$ 24,791
Interest - cash basis		\$ - 0 -

SUMMARY

Cash in bank	<u><u>\$41,324</u></u>
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See accompanying auditor's report and notes to financial statements.

Children Unlimited, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2000

	<u>Adult Services</u>	<u>Children Services</u>	<u>Case Mgt. Services</u>	<u>Respite</u>	<u>Residential</u>	<u>Personal Care Attendant</u>	<u>Management and General</u>	<u>Total</u>
Compensation	\$73,900	\$117,147		\$9,171	\$38,399	\$30,832	\$27,993	\$297,442
Consumer Wages	20,671							20,671
Employee benefits - medical	6,116	8,545		838	2,515	2,515	1,787	22,316
Payroll taxes	5,915	9,014		775	3,264	2,571	3,252	24,791
Conferences and training	513	4,833		40	430	429	238	6,483
Data processing		8						8
Bad debt expense							24,522	24,522
Depreciation	32,750							32,750
Dues and licenses		145						145
Food	9,267							9,267
Property insurance	265	826					4,350	5,441
Vehicle insurance	6,827							6,827
Workman's comp insurance	236						13,258	13,494
Maintenance of building	195							195
Maintenance of equipment	1,622							1,622
Miscellaneous	2,956	1,289		111	396	262		5,014
Occupancy - utilities	2,657	1,992					1,357	6,006
Occupancy - lease (operating)	3,200	8,400					3,327	14,927
Postage	16							16
Supplies - cleaning and maintenance	369	297					1,466	2,132
Supplies - medical						68		1,211
Supplies - office	288	9,842					1,621	11,751
Supplies - crews	3,150							3,150

(Continued)

Children Unlimited, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2000

	Adult Services	Children Services	Case Mgt. Services	Respite	Residential	Personal Care Attendant	Management and General	Total
Telephone	303	2,958					2,448	5,709
Transportation - auto	3,821							3,821
Travel and seminar		7,818						7,818
Professional services					1,680		1,130	2,810
Total expenses before allocation	\$175,037	\$173,113	\$0	\$10,936	\$46,684	\$36,676	\$87,891	\$530,337
Allocate Management and General	34,979	34,071	0	2,179	9,337	7,325	(87,891)	0
TOTAL EXPENSES	\$210,016	\$207,184	\$0	\$13,115	\$56,021	\$44,001	\$0	\$530,337

CHILDREN UNLIMITED, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A. Nature of Activities

Children Unlimited, Inc. was established in 1987, and received their tax exempt status as a 501 (c)(3) organization in October, 1990, to promote the general welfare of all mentally challenged persons. Their programs are designed to assist and train clients to become independent citizens within the community. The principal programs consist of vocational training, temporary care of clients, and early intervention. Children Unlimited, Inc. was originally named People Unlimited, Inc. with a name change as of March 12, 1999. Children Unlimited, Inc. was also split into three companies as of October 2000 with the president of Children Unlimited, Inc. owning both new companies, People Centered Support Services, Inc. and People Unlimited, Inc., which are both S Corporations.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

Cash Equivalents

Cash equivalents consist of short-term, highly liquid investments which are readily convertible into cash with an initial maturity of three months or less.

Restricted and Unrestricted Revenue and Support

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires, (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions. Federal grant awards are classified as refundable advances until expended for the purposes of the grants since they are conditional promises to give.

Donated Services

A significant portion of Children Unlimited, Inc.'s functions related to courses and seminars is conducted by unpaid volunteers. The value of this contributed time is not reflected in the accompanying financial statements since the volunteers' time does not meet the criteria for recognition under SFAS No. 116.

CHILDREN UNLIMITED, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

Lease Commitment

Rent expense is recognized on a straight line basis over the term of the lease, which is not a capital lease.

Contributions

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence or nature of any donor restrictions.

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires, (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

Fixed Assets

Fixed assets are stated at cost. Depreciation is provided on the straight line method over the estimated useful lives of the assets.

Estimates

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

2. PROPERTY AND EQUIPMENT

Unrestricted - there were no unrestricted capitalized land, buildings, or equipment as of June 30, 2000.

Temporarily restricted - the organization purchased a tractor with a bushhog, phone system, trailer, washer and dryer, ice machine, and several desks and computers. Also the organization improved the interior by building and painting several pieces of furniture and cabinets.

Permanently restricted - there were no permanently restricted land, buildings, or equipment as of June 30, 2000.

CHILDREN UNLIMITED, INC.
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2000

The following is a schedule of additions and deletions for the year ended June 30, 2000:

	Balance <u>6/30/99</u>	<u>Adjustment</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>6/30/00</u>
Equipment	\$70,443	(\$70)	\$4,160		\$74,533
Vehicle	68,886	\$70			68,956
Less accumulated depreciation	<u>(49,330)</u>		<u>(32,750)</u>		<u>(82,080)</u>
Total	<u>\$89,999</u>	<u>\$0</u>	<u>(\$28,590)</u>	<u>\$0</u>	<u>\$61,409</u>

3. COMPENSATED ABSENCES

Accrued compensated absences consist of unpaid sick leave and personal leave as follows:

Sick leave	\$110
Personal leave	<u>3,451</u>
Total	<u>\$3,561</u>

4. FUNCTIONAL EXPENSES

Expenses that can be identified with a specific program and support service are allocated directly according to their natural expense classification. Other expenses that are common to several functions are allocated by various statistical bases.

5. PROGRAMS

The organization's principal programs and primary funding sources are:

Adult Habilitation - this program's income is derived from the Louisiana Department of Health and Hospitals. These funds are used to train clients in vocational and pre-vocational activities and supportive services. Service fee charges Community Bridges' clients for training in the amount of approximately \$14,560 are included in charges for services.

Vocational Rehabilitation - this program's income is derived from the Department of Social Services, Office of Louisiana Rehabilitative Services. This program provides vocational training support to clients placed in jobs within the community.

Supported Work Contracts - this program's income is derived from services by clients which include janitorial and other contracts.

CHILDREN UNLIMITED, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

Supported/Independent Living - this program's income is derived from the Louisiana Department of Health and Hospitals. This program helps the individual clients become more independent by providing support and training in their residences within the community.

Respite - this program's income is derived from the Louisiana Department of Health and Hospitals. The program provides temporary care within the client's home.

Personal Care Attendant - this program's income is derived from the Louisiana Department of Health and Hospitals. This program provides support and training for individuals in satisfying their own personal needs.

Early Intervention - this program's income is derived from the Louisiana Department of Health and Hospitals, United Way, and Department of Education. This program provides training and therapeutic services to disabled infants, ages 0 to 3 years.

6. TAX-EXEMPT STATUS

The organization is exempt from income tax under Section 501 (c)(3) of the Internal Revenue Code and, therefore, has no provision for federal income taxes. Contributions to the organization are tax deductible within the limitations prescribed by the Code.

7. RESTRICTIONS ON NET ASSETS

The only restricted assets owned by Children Unlimited, Inc. are fixed assets.

8. FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefitted, based on the approximate ratio of total revenue.

9. LEASES

There were no capital leases at June 30, 2000. All other facilities are rented on a month to month basis.

CHILDREN UNLIMITED, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

10. SCHEDULE OF STATE GRANT FINANCIAL ASSISTANCE

Grant/Program Title	Grant I.D. number	Award Amount	Terminated Amount	Revenue Recognized	Expenditure	Total State Revenue June 30, 2000
Louisiana Department of Health and Hospitals Office for Citizens with Developmental Disabilities Vocational and Habilitative Services	CFMS 543421	\$195,198	\$150,207	\$44,991	\$44,991	\$44,991
Supported Living	CFMS 549816	1,454	1,454	-0-	-0-	-0-
Supported Living	CFMS 543334	16,614	13,451	3,164	3,164	3,164
Early Intervention	CFMS 543332	94,772	0	93,067	93,067	93,067
Total		<u>\$308,038</u>	<u>\$165,112</u>	<u>\$141,222</u>	<u>\$141,222</u>	<u>\$141,222</u>

11. SCHEDULE OF REVENUE

	Federal	State	Fees for Services	Total
Adult services		\$44,991	\$97,276	\$142,267
Respite			8,259	8,259
Residential services		3,164	40,521	43,685
Children services	\$72,151	93,067	17,032	182,250
Personal Care			33,039	33,039
Total	<u>\$72,151</u>	<u>\$141,222</u>	<u>\$196,127</u>	<u>\$409,500</u>

12. WRITE OFF OF BAD DEBT

Children Unlimited, Inc. uses the direct write off method of recording bad debt. During the year, management reviewed all outstanding receivables and wrote off \$24,522 because much of the bad debt does not relate to the current contract. Management elected to record the write off in general and administrative.

13. YEAR 2000 COMPUTER SYSTEMS COMPLIANCE

The management of Children Unlimited, Inc. has reviewed the software systems and related applications used to assess its requirements regarding the "Year 2000 Issue" which, if unresolved, could have a significant impact on the organization's operations. The organization has made and will continue to make the

CHILDREN UNLIMITED, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

impact on the organization's operations. The organization has made and will continue to make the expenditures necessary to ensure that its software systems and applications continue to function properly during and after the year 2000. These expenditures, which are expensed as incurred, have not been and are not expected to be material to the organization's financial position or results of operations.

14. RELATED PARTY TRANSACTIONS

Children Unlimited, Inc. loaned money to People Centered Support Services, Inc. and also borrowed money from People Centered Support Services, Inc. The net effect of these actions is a accounts receivable from People Centered Support Services, Inc. in the amount of \$62,624.

Children Unlimited, Inc. also loaned money to People Unlimited, Inc. In the amount of \$48,050.

These three companies are all owned by the same individual.

15. CONTINGENCIES

The Company's attorney has not returned the legal representation letter by the audit report date. As a result, I cannot audit contingent liabilities.

SUPPLEMENTAL INFORMATION SCHEDULES

Children Unlimited, Inc.
Combining Schedule of Revenue, Expenses,
and Changes in Net Assets - Unrestricted
For the Year Ended June 30, 2000

	<u>Adult Services</u>	<u>Children Services</u>	<u>Case Mgt. Services</u>	<u>Respite</u>	<u>Residential</u>	<u>Care Attendant</u>	<u>Unrestricted Total</u>
REVENUE							
Intergovernmental	121,534	182,250		8,259	43,684	33,039	\$388,766
Supported Work Contracts	20,734						20,734
Charges for services - Professional staff							0
Net assets released from temporarily restricted							0
TOTAL REVENUES	<u>142,268</u>	<u>182,250</u>	<u>0</u>	<u>8,259</u>	<u>43,684</u>	<u>33,039</u>	<u>409,500</u>
EXPENSES							
	<u>210,016</u>	<u>207,184</u>	<u>0</u>	<u>13,115</u>	<u>56,021</u>	<u>44,001</u>	<u>530,337</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENSES	(67,748)	(24,934)	0	(4,856)	(12,337)	(10,962)	(120,837)
NET ASSETS, BEGINNING							<u>374,548</u>
NET ASSETS, ENDING							<u><u>\$253,711</u></u>

See accompanying auditor's report and notes to financial statements.

WILLIAM D. EDWARDS

Certified Public Accountant
A Professional Accounting Corporation
Member: AICPA / Society of LCPA'S

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
Children Unlimited, Inc.

I have audited the financial statements of Children Unlimited, Inc. (a nonprofit organization) as of and for the year ended June 30, 2000, and have issued my report thereon dated December 27, 2000. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Children Unlimited, Inc.'s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and question costs as items 00-3.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Children Unlimited, Inc.'s internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, I noted certain matters involving the internal control over financial reporting and its operation that I consider to be reportable conditions. Reportable conditions involve matters coming to my attention relation to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgement, could adversely affect Children Unlimited, Inc.'s ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items 00-1 and 00-2.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. My consideration of the

internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, I believe that none of the reportable conditions described above is a material weakness.

This report is intended solely for the information and use of the Company and any interested state agencies and is not intended to be and should not be used by anyone other than these specified parties.

William R. Edwards
Ruston, Louisiana
December 27, 2000

Children Unlimited, Inc.
 Schedule of Findings And Questioned Costs
 For the Year Ended June 30, 2000

I have audited the financial statements of Children Unlimited, Inc. as of and for the year ended June 30, 2000, and have issued my report thereon dated December 27, 2000. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My audit of the financial statements as of December 27, 2000, resulted in an unqualified opinion.

A. Summary of Audit Results

1. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses Yes No Reportable Yes No

Compliance

Compliance Material to Financial Statements Yes No

2. Federal Awards

Internal Control

Material Weaknesses Yes No Reportable Yes No

Type of Opinion On Compliance Unqualified Qualified
 For Major Programs Disclaimer Adverse

Are their findings required to be reported in accordance with Circular A-133, Section .510(a)?
 Yes No

3. Identification of Major Programs:

CFDA Number(s)	Name of Federal Program (or Cluster)
N/A	

Dollar threshold used to distinguish between Type A and Type B Programs: \$ 300,000

Is the audited a "low-risk" audited, as defined by OMB Circular A-133? Yes No

B. Financial Statements Findings

00-1. During the year the company reduced the range of services which it provided. Subsequently, two new related companies were formed. These companies began providing the services dropped by People Unlimited, Inc. People Unlimited, Inc. also changed its name to Children Unlimited, Inc. After these changes the contractors sent direct deposits to the wrong companies. These transactions were treated as receipts of receivables rather than money due to a related company. At the same time some vendors sent out bills to the old company as well. Both of these situations increased the risk of posting errors and, therefore, inaccurate accounting records.

Recommendation: Ensure that transactions are posted to the proper activity and that all clients and vendors prepare documents to the correct program.

Response: We concur with the finding and have implemented changes to prevent these situations to from happening in the future.

00-2. During the year, some accounting transactions were not posted currently, preventing the preparation of timely, accurate financial statements.

Recommendation: Post accounting transactions currently and print monthly financial statements.

Response: We concur with the recommendation. Because of the changes to the company in the audit year we got behind. We are now catching up with all of the posting and have added one employee to help ensure that this situation will not happen again.

00-3. The cost reports do not agree with the financial statements. The cost reports were prepared for the entire year even though the functions were performed by two different, though related, companies, and based on two separate contracts.

Recommendation: Prepare cost reports on the basis of a contract, or service, within each company.

Response: We concur with the recommendation and will agree the cost reports with the financial statements prior to submission to the state agencies in the future.

C. Federal Award Findings and Questioned Costs

None

Children Unlimited, Inc.
Summary of Prior Year Findings
For the Year Ended June 30, 2000

A. INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

None

B. INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

None

C. MANAGEMENT LETTER

99-1. For the year ended June 30, 1999, the financial manager was not adequately bonded.
-Resolved.

99-2. For the year ended June 30, 1999, the organization did not participate in an annual meeting with required documentation.
-Resolved.

**CHILDREN UNLIMITED, INC.
1201 ATKINS ROAD
RUSTON, LA 71270**

**CORRECTIVE ACTION PLAN
For the Year Ended June 30, 2000**

Children Unlimited, Inc. hereby submits the following action plan as referenced in the Findings and Questioned Costs:

- 00-1. See the Schedule of Findings and Questioned Costs - Section B.
- 00-2. See the Schedule of Findings and Questioned Costs - Section B.
- 00-3. See the Schedule of Findings and Questioned Costs - Section B.