

## SOCIAL AND VOLUNTARY SERVICES COMMISSION FUNDING REQUEST

Legal Name of Agency: Bethesda, Inc.

Mailing Address: 1181 East Main Street, Norman, OK 73071

Application completed by: Kay Christiansen, Executive Director

Telephone Number: 405-364-0333

Email Address: kay@bethesda.csbi.org

Amount of Funding Request: \$5,000

In what year was your Agency incorporated: 1982

Are you associated with a national organization: No

Number of volunteers: 35

How many hours do volunteers donate: 900 – 1,200

How much money do volunteers save the agency: \$7,000 +/-

Has your Agency applied for SVSC funds before: Yes

Year 2012-13 Amount \$5,000 Purpose Counseling for Girls

Year 2011-12 Amount \$4,000 Purpose Boys/Girls Summer Camp

Year 2010-11 Amount \$4,000 Purpose Extended Counseling

Year 2009-10 Amount \$4,000 Purpose Girl's Counseling

Year 2008-09 Amount \$4,000 Purpose Boys/Girls Summer Camp

Year 2007-08 Amount \$3,266 Purpose Assistant Therapist

Year 2006-07 Amount \$3,000 Purpose Scholarships

**Financial Information from the last fiscal year:**

Percent of the budget which is spent on fund-raising:	<u>+/- .01</u>
Percent of your budget spent on programs:	<u>90.19</u>
Percent of your budget spent on administrative expenses:	<u>9.80</u>

**Percentage of Organizational funding:**

Religious Organizations	<u>.01</u>
Civic Clubs	<u>.5</u>
Corporate Donors	<u>.1</u>
Endowment/Interest Income	<u>.33</u>
Fees for services/products	<u>0</u>
Government Grants	<u>23.95</u>
Government Contracts	<u>27.09</u>
Individual Donors	<u>4.84</u>
Private Foundations	<u>5.51</u>
Special Events (based on net earnings)	<u>4.6</u>
United Way	<u>32.07</u>
Other	<u>1.0</u>

**Overall Mission of Agency**

Please provide a one page narrative in 10 or 12 point type describing the mission of your agency. List the client population (income, age, geographic location – percentage of City of Norman residents) and describe all programs and services offered currently by your agency. Include any duplication of services in our area and the percentage increase or decrease projected in staff numbers over previous year. (See page 4)

### **Specific project for which funding is being requested**

Please provide a one page narrative in 10 or 12 point type describing the project for which funds are requested including staff positions, salaries, equipment, office supplies and other expenses. Please address what similar services are available through other local agencies, why this program is unique, how many will benefit and why it would be appropriate for City of Norman funds to be used to support this program. *See Page 5*

### **Financial Information**

Please provide a description of internal financial evaluation procedures, control processes and performance review procedure including the percentage increase or decrease of total budget over previous fiscal year budget. Attach previous year budget summary and projected budget to include in kind contributions and budget assumptions. An independent audit (not an internal audit) is required for any organization that has assets, an annual budget or annual income of \$100,000 or more. For an organization below the \$100,000 level, if no audit is available, so state and provide a signed financial statement (signature of the Board Treasurer or the organizations' chief financial officer) for the most recent fiscal year. *See Pg. 6*

### **Required Attachments to this application:**

**Narrative describing Overall Mission of Agency—*See Page 4***

**Narrative describing Specific Project for which Funding is being requested—*Pg. 5***

**Financial Information as previously outlined—*See Page 6***

**Budget summary and projected budget—*See Page 7***

**Copy of most recent Audit**

**Copy of IRS tax exempt status letter or your application for tax exempt status**

**List of current board members including names and professions**

**List of current staff members and their position titles**

## **OVERALL MISSION OF AGENCY**

The overall mission of Bethesda is to heal the trauma of childhood sexual abuse through therapy, education and prevention and to give abused children hope. Every day in the United States, children are being forced, tricked, seduced and intimidated into sexual activity with another person who is most frequently someone they know and trust. The number of confirmed sexually abused children in Oklahoma continues to rise. Nearly 10% of all neglected and abused children are victims of sexual abuse. Without therapeutic counseling the trauma they have suffered will affect them adversely all of their life. This is why Bethesda exists. Bethesda, Inc., is a United Way Agency that offers its services statewide to sexually abused children and their non-offending caregiver at no cost. Any sexually abused child is welcome and most of our referrals come from law enforcement, D.H.S., other agencies, private individuals, professionals or family members.

Last year Bethesda, Inc. gave services to approximately 529 sexually abused children ranging in ages from 3 to 18 years and their non-offending parents or caregivers. This represents approximately 11% increase over 2011-12. No sexually abused child is turned away and the ability to pay is not considered for treatment. Approximately 95 % of our clients are receiving state financial aid and are from the low to low-middle socio-economic class. Of the 529 served last year approximately 51% came from Cleveland County with about 59% of those coming from Norman; 15% from Oklahoma County; 5% from Grady County; 4% from McClain County; 7% from Pottawatomie County; and 18% from other Oklahoma counties. Local support, including governmental entities, agencies, foundations and individuals, are vital to the operation of Bethesda. Approximately 20% of our financial support comes from these local donations.

Bethesda provides the only facility in the state devoted exclusively to treatment, education and prevention of childhood sexual abuse. Programs are offered to give psychotherapeutic treatment to heal the trauma of childhood sexual abuse through therapy, education and prevention. Programs include: **Assessment and Intake** where the child and parent complete a thorough assessment to determine the depth of the trauma and the type of therapy needed. The child and parent are then placed in appropriate group or individual therapy; **Pre-School Therapy** where the smallest children learn skills to develop safe personal boundaries, to identify safe adults, to protect themselves through increased self-esteem, to recognize unacceptable sexual touching when they receive it and to know how to say no and get help; **Girls Groups and Boys Groups** where boys and girls age 7-18 are grouped by age and gender and receive therapy appropriate for their age to develop tools to help them heal from the trauma of sexual abuse and learn new skills in making choices and learning behavior that will lead them to be healthy adults; **Parent Education Groups** where the non-offending parent is educated on how to deal with their trauma, learn new skills to protect their children and themselves, learn how to address child sexual abuse, recognize the importance of follow-up services and how to break the cycle of sexual abuse; **Outreach/Prevention** where a skilled therapist/teacher gives presentations to school-age children and adults working with children in daycares, preschools, church groups and public schools on identifying, handling and preventing sexual abuse starting with the very young child. **Therapeutic Camp BETH** offers over 80 hours of personal therapy for 10-20 girls who receive 80 hours of therapy in a relaxed/fun setting where they gain a higher level of awareness, begin the process of healing and learn new and appropriate skills for healthy living. **Therapeutic Camp QUEST** is the similar program for boys.

These programs are offered with 3 full-time and 2 part-time therapists and 3 part-time administrative persons. Bethesda is the only free-standing agency in Oklahoma devoted solely to sex abuse therapy. Therefore there is no known duplication of services in our area.

## **SPECIFIC PROJECT NARRATIVE**

### **GIRLS THERAPEUTIC PROGRAM**

The Girls Psychotherapeutic Counseling Program is for sexually abused girls from age 6-18 from Oklahoma. Oklahoma State Department of Human Services confirmed 821 cases of sexual abuse in 2012. Without professional intervention and therapeutic healing will not take place. Most children are unable to begin healing on their own and will grow up with major trust issues, low self-esteem, acting out with often adverse behaviors such as offending or physically hurting themselves, lack of ability to make and nurture healthy relationships and unbridled free-flowing anger.

Any girl under 18 years of age who has been sexually abused is eligible for treatment at Bethesda and there is never a charge to the family. The major objectives of treatment include: 1) giving the child a safe place to talk about her abuse; 2) helping her identify and express her feelings of low self-esteem, self-doubt and blame, depression, mistrust and anger; 3) helping her deal with her feelings and rebuild self-confidence and self-esteem; 4) helping her to learn ways to cope with and improve or replace negative feelings with positive ones; and 5) helping her develop confidence, new life concepts, increased self-worth and hope for a healthy adulthood. Nationally recognized trauma based therapy is used to address individual needs.

To meet the above objectives each girl is given a complete assessment to determine the level of trauma and effect of abuse. She is placed either in individual therapy or with a group of girls at a similar level of trauma and healing. To meet the above goals the therapist utilizes nationally recognized trauma based therapy to address the deep trauma of sexual abuse. Activities include: 1) art and music therapy where children can interact and express deep seated feelings of despair with drawing, painting and musical movements and expression; 2) peer interaction and sharing therapy to recognize they are not alone in the process; 3) expressing their innermost fears, doubts, anger and despair through journaling them in their personal journal; 4) interactive games with peers to demonstrate through actions appropriate relationships and how to deal with inappropriate ones; and 5) how to develop trust in others and be able to identify safe adults to go to for help.

Through cognitive one-on-one therapy the child learns new life skills for identifying with her body and private areas, to learn and adopt safe boundary rules and learn new skills for dealing with inappropriate encounters in the future. The child learns how to replace destructive and negative behaviors with positive and healthy behaviors. She builds self-esteem while learning healthy life behaviors and personal concepts. The length of therapy is determined by individual needs. Each girls remains in counseling until her specific needs have been met and she is able to adopt the new skills and to live with a new mindset. The average stay is from 9 months to 1 year.

The girls will be able to perform better in school and social situations. They will shift their self-blame to blame toward the perpetrator and rid themselves of feelings of shame and guilt. With these positive changes the child, the family, the child's associates and ultimately the entire community will benefit. After healing, the child will be more likely to lead a productive life, protect her family and be a viable adult member of the community.

## **FINANCIAL INFORMATION:**

### **INTERNAL CONTROLS:**

Internal financial evaluation procedures, control processes and performance review procedures have been addressed carefully by the administrative staff and the board of directors. Annual audits from a certified public accountant are performed each year. No material differences have been found. All funds raised through annual direct mail solicitation campaigns are mailed directly to the agency and documented and the master database is updated.

Internal controls over money received have been in place for a number of years. This procedure requires that the receptionist gather the mail from the mailbox, stamps each piece with a dated received stamp, gives all to the Executive Director who reviews and checks and relays to the Administrative Assistant for posting and deposit and/or further processing. The ADA makes a photocopy of the money received and gives the copy back to the receptionist who posts it in her journal and prepares a thank you letter for the Director's signature. A copy of all letters is kept in a file by date in a locked cabinet in the front office. The list of money received is kept in the same file cabinet and in the master database by the Administrative Assistant.

All money received in person at the agency is handled in the same manner with the additional step of giving the person who delivers the money a receipt at the time of delivery. A copy of this receipt is filed with the other documents as stated above.

The only cash kept in the agency is petty cash in the amount of \$50. This is kept in a locked box in a locked file cabinet and managed by the Administrative Assistant under the supervision and review of the Executive Director. All money used from this source is documented and balanced with receipts that are kept with the petty cash. Financial Statements are reviewed monthly by Executive Director and Board of Directors. Bank statements are reconciled by ADA and reviewed by Executive Director monthly.

### **INCLUSIONS AND ASSUMPTIONS:**

The 2013-14 budget does not project in-kind contributions and shows an approximate 03% decrease over the 2008-09 budget and summary. The projected budget assumes the following: 1) that staff will remain constant; 2) that we will receive the projected income; 3) that salaries will remain constant with the 2014 projected amounts included in the budget; 4) that expenses will not be greater than estimated; 5) that no new programs will be added unless specific funding is acquired; and 6) that the number of clients will not increase more than 10%.

## **BUDGET SUMMARY and PROJECTED BUDGET**

**BUDGET SUMMARY:** The girls' therapist is a current employee changing from part-time to full time. Salary: \$35,700. The combined salaries for support staff for this program are \$7,150. Supplies, insurance, rent and operating expense totals \$11,570 for a total budget of \$61,432. (See projected program budget, page 7).

2013-2014 BUDGET  
BETHESDA, INC.  
GIRLS THERAPEUTIC COUNSELING

CODE	NAME/ITEM	2013-2014 EXPENSES GIRLS	2013-2014 PROJECTED INCOME
<b>REVENUE</b>			
406	United Way of Norman		\$ 16,000.00
	United Way of Central Oklahoma		\$ 35,500.00
309002778	D.H.S.		\$ 4,500.00
	Grant from SVSC (City of Norman)		\$ 5,000.00
	Fundraising & donations		\$ 2,000.00
	<b>TOTAL INCOME</b>		\$ 63,000.00
601			
	Girls Counselor (FT@ \$17.16/hr)	\$ 35,700.00	
	Clinical Dir/super 21/2 hr/wk@ \$23.42)	\$ 3,432.00	
	Executive Director (2 hrs/wk@\$20.80/hr)	\$ 2,080.00	
	Admin. Asst. (PT 4 hr/wk@\$14.28/hr)	\$ 2,496.00	
	Receptionist (PT 6 hrs/wk @ 12.24/hr)	\$ 2,574.00	
	<b>TOTAL NET SALARIES</b>	\$ 46,282.00	
605	Payroll Tax (appx.7.65%, Ins.)	\$ 3,580.00	
	<b>TOTAL PROGRAM PAYROLL</b>	\$ 49,862.00	
<b>EXPENSES</b>			
	Liability Insurance	\$ 1,575.00	
	Workers Compensation	\$ 475.00	
676	Rent	\$ 7,551.00	
695	Telephone (Including long distance)	\$ 75.00	
649	Staff Training	\$ 300.00	
653	Library/Subscriptions	\$ 10.00	
654	Printing (therapy work sheets, etc.)	\$ 150.00	
655	Dues/Memberships	\$ 50.00	
656	Postage	\$ 88.00	
691	Office/other Supplies	\$ 400.00	
677	Legal & Professional	\$ 790.00	
680	Computer/other Repairs/maintenance	\$ 50.00	
670	Personal Property Tax	\$ 56.00	
699	Fundraising Expense		



<b>TOTAL OPERATING EXPENSES:</b>			
	\$	11,570.00	
<b>TOTAL PAYROLL &amp; EXPENSES</b>	\$	<b>61,432.00</b>	
<b>TOTAL INCOME</b>			\$ <b>63,000.00</b>
<b>Balance/Deficit</b>	\$	<b>1,568.00</b>	\$ <b>1,568.00</b>

2013-2014 BUDGET  
BETHESDA, INC.  
With 2012-2013 Adopted

AGENCY CODE	NAME/ITEM	Adopted Budget 2012-2013 w+2% salary	Adopted Budget* 2013-2014
	<b>REVENUE (awarded &amp; pending)</b>		
405.92	United Way Norman - Counseling	\$ 55,000.00	\$ 56,000.00
405.91	United Way Norman Outreach	\$ 17,525.00	\$ 18,000.00
405.17	United Way Central Oklahoma	\$ 30,000.00	\$ 35,500.00
401.1*	VOCA A	\$ 28,082.00	\$ 31,121.00
401.2*	VOCA B	\$ 26,560.00	\$ 29,478.00
401.3*	VOCA P	\$ 34,718.00	\$ 36,491.00
402	D.H.S.	\$ 90,000.00	\$ 90,000.00
404.5	CDBG - Norman	\$ 1,900.00	\$ 5,000.00
404.51	CDGB - Moore	\$ 8,000.00	\$ 8,000.00
404.6	SVSC filed -Sept; award by Nov.	\$ 4,000.00	\$ 4,000.00
412.19	Have A Heart Fundraiser - BFR	\$ 7,500.00	\$ 7,500.00
	Newsletters		\$ 3,000.00
412.2	Come Blow Your Horn - BFR	\$ 11,500.00	\$ 19,000.00
	Chili Tales - BFR	\$ 500.00	
	Cox Connects-applied & Pending	\$ 2,500.00	
	BOD other Special Event FR	\$ 5,000.00	\$ 4,000.00
410	DAC / VCA	\$ 5,000.00	\$ 5,000.00
	Sarkeys - Tech/Computer System 2012-13 only	\$ 25,000.00	
405.16	Rotary Club, Norman*	\$ 1,000.00	\$ 2,000.00
	* Annual grant. By invitation, Feb - May each yr.		
405.17	Exchange Club Filed & pending	\$ 1,000.00	\$ 2,500.00
	BOD Donations		\$ 1,500.00
411	Donations - other	\$ 8,000.00	\$ 8,000.00
412.14	Sales to Public (Cards \$15/pk)	\$ 1,500.00	\$ 1,500.00
407	Interest Income	\$ 1,200.00	\$ 1,200.00
415.1	Uncategorized income	\$ 100.00	\$ 100.00
	Camp Beth		\$ 500.00
	Camp Quest		\$ 500.00
	<b>TOTAL INCOME</b>	<b>\$ 365,585.00</b>	<b>\$ 369,890.00</b>
601	<b>SALARIES: Actual 2011-12; Proposed 2012-13--</b>		
	Boys Therapist (PT 28h/wk@ 18.84/h) \$19.22	\$ 28,152.00	\$ 27,984.00
	Preschool Dir/Therapist(FT/S 40hr/wk)	\$ 38,526.00	\$ 39,526.00
35700	Girls Therapist (PT/30 hr/wk/@17/hr.) 40 hr@\$17.16	\$ 27,050.00	\$ 35,700.00
	Assessment Dir/Therapist (FT/S 40 hr/wk) \$21.25	\$ 44,218.00	\$ 44,206.00
	Clinical Dir/Girl's Therapist (PT/S 30 hrs/wk)	\$ 36,563.00	\$ 36,532.00
	Outreach Therapist (2013-14PT 20 hr/wk@\$17/hr)	\$ 6,017.00	\$ 17,680.00
	Executive Director (PT/S 24 hr/wk) @ \$20.80	\$ 25,961.00	\$ 25,958.00
	Admin. Asst. (PT/H) 20 hr/wk@\$14hr)\$14.28	\$ 15,912.00	\$ 14,852.00
	Receptionist (PT/H) 28 hrs/wk @ \$11hr) \$12.24	\$ 16,336.00	\$ 17,822.00
	<b>TOTAL NET SALARIES</b>	<b>\$ 238,735.00</b>	<b>\$ 260,260.00</b>
605	Payroll Tax (appx.7.65%)	\$ 18,263.00	\$ 19,910.00
	Benefits (Health insurance)	\$ 11,000.00	\$ 12,863.00
	<b>TOTAL PAYROLL</b>	<b>\$ 267,998.00</b>	<b>\$ 293,033.00</b>

<b>EXPENSES</b>			
	Professional Fees	\$ 3,950.00	\$ 3,950.00
	Supplies - Office	\$ 1,500.00	\$ 1,500.00
	Telephone (Including long distance)	\$ 1,900.00	\$ 1,900.00
	Postage	\$ 1,200.00	\$ 1,200.00
676	Rent	\$ 36,831.00	\$ 37,751.78
643	Workers Compensation	\$ 1,644.00	\$ 1,378.00
610	Advertising (SBC, Newspaper)	\$ 400.00	\$ 400.00
627	Bank Charges-Credit card access	\$ 1,000.00	\$ 1,000.00
649	Staff Training (Conf, Conv, training)	\$ 1,500.00	\$ 1,500.00
641	Liability Insurance	\$ 7,245.00	\$ 7,874.00
653	Library/Subscriptions	\$ 50.00	\$ 50.00
654	Printing (Brochures,etc.)	\$ 1,500.00	\$ 1,500.00
655	Dues/Memberships (Chamber)	\$ 120.00	\$ 120.00
680	Equipment Repairs/maintenance	\$ 500.00	\$ 500.00
699	Program Exp: Outreach	\$ 3,000.00	\$ 3,000.00
696	Travel (Outreach)	\$ 400.00	\$ 400.00
699	Program - Camp BETH & QUEST	\$ 3,000.00	\$ 3,000.00
699	Fundraising Expense	\$ 2,500.00	\$ 3,500.00
	Equipment acquisition-Computer system 2012-13	\$ 25,000.00	
690	Miscellaneous:Ads.,Crim. Checks, Prop.Tx, bank charges, license, permits, other	\$ 500.00	\$ 800.00
	<b>TOTAL EXPENSES:</b>	<b>\$ 93,740.00</b>	<b>\$ 71,323.78</b>
	<b>GRAND TOTAL(salary+expense)</b>	<b>\$ 361,738.00</b>	<b>\$ 364,356.78</b>
	<b>Balance/&lt;Deficit&gt; *</b>	<b>\$ 3,847.00</b>	<b>\$ 5,533.22</b>

***BETHESDA, INC.***

***FINANCIAL STATEMENTS***

***AND***

***AUDITOR'S REPORT***

***FOR THE YEARS ENDED***

***JUNE 30, 2012 and 2011***

**LP**

**LARRY PACE & CO., PC**

***Certified Public Accountants***  
**1225 W. Main, Suite 124**  
**Norman, Oklahoma 73069**  
**405.321.3026**

**Bethesda, Inc.**  
**Norman, Oklahoma**  
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*Certified Public Accountants*  
1225 W. Main, Suite 124  
Norman, Oklahoma 73069  
405. 321.3026

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Bethesda, Inc.  
Norman, Oklahoma 73071

We have audited the accompanying statements of financial position of Bethesda, Inc. as of June 30, 2012 and 2011 and the related statements of activities and changes in net assets, functional expenses and cash flows for the years then ended. These financial statements are the responsibility of the Bethesda'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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we 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. We believe that our audit provides 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 Bethesda, Inc. as of June 30, 2012 and 2011, 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 25, 2013 on our consideration of Bethesda's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contract, and grant agreements, and other matters. The purpose of that report is to describe the scope of testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of audit.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Bethesda, Inc. taken as a whole. The accompanying schedules of state awards is presented for purposes of additional analysis as requested by the state funding agency, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basis financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Larry Pace & Co., PC*  
Norman, Oklahoma  
February 25, 2013

**Bethesda, Inc.**  
**Statements of Financial Position**  
**June 30, 2012 and 2011**

<b><u>ASSETS</u></b>	<b><u>2012</u></b>	<b><u>2011</u></b>
<b>Current Assets</b>		
Cash and Cash Equivalents	\$ 148,642	\$ 160,329
Accounts Receivable	20,197	14,028
Grant Receivable	16,512	12,573
Prepaid Expenses	8,148	7,914
Total Current Assets	193,499	194,844
<b>Property and Equipment</b>		
Furniture and Equipment	24,910	24,910
Office Furniture	33,262	29,384
Leasehold Improvements	4,758	4,758
	62,930	59,052
Accumulated Depreciation	(58,075)	(56,460)
Net Property and Equipment	4,855	2,592
<b>Total Assets</b>	<b>\$ 198,354</b>	<b>\$ 197,436</b>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
<b>Current Liabilities</b>		
Accounts Payable	\$ 2,218	\$ 2,744
Accrued Compensated Absences	8,887	8,198
Payroll Liabilities	1,006	7,657
Deferred Income	-	10,777
Total Current Liabilities	12,111	29,376
<b>Net Assets</b>		
Unrestricted Net Assets	183,981	164,540
Temporarily Restricted Net Assets	2,262	3,520
Total Net Assets	186,243	168,060
<b>Total Liabilities and Net Assets</b>	<b>\$ 198,354</b>	<b>\$ 197,436</b>

See accompanying notes to financial statements.



**Bethesda, Inc.**  
**Statement of Activities and Changes in Net Assets**  
**For the Year Ended June 30, 2012**

<b><u>REVENUE:</u></b>	<b><u>Unrestricted</u></b>	<b><u>Temporarily Restricted</u></b>	<b><u>Total</u></b>
Government Grants			-
Department of Human Services	\$ 84,202	\$ -	\$ 84,202
VOCA	108,090	-	108,090
City of Norman	6,423	-	6,423
Private Grants	11,500	-	11,500
United Way	25,500	72,525	98,025
Fund Raising Events	36,775	-	36,775
Donations	12,877	-	12,877
Interest Income	1,695	-	1,695
In-kind Income	7,861	-	7,861
Miscellaneous	573	-	573
Net assets released from restrictions	73,783	(73,783)	-
<b>Total Income</b>	<b>369,279</b>	<b>(1,258)</b>	<b>368,021</b>
<b><u>Expenses:</u></b>			
Program Services	311,727	-	311,727
General & Administrative	38,111	-	38,111
<b>Total Expenses</b>	<b>349,838</b>	<b>-</b>	<b>349,838</b>
<b>Change in Net Assets</b>	<b>19,441</b>	<b>(1,258)</b>	<b>18,183</b>
Net Assets, beginning of year	\$164,540	3,520	168,060
Net Assets, end of year	<u>\$ 183,981</u>	<u>\$ 2,262</u>	<u>\$ 186,243</u>

See accompanying notes to financial statements.

**Bethesda, Inc.**  
**Statement of Activities and Changes in Net Assets**  
**For the Year Ended June 30, 2011**

<b><u>REVENUE:</u></b>	<b><u>Unrestricted</u></b>	<b><u>Temporarily Restricted</u></b>	<b><u>Total</u></b>
Government Grants	\$ 224,576	\$ -	\$ 224,576
Private Grants	3,658	-	3,658
Victims Compensation	6,902	-	6,902
United Way	97,750	-	97,750
Fundraising	9,427	-	9,427
Donations	8,394	5,000	13,394
Interest Income	2,586	-	2,586
Miscellaneous Income	232	-	232
In-kind Income	896	-	896
Net assets released from restrictions	1,480	(1,480)	-
<b>Total Income</b>	<b>355,901</b>	<b>3,520</b>	<b>359,421</b>
<b><u>Expenses:</u></b>			
Program Services	299,045	-	299,045
General & Administrative	32,899	-	32,899
<b>Total Expenses</b>	<b>331,944</b>	<b>-</b>	<b>331,944</b>
<b>Change in Net Assets</b>	<b>23,957</b>	<b>3,520</b>	<b>27,477</b>
Net Assets, beginning of the year	140,583	-	140,583
Net Assets, end of the year	<u>\$ 164,540</u>	<u>\$ 3,520</u>	<u>\$ 168,060</u>

See accompanying notes to financial statements.

**Bethesda, Inc.**  
**Statement of Functional Expenses**  
**For the Year Ended June 30, 2012**

	<b>Expenses</b>		<b>Total</b>
	<b>Program</b>	<b>Administrative</b>	
<b>Payroll:</b>			
Administrative Salaries	\$ 29,979	\$ 7,495	\$ 37,474
Clinical Salaries	183,254	20,361	203,615
Payroll Taxes	17,204	1,912	19,116
Employee Benefits	10,360	1,151	11,511
<b>Total Payroll and Related Expenses</b>	<b>240,797</b>	<b>30,919</b>	<b>271,716</b>
<b>Operating Expenses:</b>			
Advertising	959	107	1,066
Bank Charges	679	75	754
Dues, Licenses & Permits	506	56	562
Fund Raising Expense	5,638	626	6,264
Insurance	7,790	865	8,655
Legal and Accounting	3,600	400	4,000
Office Supplies	4,080	453	4,533
Other Taxes	227	25	252
Postage	1,168	130	1,298
Program Expenses	6,191	-	6,191
Rent	33,147	3,683	36,830
Repairs and Maintenance	606	67	673
Staff Development	1,132	126	1,258
Supplies	1,983	220	2,203
Telephone	1,665	185	1,850
Travel	105	12	117
<b>Total Expenditures</b>	<b>310,273</b>	<b>37,949</b>	<b>348,222</b>
Depreciation	1,454	162	1,616
<b>Total Operating Expenses</b>	<b>\$ 311,727</b>	<b>\$ 38,111</b>	<b>\$ 349,838</b>

See accompanying notes to financial statements.

**Bethesda, Inc.**  
**Statement of Functional Expenses**  
**For the Year Ended June 30, 2011**

	<b>Expenses</b>		<b>Total</b>
	<b>Program</b>	<b>Administrative</b>	
<b>Payroll:</b>			
Administrative Salaries	\$ 36,394	\$ 4,044	\$ 40,438
Clinical Salaries	173,722	19,302	193,024
Payroll Taxes	16,493	1,833	18,325
Employee Benefits	9,941	1,104	11,045
<b>Total payroll and related expenses</b>	<b>236,549</b>	<b>26,283</b>	<b>262,832</b>
<b>Operating Expenses:</b>			
Advertising	1,272	141	1,413
Dues, Licenes & Permits	168	19	187
Fund Raising Expense	1,561	173	1,734
In Kind Expenses	127	14	141
Insurance	7,360	818	8,178
Legal and Accounting	3,739	415	4,154
Miscellaneous	614	68	682
Office Supplies	4,480	498	4,978
Other Taxes	252	28	280
Postage	295	33	328
Program Expenses	2,949	-	2,949
Rent	33,147	3,683	36,830
Repairs and Maintenance	463	51	514
Staff Development	1,332	148	1,480
Telephone	1,646	183	1,829
Travel	310	34	344
<b>Total Expenditures</b>	<b>296,263</b>	<b>32,590</b>	<b>328,853</b>
Depreciation	2,782	309	3,091
<b>Total Operating Expenses</b>	<b>\$ 299,045</b>	<b>\$ 32,899</b>	<b>\$ 331,944</b>

See accompanying notes to financial statements.

**Bethesda, Inc.**  
**Statements of Cash Flows**  
**For the Years Ended June 30, 2012 and 2011**

	<u>2012</u>	<u>2011</u>
<b>Cash Flows from Operating Activities:</b>		
Change in Net Assets	\$ 18,183	\$ 27,477
Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities		
Depreciation	1,616	3,091
Noncash contribution of equipment		(635)
(Increase) decrease in assets:		
Accounts Receivable	(6,169)	4,574
Grants Receivable	(3,939)	(10,777)
Prepaid Expenses	(235)	(1,615)
Increase (Decrease) in Liabilities:		
Accounts Payable	(526)	1,203
Accrued Compensating Absences	689	432
Payroll Liabilities	(6,651)	2,177
Deferred Income	(10,777)	8,309
Net Cash Provided by Operating Activities	(7,809)	34,236
<b>Cash Flows from Investing Activities:</b>		
Purchase of office equipment	(3,878)	-
Net Cash Used by Investing Activities	(3,878)	-
<b>Net (Decrease)/Increase in Cash</b>	(11,687)	34,236
Cash, beginning of year	160,329	126,093
Cash, end of year	<u>\$ 148,642</u>	<u>\$ 160,329</u>
<b><u>Supplemental Disclosure:</u></b>		
Interest Paid	<u>\$ -</u>	<u>\$ -</u>
Taxes Paid	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to financial statements.

**Bethesda, Inc.**  
**Notes to Financial Statements**  
**For the Years Ended June 30, 2012 and 2011**

**Note 1 – Nature of Activities and Significant Accounting Policies**

**Nature of Activities**

Bethesda Alternative, Inc. (d/b/a Bethesda, Inc.) was founded as a nonprofit corporation under the laws of the state of Oklahoma in 1983, for the following purpose to provide psychotherapeutic treatment programs for victims, families, and adult survivors. Bethesda's services are coordinated as needed with other agencies such as Child Welfare, Probation and Parole, and the courts. It is an independent agency funded by grants from Victims of Crime Act, Department of Human Services, District Attorneys Council, United Way, and other organizations, and donations from individuals, businesses and other not-for-profit organizations.

**Basis of Accounting**

The financial statements of Bethesda have been prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles. The statements reflect all significant receivables, payables, and other liabilities.

**Basis of Presentation**

Bethesda is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

**Cash and Cash Equivalents**

For purposes of the statement of cash flows, Bethesda considers all highly liquid investments with maturities of three months or less when purchased to be cash equivalents. Bethesda did not have any cash equivalents for the years ending either June 30, 2012 or 2011.

**Use of Estimates**

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

**Bethesda, Inc.**  
**Notes to Financial Statements**  
**For the Years Ended June 30, 2012 and 2011**

**Note 1 – Nature of Activities and Significant Accounting Policies (continued)**

**Accounts Receivable**

Bethesda has no allowance for doubtful accounts as all amounts outstanding are considered collectible at June 30, 2012 and 2011. Bethesda writes off doubtful accounts in the period collectibility becomes questionable using the direct write off method. Management believes all receivables are reflected at their net realizable amounts.

**Contributions**

All contributions are considered to be for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily or permanently restricted support that increases those net asset classes. When a temporary restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restriction.

**Income Tax Status**

Bethesda is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and, therefore has no provision for federal income taxes in the accompanying financial statements. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(2). Bethesda's Form 990, *Return of Organization Exempt from Income Tax*, for the years ending June 30, 2009, 2010, and 2011 are subject to examination by the IRS, generally for three years after they were filed.

**Property and Equipment**

Bethesda follows the current practice of capitalizing all major expenditures with estimated useful lives exceeding one year. Such assets are recorded at cost, or if acquired by gift, at fair value at date of receipt. Depreciation is provided over the estimated useful lives of the assets on a straight-line basis. Total depreciation for the years ending June 30, 2012 and June 30, 2011, was \$1,616 and \$3,091, respectively.

**Compensated Absences**

Employees accrue annual leave at a maximum of ten hours per month for a maximum of 120 hours per year and are allowed to carry over no more than 80 hours into a new year. Accrued liability balances for compensated absences at June 30, 2012 and 2011 were \$8,887 and \$8,198 respectively.

**Bethesda, Inc.**  
**Notes to Financial Statements**  
**For the Years Ended June 30, 2012 and 2011**

**Note 1 – Nature of Activities and Significant Accounting Policies (continued)**

**Donated Services**

Bethesda receives a significant amount of donated services from unpaid volunteers providing administrative and clinical services. No amounts have been recognized in the statement of activities.

**Federal and State Contracts**

Federal and state contract-funding received by Bethesda requires compliance with contract stipulations. Expenses not allowed by the contracts must be paid by other sources.

**Note 2 – Accounts Receivable**

Accounts receivable at June 30, 2012 and 2011 included the following:

	<u>2012</u>	<u>2011</u>
DHS	\$ 20,182	\$ 11,813
District Attorney 21 <sup>st</sup> District	-	2,215
Other	<u>15</u>	<u>-</u>
Total	<u>\$ 20,197</u>	<u>\$ 14,028</u>

Management considers these amounts as fully collectible. Management uses the direct identification method for write off of any receivable that have been determined to be uncollectible. For the year ending June 30, 2012 there was an amount of \$1,648 written off as bad debts.

**Note 3 – Grants Receivable**

At June 30, 2012 the grants receivable balance consisted of billings to the District Attorney's Council for the following awards:

Preschool	\$ 6,413
Assessment	5,187
Boys	<u>4,913</u>
Total	<u>\$ 16,512</u>

The balance outstanding for grants receivable as of June 30, 2011 was \$12,573 representing the unpaid billing for June 2011 of \$1,796 and the remaining balance of \$10,777 on a 3-year contract with the District Attorney's Council dated January 1, 2009 through December 31, 2011.



**Bethesda, Inc.**  
**Notes to Financial Statements**  
**For the Years Ended June 30, 2012 and 2011**

**Note 4 – Concentration**

Bethesda, Inc. derives a majority of its revenue from service contracts and grants from federal and state agencies. Although there is no reason to think that such funding would be discontinued or reduced, a significant reduction in the level of revenue from these agencies could have a material effect on the organization's programs, activities and operations.

**Note 5 – Deferred Income**

Bethesda records grant revenue as deferred income until it is expended for the purpose of the grant as stipulated by the grantor, at which time it is recognized as revenue. The balance in deferred income at June 30, 2011 represents the remaining balance of a 3-year grant awarded by the District Attorney's Council dated January 1, 2009. This amount was recognized as income for the year ended June 30, 2012. There were no deferred grants as of June 30, 2012.

**Note 6 – Temporarily Restricted Net Assets**

For the year ending June 30, 2011, the \$3,520 balance in temporarily restricted net assets represented the remaining portion of a \$5,000 anonymous donation received by Bethesda to be used for staff development and education. An additional \$1,258 was expended for staff development in the year ending June 30, 2012. As of the year ending June 30, 2012 there remains a balance of \$2,262 specifically for staff development.

**Note 7 – Subsequent Events**

Subsequent events were evaluated, by Bethesda's management, from July 1, 2011 through February 25, 2013, which is the date the financials were available to be issued.

## ***Supplemental Information***

**Bethesda, Inc.**  
**Schedule of State Awards**  
**For the Year Ending June 30, 2012**

<u>State Agency</u>	<u>Amount Awarded</u>	<u>Amount Recognized As Revenue</u>
<b><u>Department of Human Services</u></b>		
Division of Children and Family Services	<u>\$ 87,000</u>	<u>\$ 84,202</u>

**Note 1 - Basis of Presentation**

The accompanying schedule of state awards includes the state funding activity of Bethesda, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Oklahoma Department of Human Services. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

See accountant's report.

*Certified Public Accountants*  
1225 W. Main, Suite 124  
Norman, Oklahoma 73069  
405. 321.3026

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of  
Bethesda, Inc.

We have audited the financial statements of Bethesda, Inc. (a nonprofit organization) as of and for the year ended June 30, 2012, and have issued our report thereon dated February 25, 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Internal Control over Financial Reporting**

Management of Bethesda, Inc. is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Bethesda, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Bethesda, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Bethesda, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of Bethesda, Inc. in a separate letter dated February 25, 2013.

This report is intended solely for the information and use of management, and others within the entity, the Board of Directors, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Larry Pace & Co., PC*  
Norman, Oklahoma  
February 25, 2012

## ***Additional Reports***

**AUDIT COMMUNICATION LETTERS**  
**TO THE BOARD OF DIRECTORS OF**  
**BETHESDA, INC.**

**For the Year Ending June 30, 2012**

## AUDITOR'S COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

February 25, 2013

Board of Directors  
Bethesda, Inc.  
Norman, Oklahoma

We have audited the financial statements of Bethesda, Inc. for the year ended June 30, 2012, and have issued our report thereon dated February 25, 2013. Professional standards require that we provide you with the following information related to our audit.

### **Our Responsibility under U.S. Generally Accepted Auditing Standards**

As stated in our engagement letter dated September 28, 2012, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit we considered the internal control of the Organization, such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

### **Planned Scope and Timing of the Audit**

Although we were not able to perform the audit in the time period previously communicated to you in our engagement letter, we did perform the audit according to the planned scope and a time period acceptable by management.

### **Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Bethesda, Inc. are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ending June 30, 2012. With minor exceptions, we noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.



Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates can be significant to the financial statements. However, there were no significant accounting estimates in the financial statements.

#### **Difficulties Encountered in Performing the Audit**

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### **Corrected, Uncorrected Misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The attached schedule titled "*Adjustment Listing*" summarizes the misstatements detected as a result of audit procedures that were corrected by management. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole. There were no adjustments noted that were not recorded.

#### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### **Management Representations**

We have requested certain representations from management that are included in the management representation letter dated February 25, 2013.

#### **Management Consultations with Other Independent Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### **Other Services Provided**

During fiscal year ending June 30, 2012, we provided services to the Organization in the following area:

We prepared the Organization's IRS form 990-*Return of Organization Exempt from Income Tax*- for the year ending June 30, 2012.

This information is intended solely for the use of the Board of Directors and management of Bethesda, Inc. and is not intended to be and should not be used by anyone other than these specified parties.

We will be pleased to discuss these comments with you further at your convenience.

Very truly yours,



Larry Pace & Co., PC

*Certified Public Accountants*  
1225 W. Main, Suite 124  
Norman, Oklahoma 73069  
405. 321.3026

### **Auditor's Communication of Significant Deficiencies**

Bethesda, Inc.  
1179 East Main  
Norman, Oklahoma 73071

In planning and performing our audit of the financial statements of Bethesda, Inc. (the "Organization") as of and for the year ended June 30, 2012, in accordance with auditing standards generally accepted in the United States of America, we considered the Organization's internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the Organization's internal control to have such need of review:

**Segregation of Duties:** Segregation of accounting duties remains a problem, as it does with many small organizations. Segregation and/or overlapping checks and balances are necessary in order to achieve a maximum level of internal control. Limited number of administrative personnel makes it very difficult to attain such a level. We recommend that management and the board of directors be aware of this limitation and to be vigilant of the financial records and reporting.

**Finding:** As we stated in our prior year audit, we noted that the operating costs, other than salaries, are still not being allocated to the individual programs that are offered by Bethesda. In the audited report we have allocated the expenses based on the general overall allocation of 90%/10%. This results in program costs of 90% and administrative costs of 10%. This allocation has been approved by management and has been accepted by the funding sources in the past. Based on our understanding of changes by certain funding sources, it will be necessary that a more precise allocation method be adopted for future reporting periods.

**Recommendation:** Allocation of indirect expenses can be performed using a variety of methods. Allocation of expenses based on payroll, direct program costs, number of participants in a program, or area utilized by a program to list a few of such methods. We recommend that management review the indirect expenses and decide which method or methods that would best allocate the costs to provide a more accurate total for each program. We would suggest using salaries to allocate most indirect expenses and possibly square footage of space occupied by each program for expenses such as rent, utilities, maintenance, and other expenses that would be identified with occupancy of the office space. We also suggest that a standard percentage be set for the monthly expenditures and be adjusted to actual percentage periodically during the year. We would be available to discuss this issue further if needed.

**Finding:** During our audit we encountered difficulty in reconciling the quarterly payroll reports to the general ledger account balances for salaries and wages.

**Recommendation:** We recommend that these reports be reconciled to the general ledger accounts on a quarterly basis to ensure that all data included in the reports agree with the balances summarized on employee W-2's provided to the federal and state government as well as to the employees.

This information is intended solely for the use of the Board of Directors and management of Bethesda, Inc. and is not intended to be and should not be used by anyone other than these specified parties.

  
Larry Pace & Co., PC  
February 25, 2013

Internal Revenue Service  
District Director

Department of the Treasury

Date: DEC 11 1985

Our Letter Dated:  
October 31, 1983  
Person to Contact:  
EO Technical Assistor  
Contact Telephone Number:  
(214) 767-3526  
EO:7213:4913:DAL:VH

▷ Bethesda Alternative, Inc.  
5711 East Lindsey  
Norman, OK 73071

— Dear Sir or Madam:

This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

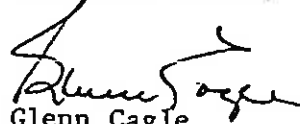
Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type described in section 509(a)(2). Your exempt status under section 501(c)(3) of the code is still in effect.

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(2) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(2) organization.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

  
Glenn Cagle  
District Director

dp

1100 Commerce St., Dallas, Texas 75242

Letter 1050 (DO) (7-77)

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# Board of Directors

## 2013-2014

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### **1. Penny L. Buchanan, (Treasurer 11/2012; *Chr. Finance; Fundraising*)**

Executive Vice President

Title: Chief Operations Officer

First American Bank

Corporate Executive Center

Business Address:

570 24<sup>th</sup> Ave. N.W.

P.O. Box 5629

Norman, OK 73073-5629

Home Address:

3601 Maggie Circle

Norman, OK 73072

Work: 405-366-3208

Fax: 405-321-4102

Home: 405-360-0675

Cell: 405-659-3171

Email: [pbuchanan@bankfab.com](mailto:pbuchanan@bankfab.com) <http://www.bankfab.com>

Term began: October 2010 (1<sup>st</sup> Term to 10/2013)

### **2. Dianne Chambers, M.D.**

Title: Physician

Women's Healthcare of Norman

Business Address:

500 E. Robinson, Suite 2400

Norman, OK 73071

Home Address:

4901 Waterford Dr.

Norman, OK 73072

Work: 405-360-1264

Home: 405-307-9490

Cell: 405-365-3334

E-mail: [drdichambers@gmail.com](mailto:drdichambers@gmail.com)

Term began: October 2012 (1<sup>st</sup> Term to 11/2015)

### **3. Lee Cohlmlia**

Title: General Counsel

District Attorney's Council

Business Address:

421 N.W. 13<sup>th</sup> Street, Ste. 290

Oklahoma City, OK 73103

Home Address:

3100 Hackberry Rd.

Oklahoma City, OK 73120

Work: 264-5000

Home: 749-7888

Cell: 550-5000

Lee.Cohlmlia@dac.state.ok.us preferred: [lcohlmlia.okc@gmail.com](mailto:lcohlmlia.okc@gmail.com)

Current as of 09/04/2013 at 12:45 PM (16 members)

Term Began: July 2012 (1<sup>st</sup> term to 7/2015)

**4. Courtney Cleaver, (Secretary, 11/2012; *Publicity/Public Relations, Friends*)**

Title: Sonic Industries Inc.

Business Address:

300 Johnny Bench Drive  
Oklahoma City, OK 73104

Home Address:

1514 Barkley St.

Norman, OK 73071

Work: 405-225-4124

Cell/Home: 405-250-4252

Email: [courtcleaver@yahoo.com](mailto:courtcleaver@yahoo.com)

Term Began: January 2011 (1<sup>st</sup> Term to 1/2014)

**5. Beau Allen Deen, (Personnel/Staff Relations)**

Title: Principal/Project Manager/Systems Engineer

DMC Services

Business Address:

501 North Porter  
Norman, OK 73071

Home Address:

2921 Woodbriar Dr.

Norman, OK 73071

Work: 405-227-0459

Cell: 405-317-2790

[bdeen@dmcs.us](mailto:bdeen@dmcs.us)

Term Began: February 2011 (1<sup>st</sup> Term to 2/2014)

**6. Jay Liang, (Fundraising; Friends of Bethesda)**

Title: IT Specialist, Storm Prediction Service

Business Address:

National Weather Center

120 David L. Boren Dr.

Norman, OK 73972

Home Address:

2004 Barrington Dr.

Norman, OK 73071

Home: 405-364-5988

Work: 405-249-5311

Cell: 405-249-5311

E-mail: [jay.j.liang@gmail.com](mailto:jay.j.liang@gmail.com)

Term began: January 2012 (1<sup>st</sup> term to 1/2015)

**7. Paula MacIain, (Publicity/Public Relations)**

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**8. Professor Judith L. Maute**

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Term began: May 2012 (1<sup>st</sup> Term to 05/2015)

**9. Dr. Candace McCaffrey, (President, 2012, President-Elect, 11/2012, Secretary 11/2009-2010; Friends of Bethesda, Chr., Board Development)**

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**12. Semira Mirzaie** (*Finance; Friends of Bethesda; Fundraising*)

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**13. Laura Munson**, (*Chr. Friends of Bethesda; Fundraising*)

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**14. Steven P. Wells, Ph.D.**

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Term Began: November 2012 (1<sup>st</sup> term to 11/2015)

**SALARIED EXECUTIVE:**

Kay Christiansen, M.A., J.D.

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Began: October 2004

**Staff-Bethesda, Inc., 2013-2014**

Kay Christiansen, JD, MA, Executive Director

Sandra Wellman, LPC, Clinical Director

Catherine Blaha, Administrative Assistant

Susan Ervin, Receptionist/Client Data Manager

Margaret Johnson, LMFT, LPC, Assessment Coordinator/Therapist

Deshia Powers, LPC, Preschool Coordinator/Therapist

Patrick Moore, LPC, Boys Coordinator/Therapist

Amy Merrill, LPC, Girls Coordinator/Therapist