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**LUTHER C. SPEIGHT & COMPANY**

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A Corporation of Certified Public Accountants  
and Management Consultants

**Financial Statements**

of  
**MULTI-SERVICE CENTER FOR THE HOMELESS**  
For the Twelve Months Ended December 31, 1999

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 JUL 05 2000

**See Accompanying Accountant's Compilation Report**



# LUTHER C. SPEIGHT & COMPANY

A Corporation of Certified Public Accountants  
and Management Consultants

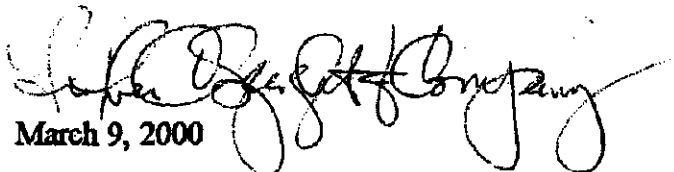
## "Accountant's Compilation Report"

**TO: The Board of Directors  
Multi-Service Center for the Homeless  
New Orleans, LA**

We have compiled the accompanying combined and divisional balance sheets of The Multi-Service Center for the Homeless (a non-profit organization) as of December 31, 1999, and the related income statements for the twelve months then ended, in accordance with Statements of Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

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

  
March 9, 2000

MULTI-SERVICE CENTER FOR THE HOMELESS  
 Balance Sheet - Combined  
 December 31, 1999

Assets

Current Assets

CASH	\$	18,799.76
GRANTS RECEIVABLE		61,040.51
UNREQUESTED EXPENSES		755.40
DUE FROM S. DURONSLET		29,772.79
DISALLOWED COST		15.97
		-----

Total Current Assets \$ 110,384.43

Fixed Assets

IMPROVEMENTS		144,828.50
FURNITURE & EQUIPMENT		41,992.23
ACCUMULATED DEPRECIATION		(96,691.01)
		-----

Total Fixed Assets 90,129.72

Other Assets

DEPOSITS		3,150.00
UNREQUISITIONED GRANT		86,688.59
		-----

Total Other Assets 89,838.59

Total Assets \$ 290,352.74

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MULTI-SERVICE CENTER FOR THE HOMELESS  
Balance Sheet - Combined  
December 31, 1999

Liabilities and Equity

Current Liabilities

ACCOUNTS PAYABLE	\$	1,514.47
PAYROLL TAXES PAYABLE		26,946.39
DUE TO CITY OF NEW ORLEANS		42,699.26
DUE TO HENDERSON POOR FUND		1,722.26

Total Current Liabilities \$ 72,882.38

Equity

UNEARNED GRANTS	86,688.59
FUND BALANCE	168,819.23
EQUIPMENT FUND BALANCE	581.17
Current Income (Loss)	(38,618.63)

Total Equity 217,470.36

Total Liabilities & Equity \$ 290,352.74

MULTI-SERVICE CENTER FOR THE HOMELESS  
Income Statement - Combined  
For the Period Ended December 31, 1999

	12 Months Ended Dec. 31, 1999	Pct
<b>Revenue</b>		
GRANT REVENUE - ESG14	\$ 70,771.64	13.66
GRANT REVENUE-HCH	4,287.07	0.83
UNITY GRANT REVENUE	137,141.49	26.48
GRANT REVENUE - OMH	3,289.18	0.63
CITY COUNCIL GRANT	107,000.00	20.66
GRANT REVENUE: ESG13	13,793.30	2.66
CONTRIBUTIONS	204.92	0.04
IN-KIND CONTRIBUTIONS	181,505.00	35.04
	517,992.60	100.00
 <b>Cost of Sales</b>		
	517,992.60	100.00
 <b>Gross Profit</b>		
 <b>Operating Expenses</b>		
SALARIES	8,000.00	1.54
SALARIES	133,447.92	25.76
VOLUNTEER(IN-KIND)	25,150.00	4.86
CONTRACT LABOR	3,019.68	0.58
SALARIES	37,677.34	7.27
PROFESSIONAL SVCS: SECURITY	18,361.50	3.54
UNEMPLOYMENT TAXES	423.17	0.08
WORKER'S COMP. INS.	1,902.55	0.37
HEALTH INSURANCE	8,685.79	1.68
OFFICE EXPENSE	2,764.45	0.53
TELEPHONE	7,136.60	1.38
POSTAGE EXPENSE	137.95	0.03
BANK SERVICE CHARGE	73.11	0.01
ADVERTISING	243.00	0.05
PROFESSIONAL FEES	13,040.00	2.52
CONFERENCES & SEMINARS	150.00	0.03
PAYROLL TAXES	13,703.41	2.65
INS: LIAB. & PROPERTY DAMAGE	5,225.16	1.01
AUTO EXPENSE(REPAIRS & MAINT)	2,380.93	0.46
MEMBERSHIPS & SUBSCRIPTIONS	118.70	0.02
EDUCATIONAL SUPPLIES	432.51	0.08
TRAVEL(MILEAGE)	325.31	0.06
MEMBERSHIPS, DUES & LICENSE	205.00	0.04
OFFICE SUPPLIES	8,665.88	1.67
AUTO INSURANCE	4,203.15	0.81
UTILITIES	7,398.78	1.43
CAPTIAL ASSETS	17,684.98	3.41
LEASE: OFFICE	21,036.00	4.06
CLIENT NEEDS	248.61	0.05
CLIENT NEEDS(IN-KIND)	156,999.33	30.31
PERSONAL HYGIENE & LAUNDRY	4,475.81	0.86

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12 Months Ended  
Dec. 31, 1999 Pct

FOOD ASSISTANCE	1,267.75	0.24
RENT ASSISTANCE	119.69	0.02
REPAIRS & MAINTENANCE	7,100.39	1.37
OFFICE FURNITURE & EQUIPMENT	25,727.19	4.97
JANITORIAL SUPPLIES	918.46	0.18
MISCELLANEOUS EXPENSE	5,801.13	1.12
DEPRECIATION	12,360.00	2.39
Total Expenses	556,611.23	107.46
Operating Income	(38,618.63)	(7.46)
Net Income (Loss)	\$ (38,618.63)	(7.46)

See Accompanying Accountant's Compilation Report

MULTI-SERVICE CENTER FOR THE HOMELESS  
Balance Sheet - Division 1  
December 31, 1999

Assets

Current Assets		
CASH	( 90,286.79 )	
DUE FROM GENERAL FUND	130,024.70	
DUE FROM ESG 11	45,094.69	
DUE FROM HCH	4,396.96	
DUE FROM S. DURONSLET	18,083.50	
DUE FROM ESG 12	22,906.85	
DUE FROM UNITY	70,695.49	
DUE FROM ESG13	1,274.56	
DUE FROM ESG14	13,215.28	
DUE FROM OMH	4,107.16	
	-----	
Total Current Assets		\$ 219,512.40
Fixed Assets		
IMPROVEMENTS	144,828.50	
FURNITURE & EQUIPMENT	40,935.04	
ACCUMULATED DEPRECIATION	( 96,214.99 )	
	-----	
Total Fixed Assets		89,548.55
Other Assets		
DEPOSITS	3,150.00	
	-----	
Total Other Assets		3,150.00
		-----
Total Assets		\$ 312,210.95
		=====

See Accompanying Accountant's Compilation Report

MULTI-SERVICE CENTER FOR THE HOMELESS  
Balance Sheet - Division 1  
December 31, 1999

Liabilities and Equity

Current Liabilities		
ACCOUNTS PAYABLE	\$	550.00
PAYROLL TAXES PAYABLE		1,705.84
DUE TO CITY OF NEW ORLEANS		17,083.50
DUE TO HCH		2,341.54
DUE TO ESG14		800.00
DUE TO GENERAL FUND		14,466.56
DUE TO ESG 10		100,273.45
		-----
Total Current Liabilities	\$	137,220.89
Equity		
FUND BALANCE: UNRESTRICTED		173,087.41
Current Income (Loss)		1,902.65
		-----
Total Equity		174,990.06
		-----
Total Liabilities & Equity	\$	312,210.95
		=====

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MULTI-SERVICE CENTER FOR THE HOMELESS  
Income Statement - Division 1  
For the Period Ended December 31, 1999

	12 Months Ended Dec. 31, 1999	Pct
Revenue		
CITY COUNCIL GRANT	\$ 107,000.00	99.81
CONTRIBUTIONS	204.92	0.19
Total Revenue	107,204.92	100.00
Cost of Sales		
Gross Profit	107,204.92	100.00
Operating Expenses		
SALARIES	44,999.76	41.98
CONTRACT LABOR	3,019.68	2.82
SECURITY	359.50	0.34
UNEMPLOYMENT TAXES	183.55	0.17
WORKER'S COMP. INS.	1,902.55	1.77
HEALTH INSURANCE	7,672.02	7.16
OFFICE EXPENSE	2,764.45	2.58
COMMUNICATIONS	2,423.63	2.26
POSTAGE EXPENSE	71.95	0.07
BANK SERVICE CHARGE	12.97	0.01
ADVERTISING	243.00	0.23
PROFESSIONAL FEES	4,790.00	4.47
CONFERENCES & SEMINARS	15.00	0.01
PAYROLL TAXES	3,442.66	3.21
INSURANCE: LIAB & PROPERTY DAM	2,677.85	2.50
MEMBERSHIPS & SUBSCRIPTIONS	118.70	0.11
EDUCATIONAL SUPPLIES	172.51	0.16
TRAVEL(MILEAGE) & PARKING	237.62	0.22
MEMBERSHIPS, DUES & LICENSE	45.00	0.04
SUPPLIES	2,667.49	2.49
UTILITIES	( 500.00)(	0.47)
CLIENT ASSISTANCE	248.61	0.23
PERSONAL HYGENE	1,866.80	1.74
FOOD ASSISTANCE	377.21	0.35
REPAIRS & MAINTENANCE	7,100.39	6.62
JANITORIAL SUPPLIES	228.24	0.21
MISCELLANEOUS EXPENSE	5,801.13	5.41
DEPRECIATION	12,360.00	11.53
Total Expenses	105,302.27	98.23
Operating Income	1,902.65	1.77
Net Income (Loss)	\$ 1,902.65	1.77

See Accompanying Accountant's Compilation Report

MULTI-SERVICE CENTER FOR THE HOMELESS  
Balance Sheet - Division 2  
December 31, 1999

Assets

Current Assets

CASH	(5,504.08)
DUE FROM ESG 10	20,813.00
DUE FROM COUNCIL FUND	2,341.54
DUE FROM ESG13	12,077.87

Total Current Assets \$ 29,728.33

Fixed Assets

Other Assets

Total Assets \$ 29,728.33

See Accompanying Accountant's Compilation Report

MULTI-SERVICE CENTER FOR THE HOMELESS  
Balance Sheet - Division 2  
December 31, 1999

Liabilities and Equity

Current Liabilities		
PAYROLL TAXES PAYABLE	806.67	
DUE TO COUNCIL FUND	4,396.96	
DUE TO GENERAL FUND	58,161.79	
	-----	
Total Current Liabilities		\$ 63,365.42
Equity		
FUND BALANCE: UNRESTRICTED	(13,172.41)	
Current Income (Loss)	(20,464.68)	
	-----	
Total Equity		(33,637.09)
		-----
Total Liabilities & Equity		\$ 29,728.33
		=====

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MULTI-SERVICE CENTER FOR THE HOMELESS  
Income Statement - Division 2  
For the Period Ended December 31, 1999

	12 Months Ended Dec. 31, 1999	Pct
	-----	-----
Revenue		
GRANT REVENUE-HCH	\$ 4,287.07	100.00
	-----	-----
Total Revenue	4,287.07	100.00
Cost of Sales		
	-----	-----
Gross Profit	4,287.07	100.00
Operating Expenses		
SALARIES	22,999.86	536.49
UNEMPLOYMENT TAXES	16.93	0.39
HEALTH INSURANCE	( 24.72)	( 0.58)
PAYROLL TAXES	1,759.68	41.05
	-----	-----
Total Expenses	24,751.75	577.36
	-----	-----
Operating Income	(20,464.68)	(477.36)
	-----	-----
Net Income (Loss)	\$ (20,464.68)	(477.36)
	=====	=====

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MULTI-SERVICE CENTER FOR THE HOMELESS  
Balance Sheet - Division 3  
December 31, 1999

Assets

Current Assets

CASH	1,778.18
UNREQUESTED EXPENSES	550.08
DUE FROM COUNCIL FUND	100,273.45
DUE FROM GENERAL FUND	59,727.53
DUE FROM S. DURONSLET	2,092.93
DISALLOWED COST	15.97
DUE FROM ESG 13.	11,111.82

Total Current Assets \$ 175,549.96

Fixed Assets

FURNITURE & EQUIPMENT	1,057.19
ACCUMULATED DEPRECIATION	( 476.02)

Total Fixed Assets 581.17

Other Assets

UNREQUISITIONED GRANT	1,050.47
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Total Other Assets 1,050.47

Total Assets \$ 177,181.60

MULTI-SERVICE CENTER FOR THE HOMELESS  
Balance Sheet - Division 3  
December 31, 1999

Liabilities and Equity

Current Liabilities

ACCOUNTS PAYABLE	\$	95.85
PAYROLL TAXES PAYABLE		464.38
DUE TO CITY OF NEW ORLEANS		17,741.66
DUE TO HCH		20,813.00
DUE TO ESG 11		99,881.86
DUE TO ESG 12		36,464.95

Total Current Liabilities

\$ 175,461.70

Equity

UNEARNED GRANTS	1,050.47
FUND BALANCE	88.26
EQUIPMENT FUND BALANCE	581.17

Total Equity

1,719.90

Total Liabilities & Equity

\$ 177,181.60  
=====

MULTI-SERVICE CENTER FOR THE HOMELESS  
Balance sheet - Division 4  
December 31, 1999

Assets

Current Assets

UNREQUESTED EXPENSES	85.77
DUE FROM ESG 10	99,881.86
DUE FROM ESG13	4,996.09

Total Current Assets \$ 104,963.72

Fixed Assets

Other Assets

UNREQUISITIONED GRANT	33,564.14
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Total Other Assets 33,564.14

Total Assets \$ 138,527.86  
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MULTI-SERVICE CENTER FOR THE HOMELESS  
Balance Sheet - Division 4  
December 31, 1999

Liabilities and Equity

Current Liabilities

ACCOUNTS PAYABLE	\$	315.52
DUE TO ESG 12		30.58
DUE TO COUNCIL FUND		45,094.69
DUE TO GENERAL FUND		59,522.93

Total Current Liabilities			\$	104,963.72
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Equity

UNEARNED GRANTS		33,564.14
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Total Equity				33,564.14
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Total Liabilities & Equity			\$	138,527.86
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MULTI-SERVICE CENTER FOR THE HOMELESS  
Balance Sheet - Division 5  
December 31, 1999

Assets

Current Assets

DUE FROM ESG-10	36,464.95
DUE FROM ESG11	30.58
DUE FROM ESG13	3,003.37

Total Current Assets \$ 39,498.90

Fixed Assets

Other Assets

UNREQUISITIONED GRANT	531.68
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Total Other Assets 531.68

Total Assets \$ 40,030.58

MULTI-SERVICE CENTER FOR THE HOMELESS  
Balance Sheet - Division 5  
December 31, 1999

Liabilities and Equity

Current Liabilities		
DUE TO COUNCIL FUND	22,906.85	
DUE TO GENERAL FUND	16,592.05	
Total Current Liabilities	<u>                    </u>	\$ 39,498.90
Equity		
UNEARNED GRANTS	531.68	
Total Equity	<u>                    </u>	531.68
Total Liabilities & Equity		<u>\$ 40,030.58</u> <u>                    </u>

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MULTI-SERVICE CENTER FOR THE HOMELESS  
Balance Sheet - Division 6  
December 31, 1999

Assets

Current Assets

CASH	78,878.65
DUE FROM COUNCIL FUND	14,466.56
DUE FROM ESG 11	59,522.93
DUE FROM HCH	58,161.79
DUE FROM S. DURONSLET	1,722.26
DUE FROM ESG 12	16,592.05
DUE FROM UNITY	17,956.55

Total Current Assets \$ 247,300.79

Fixed Assets  
Other Assets

Total Assets \$ 247,300.79

MULTI-SERVICE CENTER FOR THE HOMELESS  
Balance Sheet - Division 6  
December 31, 1999

Liabilities and Equity

Current Liabilities

ACCOUNTS PAYABLE	\$	550.00
DUE TO HENDERSON POOR FUND		1,722.26
DUE TO ESG14		28,618.82
DUE TO ESG 13		21,399.10
DUE TO COUNCIL FUND		130,024.70
DUE TO ESG 10		59,727.53

Total Current Liabilities \$ 242,042.41

Equity

FUND BALANCE: UNRESTRICTED	8,168.52
Current Income (Loss)	(2,910.14)

Total Equity 5,258.38

Total Liabilities & Equity \$ 247,300.79

MULTI-SERVICE CENTER FOR THE HOMELESS  
 Income Statement - Division 6  
 For the Period Ended December 31, 1999

	12 Months Ended Dec. 31, 1999	Pct
Revenue		
IN-KIND CONTRIBUTIONS	\$ 25,150.00	100.00
Total Revenue	25,150.00	100.00
Cost of Sales		
Gross Profit	25,150.00	100.00
Operating Expenses		
IN-KIND CONTRIBUTIONS	25,150.00	100.00
BANK SERVICE CHARGE	60.14	0.24
PROFESSIONAL FEES	2,850.00	11.33
Total Expenses	28,060.14	111.57
Operating Income	(2,910.14)	( 11.57)
Net Income (Loss)	\$ (2,910.14)	( 11.57)

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MULTI-SERVICE CENTER FOR THE HOMELESS  
Balance Sheet - Division 7  
December 31, 1999

Assets

Current Assets

DUE FROM S. DURONSLET

7,874.10

Total Current Assets

\$ 7,874.10

Fixed Assets

Other Assets

Total Assets

\$ 7,874.10

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MULTI-SERVICE CENTER FOR THE HOMELESS  
Balance Sheet - Division 7  
December 31, 1999

Liabilities and Equity

Current Liabilities		
DUE TO CITY OF NEW ORLEANS	7,874.10	
	-----	
Total Current Liabilities		\$ 7,874.10

Equity

Total Liabilities & Equity		\$ 7,874.10
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MULTI-SERVICE CENTER FOR THE HOMELESS  
Balance Sheet - Division 8  
December 31, 1999

Assets

Current Assets

CASH

(11,038.86)

DUE FROM UNITY

697.22

Total Current Assets

\$ (10,341.64)

Fixed Assets

Other Assets

Total Assets

\$ (10,341.64)

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MULTI-SERVICE CENTER FOR THE HOMELESS  
Balance Sheet - Division 8  
December 31, 1999

Liabilities and Equity

Current Liabilities		
PAYROLL TAXES PAYABLE	2,591.25	
DUE TO COUNCIL FUND	4,107.16	
	<u>                    </u>	
Total Current Liabilities		\$ 6,698.41
Equity		
Current Income (Loss)	(17,040.05)	
	<u>                    </u>	
Total Equity		(17,040.05)
		<u>                    </u>
Total Liabilities & Equity		\$ (10,341.64)
		<u>                    </u>

See Accompanying Accountant's Compilation Report

MULTI-SERVICE CENTER FOR THE HOMELESS  
Income Statement - Division 8  
For the Period Ended December 31, 1999

	12 Months Ended Dec. 31, 1999	Pct
	-----	-----
Revenue		
GRANT REVENUE - OMH	\$ 3,289.18	100.00
	-----	-----
Total Revenue	3,289.18	100.00
Cost of Sales		
	-----	-----
Gross Profit	3,289.18	100.00
Operating Expenses		
SALARIES	17,712.01	538.49
UNEMPLOYMENT EXPENSE	72.95	2.22
CONFERENCES & SEMINARS	135.00	4.10
PAYROLL TAX EXPENSE	1,372.67	41.73
EDUCATION	260.00	7.90
DUES & SUBSCRIPTIONS	160.00	4.86
OFFICE SUPPLIES	616.60	18.75
	-----	-----
Total Expenses	20,329.23	618.06
	-----	-----
Operating Income	(17,040.05)	(518.06)
	-----	-----
Net Income (Loss)	\$ (17,040.05)	(518.06)
	=====	=====

See Accompanying Accountant's Compilation Report

MULTI-SERVICE CENTER FOR THE HOMELESS  
Balance Sheet - Division 12  
December 31, 1999

Assets

Current Assets		
CASH	65,395.61	
GRANTS RECEIVABLE	38,227.15	
	-----	
Total Current Assets		\$ 103,622.76
Fixed Assets		
Other Assets		
UNREQUISITIONED GRANT	44,133.62	
	-----	
Total Other Assets		44,133.62
		-----
Total Assets		\$ 147,756.38
		=====

See Accompanying Accountant's Compilation Report

MULTI-SERVICE CENTER FOR THE HOMELESS  
Balance Sheet - Division 12  
December 31, 1999

Liabilities and Equity

Current Liabilities		
PAYROLL TAXES PAYABLE	15,228.45	
DUE TO OMH	697.22	
DUE TO ESG14	( 965.81)	
DUE TO COUNCIL FUND	70,695.49	
DUE TO GENERAL FUND	17,956.55	
	-----	
Total Current Liabilities		\$ 103,611.90
Equity		
UNEARNED GRANTS	44,133.62	
Current Income (Loss)	10.86	
	-----	
Total Equity		44,144.48
		-----
Total Liabilities & Equity		\$ 147,756.38
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See Accompanying Accountant's Compilation Report

MULTI-SERVICE CENTER FOR THE HOMELESS  
Income Statement - Division 12  
For the Period Ended December 31, 1999

	12 Months Ended Dec. 31, 1999	Pct
Revenue		
UNITY GRANT REVENUE	\$ 137,141.49	100.00
Total Revenue	137,141.49	100.00
Cost of Sales		
Gross Profit	137,141.49	100.00
Operating Expenses		
SALARIES-OUTREACH COORDINATOR	29,754.80	21.70
SALARIES-OUTREACH CASE MGR	37,677.34	27.47
UNEMPLOYMENT TAXES	115.85	0.08
HEALTH INSURANCE	1,038.49	0.76
POSTAGE	66.00	0.05
PROFESSIONAL SERVICES	3,000.00	2.19
PAYROLL TAXES	5,140.82	3.75
INSURANCE:LIAB & PROP DAMAGE	1,875.46	1.37
AUTO EXPENSE:REPAIRS & MAINT	2,380.93	1.74
TRAVEL:MILEAGE/GAS	87.69	0.06
OFFICE SUPPLIES	5,381.79	3.92
AUTO INSURANCE	4,203.15	3.06
UNITY VEHICLE PURCHASE	17,684.98	12.90
CLIENT NEEDS(IN-KIND)	644.33	0.47
PERSONAL HYGENE	1,341.58	0.98
FOOD SUPPLIES	890.54	0.65
OFFICE FURNITURE & EQUIPMENT	119.69	0.09
OFFICE FURNITURE & EQUIPMENT	25,727.19	18.76
Total Expenses	137,130.63	99.99
Operating Income	10.86	0.01
Net Income (Loss)	\$ 10.86	0.01
	=====	=====

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MULTI-SERVICE CENTER FOR THE HOMELESS  
Balance Sheet - Division 13  
December 31, 1999

Assets

Current Assets

CASH	45,920.98
UNREQUESTED EXPENSES - ESG13	119.55
DUE FROM GENERAL FUND	21,399.10

Total Current Assets		\$	67,439.63
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Fixed Assets

Other Assets

UNREQUISITIONED GRANT	1,808.43
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Total Other Assets			1,808.43
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Total Assets		\$	69,248.06
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MULTI-SERVICE CENTER FOR THE HOMELESS  
Balance Sheet - Division 13  
December 31, 1999

Liabilities and Equity

Current Liabilities

PAYROLL TAXES PAYABLE	30.74
DUE TO HCH	12,077.87
DUE TO ESG 14	34,305.93
DUE TO ESG 11	4,996.09
DUE TO ESG 12	3,003.37
DUE TO COUNCIL FUND	1,274.56
DUE TO ESG 10	11,111.82

Total Current Liabilities \$ 66,800.38

Equity

UNEARNED GRANTS	1,808.43
FUND BALANCE	647.45
Current Income (Loss)	( 8.20 )

Total Equity 2,447.68

Total Liabilities & Equity \$ 69,248.06

MULTI-SERVICE CENTER FOR THE HOMELESS  
Income Statement - Division 13  
For the Period Ended December 31, 1999

	12 Months Ended Dec. 31, 1999	Pct
Revenue		
GRANT REVENUE: ESG13	\$ 13,793.30	16.01
IN-KIND CONTRIBUTIONS	72,375.00	83.99
Total Revenue	86,168.30	100.00
Cost of Sales		
Gross Profit	86,168.30	100.00
Operating Expenses		
PROFESSIONAL SVCS: SECURITY	8,772.00	10.18
ACCOUNTING SERVICES	2,400.00	2.79
INS: LIAB. & PROPERTY DAMAGE	671.85	0.78
CLIENT NEEDS(IN-KIND)	72,375.00	83.99
PERSONAL HYGIENE & LAUNDRY	1,267.43	1.47
JANITORIAL & CLEANING SUPPLIES	690.22	0.80
Total Expenses	86,176.50	100.01
Operating Income	( 8.20)( 0.01)	
Net Income (Loss)	\$ ( 8.20)( 0.01)	

See Accompanying Accountant's Compilation Report



MULTI-SERVICE CENTER FOR THE HOMELESS  
Balance Sheet - Division 14  
December 31, 1999

Assets

Current Assets

CASH	( 66,343.93 )
GRANTS RECEIVABLE	22,813.36
DUE FROM COUNCIL FUND	800.00
DUE FROM GENERAL FUND	29,010.50
DUE FROM UNITY	( 965.81 )
DUE FROM ESG13	34,305.93

Total Current Assets \$ 19,620.05

Fixed Assets

Other Assets

UNREQUISITIONED GRANT	5,600.25
-----------------------	----------

Total Other Assets 5,600.25

Total Assets \$ 25,220.30

MULTI-SERVICE CENTER FOR THE HOMELESS  
Balance Sheet - Division 14  
December 31, 1999

Liabilities and Equity

Current Liabilities		
ACCOUNTS PAYABLE	\$	3.10
PAYROLL TAXES PAYABLE		6,119.06
DUE TO COUNCIL FUND		13,215.28
DUE TO GENERAL FUND		391.68
		-----
Total Current Liabilities	\$	19,729.12
Equity		
UNEARNED GRANTS		5,600.25
Current Income (Loss)		( 109.07)
		-----
Total Equity		5,491.18
		-----
Total Liabilities & Equity	\$	25,220.30
		=====

MULTI-SERVICE CENTER FOR THE HOMELESS  
Income Statement - Division 14  
For the Period Ended December 31, 1999

	12 Months Ended Dec. 31, 1999	Pct
	-----	-----
Revenue		
GRANT REVENUE - ESG14	\$ 70,771.64	45.73
IN-KIND CONTRIBUTIONS	83,980.00	54.27
	-----	-----
Total Revenue	154,751.64	100.00
Cost of Sales		
	-----	-----
Gross Profit	154,751.64	100.00
Operating Expenses		
SALARIES - CASE MGR/COUNSELOR	8,000.00	5.17
SALARIES - BASIC SVC MANAGER	17,981.49	11.62
PROFESSIONAL SVCS: SECURITY	9,230.00	5.96
UNEMPLOYMENT TAXES	33.89	0.02
TELEPHONE (LOCAL)	4,712.97	3.05
PAYROLL TAX EXPENSE	1,987.58	1.28
UTILITIES	7,898.78	5.10
LEASE: OFFICE	21,036.00	13.59
CLIENT NEEDS(IN-KIND)	83,980.00	54.27
	-----	-----
Total Expenses	154,860.71	100.07
	-----	-----
Operating Income	( 109.07)(	0.07)
	-----	-----
Net Income (Loss)	\$ ( 109.07)(	0.07)
	=====	=====

See Accompanying Accountant's Compilation Report

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**MULTI-SERVICE CENTER FOR THE HOMELESS, INC.**

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**INDEPENDENT ACCOUNTANTS' REPORT**

**ON**

**APPLYING AGREED-UPON PROCEDURES**

**FOR THE YEAR ENDED DECEMBER 31, 1999**

**Bruno**

CERTIFIED PUBLIC ACCOUNTANTS

**& Tervalon**

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**INDEPENDENT ACCOUNTANTS' REPORT  
ON  
APPLYING AGREED-UPON PROCEDURES**

---

To the Board of Directors  
**Multi-Service Center for the Homeless, Inc.**

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of **Multi-Service Center for the Homeless, Inc. (the Center)** and the Legislative Auditor, State of Louisiana and applicable state grantor agency/agencies solely to assist the users in evaluating management's assertions about **the Center's** compliance with certain laws and regulations during the year ended December 31, 1999 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

**INDEPENDENT ACCOUNTANTS' REPORT  
ON  
APPLYING AGREED-UPON PROCEDURES, CONTINUED**

---

To the Board of Directors  
**Multi-Service Center for the Homeless, Inc.**

***Federal, State, and Local Awards***

1. Determine the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

**The Center's** Federal, state, and local award expenditures for all programs for the fiscal year follow:

<u>Federal Grantor/Pass-through Agency Grant Name</u>	<u>Grant Year</u>	<u>CFDA No.</u>	<u>Amount</u>
U. S. Department of Housing and Urban Development passed through the City of New Orleans: Emergency Shelter Grants Program	1/1/99 - 12/31/99	14.231	\$ 84,565
U. S. Department of Housing and Urban Development passed through Unity for the Homeless, Inc. Supportive Housing Program	1/1/99 - 12/31/99	14.235	137,142
U.S. Department of Health and Human Services passed through the City of New Orleans: Healthcare for the Homeless	1/1/99 - 12/31/99	93.151	<u>4,287</u>
Total Federal Expenditures			<u>225,994</u>

**INDEPENDENT ACCOUNTANTS' REPORT  
ON  
APPLYING AGREED-UPON PROCEDURES, CONTINUED**

---

To the Board of Directors  
Multi-Service Center for the Homeless, Inc.

<u>Federal Grantor/Pass-through Agency Grant Name</u>	<u>Grant Year</u>	<u>CFDA No.</u>	<u>Amount</u>
<b><u>State Grantor</u></b>			
None			
<b><u>Local Grantor Grant Name</u></b>			
City of New Orleans			
Cooperative Endeavor Agreement	1/1/99 - 12/31/99	N/A	<u>\$107,000</u>
Total Local Expenditures			<u>107,000</u>
Total Expenditures			<u>\$332,994</u>



**INDEPENDENT ACCOUNTANTS' REPORT  
ON  
APPLYING AGREED-UPON PROCEDURES, CONTINUED**

---

To the Board of Directors  
**Multi-Service Center for the Homeless, Inc.**

2. For each Federal and local award, we randomly selected six (6) disbursements from each award administered during the period under examination, provided that no more than thirty (30) disbursements would be selected.
3. For the items selected in procedure 2, we traced all six (6) disbursements for each Federal and local award to supporting documentation as to proper amount and payee.

We examined supporting documentation for each of the selected disbursements and found that the payment was for the proper amount and made to the correct payee.

4. For the items selected in procedure 2, we determined if the six (6) disbursements for each Federal and local award were properly coded to the correct fund and general ledger account.

The results of this procedure indicated the disbursements were properly coded to the correct fund and general ledger account.

5. For the items selected in procedure 2, we determined whether the six (6) disbursements from each Federal and local award received approval from proper authorities.

Inspection of documentation supporting the disbursements indicated approval from proper authorities.

**INDEPENDENT ACCOUNTANTS' REPORT  
ON  
APPLYING AGREED-UPON PROCEDURES, CONTINUED**

---

To the Board of Directors  
**Multi-Service Center for the Homeless, Inc.**

6. For the items selected in procedure 2: For Federal awards, we determined whether the disbursements complied with the applicable specific program compliance requirements summarized in the *Compliance Supplement* (or contained in the grant agreement, if the program is not included in the *Compliance Supplement*) and for local awards, we determined whether the disbursements complied with the grant agreement, relating to activities allowed or unallowed, eligibility and reporting.

**Federal awards**

We reviewed the disbursements selected in procedure 2 noting compliance with the applicable specific program compliance requirements summarized in the *Compliance Supplement* (or contained in the grant agreement, if the program is not included in the *Compliance Supplement*).

**Local awards**

**Activities allowed or unallowed:**

We reviewed the previously indicated disbursements for types of services allowed or unallowed noting compliance with allowability requirements.

**INDEPENDENT ACCOUNTANTS' REPORT  
ON  
APPLYING AGREED-UPON PROCEDURES, CONTINUED**

---

To the Board of Directors  
*Multi-Service Center for the Homeless, Inc.*

**Eligibility:**

We reviewed the previously indicated disbursements for eligibility requirements noting compliance with the eligibility requirements.

**Reporting:**

We reviewed the previously indicated disbursements for reporting requirements noting compliance with reporting requirements.

7. For the programs selected for testing in procedure 2, that had been closed out during the period under review, we compared the close-out reports, when required, with the Center's financial records to determine whether the amounts agree.

The six disbursements selected did not include any programs that were closed out during the period of our review.

***Meetings***

8. We examined evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

**INDEPENDENT ACCOUNTANTS' REPORT  
ON  
APPLYING AGREED-UPON PROCEDURES, CONTINUED**

---

To the Board of Directors  
**Multi-Service Center for the Homeless, Inc.**

***Comprehensive Budget***

9. For all grants exceeding five thousand dollars, we determined that each applicable Federal, state, or local grantor agency/agencies was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives that included measures of performance.

**The Center** provided comprehensive budgets to the applicable grantor for the programs mentioned previously. These budgets specified the anticipated uses of the funds, estimates of the duration of the projects, and plans showing specific goals and objectives that included measures of performance.

***Prior Comments and Recommendations***

10. We reviewed any prior year suggestions, recommendations, and/or comments to determine the extent to which such matters have been resolved.

In the audit engagement for the year ended December 31, 1997, we reported that bank reconciliations reflected checks were being carried as outstanding in excess of sixty (60) days. This comment relating to outstanding checks has not fully been resolved by management as we noted two (2) outstanding checks on the December 1999 bank reconciliation, that have been carried outstanding in excess of sixty (60) days.

INDEPENDENT ACCOUNTANTS' REPORT  
ON  
APPLYING AGREED-UPON PROCEDURES, CONTINUED

---

To the Board of Directors  
**Multi-Service Center for the Homeless, Inc.**

*Prior Comments and Recommendations, Continued*

In the agreed-upon procedures engagement for the year ended December 31, 1998 we noted a line item expense in the accountant's compiled financial statements classified as penalties and interest in the amount of \$2,462.72. This comment has been resolved by management as the penalties and interest noted were reclassified as general fund transactions and no penalty and interest line item classification was noted in the accountant's compiled financial statements for the year ended December 31, 1999.

*Other Matters*

11. The management of **Multi-Service Center for the Homeless (the Center)** represented in the *Louisiana Attestation Questionnaire* that **the Center** has complied with all applicable specific requirements of all federal, state, and local programs administered, including matters contained in the Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

During the course of our Agreed-Up-On Procedures engagement, we noted that an independent accountant, engaged by the City of New Orleans, performed certain subrecipient monitoring agreed-upon procedures pertaining to the Emergency Shelter Grant administered by **the Center** for the periods January 1, 1999 through August 31, 1999 and January 1, 1999 through December 31, 1999. Those agreed-upon procedures reports dated December 13, 1999 and February 3, 2000, respectively, disclosed various fiscal and programmatic findings.

**INDEPENDENT ACCOUNTANTS' REPORT  
ON  
APPLYING AGREED-UPON PROCEDURES, CONTINUED**

---

To the Board of Directors  
**Multi-Service Center for the Homeless, Inc.**

*Other Matters, Continued*

The scope of our agreed-upon procedures did not provide for our review of the aforementioned reports for the purpose of determining the accuracy and/or validity of those findings, and as such, we do not express an opinion on management's assertion regarding **the Center's** compliance with all applicable specific requirements of all federal, state, and local programs administered by **the Center**, including matters contained in the Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

\*\*\*\*\*

This report is intended solely for the use of management of **Multi-Service Center for the Homeless, Inc.**, the Legislative Auditor (State of Louisiana), and the applicable state grantor agency/agencies and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Bruno & Tervalon*  
**BRUNO & TERVALON**  
**CERTIFIED PUBLIC ACCOUNTANTS**

April 14, 2000

**Bruno** \_\_\_\_\_  
**& Tervalon** \_\_\_\_\_  
CERTIFIED PUBLIC ACCOUNTANTS

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Quasi-public Entities)**

March 27, 2000 (Date Transmitted)

Bruno & Tervalon, Certified Public Accountants

650 South Pierce Street - Suite 203

New Orleans, LA 70119

(Auditors)

In connection with your compilation of our financial statements as of December 31, 1999 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representation).

**Federal, State, and Local Awards**

We have detailed for you the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes  No [ ]

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes  No [ ]

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes  No [ ]

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes  No [ ]

**Open Meetings**

Our meetings, as they relate to public funds, have been posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Yes  No [ ]

**Budget**

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes  No [ ]



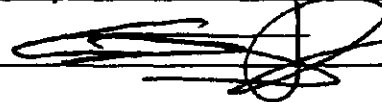
**Prior Year Comments**

We have resolved all prior-year recommendations and/or comments.

Yes  No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance which may occur up to the date of your report.

	Secretary	4/20/00	Date
	Treasurer	4/20/00	Date
	President	4/21/00	Date