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**NOVICE HOUSE
MONROE, LOUISIANA**

**FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT
WITH SUPPLEMENTAL INFORMATION
As of And for The Year Ended June 30, 1999**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 JAN 12 2000

NOVICE HOUSE, INCORPORATED
Monroe, Louisiana
Financial Statements
And Independent Auditor's Report
As of and for the Year Ended June 30, 1999

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ROSIE D. HARPER

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Novice House, Incorporated
Monroe, Louisiana

I have audited the accompanying statement of financial position of Novice House, Incorporated (a nonprofit organization) as of June 30, 1999, and the related statements of activities, cash flows, and functional expenses for the year then ended. These financial statements are the responsibility of the Organization's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Novice House, Incorporated as of June 30, 1999, and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

My audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental information and schedules are presented for purposes of additional analysis 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 basic financial statements, and, in my opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

INDEPENDENT AUDITOR'S REPORT

Page 2

A handwritten signature in cursive script that reads "Rosie D. Harper". The signature is written in black ink and is positioned above the printed name.

Rosie D. Harper
Certified Public Accountant

Monroe, Louisiana
November 11, 1999

FINANCIAL STATEMENTS

NOVICE HOUSE, INCORPORATED
Statement of Financial Position
June 30, 1999

Assets

Cash and cash equivalents	\$ 9,054
Grant and contract receivable	29,836
Food Inventory	700
Property, plant, equipment	<u>41,250</u>
Total Assets	<u><u>80,840</u></u>

Liabilities and Net Assets

Liabilities:

Accrued Liabilities	<u>63,866</u>
Total liabilities	<u>63,866</u>

Net Assets:

Unrestricted:

Operating	(24,276)
Investment in Fixed assets	<u>41,250</u>
Total unrestricted	<u>16,974</u>

Temporarily restricted:

Total net assets	<u>16,974</u>
Total liabilities and net assets	<u><u>80,840</u></u>

See accompanying notes to financial statements.

NOVICE HOUSE, INCORPORATED
Statement of Activities
For the Year Ended
June 30, 1999

UNRESTRICTED NET ASSETS

Contributions	-
Contributions-in-kind	7,500
Other revenues	8,975
Total other support	<u>16,475</u>

TOTAL UNRESTRICTED SUPPORT	<u>16,475</u>
----------------------------	---------------

Net assets released from restrictions

Restrictions satisfied by payments	<u>327,817</u>
TOTAL UNRESTRICTED SUPPORT AND RECLASSIFICATION	<u>344,292</u>

Expenses

General and administrative expenses	137,343
Program expense	206,597
Total expenses	<u>343,940</u>
Change in unrestricted net assets	<u>352</u>

TEMPORARILY RESTRICTED NET ASSETS

Grants and contracts	
Local	-
State	320,054
Federal	7,763
Other revenue	-
Net assets released from restrictions	
Restrictions satisfied by payments	<u>(327,817)</u>
Change in temporarily restricted net assets	<u>-</u>
Change in net assets	352
Net assets as of beginning of year	<u>9,122</u>
Other changes in unstricted net assets	
Investment in fixed assets	7,500
Prior Period Adjustment	-
Total other changes in net assets	<u>7,500</u>
Net assets as of end of year	<u>\$ 16,974</u>

See accompanying notes to financial statements.

NOVICE HOUSE, INCORPORATED
Statement of Cash Flows
For the Year Ended
June 30, 1999

Operating activities	<u>All Funds</u>
Change in net assets	\$ 352
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Decrease (increase) in grants and contracts receivable	(7,428)
Decrease (increase) in inventories	-
Increase (decrease) in accounts payable/accrued liabilities	9,638
Increase (decrease) in deferred income	-
Prior period adjustment	-
Total adjustments	<u>2,210</u>
Net cash provided by operating activities	<u>2,562</u>
Cash and cash equivalents as of beginning of year	<u>6,492</u>
Cash and cash equivalents as of the end of year	<u><u>\$ 9,054</u></u>

See accompanying notes to financial statements.

NOVICE HOUSE, INCORPORATED
Statement of Functional Expenses
For the Year Ended
June 30, 1999

	General and Administrative	Program Services	Total Expenses
Personnel Costs			
Salaries and wages	77,997	135,392	213,389
Payroll taxes and other fringe benefits	7,127	15,955	23,082
Total personnel costs	<u>85,124</u>	<u>151,347</u>	<u>236,471</u>
Other expenses			
Equipment-in-kind	-	7,500	7,500
Food Supplies	-	14,392	14,392
Operating Services	44,685	26,833	71,518
Operating Supplies	1,691	6,525	8,216
Personnel Travel	1,376	-	1,376
Professional Services	4,467	-	4,467
Total other expenses	<u>52,219</u>	<u>55,250</u>	<u>107,469</u>
Total Functional Expenses	<u><u>137,343</u></u>	<u><u>206,597</u></u>	<u><u>343,940</u></u>

See accompanying notes to financial statements.

**Novice House, Incorporated
Monroe, Louisiana**

**Notes to the Financial Statement
As of and for the Year Ended June 30, 1999**

NOTE A-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

The Novice House, Incorporated is a private non-profit organization domiciled in the State of Louisiana at Monroe, Louisiana. The Organization is recognized as a tax-exempt (non-profit) organization under section 501 (c) (3) of the Internal Revenue Service Code. The primary objective of the Organization is to provide shelter care for pre-adjudicated juveniles. A Board of Directors that consisted of nine (9) members governed the Organization. The Board Members receive no compensation.

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Basis of Presentation

For the period ending June 30, 1999, the Organization followed the provisions of Statement of Financial Accounting Standards No. 117, *Financial Statements of Not-for-Profit Organizations*. Statement No. 117 requires the Organization to distinguish between contributions that increase permanently restricted net assets, temporarily restricted net assets, and unrestricted net assets. It also requires recognition of contributions, including contributed services meeting certain criteria, at fair values. Statement No. 117 establishes standards for general-purpose external financial statements of not-for-profit organizations and requires a statement of financial position, a statement of activities, and a statement of cash flows.

Revenue Recognition

Revenue and public support consists mainly of federal, state and private grants, fundraising, and contributions. Contributions of cash and other assets are reported as permanently restricted or temporarily restricted if they are received with donor restrictions or restrictions designated by the governing board. All donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or the purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement

of activities as net assets released from restrictions. Contributions are considered to be unrestricted unless restricted by the donor. All assets over which the Board of Directors has discretionary control have been included in the General Fund.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management's estimates. Accordingly, actual results could differ from those estimates.

Pension Plan

The Organization has a pension plan which is maintained by Legg Mason Wood Walker, Incorporated. The Plan provides pensions for eligible employees and benefits for the qualified survivors of deceased employees and some retirees. The effective date of the Novice House Pension Plan was July 1, 1993. Participants are full time employees of Novice House and who meet the following requirements:

1. Have attained the age of 21.
2. Have completed at least six (6) months of service.

Contributions are made to the plan only when sufficient funds are available. No contributions were made to the pension plan for the period ending June 30, 1999.

Budget Practices

The Organization prepares program budgets for the DOC, Urban, Youth At Risk, and Church-Based Tutorial funds that are approved by the Board of Directors. Since budgets are not required or prepared for the School Lunch and General Fund, a comparative statement was not presented for the School Lunch and General Fund. Based on the board-approved budgets, "budgeted and actual" comparative statements are presented as supplemental information for the DOC, Urban and Church-based Tutorial funds.

Cash and Cash Equivalents

The Organization considers all highly liquid investments with maturity of twelve months or less when purchased to be cash equivalents. Cash and cash equivalents for purposes of the statement of cash flows exclude permanently restricted cash and cash equivalents. Under state law, the agency may deposit funds in demand accounts, interest bearing accounts, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Property, Plant, and Equipment

The Organization records donations of property, plant and equipment as support at their fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset for a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. Assets purchased by the Organization are recorded at costs.

No depreciation is recorded on assets because all acquisitions of property, plant and equipment are expensed in the year of acquisition as capital outlay. The value of the assets are reflected on the statement of financial position at cost as Property, Plant and Equipment under assets, and an equal amount is reflected as Investment in Fixed Assets under net assets.

Compensated Absences

Employees become eligible for one day of sick leave for each month's work until a maximum is reached. Days of sick leave used shall be deducted from the total earned. Sick leave may be accumulated to a maximum of thirty (30) working days (depending on the number of years an employee has been employed at the shelter). Days of vacation are accrued at one (1) day a month up to a maximum of ten (10) days. The maximum days of vacation for each employee is also determined by their length of service. Vacation days must be taken within the fiscal year earned and cannot be carried into a subsequent year. In lieu of overtime pay, hourly employees may take time off (comp time) equal to the number of overtime hours worked or receive regular pay. For salaried employees, only comp time is available equal to the number of overtime hours worked. A liability for compensated absences is not reflected in the financial statements because the amounts are considered immaterial for the purposes of this report.

NOTE B-CASH

For the period ending June 30, 1999, the Organization had the following cash and no cash equivalents:

Novice House, Incorporated
 Monroe, Louisiana
 Notes to the Financial Statements (Continued)

Unrestricted	
Checking	\$ 4,851
Temporarily Restricted	
Checking	<u>4,203</u>
Total Checking	<u>\$ 9,054</u>

NOTE C-GRANTS AND CONTRACTS RECEIVABLE

For the period ending June 30, 1999, the Organization had the following grants and contracts receivables:

State of Louisiana Department of Public Safety	\$ 18,503
State of Louisiana Department of Education	
School Lunch Program	1,309
Church Based Tutorial Program	4,310
Louisiana Children's Trust Fund	<u>5,714</u>
Total Grants and Contracts Receivable	<u>\$ 29,836</u>

NOTE D-PROPERTY, PLANT, AND EQUIPMENT

A summary of changes in property, plant and equipment for the year ended June 30, 1999 is as follows:

Beginning of Period	Additions	Deletions	Adjustments	End of Period
<u>33,750</u>	<u>7,500</u>			<u>41,250</u>

NOTE-E ACCRUED LIABILITIES

For the period ending June 30, 1999, the Organization had the following accrued liabilities:

Novice House, Incorporated
Monroe, Louisiana
Notes to the Financial Statements (Continued)

Accounts Payable	\$ 43,186
Overdraft Protection	7,894
Credit Line Payable	<u>12,786</u>
Total Liabilities	<u>\$ 63,866</u>

The credit line payable is an unsecured liability with Bank One that had an outstanding balance of \$ 12,786 at June 30, 1999 at an interest rate of 10.5%.

NOTE-G-LEASES

For the year ended June 30, 1999, the Organization had two operating leases, \$500 per month for the administrative building located at 800 Standifer Street and \$1,500 per month for the shelter building located at 806 Standifer Street.

NOTE H-PENSION PLAN

For the period ending June 30, 1999, the Organization's pension plan had total plan assets of \$ 648, seven (7) eligible participants, and one participant with an account balance \$648. No deposits were made to the pension plan during the audit period. All employees of the Organization are members of the Social Security System. In addition to the employee's contribution of 7.65%, the Organization contributes an equal amount to the Social Security System. During the period ending June 30, 1998, the Organization paid \$16,324 into the Social Security System.



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

To: The Board of Directors
The Novice House, Inc.
Monroe, Louisiana

I have audited the financial statements of Novice House, Incorporated as of and for the year ended June 30, 1999, and have issued my report thereon dated November 11, 1999. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Novice House, Incorporated financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Novice House, Incorporated internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses.

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

This report is intended for the information of the audit committee, the legislative auditor, management and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.



Rosie D. Harper
Certified Public Accountant

November 11, 1999
Monroe, Louisiana



ROSIE D. HARPER

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INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL AWARDS

To the Board of Directors of
Novice House, Incorporated
Monroe, Louisiana

I have audited the financial statements of Novice House, Incorporated (a nonprofit organization) as of and for the year ended June 30, 1999 and have issued my report thereon dated November 11, 1999. These financial statements are the responsibility of the Organization's management. My responsibility is to express an opinion on these basic financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions." Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was conducted for the purpose of forming an opinion on the basic financial statements of Novice House, Incorporated taken as a whole. The accompanying Schedule of Federal Awards is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

Rosie D. Harper
Certified Public Accountant

Monroe, Louisiana
November 11, 1999

SUPPLEMENTAL INFORMATION

SCHEDULE OF FUND DESCRIPTIONS

General Fund

All assets over which the Board of Directors has discretionary control have been included in the general fund

DOC FUND

The DOC Fund is used to account for proceeds from The State of Louisiana Department of Public Safety for providing a regional shelter to preadjudicated juveniles.

URBAN FUND

The Urban Fund is used to account for grant proceeds from The State of Louisiana's Governor's Office of Urban Affairs and Development for providing regional shelter to preadjudicated juveniles.

CHURCH-BASED TUTORIAL FUND

The Church-Based Tutorial Fund is used to account for grant proceeds from The State of Louisiana Department of Education for providing summer-enrichment and instructional camp in basic academic skills and providing after-school tutorial services.

SCHOOL LUNCH FUND

The School Lunch Fund is used to account for grant proceeds for the State of Louisiana Department of Education for providing a nutritionally adequate food service program to eligible participants.

YOUTH AT RISK FUND

The Youth-at-Risk Fund is used to account for grant proceeds from the State of Louisiana Children's Trust Fund to provide counseling services to juveniles and their families for the purpose of helping them understand the laws pertaining to the juvenile system.

NOVICE HOUSE, INCORPORATED
 Schedule of Assets, Liabilities, and Net Assets
 June 30, 1999

Assets	Unrestricted General Fund	Temporarily Restricted					Total All Funds
		DOC Fund	Urban Fund	School Lunch Fund	Church Based Tutorial Fund	Youth at Risk Fund	
Cash and cash equivalents	\$ 4,851	\$ -	\$ 461	\$ 3,300	\$ 257	\$ 185	\$ 9,054
Grants and contracts receivable	-	18,503	-	1,309	4,310	5,714	29,836
Due from other funds	34,058	-	-	-	-	-	34,058
Food Inventory	-	-	-	700	-	-	700
Property, plant, and equipment	11,282	29,968	-	-	-	-	41,250
Total Assets	50,191	48,471	461	5,309	4,567	5,899	114,898
Liabilities and Net Assets							
Liabilities:							
Accrued liabilities	63,866	-	-	-	-	-	63,866
Due to other funds	-	18,503	461	4,628	4,567	5,899	34,058
Total liabilities	63,866	18,503	461	4,628	4,567	5,899	97,924
Net Assets:							
Unrestricted:							
Operating	(24,957)	-	-	681	-	-	(24,276)
Investment in fixed assets	11,282	29,968	-	-	-	-	41,250
Total unrestricted	(13,675)	29,968	-	681	-	-	16,974
Temporarily restricted	-	-	-	-	-	-	-
Total net assets	(13,675)	29,968	-	681	-	-	16,974
Total liabilities and net assets	\$ 50,191	\$ 48,471	\$ 461	\$ 5,309	\$ 4,567	\$ 5,899	114,898

NOVICE HOUSE, INCORPORATED
 Schedule of Support, Revenue, Expenses, and
 Changes in Net Assets
 June 30, 1999

	UNRESTRICTED						Temporarily Restricted				Total All Funds
	General Fund	DOC Fund	Urban Fund	School Lunch Fund	Church Based Tutorial Fund	Youth at Risk Fund					
UNRESTRICTED NET ASSETS											
Support	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -
Contributions	7,500	-	-	-	-	-					7,500
Contributions-in-kind	7,929	-	-	-	946	100					8,975
Other revenues	15,429	-	-	-	946	100					16,475
Total other support											
TOTAL UNRESTRICTED SUPPORT	15,429	-	-	-	946	100					16,475
Net assets released from restrictions											
Investment in fixed assets	-	-	-	-	-	-					-
Restrictions satisfied by payments	-	198,875	100,000	7,763	11,179	10,000					327,817
TOTAL UNRESTRICTED SUPPORT AND RECLASSIFICATION	15,429	198,875	100,000	7,763	12,125	10,100					344,292
Expenses											
General and administrative expenses	4,977	89,201	36,829	2,383	3,128	825					137,343
Program expense	10,100	109,674	63,171	5,380	8,997	9,275					206,597
Total expenses	15,077	198,875	100,000	7,763	12,125	10,100					343,940
Change in unrestricted net assets	352	-	-	-	-	-					352
TEMPORARILY RESTRICTED NET ASSETS											
Grants and contracts											
Local	-	-	-	-	-	-					-
State	-	198,875	100,000	-	11,179	10,000					320,054
Federal	-	-	-	7,763	-	-					7,763
Other revenue	-	-	-	-	-	-					-
Net assets released from restrictions	-	(198,875)	(100,000)	(7,763)	(11,179)	(10,000)					(327,817)
Restrictions satisfied by payments	-	-	-	-	-	-					-
Change in temporarily restricted net assets	352	-	-	-	-	-					352
Net assets as of beginning of year	(21,527)	29,968	-	681	-	-					9,122
Other changes in unrestricted net assets											
Investment in fixed assets	7,500	-	-	-	-	-					7,500
Prior Period Adjustment	-	-	-	-	-	-					-
Total other changes in net assets	7,500	-	-	-	-	-					7,500
Net assets as of end of year	\$ (13,675)	\$ 29,968	\$ -	\$ 681	\$ -	\$ -					\$ 16,974

NOVICE HOUSE, INCORPORATED
 Schedule of Cash Flows
 For the Year Ended
 June 30, 1999

	<u>TEMPORARILY RESTRICTED</u>							Total All Funds
	<u>UNRESTRICTED</u>	General Fund	DOC Fund	Urban Fund	School Lunch Fund	Church Based Tutorial Fund	Youth at Risk Fund	
Operating activities								
Change in net assets	\$ 352	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 352
Adjustments to reconcile change in net assets to net cash provided by operating activities:								
Decrease (increase) in grants and contracts receiva	-	(2,142)	-	695	(268)	(5,713)	(7,428)	-
Decrease (increase) in inventories	-	-	-	-	-	-	-	-
Decrease (increase) in due from other funds	(9,760)	-	-	-	-	-	(9,760)	-
Increase (decrease) in accounts payable/accrued liab	12,939	-	-	-	(3,301)	-	9,638	-
Increase (decrease) in due to other funds	-	2,142	461	(1,787)	3,523	5,421	9,760	-
Increase (decrease) in deferred income	-	-	-	-	-	-	-	-
Prior period adjustment	-	-	-	-	-	-	-	-
Total adjustments	3,179	-	461	(1,092)	(46)	(292)	2,210	-
Net cash provided by operating activities	3,531	-	461	(1,092)	(46)	(292)	2,562	-
Cash and cash equivalents as of beginning of year	1,320	-	-	4,392	303	477	6,492	-
Cash and cash equivalents as of the end of year	\$ 4,851	\$ -	\$ 461	\$ 3,300	\$ 257	\$ 185	\$ 9,054	-

NOVICE HOUSE, INCORPORATED
 Schedule of Expenses
 For the Year Ended
 June 30, 1999

	TEMPORARILY RESTRICTED							
	UNRESTRICTED	General Fund	DOC Fund	Urban Fund	School Lunch Fund	Church Based Tutorial Fund	Youth at Risk Fund	All Funds
General & Administrative								
Personnel Costs								
Salaries and wages	\$ 3,619	\$ 40,192	\$ 29,174	\$ 2,107	\$ 2,905	\$ -	\$ 77,997	
Payroll taxes and other fringe benefits	-	4,226	2,678	-	223	-	7,127	
Total personnel costs	3,619	44,418	31,852	2,107	3,128	-	85,124	
Other Expenses								
Operating Services	1,298	38,647	3,805	110	-	825	44,685	
Operating Supplies	-	1,025	666	-	-	-	1,691	
Other Expenses	-	-	-	-	-	-	-	
Personnel travel	60	644	506	166	-	-	1,376	
Professional Services	-	4,467	-	-	-	-	4,467	
Total other expenses	1,358	44,783	4,977	276	-	825	52,219	
Total General & Administrative	4,977	89,201	36,829	2,383	3,128	825	137,343	
Program Expenses								
Personnel Costs								
Salaries and Wages	-	91,213	36,209	-	7,970	-	135,392	
Fringe Benefits-Program	-	9,592	5,753	-	610	-	15,955	
Total Personnel Costs	-	100,805	41,962	-	8,580	-	151,347	
Other Expenses								
Equipment-in-kind	7,500	-	-	-	-	-	7,500	
Food Supplies	2,301	6,711	-	5,380	-	-	14,392	
Operating Services	-	-	17,969	-	-	8,864	26,833	
Operating Supplies	299	2,158	3,240	-	417	411	6,525	
Other Expenses	-	-	-	-	-	-	-	
Professional Services	-	-	-	-	-	-	-	
Total other expenses	10,100	8,869	21,209	5,380	417	9,275	55,250	
Total Program Expenses	10,100	109,674	63,171	5,380	8,997	9,275	206,597	
Total Functional Expenses	\$ 15,077	\$ 198,875	\$ 100,000	\$ 7,763	\$ 12,125	\$ 10,100	\$ 343,940	

NOVICE HOUSE, INCORPORATED
DOC Fund
Statement of Activities -Budget to Actual
For the Year Ended June 30, 1999

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Revenue			
State Grants	198,875	198,875	-
Other Grants	-	-	-
Total revenue	<u>198,875</u>	<u>198,875</u>	<u>-</u>
Personnel Costs			
Salaries and wages	131,404	131,404	-
Payroll taxes and other fringe benefits	13,818	13,818	-
Total personnel costs	<u>145,222</u>	<u>145,222</u>	<u>-</u>
Other Expenses			
Personnel Travel	644	644	-
Operating Services	38,648	38,648	-
Professional Services	4,467	4,467	-
Operating Supplies	9,894	9,894	-
	<u>53,653</u>	<u>53,653</u>	<u>-</u>
Total other expenses	<u>53,653</u>	<u>53,653</u>	<u>-</u>
Total expenses	<u>198,875</u>	<u>198,875</u>	<u>-</u>
Change in net assets	<u>-</u>	<u>-</u>	<u>-</u>

NOVICE HOUSE, INCORPORATED
 Urban Fund
 Statement of Activities -Budget to Actual
 For the Year Ended June 30, 1999

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Revenue			
Grants and receivables	100,000	100,000	-
Other Income	-	-	-
Total revenue	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Personnel costs			
Salaries and wages	65,383	65,383	-
Payroll taxes and other fringe benefits	8,431	8,431	-
Total personnel costs	<u>73,814</u>	<u>73,814</u>	<u>-</u>
Other expenses			
Personnel travel	506	506	-
Operating services	21,774	21,774	-
Operating supplies	3,906	3,906	-
	<u>26,186</u>	<u>26,186</u>	<u>-</u>
Total other expenses	<u>26,186</u>	<u>26,186</u>	<u>-</u>
Total expenses	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Change in net assets	<u>-</u>	<u>-</u>	<u>-</u>

NOVICE HOUSE, INCORPORATED
Church-Based Tutorial Fund
Statement of Activities -Budget to Actual
For the Year Ended June 30, 1999

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Revenue			
Grants	11,753	11,179	574
Other Income	834	946	(112)
Total revenue	<u>12,587</u>	<u>12,125</u>	<u>462</u>
Personnel Costs			
Salaries and wages	10,896	10,875	21
Payroll taxes and other fringe benefits	834	833	1
Total personnel costs	<u>11,730</u>	<u>11,708</u>	<u>22</u>
Other expenses			
Supplies	857	417	440
	<u>857</u>	<u>417</u>	<u>440</u>
Total other expenses	<u>857</u>	<u>417</u>	<u>440</u>
Total expenses	<u>12,587</u>	<u>12,125</u>	<u>462</u>
Change in net assets	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

NOVICE HOUSE, INCORPORATED
 Youth At Risk Fund
 Statement of Activities -Budget to Actual
 For the Year Ended June 30, 1999

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Revenue			
Grants	10,000	10,000	-
Other Income	-	100	(100)
Total revenue	<u>10,000</u>	<u>10,100</u>	<u>(100)</u>
Personnel Costs			
Salaries and wages	-	-	-
Payroll taxes and other fringe benefits	-	-	-
Total personnel costs	<u>-</u>	<u>-</u>	<u>-</u>
Other expenses			
Supplies	736	736	-
Operating Services	9,264	9,364	(100)
Total other expenses	<u>10,000</u>	<u>10,100</u>	<u>(100)</u>
Total expenses	<u>10,000</u>	<u>10,100</u>	<u>(100)</u>
Change in net assets	<u>-</u>	<u>-</u>	<u>-</u>

NOVICE HOUSE, INCORPORATED
 School Lunch Program
 Schedule of Participation and Reimbursement
 June 30, 1999

Schedule 10

Month	LUNCH				BREAKFAST		Total Reimbursement
	Number of Free Meals	\$ 1.7625 Rate	Total Meals	\$ 0.2000 Rate	Number of Free Meals	\$ 1.0725 Rate	
July-98	154	271.43	154	30.80	150	160.88	463.10
August-98	187	329.59	187	37.40	187	200.56	567.55
September-98	190	334.88	190	38.00	190	203.78	576.65
October-98	166	292.58	166	33.20	174	186.62	512.39
November-98	140	246.75	140	28.00	136	145.86	420.61
December-98	111	195.64	111	22.20	109	116.90	334.74
January-99	126	222.08	126	25.20	115	123.34	370.61
February-99	205	361.31	205	41.00	201	215.57	617.89
March-99	244	430.05	244	48.80	209	224.15	703.00
April-99	245	431.81	245	49.00	223	239.17	719.98
May-99	242	426.53	242	48.40	243	260.62	735.54
June-99	192	338.40	192	38.40	197	211.28	588.08
Total	2,202.00	3,881.03	2,202.00	440.40	2,134.00	2,288.72	6,610.14

Total Reimbursement Received	6,610.18
Total Eligible Reimbursement	<u>(6,610.14)</u>
* Rounding Error	<u>0.04</u>

NOVICE HOUSE, INCORPORATED
 Monroc, Louisiana
 Schedule of Federal Financial Assistance
 For the Year Ended June 30, 1999

SOURCE OF FEDERAL ASSISTANCE AGENCY	FEDERAL C.F.D.A. NUMBER	RECEIPTS OR REVENUE RECOGNIZED	DISBURSEMENT/ EXPENSES
UNITED STATES DEPARTMENT OF AGRICULTURE			
Passed through State of Louisiana			
Department of Education			
<u>National School Lunch Program</u>	10.555	\$ 6,610	\$ 6,610
Passed through State of Louisiana			
Department of Agriculture and Forestry			
<u>Food Distribution Program (Commodities)</u>	10.565	1,153	1,153
TOTAL UNITED STATES DEPARTMENT OF AGRICULTURE		<u>\$ 7,763</u>	<u>\$ 7,763</u>
TOTAL FEDERAL ASSISTANCE		<u>\$ 7,763</u>	<u>\$ 7,763</u>