

THE SERVICE MODEL, INC.
MEMPHIS, TENNESSEE

STATEMENTS OF SUPPORT, REVENUES AND FUNCTIONAL EXPENSES
AND CHANGES IN FUND BALANCES
REPRESENTED FOR THE YEARS 1996 AND 1997

	<u>1996</u>	<u>1997</u>
PUBLIC SUPPORT AND REVENUE		
PUBLIC SUPPORT		
REVENUE FROM REIMBURSEMENT OF COSTS FOR	\$60,111.00	\$99,775.00
UNEMPLOYMENT COMPENSATION	<u>6,611.00</u>	<u>1,541.75</u>
TOTAL PUBLIC SUPPORT	<u>\$66,722.00</u>	<u>\$101,316.75</u>
REVENUE		
FUND BALANCE INCREASE	<u>13,000.00</u>	
TOTAL PUBLIC SUPPORT AND REVENUE	<u>\$79,722.00</u>	
EXPENSES		
(See Schedule of the Schedule)	\$6,275.00	\$10,175.00
TOTAL FUNCTIONAL EXPENSES	<u>\$6,275.00</u>	<u>\$10,175.00</u>
NET FUND BALANCE INCREASE OR DECREASE FROM FUNCTIONAL EXPENSES	<u>13,445.00</u>	<u>11,000.00</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>1,111.00</u>	<u>\$1,000.00</u>
FUND BALANCE AT END OF YEAR	<u>\$14,556.00</u>	<u>\$12,000.00</u>

FOOTNOTES

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT

The Parviz Housh, Inc.
Monroe, Louisiana

Financial Statements
As of and for the Years Ended June 30, 1998 and 1995

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THE MONICE HOUSE, INC.
Monroe, Louisiana

Financial Statements
As of and for the Years Ended June 30, 1990 and 1989
With Supplemental Information Schedules

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, and other appropriate public officials. The report is available for public inspection at the District Office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date FEB 6 1992 J

James Hill, CPA
A Professional Accounting Corporation
2008 Cassiano Street, Suite C
Bossier, Louisiana 70601
PHONE (714) 514-8000 FAX (714) 514-0700

MONROE HOUSE, INC.
MONROE, LOUISIANA 71201

STATEMENT OF SUPPORT, REVENUES AND FUNCTIONAL EXPENSES
AND CHANGES IN FUND BALANCE (PLAF) BUDGET AND ACTUAL
YEARS ENDED JUNE 30, 1989 AND 1988

	1988			1989		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
REVENUES:						
RECEIPTS FROM STATE	360,890	360,182	(708)	367,872	368,718	(1,847)
MISCELLANEOUS	-	5,962	5,962	-	5,962	5,962
TOTAL REVENUES	<u>360,890</u>	<u>366,144</u>	<u>5,254</u>	<u>367,872</u>	<u>374,680</u>	<u>6,808</u>
FUNCTIONAL EXPENSES:						
SALARIES	195,882	197,214	(1,332)	195,825	194,227	15,598
FUNDS BENEFITS	27,843	29,921	2,078	27,843	18,758	9,085
TRAVEL	1,750	2,892	1,142	1,750	1,875	(125)
OPERATING SERVICES	43,777	88,299	44,522	43,424	48,863	5,439
OPERATING SUPPLIES	10,948	20,281	9,333	10,890	24,809	13,919
PROFESSIONAL SERVICES	2,880	4,840	1,960	4,880	3,340	1,540
OTHER EXPENSES	-	-	-	-	-	-
TOTAL FUNCTIONAL EXPENSES	<u>282,080</u>	<u>343,456</u>	<u>61,376</u>	<u>280,609</u>	<u>326,612</u>	<u>45,993</u>
EXCESS (DEFICIENCY) OF REVENUES OVER FUNCTIONAL EXPENSES:	-	(10,298)	10,298	7,873	12,268	(4,395)
FUND BALANCE - BEGINNING OF YEAR:	<u>4,877</u>	<u>9,186</u>	<u>(4,309)</u>	<u>(3,195)</u>	<u>(3,395)</u>	-
FUND BALANCE - END OF YEAR:	<u>4,877</u>	<u>(1,112)</u>	<u>5,989</u>	<u>4,677</u>	<u>8,873</u>	<u>(4,196)</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

NOVACE HOUSE, INC.
MONROE, LOUISIANA

ACCOUNTS RECEIVABLE
JUNE 30, 1980

SCHEDULE A

AMOUNT: 328.81

MONROE HOLDING, INC
MONROE, LOUISIANA

ACCOUNTS PAYABLE
JUNE 30, 1999

SCHEDULE B

<u>NAME</u>	<u>AMOUNT</u>
HARVEST FOODS	113.08
BOB BARKER	168.07
WAL-MART (BOTH STORES)	1,595.48
UP & L	894.50
LOUISIANA GAS CO.	53.24
TRACTION & REVENUE (WATER)	18.12
GREATER QUICHTA WATER	118.48
M.C.L.	51.98
SOUTH CENTRAL BELL	528.14
CENTURY CELLUNET	28.42
DEEPERS UNLIMITED	48.50
STUARTS	72.28
ACE HARDWARE	48.34
NORTHEAST TRUCK & TRAILER	28.80
METRO AMBULANCE	433.24
CABLEVISION	1.75
BANK CARD (VISA)	83.28
KONICA PROCESSING CENTER	254.73
ACME GLASS CO.	89.75
D. S.L. ASSOCIATES	150.80
LOWES	228.14
WEST MONROE PUMP SERVICE	188.50
JEFF'S FLOWER SHOP	48.80
L.W.C.C.	388.80
	<u>3,441.94</u>

JIMMIE SELP, CPA
A Professional Accounting Corporation
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Monroe, Louisiana 71201
Phone (518) 371-4996 Fax (518) 388-0724

**Independent Auditor's Report On Internal Control Structure Based
On An Audit Of Basic Financial Statements Performed
In Accordance With Government Auditing Standards**

To: The Governing Board
The Nivette House, Inc.
Monroe, Louisiana

I have audited the financial statements of the Nivette House, Inc., Monroe, Louisiana (a nonprofit organization) as of and for the years ended June 30, 1996 and 1995, and have issued my report thereon dated December 16, 1996.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the Nivette House, Inc., is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the financial statements of the Nivette House, Inc., for the years ended June 30, 1996 and 1995, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants.

A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in accounts that would be material in relation to the financial statements being

performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the Newice House, Inc.'s Governing Board, management, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.



JIMMIE SELF
CERTIFIED PUBLIC ACCOUNTANT
December 16, 1998

The Service House, Inc.
Monroe, Louisiana

Governing Board Members
June 30, 1996

<u>NAME</u>	<u>ADDRESS</u>	<u>CITY, STATE, ZIP</u>	<u>PHONE</u>
Carsey Walker	708 North 7th	West Monroe, LA 71291	337-5778
Andre McIndale	P.O. Box 949	Monroe, LA 71209	336-6500
Russ Harper	118 Magnolia Street	Monroe, LA 71208	337-4665
Rev. Johnny Evangelo	1114 Parkview Drive	Monroe, LA 71209	337-5117
James Hall	903 E. Roman Circle	Monroe, LA 71208	337-4685
Alexa Dehon	P.O. Box 3033	Ruston, LA 71270	334-8402
Carolyn Benjamin	1140 Jackson Street	Monroe, LA 71209	337-5489
Vivian Bradley	140 Galois Drive	Monroe, LA 71202	347-7199
Tilman Brown	3204 Bag, Jean Lane	Monroe, LA 71202	337-4082
Dr. Francis Capalongas	3006 Whittaker Road	Monroe, LA 71202	338-3887
Lo Ray Francis	404 Jean	Monroe, LA 71202	338-2814
Sullivan Harris	708 Moses Street	Monroe, LA 71202	337-2619
Dallas Howell	7907 Crescent Drive	Monroe, LA 71202	339-2659
Deana Humphries	3030 N. 6th Street	Monroe, LA 71209	338-1688
Lori Hunt	3007 Jeaner Lane	Monroe, LA 71201	337-4165
Judge L. Jefferson	P.O. Box 771	Monroe, LA 71204	337-2580
Rev. G. T. Martin	3514 Bag, Jean Lane	Monroe, LA 71202	337-5778
Charles Maxwell	4701 South Grand Street	Monroe, LA 71202	337-4886
Angela McDaniels	114 Woodland Place	West Monroe, LA 71291	334-8770
Clara Pickett	1205 Harmon Street	Monroe, LA 71201	345-8428
Patricia Southberry	98.010024th Prop. Subdiv 17	Monroe, LA 71209	341-4440
Judge James Smith	1408 South Grand Street	Monroe, LA 71201	337-2488
Russell Smith	400 Saint John Street	Monroe, LA 71201	337-1225
Katherine Touss	114 Toga Drive	Monroe, LA 71202	337-5684
Ulysses Whitty	111 Amabile Lane	Monroe, LA 71209	344-2178

The Novice House, Inc.
Moores, Louisiana 71001

Notes to the Financial Statements
June 30, 1996 and 1995

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Novice House, Inc., was organized in 1986 for the purpose of providing a temporary shelter for the pre-adjudicated delinquent and status offender juveniles for the Monroe-Diaschita area. It provides twenty-four hour residential services, limited counseling and recreation for juveniles between the ages of fourteen and seventeen years. It was organized as a non-profit organization.

A. Fund Accounting

The Novice House follows standards of accounting and financial reporting for voluntary health and welfare organizations as described in the American Institute of Certified Public Accountants' "Industry Guide for Audits of Voluntary Health and Welfare Organizations". Accordingly, the financial statements are prepared on an accrual basis of accounting.

The Novice House maintains its accounts in accordance with the principles of fund accounting. All financial transactions have been recorded on and reported by the following fund groups:

General Fund - the general operating fund of the system. It is used to account for all financial resources except those required to be accounted for in other funds.

General Fund Assets - Funds are designed for equipment acquisitions, for recording the cost of building and equipment and accumulated depreciation.

B. Basis of Accounting

Basis of accounting refers to when revenue and expenses are recognized and reported in the financial statements, and to the timing of the measurement focus applied. Revenues are recognized when they become available and measurable; expenses are reported when they are incurred.

C. Budget Data -- Actual and Budgeted Expenses

The budget is prepared and submitted by the governing board. It is approved by the Louisiana Department of Health and Human Resources. For a comparison of actual expenses for the years ended June 30, 1996 and 1995, see Exhibit A.

THE SOURCE FUEL, INC.
 MONROE, LOUISIANA

STATEMENT OF FUNCTIONAL EXPENSES
 YEARS ENDED JUNE 30, 1996 & 1995

	1996	1995
SALARIES	107,314.20	104,227.68
PREMIUM BENEFITS	12,700.20	12,583.44
BOARDS	400.00	0.00
LABOR/EMPLOYMENT TAXES	254.78	588.16
UTILITIES	9,780.14	8,283.64
TELEPHONE	4,433.70	3,238.50
DELIVERING RENT	24,000.00	24,000.00
EQUIPMENT RENT	2,348.60	1,888.00
PROPERTY MAINTENANCE	4,083.68	1,673.68
MISCELLANEOUS	38.94	0.00
ACCOUNTING/AUDITING	2,650.00	2,650.00
POSTAGE	747.80	600.00
PROFESSIONAL SERVICES	823.64	1,092.19
INSURANCE	5,200.00	3,608.32
DEBS & SUBSCRIPTIONS	619.08	194.00
MAINTENANCE SUPPLIES	80.90	680.00
OFFICE SUPPLIES	2,750.70	3,171.98
FOOD	15,121.99	10,723.44
LAUNDRY/KEEEN	294.84	472.50
JUVENILE CENTER	2,728.90	1,963.60
AUTO SUPPLIES	324.27	228.68
DIETARY	3,081.80	4,128.11
POSTING	102.90	103.04
WORKMAN COMP INSURANCE	7,480.14	5,846.22
TRANSPORTATION	688.34	694.60
CONFERENCE	719.28	490.00
TRAINING	424.20	690.80
MEDICAL SERVICES	2,609.50	1,207.26
FIRE DAMAGE REPLACEMENT	11,413.08	0.00
TOTAL EXPENSES	<u>50,511.24</u>	<u>218,071.86</u>

EXPENSES

ADDITIONAL INFORMATION

5. FUND EQUITY

There are no reservations of fund equity since this entity only expends received funds.

6. CASH AND CASH EQUIVALENTS

The reconciled bank balances of \$4,831 and \$8,097 were fully covered by depository insurance. Bank statement balances at June 30, 1986, were \$6,511 and \$8,197. All cash items with a maturity of three months or less are considered to be cash equivalents.

7. INTEREST EXPENSE

No interest expense was charged for fiscal year 1986.

8. VACATION & SICK LEAVE

Other compensated absences are not applicable. No liability exists for them.

9. SUBSEQUENT EVENTS

Originally a two-year lease for \$1,508.00 per month (11-05-85 to 11-05-87) was signed with Rachel and Huey Deville. Due to neighborhood disapproval of the location at 4202 South Grand, the Norvic House, Inc., relocated September 12, 1986, with another lease at 808 Sandifer Drive. This is a five-year lease. The original two-year lease has neither been terminated nor completely resolved.

10. DEPRECIATION

Equipment and furniture are being depreciated over estimated useful lives which range from five to ten years, using the straight-line method of depreciation. It is the Agency's policy to capitalize assets costing \$200 or more.

TRINITY SCHOOL
 10000 N. 101ST AVENUE
 DENVER, CO 80231
 303.440.1000

	EXPERIMENTAL		GENERAL	
	FUND TYPES		FUND TYPES	
	000	001	000	001
ASSETS				
CASH	2,040	8,004	-	-
ACCOUNT RECEIVABLE	100	5,000	-	-
ACCOUNTS RECEIVABLE - OTHER	-	-	-	-
GRANT AND ENDOWMENT	-	-	80	80
DEBT	-	-	1,000	1,000
INVESTMENTS, ETC.	-	-	-	-
EQUIPMENT - OTHER	-	-	1,000	1,000
EQUIPMENT - TELEPHONE	-	-	1,000	1,000
BOOKS	-	-	1,000	1,000
PREPAID	-	-	100	100
BLANKET COMMITMENT	-	-	1,000	1,000
DEBT - ACCUMULATED DEPRECIATION	-	-	1,000	1,000
TOTAL ASSETS	2,140	13,004	3,180	3,080
LIABILITIES				
LIABILITIES				
PAYABLE - TRADE/ACCOUNTS	1,000	1,000	-	-
ACCOUNTS PAYABLE - OTHER	1,000	1,000	-	-
DEBT - CURRENT	1,000	1,000	-	-
TOTAL LIABILITIES	3,000	3,000	0	0
FUND BALANCE				
RESERVED BY GENERAL FUND				
RESERVED FROM				
GENERAL FUNDING SOURCE	-	-	1,000	1,000
CONTRIBUTIONS	-	-	1,000	1,000
NET ACCOUNTS (SEE PAGE 12)	-	-	1,180	1,180
FUND BALANCE				
UNASSIGNED	2,140	10,004	-	-
TOTAL FUND BALANCE	2,140	10,004	1,180	1,180
TOTAL LIABILITIES AND FUND BALANCE	5,140	23,008	4,180	4,260

BALANCE

"SEE ACCOUNTS RECEIVABLE AND ACCOUNTS PAYABLE FOR EXPLANATION"

These were budgeted expenses in the amount of \$268,800 for the year ended June 30, 1995. Actual expenses were \$301,671.74, which included \$31,413.00 used to replace fire damaged equipment, etc. Budget accounting basis correlates with the accounting basis applicable to the general fund. Encumbrance accounting is not used.

D. Fixed Assets

Fixed assets are accounted for in the General Fixed Assets Account Group. All fixed assets are valued at cost, except those that have been contributed. The fixed assets that were contributed in March, 1995, are accounted for at market value at date of contribution. The fixed assets are depreciated on a straight-line basis over a twelve year period.

E. Pension Plan

The Navajo House ("the Center") has established a defined contribution pension plan for the benefit of its employees. The plan is non-contributory and is administered by a local bank. Under the plan a predetermined contribution is made to the account of each individual employee, based on annual compensation levels, and accrued for their benefit. An employee must have one year of service with the Center before they can participate in the plan. In 1995, the Center did not contribute to the plan.

F. Income Taxes

The Navajo House, Inc. has been approved as a non-profit organization. No income tax liability exists. The Form 990 will be timely filed.

G. Rent

The Navajo House, Inc. rents its premises from Emily Winston at \$2,000 per month, a total of \$24,000 per year.

2. GENERAL FIXED ASSETS

See Schedule C for a list of General Fixed Assets and Changes in General Fixed Assets.

Donated Materials and Services - Donated materials or equipment, when received, are reflected as contributions in the accompanying statements at their estimated fair market values at date of receipt.

3. ACCOUNTS RECEIVABLE

See Schedule A for a list of Accounts Receivable.

4. ACCOUNTS PAYABLE

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A Professional Accounting Corporation
2809 Carnegie Street, Suite C
Monroe, Louisiana 71204
Phone (504) 523-8878 Fax (504) 588-0714

**Independent Auditor's Report on Compliance Based on
An Audit of Basic Financial Statements Performed in
Accordance With Government Auditing Standards**

To The Governing Board
The Nonice House, Inc.,
Monroe, Louisiana

I have audited the financial statements of the Nonice House, Inc., Monroe, Louisiana, (a nonprofit organization) as of and for the years ended June 30, 1996 and 1995, and have issued my report thereon dated December 16, 1996.

I conducted my audit in accordance with generally accepted auditing standards and 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.

Compliance with laws, regulations, contracts and grants applicable to the Nonice House, Inc., is the responsibility of the Nonice House's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the Nonice House's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of my audit of the financial statements was not to provide an opinion on overall compliance with such provisions. 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.

This report is intended for the information of the Governing Board of the Nonice House, Inc., management, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.



JIMMIE SELF
CERTIFIED PUBLIC ACCOUNTANT
December 16, 1996

NOTICE TO FILE
 MEMPHIS, TENNESSEE

SCHEDULE OF FIXED ASSETS
 JUNE 30, 1994-1996

SCHEDULE C

	1994	ADDITIONS	DEPLETION	1995
Desk/Chair	\$ 200	-	-	\$ 200
Two File Cabinets	170	-	-	170
Chair	120	-	-	120
Two Tables	145	-	-	145
Two Chairs	30	-	-	30
Two Stools & Mattresses	800	-	-	800
Five Alarm System**	781	-	-	781
Yankee Lawn Mower	645	-	-	645
Three Mattresses, Frames & One Twin Mattress	350	-	-	350
Carpet	107	-	-	107
Signs	120	-	-	120
Eight Table Lamps	120	-	-	120
Stool & Lawn Seat	200	-	-	200
Four Desks & End Tables	160	-	-	160
Two Commode Tables	180	-	-	180
Moving Winder	150	-	-	150
Moving Cover	150	-	-	150
Oil Deep Fryer	180	-	-	180
Four 4-Door File Cabinets	200	-	-	200
Beats Hi-Fi Substation	75	-	-	75
Windows Air Conditioners	450	-	-	450
Four Folding Chairs	200	-	-	200
Small Dining Table	20	-	-	20
Twelve Dining Chairs	120	-	-	120
Stool	75	-	-	75
Five Clocks	200	-	-	200
Oil Refrigerator	180	-	-	180
Carpet	533	-	-	533
Seven Lamps	140	-	-	140
Oil Stove	250	-	-	250
Twelve Telephones	1,217	-	-	1,217
Landscaping Improvements	9,000	-	-	9,000
DTS Computer & Software	2,025	-	-	2,025
Minolta Copier*	2,520	-	-	2,520
Royal Typewriter**	822	-	-	822
Additional Equipment	1,688	-	-	1,688
Computer	1,571	-	-	1,571
TOTAL FIXED ASSETS:	\$ 27,180	\$ 0	\$ 0	\$ 27,180

* - These items were rented and paid for from general funds, monthly payments were charged

** - The old fax system (E1,379) became obsolete. It was replaced in 1991 with a new one (E291). The old equipment is still at the Morris House, but is obsolete.