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MULTI-SERVICE CENTER FOR THE HOMELESS, INC.

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Release Date 1606 25 1999

INDEPENDENT ACCOUNTANTS' REPORT

ON

APPLYING AGREED-UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 1998

**Bruno
& Tervalon**

CERTIFIED PUBLIC ACCOUNTANTS

**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 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, 1998 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

- 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	1/1/98 - 12/31/98	14.231	\$101,267
U. S. Department of Housing and Urban Development passed through Unity for the Homeless, Inc. Supportive Housing Program	1/1/98 - 12/31/98	14.235	30,049
U.S. Department of Health and Human Services passed through the City of New Orleans: Healthcare for the Homeless	1/1/98 - 12/31/98	93.151	<u>7,791</u>
Total Federal Expenditures			<u>139,107</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>
 <u>State Grantor</u>			
None			
 <u>Local Grantor Grant Name</u>			
City of New Orleans			
Cooperative Endeavor Agreement	1/1/98 - 12/31/98	N/A	\$ <u>107,000</u>
Total Local Expenditures			<u>107,000</u>
Total Expenditures			<u>\$246,107</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. However, in reviewing the accountant's compiled financial statements for the year ended December 31, 1998, we noted a line item expense classified as penalties and interest in the amount of \$2,462.72 which was charged against the City of New Orleans, Cooperative Endeavor Agreement.

**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.

Meetings, Continued

The Center is only required to post a notice of each meeting and the accompanying agenda on the door of **the Center's** office building. Although management has asserted that such documents were properly posted, we could not find no evidence supporting such assertion other than an unmarked copy of the agendas.

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.

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 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 one (1) outstanding check on the December 1998 bank reconciliation that has been outstanding in excess of sixty (60) days. The check listed as outstanding had previously been voided.

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. However, this report is a matter of public record and its distribution is not limited.

Bruno & Tervalon
BRUNO & TERVALON
CERTIFIED PUBLIC ACCOUNTANTS

June 23, 1999

MULTI-SERVICE CENTER for the HOMELESS

August 10, 1999

Mr. Daniel G. Kyle
Legislative Audit State of Louisiana
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

Re: Multi Serve Center for the Homeless, Inc.
Compilation and Attestation Report
As of and for the Year Ended December 31, 1998

Dear Mr. Kyle:

The questioned costs of penalties and interest noted in your report have been reclassified as general fund transactions for the year ended December 31, 1998. Moreover, any such expenditure occurring subsequent to that date has been classified as general fund transactions, as well.

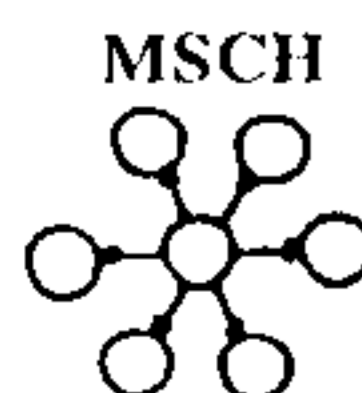
If there are any questions related to these corrective measures, please do not hesitate to contact my office.

Sincerely,



Richard Martinez
Executive Director

RM



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

June 17, 1999 (Date Transmitted)

Bruno & Jevallon, CPAs
150 South Pierce St. Suite 203
New Orleans, LA 70119

(Auditors)

In connection with the compilation of our financial statements as of December 31, 1998 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.

Mark Mow Secretary ^{TREASURER} 6/17/99 Date

Treasurer _____ Date

[Signature] President 6/28/99 Date



LUTHER C. SPEIGHT & COMPANY

A Corporation of Certified Public Accountants
and Management Consultants

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Financial Statements

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 _____ of
MULTI-SERVICE CENTER FOR THE HOMELESS
For the Twelve Months Ended December 31, 1998

See Accompanying Accountant's Compilation Report



LUTHER C. SPEIGHT & COMPANY

A Corporation of Certified Public Accountants
and Management Consultants

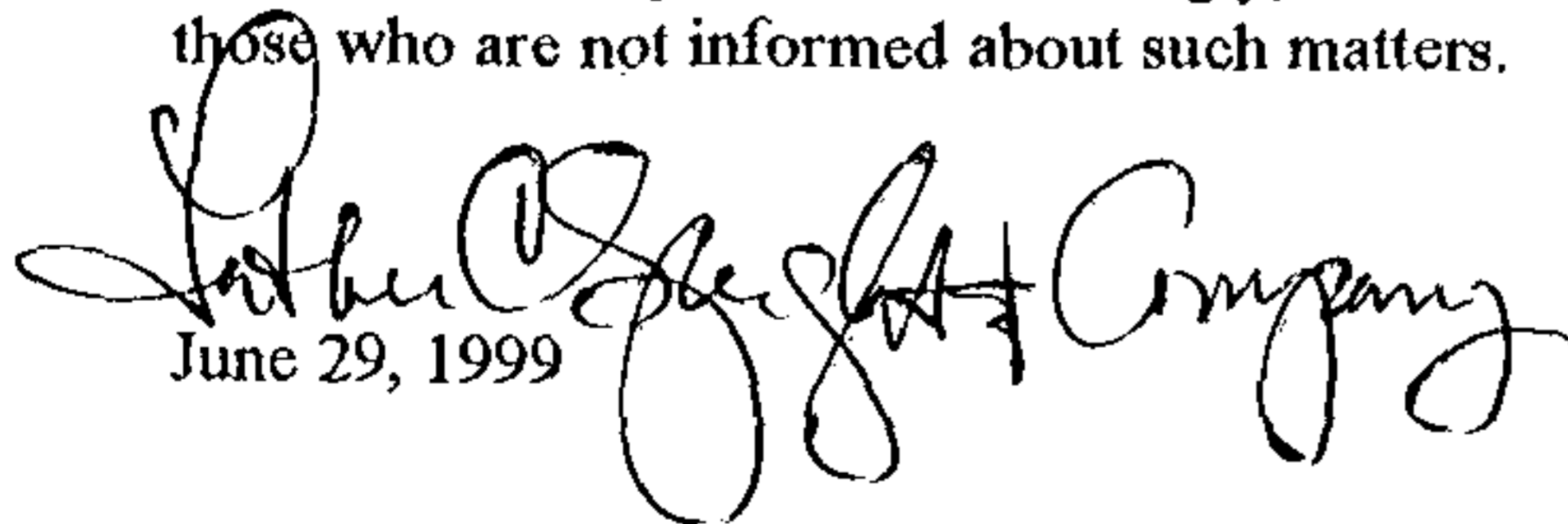
"Accountant's Compilation Report"

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

We have compiled the accompanying combined & divisional balance sheets of The Multi-Service Center for the Homeless as of December 31, 1998, 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. The financial statements have been prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

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 ordinarily included in financial statements, including a statement of cash flows and the notes to the financial statements. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the corporation's assets, liabilities, equity, revenues and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.


June 29, 1999

MULTI-SERVICE CENTER FOR THE HOMELESS
 Balance Sheet - Combined
 December 31, 1998

Assets

Current Assets

CASH	\$	31,842.84
GRANTS RECEIVABLE		40,261.94
UNREQUESTED EXPENSES		635.85
DUE FROM DEPT. OF LABOR		470.10
DUE FROM S. DURONSLET		30,172.79
DUE FROM DEPT. OF REV. & TAX.		383.59
DISALLOWED COST		15.97

Total Current Assets	\$		\$		103,783.08

Fixed Assets

IMPROVEMENTS		144,828.50
FURNITURE & EQUIPMENT		40,865.86
ACCUMULATED DEPRECIATION		(84,331.01)

Total Fixed Assets					101,363.35

Other Assets

DEPOSITS		3,150.00
UNREQUISITIONED GRANT		124,799.13

Total Other Assets					127,949.13

Total Assets	\$		\$		333,095.56
					=====

See Accompanying Accountant's Compilation Report

MULTI-SERVICE CENTER FOR THE HOMELESS
 Balance Sheet - Combined
 December 31, 1998

Liabilities and Equity

Current Liabilities			
ACCOUNTS PAYABLE	\$	411.37	
PAYROLL TAXES PAYABLE		(1,421.76)	
DUE TO CITY OF NEW ORLEANS		38,099.26	
DUE TO HENDERSON POOR FUND		1,722.26	

Total Current Liabilities	\$		38,811.13
Equity			
UNEARNED GRANTS		124,799.13	
FUND BALANCE		194,226.75	
EQUIPMENT FUND BALANCE		581.17	
Current Income (Loss)		(25,322.62)	

Total Equity			294,284.43

Total Liabilities & Equity	\$		333,095.56
			=====

See Accompanying Accountant's Compilation Report

MULTI-SERVICE CENTER FOR THE HOMELESS
Income Statement - Combined
For the Period Ended December 31, 1998

	12 Months Ended Dec. 31, 1998	Pct
	-----	-----
Revenue		
GRANT REVENUE-HCH	\$ 7,790.80	1.78
UNITY GRANT REVENUE	30,048.89	6.87
CITY COUNCIL GRANT	107,000.00	24.47
CITY OF NEW ORLEANS-AUDIT FEE	2,340.00	0.54
GRANT REVENUE: ESG13	61,798.27	14.13
ESG 12	39,468.32	9.03
IN-KIND CONTRIBUTIONS	188,798.30	43.18
	-----	-----
Total Revenue	437,244.58	100.00
Operating Expenses		
SALARIES	132,370.56	30.27
VOLUNTEER(IN-KIND)	3,860.00	0.88
CONTRACT LABOR	3,862.06	0.88
SALARIES	9,110.61	2.08
PROFESSIONAL SVCS: SECURITY	19,068.75	4.36
WORKER'S COMP. INS.	3,267.96	0.75
HEALTH INSURANCE	2,236.39	0.51
SURETY BOND INSURANCE	269.33	0.06
OFFICE EXPENSE	1,155.21	0.26
TELEPHONE	5,630.23	1.29
POSTAGE EXPENSE	181.50	0.04
BANK SERVICE CHARGE	87.04	0.02
ADVERTISING	437.87	0.10
BUILDIND INSURANCE	565.09	0.13
PROFESSIONAL FEES	20,062.00	4.59
CONFERENCES & SEMINARS	1,050.88	0.24
PAYROLL TAXES	10,901.94	2.49
INS: LIAB. & PROPERTY DAMAGE	833.55	0.19
AUTO EXPENSE(REPAIRS & MAINT)	372.67	0.09
MEMBERSHIPS & SUBSCRIPTIONS	114.00	0.03
EDUCATIONAL SUPPLIES	148.10	0.03
TRAVEL(MILEAGE)	684.38	0.16
MEMBERSHIPS, DUES & LICENSE	60.00	0.01
OFFICE SUPPLIES	3,508.31	0.80
AUTO INSURANCE	2,331.57	0.53
UTILITIES	7,011.01	1.60
LEASE: OFFICE(IN-KIND)	13,285.80	3.04
LEASE: OFFICE	20,694.00	4.73
CLIENT NEEDS	331.42	0.08
CLIENT NEEDS(IN-KIND)	171,342.50	39.19
PERSONAL HYGIENE & LAUNDRY	2,073.03	0.47
FOOD ASSISTANCE	906.24	0.21
SHELTER ASSISTANCE	1,031.25	0.24
TRAVEL(OUT-OF-STATE)	866.86	0.20
REPAIRS & MAINTENANCE	5,707.82	1.31
OFFICE FURNITURE & EQUIPMENT	1,187.66	0.27

See Accompanying Accountant's Compilation Report

	12 Months Ended Dec. 31, 1998	Pct
JANITORIAL SUPPLIES	1,249.78	0.29
DEPRECIATION	12,718.86	2.91
Total Expenses	460,576.23	105.34
Operating Income	(23,331.65)	(5.34)
PENALTIES & INTEREST	2,462.72	0.56
OTHER INCOME	471.75	0.11
Total Other Income	(1,990.97)	(0.46)
Net Income (Loss)	\$ (25,322.62)	(5.79)

See Accompanying Accountant's Compilation Report

MULTI-SERVICE CENTER FOR THE HOMELESS
 Balance Sheet - Division 1
 December 31, 1998

Assets

Current Assets

CASH	(23,609.40)
DUE FROM DEPT. OF LABOR	470.10
DUE FROM ESG 10	32,035.04
DUE FROM GENERAL FUND	83,619.12
DUE FROM ESG 11	45,196.94
DUE FROM HCH	3,450.70
DUE FROM S. DURONSLET	18,483.50
DUE FROM DEPT. OF REV. & TAX.	383.59
DUE FROM ESG 12	17,829.74
DUE FROM UNITY	12,457.59
DUE FROM ESG13	48,640.65

Total Current Assets	\$ 238,957.57
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Fixed Assets

IMPROVEMENTS	144,828.50
FURNITURE & EQUIPMENT	39,808.67
ACCUMULATED DEPRECIATION	(83,854.99)

Total Fixed Assets	100,782.18
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Other Assets

DEPOSITS	3,150.00
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Total Other Assets	3,150.00
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Total Assets	\$ 342,889.75
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MULTI-SERVICE CENTER FOR THE HOMELESS
 Balance Sheet - Division 1
 December 31, 1998

Liabilities and Equity

Current Liabilities		
PAYROLL TAXES PAYABLE	(3,310.74)	
DUE TO CITY OF NEW ORLEANS	17,483.50	
DUE TO HCH	7,743.76	
DUE TO ESG 13	22,000.00	
DUE TO ESG 11	102.25	
DUE TO ESG 12 -UTILITY FUND	16,922.89	
DUE TO GENERAL FUND	35,259.62	
DUE TO ESG 10	73,621.22	

Total Current Liabilities		\$ 169,822.50
Equity		
FUND BALANCE: UNRESTRICTED	180,586.60	
Current Income (Loss)	(7,519.35)	

Total Equity		173,067.25

Total Liabilities & Equity		\$ 342,889.75
		=====

See Accompanying Accountant's Compilation Report

MULTI-SERVICE CENTER FOR THE HOMELESS
Income Statement - Division 1
For the Period Ended December 31, 1998

	12 Months Ended Dec. 31, 1998	Pct
	-----	-----
Revenue		
CITY COUNCIL GRANT	\$ 107,000.00	97.58
CITY OF NEW ORLEANS-AUDIT FEE	2,340.00	2.13
OTHER INCOME	310.00	0.28
	-----	-----
Total Revenue	109,650.00	100.00
Operating Expenses		
SALARIES	56,552.76	51.58
CONTRACT LABOR	3,862.06	3.52
SECURITY	2,748.75	2.51
WORKER'S COMP. INS.	3,267.96	2.98
HEALTH INSURANCE	2,236.39	2.04
SURETY BOND INSURANCE	269.33	0.25
OFFICE EXPENSE	1,140.11	1.04
COMMUNICATIONS	2,030.23	1.85
POSTAGE EXPENSE	181.50	0.17
BANK SERVICE CHARGE	1.27	0.00
ADVERTISING	437.87	0.40
BUILDING INSURANCE	565.09	0.52
PROFESSIONAL FEES	15,262.00	13.92
CONFERENCES & SEMINARS	640.00	0.58
PAYROLL TAXES	4,352.97	3.97
MEMBERSHIPS & SUBSCRIPTIONS	114.00	0.10
EDUCATIONAL SUPPLIES	148.10	0.14
TRAVEL(MILEAGE) & PARKING	105.47	0.10
MEMBERSHIPS, DUES & LICENSE	60.00	0.05
SUPPLIES	548.26	0.50
UTILITIES	1,777.09	1.62
CLIENT ASSISTANCE	220.34	0.20
JANITOR & CLEANING SUPPLIES	1,391.54	1.27
TRAVEL(OUT-OF-STATE)	866.86	0.79
REPAIRS & MAINTENANCE	3,207.82	2.93
DEPRECIATION	12,718.86	11.60
	-----	-----
Total Expenses	114,706.63	104.61
	-----	-----
Operating Income	(5,056.63)	(4.61)
PENALTIES & INTEREST	2,462.72	2.25
	-----	-----
Total Other Income	(2,462.72)	(2.25)
	-----	-----
Net Income (Loss)	\$ (7,519.35)	(6.86)
	=====	=====

See Accompanying Accountant's Compilation Report

MULTI-SERVICE CENTER FOR THE HOMELESS
Balance Sheet - Division 2
December 31, 1998

Assets

Current Assets

DUE FROM ESG 10	20,813.00
DUE FROM COUNCIL FUND	7,568.90
DUE FROM ESG13	7,790.80

Total Current Assets

\$ 36,172.70

Fixed Assets

Other Assets

Total Assets

\$ 36,172.70

See Accompanying Accountant's Compilation Report

MULTI-SERVICE CENTER FOR THE HOMELESS
Balance Sheet - Division 2
December 31, 1998

Liabilities and Equity

Current Liabilities		
PAYROLL TAXES PAYABLE	291.08	
DUE TO COUNCIL FUND	3,275.84	
DUE TO GENERAL FUND	45,778.19	

Total Current Liabilities		\$ 49,345.11
Equity		
FUND BALANCE: UNRESTRICTED	5,645.58	
Current Income (Loss)	(18,817.99)	

Total Equity		(13,172.41)

Total Liabilities & Equity		\$ 36,172.70
		=====

See Accompanying Accountant's Compilation Report

MULTI-SERVICE CENTER FOR THE HOMELESS
Income Statement - Division 2
For the Period Ended December 31, 1998

	12 Months Ended Dec. 31, 1998	Pct
	-----	-----
Revenue		
GRANT REVENUE-HCH	\$ 7,790.80	100.00
	-----	-----
Total Revenue	7,790.80	100.00
 Operating Expenses		
SALARIES	23,784.46	305.29
PAYROLL TAXES	1,793.08	23.02
SHELTER ASSISTANCE	1,031.25	13.24
	-----	-----
Total Expenses	26,608.79	341.54
	-----	-----
Operating Income	(18,817.99)	(241.54)
	-----	-----
Net Income (Loss)	\$ (18,817.99)	(241.54)
	=====	=====

See Accompanying Accountant's Compilation Report

MULTI-SERVICE CENTER FOR THE HOMELESS
 Balance Sheet - Division 3
 December 31, 1998

Assets

Current Assets

CASH	1,778.18
GRANTS RECEIVABLE	11,111.82
UNREQUESTED EXPENSES	550.08
DUE FROM COUNCIL FUND	113,621.22
DUE FROM GENERAL FUND	59,727.53
DUE FROM S. DURONSLET	2,092.93
DISALLOWED COST	15.97

Total Current Assets \$ 188,897.73

Fixed Assets

FURNITURE & EQUIPMENT	1,057.19
ACCUMULATED DEPRECIATION	(476.02)

Total Fixed Assets 581.17

Other Assets

UNREQUISITIONED GRANT	1,050.47

Total Other Assets 1,050.47

Total Assets \$ 190,529.37
=====

MULTI-SERVICE CENTER FOR THE HOMELESS
Balance Sheet - Division 3
December 31, 1998

Liabilities and Equity

Current Liabilities		
ACCOUNTS PAYABLE	\$	95.85
PAYROLL TAXES PAYABLE		464.38
DUE TO CITY OF NEW ORLEANS		12,741.66
DUE TO HCH		20,813.00
DUE TO ESG 11		99,881.86
DUE TO ESG 12		36,464.95
DUE TO COUNCIL FUND		18,347.77

Total Current Liabilities	\$	188,809.47
Equity		
UNEARNED GRANTS		1,050.47
FUND BALANCE		88.26
EQUIPMENT FUND BALANCE		581.17

Total Equity		1,719.90

Total Liabilities & Equity	\$	190,529.37
		=====

See Accompanying Accountant's Compilation Report

MULTI-SERVICE CENTER FOR THE HOMELESS
 Balance Sheet - Division 4
 December 31, 1998

Assets

Current Assets		
GRANTS RECEIVABLE	4,996.09	
UNREQUESTED EXPENSES	85.77	
DUE FROM ESG 10	99,881.86	
DUE FROM COUNCIL FUND	102.25	

Total Current Assets		\$ 105,065.97
Fixed Assets		
Other Assets		
UNREQUISITIONED GRANT	33,564.14	

Total Other Assets		33,564.14

Total Assets		\$ 138,630.11
		=====

See Accompanying Accountant's Compilation Report

MULTI-SERVICE CENTER FOR THE HOMELESS
Balance Sheet - Division 4
December 31, 1998

Liabilities and Equity

Current Liabilities			
ACCOUNTS PAYABLE	\$	315.52	
DUE TO ESG 12		30.58	
DUE TO COUNCIL FUND		45,196.94	
DUE TO GENERAL FUND		59,522.93	

Total Current Liabilities	\$		105,065.97
Equity			
UNEARNED GRANTS		33,564.14	

Total Equity			33,564.14

Total Liabilities & Equity	\$		138,630.11
			=====

See Accompanying Accountant's Compilation Report

MULTI-SERVICE CENTER FOR THE HOMELESS
Balance Sheet - Division 5
December 31, 1998

Assets

Current Assets		
GRANTS RECEIVABLE	3,003.37	
DUE FROM ESG-10	36,495.53	
DUE FROM COUNCIL FUND	1,204.34	

Total Current Assets		\$ 40,703.24
Fixed Assets		
Other Assets		
UNREQUISITIONED GRANT	531.68	

Total Other Assets		531.68

Total Assets		\$ 41,234.92
		=====

See Accompanying Accountant's Compilation Report

MULTI-SERVICE CENTER FOR THE HOMELESS
Balance Sheet - Division 5
December 31, 1998

Liabilities and Equity

Current Liabilities			
DUE TO COUNCIL FUND	24,111.19		
DUE TO GENERAL FUND	16,592.05		

Total Current Liabilities		\$	40,703.24
Equity			
UNEARNED GRANTS	531.68		

Total Equity			531.68

Total Liabilities & Equity		\$	41,234.92
			=====

See Accompanying Accountant's Compilation Report

MULTI-SERVICE CENTER FOR THE HOMELESS
Income Statement - Division 5
For the Period Ended December 31, 1998

	12 Months Ended Dec. 31, 1998	Pct
	-----	-----
Revenue		
ESG 12	\$ 39,468.32	29.29
IN-KIND CONTRIBUTIONS	95,275.40	70.71
	-----	-----
Total Revenue	134,743.72	100.00
Operating Expenses		
SALARIES	14,424.00	10.70
VOLUNTEERS(IN-KIND)	1,920.00	1.42
PROFESSIONAL SVCS: SECURITY	8,160.00	6.06
COMMUNICATIONS	1,800.00	1.34
PROFESSIONAL FEES	2,400.00	1.78
PAYROLL TAXES	1,128.32	0.84
UTILITIES	1,380.00	1.02
LEASE: OFFICE(IN-KIND)	6,642.90	4.93
RENT	10,176.00	7.55
CLIENT NEEDS(IN-KIND)	86,712.50	64.35
	-----	-----
Total Expenses	134,743.72	100.00

See Accompanying Accountant's Compilation Report

MULTI-SERVICE CENTER FOR THE HOMELESS
Balance Sheet - Division 6
December 31, 1998

Assets

Current Assets

CASH	3,319.33
DUE FROM COUNCIL FUND	3,572.35
DUE FROM ESG 11	59,522.93
DUE FROM HCH	45,778.19
DUE FROM S. DURONSLET	1,722.26
DUE FROM ESG 12	1,592.05
DUE FROM UNITY	17,204.99
DUE FROM ESG13	18,648.91

Total Current Assets

\$ 151,361.01

Fixed Assets

Other Assets

Total Assets

\$ 151,361.01

=====

See Accompanying Accountant's Compilation Report

MULTI-SERVICE CENTER FOR THE HOMELESS
Balance Sheet - Division 6
December 31, 1998

Liabilities and Equity

Current Liabilities		
DUE TO HENDERSON POOR FUND	1,722.26	
DUE TO ESG 13	13,014.91	
DUE TO COUNCIL FUND	83,619.12	
DUE TO ESG 10	44,727.53	

Total Current Liabilities		\$ 143,083.82
Equity		
FUND BALANCE: UNRESTRICTED	7,906.31	
Current Income (Loss)	370.88	

Total Equity		8,277.19

Total Liabilities & Equity		\$ 151,361.01
		=====

See Accompanying Accountant's Compilation Report

MULTI-SERVICE CENTER FOR THE HOMELESS
Income Statement - Division 6
For the Period Ended December 31, 1998

	12 Months Ended Dec. 31, 1998	Pct
	-----	-----
Revenue		
Operating Expenses		
OFFICE EXPENSE	15.10	0.00
BANK SERVICE CHARGE	85.77	0.00
	-----	-----
Total Expenses	100.87	0.00
	-----	-----
Operating Income	(100.87)	0.00
OTHER INCOME	471.75	0.00
	-----	-----
Total Other Income	471.75	0.00
	-----	-----
Net Income (Loss)	\$ 370.88	0.00
	=====	=====

See Accompanying Accountant's Compilation Report

MULTI-SERVICE CENTER FOR THE HOMELESS
Balance Sheet - Division 7
December 31, 1998

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
			=====

See Accompanying Accountant's Compilation Report

MULTI-SERVICE CENTER FOR THE HOMELESS
Balance Sheet - Division 7
December 31, 1998

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
			=====

See Accompanying Accountant's Compilation Report

MULTI-SERVICE CENTER FOR THE HOMELESS
Balance Sheet - Division 10
December 31, 1998

Assets

Current Assets

DUE FROM ESG 10	(189,225.43)
DUE FROM COUNCIL FUND	(148,069.06)
DUE FROM GENERAL FUND	(156,354.93)
DUE FROM ESG 11	(104,719.87)
DUE FROM HCH	(49,228.89)
DUE FROM ESG 12	(19,421.79)
DUE FROM UNITY	(29,662.58)
DUE FROM ESG13	(75,080.36)

Total Current Assets \$ (771,762.91)

Fixed Assets

Other Assets

Total Assets \$ (771,762.91)

See Accompanying Accountant's Compilation Report

MULTI-SERVICE CENTER FOR THE HOMELESS
Balance Sheet - Division 10
December 31, 1998

Liabilities and Equity

Current Liabilities

DUE TO HCH	(36,347.56)
DUE TO ESG 13	(35,014.91)
DUE TO ESG 11	(99,984.11)
DUE TO ESG 12	(53,418.42)
DUE TO COUNCIL FUND	(235,649.10)
DUE TO GENERAL FUND	(193,000.06)
DUE TO ESG 10	(118,348.75)

Total Current Liabilities \$ (771,762.91)

Equity

Total Liabilities & Equity \$ (771,762.91)

See Accompanying Accountant's Compilation Report

MULTI-SERVICE CENTER FOR THE HOMELESS
Balance Sheet - Division 12
December 31, 1998

Assets

Current Assets			
GRANTS RECEIVABLE	30,048.89		

Total Current Assets		\$	30,048.89
Fixed Assets			
Other Assets			
UNREQUISITIONED GRANT	74,051.11		

Total Other Assets			74,051.11

Total Assets		\$	104,100.00
			=====

See Accompanying Accountant's Compilation Report

MULTI-SERVICE CENTER FOR THE HOMELESS
Balance Sheet - Division 12
December 31, 1998

Liabilities and Equity

Current Liabilities		
PAYROLL TAXES PAYABLE	562.27	
DUE TO COUNCIL FUND	12,281.63	
DUE TO GENERAL FUND	17,204.99	

Total Current Liabilities		\$ 30,048.89
Equity		
UNEARNED GRANTS	74,051.11	

Total Equity		74,051.11

Total Liabilities & Equity		\$ 104,100.00
		=====

See Accompanying Accountant's Compilation Report

MULTI-SERVICE CENTER FOR THE HOMELESS
Income Statement - Division 12
For the Period Ended December 31, 1998

	12 Months Ended Dec. 31, 1998	Pct
	-----	-----
Revenue		
UNITY GRANT REVENUE	\$ 30,048.89	100.00
	-----	-----
Total Revenue	30,048.89	100.00
Operating Expenses		
SALARIES-OUTREACH COORDINATOR	12,730.77	42.37
SALARIES-OUTREACH CASE MGR	9,110.61	30.32
PAYROLL TAXES	1,706.12	5.68
AUTO EXPENSE:REPAIRS & MAINT	372.67	1.24
TRAVEL:MILEAGE/GAS	444.27	1.48
OFFICE SUPPLIES	2,446.64	8.14
AUTO INSURANCE	2,331.57	7.76
FOOD SUPPLIES	906.24	3.02
	-----	-----
Total Expenses	30,048.89	100.00

See Accompanying Accountant's Compilation Report

MULTI-SERVICE CENTER FOR THE HOMELESS
Balance Sheet - Division 13
December 31, 1998

Assets

Current Assets

CASH	50,354.73
GRANTS RECEIVABLE	(8,898.23)
DUE FROM COUNCIL FUND	22,000.00
DUE FROM GENERAL FUND	13,008.28

Total Current Assets \$ 76,464.78

Fixed Assets

Other Assets

UNREQUISITIONED GRANT	15,601.73
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Total Other Assets 15,601.73

Total Assets \$ 92,066.51

See Accompanying Accountant's Compilation Report

MULTI-SERVICE CENTER FOR THE HOMELESS
Balance Sheet - Division 13
December 31, 1998

Liabilities and Equity

Current Liabilities		
PAYROLL TAXES PAYABLE	571.25	
DUE TO HCH	7,790.80	
DUE TO COUNCIL FUND	48,816.61	
DUE TO GENERAL FUND	18,642.28	

Total Current Liabilities		\$ 75,820.94
Equity		
UNEARNED GRANTS	15,601.73	
Current Income (Loss)	643.84	

Total Equity		16,245.57

Total Liabilities & Equity		\$ 92,066.51
		=====

See Accompanying Accountant's Compilation Report

MULTI-SERVICE CENTER FOR THE HOMELESS
Income Statement - Division 13
For the Period Ended December 31, 1998

	12 Months Ended Dec. 31, 1998	Pct
	-----	-----
Revenue		
GRANT REVENUE: ESG13	\$ 61,798.27	39.87
IN-KIND CONTRIBUTIONS	93,212.90	60.13
	-----	-----
Total Revenue	155,011.17	100.00
Operating Expenses		
SALARIES	24,878.57	16.05
VOLUNTEER(IN-KIND)	1,940.00	1.25
PROFESSIONAL SVCS: SECURITY	8,160.00	5.26
TELEPHONE	1,800.00	1.16
PROFESSIONAL FEES	2,400.00	1.55
CONFERENCES & SEMINARS	410.88	0.27
PAYROLL TAXES	1,921.45	1.24
INS: LIAB. & PROPERTY DAMAGE	833.55	0.54
TRAVEL(MILEAGE)	134.64	0.09
OFFICE SUPPLIES	513.41	0.33
UTILITIES	3,853.92	2.49
LEASE: OFFICE(IN-KIND)	6,642.90	4.29
LEASE: OFFICE	10,518.00	6.79
CLIENT NEEDS	111.08	0.07
CLIENT NEEDS(IN-KIND)	84,630.00	54.60
PERSONAL HYGIENE & LAUNDRY	681.49	0.44
REPAIRS & MAINTENANCE	2,500.00	1.61
OFFICE FURNITURE & EQUIPMENT	1,187.66	0.77
JANITORIAL SUPPLIES	1,249.78	0.81
	-----	-----
Total Expenses	154,367.33	99.58
	-----	-----
Operating Income	643.84	0.42
	-----	-----
Net Income (Loss)	\$ 643.84	0.42
	=====	=====

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