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**NEW HORIZONS
YOUTH SERVICE BUREAU, INC.**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2004**

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 2-16-05

CONTENTS

	<u>Page</u>
INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS	
STATEMENT OF FINANCIAL POSITION	3
STATEMENT OF ACTIVITIES	4
STATEMENT OF FUNCTIONAL EXPENSES	5
STATEMENT OF CHANGES IN NET ASSETS	6
STATEMENT OF CASH FLOWS	7
NOTES TO FINANCIAL STATEMENTS	8
SUPPLEMENTAL INFORMATION	
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE	14
SCHEDULE OF REVENUES, OTHER SUPPORT, AND EXPENSES BY PROGRAM AND SUPPORTING SERVICES	15
SCHEDULE OF REVENUES, SUPPORT SERVICES, GENERAL AND ADMINISTRATIVE AND FUNDRAISING EXPENSES ALLOCATED TO PROGRAMS	16
OTHER INDEPENDENT AUDITORS' REPORTS	
COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF BASIC FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS AND OMB CIRCULAR A-133	18
COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133	20
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	22
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	24

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INDEPENDENT AUDITORS' REPORT

Board of Directors

New Horizons Youth Service Bureau, Inc.

Hammond, Louisiana

We have audited the accompanying statement of financial position of New Horizons Youth Service Bureau, Inc. (a Louisiana not-for-profit corporation) as of June 30, 2004, and the related statements of activities, functional expenses, changes in net assets, and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of New Horizons Youth Service Bureau, Inc. as of June 30, 2004, and the results of its operations and its cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 9, 2004, on our consideration of New Horizons Youth Service Bureau, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was made for the purpose of forming an opinion on the basic financial statements of New Horizons Youth Service Bureau, Inc. taken as a whole. The accompanying schedules of revenues, other support, and expenses by program and supporting services, and revenues, support services, general, administrative and fundraising expenses allocated to programs are presented for purposes of additional analysis and are not a required part of the financial statements of the Organization. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis as required by U.S. Office and Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. The information in these schedules have been subjected to the procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.


December 9, 2004

New Horizons Youth Service Bureau, Inc.
Statement of Financial Position
June 30, 2004

ASSETS

Current Assets	
Cash and cash equivalents	\$63,933
Receivables	161,543
Prepaid insurance	2,962
	228,438
Property and equipment	
Automobiles	73,506
Buildings and improvements	82,081
Furniture and equipment	14,978
	170,565
Less accumulated depreciation	(64,443)
	106,122
Land	25,000
	131,122
Other Assets	
Deposit	1,400
	1,400
TOTAL ASSETS	\$ 360,960

LIABILITIES AND NET ASSETS

Current Liabilities	
Line of credit	\$79,682
Accounts payable	3,591
Accrued salaries and payroll taxes	56,401
Accrued annual leave	33,632
Current maturities of long-term debt	5,736
	179,042
Long-term debt	2,029
Net assets	
Temporarily restricted	179,889
	179,889
TOTAL LIABILITIES AND NET ASSETS	\$ 360,960

The accompanying notes are an integral part of this statement

New Horizons Youth Service Bureau, Inc.
Statement of Activities
For the Year Ended June 30, 2004

Revenues and Other Support

Government grants and contracts	\$ 1,881,844
Contributions in-kind	200,511
Program service fees	65,947
Donations	19,012
Tangipahoa United Way	33,000
Fundraising	12,869
Interest	85
Other income	<u>515</u>

Total revenues and other support 2,213,783

Expenses

Program services	2,096,447
Supporting services	<u>69,806</u>

Total expenses 2,166,253

Change in net assets \$ 47,530

The accompanying notes are an integral part of this statement

New Horizons Youth Service Bureau, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2004

		Program Services							
Local	United Way	Runaway & Homeless	Horizon House	Tutoring	Pathways	Mental Health Crossroads	Second Step	Counseling Center	
	33,000	159,154	251,904	5,977	276,211	160,773	32,893	25,388	
Salaries and benefits	-	-	-	-	-	-	-	-	-
Client needs	-	-	-	-	321	61	100	-	-
Conferences and training	-	396	529	-	1,880	755	38	981	-
Depreciation	-	-	249	-	326	147	-	-	-
Dues and subscriptions	-	-	74	-	133	2	2	1	-
Fundraising expense	-	-	-	-	-	-	-	-	-
In kind expense	-	-	-	-	-	-	-	-	-
Insurance	-	11,967	20,411	-	8,418	6,004	1,575	1,375	-
Interest	-	-	1,806	-	1,783	570	-	-	-
Lease payments	-	162	397	-	110	172	59	36	-
Occupancy	-	-	-	-	-	-	-	-	-
Office expense	-	2,560	3,570	23	2,061	4,993	578	832	-
Professional services	-	1,956	3,754	-	4,474	2,718	379	350	-
Repairs	-	1,151	3,678	-	1,828	384	92	269	-
Supplies	-	4,455	5,143	-	1,184	2,676	207	1,499	-
Telephone	-	2,488	3,836	-	3,659	3,781	712	627	-
Transportation	-	-	-	-	-	-	-	-	-
Travel	-	1,123	1,235	-	32,012	1,497	4,161	565	-
Utilities	-	3,791	9,172	-	2,392	1,983	484	334	-
Miscellaneous	-	1,335	595	-	-	-	-	-	-
\$ -	\$ 33,000	\$ 190,765	\$ 306,353	\$ 6,000	\$ 336,792	\$ 186,516	\$ 41,280	\$ 32,257	

The accompanying notes are an integral part of this statement

New Horizons Youth Service Bureau, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2004

	Program Services										Supporting Services General and Administrative Fund Raising	Total
	7th Ward		Prepost			ACT		Program		Total		
	Positive Steps	District Court	School Lunch	Adopt Respite	ADAPT	Options	Services	Services				
Salaries and benefits	385,701	27,606	-	1,918	57,063	59,625	1,477,213	28,009	1,505,222			
Client needs	7,470	-	-	29,295	-	53	37,300	(200)	37,100			
Conferences and training	2,883	-	-	-	575	497	8,534	-	8,534			
Depreciation	-	-	-	-	-	-	722	17,636	18,358			
Dues and subscriptions	101	-	-	-	803	32	1,375	29	1,404			
Fundraising expense	-	-	-	-	-	-	-	7,813	7,813			
In kind expense	200,511	-	-	-	-	-	200,511	-	200,511			
Insurance	17,568	-	-	-	3,934	2,211	73,463	-	73,463			
Interest	-	-	-	-	-	256	4,415	2,136	6,551			
Lease payments	2,814	-	-	-	41	42	3,833	-	3,833			
Occupancy	25,977	-	-	-	-	-	25,977	-	25,977			
Office expense	12,298	-	-	175	1,608	1,922	30,620	4,276	34,896			
Professional services	5,387	-	-	-	646	538	20,202	905	21,107			
Repairs	6,911	-	-	-	271	257	14,841	1,606	16,447			
Supplies	6,882	-	6,391	-	547	2,018	31,002	599	31,601			
Telephone	20,106	-	-	-	1,032	1,561	37,802	504	38,306			
Transportation	-	-	-	-	-	-	-	3,696	3,696			
Travel	51,561	994	-	1,095	4,623	217	99,083	98	99,181			
Utilities	7,697	-	-	-	1,442	329	27,624	1,440	29,064			
Miscellaneous	-	-	-	-	-	-	1,930	1,259	3,189			
	\$ 753,867	\$ 28,600	\$ 6,391	\$ 32,483	\$ 72,585	\$ 69,558	\$ 2,096,447	\$ 69,806	\$ 2,166,253			

The accompanying notes are an integral part of this statement

New Horizons Youth Service Bureau, Inc.
Statement of Changes in Net Assets
June 30, 2004

Net assets - beginning of year	\$ 132,359
Increase (decrease) in net assets	
Temporarily restricted	<u>47,530</u>
Net assets - end of year	<u><u>\$ 179,889</u></u>

The accompanying notes are an integral part of this statement

New Horizons Youth Service Bureau, Inc.
Statement of Cash Flows
June 30, 2004

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ 47,530
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Depreciation	18,358
(Increase) decrease in operating assets	
Accounts receivable	(1,872)
Prepaid insurance	(2,962)
Increase (decrease) in operating liabilities	
Accounts payable	(13,669)
Accrued liabilities	<u>37,484</u>
Net cash provided by (used in) operating activities	84,869
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchases of property and equipment	<u>(18,736)</u>
Net cash provided by (used in) investing activities	(18,736)
CASH FLOWS FROM FINANCING ACTIVITIES	
Net proceeds from line of credit	(20,000)
Proceeds from long-term debt	8,672
Payments on long-term debt	<u>(907)</u>
Net cash provided by (used in) financing activities	(12,235)
Net increase (decrease) in cash and cash equivalents	53,898
Cash - beginning of year	<u>10,035</u>
Cash - end of year	<u><u>\$ 63,933</u></u>
Supplemental cash flow information	
Cash paid during the year for:	
Interest	<u><u>\$ 6,551</u></u>
Equipment purchased from financing activities	<u><u>\$ 9,790</u></u>

The accompanying notes are an integral part of this statement

New Horizons Youth Service Bureau, Inc.
Notes to Financial Statements

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

New Horizons Youth Service Bureau, Inc. (the “Organization”) was incorporated on April 20, 1978. The New Horizons Youth Service Bureau, Inc. is a non-profit organization formed to provide local resources for youth and families as a means to prevent juvenile delinquency. The Organization now serves the five Florida parishes of Tangipahoa, St. Helena, Livingston, Washington, and St. Tammany. The Organization is funded mainly through a combination of state and federal grants. They also receive funds from the United Way, local fundraising activities, and donations from other local individuals and groups. Consequently, the Organization’s ability to earn revenue is affected by state and federal governmental policies.

Programs

Horizon House – Emergency housing shelter that provides full residential care for adolescents.

Crossroads – Crisis intervention program designed to reduce incidents of psychiatric hospitalization of children and adolescents.

Counseling Center – Counseling that includes group, individual, and family therapy for instances of physical, emotional, and sexual abuse in the communities of Tangipahoa parish.

Homeward – Designed to reduce the incidence of runaway behavior and youth homelessness. The Homeward program also provides group, individual, family counseling, and parenting classes.

ADAPT – The ADAPT program is an adolescent substance abuse treatment program. Client assessment, education, counseling, and drug screening offer adolescents and their families the opportunity to break the cycle of chemical dependency. ADAPT components include group, individual, and family therapy, as well as drug testing.

ACT – The ACT program provides resources and support for families of children with a history of mental health crisis.

Pathways – Home based therapeutic program designed to reduce the number of youth removed from their families by the court for child abuse, neglect, and/or delinquency.

Positive Steps – Provides an array of social services including group, individual, and family therapy, parenting classes, and transportation for families in the child welfare systems.

Second Step – The Second Step program provides in-home parenting education for at-risk families. This program identifies services for parents identified as high-risk for child abuse or neglect.

New Horizons Youth Service Bureau, Inc.
Notes To Financial Statements

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)

Donated Assets and Services

The Organization records noncash donations as contributions at its estimated fair value at the date of donation. Significant portions of the Organization's functions are conducted by unpaid officers, board members, and volunteers. The Organization has estimated the value of these services to be \$44,852. The Organization has also received donated materials and supplies valued at \$155,659 that were used in the Positive Steps Programs. The donated amounts are reflected as income and expense on the statement of activities.

The Organization recognizes donated services, if significant in amount, that create or enhance non-financial assets or that require specialized skills that are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

Property and Equipment

Property and equipment are recorded at cost. Acquisitions of property and equipment are made with unrestricted assets. Depreciation is provided over the estimated useful lives of the respective assets, approximately five to seven years, on a straight-line basis. Donations of property and equipment are recorded at estimated fair market value on the date of donation. These assets are recorded as unrestricted net assets unless the donor imposes a restriction.

Income Taxes

The Organization is a not-for-profit corporation that is exempt from both federal and Louisiana income taxes under Section 501(c)(3) of the Internal Revenue Code and R.S. 12:201 of Louisiana statutes.

Restricted and Unrestricted Revenue and Support

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. Support that is restricted by the donor is reported as an increase in unrestricted net assets, if the restrictions expire in the reporting period in which the support is recognized. All other 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 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. Federal grant awards are classified as refundable advances until expended for the purposes of the grants since they are conditional promises to give.

New Horizons Youth Service Bureau, Inc.
Notes To Financial Statements

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)

Functional Expense Allocation

Functional expenses are allocated among the various program services, general and administrative, and fundraising categories based on actual use or management's best estimate.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all restricted highly liquid debt instruments purchased with an initial maturity of three months or less to be cash equivalents. Cash and cash equivalents include demand deposits and interest bearing demand deposits.

Use of Estimates in the Preparation of Financial Statements

The preparation of the Organization's financial statements in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect reported amounts of assets and liabilities as of June 30, 2004. Adjustments to the reported amounts of assets and liabilities may be necessary in the future to the extent that future estimates or actual results are different from the estimates used in the 2004 financial statements.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 116, *Accounting for Contributions Received and Contributions Made*, and SFAS No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 116 and SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets depending on the existence and/or nature of any donor restrictions.

Accounts Receivable

Accounts receivable represent amounts due from federal and state cost reimbursement contracts. Amounts are stated at cost and management estimates that all amounts are collectible.

NOTE B - CONCENTRATIONS OF CREDIT RISK ARISING FROM CASH DEPOSITS IN EXCESS OF INSURED LIMITS

The Organization maintains its cash balances in one financial institution located in Hammond, Louisiana that may at times exceed amounts covered by insurance provided by the Federal Deposit Insurance Corporation up to \$100,000. The Organization's cash balances were not in excess of the FDIC insurance at June 30, 2004. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk to cash.

**New Horizons Youth Service Bureau, Inc.
Notes To Financial Statements**

NOTE C – PROPERTY AND EQUIPMENT

Property and equipment consist of the following at June 30, 2004:

Automobiles	\$ 73,506
Buildings and improvements	82,081
Furniture and equipment	14,978
Land	<u>25,000</u>
	195,565
Less: Accumulated depreciation	<u>(64,443)</u>
Total	<u>\$ 131,122</u>

Depreciation expense for the year ended June 30, 2004 was \$18,358.

NOTE D – COMPENSATED ABSENCES

The Organization’s full-time employees receive from ten to twenty days of annual paid leave upon completion of twelve months of employment, depending on employee classification. Not more than 10 days of accrued vacation may be carried over to the following year. Full-time employees earn one day of sick leave per month based on varying terms of service and are forfeited upon termination. Annual leave vests with the employee and therefore, has been accrued. The amount of accumulated paid leave at June 30, 2004 was \$33,632.

NOTE E – LINE OF CREDIT

The Organization has a \$100,000 line of credit bearing interest at a rate of 2% over prime (6.25% at June 30, 2004), and is secured by a collateral real estate mortgage and accounts receivable. The line of credit balance at June 30, 2004 was \$79,682 and expires January 27, 2005.

NOTE F- ACCOUNTS RECEIVABLE

Accounts receivable consist of the following at June 30, 2004:

Federal advances	\$ 32,000
Federal and state cost reimbursements	86,853
Program service fees	41,087
Other	<u>1,603</u>
	<u>\$ 161,543</u>

New Horizons Youth Service Bureau, Inc.
Notes To Financial Statements

NOTE G – PROGRAM GRANTS

The Organization was established to provide local resources for youth and families as a means to prevent juvenile delinquency for the youth in Tangipahoa, St. Helena, Livingston, Washington, and St. Tammany parishes. The mission of the New Horizons Youth Service Bureau is to improve the physical and emotional well being of the children, youth, and families of the Florida parishes and to increase the capacity of families to effectively care for their children.

A substantial portion of the Organization's support and revenue is derived from restricted grants for the various programs conducted. The various grants are approved on a year-to-year basis with grant periods dated January-December, July-June, and October-September of each fiscal year. Any unexpended grant funds or unauthorized expenditures charged against the programs must be refunded.

NOTE H – FUND RAISING REVENUES

Fund raising revenues are presented at gross, with related expenses presented separately in the accompanying financial statements. Revenue for the year ended June 30, 2004 was \$12,869 with related expenses of \$7,813. Net fund-raising income for the period ending June 30, 2004, was \$5,056.

NOTE I – THIRD PARTY REVENUES

A substantial share of contract revenues for services to clients is derived under federal and state third-party reimbursement programs. These revenues are based, in part, on cost reimbursement principles and are subject to audit and retroactive adjustment by the respective third-party providers. Retroactive adjustments, if any, would not be material to the financial position or results of operations of the Organization.

NOTE J – LEASES

The Organization entered into a lease for a commercial building located in Franklinton, Louisiana, for a term of one year at a monthly rental of \$350, expiring September 30, 2003. The Organization also has a lease agreement for a commercial building located in Hammond, Louisiana, for a monthly rental of \$1,350, expiring September 30, 2005. Rent expense for the commercial property leases was \$20,400 for the year ended June 30, 2004.

In January 2003, the organization entered into an operating lease for a van which expires January 2006 with a monthly payment of \$427. Total equipment lease expense for the year ended June 30, 2004 was \$5,577. Future payments are \$5,577 and \$2,562 for the year ended June 30, 2005 and June 30, 2006 respectively.

SUPPLEMENTARY INFORMATION

New Horizons Youth Service Bureau, Inc.
Schedule of Federal Financial Assistance
For the Year Ended June 30, 2004

DESCRIPTION	CFDA NUMBER	GRANT NUMBER	GRANT PERIOD FROM THROUGH	TOTAL GRANT AWARD	ACCRUED/ (DEFERRED) REVENUE JUNE 30, 2003	ASSISTANCE RECEIVED ACCRUED/ (DEFERRED) REVENUE JUNE 30, 2004		TOTAL REVENUE RECOGNIZED	EXPENDITURES		TOTAL EXPENDITURES
						GRANTS	OTHER		FEDERAL	OTHER	
U.S. Department of Agriculture National School Lunch Program	10.555		07/01/03 06/30/04	6,335 6,335	411 411	6,025 6,025	- -	721 721	6,335 6,335	56 56	6,391 6,391
U.S. Department of Health and Human Services											
Respite Service for Families	93.652	593485	03/01/03 09/30/03	27,000	7,248	27,000	-	-	19,752	-	19,752
Respite Service for Families	93.652	593485	12/01/03 09/30/05	54,000	-	7,331	5,389	12,720	12,720	-	12,720
Runaway and Homeless Youth	93.623	06CY08000/01	09/30/02 09/29/03	163,267	-	34,693	-	34,693	34,693	-	34,693
Runaway and Homeless Youth	93.623	06CY08000/02	09/30/03 09/29/04	163,267	-	104,143	32,000	136,143	136,143	19,929	156,072
Social Services (Pathways)	93.667	579830	07/01/03 06/30/04	104,400	-	104,018	-	104,018	104,018	-	104,018
Office of Mental Health (Pathways)	93.667	597393	07/01/03 06/30/04	119,900	3,025	114,775	5,550	117,300	117,300	-	117,300
Social Services (Second Step)	93.667	579831	07/01/03 06/30/04	40,000	2,658	40,911	1,671	39,924	39,924	1,356	41,280
Family Preservation and Support Services (Positive Steps)	93.556	587418	10/01/02 09/30/03	557,325	60,516	185,109	-	124,593	124,593	-	124,593
Family Preservation and Support Services (Positive Steps)	93.556	587418	10/01/03 09/30/04	557,325	-	386,030	42,838	428,868	428,868	-	428,868
SAMHSA (ADAPT)	93.959	597832	07/01/03 06/30/04	69,000	6,036	70,036	5,531	69,531	69,531	3,054	72,585
Mental Health Services (ACT)	93.958	599541	07/01/03 12/31/03	78,782	21,257	90,751	-	69,494	69,494	64	69,558
Mental Health Services (Crossroads)	93.958	597146	07/01/03 06/30/04	192,195	16,803	175,480	28,824	187,501	187,501	-	187,501
				2,126,461	117,543	1,340,277	121,803	1,344,337	1,344,337	24,403	1,368,940
Total				\$2,132,796	\$ 117,954	\$ 1,346,302	\$ 122,524	\$ 1,350,872	\$ 1,350,872	\$ 24,459	\$ 1,375,331

New Horizons Youth Service Bureau, Inc.
Schedule of Revenues, Other Support, and Expenses By Program and Supporting Services
For the Year Ended June 30, 2004

	Program Services																																																																																																																																																																																																																																																																																																																																																																									
	Local	United Way	Runaway & Homeless	Horizon House	Tutoring	Pathways	Mental Health Crossroads	Second Step	Counseling Center																																																																																																																																																																																																																																																																																																																																																																	
Unrestricted revenues and other support											Government grants and contracts											Contributions in-kind											Program service fees	29,795	-	-	-	-	-	-	-	-	-	Donations	19,012	-	-	6,000	-	-	-	-	30,152	-	Tangipahoa United Way	-	33,000	-	-	-	-	-	-	-	-	Fundraising	-	-	-	-	-	-	-	-	-	-	Interest	-	-	-	-	-	-	-	-	-	-	Other income	-	-	-	-	-	-	-	-	-	512	Total unrestricted revenues and other support	48,807	33,000	170,836	306,886	6,000	417,090	187,501	39,924	30,664		Expenses											Salaries and benefits	-	33,000	159,154	251,904	5,977	276,211	160,773	32,893	25,388		Client needs	-	-	-	-	-	321	61	100	-		Conferences and training	-	-	396	529	-	1,880	755	38	981		Depreciation	-	-	-	249	-	326	147	-	-		Dues and subscriptions	-	-	227	74	-	133	2	2	1		Fundraising expense	-	-	-	-	-	-	-	-	-		In kind expense	-	-	-	-	-	-	-	-	-		Insurance	-	-	11,967	20,411	-	8,418	6,004	1,575	1,375		Interest	-	-	-	1,806	-	1,783	570	-	-		Lease payments	-	-	162	397	-	110	172	59	36		Occupancy	-	-	-	-	-	-	-	-	-		Office expense	-	-	2,560	3,570	23	2,061	4,993	578	832		Professional services	-	-	1,956	3,754	-	4,474	2,718	379	350		Repairs	-	-	1,151	3,678	-	1,828	384	92	269		Supplies	-	-	4,455	5,143	-	1,184	2,676	207	1,499		Telephone	-	-	2,488	3,836	-	3,659	3,781	712	627		Bad debt	-	-	-	-	-	-	-	-	-		Travel	-	-	1,123	1,235	-	32,012	1,497	4,161	565		Utilities	-	-	3,791	9,172	-	2,392	1,983	484	334		Miscellaneous	-	-	1,335	595	-	-	-	-	-		Total expenses	-	33,000	190,765	306,353	6,000	336,792	186,516	41,280	32,257		Change in net assets	\$ 48,807	\$ -	\$ (19,929)	\$ 533	\$ -	\$ 80,298	\$ 985	\$ (1,356)	\$ -	\$ (1,593)
Government grants and contracts											Contributions in-kind											Program service fees	29,795	-	-	-	-	-	-	-	-	-	Donations	19,012	-	-	6,000	-	-	-	-	30,152	-	Tangipahoa United Way	-	33,000	-	-	-	-	-	-	-	-	Fundraising	-	-	-	-	-	-	-	-	-	-	Interest	-	-	-	-	-	-	-	-	-	-	Other income	-	-	-	-	-	-	-	-	-	512	Total unrestricted revenues and other support	48,807	33,000	170,836	306,886	6,000	417,090	187,501	39,924	30,664		Expenses											Salaries and benefits	-	33,000	159,154	251,904	5,977	276,211	160,773	32,893	25,388		Client needs	-	-	-	-	-	321	61	100	-		Conferences and training	-	-	396	529	-	1,880	755	38	981		Depreciation	-	-	-	249	-	326	147	-	-		Dues and subscriptions	-	-	227	74	-	133	2	2	1		Fundraising expense	-	-	-	-	-	-	-	-	-		In kind expense	-	-	-	-	-	-	-	-	-		Insurance	-	-	11,967	20,411	-	8,418	6,004	1,575	1,375		Interest	-	-	-	1,806	-	1,783	570	-	-		Lease payments	-	-	162	397	-	110	172	59	36		Occupancy	-	-	-	-	-	-	-	-	-		Office expense	-	-	2,560	3,570	23	2,061	4,993	578	832		Professional services	-	-	1,956	3,754	-	4,474	2,718	379	350		Repairs	-	-	1,151	3,678	-	1,828	384	92	269		Supplies	-	-	4,455	5,143	-	1,184	2,676	207	1,499		Telephone	-	-	2,488	3,836	-	3,659	3,781	712	627		Bad debt	-	-	-	-	-	-	-	-	-		Travel	-	-	1,123	1,235	-	32,012	1,497	4,161	565		Utilities	-	-	3,791	9,172	-	2,392	1,983	484	334		Miscellaneous	-	-	1,335	595	-	-	-	-	-		Total expenses	-	33,000	190,765	306,353	6,000	336,792	186,516	41,280	32,257		Change in net assets	\$ 48,807	\$ -	\$ (19,929)	\$ 533	\$ -	\$ 80,298	\$ 985	\$ (1,356)	\$ -	\$ (1,593)											
Contributions in-kind											Program service fees	29,795	-	-	-	-	-	-	-	-	-	Donations	19,012	-	-	6,000	-	-	-	-	30,152	-	Tangipahoa United Way	-	33,000	-	-	-	-	-	-	-	-	Fundraising	-	-	-	-	-	-	-	-	-	-	Interest	-	-	-	-	-	-	-	-	-	-	Other income	-	-	-	-	-	-	-	-	-	512	Total unrestricted revenues and other support	48,807	33,000	170,836	306,886	6,000	417,090	187,501	39,924	30,664		Expenses											Salaries and benefits	-	33,000	159,154	251,904	5,977	276,211	160,773	32,893	25,388		Client needs	-	-	-	-	-	321	61	100	-		Conferences and training	-	-	396	529	-	1,880	755	38	981		Depreciation	-	-	-	249	-	326	147	-	-		Dues and subscriptions	-	-	227	74	-	133	2	2	1		Fundraising expense	-	-	-	-	-	-	-	-	-		In kind expense	-	-	-	-	-	-	-	-	-		Insurance	-	-	11,967	20,411	-	8,418	6,004	1,575	1,375		Interest	-	-	-	1,806	-	1,783	570	-	-		Lease payments	-	-	162	397	-	110	172	59	36		Occupancy	-	-	-	-	-	-	-	-	-		Office expense	-	-	2,560	3,570	23	2,061	4,993	578	832		Professional services	-	-	1,956	3,754	-	4,474	2,718	379	350		Repairs	-	-	1,151	3,678	-	1,828	384	92	269		Supplies	-	-	4,455	5,143	-	1,184	2,676	207	1,499		Telephone	-	-	2,488	3,836	-	3,659	3,781	712	627		Bad debt	-	-	-	-	-	-	-	-	-		Travel	-	-	1,123	1,235	-	32,012	1,497	4,161	565		Utilities	-	-	3,791	9,172	-	2,392	1,983	484	334		Miscellaneous	-	-	1,335	595	-	-	-	-	-		Total expenses	-	33,000	190,765	306,353	6,000	336,792	186,516	41,280	32,257		Change in net assets	\$ 48,807	\$ -	\$ (19,929)	\$ 533	\$ -	\$ 80,298	\$ 985	\$ (1,356)	\$ -	\$ (1,593)																						
Program service fees	29,795	-	-	-	-	-	-	-	-	-	Donations	19,012	-	-	6,000	-	-	-	-	30,152	-	Tangipahoa United Way	-	33,000	-	-	-	-	-	-	-	-	Fundraising	-	-	-	-	-	-	-	-	-	-	Interest	-	-	-	-	-	-	-	-	-	-	Other income	-	-	-	-	-	-	-	-	-	512	Total unrestricted revenues and other support	48,807	33,000	170,836	306,886	6,000	417,090	187,501	39,924	30,664		Expenses											Salaries and benefits	-	33,000	159,154	251,904	5,977	276,211	160,773	32,893	25,388		Client needs	-	-	-	-	-	321	61	100	-		Conferences and training	-	-	396	529	-	1,880	755	38	981		Depreciation	-	-	-	249	-	326	147	-	-		Dues and subscriptions	-	-	227	74	-	133	2	2	1		Fundraising expense	-	-	-	-	-	-	-	-	-		In kind expense	-	-	-	-	-	-	-	-	-		Insurance	-	-	11,967	20,411	-	8,418	6,004	1,575	1,375		Interest	-	-	-	1,806	-	1,783	570	-	-		Lease payments	-	-	162	397	-	110	172	59	36		Occupancy	-	-	-	-	-	-	-	-	-		Office expense	-	-	2,560	3,570	23	2,061	4,993	578	832		Professional services	-	-	1,956	3,754	-	4,474	2,718	379	350		Repairs	-	-	1,151	3,678	-	1,828	384	92	269		Supplies	-	-	4,455	5,143	-	1,184	2,676	207	1,499		Telephone	-	-	2,488	3,836	-	3,659	3,781	712	627		Bad debt	-	-	-	-	-	-	-	-	-		Travel	-	-	1,123	1,235	-	32,012	1,497	4,161	565		Utilities	-	-	3,791	9,172	-	2,392	1,983	484	334		Miscellaneous	-	-	1,335	595	-	-	-	-	-		Total expenses	-	33,000	190,765	306,353	6,000	336,792	186,516	41,280	32,257		Change in net assets	\$ 48,807	\$ -	\$ (19,929)	\$ 533	\$ -	\$ 80,298	\$ 985	\$ (1,356)	\$ -	\$ (1,593)																																	
Donations	19,012	-	-	6,000	-	-	-	-	30,152	-	Tangipahoa United Way	-	33,000	-	-	-	-	-	-	-	-	Fundraising	-	-	-	-	-	-	-	-	-	-	Interest	-	-	-	-	-	-	-	-	-	-	Other income	-	-	-	-	-	-	-	-	-	512	Total unrestricted revenues and other support	48,807	33,000	170,836	306,886	6,000	417,090	187,501	39,924	30,664		Expenses											Salaries and benefits	-	33,000	159,154	251,904	5,977	276,211	160,773	32,893	25,388		Client needs	-	-	-	-	-	321	61	100	-		Conferences and training	-	-	396	529	-	1,880	755	38	981		Depreciation	-	-	-	249	-	326	147	-	-		Dues and subscriptions	-	-	227	74	-	133	2	2	1		Fundraising expense	-	-	-	-	-	-	-	-	-		In kind expense	-	-	-	-	-	-	-	-	-		Insurance	-	-	11,967	20,411	-	8,418	6,004	1,575	1,375		Interest	-	-	-	1,806	-	1,783	570	-	-		Lease payments	-	-	162	397	-	110	172	59	36		Occupancy	-	-	-	-	-	-	-	-	-		Office expense	-	-	2,560	3,570	23	2,061	4,993	578	832		Professional services	-	-	1,956	3,754	-	4,474	2,718	379	350		Repairs	-	-	1,151	3,678	-	1,828	384	92	269		Supplies	-	-	4,455	5,143	-	1,184	2,676	207	1,499		Telephone	-	-	2,488	3,836	-	3,659	3,781	712	627		Bad debt	-	-	-	-	-	-	-	-	-		Travel	-	-	1,123	1,235	-	32,012	1,497	4,161	565		Utilities	-	-	3,791	9,172	-	2,392	1,983	484	334		Miscellaneous	-	-	1,335	595	-	-	-	-	-		Total expenses	-	33,000	190,765	306,353	6,000	336,792	186,516	41,280	32,257		Change in net assets	\$ 48,807	\$ -	\$ (19,929)	\$ 533	\$ -	\$ 80,298	\$ 985	\$ (1,356)	\$ -	\$ (1,593)																																												
Tangipahoa United Way	-	33,000	-	-	-	-	-	-	-	-	Fundraising	-	-	-	-	-	-	-	-	-	-	Interest	-	-	-	-	-	-	-	-	-	-	Other income	-	-	-	-	-	-	-	-	-	512	Total unrestricted revenues and other support	48,807	33,000	170,836	306,886	6,000	417,090	187,501	39,924	30,664		Expenses											Salaries and benefits	-	33,000	159,154	251,904	5,977	276,211	160,773	32,893	25,388		Client needs	-	-	-	-	-	321	61	100	-		Conferences and training	-	-	396	529	-	1,880	755	38	981		Depreciation	-	-	-	249	-	326	147	-	-		Dues and subscriptions	-	-	227	74	-	133	2	2	1		Fundraising expense	-	-	-	-	-	-	-	-	-		In kind expense	-	-	-	-	-	-	-	-	-		Insurance	-	-	11,967	20,411	-	8,418	6,004	1,575	1,375		Interest	-	-	-	1,806	-	1,783	570	-	-		Lease payments	-	-	162	397	-	110	172	59	36		Occupancy	-	-	-	-	-	-	-	-	-		Office expense	-	-	2,560	3,570	23	2,061	4,993	578	832		Professional services	-	-	1,956	3,754	-	4,474	2,718	379	350		Repairs	-	-	1,151	3,678	-	1,828	384	92	269		Supplies	-	-	4,455	5,143	-	1,184	2,676	207	1,499		Telephone	-	-	2,488	3,836	-	3,659	3,781	712	627		Bad debt	-	-	-	-	-	-	-	-	-		Travel	-	-	1,123	1,235	-	32,012	1,497	4,161	565		Utilities	-	-	3,791	9,172	-	2,392	1,983	484	334		Miscellaneous	-	-	1,335	595	-	-	-	-	-		Total expenses	-	33,000	190,765	306,353	6,000	336,792	186,516	41,280	32,257		Change in net assets	\$ 48,807	\$ -	\$ (19,929)	\$ 533	\$ -	\$ 80,298	\$ 985	\$ (1,356)	\$ -	\$ (1,593)																																																							
Fundraising	-	-	-	-	-	-	-	-	-	-	Interest	-	-	-	-	-	-	-	-	-	-	Other income	-	-	-	-	-	-	-	-	-	512	Total unrestricted revenues and other support	48,807	33,000	170,836	306,886	6,000	417,090	187,501	39,924	30,664		Expenses											Salaries and benefits	-	33,000	159,154	251,904	5,977	276,211	160,773	32,893	25,388		Client needs	-	-	-	-	-	321	61	100	-		Conferences and training	-	-	396	529	-	1,880	755	38	981		Depreciation	-	-	-	249	-	326	147	-	-		Dues and subscriptions	-	-	227	74	-	133	2	2	1		Fundraising expense	-	-	-	-	-	-	-	-	-		In kind expense	-	-	-	-	-	-	-	-	-		Insurance	-	-	11,967	20,411	-	8,418	6,004	1,575	1,375		Interest	-	-	-	1,806	-	1,783	570	-	-		Lease payments	-	-	162	397	-	110	172	59	36		Occupancy	-	-	-	-	-	-	-	-	-		Office expense	-	-	2,560	3,570	23	2,061	4,993	578	832		Professional services	-	-	1,956	3,754	-	4,474	2,718	379	350		Repairs	-	-	1,151	3,678	-	1,828	384	92	269		Supplies	-	-	4,455	5,143	-	1,184	2,676	207	1,499		Telephone	-	-	2,488	3,836	-	3,659	3,781	712	627		Bad debt	-	-	-	-	-	-	-	-	-		Travel	-	-	1,123	1,235	-	32,012	1,497	4,161	565		Utilities	-	-	3,791	9,172	-	2,392	1,983	484	334		Miscellaneous	-	-	1,335	595	-	-	-	-	-		Total expenses	-	33,000	190,765	306,353	6,000	336,792	186,516	41,280	32,257		Change in net assets	\$ 48,807	\$ -	\$ (19,929)	\$ 533	\$ -	\$ 80,298	\$ 985	\$ (1,356)	\$ -	\$ (1,593)																																																																		
Interest	-	-	-	-	-	-	-	-	-	-	Other income	-	-	-	-	-	-	-	-	-	512	Total unrestricted revenues and other support	48,807	33,000	170,836	306,886	6,000	417,090	187,501	39,924	30,664		Expenses											Salaries and benefits	-	33,000	159,154	251,904	5,977	276,211	160,773	32,893	25,388		Client needs	-	-	-	-	-	321	61	100	-		Conferences and training	-	-	396	529	-	1,880	755	38	981		Depreciation	-	-	-	249	-	326	147	-	-		Dues and subscriptions	-	-	227	74	-	133	2	2	1		Fundraising expense	-	-	-	-	-	-	-	-	-		In kind expense	-	-	-	-	-	-	-	-	-		Insurance	-	-	11,967	20,411	-	8,418	6,004	1,575	1,375		Interest	-	-	-	1,806	-	1,783	570	-	-		Lease payments	-	-	162	397	-	110	172	59	36		Occupancy	-	-	-	-	-	-	-	-	-		Office expense	-	-	2,560	3,570	23	2,061	4,993	578	832		Professional services	-	-	1,956	3,754	-	4,474	2,718	379	350		Repairs	-	-	1,151	3,678	-	1,828	384	92	269		Supplies	-	-	4,455	5,143	-	1,184	2,676	207	1,499		Telephone	-	-	2,488	3,836	-	3,659	3,781	712	627		Bad debt	-	-	-	-	-	-	-	-	-		Travel	-	-	1,123	1,235	-	32,012	1,497	4,161	565		Utilities	-	-	3,791	9,172	-	2,392	1,983	484	334		Miscellaneous	-	-	1,335	595	-	-	-	-	-		Total expenses	-	33,000	190,765	306,353	6,000	336,792	186,516	41,280	32,257		Change in net assets	\$ 48,807	\$ -	\$ (19,929)	\$ 533	\$ -	\$ 80,298	\$ 985	\$ (1,356)	\$ -	\$ (1,593)																																																																													
Other income	-	-	-	-	-	-	-	-	-	512	Total unrestricted revenues and other support	48,807	33,000	170,836	306,886	6,000	417,090	187,501	39,924	30,664		Expenses											Salaries and benefits	-	33,000	159,154	251,904	5,977	276,211	160,773	32,893	25,388		Client needs	-	-	-	-	-	321	61	100	-		Conferences and training	-	-	396	529	-	1,880	755	38	981		Depreciation	-	-	-	249	-	326	147	-	-		Dues and subscriptions	-	-	227	74	-	133	2	2	1		Fundraising expense	-	-	-	-	-	-	-	-	-		In kind expense	-	-	-	-	-	-	-	-	-		Insurance	-	-	11,967	20,411	-	8,418	6,004	1,575	1,375		Interest	-	-	-	1,806	-	1,783	570	-	-		Lease payments	-	-	162	397	-	110	172	59	36		Occupancy	-	-	-	-	-	-	-	-	-		Office expense	-	-	2,560	3,570	23	2,061	4,993	578	832		Professional services	-	-	1,956	3,754	-	4,474	2,718	379	350		Repairs	-	-	1,151	3,678	-	1,828	384	92	269		Supplies	-	-	4,455	5,143	-	1,184	2,676	207	1,499		Telephone	-	-	2,488	3,836	-	3,659	3,781	712	627		Bad debt	-	-	-	-	-	-	-	-	-		Travel	-	-	1,123	1,235	-	32,012	1,497	4,161	565		Utilities	-	-	3,791	9,172	-	2,392	1,983	484	334		Miscellaneous	-	-	1,335	595	-	-	-	-	-		Total expenses	-	33,000	190,765	306,353	6,000	336,792	186,516	41,280	32,257		Change in net assets	\$ 48,807	\$ -	\$ (19,929)	\$ 533	\$ -	\$ 80,298	\$ 985	\$ (1,356)	\$ -	\$ (1,593)																																																																																								
Total unrestricted revenues and other support	48,807	33,000	170,836	306,886	6,000	417,090	187,501	39,924	30,664		Expenses											Salaries and benefits	-	33,000	159,154	251,904	5,977	276,211	160,773	32,893	25,388		Client needs	-	-	-	-	-	321	61	100	-		Conferences and training	-	-	396	529	-	1,880	755	38	981		Depreciation	-	-	-	249	-	326	147	-	-		Dues and subscriptions	-	-	227	74	-	133	2	2	1		Fundraising expense	-	-	-	-	-	-	-	-	-		In kind expense	-	-	-	-	-	-	-	-	-		Insurance	-	-	11,967	20,411	-	8,418	6,004	1,575	1,375		Interest	-	-	-	1,806	-	1,783	570	-	-		Lease payments	-	-	162	397	-	110	172	59	36		Occupancy	-	-	-	-	-	-	-	-	-		Office expense	-	-	2,560	3,570	23	2,061	4,993	578	832		Professional services	-	-	1,956	3,754	-	4,474	2,718	379	350		Repairs	-	-	1,151	3,678	-	1,828	384	92	269		Supplies	-	-	4,455	5,143	-	1,184	2,676	207	1,499		Telephone	-	-	2,488	3,836	-	3,659	3,781	712	627		Bad debt	-	-	-	-	-	-	-	-	-		Travel	-	-	1,123	1,235	-	32,012	1,497	4,161	565		Utilities	-	-	3,791	9,172	-	2,392	1,983	484	334		Miscellaneous	-	-	1,335	595	-	-	-	-	-		Total expenses	-	33,000	190,765	306,353	6,000	336,792	186,516	41,280	32,257		Change in net assets	\$ 48,807	\$ -	\$ (19,929)	\$ 533	\$ -	\$ 80,298	\$ 985	\$ (1,356)	\$ -	\$ (1,593)																																																																																																			
Expenses											Salaries and benefits	-	33,000	159,154	251,904	5,977	276,211	160,773	32,893	25,388		Client needs	-	-	-	-	-	321	61	100	-		Conferences and training	-	-	396	529	-	1,880	755	38	981		Depreciation	-	-	-	249	-	326	147	-	-		Dues and subscriptions	-	-	227	74	-	133	2	2	1		Fundraising expense	-	-	-	-	-	-	-	-	-		In kind expense	-	-	-	-	-	-	-	-	-		Insurance	-	-	11,967	20,411	-	8,418	6,004	1,575	1,375		Interest	-	-	-	1,806	-	1,783	570	-	-		Lease payments	-	-	162	397	-	110	172	59	36		Occupancy	-	-	-	-	-	-	-	-	-		Office expense	-	-	2,560	3,570	23	2,061	4,993	578	832		Professional services	-	-	1,956	3,754	-	4,474	2,718	379	350		Repairs	-	-	1,151	3,678	-	1,828	384	92	269		Supplies	-	-	4,455	5,143	-	1,184	2,676	207	1,499		Telephone	-	-	2,488	3,836	-	3,659	3,781	712	627		Bad debt	-	-	-	-	-	-	-	-	-		Travel	-	-	1,123	1,235	-	32,012	1,497	4,161	565		Utilities	-	-	3,791	9,172	-	2,392	1,983	484	334		Miscellaneous	-	-	1,335	595	-	-	-	-	-		Total expenses	-	33,000	190,765	306,353	6,000	336,792	186,516	41,280	32,257		Change in net assets	\$ 48,807	\$ -	\$ (19,929)	\$ 533	\$ -	\$ 80,298	\$ 985	\$ (1,356)	\$ -	\$ (1,593)																																																																																																														
Salaries and benefits	-	33,000	159,154	251,904	5,977	276,211	160,773	32,893	25,388		Client needs	-	-	-	-	-	321	61	100	-		Conferences and training	-	-	396	529	-	1,880	755	38	981		Depreciation	-	-	-	249	-	326	147	-	-		Dues and subscriptions	-	-	227	74	-	133	2	2	1		Fundraising expense	-	-	-	-	-	-	-	-	-		In kind expense	-	-	-	-	-	-	-	-	-		Insurance	-	-	11,967	20,411	-	8,418	6,004	1,575	1,375		Interest	-	-	-	1,806	-	1,783	570	-	-		Lease payments	-	-	162	397	-	110	172	59	36		Occupancy	-	-	-	-	-	-	-	-	-		Office expense	-	-	2,560	3,570	23	2,061	4,993	578	832		Professional services	-	-	1,956	3,754	-	4,474	2,718	379	350		Repairs	-	-	1,151	3,678	-	1,828	384	92	269		Supplies	-	-	4,455	5,143	-	1,184	2,676	207	1,499		Telephone	-	-	2,488	3,836	-	3,659	3,781	712	627		Bad debt	-	-	-	-	-	-	-	-	-		Travel	-	-	1,123	1,235	-	32,012	1,497	4,161	565		Utilities	-	-	3,791	9,172	-	2,392	1,983	484	334		Miscellaneous	-	-	1,335	595	-	-	-	-	-		Total expenses	-	33,000	190,765	306,353	6,000	336,792	186,516	41,280	32,257		Change in net assets	\$ 48,807	\$ -	\$ (19,929)	\$ 533	\$ -	\$ 80,298	\$ 985	\$ (1,356)	\$ -	\$ (1,593)																																																																																																																									
Client needs	-	-	-	-	-	321	61	100	-		Conferences and training	-	-	396	529	-	1,880	755	38	981		Depreciation	-	-	-	249	-	326	147	-	-		Dues and subscriptions	-	-	227	74	-	133	2	2	1		Fundraising expense	-	-	-	-	-	-	-	-	-		In kind expense	-	-	-	-	-	-	-	-	-		Insurance	-	-	11,967	20,411	-	8,418	6,004	1,575	1,375		Interest	-	-	-	1,806	-	1,783	570	-	-		Lease payments	-	-	162	397	-	110	172	59	36		Occupancy	-	-	-	-	-	-	-	-	-		Office expense	-	-	2,560	3,570	23	2,061	4,993	578	832		Professional services	-	-	1,956	3,754	-	4,474	2,718	379	350		Repairs	-	-	1,151	3,678	-	1,828	384	92	269		Supplies	-	-	4,455	5,143	-	1,184	2,676	207	1,499		Telephone	-	-	2,488	3,836	-	3,659	3,781	712	627		Bad debt	-	-	-	-	-	-	-	-	-		Travel	-	-	1,123	1,235	-	32,012	1,497	4,161	565		Utilities	-	-	3,791	9,172	-	2,392	1,983	484	334		Miscellaneous	-	-	1,335	595	-	-	-	-	-		Total expenses	-	33,000	190,765	306,353	6,000	336,792	186,516	41,280	32,257		Change in net assets	\$ 48,807	\$ -	\$ (19,929)	\$ 533	\$ -	\$ 80,298	\$ 985	\$ (1,356)	\$ -	\$ (1,593)																																																																																																																																				
Conferences and training	-	-	396	529	-	1,880	755	38	981		Depreciation	-	-	-	249	-	326	147	-	-		Dues and subscriptions	-	-	227	74	-	133	2	2	1		Fundraising expense	-	-	-	-	-	-	-	-	-		In kind expense	-	-	-	-	-	-	-	-	-		Insurance	-	-	11,967	20,411	-	8,418	6,004	1,575	1,375		Interest	-	-	-	1,806	-	1,783	570	-	-		Lease payments	-	-	162	397	-	110	172	59	36		Occupancy	-	-	-	-	-	-	-	-	-		Office expense	-	-	2,560	3,570	23	2,061	4,993	578	832		Professional services	-	-	1,956	3,754	-	4,474	2,718	379	350		Repairs	-	-	1,151	3,678	-	1,828	384	92	269		Supplies	-	-	4,455	5,143	-	1,184	2,676	207	1,499		Telephone	-	-	2,488	3,836	-	3,659	3,781	712	627		Bad debt	-	-	-	-	-	-	-	-	-		Travel	-	-	1,123	1,235	-	32,012	1,497	4,161	565		Utilities	-	-	3,791	9,172	-	2,392	1,983	484	334		Miscellaneous	-	-	1,335	595	-	-	-	-	-		Total expenses	-	33,000	190,765	306,353	6,000	336,792	186,516	41,280	32,257		Change in net assets	\$ 48,807	\$ -	\$ (19,929)	\$ 533	\$ -	\$ 80,298	\$ 985	\$ (1,356)	\$ -	\$ (1,593)																																																																																																																																															
Depreciation	-	-	-	249	-	326	147	-	-		Dues and subscriptions	-	-	227	74	-	133	2	2	1		Fundraising expense	-	-	-	-	-	-	-	-	-		In kind expense	-	-	-	-	-	-	-	-	-		Insurance	-	-	11,967	20,411	-	8,418	6,004	1,575	1,375		Interest	-	-	-	1,806	-	1,783	570	-	-		Lease payments	-	-	162	397	-	110	172	59	36		Occupancy	-	-	-	-	-	-	-	-	-		Office expense	-	-	2,560	3,570	23	2,061	4,993	578	832		Professional services	-	-	1,956	3,754	-	4,474	2,718	379	350		Repairs	-	-	1,151	3,678	-	1,828	384	92	269		Supplies	-	-	4,455	5,143	-	1,184	2,676	207	1,499		Telephone	-	-	2,488	3,836	-	3,659	3,781	712	627		Bad debt	-	-	-	-	-	-	-	-	-		Travel	-	-	1,123	1,235	-	32,012	1,497	4,161	565		Utilities	-	-	3,791	9,172	-	2,392	1,983	484	334		Miscellaneous	-	-	1,335	595	-	-	-	-	-		Total expenses	-	33,000	190,765	306,353	6,000	336,792	186,516	41,280	32,257		Change in net assets	\$ 48,807	\$ -	\$ (19,929)	\$ 533	\$ -	\$ 80,298	\$ 985	\$ (1,356)	\$ -	\$ (1,593)																																																																																																																																																										
Dues and subscriptions	-	-	227	74	-	133	2	2	1		Fundraising expense	-	-	-	-	-	-	-	-	-		In kind expense	-	-	-	-	-	-	-	-	-		Insurance	-	-	11,967	20,411	-	8,418	6,004	1,575	1,375		Interest	-	-	-	1,806	-	1,783	570	-	-		Lease payments	-	-	162	397	-	110	172	59	36		Occupancy	-	-	-	-	-	-	-	-	-		Office expense	-	-	2,560	3,570	23	2,061	4,993	578	832		Professional services	-	-	1,956	3,754	-	4,474	2,718	379	350		Repairs	-	-	1,151	3,678	-	1,828	384	92	269		Supplies	-	-	4,455	5,143	-	1,184	2,676	207	1,499		Telephone	-	-	2,488	3,836	-	3,659	3,781	712	627		Bad debt	-	-	-	-	-	-	-	-	-		Travel	-	-	1,123	1,235	-	32,012	1,497	4,161	565		Utilities	-	-	3,791	9,172	-	2,392	1,983	484	334		Miscellaneous	-	-	1,335	595	-	-	-	-	-		Total expenses	-	33,000	190,765	306,353	6,000	336,792	186,516	41,280	32,257		Change in net assets	\$ 48,807	\$ -	\$ (19,929)	\$ 533	\$ -	\$ 80,298	\$ 985	\$ (1,356)	\$ -	\$ (1,593)																																																																																																																																																																					
Fundraising expense	-	-	-	-	-	-	-	-	-		In kind expense	-	-	-	-	-	-	-	-	-		Insurance	-	-	11,967	20,411	-	8,418	6,004	1,575	1,375		Interest	-	-	-	1,806	-	1,783	570	-	-		Lease payments	-	-	162	397	-	110	172	59	36		Occupancy	-	-	-	-	-	-	-	-	-		Office expense	-	-	2,560	3,570	23	2,061	4,993	578	832		Professional services	-	-	1,956	3,754	-	4,474	2,718	379	350		Repairs	-	-	1,151	3,678	-	1,828	384	92	269		Supplies	-	-	4,455	5,143	-	1,184	2,676	207	1,499		Telephone	-	-	2,488	3,836	-	3,659	3,781	712	627		Bad debt	-	-	-	-	-	-	-	-	-		Travel	-	-	1,123	1,235	-	32,012	1,497	4,161	565		Utilities	-	-	3,791	9,172	-	2,392	1,983	484	334		Miscellaneous	-	-	1,335	595	-	-	-	-	-		Total expenses	-	33,000	190,765	306,353	6,000	336,792	186,516	41,280	32,257		Change in net assets	\$ 48,807	\$ -	\$ (19,929)	\$ 533	\$ -	\$ 80,298	\$ 985	\$ (1,356)	\$ -	\$ (1,593)																																																																																																																																																																																
In kind expense	-	-	-	-	-	-	-	-	-		Insurance	-	-	11,967	20,411	-	8,418	6,004	1,575	1,375		Interest	-	-	-	1,806	-	1,783	570	-	-		Lease payments	-	-	162	397	-	110	172	59	36		Occupancy	-	-	-	-	-	-	-	-	-		Office expense	-	-	2,560	3,570	23	2,061	4,993	578	832		Professional services	-	-	1,956	3,754	-	4,474	2,718	379	350		Repairs	-	-	1,151	3,678	-	1,828	384	92	269		Supplies	-	-	4,455	5,143	-	1,184	2,676	207	1,499		Telephone	-	-	2,488	3,836	-	3,659	3,781	712	627		Bad debt	-	-	-	-	-	-	-	-	-		Travel	-	-	1,123	1,235	-	32,012	1,497	4,161	565		Utilities	-	-	3,791	9,172	-	2,392	1,983	484	334		Miscellaneous	-	-	1,335	595	-	-	-	-	-		Total expenses	-	33,000	190,765	306,353	6,000	336,792	186,516	41,280	32,257		Change in net assets	\$ 48,807	\$ -	\$ (19,929)	\$ 533	\$ -	\$ 80,298	\$ 985	\$ (1,356)	\$ -	\$ (1,593)																																																																																																																																																																																											
Insurance	-	-	11,967	20,411	-	8,418	6,004	1,575	1,375		Interest	-	-	-	1,806	-	1,783	570	-	-		Lease payments	-	-	162	397	-	110	172	59	36		Occupancy	-	-	-	-	-	-	-	-	-		Office expense	-	-	2,560	3,570	23	2,061	4,993	578	832		Professional services	-	-	1,956	3,754	-	4,474	2,718	379	350		Repairs	-	-	1,151	3,678	-	1,828	384	92	269		Supplies	-	-	4,455	5,143	-	1,184	2,676	207	1,499		Telephone	-	-	2,488	3,836	-	3,659	3,781	712	627		Bad debt	-	-	-	-	-	-	-	-	-		Travel	-	-	1,123	1,235	-	32,012	1,497	4,161	565		Utilities	-	-	3,791	9,172	-	2,392	1,983	484	334		Miscellaneous	-	-	1,335	595	-	-	-	-	-		Total expenses	-	33,000	190,765	306,353	6,000	336,792	186,516	41,280	32,257		Change in net assets	\$ 48,807	\$ -	\$ (19,929)	\$ 533	\$ -	\$ 80,298	\$ 985	\$ (1,356)	\$ -	\$ (1,593)																																																																																																																																																																																																						
Interest	-	-	-	1,806	-	1,783	570	-	-		Lease payments	-	-	162	397	-	110	172	59	36		Occupancy	-	-	-	-	-	-	-	-	-		Office expense	-	-	2,560	3,570	23	2,061	4,993	578	832		Professional services	-	-	1,956	3,754	-	4,474	2,718	379	350		Repairs	-	-	1,151	3,678	-	1,828	384	92	269		Supplies	-	-	4,455	5,143	-	1,184	2,676	207	1,499		Telephone	-	-	2,488	3,836	-	3,659	3,781	712	627		Bad debt	-	-	-	-	-	-	-	-	-		Travel	-	-	1,123	1,235	-	32,012	1,497	4,161	565		Utilities	-	-	3,791	9,172	-	2,392	1,983	484	334		Miscellaneous	-	-	1,335	595	-	-	-	-	-		Total expenses	-	33,000	190,765	306,353	6,000	336,792	186,516	41,280	32,257		Change in net assets	\$ 48,807	\$ -	\$ (19,929)	\$ 533	\$ -	\$ 80,298	\$ 985	\$ (1,356)	\$ -	\$ (1,593)																																																																																																																																																																																																																	
Lease payments	-	-	162	397	-	110	172	59	36		Occupancy	-	-	-	-	-	-	-	-	-		Office expense	-	-	2,560	3,570	23	2,061	4,993	578	832		Professional services	-	-	1,956	3,754	-	4,474	2,718	379	350		Repairs	-	-	1,151	3,678	-	1,828	384	92	269		Supplies	-	-	4,455	5,143	-	1,184	2,676	207	1,499		Telephone	-	-	2,488	3,836	-	3,659	3,781	712	627		Bad debt	-	-	-	-	-	-	-	-	-		Travel	-	-	1,123	1,235	-	32,012	1,497	4,161	565		Utilities	-	-	3,791	9,172	-	2,392	1,983	484	334		Miscellaneous	-	-	1,335	595	-	-	-	-	-		Total expenses	-	33,000	190,765	306,353	6,000	336,792	186,516	41,280	32,257		Change in net assets	\$ 48,807	\$ -	\$ (19,929)	\$ 533	\$ -	\$ 80,298	\$ 985	\$ (1,356)	\$ -	\$ (1,593)																																																																																																																																																																																																																												
Occupancy	-	-	-	-	-	-	-	-	-		Office expense	-	-	2,560	3,570	23	2,061	4,993	578	832		Professional services	-	-	1,956	3,754	-	4,474	2,718	379	350		Repairs	-	-	1,151	3,678	-	1,828	384	92	269		Supplies	-	-	4,455	5,143	-	1,184	2,676	207	1,499		Telephone	-	-	2,488	3,836	-	3,659	3,781	712	627		Bad debt	-	-	-	-	-	-	-	-	-		Travel	-	-	1,123	1,235	-	32,012	1,497	4,161	565		Utilities	-	-	3,791	9,172	-	2,392	1,983	484	334		Miscellaneous	-	-	1,335	595	-	-	-	-	-		Total expenses	-	33,000	190,765	306,353	6,000	336,792	186,516	41,280	32,257		Change in net assets	\$ 48,807	\$ -	\$ (19,929)	\$ 533	\$ -	\$ 80,298	\$ 985	\$ (1,356)	\$ -	\$ (1,593)																																																																																																																																																																																																																																							
Office expense	-	-	2,560	3,570	23	2,061	4,993	578	832		Professional services	-	-	1,956	3,754	-	4,474	2,718	379	350		Repairs	-	-	1,151	3,678	-	1,828	384	92	269		Supplies	-	-	4,455	5,143	-	1,184	2,676	207	1,499		Telephone	-	-	2,488	3,836	-	3,659	3,781	712	627		Bad debt	-	-	-	-	-	-	-	-	-		Travel	-	-	1,123	1,235	-	32,012	1,497	4,161	565		Utilities	-	-	3,791	9,172	-	2,392	1,983	484	334		Miscellaneous	-	-	1,335	595	-	-	-	-	-		Total expenses	-	33,000	190,765	306,353	6,000	336,792	186,516	41,280	32,257		Change in net assets	\$ 48,807	\$ -	\$ (19,929)	\$ 533	\$ -	\$ 80,298	\$ 985	\$ (1,356)	\$ -	\$ (1,593)																																																																																																																																																																																																																																																		
Professional services	-	-	1,956	3,754	-	4,474	2,718	379	350		Repairs	-	-	1,151	3,678	-	1,828	384	92	269		Supplies	-	-	4,455	5,143	-	1,184	2,676	207	1,499		Telephone	-	-	2,488	3,836	-	3,659	3,781	712	627		Bad debt	-	-	-	-	-	-	-	-	-		Travel	-	-	1,123	1,235	-	32,012	1,497	4,161	565		Utilities	-	-	3,791	9,172	-	2,392	1,983	484	334		Miscellaneous	-	-	1,335	595	-	-	-	-	-		Total expenses	-	33,000	190,765	306,353	6,000	336,792	186,516	41,280	32,257		Change in net assets	\$ 48,807	\$ -	\$ (19,929)	\$ 533	\$ -	\$ 80,298	\$ 985	\$ (1,356)	\$ -	\$ (1,593)																																																																																																																																																																																																																																																													
Repairs	-	-	1,151	3,678	-	1,828	384	92	269		Supplies	-	-	4,455	5,143	-	1,184	2,676	207	1,499		Telephone	-	-	2,488	3,836	-	3,659	3,781	712	627		Bad debt	-	-	-	-	-	-	-	-	-		Travel	-	-	1,123	1,235	-	32,012	1,497	4,161	565		Utilities	-	-	3,791	9,172	-	2,392	1,983	484	334		Miscellaneous	-	-	1,335	595	-	-	-	-	-		Total expenses	-	33,000	190,765	306,353	6,000	336,792	186,516	41,280	32,257		Change in net assets	\$ 48,807	\$ -	\$ (19,929)	\$ 533	\$ -	\$ 80,298	\$ 985	\$ (1,356)	\$ -	\$ (1,593)																																																																																																																																																																																																																																																																								
Supplies	-	-	4,455	5,143	-	1,184	2,676	207	1,499		Telephone	-	-	2,488	3,836	-	3,659	3,781	712	627		Bad debt	-	-	-	-	-	-	-	-	-		Travel	-	-	1,123	1,235	-	32,012	1,497	4,161	565		Utilities	-	-	3,791	9,172	-	2,392	1,983	484	334		Miscellaneous	-	-	1,335	595	-	-	-	-	-		Total expenses	-	33,000	190,765	306,353	6,000	336,792	186,516	41,280	32,257		Change in net assets	\$ 48,807	\$ -	\$ (19,929)	\$ 533	\$ -	\$ 80,298	\$ 985	\$ (1,356)	\$ -	\$ (1,593)																																																																																																																																																																																																																																																																																			
Telephone	-	-	2,488	3,836	-	3,659	3,781	712	627		Bad debt	-	-	-	-	-	-	-	-	-		Travel	-	-	1,123	1,235	-	32,012	1,497	4,161	565		Utilities	-	-	3,791	9,172	-	2,392	1,983	484	334		Miscellaneous	-	-	1,335	595	-	-	-	-	-		Total expenses	-	33,000	190,765	306,353	6,000	336,792	186,516	41,280	32,257		Change in net assets	\$ 48,807	\$ -	\$ (19,929)	\$ 533	\$ -	\$ 80,298	\$ 985	\$ (1,356)	\$ -	\$ (1,593)																																																																																																																																																																																																																																																																																														
Bad debt	-	-	-	-	-	-	-	-	-		Travel	-	-	1,123	1,235	-	32,012	1,497	4,161	565		Utilities	-	-	3,791	9,172	-	2,392	1,983	484	334		Miscellaneous	-	-	1,335	595	-	-	-	-	-		Total expenses	-	33,000	190,765	306,353	6,000	336,792	186,516	41,280	32,257		Change in net assets	\$ 48,807	\$ -	\$ (19,929)	\$ 533	\$ -	\$ 80,298	\$ 985	\$ (1,356)	\$ -	\$ (1,593)																																																																																																																																																																																																																																																																																																									
Travel	-	-	1,123	1,235	-	32,012	1,497	4,161	565		Utilities	-	-	3,791	9,172	-	2,392	1,983	484	334		Miscellaneous	-	-	1,335	595	-	-	-	-	-		Total expenses	-	33,000	190,765	306,353	6,000	336,792	186,516	41,280	32,257		Change in net assets	\$ 48,807	\$ -	\$ (19,929)	\$ 533	\$ -	\$ 80,298	\$ 985	\$ (1,356)	\$ -	\$ (1,593)																																																																																																																																																																																																																																																																																																																				
Utilities	-	-	3,791	9,172	-	2,392	1,983	484	334		Miscellaneous	-	-	1,335	595	-	-	-	-	-		Total expenses	-	33,000	190,765	306,353	6,000	336,792	186,516	41,280	32,257		Change in net assets	\$ 48,807	\$ -	\$ (19,929)	\$ 533	\$ -	\$ 80,298	\$ 985	\$ (1,356)	\$ -	\$ (1,593)																																																																																																																																																																																																																																																																																																																															
Miscellaneous	-	-	1,335	595	-	-	-	-	-		Total expenses	-	33,000	190,765	306,353	6,000	336,792	186,516	41,280	32,257		Change in net assets	\$ 48,807	\$ -	\$ (19,929)	\$ 533	\$ -	\$ 80,298	\$ 985	\$ (1,356)	\$ -	\$ (1,593)																																																																																																																																																																																																																																																																																																																																										
Total expenses	-	33,000	190,765	306,353	6,000	336,792	186,516	41,280	32,257		Change in net assets	\$ 48,807	\$ -	\$ (19,929)	\$ 533	\$ -	\$ 80,298	\$ 985	\$ (1,356)	\$ -	\$ (1,593)																																																																																																																																																																																																																																																																																																																																																					
Change in net assets	\$ 48,807	\$ -	\$ (19,929)	\$ 533	\$ -	\$ 80,298	\$ 985	\$ (1,356)	\$ -	\$ (1,593)																																																																																																																																																																																																																																																																																																																																																																

See independent auditors' report.

New Horizons Youth Service Bureau, Inc.
Schedule of Revenues, Other Support, and Expenses By Program and Supporting Services
For the Year Ended June 30, 2004

	Program Services										Services General and Administrative Fund Raising	Total
	7th Ward		Prepost			ACT		Program		Total		
	District Court	School Lunch	Adopt Respite	ADAPT	Options	Services	Services					
Unrestricted revenues and other support	Positive Steps											
Government grants and contracts	\$ 553,461	\$ 28,314	\$ 32,472	\$ 69,531	\$ 69,494	\$ 1,881,844	\$ -	\$ -	\$ 1,881,844	\$ -	\$ 1,881,844	
Contributions in-kind	200,511	-	-	-	-	200,511	-	-	200,511	-	200,511	
Program service fees	-	-	-	-	-	65,947	-	-	65,947	-	65,947	
Donations	-	-	-	-	-	19,012	-	-	19,012	-	19,012	
Tangipahoa United Way	-	-	-	-	-	33,000	-	-	33,000	-	33,000	
Fundraising	-	-	-	-	-	-	-	-	-	12,869	12,869	
Interest	-	-	-	-	-	-	-	-	-	85	85	
Other income	-	-	-	-	-	512	-	-	512	3	515	
Total unrestricted revenues and other support	753,972	28,314	32,472	69,531	69,494	2,200,826	12,957	12,957	2,213,783			
Expenses												
Salaries and benefits	385,701	27,606	1,918	57,063	59,625	1,477,213	28,009	(200)	1,505,222			
Client needs	7,470	-	29,295	-	53	37,300	-	-	37,100			
Conferences and training	2,883	-	-	575	497	8,534	-	-	8,534			
Depreciation	-	-	-	-	-	722	-	-	722			
Dues and subscriptions	101	-	-	803	32	1,375	-	-	1,404			
Fundraising expense	-	-	-	-	-	-	-	-	-	7,813	7,813	
In kind expense	200,511	-	-	-	-	200,511	-	-	200,511			
Insurance	17,568	-	-	3,934	-	73,463	-	-	73,463			
Interest	-	-	-	-	-	4,415	-	-	4,415	2,136	6,551	
Lease payments	2,814	-	-	41	42	3,833	-	-	3,833			
Occupancy	25,977	-	-	-	-	25,977	-	-	25,977			
Office expense	12,298	-	175	1,608	1,922	30,620	4,276	905	34,896			
Professional services	5,387	-	-	646	538	20,202	-	-	21,107			
Repairs	6,911	-	-	271	257	14,841	-	-	16,447			
Supplies	6,882	6,391	-	547	2018	31,002	599	504	31,601			
Telephone	20,106	-	-	1,032	1,561	37,802	-	-	38,306			
Bad debt	-	-	-	-	-	-	-	-	-	3,696	3,696	
Travel	51,561	994	1,095	4,623	217	99,083	98	98	99,181			
Utilities	7,697	-	-	1,442	329	27,624	-	-	29,064			
Miscellaneous	-	-	-	-	-	1,930	-	-	1,930			
Total expenses	753,867	28,600	32,483	72,585	69,558	2,096,447	69,806	(56,849)	2,166,253			
Change in net assets	\$ 105	\$ (286)	\$ (11)	\$ (3,054)	\$ (64)	\$ 104,379	\$ (56,849)	\$ (56,849)	\$ 47,530			

See independent auditors' report.

New Horizons Youth Service Bureau, Inc.
Schedule of Revenues, Support Services, General and Administrative and Fundraising Expenses Allocated to Programs
For the Year Ended June 30, 2004

	Program Services								
	Local	United Way	Runaway & Homeless	Horizon House	Tutoring	Pathways	Mental Health Crossroads	Second Step	Counseling Center
Unrestricted revenues and other support									
Government grants and contracts	\$ -	\$ -	\$ 170,836	\$ 306,886	\$ -	\$ 417,090	\$ 187,501	\$ 39,924	\$ -
Contributions in-kind	-	-	-	-	-	-	-	-	-
Program service fees	29,795	-	-	-	6,000	-	-	-	30,152
Donations	19,012	-	-	-	-	-	-	-	-
Tangipahoa United Way	-	33,000	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-	512
Total unrestricted revenues and other support	48,807	33,000	170,836	306,886	6,000	417,090	187,501	39,924	30,664
Allocation of supporting service revenues	259	130	1,037	1,814	130	2,462	1,166	259	130
Total revenues and other support	49,066	33,130	171,873	308,700	6,130	419,552	188,667	40,183	30,794
Expenses									
Compensation expenses	-	33,000	159,154	251,904	5,977	276,211	160,773	32,893	25,388
Occupancy	-	-	1,123	1,235	-	-	-	-	-
Travel	-	-	30,488	53,214	23	32,012	1,497	4,161	565
Other direct program expenses	-	-	190,765	306,353	6,000	336,792	186,516	41,280	32,257
Allocation of supporting service expenses	-	698	6,283	10,471	698	11,169	6,283	1,396	1,396
Total expenses	-	33,698	197,048	316,824	6,698	347,961	192,799	42,676	33,653
Change in net assets	\$ 49,066	\$ (568)	\$ (25,175)	\$ (8,124)	\$ (568)	\$ 71,591	\$ (4,132)	\$ (2,493)	\$ (2,859)

New Horizons Youth Service Bureau, Inc.
Schedule of Revenues, Support Services, General and Administrative and Fundraising Expenses Allocated to Programs
For the Year Ended June 30, 2004

	Program Services						Supporting Services General and Administrative Fund Raising	Total
	7th Ward District Court	School Lunch	Prepost Adopt Respite	ADAPT	ACU Options	Program Services Total		
Unrestricted revenues and other support								
Government grants and contracts	\$ 28,314	\$ 6,335	\$ 32,472	\$ 69,531	\$ 69,494	\$ 1,881,844	\$ -	\$ 1,881,844
Contributions in-kind	-	-	-	-	-	200,511	-	200,511
Program service fees	-	-	-	-	-	65,947	-	65,947
Donations	-	-	-	-	-	19,012	-	19,012
Tangipahoa United Way	-	-	-	-	-	33,000	-	33,000
Fundraising	-	-	-	-	-	-	12,869	12,869
Interest	-	-	-	-	-	-	85	85
Other income	-	-	-	-	-	512	3	515
Total unrestricted revenues and other support	753,972	6,335	32,472	69,531	69,494	2,200,826	12,957	2,213,783
Allocation of supporting service revenues	4,405	130	130	389	386	12,957	(12,957)	-
Total revenues and other support	758,377	6,465	32,602	69,920	69,880	2,213,783	-	2,213,783
Expenses								
Compensation expenses	385,701	-	1,918	57,063	59,625	1,477,213	28,009	1,505,222
Occupancy	25,977	-	-	-	-	25,977	-	25,977
Travel	51,561	994	1,095	4,623	217	99,083	98	99,181
Other direct program expenses	290,628	6,391	29,470	10,899	9,716	494,174	41,699	535,873
Allocation of supporting service expenses	753,867	28,600	32,483	72,585	69,558	2,096,447	69,806	2,166,253
	25,130	698	698	2,094	2,094	69,806	(69,806)	-
Total expenses	778,997	29,298	33,181	74,679	71,652	2,166,253	-	2,166,253
Change in net assets	\$ (20,620)	\$ (854)	\$ (579)	\$ (4,759)	\$ (1,772)	\$ 47,530	\$ -	\$ 47,530

See independent auditors' report

OTHER INDEPENDENT AUDITORS' REPORTS

Skarda & Silva, L.L.P.

Certified Public Accountants

4331 Iberville Street

Mandeville, LA 70471

Steven A. Skarda, C.P.A.

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(985) 626-8299, Main

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL
CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF BASIC
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT
AUDITING STANDARDS AND OFFICE OF MANAGEMENT
AND BUDGET (OMB) CIRCULAR A-133**

Board of Directors
New Horizons Youth Service Bureau, Inc.
Hammond, Louisiana

We have audited the financial statements of the New Horizons Youth Service Bureau, Inc. as of and for the year ended June 30, 2004, and have issued our report thereon dated December 9, 2004.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of 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 we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance

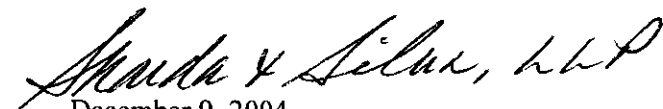
As part of obtaining reasonable assurance about whether the New Horizons Youth Service Bureau, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a 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 our audit, and accordingly, we do not express such an opinion. The results of our 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 our audit, we considered the New Horizons Youth Service Bureau, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. 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.

We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the finance committee, management, the Department of Health and Human Services, United Way, federal awarding agencies, pass-through entities, and the Louisiana Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.


December 9, 2004

Skarda & Silva, L.L.P.

Certified Public Accountants

4331 Iberville Street

Mandeville, LA 70471

Steven A. Skarda, C.P.A.

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-133

Board of Directors
New Horizons Youth Service Bureau, Inc.
Hammond, Louisiana

We have audited the compliance of the New Horizons Youth Service Bureau, Inc. with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2004. New Horizons Youth Service Bureau, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the New Horizons Youth Service Bureau, Inc.'s management. Our responsibility is to express an opinion on the New Horizons Youth Service Bureau, Inc.'s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the New Horizons Youth Service Bureau, Inc.'s compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the New Horizons Youth Service Bureau, Inc.'s compliance with those requirements.

In our opinion, the New Horizons Youth Service Bureau, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2004.

Internal Control over Compliance

The management of the New Horizons Youth Service Bureau, Inc. is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the New Horizons Youth Service Bureau, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. 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 noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the finance committee, management, the Department of Health and Human Services, United Way, federal awarding agencies, pass-through entities, and the Louisiana Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.


December 9, 2004

**New Horizons Youth Service Bureau, Inc.
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2004**

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unqualified		
Internal control over financial reporting:			
Material weaknesses identified?	_____ yes	_____ X _____	no
Reportable conditions identified? not considered to be material weaknesses?	_____ yes	_____ X _____	none reported
Noncompliance material to financial statements noted?	_____ yes	_____ X _____	no

Federal Awards

Internal control over major programs:			
Material weaknesses identified?	_____ yes	_____ X _____	no
Reportable conditions identified? not considered to be material weaknesses?	_____ yes	_____ X _____	none reported
Type of auditors' report issued on compliance for major programs:	Qualified		
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510 (a)?	_____ yes	_____ X _____	no

Identification of major programs:

CFDA Numbers

Name of Federal Program or Cluster

93.556

Family Preservation and Support Services

Dollar threshold used to distinguish between Type A and Type B programs:	_____ \$300,000 _____	
Auditee qualified as low-risk audit?	_____ X _____	_____ no

Section II - Internal Control & Compliance
Governmental Auditing Standards
OMB Circular A-133

Internal Control

<u>Item Number</u>	<u>Agency/Program</u>	<u>Questioned Costs</u>
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No findings and questioned costs for the year ended June 30, 2004

New Horizons Youth Service Bureau, Inc.
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2004

Fiscal Year Finding Initially Occurred	Description	Corrective Action Taken (Yes, No, Partially)	Planned Corrective Action/Partial Corrective Action Taken	Additional Explanation
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Section III Management Letter Comments

2004-1	Payroll time sheets not in agreement with paid hours to employee.	Partially	Overpaid hours will be charged to vacation time and underpayment of hours will be made out of undesignated funds.	Implement a procedure where program directors will verify employee time sheet calculation.
2004-2	Documentation not maintained for employee mileage reimbursement for office errands and office expenditures	Yes	Office employees have been informed of travel reimbursement requirements.	
2004-3	Collections from clients for services should be reconciled to a daily visit log.	Partially	Implement a procedure to reconcile client receipt book with funds deposited to assure completeness of deposited funds.	

New Horizons Youth Service Bureau, Inc.
 Summary Schedule of Prior Audit Findings
 For the Year Ended June 30, 2004

Ref. No.	Fiscal Year Finding Initially Occurred	Description	Corrective Action Taken (Yes, No, Partially)	Planned Corrective Action/Partial Corrective Action Taken	Additional Explanation
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Section I - Compliance and Internal Control Material to the Financial Statements

No reported findings for the year ended June 30, 2003

Section II - Internal Control and Compliance Material to Federal Awards

No reported findings for the year ended June 30, 2003

Section III - Management Letter

No reported findings for the year ended June 30, 2003