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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL AWARDS

To the Board of Directors
YWCA of Monroe, LA
Monroe, Louisiana

We have audited the financial statements of YWCA of Monroe, LA (a non-profit organization) as of and for the year ended December 31, 1996, and have issued our report thereon dated April 30, 1997.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions." Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit for the year ended December 31, 1996, we considered YWCA of Monroe, LA's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinions on YWCA of Monroe, LA's financial statements and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal programs. We have addressed internal control policies and procedures relevant to our audit of the financial statements in a separate report dated April 30, 1997.

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

VFWA OF MONROE, LA
Monroe, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1996

NOTE 5 - LONG-TERM DEBT (Continued)

Long-term debt maturities for each of the next five years:

Year Ending
December 31,

1996	\$ 5,775
1997	5,948
2000	6,128
2001	6,315
2002	6,508
2003 and thereafter	11,288
	<u>\$41,962</u>

NOTE 6 - IN-KIND CONTRIBUTIONS

In-kind contributions for funds receiving government grants consist of time donated by volunteer workers at a rate of five dollars per hour established by state and federal regulatory agencies providing the grant funds and donated food, clothing, medical facilities, medical services, prescriptions, advertising and other items valued at estimated fair market value. Volunteer hours for Family Violence, Child Abuse and Shelter Grants were 1,075 hours, 180 hours, and 1,241 hours respectively. The volunteer hours and donated food and clothing are not recorded in the financial statements.

The following in-kind contributions are recorded in the financial statements:

Facilities donated by St. Francis Medical Center for the Family Violence Program	\$6,000
Medical services and prescriptions donated by St. Francis Medical Center for the Family Violence Program	6,525
Advertising donated by the Ouachita Citizen for the Rape Crisis Program	1,071
Scaffolding donated by SCAPCO, Ltd. for the Family Violence Program	3,500
Labor and materials donated by Northeast Louisiana Homebuilders Association for the Family Violence Program	6,588
Total recorded in-kind contributions	<u>\$26,684</u>

YWCA OF MONROE, LA
Monroe, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1996

NOTE 3 - LAND, BUILDINGS, AND EQUIPMENT

Major fixed classes of land, building, and equipment consist of the following:

YWCA land, building and parking lot	2,500,132
YWCA furniture and equipment	58,950
Shelter house and improvements	117,068
Shelter house furniture and equipment	74,261
Rape crisis equipment	2,778
Family violence furniture and equipment	19,585
Rape crisis - 1996 equipment	5,889
Child abuse - 1997 equipment	9,325
Shelter Annex land, building, and improvements	<u>872,886</u>
	372,638
Less accumulated depreciation	<u>(388,862)</u>
Net land, buildings, and equipment	\$ 1,681,512

NOTE 4 - COMPENSATED ABSENCES

The Association's personnel policies were amended January 1, 1994 to permit accrual of sick time. In addition, a liability for compensated absences has been recorded at December 31, 1996 in the amount of \$25,186. Employees are not paid for any unused sick days upon termination.

NOTE 5 - LONG-TERM DEBT

Long-term debt consists of the following:

	Call loan	
3.0% note, payable monthly through July, 2006, to the City of Monroe, plus interest	YWCA Building	347,563
Less current maturities		<u>(3,600)</u>
Total long-term debt		\$ 343,963



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IMPROVEMENT AUDITORY REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL AWARDS PROGRAM TRANSACTIONS

To the Board of Directors
YWCA of Monroe, LA
Monroe, Louisiana

We have audited the financial statements of YWCA of Monroe, LA, as of and for the year ended December 31, 1996, and have issued our report thereon dated April 30, 1997.

In connection with our audit of the 1996 financial statements of YWCA of Monroe, LA (a non-profit organization), and with our consideration of internal control structure used to administer federal award programs, as required by Office of Management and Budget (OMB) Circular A-133, "Audit of Institutions of Higher Education and Other Nonprofit Institutions," we selected certain transactions applicable to certain nonmajor federal award programs for the year ended December 31, 1996. As required by Circular A-133, we performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Organization's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of our procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that YWCA of Monroe, LA had not complied, in all material respects, with these requirements.

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

Allen, Green & Robynette, L.L.P.
ALLEN, GREEN & ROBYNETTE, L.L.P.

Monroe, Louisiana
April 30, 1997

YWCA OF MONROE, LA
Monroe, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1996

NOTE 7 - COMMITMENTS AND CONTINGENCIES

ECONOMIC DEPENDENCE

The Association receives a substantial amount of its support from federal and state government grants and from the United Way. A significant reduction in the level of this support, if this were to occur, may have an effect on the Association's programs and activities.

LINE OF CREDIT

The YWCA entered into a line of credit agreement with a local bank on March 7, 1996. The line of credit is \$25,000 at prime plus 1% due on March 7, 1997. The line of credit was not used during 1996 and was renewed on March 7, 1997.

NOTE 8 - DEFINED CONTRIBUTION PLAN

The Association participates in the Young Women's Christian Association Retirement Fund, Inc. All employees must join the Fund after 24 months of employment during which they earned 2,800 hours of service. The Fund is a noncontributory retirement plan, meaning the Association contributes the full amount required to be credited to each employee's account. The Association must contribute 10.516% of each covered employee's compensation. Retirement expense for 1996 was \$27,648.

NOTE 9 - CONCENTRATIONS OF CREDIT RISK

The YWCA receives a substantial amount of its support from governmental entities. At December 31, 1996 all of the Association's receivables were due from governmental bodies within the State of Louisiana.

NOTE 10 - SUBSEQUENT EVENTS

In 1997, the Ouachita Federal Counseling Agency will be included with the YWCA and the United Way allocation of \$26,885 for Ouachita Federal Counseling will be combined with the YWCA.

YWCA OF MONROE, LA
Monroe, Louisiana

of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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 structure and its operation that we consider to be material weaknesses as defined above.

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

Allen, Green & Robbette, LLP
ALLEN, GREEN & ROBBETTE, L.L.P.

Monroe, Louisiana
April 23, 1997

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal programs in the following categories:

Cash	Governmental financial assistance programs
Support program service fees, revenue, and receivables	Political activity
Donated materials, facilities, and services	Civil rights
Expenses for goods and services and accounts payable	Cash management
Payroll and related liabilities	Federal financial reports
Property and equipment	Allowable cost/allow principles
	Drug-Free Workplace Act
	Administrative requirements

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

During the year ended December 31, 1996, YWCA of Monroe, LA had no major federal award programs and expended 56% of its total federal awards under the following non-major programs:

Department of Health and Human Services and Child Health Services Block Grant - 55,994
Department of Justice Crime Victim Assistance - 10,519

We performed tests of controls, as required by OMB Circular A-115, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material non-compliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed in cost for matching that are applicable to the aforementioned non-major programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal awards would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that non-compliance with laws and regulations that would be material to a 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 structure and its operation that we consider to be material weaknesses as defined above.

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


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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
YWCA of Monroe, LA
Monroe, Louisiana

We have audited the financial statements of YWCA of Monroe, LA (a non-profit organization) as of and for the year ended December 31, 1998, and have issued our report thereon dated April 28, 1999.

We conducted our audit in accordance with generally accepted auditing standards, 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 with laws, regulations, contracts, and grants applicable to YWCA of Monroe, LA is the responsibility of YWCA of Monroe, LA's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of YWCA of Monroe, LA's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported herein under Government Auditing Standards.

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

Allen, Green & Robinette, L.L.P.
ALLEN, GREEN & ROBINETTE, L.L.P.

Monroe, Louisiana
April 28, 1999



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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
YWCA of Monroe, LA
Monroe, Louisiana

We have audited the financial statements of YWCA of Monroe, LA (a non-profit organization) as of and for the year ended December 31, 1996, and have issued our report thereon dated April 30, 1997.

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

In planning and performing our audit of the financial statements of YWCA of Monroe, LA for the year ended December 31, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more



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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
YWCA of Monroe, LA
Monroe, Louisiana

We have audited the accompanying statements of financial position of YWCA of Monroe, LA, a non-profit organization as of December 31, 1996, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Association's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, 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, "Audit of Institutions of Higher Education and Other Nonprofit Institutions." Those standards 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 accounts 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 YWCA of Monroe, LA as of December 31, 1996, and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

As discussed in note 1 to the financial statements, in 1996 the Association changed its method of accounting for contributions and its method of financial reporting and financial statement presentation.

Our audit was made for the purpose of forming an opinion on the basic financial statements of YWCA of Monroe, LA taken as a whole. The accompanying Schedule of Federal Awards for the year ended December 31, 1996, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information in that schedule has been subjected to the 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.

YWCA OF MONROE, LA
Monroe, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1996

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

FINANCIAL STATEMENT PRESENTATION

In 1995, the Association elected to adopt Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations." Under SFAS No. 117, the Association 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. In addition, the Association is required to present a statement of each flow. As permitted by this new statement, the Association has discontinued its use of fund accounting and has, accordingly, reclassified its financial statements to present the three classes of net assets required. This reclassification had no effect on the change in net assets for 1995.

CONTRIBUTIONS

The Association also elected to adopt SFAS No. 116, "Accounting for Contributions Received and Contributions Made" in 1996. The Association previously recognized allocations from the United Way as contributions in the period to which they related. In accordance with SFAS No. 116, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions. As permitted by SFAS No. 116, the Association has retroactively applied the provisions of this new statement by restating net assets as of December 31, 1995. The adjustment of \$193,912 made to net assets as of December 31, 1995, represents time restricted contributions from the United Way and Office of Women's Services. Under SFAS No. 116, such contributions are required to be reported as temporarily restricted support and are then reclassified to unrestricted net assets upon expiration of the time restriction. The effect of this new statement on the Association's change in net assets for 1996, was an increase of \$48,778 from what would have been reported under prior accounting principles.

BUDGET POLICY

Budgets for various programs are prepared by the Association and approved by the grantor of the funds for each respective program.

ALLOCATION OF EXPENSES TO PROGRAM ACTIVITIES

Certain expenses of the YWCA are allocated to programs based on salary costs for each program. These expenses include retirement and depreciation on the YWCA facilities.

NOTE 2 - TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets represent allocations of \$126,112 from United Way and \$3,788 from Office of Women's Services for future periods. Temporarily restricted net assets are available for unrestricted use in 1997. The allocations from United Way are due within one year. Historically, differences between the amounts allocated and collected have been insignificant; therefore, no provision is made for uncollectible amounts. The advance from Office of Women's Services will be withheld from first quarter 1997 reimbursements to the YWCA.

YWCA OF MONROE, LA
Monroe, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1996

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

ORGANIZATION

YWCA of Monroe, LA is the local affiliate of YWCA of the U.S.A. The local association was chartered in 1951. The YWCA provides comprehensive and integrated services to the survivors of family violence, child abuse and rape. Primary goals include strengthening and preserving the family unit through individual and family therapy and decreasing the incidence of family violence, child abuse and rape through public awareness and education. The programs serve twelve parishes in Northeast Louisiana.

PROMISE TO GIVE

Contributions are recognized when the donor makes a promise to give to the Association that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

CASH AND CASH EQUIVALENTS

For purposes of the statements of cash flows, the Association considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash-equivalents.

ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

FIXED ASSETS

Purchases of fixed assets and major improvements in excess of \$100 are capitalized at cost. The cost of furniture and equipment acquired prior to 1963 is not determinable and, therefore, is not shown. Value for fixed assets donated prior to 1966 is not determinable and, therefore, not shown. As of January 1, 1996, donated assets have been recorded at their fair market value. Depreciation is computed on the straight-line method over the asset's estimated useful life.

INCOME TAXES

The Association is recognized as a nonprofit corporation under the laws of the State of Louisiana and under Internal Revenue Code Section 501(c)(3). It is, therefore, exempt from federal and state corporation income taxes and no provisions are made for those taxes in the financial statements.

YMCA OF MONROE, LA
Monroe, Louisiana

STATEMENT OF CASH FLOWS
For the Year Ended December 31, 1988

CASH FLOWS FROM OPERATING ACTIVITIES:	
Increase in net assets	\$ 88,680
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	46,001
Donated building improvements in support	(5,840)
(Increase) decrease in operating assets:	
Grants receivable	(50,570)
Prepaid expenses and other assets	(410)
Increase (decrease) in operating liabilities:	
Accounts payable	8,910
Accrued expenses	3,128
Accrued compensated absences	<u>2,802</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 74,301
CASH FLOWS FROM INVESTING ACTIVITIES:	
Payments for property and equipment	\$ (44,881)
CASH FLOWS FROM FINANCING ACTIVITIES:	
Note payments	<u>\$ (5,621)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$ 23,800
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>28,502</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 52,302</u>

THE NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

	TOTAL PROGRAM	MANAGEMENT & GENERAL	TOTAL
\$	200,412 \$	55,648 \$	332,261
	22,705	4,647	37,648
	<u>17,878</u>	<u>8,038</u>	<u>29,905</u>

\$	595,792 \$	89,883 \$	975,774
	1,808	0	1,808
	10,863	2,878	12,691
	11,575	2,803	14,440
	5,845	11,898	17,740
	0	1,518	1,518
	18,894	0	18,894
	4,438	8,601	12,713
	8,773	495	9,173
	2,304	584	2,888
	4,262	1,422	5,784
	71,158	0	71,158
	18,748	88,000	81,078
	2,138	836	2,732
	28,731	18,371	38,882
	1,864	2,784	4,648
	7,800	1,435	9,435
	210	478	688
	12,218	2,658	14,878
	8,788	8,052	11,800
	<u>75,127</u>	<u>4,028</u>	<u>88,000</u>
\$	<u>421,028 \$</u>	<u>178,987 \$</u>	<u>621,126</u>

YWCA OF MONROE, LA
Monroe, Louisiana

STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended December 31, 1999

	PROGRAM SERVICES					
	FAMILY VIOLENCE		SAFE CRISIS	CHILD ABUSE	IN-HOME THERAPY	CRISIS LINES
	NON- RESIDENTIAL	RESIDENTIAL				
Salaries	\$ 76,430	\$ 112,347	\$ 18,445	\$ 17,814	\$ 16,731	\$ 62,242
Retirement expense	8,751	8,007	1,472	1,888	1,754	1,581
Payroll taxes	5,845	7,728	1,125	1,055	989	1,000
Total salaries and related expenses	\$ 91,026	\$ 128,082	\$ 21,042	\$ 20,757	\$ 19,474	\$ 64,823
Direct aid to individuals	2,828	0	0	0	0	0
Dues & memberships	4,872	5,237	150	0	0	860
Books & supplies	2,412	9,100	0	0	0	0
Insurance	1,087	4,407	0	0	0	367
Interest	0	0	0	0	0	0
In-kind contributions	18,000	0	1,871	0	0	0
Miscellaneous	2,104	2,212	0	0	0	100
Office supplies	1,283	2,088	2,373	0	0	208
Postage & shipping	885	1,415	0	0	0	184
Printing & duplication	476	3,577	0	0	0	180
Professional fees	1,602	9,280	0	0	0	363
Programs	0	1,210	0	0	5,825	0
Rental expense	1,800	204	0	0	0	10
Repairs & maintenance	13,850	2,401	0	0	0	12,800
Supplies & printing	557	839	0	0	0	408
Telephone	1,314	3,891	2,480	0	0	405
Training materials	218	0	0	0	0	0
Taxes	580	3,485	765	0	4,180	500
Utilities	1,378	4,509	0	0	0	0
Depreciation	21,867	12,003	1,818	1,890	1,786	2,002
TOTAL EXPENSES	\$ 160,881	\$ 186,121	\$ 27,828	\$ 22,647	\$ 21,260	\$ 80,883

THE NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

YWCA OF MONROE, LA
 Monroe, Louisiana

STATEMENT OF ACTIVITIES
 For the Year Ended December 31, 1998

	<u>UNRESTRICTED</u>	<u>TEMPORARILY RESTRICTED</u>	<u>TOTAL</u>
PERSONNEL, GAINS AND OTHER SUPPORT			
Contributions	\$ 44,888	\$ 0	\$ 44,888
In-kind contributions	26,040	0	26,040
United Way	0	206,300	206,300
Consulting fees	20,097	0	20,097
Membership dues	8,351	0	8,351
Grants	488,113	5,198	493,311
Interest income	897	0	897
Other income	<u>13,894</u>	<u>0</u>	<u>13,894</u>
SUBTOTAL	<u>609,880</u>	<u>241,198</u>	<u>851,078</u>
Net assets released from restrictions	<u>(39,652)</u>	<u>(190,822)</u>	<u>(230,474)</u>
TOTAL REVENUE, GAINS AND OTHER SUPPORT	<u>\$ 570,228</u>	<u>\$ 45,376</u>	<u>\$ 615,604</u>
EXPENSES AND LOSSES			
Family violence residential	\$ 188,007	\$ 0	\$ 188,007
Family violence-Non residential	185,121	0	185,121
Family violence-Non residential	27,808	0	27,808
Page costs	22,581	0	22,581
Child abuse	37,018	0	37,018
Intensive therapy	40,884	0	40,884
Child lines	<u>(79,281)</u>	<u>0</u>	<u>(79,281)</u>
Management and general			
TOTAL EXPENSES AND LOSSES	<u>\$ 571,338</u>	<u>\$ 0</u>	<u>\$ 571,338</u>
CHANGES IN NET ASSETS	51,694	45,198	96,892
NET ASSETS AT BEGINNING OF YEAR, as reported	<u>898,282</u>	<u>18,100</u>	<u>916,382</u>
NET ASSETS AT END OF YEAR	<u>\$ 949,976</u>	<u>\$ 63,298</u>	<u>\$ 1,013,274</u>

THE NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

YWCA OF MONROE, LA
 Monroe, Louisiana

STATEMENT OF FINANCIAL POSITION
 December 31, 1999

CURRENT ASSETS	
Cash	\$ 50,409
Grants receivable	205,795
Prepaid expenses and other assets	<u>3,100</u>
	<u>259,304</u>
Land, building and other assets	672,404
Less: Accumulated depreciation	<u>(289,882)</u>
	<u>382,522</u>
TOTAL ASSETS	<u>\$ 1,023,804</u>
CURRENT LIABILITIES	
Accounts payable	\$ 21,880
Accrued expenses	18,203
Current portion of long-term debt	4,000
Accrued compensated absences	<u>70,881</u>
	<u>114,964</u>
Long-term debt	41,881
Total liabilities	<u>\$ 156,845</u>
NET ASSETS	
Unrestricted:	
Operations	\$ 214,519
Fund assets	683,579
Temporarily restricted	<u>81,880</u>
Total net assets	<u>\$ 966,968</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,023,804</u>

THE NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

YWCA OF MONROE, LA
Monroe, Louisiana

SCHEDULE OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 1998

	Federal CFDA Number	Fiscal Period	Program or Award Amount	Receipts or Revenue Recognized
Department of Housing and Urban Development				
Through City of Monroe, LA BLD Emergency Shelter Grants Program	14.271	1998-06 1998-08	\$25,944 22,080	\$3,264 -
Department of Justice				
Through Louisiana Commission on Law Enforcement Crime Victim Assistance:				
Rape Crisis	16.575	1996-07 1997-06	16,278 10,812	6,120 6,338
Family Violence Shelter	16.575	1996-07 1997-06	31,278 45,263	30,519 29,293
Child Abuse	16.575	1996-07 1997-06	20,488 17,283	8,945 19,075
Domestic Violence Sexual Assault	16.588 16.588	N/A N/A	3,902 2,881	3,902 2,881
Through City of Monroe, LA Community Policing to Combat Domestic Violence	16.718	1996-07	153,504	31,368
Department of Health and Human Services				
Through Louisiana Department of Health and Hospitals Preventive Health and Health Services Block Grant				
Maternal and Child Health Services Block Grant	93.591	1997-08	90,458	10,369
	93.594	1997-06	117,144	62,246
Through Louisiana Office of Community Services Social Services Block Grant				
	93.667	1996-07 1997-06 N/A	28,080 38,080 3,500	18,147 15,240 3,500
Through Louisiana Office of Women's Services Family Violence Prevention and Services				
	83.671	1996-07 1997-06	31,468 31,668	9,388 22,418
				<u>\$280,120</u>

To the Board of Directors
YWCA of Monroe, LA
Monroe, Louisiana

In accordance with Government Auditing Standards, we have also issued a report dated April 30, 1997 on our consideration of the Association's internal control structure and a report dated April 30, 1997 on its compliance with laws and regulations.

Allen Green Robinson, LLP
ALLEN, GREEN & ROBINSON, L.L.P.

Monroe, Louisiana
April 30, 1997

YMCA OF MONROE, LA
Monroe, Louisiana

FINANCIAL STATEMENT
DECEMBER 31, 1996

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YMCA OF MONROE, LA
Monroe, Louisiana

FINANCIAL STATEMENT
DECEMBER 31, 1985

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the parish, or the ward, 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 MAY 21 1987