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**YWCA OF MONROE, LA, INC.
Monroe, Louisiana**

**FINANCIAL STATEMENT
DECEMBER 31, 1999**

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 JUN 28 2000

**YWCA OF MONROE, LA, INC.
Monroe, LOUISIANA**

**FINANCIAL STATEMENT
DECEMBER 31, 1999**

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Bonnie T. Robinette, CPA

P. O. Box 7350
Monroe, LA 71211-7350
(318) 342-8000
Fax: (318) 342-8001

INDEPENDENT AUDITORS' REPORT

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

I have audited the accompanying statement of financial position of YWCA of Monroe, LA, Inc. (a non-profit organization) as of December 31, 1999, 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. My responsibility is to express an opinion on these financial statements based on my audit.

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

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of YWCA of Monroe, LA, Inc. as of December 31, 1999, and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, I have also issued my report dated May 4, 2000 on my consideration of YWCA of Monroe, LA, Inc.'s internal control over financial reporting and on my 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 my audit.

My audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of federal awards is presented for purposes of additional analysis as required by U.S. Office of 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.


BONNIE T. ROBINETTE, CPA

Monroe, Louisiana
May 4, 2000

YWCA OF MONROE, LA, INC.
Monroe, Louisiana

STATEMENT OF FINANCIAL POSITION
December 31, 1999

ASSETS

CURRENT ASSETS

Cash	\$ 224,836
Investments	4,748
Grants and other receivables	410,315
Prepaid expenses and other assets	<u>2,191</u>

Total current assets 642,090

Land, building and other assets	1,027,085
Less: Accumulated depreciation	<u>(338,712)</u>

688,373

TOTAL ASSETS \$ 1,330,463

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable	24,688
Accrued expenses	31,398
Current portion of long-term debt	6,129
Accrued compensated absences	<u>50,473</u>

Total current liabilities 112,688

Long-term debt 24,111

Total liabilities \$ 136,799

NET ASSETS

Unrestricted:	
Operations	71,306
Board designated (Note 11)	100,000
Fixed assets	688,373
Temporarily restricted	<u>333,985</u>

Total net assets \$1,193,664

TOTAL LIABILITIES AND NET ASSETS \$1,330,463

YWCA OF MONROE, LA, INC.
Monroe, Louisiana

STATEMENT OF ACTIVITIES
For the Year Ended December 31, 1999

CHANGES IN UNRESTRICTED NET ASSETS:

Revenues, Gains and Other Support	\$ 194,750
Contributions	23,000
IOLTA Grant	63,478
In-kind contributions	81,802
Counseling fees	44,711
Membership dues	636,361
Grants	6,029
Interest and dividend income	685
Unrealized gains	<u>39,389</u>
Other income	1,090,205
Net unrestricted revenues, gains and other support	<u>271,431</u>
Net assets released from restrictions	<u>\$ 1,361,636</u>

Expenses	
Program Services	\$ 281,394
Family violence-residential	474,286
Family violence-non-residential	140,035
Rape crisis	59,533
Child abuse	47,513
Transitional housing	19,913
In-home therapy	87,360
Crisis lines	<u>183,920</u>
Management and general	<u>\$ 1,293,954</u>
Total expenses	

Increase in Unrestricted Net Assets \$ 67,682

CHANGES IN TEMPORARY RESTRICTED NET ASSETS:

Contributions restricted by donor	\$ 333,985
Net assets released from donor restrictions	<u>(271,431)</u>

Increase in Temporary Restricted Net Assets 62,554

TOTAL INCREASE IN NET ASSETS 130,236

NET ASSETS AT BEGINNING OF YEAR 1,063,428

NET ASSETS AT END OF YEAR \$ 1,193,664

The accompanying notes are an integral part of these financial statements.

YWCA OF MONROE, LA, INC.
Monroe, Louisiana

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

PROGRAM SERVICES

	Family Violence Residential	Non- Residential	Rape Crisis	Child Abuse	Transitional Housing	In-Home Therapy	Crisis Lines	Total Program	Management & General	Total
Salaries	\$ 129,663	\$ 254,072	\$ 90,176	\$ 45,065	\$ 24,560	\$ 16,148	\$ 64,796	\$ 624,480	\$ 79,516	\$ 703,996
Retirement Expense	7,861	19,408	-0-	-0-	-0-	-0-	646	27,915	11,222	39,137
Payroll Taxes	<u>10,230</u>	<u>21,253</u>	<u>6,324</u>	<u>3,364</u>	<u>1,914</u>	<u>388</u>	<u>5,184</u>	<u>48,657</u>	<u>8,235</u>	<u>56,892</u>
Total salaries and related expenses	\$ 147,754	\$ 294,733	\$ 96,500	\$ 48,429	\$ 26,474	\$ 16,536	\$ 70,626	\$ 701,052	\$ 98,973	\$ 800,025
Direct aid to individuals	6,609	-0-	-0-	-0-	19,610	-0-	-0-	26,219	-0-	26,219
Dues and memberships	3,069	3,991	-0-	-0-	-0-	-0-	709	7,769	3,381	11,150
Fund raising	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	9,784	9,784
Groceries and supplies	14,204	2,907	10	-0-	-0-	-0-	-0-	17,121	4,127	21,248
Insurance	17,351	17,893	-0-	1,000	-0-	-0-	1,876	38,120	9,119	47,239
Interest	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	1,004	1,004
In-kind contributions	21,082	16,600	8,942	-0-	-0-	-0-	-0-	46,624	-0-	46,624
Miscellaneous	980	2,772	-0-	-0-	-0-	-0-	-0-	3,752	1,708	5,460
Office supplies	1,289	5,853	1,425	537	-0-	-0-	1,458	10,562	764	11,326
Payment to national support	2,147	3,827	-0-	-0-	-0-	-0-	902	6,876	2,603	9,479
Postage and shipping	826	2,266	-0-	-0-	-0-	-0-	328	3,420	438	3,858
Printing and duplication	2,748	9,560	-0-	-0-	-0-	-0-	1,118	13,426	1,972	15,398
Professional fees	5,084	3,156	-0-	-0-	-0-	-0-	714	8,954	671	9,625
Rental expense	5,579	25,071	13,530	4,153	-0-	-0-	703	49,036	2,123	51,159
Repairs and maintenance	14,791	16,206	2,975	425	-0-	-0-	-0-	34,397	19,801	54,198
Seminars and training	75	7,824	-0-	-0-	-0-	-0-	-0-	7,899	7,337	15,236
Telephone	7,830	14,156	4,000	134	-0-	-0-	4,902	31,022	1,886	32,908
Training materials	22	3,977	-0-	-0-	-0-	-0-	-0-	3,999	232	4,231
Travel	3,453	8,689	899	403	-0-	2,757	-0-	16,201	7,462	23,663
Utilities	9,627	6,592	504	590	169	-0-	-0-	17,482	7,481	24,963
Depreciation and amortization	<u>16,874</u>	<u>28,213</u>	<u>11,250</u>	<u>3,862</u>	<u>1,260</u>	<u>620</u>	<u>4,024</u>	<u>66,103</u>	<u>3,054</u>	<u>69,157</u>
TOTAL EXPENSES	<u>\$ 281,394</u>	<u>\$ 474,286</u>	<u>\$ 140,035</u>	<u>\$ 59,533</u>	<u>\$ 47,513</u>	<u>\$ 19,913</u>	<u>\$ 87,360</u>	<u>\$ 1,110,034</u>	<u>\$ 183,920</u>	<u>\$ 1,293,954</u>

The accompanying notes are an integral part of these financial statements.

YWCA OF MONROE, LA, INC.
Monroe, Louisiana

STATEMENT OF CASH FLOWS
For the Year Ended December 31, 1999

CASH FLOWS FROM OPERATING ACTIVITIES:

Increase in net assets	\$ 130,236
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation and amortization	69,157
Loss on disposal of fixed assets	290
In-kind contribution of fixed assets	(16,854)
Contribution of noncash asset	(4,748)
(Increase) decrease in operating assets:	
Grants receivable	(26,097)
Prepaid expenses and other assets	(153)
Increase (decrease) in operating liabilities:	
Accounts payable	(281)
Accrued expenses	(8,189)
Accrued compensated absences	<u>2,027</u>
 NET CASH PROVIDED BY OPERATING ACTIVITIES	 \$ 145,388

CASH FLOWS FROM INVESTING ACTIVITIES:

Payments for property and equipment	\$ (23,128)
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CASH FLOWS FROM FINANCING ACTIVITIES:

Note payments	<u>\$ (5,948)</u>
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NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$ 116,312
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CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>\$ 108,524</u>
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CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>\$ 224,836</u></u>
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**YWCA OF MONROE, LA
Monroe, Louisiana**

**NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1999**

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 1931. 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. In March of 2000, the members approved a name change to YWCA of Northeast Louisiana, Inc.

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. All receivables are due within one year.

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 those estimates.

FIXED ASSETS

Fixed assets acquired by YWCA are considered to be owned by YWCA. However, federal and state funding sources may maintain equitable interest in the property purchased with grant monies as well as the right to determine the use of any proceeds from the sale of these assets.

YWCA OF MONROE, LA
Monroe, Louisiana

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1999

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 1965 is not determinable and, therefore, is not shown. Value for fixed assets donated prior to 1986 is not determinable and, therefore, not shown. As of January 1, 1986, 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.

The net fixed asset balance has been recorded as a separate component in unrestricted net assets.

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. In addition, the YWCA has been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of Section 509(a) of the Internal Revenue Code. There was no unrelated business income for 1999.

FINANCIAL STATEMENT PRESENTATION

In 1996, the Association elected to adopt Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statement 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 cash flows. 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.

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.

INVESTMENTS

Investments are composed of equity securities and are carried at fair value.

YWCA OF MONROE, LA
Monroe, Louisiana

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1999

NOTE 2 - TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are available for the following purposes or periods:

Periods after December 31, 1999	
United Way of Northeast Louisiana	\$ 277,681
United Way of Morehouse Parish	5,000
Specific grant programs	
IOLTA 2000 grant	23,000
Artworks	7,755
Presbyterian Women for transitional housing	15,549
Glenwood Medical Center for Bowl for Kids	<u>5,000</u>
Total temporarily restricted assets	<u>\$ 333,985</u>

Net assets were released from donor restrictions by incurring expenses satisfying the purpose or time restrictions specified by donors as follows:

Time restrictions expired:

United Way of Northeast Louisiana	\$ 266,431
United Way of Morehouse Parish	<u>5,000</u>
Total restrictions released	<u>\$ 271,431</u>

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.

NOTE 3 - INVESTMENTS

Investments at December 31, 1999 are summarized as follows:

	<u>Cost</u>	<u>Fair Value</u>	<u>Carrying Value</u>
Centurytel stock	4,063	4,748	4,748

The following schedule summarizes the investment return as it appears in unrestricted net assets for 1999:

Interest and dividends	\$ 13
Unrealized gains	<u>685</u>
Total investment return	<u>\$ 698</u>

YWCA OF MONROE, LA
Monroe, Louisiana

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1999

NOTE 4 - LAND, BUILDINGS AND EQUIPMENT

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

YWCA land, building and parking lot	\$ 501,132
YWCA furniture and equipment	65,178
Shelter house and improvements	157,931
Shelter house furniture and equipment	48,272
Rape crisis equipment	28,983
Family violence furniture and equipment	9,093
Rape crisis - 0066 equipment	11,324
Child abuse - 0067 equipment	12,973
Crisis Lines	8,498
Shelter Annex land, building and improvements	135,988
Transitional housing furniture and fixtures	4,451
Counseling furniture and equipment	8,196
Leaschold Improvements, Counseling Center	<u>35,066</u>
	1,027,085
Less accumulated depreciation	<u>(338,712)</u>
Net land, buildings, and equipment	<u>\$ 688,373</u>

Depreciation expense for the year ended December 31, 1999 amounted to \$64,148. Amortization of leaschold improvements amounted to \$5,009 for 1999.

NOTE 5 - COMPENSATED ABSENCES

The Association's personnel policies permit carry forward of sick time; therefore, a liability for compensated absences has been recorded at December 31, 1999 in the amount of \$ 50,473. Employees are not paid for any unused sick days upon termination.

NOTE 6 - LONG-TERM DEBT

Long-term debt consists of the following:

	<u>Collateral</u>	
3.0% note, payable monthly through July, 2006 to the City of Monroe, plus interest	YWCA Building	\$ 30,240
Less current maturities		<u>6,129</u>
Total long-term debt		<u>\$ 24,111</u>

YWCA OF MONROE, LA
Monroe, Louisiana

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1999

NOTE 6 - LONG-TERM DEBT (Continued)

Interest expense paid amounted to \$1,004 in 1999.

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

Year Ending
December 31,

2000	6,129
2001	6,315
2002	6,508
2003	6,706
2004	<u>4,582</u>
	<u>\$30,240</u>

NOTE 7 - IN-KIND CONTRIBUTIONS

In-kind contributions for funds receiving government grants consist of time donated by volunteer workers at a rate of ten 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. 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 in outlying parishes for Family Violence Program	13,269
Facilities donated by St. Francis Medical Center for the Family Violence Program	8,940
Medical services and prescriptions donated by St. Francis Medical Center for the Family Violence Program	17,953
Television and Newspaper ads for the Rape Crisis Program	6,462
Shelter bathroom donated by local homebuilders and suppliers	<u>16,854</u>
Total recorded in-kind contributions	<u>\$63,478</u>

YWCA OF MONROE, LA
Monroe, Louisiana

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1999

NOTE 8 - 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 April 2, 1999. The line of credit is \$50,000 at prime plus 1%. The line of credit was not used during 1999 and is renewed annually.

NOTE 9 - 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 2,000 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 10.5% of each covered employee's compensation. In addition, one percent of each covered employee's compensation is contributed to cover administrative cost of the plan. Retirement expense for 1999 was \$39,137.

NOTE 10 - CONCENTRATIONS OF CREDIT RISK

RECEIVABLES

The YWCA receives a substantial amount of its support from governmental entities and United Way. At December 31, 1999 accounts receivable, by type, are as follows:

State and federal governments	\$ 98,884
United Way agencies	282,681
IOLTA	<u>28,750</u>
	<u>\$ 410,315</u>

CASH

The YWCA has various deposit accounts at federally insured financial institutions. At December 31, 1999 the bank balances in those institutions totaled \$210,221 of which \$10,221 was uninsured.

YWCA OF MONROE, LA
Monroe, Louisiana

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1999

NOTE 11 - BOARD DESIGNATIONS

During 1999, the organization received a substantial unrestricted contribution from a donor. The Board voted to set aside \$100,000 to start an endowment fund. Since designations are voluntary and may be reversed by the governing board, these designated assets are not considered restricted and are included in the accompanying statement of financial position as unrestricted net assets.

NOTE 12 - LEASES

The YWCA signed a lease in July of 1998 for counseling space in West Monroe, LA under an operating lease on a monthly basis. The lease term is for seven years terminating in August, 2004. The agency rents various equipment under operating leases. Rentals, aggregating \$45,023 were charged to expenses during 1999.

Minimum future rental payments under non-cancellable operating leases as of December 31, 1999 for each of the next five years and in aggregate are:

2000	41,625
2001	41,625
2002	41,625
2003	41,625
2004	27,750

**YWCA OF MONROE, LA , INC.
Monroe, Louisiana**

**SCHEDULE OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Federal CFDA Number</u>	<u>Fiscal Period</u>	<u>Program or Award Amount</u>	<u>Federal Expenditures</u>
<u>Department of Housing and Urban Development</u>				
Supportive Housing Program Transitional Housing	14.235	1999-2000	\$ 186,624	\$ 43,153
Through City of Monroe, LA HUD Emergency Shelter Grants Program	14.231	1996-98 1997-99	22,000 11,700	5,445 7,340
<u>Department of Justice</u>				
Through Louisiana Commission on Law Enforcement Crime Victim Assistance:				
Rape Crisis	*16.575	1998-99 1999-2000	32,154 25,424	25,535 2,172
Family Violence Shelter	*16.575	1998-99 1999-2000	138,683 116,341	104,897 17,889
Child Abuse	*16.575	1998-99 1999-2000	82,741 59,711	51,586 4,718
Violence Against Women Act Domestic Violence Services	16.588	1998-99	20,985 7,032	13,953 6,936
Sexual Assault Services	16.588	1998-99	39,008 14,427	24,581 15,455
Prosecution Training	16.588	1997-98	10,000	2,702
Law Enforcement Training	16.588	1997-98	10,000	656
<u>Department of Education</u>				
Through YWCA of Greater Baton Rouge Louisiana Family Assistance Network Subgrant	84.310	1999	10,000	10,000

YWCA OF MONROE, LA, INC.
Monroe, Louisiana

**SCHEDULE OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Federal CFDA Number</u>	<u>Fiscal Period</u>	<u>Program or Award Amount</u>	<u>Federal Expenditures</u>
<u>Federal Emergency Management Agency</u>				
Emergency Food and Shelter Program	83.523	1998-99	\$ 6,470	\$ 6,470
<u>Department of Health and Human Services</u>				
Through Louisiana Department of Health and Hospitals Rape Crisis	93.991	1995-98 1998-2000	105,600 118,013	23,320 70,491
Through Louisiana Office of Community Services Social Services Block Grant	93.667	1998-99	30,000	19,646
Through Louisiana Office of Women's Services Family Violence Prevention and Services	93.671	1998-99 1999-2001	44,172 88,344	22,366 <u>21,722</u>
Total federal expenditures				<u>\$501,033</u>

*Denotes major programs

Bonnie T. Robinette, CPA

P. O. Box 7350
Monroe, LA 71211-7350
(318) 342-8000
Fax: (318) 342-8001

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

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

I have audited the financial statements of YWCA of Monroe, LA, Inc. As of and for the year ended December 31, 1999, and have issued my report thereon dated May 4, 2000. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing my audit, I considered YWCA of Monroe, LA, Inc.'s internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My 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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended for the information of the audit committee, management, the Legislative Auditor of the State of Louisiana, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.


BONNIE T. ROBINETTE, CPA

Monroe, Louisiana
May 4, 2000

Bonnie T. Robinette, CPA

P. O. Box 7350
Monroe, LA 71211-7350
(318) 342-8000
Fax: (318) 342-8001

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR 133**

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

Compliance

I have audited the compliance of YWCA of Monroe, LA, 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 December 31, 1999. YWCA of Monroe, LA, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of YWCA of Monroe, LA, Inc.'s management. My responsibility is to express an opinion on YWCA of Monroe, LA, Inc.'s compliance based on my audit.

I conducted my audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I 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 YWCA of Monroe, LA, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination of YWCA of Monroe, LA, Inc.'s compliance with those requirements.

In my opinion, YWCA of Monroe, LA, 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 December 31, 1999.

Internal Control Over Compliance

The management of YWCA of Monroe, LA, 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 my audit, I considered YWCA of Monroe, LA, 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 my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

My 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. I noted no matters involving the internal control over compliance and its operation that I consider to be material weaknesses.

This report is intended for the information of the audit committee, management, the Legislative Auditor of the State of Louisiana, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.


BONNIE T. ROBINETTE, CPA

Monroe, Louisiana
May 4, 2000

**YWCA OF MONROE, LA, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 1999**

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: *unqualified*

Internal control over financial reporting:

- * Material weakness(es) identified? Yes No
- * Reportable condition(s) identified that are
not considered to be material weaknesses? Yes None reported
- Noncompliance material to financial
statements noted? Yes No

Federal Awards

Internal control over major programs:

- * Material weakness(es) identified? Yes No
- * Reportable condition(s) identified that are
not considered to be material weaknesses? Yes None reported

Type of auditor's report issued on compliance for major programs: *unqualified*

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? Yes No

Identification of major programs:

<i>CFDA Number(s)</i>	<i>Name of Federal Program or Cluster</i>
16.575	Crime Victim Assistance

Dollar threshold used to distinguish between type A and type B programs: \$ 300,000

Auditee qualified as low-risk auditee? Yes No

**YWCA OF MONROE, LA, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 1999**

SECTION II - FINANCIAL STATEMENT FINDINGS

NONE

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE