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YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF NORTHWEST LOUISIANA, INC.  
SHREVEPORT, LOUISIANA  
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 JUL 26 2000

YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF NORTHWEST LOUISIANA, INC.

SHREVEPORT, LOUISIANA

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**AUDITED FINANCIAL STATEMENTS**

June 9, 2000

The Board of Directors  
Young Women's Christian Association of  
Northwest Louisiana, Inc.  
Shreveport, Louisiana

Independent Auditor's Report

We have audited the statement of financial position of the Young Women's Christian Association of Northwest Louisiana, Inc. (YWCA) at 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 Young Women's Christian Association of Northwest Louisiana, Inc.'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 and *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 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 the Young Women's Christian Association of Northwest Louisiana, Inc. at 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*, we have also issued a report dated June 9, 2000 on our consideration of the Association's internal control structure and on its compliance with laws and regulations.

*Heard, McElroy & Vestal, LLP*

YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF NORTHWEST LOUISIANA, INC.

STATEMENT OF FINANCIAL POSITION

AT DECEMBER 31, 1999

A S S E T S

Current assets:

Cash on hand	261
Cash in bank	66,563
Investment cash-Merrill Lynch	<u>94,297</u>
Total cash and cash equivalents	161,121
Pledges receivable-capital campaign-current portion-Note 5	63,260
Grants receivable-Note 4	90,839
Prepaid expenses	<u>8,212</u>
Total current assets	323,432

Fixed assets:

Travis Street	1,572,608
Pierre Avenue	978,178
Furniture, fixtures and equipment	413,773
Camp Margaret	52,483
Cotton Street	<u>254,446</u>
Total fixed assets	3,271,488
<u>Less-accumulated depreciation</u>	<u>1,941,425</u>
Net fixed assets	1,330,063

Other assets:

Pledges receivable-capital campaign-noncurrent portion-Note 5	27,070
Other	<u>436</u>

Total assets	<u><u>1,681,001</u></u>
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The accompanying notes to financial statements are an integral part of such statements.

## LIABILITIES AND NET ASSETS

### Current liabilities:

Accounts payable	33,616
Other current liabilities	56,722
Advances and overpayments on grants	14,455
Current portion of capital lease obligation payable-Note 7	3,248
Notes payable, current maturities-Note 6	<u>29,536</u>
Total current liabilities	137,577

### Other liabilities:

Notes payable, less current maturities-Note 6	164,840
Long-term portion of capital lease obligation payable-Note 7	<u>13,814</u>
Total other liabilities	<u>178,654</u>

Total liabilities 316,231

### Net assets:

Unrestricted	1,173,390
Temporarily restricted	<u>191,380</u>
Total net assets	<u>1,364,770</u>

Total liabilities and net assets 1,681,001

YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF NORTHWEST LOUISIANA, INC.

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<u>Support and revenue:</u>			
Contributions	84,260	37,202	121,462
Contributions to capital campaign	-	16,793	16,793
Fundraising	45,521	-	45,521
United Way	225,318	-	225,318
Governmental grants	872,056	-	872,056
Membership and associate fees	4,043	-	4,043
Program service fees	39,751	-	39,751
Sales to public	24,010	-	24,010
Investment	10,691	-	10,691
Miscellaneous	<u>6,311</u>	<u>-</u>	<u>6,311</u>
Total support and revenue	1,311,961	53,995	1,365,956
<u>Net assets released from restrictions</u>	167,590	(167,590)	-
<u>Expenses:</u>			
Community programs	62,529	-	62,529
Health and education services	255,076	-	255,076
Women's crisis services	676,311	-	676,311
Children and youth services	173,652	-	173,652
Administrative and fundraising	<u>388,880</u>	<u>-</u>	<u>388,880</u>
Total expenses	<u>1,556,448</u>	<u>-</u>	<u>1,556,448</u>
<u>Change in net assets</u>	(76,897)	(113,595)	(190,492)
<u>Net assets, beginning of year</u>	<u>1,250,287</u>	<u>304,975</u>	<u>1,555,262</u>
<u>Net assets, end of year</u>	<u>1,173,390</u>	<u>191,380</u>	<u>1,364,770</u>

The accompanying notes to financial statements are an integral part of such statements.

YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF NORTHWEST LOUISIANA, INC.

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Community Programs</u>	<u>Health and Education Services</u>	<u>Women's Crisis Services</u>
Salaries	17,389	145,987	430,736
Employee benefits-Note 3	824	4,156	21,845
Payroll taxes and insurance	1,587	14,586	45,065
Professional services	-	14,433	12,614
Supplies	376	16,697	13,818
Telephone	-	4,199	12,816
Postage	904	673	1,070
Occupancy	9,517	15,568	70,643
Equipment	50	743	8,582
Printing and publications	5,316	3,353	1,944
Travel and employee expenses	10,701	5,912	8,357
Conferences	-	-	5,453
Specific assistance	-	-	14,228
Dues	-	-	625
Interest	-	-	-
Insurance	-	3,000	7,080
Miscellaneous	75	791	513
Depreciation	<u>15,790</u>	<u>24,978</u>	<u>20,922</u>
Total	<u>62,529</u>	<u>255,076</u>	<u>676,311</u>

The accompanying notes to financial statements are an integral part of such statements.



<u>Children and Youth Services</u>	<u>Administrative</u>	<u>Total</u>
108,652	185,199	887,963
3,647	4,908	35,380
10,406	17,000	88,644
939	9,321	37,307
20,062	26,329	77,282
2,392	4,778	24,185
256	4,322	7,225
10,064	22,041	127,833
570	7,625	17,570
275	8,332	19,220
948	3,427	29,345
257	2,921	8,631
-	-	14,228
-	1,206	1,831
-	20,876	20,876
1,015	21,017	32,112
2,453	33,439	37,271
<u>11,716</u>	<u>16,139</u>	<u>89,545</u>
<u><u>173,652</u></u>	<u><u>388,880</u></u>	<u><u>1,556,448</u></u>

YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF NORTHWEST LOUISIANA, INC.

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 1999

<u>Cash flows from operating activities:</u>	
Change in net assets	(190,492)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation expense	89,545
Decrease in pledges receivable-capital campaign	65,137
Decrease in grants receivable	41,911
(Increase) in other assets	(370)
Decrease in prepaid expenses	798
Increase in accounts payable	12,902
(Decrease) in advances	(3,119)
(Decrease) in other current liabilities	(5,007)
Total adjustments	<u>201,797</u>
Net cash provided by operating activities	11,305
 <u>Cash flows from investing activities:</u>	
Purchases of fixed assets	(130,213)
Net cash (used) by investing activities	(130,213)
 <u>Cash flows from financing activities:</u>	
Repayments on note payable	(21,561)
Capital lease borrowings	18,415
Repayments on capital lease	(1,353)
Net cash (used) by financing activities	<u>(4,499)</u>
 <u>Net (decrease) in cash and cash equivalents</u>	(123,407)
 <u>Cash and cash equivalents beginning of year</u>	<u>284,528</u>
 <u>Cash and cash equivalents end of year</u>	<u>161,121</u>
 <u>Interest paid</u>	<u>20,876</u>

The accompanying notes to financial statements are an integral part of such statements.

YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF NORTHWEST LOUISIANA, INC.

NOTES TO FINANCIAL STATEMENTS

AT DECEMBER 31, 1999

1. Nature of Operations

The YWCA is a nonprofit organization which provides various services including counseling, education, physical fitness, social opportunities, advocacy, and temporary shelter to women and children of northwest Louisiana. The Organization receives significant amounts of income from federal and state government grants, generally under third-party reimbursement plans.

2. Summary of Significant Accounting Policies

a) Financial Statement Presentation:

In 1995, the YWCA adopted Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations." Under SFAS No. 117, the YWCA is required to report information regarding its financial position and activities based on the absence or existence of donor-imposed restrictions. Accordingly, net assets of the YWCA and changes therein are classified and reported as follows, as applicable:

Unrestricted net assets-Net assets that are not subject to donor-imposed stipulations. Some unrestricted net assets may be designated by the Board for specific purposes.

Temporarily restricted net assets-Net assets subject to donor-imposed stipulations that may or will be met by actions of the YWCA, and/or by the passage of time.

Permanently restricted net assets-Net assets subject to donor-imposed stipulations that they be maintained permanently by the YWCA. Generally, donors permit all or part of the income earned on these assets to be used for general or specific purposes. The YWCA currently has no permanently restricted net assets.

b) Contributions:

The YWCA also adopted SFAS No. 116, "Accounting for Contributions Received and Contributions Made," in 1995. 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-imposed restrictions.

c) Promises to Give:

Contributions are recognized when the donor makes a promise to give to the Organization 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.

The YWCA uses the allowance method to determine uncollectible unconditional promises receivable, when material. The allowance is based on prior years' experience and management's analysis of specific promises made.

2. Summary of Significant Accounting Policies (Continued)

d) 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.

e) Fixed Assets:

Property and equipment are stated at cost less accumulated depreciation. Depreciation is computed using the straight line and 150% declining balance methods over the following estimated useful lives:

<u>Asset</u>	<u>Estimated Life</u>
Furniture, fixtures, and equipment	5-7 years
Buildings and improvements	10-40 years

Donated property and equipment are reported at their estimated fair market value at the date of gift.

f) Cash Equivalents:

For purposes of the statement of cash flows, the YWCA considers all highly liquid investments purchased with maturities of three months or less to be cash equivalents.

g) Advertising Costs:

Costs of advertising are expensed as incurred.

3. Retirement Plan

The YWCA participates in a multi-employer, defined benefit retirement plan through the National YWCA. The plan is available to employees who meet length of service requirements. The total amount contributed by the YWCA to the plan in 1999 was approximately \$39,000.

A summary of the National YWCA plan is presented below. Participants should refer to the Plan documents for more complete information.

Each participant is entitled to receive an actuarially determined monthly pension commencing at normal or early retirement. The following information is based upon the actuarial valuation of December 31, 1999. The plan year end is December 31. The assumed rate of return was 5.5%.

Vested benefits:

Participants currently receiving payments	101,660,000
Employee and Association portion	<u>121,910,000</u>
	223,570,000
Nonvested benefits	<u>1,011,000</u>
Total actuarial present value of accumulated plan benefits	<u>224,581,000</u>
 Net assets available for pension benefits	 <u>431,703,743</u>

4. Grants Receivable

Grants receivable are summarized by source, as follows:

U.S. Department of Housing and Urban Development	3,517
State of Louisiana	83,811
City of Shreveport	1,975
Other	<u>1,536</u>
Total	<u>90,839</u>

5. Pledges Receivable - Capital Campaign

Such pledges result from a campaign held in 1996 to raise funds for a capital improvements to the Association's property, plant, and equipment. The pledges generally are receivable over the next two years, and have been reduced (by \$16,050) to an amount that management estimates to be collectible. These pledges are subject to restrictions that they be used to pay qualifying capital expenditures.

6. Notes Payable

Notes payable consist of the following:

Note to Deposit Guaranty National Bank for \$91,000, interest at 8.95%, monthly payments of \$1,890 through May 2002, secured by land and building at Travis Street location.	48,957
Note to Deposit Guaranty National Bank for \$150,000, interest at 8.95%, monthly payments of \$1,853 through June 2009, secured by land and building at Travis Street location.	<u>145,419</u>
Total notes payable	194,376
<u>Less-current portion</u>	<u>29,536</u>
Notes payable, long-term portion	<u>164,840</u>

Future maturities of this debt for the next five years and in the aggregate are:

2000	29,536
2001	32,224
2002	21,405
2003	13,441
2004	14,610
Thereafter	<u>83,160</u>
	<u>194,376</u>

The land and building at Travis Street that secures these notes payable has an approximate book value of \$440,000 at December 31, 1999.

7. Capital Lease Obligation

The capital lease obligation was incurred to replace the telephone system. It is a sixty month lease at an implicit rate of 13.03%, with monthly payments of \$419. Future required payments are as follows:

2000	5,031
2001	5,031
2002	5,031
2003	5,031
2004	<u>2,096</u>
Sub-total	22,220
<u>Less-amount representing interest</u>	<u>5,158</u>
Present value of lease obligation	<u>17,062</u>

8. Conditional Promises

Conditional promises consist of the unfunded portions of approved governmental awards or other grants, either currently in effect or approved for commencement after December 31, 1999. Future funding of such awards generally is conditioned upon the Association's operation of certain programs, incurrence of certain costs, and meeting certain matching requirements. Because such awards represent conditional promises to the YWCA, they have not been recognized in the financial statements at December 31, 1999. Such conditional promises amounted to approximately \$767,000 at December 31, 1999.

**SUPPLEMENTARY INFORMATION**

June 9, 2000

The Board of Directors  
Young Women's Christian Association of  
Northwest Louisiana, Inc.  
Shreveport, Louisiana

Independent Auditor's Report on Supplementary  
Information-Schedule of Federal Awards

We have audited the financial statements of the Young Women's Christian Association of Northwest Louisiana, Inc. as of and for the year ended December 31, 1999, and have issued our report thereon dated June 9, 2000. These financial statements are the responsibility of the Young Women's Christian Association of Northwest Louisiana, Inc.'s management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit in accordance with these standards includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic 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.

Our audit was made for the purpose of forming an opinion on the basic financial statements of the Young Women's Christian Association of Northwest Louisiana, Inc. taken as a whole. The accompanying *Schedule of Federal Awards* 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 auditing 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.

*Heard, McElroy & Vestal, LLP*



YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF NORTHWEST LOUISIANA, INC.

SCHEDULE OF FEDERAL AWARDS

FOR THE YEAR ENDED DECEMBER 31, 1999

<u>Federal Grantor/ Pass-Through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Revenue</u>	<u>Expenditures</u>
<u>U. S. Department of Labor</u> City of Shreveport, Louisiana: Job Training Partnership Act	17.250	26,081	26,081
<u>U. S. Department of Health and Human Resources</u> Louisiana Department of Health and Hospitals: AIDS Cooperative Agreement	93.118	95,365	95,365
Preventive Health Services-Sexually Transmitted Diseases Research	93.978	5,125	5,125
<u>U. S. Department of Health and Human Resources</u> Louisiana Department of Health and Hospitals: DHH-Preventive Health Block Grant	13.991	39,207	39,207
State of Louisiana, Office of Women's Services: Family Violence Program	13.671	66,415	66,415
<u>U. S. Department of Housing and Urban Development</u> City of Shreveport, Louisiana: *Emergency Shelter Program	14.231	30,317	30,317
Community Development Block Grant	14.228	620	620
Shreveport SRO, Inc. *Supportive Housing Grant	14.235	112,524	112,524
<u>U. S. Department of Justice</u> Louisiana Commission on Law Enforcement and Administration of Criminal Justice: *Crime Victim Assistance	16.575	102,963	102,963
*Violence Against Women Act	16.588	63,037	63,037
<u>Federal Emergency Management Agency</u> Emergency Food and Shelter National Board Program	83.523	14,997	14,997
<u>U. S. Department of Agriculture</u> Louisiana Department of Education: Child and Adult Care Food Program	10.558	12,452	12,452
Total		<u>569,103</u>	<u>569,103</u>

\*Denotes major program

OTHER REPORTS

June 9, 2000

The Board of Directors  
Young Women's Christian Association  
of Northwest Louisiana, Inc.  
Shreveport, Louisiana

Report on Compliance and on Internal Control Over Financial Reporting  
Based on an Audit of Financial Statements Performed in  
Accordance with Government Auditing Standards

We have audited the financial statements of Young Women's Christian Association of Northwest Louisiana, Inc. (YWCA), as of and for the year ended December 31, 1999, and have issued our report thereon dated June 9, 2000. We conducted our 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'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 YWCA'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 solely for the information and use of the board of directors, management, 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.

**HMV**

*Heard, McElroy & Vestal, LLP*

June 9, 2000

The Board of Directors  
Young Women's Christian Association  
of Northwest Louisiana, Inc.  
Shreveport, Louisiana

Report on Compliance with Requirements Applicable to Each  
Major Program and Internal Control Over Compliance in  
Accordance with OMB Circular A-133

Compliance

We have audited the compliance of Young Women's Christian Association of Northwest Louisiana, Inc. (YWCA) 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'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's management. Our responsibility is to express an opinion on YWCA's compliance based on our audit.

We conducted our 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 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 YWCA'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 on YWCA's compliance with those requirements.

In our opinion, YWCA 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 is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered YWCA'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 solely for the information and use of the board of directors, management, 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.

*Heard, McElroy & Vestal, LLP*

YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF NORTHWEST LOUISIANA, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED DECEMBER 31, 1999

**I. Summary of Audit Results**

1. The auditor's report expresses an unqualified opinion on the financial statements of Young Women's Christian Association of Northwest Louisiana, Inc. (YWCA).
2. No reportable conditions relating to the audit of the financial statements are reported.
3. No instances of noncompliance material to the financial statements of YWCA were disclosed during the audit.
4. No reportable conditions relating to the audit of a major federal award program are reported.
5. The auditor's report on compliance for the major federal award programs for YWCA expresses an unqualified opinion.
6. There were no audit findings relative to the major federal award programs for YWCA.
7. The programs tested as major programs included:

<u>Program</u>	<u>CFDA No.</u>
Emergency Shelter Grants Program	14.231
Supportive Housing Grant	14.235
Crime Victim Assistance	16.575
Violence Against Women Act	16.588

8. The threshold for distinguishing Types A and B programs was \$300,000.
9. YWCA was determined to not be a low-risk auditee.

**II. Findings - Financial Statement Audit**

No matters were reported.

**III. Findings and Questioned Costs - Major Federal Award Programs**

No matters were reported.

YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF NORTHWEST LOUISIANA, INC.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED DECEMBER 31, 1999

- I. Internal Control and Compliance Material to the Financial Statements**
  - 98-1 Reconciliations of subsidiary detail - resolved.
  
- II. Internal Control and Compliance Material to Federal Awards**
  - 98-2 Maintenance of detailed records of property acquired with grant funds - resolved.
  
- III. Management Letter**

Not applicable.

YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF NORTHWEST LOUISIANA, INC.

MANAGEMENT'S CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED DECEMBER 31, 1999

Not applicable - No findings were reported.