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CALCASIEU WOMEN'S SHELTER

**Financial Statements
and Independent Auditors' Report**

**December 31, 1999
(with comparative totals for 1998)**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date MAR 22 2000

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A FULL SERVICE TEAM OF
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INDEPENDENT AUDITORS' REPORT
ON THE FINANCIAL STATEMENTS

To the Board of Directors
Calcasieu Women's Shelter
Lake Charles, Louisiana

We have audited the accompanying statement of financial position of Calcasieu Women's Shelter (a nonprofit 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 Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with 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. 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 Calcasieu Women's Shelter 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*, we have also issued a report dated February 9, 2000 on our consideration of Calcasieu Women's Shelter's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of Calcasieu Women's Shelter taken as a whole. The accompanying schedule of expenditures 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 our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Scalisi, Myers & White (APC)

Scalisi, Myers & White (APC)

Lake Charles, LA

February 9, 2000

Calcasieu Women's Shelter

STATEMENT OF FINANCIAL POSITION

December 31, 1999

ASSETS

	<u>1999</u>	<u>1998</u> (Memorandum Only)
CURRENT ASSETS		
Cash in Bank	\$ 180,992	\$ 193,452
Certificate of deposit	90,136	86,183
Grants receivable	57,882	51,988
Commodities inventory	267	411
Accrued interest	501	583
Prepaid expenses	<u>4,611</u>	<u>5,213</u>
Total current assets	334,389	337,830
FIXED ASSETS - AT COST		
Land	25,625	25,625
Buildings	595,780	595,780
Construction in progress	65,045	0
Works of art	6,035	6,035
Furniture, fixtures and equipment	<u>70,095</u>	<u>69,195</u>
Total	762,580	696,635
Less accumulated depreciation	<u>(248,350)</u>	<u>(217,472)</u>
	514,230	479,163
OTHER ASSETS		
Rent deposit	<u>450</u>	<u>500</u>
TOTAL ASSETS	<u><u>\$ 849,069</u></u>	<u><u>\$ 817,493</u></u>

The accompanying notes are an integral part of this statement.

Scalisi, Myers & White (APC)
LAKE CHARLES, LOUISIANA

LIABILITIES AND NET ASSETS

	<u>1999</u>	<u>1998</u> <small>(Memorandum Only)</small>
CURRENT LIABILITIES		
Accounts payable	\$ 2,390	\$ 4,956
Other accrued liabilities	0	215
Payroll taxes payable	911	6,712
Retainage payable	<u>6,198</u>	<u>0</u>
Total current liabilities	9,499	11,883
 NET ASSETS		
Unrestricted net assets:		
Operations	267,191	273,548
Fixed assets	<u>501,571</u>	<u>460,575</u>
Total unrestricted net assets	768,762	734,123
Temporarily restricted net assets:		
Operations	58,149	52,899
Fixed assets	<u>12,659</u>	<u>18,588</u>
Total temporarily restricted net assets	<u>70,808</u>	<u>71,487</u>
Total net assets	<u>839,570</u>	<u>805,610</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u>\$ 849,069</u>	 <u>\$ 817,493</u>

Calcasieu Women's Shelter
STATEMENT OF ACTIVITIES
December 31, 1999
(with comparative totals for 1998)

	1999				1998	
	Unrestricted		Temporarily Restricted		Memorandum Only	
	Operations	Fixed Assets	Operations	Fixed Assets	Total	Total All Funds
SUPPORT AND REVENUE						
Support:						
Received directly -						
Contributions	\$ 131,568	\$ 0	\$ 0	\$ 0	\$ 131,568	\$ 108,304
Special event (net of direct benefit cost)	<u>14,776</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>14,776</u>	<u>15,727</u>
Total received directly	146,344	0	0	0	146,344	124,031
Received indirectly -						
Allocated by United Way of Calcasieu Area, Inc.	<u>0</u>	<u>0</u>	<u>121,000</u>	<u>0</u>	<u>121,000</u>	<u>110,000</u>
Total support from the public	146,344	0	121,000	0	267,344	234,031
Grants from governmental agencies	<u>0</u>	<u>0</u>	<u>515,876</u>	<u>0</u>	<u>515,876</u>	<u>523,657</u>
Total support	146,344	0	636,876	0	783,220	757,688
Revenue:						
Interest income	8,805	0	0	0	8,805	8,139
Loss on disposal of assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total revenue	8,805	0	0	0	8,805	8,139
Net assets released from restrictions:						
Satisfaction of donor restrictions	<u>631,626</u>	<u>0</u>	<u>(631,626)</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SUPPORT AND REVENUE	786,775	0	5,250	0	792,025	765,827
EXPENSES:						
Programs Services:						
Shelter, food and client needs	345,581	22,453	0	5,336	373,370	375,995
Counseling	<u>165,423</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>165,423</u>	<u>191,053</u>
Total program services	511,004	22,453	0	5,336	538,793	567,048
Support Services:						
Management and general	<u>216,184</u>	<u>2,495</u>	<u>0</u>	<u>593</u>	<u>219,272</u>	<u>196,837</u>
Total expenses	<u>727,188</u>	<u>24,948</u>	<u>0</u>	<u>5,929</u>	<u>758,065</u>	<u>763,885</u>
Change in net assets before capital additions	59,587	(24,948)	5,250	(5,929)	33,960	1,942
Capital additions	<u>(65,944)</u>	<u>65,944</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Change in net assets	(6,357)	40,996	5,250	(5,929)	33,960	1,942
Net assets, beginning of year	<u>273,548</u>	<u>460,575</u>	<u>52,899</u>	<u>18,588</u>	<u>805,610</u>	<u>803,668</u>
NET ASSETS, END OF YEAR	<u>\$ 267,191</u>	<u>\$ 501,571</u>	<u>\$ 58,149</u>	<u>\$ 12,659</u>	<u>\$ 839,570</u>	<u>\$ 805,610</u>

The accompanying notes are an integral part of this statement.

Scalisi, Myers & White (APC)
LAKE CHARLES, LOUISIANA

Calcasieu Women's Shelter

STATEMENT OF FUNCTIONAL EXPENSES

December 31, 1999
(with comparative totals for 1998)

	1999			Supporting Services Management and General	Total Program and Supporting Services Expenses	1998
						Memorandum Only
	Program Services					Total Program and Supporting Services Expenses
Shelter, Food and Client Needs	Counseling	Total			Total Program and Supporting Services Expenses	
Salaries	\$ 178,090	\$ 137,137	\$ 315,227	\$ 114,647	\$ 429,874	\$ 413,702
Payroll taxes and fringe benefits	<u>36,731</u>	<u>28,286</u>	<u>65,017</u>	<u>23,647</u>	<u>88,664</u>	<u>84,777</u>
Total personnel	214,821	165,423	380,244	138,294	518,538	498,479
Client needs	46,454	0	46,454	0	46,454	40,315
Dues and subscriptions	4,065	0	4,065	0	4,065	1,430
Insurance	5,880	0	5,880	5,880	11,760	13,030
Maintenance and repairs	8,618	0	8,618	957	9,575	14,424
Office supplies and expense	0	0	0	6,801	6,801	11,903
Postage and box rent	419	0	419	3,764	4,183	3,517
Printing	671	0	671	6,041	6,712	6,835
Professional services	0	0	0	17,396	17,396	19,840
Rent	9,204	0	9,204	0	9,204	10,428
Supplies	6,575	0	6,575	0	6,575	4,846
Taxes and licenses	5	0	5	0	5	5
Telephone	4,989	0	4,989	4,989	9,978	10,748
Travel and conventions	9,809	0	9,809	9,808	19,617	28,453
Utilities	13,293	0	13,293	1,477	14,770	16,532
Volunteer services	<u>20,778</u>	<u>0</u>	<u>20,778</u>	<u>20,777</u>	<u>41,555</u>	<u>51,582</u>
Total expenses before depreciation	345,581	165,423	511,004	216,184	727,188	732,367
Depreciation	<u>27,789</u>	<u>0</u>	<u>27,789</u>	<u>3,088</u>	<u>30,877</u>	<u>31,518</u>
Total expenses	<u>\$ 373,370</u>	<u>\$ 165,423</u>	<u>\$ 538,793</u>	<u>\$ 219,272</u>	<u>\$ 758,065</u>	<u>\$ 763,885</u>

The accompanying notes are an integral part of this statement.

Scalisi, Myers & White (APC)
LAKE CHARLES, LOUISIANA

Calcasieu Women's Shelter
Statement of Cash Flows
For the year ended December 31, 1999

	<u>1999</u>	<u>1998</u> <i>Memorandum Only</i>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from contributions and special events	\$ 67,358	\$ 56,488
Cash received from United Way	121,000	110,000
Cash received from governmental grants	506,927	552,089
Interest income received	8,887	8,118
Cash paid for operating expense	<u>(652,983)</u>	<u>(660,370)</u>
Net cash provided by operating activities	51,189	66,325
CASH FLOWS FROM INVESTING ACTIVITIES		
Rent deposit refunded (paid)	50	(50)
Purchase of property and equipment	(59,747)	(12,597)
Redemption (purchase) of six month certificate of deposit	<u>86,184</u>	<u>(4,178)</u>
Net cash provided by (used in) investing activities	<u>26,487</u>	<u>(16,825)</u>
Net increase in cash	77,676	49,500
Cash and cash equivalents, beginning of period	<u>193,452</u>	<u>143,952</u>
Cash and cash equivalents, end of period	<u>\$ 271,128</u>	<u>\$ 193,452</u>

The accompanying notes are an integral part of this statement.

Scalisi, Myers & White (APC)
LAKE CHARLES, LOUISIANA

Calcasieu Women's Shelter

NOTES TO FINANCIAL STATEMENTS

December 31, 1999

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Nature of activities

Calcasieu Women's Shelter provides around the clock shelter and temporary lodging for victims of family violence and their children. Comprehensive counseling and supportive services are also provided as well as Rape Crisis counseling.

2. Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

3. Support and Revenue

Calcasieu Women's Shelter receives its grant and contract support primarily from the Louisiana Department of Health and Human Resources and the Louisiana Commission on Law Enforcement. The majority of the grants are cost reimbursement grants. Revenue is recorded as temporarily restricted and the portion that satisfied grantor restrictions during the year is reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

4. Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. When a temporary restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

5. Income tax status

Calcasieu Women's Shelter was incorporated under the laws of the State of Louisiana on January 25, 1979. The corporation is operated exclusively for charitable and educational services and has qualified for the exemption from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. In addition, the organization has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the Code.

Scalisi, Myers & White (APC)
LAKE CHARLES, LOUISIANA

Calcasieu Women's Shelter

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 1999

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

6. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management's estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

7. Property and equipment

Property and equipment is stated at cost or fair market value at date of donation for in-kind contributions. Depreciation is provided over the estimated useful lives of the assets using the straight-line method. Depreciation amounted to \$30,877 and \$31,518 for the years ended December 31, 1999 and 1998, respectively, and is calculated on the straight-line method based on the estimated useful lives below:

Buildings	30 and 40 years
Works of art	Not depreciated
Furniture, fixtures and equipment	5 - 8 years

The organization follows the practice of capitalizing all property and equipment in excess of \$500.

8. Total Columns

Total columns are presented to facilitate financial analysis. Data in these columns do not present financial position and results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

9. Reclassifications

For comparability, amounts from the year ended December 31, 1998 have been reclassified, where appropriate, to conform with the financial presentation for the year ended December 31, 1999.

Calcasieu Women's Shelter

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 1999

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

10. Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

NOTE B - COMMODITIES INVENTORY

Commodities inventory is stated at cost as provided by the Louisiana Department of Agriculture.

NOTE C - CHANGES IN PROPERTY AND EQUIPMENT

Property and equipment, beginning of period	\$ 696,635
Purchases of property and equipment - at cost	65,945
Disposition of property and equipment	<u>0</u>
Property and equipment, end of period	<u>\$ 762,580</u>

NOTE D - DONATED MATERIALS AND SERVICES

Included in contributions revenue and program expense is the estimated value of donated materials, equipment and volunteer hours of \$54,455 and \$68,562 for the years ended December 31, 1999 and 1998, respectively. Contributed services were used for shelter program activities and clerical activities.

NOTE E - GRANTS FROM GOVERNMENTAL AGENCIES

A summary of grants from governmental agencies during 1999 and 1998 are as follows:

	<u>1999</u>	<u>1998</u>
Temporarily restricted - Operations:		
I.O.L.T.A.	\$ 24,000	\$ 20,000
City of Lake Charles (HUD)	11,920	13,222
Louisiana Department of Health and Human Resources	240,048	212,332
Louisiana Commission on Law Enforcement	176,363	204,894
Office of Public Health	52,986	57,300
Other Funding Sources	<u>10,559</u>	<u>15,909</u>
	<u>\$ 515,876</u>	<u>\$ 523,657</u>

Scalisi, Myers & White (APC)
LAKE CHARLES, LOUISIANA

Calcasieu Women's Shelter

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 1999

NOTE F - TEMPORARILY RESTRICTED NET ASSETS

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

Program and supporting activities:	
Periods after December 31, 1999	\$ 58,149
Fixed assets restricted to program activities	<u>12,659</u>
Total temporarily restricted net assets	<u>\$ 70,808</u>

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

Purpose restriction accomplished	
Program and supporting activities	<u>\$ 631,626</u>

NOTE G - COMPENSATED ABSENCES

Employees of the Calcasieu Women's Shelter are entitled to paid vacation, paid sick days, and personal days off depending on job classification, length of service, and other factors. It is impractical to estimate the amount of compensation for future absences, and, accordingly, no liability has been recorded in the accompanying financial statements. The Calcasieu Women's Shelter's policy is to recognize the costs of compensated absences when they are actually paid to employees.

NOTE H - PENSION COSTS

The Calcasieu Women's Shelter has a defined contribution pension plan that covers all personnel who have completed one year of service consisting of at least 1,000 hours and are at least twenty-one years of age. Contributions to the plan were based on three percent of gross wages and amounted to \$6,652 and \$6,018 for the years ended December 31, 1999 and 1998, respectively.

NOTE I - COMMITMENTS

As of December 31, 1999, Calcasieu Women's Shelter, Inc. had entered into a contract with Lewing Construction Company for construction of an educational building for \$107,900. The estimated cost to complete the project was \$45,919 at December 31, 1999.

Calcasieu Women's Shelter

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 1999

NOTE J – CONCENTRATION OF CREDIT RISK

Calcasieu Women's Shelter maintains bank accounts at two banks. Accounts at an institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000. Cash at one of these institutions exceeded federally insured limits. The amount in excess of the FDIC limit totaled \$7,060 as of December 31, 1999.

NOTE K – CONDITIONAL PROMISES TO GIVE

The following conditional promise to give cash has been received:

Cash, conditional on the organization purchasing three pentium computers with printers and computer workstations by February 29, 2000.	<u>\$10,000</u>
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NOTE L - STATEMENTS OF CASH FLOWS

Reconciliation of change in net assets to net cash provided by operating activities.

	<u>1999</u>	<u>1998</u>
Change in net assets	\$ 33,960	\$ 1,942
Adjustments to reconcile net assets to net cash provided by operating activities:		
Depreciation	30,877	31,518
Changes in assets and liabilities:		
Net (increase) decrease in:		
Grants receivable	(5,894)	28,432
Prepaid expense	602	429
Inventory	144	(186)
Accrued interest	82	(21)
Net increase (decrease) in:		
Accounts payable	(2,566)	(430)
Other accrued liabilities	(215)	263
Accrued payroll taxes	<u>(5,801)</u>	<u>4,378</u>
	<u>17,229</u>	<u>64,383</u>
Net cash provided by operating activities	<u>\$ 51,189</u>	<u>\$ 66,325</u>

For purposes of the statement of cash flows, cash equivalents include all highly liquid debt instruments with original maturities of three months or less.



A FULL SERVICE TEAM OF
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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
Calcasieu Women's Shelter
Lake Charles, Louisiana

We have audited the financial statements of Calcasieu Women's Shelter (a nonprofit organization) as of and for the year ended December 31, 1999, and have issued our report thereon dated February 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 Calcasieu Women's Shelter'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 Calcasieu Women's Shelter's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the board of directors, management, the legislative auditor, and federal awarding agencies and pass-through entities. However, this report is a matter of public record, and its distribution is not limited.

Scalisi, Myers & White (APC)

Scalisi, Myers & White (APC)
Lake Charles, LA
February 9, 2000

Scalisi, Myers & White (APC)
LAKE CHARLES, LOUISIANA



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

To the Board of Directors
Calcasieu Women's Shelter
Lake Charles, Louisiana

Compliance

We have audited the compliance of Calcasieu Women's Shelter (a nonprofit organization) 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. Calcasieu Women's Shelter'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 Calcasieu Women's Shelter's management. Our responsibility is to express an opinion on Calcasieu Women Shelter's Organization'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 Calcasieu Women's Shelter's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Calcasieu Women's Shelter's compliance with those requirements.

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

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the audit committee, management, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Scalisi, Myers & White (APC)

Scalisi, Myers & White (APC)

Lake Charles, LA

February 9, 2000

Calcasieu Women's Shelter

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

December 31, 1999

SUMMARY OF AUDITORS' RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Calcasieu Women's Shelter.
2. No reportable conditions were disclosed during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of Calcasieu Women's Shelter were disclosed during the audit.
4. No reportable conditions were disclosed during the audit of the major federal award programs.
5. The auditor's report on compliance for the major federal award programs for Calcasieu Women's Shelter expresses an unqualified opinion on all major federal programs.
6. The audit disclosed no audit findings relating to major programs.
7. The programs tested as major programs included:
 - U. S. Department of Justice:
VAWA Sexual Assault Outreach
VAWA Domestic Violence Program
Rape Crisis Outreach Program
CFDA 16.588
 - U. S. Department of Health and Human Resources:
Family Violence Program
CFDA 93.671
8. The threshold for distinguishing Types A and B programs was \$154,274
9. Calcasieu Women's Shelter was determined to be a high-risk auditee.

FINDINGS – FINANCIAL STATEMENTS AUDIT

REPORTABLE CONDITIONS

No reportable conditions were disclosed during the audit.

Total questioned costs

\$ 0

The accompanying notes are an integral part of this statement.

Scalisi, Myers & White (APC)
LAKE CHARLES, LOUISIANA

SUPPLEMENTAL INFORMATION

Scalisi, Myers & White (APC)
LAKE CHARLES, LOUISIANA

Calcasieu Women's Shelter

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 1999
(with comparative totals for 1998)

Federal Grantor/ Pass-through Grantor/ Program Title	Federal FDA Number	Pass-through Entity's ID Number	Federal Expenditures 1999	Federal Expenditures 1998 (Memorandum Only)
<u>U.S. Department of Justice</u>				
<u>Office of Justice Programs</u>				
<u>Passed through Louisiana</u>				
Commission on Law Enforcement Under				
Stop Violence Against Women Formula Grant Program				
VAWA Sexual Assault Outreach	16.588	M97-8-021	\$34,138	\$24,444
VAWA Domestic Violence Program	16.588	M97-8-014	21,687	22,310
<u>Passed through Louisiana</u>				
Commission on Law Enforcement				
Under Victim Crimes Act of 1984				
Rape Crisis Victim Outreach	16.575	C98-6-002	65,839	80,446
Victim Outreach Program	16.575	C98-6-001	54,699	77,694
<u>Passed through Louisiana Department of Health</u>				
<u>and Hospitals Office of Public Health</u>				
Rape Crisis Outreach Program	16.588	529507	52,986	57,300
<u>U.S. Department of Health and Human Resources</u>				
<u>Passed through Louisiana</u>				
Office of Women's Services				
Family Violence Program	93.671	537142	64,079	62,233
<u>U.S. Department of Housing and</u>				
<u>Urban Development</u>				
<u>Passed through Louisiana</u>				
Department of Social Services				
and City of Lake Charles				
Emergency Shelter Program	14.231	3707307	11,920	13,222
<u>U.S. Department of Agriculture</u>				
<u>Passed through Louisiana</u>				
Department of Agriculture				
Commodities Distribution	10.550	F65302	3,199	1,550
Total expenditures of federal awards			<u>\$308,547</u>	<u>\$339,199</u>

The accompanying notes are an integral part of this statement

Scalisi, Myers & White (APC)
LAKE CHARLES, LOUISIANA



Scalisi, Myers & White

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MANAGEMENT LETTER

The Board of Directors
Calcasieu Women's Shelter
Lake Charles, Louisiana

In planning and performing our audit of the financial statements of Calcasieu Women's Shelter for the year ended December 31, 1999, we considered the Organization's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

We previously reported on the Organization's internal control in our report dated February 9, 2000. This letter does not affect our report dated February 9, 2000, on the financial statements of Calcasieu Women's Shelter.

Prior Year Suggestions:

Grant Compliance

The grants with federal funding require that three bids be obtained for purchases of equipment in excess of \$500. No documentation was available to substantiate the procurement process for equipment in excess of \$500 purchased in 1998 with federal funds. A procedural change was required in the acquisition of equipment to assure that federal funds were spent according to grant requirements. Management implemented this change in 1999. No purchases of equipment in excess of \$500 were made with federal funds in 1999.

Payroll reporting

The 1998 W-2's did not reflect the employees who were covered by the retirement plan as participating in a retirement plan. Management corrected this in 1999 and W-2's for the participating employees were appropriately marked.

Current Year Suggestions:

We did not become aware of any matters during the 1999 audit that warrant additional comment.

Scalisi, Myers & White (ARC)

February 9, 2000