

Kissee & Company
CERTIFIED PUBLIC ACCOUNTANTS

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PROVIDING EXPERIENCED REPRESENTATION BEFORE THE INTERNAL REVENUE SERVICE

January 11, 1999

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To The Management of
National Council of Negro Women
1508 Carondelet Street
New Orleans, LA 70130

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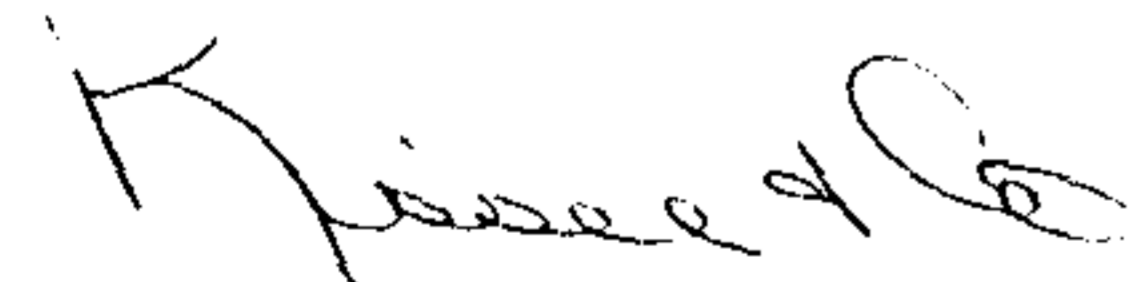
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Per Louisiana Revised Statute 24:513 the audit report for the National Council of Negro Women of Greater New Orleans for the 18 months ended June 30, 1998 was to be completed by December 31, 1998. As such, this results in a finding of non compliance. We have discussed this matter and determined the reasons for delay as follows.

- Late response by several funding sources to our revenue confirmation request. (Final confirmations were not received in our office until after 1/1/99.)
- Insufficient administrative support staff. There is a need for an additional person to handle the disbursement recording and filing. This has led to delays in our audit due to the extended illnesses and absences of current staff.

It is extremely important that these issues are rectified on a timely basis so that they will not be encountered and cause delays in subsequent audits.


Kissee & Company, CPA's

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 03 1999

NATIONAL COUNCIL OF NEGRO WOMEN
OF GREATER NEW ORLEANS

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PROVIDING EXPERIENCED REPRESENTATION BEFORE THE INTERNAL REVENUE SERVICE

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

January 11, 1999

National Council of Negro Women
1508 Carondelet Street
New Orleans, LA 70130

Compliance

We have audited the compliance of National Council of Negro Women 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 18 months ended June 30, 1998. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of National Council of Negro Women'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 National Council of Negro Women'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 National Council of Negro Women's compliance with those requirements.

In our opinion, National Council of Negro Women complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the 18 months ended June 30, 1998.

Internal Control Over Compliance

The management of National Council of Negro Women 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 National Council of Negro Women'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.



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PROVIDING EXPERIENCED REPRESENTATION BEFORE THE INTERNAL REVENUE SERVICE

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

January 11, 1999

National Council of Negro Women
1508 Carondelet Street
New Orleans, LA 70130

We have audited the financial statements of National Council of Negro Women as of and for the 18 months ended June 30, 1998, and have issued our report thereon dated January 11, 1999. 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.

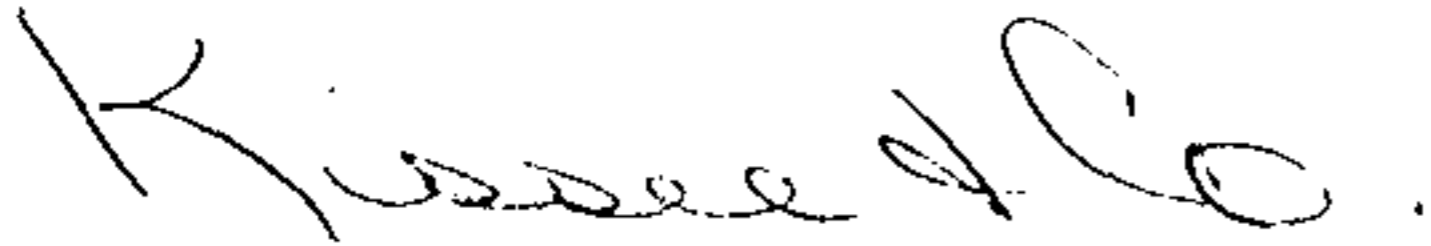
Compliance

As part of obtaining reasonable assurance about whether National Council of Negro Women'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*. However, we noted certain immaterial instances of noncompliance, which we have reported to management of National Council of Negro Women in a separate letter dated January 11, 1999.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered National Council of Negro Women'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. However, we noted other matters involving the internal control over financial reporting, which we have reported to management of National Council of Negro Women in a separate letter dated January 11, 1999.

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.



Kissee & Company

**NATIONAL COUNCIL OF NEGRO WOMEN
OF GREATER NEW ORLEANS**

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PROVIDING EXPERIENCED REPRESENTATION BEFORE THE INTERNAL REVENUE SERVICE

INDEPENDENT AUDITORS REPORT

January 11, 1999

National Council of Negro Women
1508 Carondelet Street
New Orleans, LA 70130

We have audited the accompanying statement of financial position of National Council of Negro Women (a nonprofit organization) as of June 30, 1998, and the related statements of activities, and cash flows for the 18 months 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.

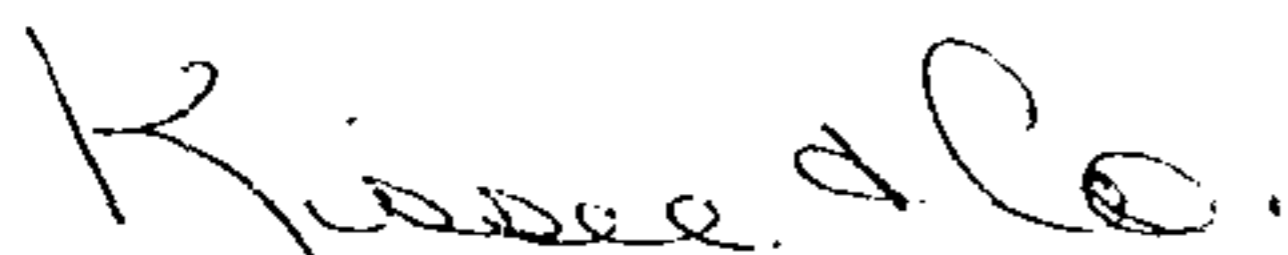
We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable 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 the 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 National Council of Negro Women as of June 30, 1998, and the changes in its net assets and its cash flows for the 18 months then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 11, 1999, on our consideration of National Council of Negro Women's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of National Council of Negro Women 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 and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The information contained in Appendix A to the Financial Statements on program budgets was not subjected to the audit procedures applied to the financial statements. Accordingly I do not express an opinion on the budget information in Appendix A.

A handwritten signature in cursive script that reads "Kissee & Co." with a stylized flourish at the end.

Kissee & Company

**NATIONAL COUNCIL OF NEGRO WOMEN
OF GREATER NEW ORLEANS
STATEMENT OF FINANCIAL POSITION
JUNE 30, 1998**

| | 1998 |
|--|-------------------|
| ASSETS | |
| <i>Cash and cash equivalents</i> | \$ 26,122 |
| <i>Cash restricted for construction (Note 6)</i> | 71,860 |
| <i>Accounts receivable (Note 1)</i> | 36,997 |
| <i>Other Assets</i> | 5,489 |
| <i>Property and equipment (Note 2)</i> | 607,904 |
| <i>Real Estate</i> | 11,800 |
| TOTAL ASSETS | \$ 760,173 |
| LIABILITIES | |
| <i>Accounts payable</i> | \$ - |
| <i>Payroll taxes payable</i> | (3,464) |
| <i>Other Debt</i> | 29,683 |
| <i>Notes Payable (Note 4)</i> | 15,861 |
| <i>Notes Payable Brown Foundation (Note 4 & 6)</i> | 85,000 |
| TOTAL LIABILITIES | 127,080 |
| NET ASSETS, as restated | |
| <i>Unrestricted</i> | 561,233 |
| <i>Temporarily restricted (Note 6)</i> | 71,860 |
| TOTAL NET ASSETS | 633,093 |
| TOTAL LIABILITIES AND NET ASSETS | \$ 760,173 |

See accountant's audit report and the accompanying notes to the financial statements.

**NATIONAL COUNCIL OF NEGRO WOMEN
OF GREATER NEW ORLEANS
STATEMENT OF ACTIVITIES
18 MONTHS ENDED JUNE 30, 1998**

| | 1998 |
|---|-------------|
| RESTRICTED NET ASSETS (Note 1) | |
| Support - Restricted | |
| Fees & Grants from Government | \$ 916,244 |
| United Way Allocations | 271,746 |
| Miscellaneous Income | 309,637 |
| TOTAL RESTRICTED SUPPORT | 1,497,627 |
| Support - Unrestricted | |
| United Way Designations | 16,979 |
| TOTAL SUPPORT | 1,514,606 |
| EXPENSES | |
| Program services | |
| Adolescent Mothers Initiative | 293,604 |
| Teen Enlightenment Center | 60,652 |
| Rays of Hope | 151,403 |
| H.O.P.W.A.-CDG | 51,520 |
| Supportive Housing | 61,327 |
| Project Independence | 139,389 |
| Women Empowerment | 94,788 |
| Other Programs | 27,177 |
| Supporting services | |
| Management and general programs | 112,160 |
| TOTAL EXPENSES | 992,020 |
| INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS | 522,585 |
| | 110,508 |
| NET ASSETS AT BEGINNING OF YEAR | |
| NET ASSETS AT END OF YEAR | \$ 633,093 |

See accountant's audit report and the accompanying notes to the financial statements.

**NATIONAL COUNCIL OF NEGRO WOMEN
OF GREATER NEW ORLEANS
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 1998**

| | <u>PROJECT INDEPENDENCE</u> | <u>ADOLESCENT MOTHERS INITIATIVE</u> | <u>H. O. P. W. A. C.D.B.G.</u> |
|---|---------------------------------|--|------------------------------------|
| SUPPORT | | | |
| <i>Fees & Grants from Government</i> | \$ 117,650 | - | \$ 56,887 |
| <i>United Way Allocations</i> | - | 287,226 | - |
| <i>Miscellaneous Income</i> | - | 350 | 67 |
| TOTAL SUPPORT | <u>\$ 117,650</u> | <u>\$ 287,576</u> | <u>\$ 56,954</u> |
| COMPENSATION/RELATED EXPENSES | | | |
| <i>Salaries</i> | \$ 81,422 | \$ 183,999 | \$ 43,498 |
| <i>Payroll Taxes</i> | 9,394 | 21,080 | 3,110 |
| <i>Employee health & retirement</i> | - | 8,815 | - |
| <i>Total Compensation Expenses</i> | <u>90,816</u> | <u>213,895</u> | <u>46,609</u> |
| CONFERENCES AND TRAINING | 447 | 839 | - |
| EQUIPMENT & FIXED ASSETS | 1,117 | 8,014 | - |
| OCCUPANCY EXPENSE | 10,065 | 17,751 | 269 |
| SPECIFIC ASSISTANCE | - | 3,529 | - |
| OTHER EXPENSES | | | |
| <i>Outside Printing and publications</i> | 2,084 | 1,055 | - |
| <i>Organization Dues</i> | - | - | - |
| <i>Professional fees</i> | 15,688 | 21,542 | 4,383 |
| <i>Supplies and general expenses</i> | 6,963 | 4,502 | (519) |
| <i>Telephone</i> | 888 | 7,131 | 391 |
| <i>Travel and Transportation</i> | 1,206 | 14,528 | - |
| <i>Miscellaneous</i> | (2,573) | 820 | 389 |
| ADMINISTRATIVE O/H /REIMBURSEMENTS | 12,689 | - | - |
| TOTAL EXPENSES | <u>\$ 139,389</u> | <u>\$ 293,604</u> | <u>\$ 51,520</u> |

See accountant's audit report and the accompanying notes to the financial statements.

**NATIONAL COUNCIL OF NEGRO WOMEN
OF GREATER NEW ORLEANS
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 1998**

| | <u>TEEN ENLIGHTENMENT</u> | <u>SUPPORTIVE HOUSING</u> | <u>RAYS OF HOPE</u> |
|---|-------------------------------|-------------------------------|-------------------------|
| SUPPORT | | | |
| <i>Fees & Grants from Government</i> | \$ 33,568 | \$ 277,083 | \$ 150,241 |
| <i>United Way Allocations</i> | - | - | - |
| <i>Miscellaneous Income</i> | - | - | 1,230 |
| TOTAL SUPPORT | <u>\$ 33,568</u> | <u>\$ 277,083</u> | <u>\$ 151,471</u> |
| COMPENSATION/RELATED EXPENSES | | | |
| <i>Salaries</i> | \$ 41,629 | \$ 54,810 | \$ 62,899 |
| <i>Payroll Taxes</i> | 4,667 | 6,322 | 7,254 |
| <i>Employee health & retirement</i> | (46) | - | 10 |
| <i>Total Compensation Expenses</i> | <u>46,250</u> | <u>61,132</u> | <u>70,163</u> |
| CONFERENCES AND TRAINING | - | - | 150 |
| EQUIPMENT & FIXED ASSETS | 113 | - | 2,585 |
| OCCUPANCY EXPENSE | 1,846 | - | 30,120 |
| SPECIFIC ASSISTANCE | - | - | - |
| OTHER EXPENSES | | | |
| <i>Outside Printing and publications</i> | 534 | - | 590 |
| <i>Organization Dues</i> | - | - | - |
| <i>Professional fees</i> | 6,472 | - | 14,395 |
| <i>Supplies and general expenses</i> | 902 | - | 11,304 |
| <i>Telephone</i> | 1,076 | - | 3,530 |
| <i>Travel and Transportation</i> | 1,062 | - | 12,933 |
| <i>Miscellaneous</i> | 147 | 195 | 680 |
| ADMINISTRATIVE O/H /REIMBURSEMENTS | 2,252 | - | 4,954 |
| TOTAL EXPENSES | <u>\$ 60,652</u> | <u>\$ 61,327</u> | <u>\$ 151,403</u> |

See accountant's audit report and the accompanying notes to the financial statements.

**NATIONAL COUNCIL OF NEGRO WOMEN
OF GREATER NEW ORLEANS
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 1998**

| | <u>WOMAN EMPOWER</u> | <u>OTHER PROGRAMS</u> | <u>LIBERTY HOUSE</u> |
|---|--------------------------|---------------------------|--------------------------|
| SUPPORT | | | |
| <i>Fees & Grants from Government</i> | \$ 124,310 | \$ (178,666) | \$ 303,335 |
| <i>United Way Allocations</i> | - | - | - |
| <i>Miscellaneous Income</i> | 38 | 301,427 | - |
| TOTAL SUPPORT | <u>\$ 124,348</u> | <u>\$ 122,760</u> | <u>\$ 303,335</u> |
| COMPENSATION/RELATED EXPENSES | | | |
| <i>Salaries</i> | \$ 62,099 | \$ (2,397) | - |
| <i>Payroll Taxes</i> | 7,162 | 1,356 | - |
| <i>Employee health & retirement</i> | 23 | 196 | - |
| <i>Total Compensation Expenses</i> | <u>69,284</u> | <u>(845)</u> | <u>-</u> |
| CONFERENCES AND TRAINING | 919 | 11,131 | - |
| EQUIPMENT & FIXED ASSETS | 347 | 2,652 | - |
| OCCUPANCY EXPENSE | - | (6,522) | - |
| SPECIFIC ASSISTANCE | - | 5,881 | - |
| OTHER EXPENSES | | | |
| <i>Outside Printing and publications</i> | 140 | 2,141 | - |
| <i>Organization Dues</i> | - | - | - |
| <i>Professional fees</i> | 6,350 | 21,086 | - |
| <i>Supplies and general expenses</i> | 2,580 | 2,499 | - |
| <i>Telephone</i> | 783 | - | - |
| <i>Travel and Transportation</i> | 2,271 | 1,265 | - |
| <i>Miscellaneous</i> | 115 | 940 | - |
| ADMINISTRATIVE O/H /REIMBURSEMENTS | 12,000 | (13,051) | - |
| TOTAL EXPENSES | <u>\$ 94,788</u> | <u>\$ 27,177</u> | <u>\$ -</u> |

See accountant's audit report and the accompanying notes to the financial statements.

**NATIONAL COUNCIL OF NEGRO WOMEN
OF GREATER NEW ORLEANS
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 1998**

| | SUPPORTING SERVICES AND MANAGEMENT | TOTAL |
|---|---|---------------------|
| SUPPORT | | |
| <i>Fees & Grants from Government</i> | \$ 31,839 | \$ 916,244 |
| <i>United Way Allocations</i> | 1,499 | 288,725 |
| <i>Miscellaneous Income</i> | 6,525 | 309,637 |
| TOTAL SUPPORT | <u>\$ 39,862</u> | <u>\$ 1,514,606</u> |
| COMPENSATION/RELATED EXPENSES | | |
| <i>Salaries</i> | \$ 19,192 | \$ 547,153 |
| <i>Payroll Taxes</i> | 9,732 | 70,076 |
| <i>Employee health & retirement</i> | 16,110 | 25,108 |
| <i>Total Compensation Expenses</i> | <u>45,034</u> | <u>642,337</u> |
| CONFERENCES AND TRAINING | 1,834 | 15,320 |
| EQUIPMENT & FIXED ASSETS | 1,546 | 16,373 |
| OCCUPANCY EXPENSE | 35,944 | 89,472 |
| SPECIFIC ASSISTANCE | 1,505 | 10,915 |
| OTHER EXPENSES | | |
| <i>Outside Printing and publications</i> | 4,325 | 10,869 |
| <i>Organization Dues</i> | 463 | 463 |
| <i>Professional fees</i> | 10,549 | 100,464 |
| <i>Supplies and general expenses</i> | 9,072 | 37,303 |
| <i>Telephone</i> | 12,942 | 26,739 |
| <i>Travel and Transportation</i> | 6,290 | 39,555 |
| <i>Miscellaneous</i> | 1,500 | 2,213 |
| ADMINISTRATIVE O/H /REIMBURSEMENTS | (18,843) | - |
| TOTAL EXPENSES | <u>\$ 112,160</u> | <u>\$ 992,021</u> |

See accountant's audit report and the accompanying notes to the financial statements.

**NATIONAL COUNCIL OF NEGRO WOMEN
OF GREATER NEW ORLEANS
STATEMENT OF CASH FLOWS
18 MONTHS ENDED JUNE 30, 1998**

| CASH FLOWS FROM OPERATING ACTIVITIES | <u>1998</u> |
|--|------------------|
| <i>Increase in net assets</i> | \$ 522,585 |
| <i>Adjustments to reconcile increase in net assets to net cash provided by operating activities:</i> | |
| <i>(Increase) decrease in operating assets</i> | |
| <i>Accounts receivable</i> | 47,334 |
| <i>Property and equipment (Note 2)</i> | (561,683) |
| <i>Other Assets</i> | 1,241 |
| <i>Increase (decrease) in operating liabilities</i> | |
| <i>Accounts payable</i> | (89,483) |
| <i>Compensation</i> | (4,400) |
| NET CASH PROVIDED BY OPERATING ACTIVITIES | <u>(84,406)</u> |
| CASH FLOWS FROM FINANCING ACTIVITIES | |
| <i>Payments of Other Debt</i> | 25,034 |
| <i>Receipts from Notes Payable First Bank & Trust</i> | 661 |
| <i>Payments of Brown Foundation Notes Payable</i> | (5,000) |
| NET CASH PROVIDED BY FINANCING ACTIVITIES | <u>20,695</u> |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS | <u>(63,711)</u> |
| BEGINNING CASH AND CASH EQUIVALENTS | <u>161,692</u> |
| ENDING CASH AND CASH EQUIVALENTS | <u>\$ 97,981</u> |

See accountant's audit report and the accompanying notes to the financial statements.

**NATIONAL COUNCIL OF NEGRO WOMEN
OF GREATER NEW ORLEANS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1998**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING:

The records of the organization are maintained on a cash basis of accounting. However, the funds reported in the accompanying financial statements have been converted to the accrual basis of accounting utilizing the following practices:

Public Support and Revenue:

Grants, Private Agency and United Way contributions are recorded when the organization is entitled to the funds.

Interest income on time deposits is recorded when the interest is earned.

Substantially all other revenues are recorded when received.

Donated Services:

No amounts have been reflected in the statements for donated services inasmuch as no objective basis is available to measure the value of such services; however, a substantial number of volunteers have donated significant amounts of their time in the organization's program services and in its fund-raising campaigns.

Expenditures:

Expenditures are generally recognized under the accrual basis of accounting when the related fund liability is incurred.

Receivables:

The receivable balance at June 30, 1998 represents primarily amounts due from Governmental Grants. The organization uses the direct write-off method of recognizing uncollectible amounts. The results of using this method are comparable to what they would have been had the reserve method been used as required by generally accepted accounting principles.

Under the method, a bad debt expense is recorded in the year an amount is determined to be uncollectible. The organization has recorded no bad debt expense for the 18 months ending June 30, 1998

BASIS OF REPORTING

The financial statements include the total of all the accounts of the organization which are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures.

**NATIONAL COUNCIL OF NEGRO WOMEN
OF GREATER NEW ORLEANS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1998**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

BASIS OF REPORTING: (Continued)

The accompanying financial statements include the total assets, liabilities, fund balance, and financial activities of the Adolescent Mothers Initiative Program, the Teen Enlightenment Center, Carl D. Perkins, H.O.P.W.A. Program, Rays of Hope Program, Expansion Program, Supportive Housing, Project Independence, Woman Empowerment, and other minor program activities. All are funded by a combination of federal government grants, United Way contributions and private donors.

2. EQUIPMENT AND DEPRECIATION

The organization does not maintain a plant fund due to the small amount of equipment owned. All equipment is recorded in the respective fund. The organization records equipment purchased at cost and equipment donated at its fair market value. At June 30, 1998 the costs of such assets were as follows:

| | |
|--------------------------------|------------------|
| | <u>1998</u> |
| Liberty House | \$558,698 |
| Office furniture and equipment | 54,911 |
| Accumulated depreciation | <u>(8,706)</u> |
| Net | <u>\$607,904</u> |

Liberty House began construction in 1997 and as of June 30, 1998 \$558,698 has been expended on the construction of Liberty House. Liberty House is due to be completed in the first quarter of 1999.

3. INCOME TAXES:

The organization is exempt from federal and state income taxes under the provision of IRS Code Section 501(c). The organization is required to file an informational return 990 on an annual basis. As of 06/30/98, The organization is in compliance with all filing requirements.

4. NOTES PAYABLE

The organizations borrow funds to sustain programs. As of June 30, 1998 the following notes were required while awaiting reimbursements from the grantor relating to several programs.

| | |
|-------------------------------|---------------|
| | <u>1998</u> |
| Note payable Bank | 15,641 |
| Note payable Funds\Other | 14,576 |
| Note payable Brown Foundation | <u>85,000</u> |

115,217

Interest expense for 1998 was \$2,531.00 for all notes. The note payable to the Brown Foundation is an interest free note.

**NATIONAL COUNCIL OF NEGRO WOMEN
OF GREATER NEW ORLEANS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1998**

5. LEASES:

The organization leases office space located on Carondelet Street and Jackson Avenue, and Old Gentilly in New Orleans. All of the leases are classified as operating leases. The future minimum lease payments and expiration dates by location of the leases are as follow:

| <u>LEASE LOCATION</u> | <u>LEASE EXPIRATION DATE</u> | <u>MINIMUM 1998</u> | <u>LEASE 1999</u> | <u>PAYMENTS TOTAL</u> |
|-----------------------|--------------------------------------|-------------------------|-----------------------|---------------------------|
| Carondelet Street | Annually Renewed | \$18,000 | 0 | \$18,000 |
| Jackson Avenue | Annually Renewed | \$11,400 | 0 | \$11,400 |
| Old Gentilly | Annually Renewed | \$15,900 | 0 | \$15,900 |

6. RESTRICTION ON ASSETS:

Substantially all of the restrictions on assets relate to funds raised/borrowed to build the Liberty House. As of June 30, 1998 the building is approximately 90% complete. The organization has an interest free note to the Brown Foundation with a balance of \$85,000.00. Proceeds from this note are restricted to the construction of the Liberty House. The note will be paid back \$5,000.00 per year.

Appendix A

**NATIONAL COUNCIL OF NEGRO WOMEN
OF GREATER NEW ORLEANS
1997-1998 BUDGET
ADOLESCENT MOTHERS INITIATIVE**

| | 1997-1998 |
|--|-------------------|
| REVENUE | |
| <i>Board Generated Self Support</i> | - |
| <i>Client Generated self support</i> | - |
| <i>Government Grants/Contracts</i> | - |
| <i>Other Revenues</i> | - |
| Total Self Generated Revenue | - |
| <i>United Way Contributions</i> | 180,787 |
| <i>CPC Designations</i> | - |
| Grand Total Revenue | \$ 180,787 |
| Expenses | |
| <i>Compensation Expense</i> | 123,832 |
| <i>Occupancy Expense</i> | 11,500 |
| <i>Travel & Transportation Expense</i> | 7,500 |
| <i>Specific Assistance</i> | 7,500 |
| <i>Board Generated Self Support Expenses</i> | - |
| <i>Other Direct Program/Support Expenses</i> | 30,455 |
| Total Expenses | \$ 180,787 |

See the accountant's audit report and the accompanying notes to the financial statements.

**NATIONAL COUNCIL OF NEGRO WOMEN
OF GREATER NEW ORLEANS
1997-1998 BUDGET
H. O. P. W. A. - C. D. B. G.**

| | 1997-1998 |
|--|------------------|
| REVENUE | |
| <i>Board Generated Self Support</i> | - |
| <i>Client Generated self support</i> | - |
| <i>Government Grants/Contracts</i> | 50,000 |
| <i>Other Revenues</i> | - |
| Total Self Generated Revenue | 50,000 |
| <i>United Way Contributions</i> | - |
| <i>CPC Designations</i> | - |
| Grand Total Revenue | \$ 50,000 |
| Expenses | |
| <i>Compensation Expense</i> | 48,630 |
| <i>Occupancy Expense</i> | 970 |
| <i>Travel & Transportation Expense</i> | - |
| <i>Specific Assistance</i> | - |
| <i>Board Generated Self Support Expenses</i> | - |
| <i>Other Direct Program/Support Expenses</i> | 400 |
| Total Expenses | \$ 50,000 |

See the accountant's audit report and the accompanying notes to the financial statements.

**NATIONAL COUNCIL OF NEGRO WOMEN
OF GREATER NEW ORLEANS
1997-1998 BUDGET
SUPPORTIVE HOUSING**

| | 1997-1998 |
|--|-------------------|
| REVENUE | |
| <i>Board Generated Self Support</i> | - |
| <i>Client Generated self support</i> | - |
| <i>Government Grants/Contracts</i> | - |
| <i>Other Revenues</i> | 137,228 |
| Total Self Generated Revenue | 137,228 |
| <i>United Way Contributions</i> | - |
| <i>CPC Designations</i> | - |
| Grand Total Revenue | \$ 137,228 |
| Expenses | |
| <i>Compensation Expense</i> | 92,633 |
| <i>Occupancy Expense</i> | - |
| <i>Travel & Transportation Expense</i> | - |
| <i>Specific Assistance</i> | 500 |
| <i>Board Generated Self Support Expenses</i> | - |
| <i>Other Direct Program/Support Expenses</i> | 44,095 |
| Total Expenses | \$ 137,228 |

See the accountant's audit report and the accompanying notes to the financial statements.

**NATIONAL COUNCIL OF NEGRO WOMEN
OF GREATER NEW ORLEANS
1997-1998 BUDGET
TEEN ENLIGHTMENT CENTER**

| | 1997-1998 |
|--|------------------|
| REVENUE | |
| <i>Board Generated Self Support</i> | - |
| <i>Client Generated self support</i> | - |
| <i>Government Grants/Contracts</i> | 45,000 |
| <i>Other Revenues</i> | - |
| Total Self Generated Revenue | 45,000 |
| <i>United Way Contributions</i> | - |
| <i>CPC Designations</i> | - |
| Grand Total Revenue | \$ 45,000 |
| Expenses | |
| <i>Compensation Expense</i> | 32,860 |
| <i>Occupancy Expense</i> | 3,000 |
| <i>Travel & Transportation Expense</i> | 600 |
| <i>Specific Assistance</i> | - |
| <i>Board Generated Self Support Expenses</i> | - |
| <i>Other Direct Program/Support Expenses</i> | 8,540 |
| Total Expenses | \$ 45,000 |

See the accountant's audit report and the accompanying notes to the financial statements.

**NATIONAL COUNCIL OF NEGRO WOMEN
OF GREATER NEW ORLEANS
1997-1998 BUDGET
RAYS OF HOPE**

| | 1997-1998 |
|--|-------------------|
| REVENUE | |
| <i>Board Generated Self Support</i> | - |
| <i>Client Generated self support</i> | - |
| <i>Government Grants/Contracts</i> | 168,628 |
| <i>Other Revenues</i> | - |
| Total Self Generated Revenue | 168,628 |
| <i>United Way Contributions</i> | - |
| <i>CPC Designations</i> | - |
| Grand Total Revenue | \$ 168,628 |
| Expenses | |
| <i>Compensation Expense</i> | 47,151 |
| <i>Occupancy Expense</i> | 29,150 |
| <i>Travel & Transportation Expense</i> | 1,022 |
| <i>Specific Assistance</i> | - |
| <i>Board Generated Self Support Expenses</i> | - |
| <i>Other Direct Program/Support Expenses</i> | 70,465 |
| Total Expenses | \$ 147,788 |

See the accountant's audit report and the accompanying notes to the financial statements.

**NATIONAL COUNCIL OF NEGRO WOMEN
OF GREATER NEW ORLEANS
1997-1998 BUDGET
CARL PERKINS**

| | 1997-1998 |
|--|------------------|
| REVENUE | |
| <i>Board Generated Self Support</i> | - |
| <i>Client Generated self support</i> | - |
| <i>Government Grants/Contracts</i> | 27,916 |
| <i>Other Revenues</i> | - |
| Total Self Generated Revenue | 27,916 |
| <i>United Way Contributions</i> | - |
| <i>CPC Designations</i> | - |
| Grand Total Revenue | \$ 27,916 |
| Expenses | |
| <i>Compensation Expense</i> | 10,575 |
| <i>Occupancy Expense</i> | - |
| <i>Travel & Transportation Expense</i> | 500 |
| <i>Specific Assistance</i> | 9,000 |
| <i>Board Generated Self Support Expenses</i> | - |
| <i>Other Direct Program/Support Expenses</i> | 7,841 |
| Total Expenses | \$ 27,916 |

See the accountant's audit report and the accompanying notes to the financial statements.

**NATIONAL COUNCIL OF NEGRO WOMEN
OF GREATER NEW ORLEANS
1997-1998 BUDGET
PROJECT INDEPENDENCE**

| | 1997-1998 |
|--|-------------------|
| REVENUE | |
| <i>Board Generated Self Support</i> | - |
| <i>Client Generated self support</i> | - |
| <i>Government Grants/Contracts</i> | 101,334 |
| <i>Other Revenues</i> | - |
| Total Self Generated Revenue | 101,334 |
| <i>United Way Contributions</i> | - |
| <i>CPC Designations</i> | - |
| Grand Total Revenue | \$ 101,334 |
| Expenses | |
| <i>Compensation Expense</i> | 59,743 |
| <i>Occupancy Expense</i> | 14,400 |
| <i>Travel & Transportation Expense</i> | 1,200 |
| <i>Specific Assistance</i> | - |
| <i>Board Generated Self Support Expenses</i> | - |
| <i>Other Direct Program/Support Expenses</i> | 25,991 |
| Total Expenses | \$ 101,334 |

See the accountant's audit report and the accompanying notes to the financial statements.

**NATIONAL COUNCIL OF NEGRO WOMEN
OF GREATER NEW ORLEANS
1997-1998 BUDGET
WOMEN EMPOWERMENT CDC**

| | 1997-1998 |
|--|------------------|
| REVENUE | |
| <i>Board Generated Self Support</i> | - |
| <i>Client Generated self support</i> | - |
| <i>Government Grants/Contracts</i> | 95,719 |
| <i>Other Revenues</i> | - |
| Total Self Generated Revenue | 95,719 |
| <i>United Way Contributions</i> | - |
| <i>CPC Designations</i> | - |
| Grand Total Revenue | \$ 95,719 |
| Expenses | |
| <i>Compensation Expense</i> | 44,446 |
| <i>Occupancy Expense</i> | - |
| <i>Travel & Transportation Expense</i> | 5,388 |
| <i>Specific Assistance</i> | - |
| <i>Board Generated Self Support Expenses</i> | - |
| <i>Other Direct Program/Support Expenses</i> | 45,885 |
| Total Expenses | \$ 95,719 |

See the accountant's audit report and the accompanying notes to the financial statements.

Appendix B

**NATIONAL COUNCIL OF NEGRO WOMEN
OF GREATER NEW ORLEANS**

1508 Carondelet Street
New Orleans, Louisiana 70130
(504) 525-0798

CORRECTIVE ACTION PLAN

January 13, 1999

In response to the management letter issued by our auditors for the audit period ended June 30, 1998, the management of National Council of Negro Women of Greater New Orleans will implement the following:

- The agency will monitor on a weekly basis the status of all revenue confirmations being returned to our auditors. Any delays by the funding sources will be given immediate attention until all confirms have been satisfactory handled.
- The agency will explore obtaining part time help to assist with the administrative paper work. Also, current personnel will be cross-trained to handle several administrative functions. This will eliminate the "shutdown" effect when certain employees are absent.

We feel the actions mentioned above, when implemented, will cure the problems encountered by our auditors this past year.



Appendix C

SUMMARY OF PRIOR YEAR FINDINGS

There were no prior year findings or management letter comments to report on from the previous audit period 1/1/96 to 12/31/96.

Appendix D

Data Collection Form for Reporting on

AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS

Complete this form, as required by OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. RETURN TO: Single Audit Clearinghouse, 1201 E. 10th Street, Jeffersonville, IN 47132

PART I GENERAL INFORMATION (To be completed by auditee, except for Item 7)

1. Fiscal year ending date for this submission
Month Day Year
06 130 199

2. Type of Circular A-133 audit
 Single audit Program-specific audit

3. Audit period covered
 Annual Other - 18 Months
 Biennial

4. Date received by Federal clearinghouse
FEDERAL GOVERNMENT USE ONLY

5. Employer Identification Number (EIN)
a. Auditee EIN: 720961794 b. Are multiple EINs covered in this report? Yes No

6. AUDITEE INFORMATION

a. Auditee name: NATIONAL COUNCIL OF NEGRO WOMEN OF ENO.
b. Auditee address (Number and street): 1522 CARondelet ST
City: NEW ORLEANS
State: LA ZIP Code: 70130
c. Auditee contact Name: Mrs. Emma Brown Title: EXECUTIVE DIRECTOR
d. Auditee contact telephone: (504) 525-1075
e. Auditee contact FAX (Optional):
f. Auditee contact E-mail (Optional):

7. AUDITOR INFORMATION (To be completed by auditor)

a. Auditor name: KISSEE & Co. CPA's
b. Auditor address (Number and street): 990 N. CORP DR STE 200
City: HARAHAN
State: LA ZIP Code: 70123
c. Auditor contact Name: STEVE KISSEE Title: PRES.
d. Auditor contact telephone: (504) 733-4990
e. Auditor contact FAX (Optional): (504) 733-4991
f. Auditor contact E-mail (Optional):

8. AUDITEE CERTIFICATION STATEMENT - This is to certify that, to the best of my knowledge and belief, the auditee has: (1) Engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, Items 1 and 3; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and, (3) the information included in Parts I, II, and III of this data collection form is accurate and complete. I declare that the foregoing is true and correct.
Signature of certifying official Date Month Day Year 1 1

9. AUDITOR STATEMENT - The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. The information included in Parts II and III of this form, except for Part III, Items 5 and 6, was transferred from the auditor's report(s) for the period described in Part I, Items 1 and 3; and is not a substitute for such reports. The auditor has not performed any auditing procedures since the date of the auditor's report(s). A copy of the reporting package required by OMB Circular A-133, which includes the complete auditor's report(s), is available in its entirety from the auditee at the address provided in Part I of this form. As required by OMB Circular A-133, the information in Parts II and III of this form was entered in this form by the auditor based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form.
Signature of auditor Date Month Day Year 01 11 199

Name/Title of certifying official

Signature of auditor Date Month Day Year 01 11 199

PART I GENERAL INFORMATION - Continued

8. Indicate whether the auditee has either a Federal cognizant or oversight agency for audit. (Mark (X) one box)

1 Cognizant agency 2 Oversight agency

9. Name of Federal cognizant or oversight agency for audit (Mark (X) one box)

| | | | |
|--|--|---|--|
| 01 <input type="checkbox"/> African Development Foundation | 33 <input type="checkbox"/> Federal Emergency Management Agency | 16 <input type="checkbox"/> Justice | 08 <input type="checkbox"/> Peace Corps |
| 02 <input type="checkbox"/> Agency for International Development | 34 <input type="checkbox"/> Federal Mediation and Conciliation Service | 17 <input type="checkbox"/> Labor | 59 <input type="checkbox"/> Small Business Administration |
| 10 <input type="checkbox"/> Agriculture | 39 <input type="checkbox"/> General Services Administration | 43 <input type="checkbox"/> National Aeronautics and Space Administration | 96 <input type="checkbox"/> Social Security Administration |
| 11 <input type="checkbox"/> Commerce | 93 <input checked="" type="checkbox"/> Health and Human Services | 69 <input type="checkbox"/> National Archives and Records Administration | 19 <input type="checkbox"/> State |
| 94 <input type="checkbox"/> Corporation for National and Community Service | 14 <input type="checkbox"/> Housing and Urban Development | 05 <input type="checkbox"/> National Endowment for the Arts | 20 <input type="checkbox"/> Transportation |
| 12 <input type="checkbox"/> Defense | 03 <input type="checkbox"/> Institute for Museum Services | 06 <input type="checkbox"/> National Endowment for the Humanities | 21 <input type="checkbox"/> Treasury |
| 84 <input type="checkbox"/> Education | 04 <input type="checkbox"/> Inter-American Foundation | 47 <input type="checkbox"/> National Science Foundation | 82 <input type="checkbox"/> United States Information Agency |
| 81 <input type="checkbox"/> Energy | 15 <input type="checkbox"/> Interior | 07 <input type="checkbox"/> Office of National Drug Control Policy | 64 <input type="checkbox"/> Veterans Affairs |
| 66 <input type="checkbox"/> Environmental Protection Agency | | | <input type="checkbox"/> Other - Specify: |

PART II FINANCIAL STATEMENTS (To be completed by auditor)

1. Type of audit report (Mark (X) one box)

1 Unqualified opinion 2 Qualified opinion 3 Adverse opinion 4 Disclaimer of opinion

2. Is a "going concern" explanatory paragraph included in the audit report? 1 Yes 2 No

3. Is a reportable condition disclosed? 1 Yes 2 No - SKIP to Item 5

4. Is any reportable condition reported as a material weakness? 1 Yes 2 No

5. Is a material noncompliance disclosed? 1 Yes 2 No

PART III FEDERAL PROGRAMS (To be completed by auditor)

1. Type of audit report on major program compliance

1 Unqualified opinion 2 Qualified opinion 3 Adverse opinion 4 Disclaimer of opinion

2. What is the dollar threshold to distinguish Type A and Type B programs § 520(b)?

\$ 300,000.00

3. Did the auditee qualify as a low-risk auditee (§ 530)?

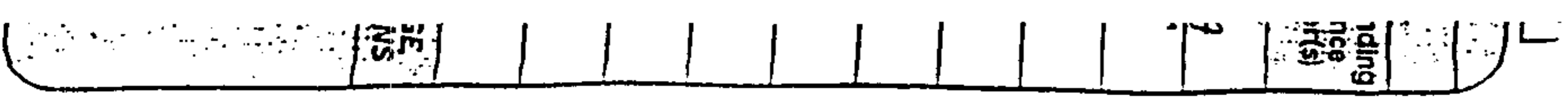
1 Yes 2 No

4. Are there any audit findings required to be reported under § 510(a)?

1 Yes 2 No

5. Which Federal Agencies are required to receive the reporting package? (Mark (X) all that apply)

| | | | |
|--|--|---|--|
| 01 <input type="checkbox"/> African Development Foundation | 83 <input type="checkbox"/> Federal Emergency Management Agency | 16 <input type="checkbox"/> Justice | 08 <input type="checkbox"/> Peace Corps |
| 02 <input type="checkbox"/> Agency for International Development | 34 <input type="checkbox"/> Federal Mediation and Conciliation Service | 17 <input type="checkbox"/> Labor | 59 <input type="checkbox"/> Small Business Administration |
| 10 <input type="checkbox"/> Agriculture | 39 <input type="checkbox"/> General Services Administration | 43 <input type="checkbox"/> National Aeronautics and Space Administration | 96 <input type="checkbox"/> Social Security Administration |
| 11 <input type="checkbox"/> Commerce | 93 <input checked="" type="checkbox"/> Health and Human Services | 69 <input type="checkbox"/> National Archives and Records Administration | 19 <input type="checkbox"/> State |
| 94 <input type="checkbox"/> Corporation for National and Community Service | 14 <input checked="" type="checkbox"/> Housing and Urban Development | 05 <input type="checkbox"/> National Endowment for the Arts | 20 <input type="checkbox"/> Transportation |
| 12 <input type="checkbox"/> Defense | 03 <input type="checkbox"/> Institute for Museum Services | 06 <input type="checkbox"/> National Endowment for the Humanities | 21 <input type="checkbox"/> Treasury |
| 84 <input type="checkbox"/> Education | 04 <input type="checkbox"/> Inter-American Foundation | 47 <input type="checkbox"/> National Science Foundation | 82 <input type="checkbox"/> United States Information Agency |
| 81 <input type="checkbox"/> Energy | 15 <input type="checkbox"/> Interior | 07 <input type="checkbox"/> Office of National Drug Control Policy | 64 <input type="checkbox"/> Veterans Affairs |
| 66 <input type="checkbox"/> Environmental Protection Agency | | | 00 <input type="checkbox"/> None |
| | | | <input type="checkbox"/> Other - Specify: |



NATIONAL COUNCIL OF NEGRO WOMEN OF GREATER NEW ORLEANS, INC.
 SCHEDULE OF FEDERAL AWARDS
 FOR THE 18 MONTHS ENDED JUNE 30, 1998

| <u>GRANTOR</u> | <u>PROGRAM DESCRIPTION</u> | <u>CONTRACT PERIOD</u> | <u>CFDA OR OTHER NO</u> | <u>DIRECT DISBURSEMENTS/ EXPENDITURES</u> |
|--|---|------------------------|---------------------------|---|
| FEDERAL AWARDS | | | | |
| State of Louisiana - Dept of Social Services | Project Independence | 01/01-12/31 | CFMS-510993 | \$139,389 |
| New Orleans - Ryan White I&II | N.O. AIDS Planning Council Rays of Hope Program | 97/98 | 97MYR-005 98MYR-005 | 151,403 |
| U.S. Dept of H.U.D. City of - New Orleans | H.O.P.W.A. - C.D.B.G. | 97/98 | HOPWA-006E HOPWA6,NCNW | 51,520 |
| Dept. of H.U.D. Unity | Liberty House- Supportive Housing | 1/01/97-6/30/98 | | 558,698 |
| New Orleans - Vo-Tech Institute | Single Parent Grant Carl D. Perkins Vocational Education Funds | 07/01-06/30 | N/A | 8,294 |
| State of Louisiana - Office of Community Services | Social Service Block Grant Teen Enlightenment Center Program | 07/01-06/30 | | 60,652 |
| Center for Disease Control & Prevention | Women Empowerment | 9/1/97-5/31/98 | 93.939 | <u>94,788</u> |
| TOTAL FEDERAL AWARDS | | | | <u>\$1,064,744</u> |

PART III FEDERAL PROGRAMS - Continued

EIN: 720961794

| 6. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR | | | 7. AUDIT FINDINGS AND QUESTIONED COSTS | | | | |
|---|------------------------------------|---------------------|--|---|----------------------------|--|--|
| CFDA number ¹ | Name of Federal program | Amount expended | Major program | Type of compliance requirement ² | Amount of questioned costs | Internal control findings ³ | Audit finding reference numbers ³ |
| (a) | (b) | (c) | (a) | (b) | (d) | (e) | (e) |
| 510943 | PROJECT INDEPENDENCE | \$ 109,389 | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | N/A | N/A | <input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C | N/A |
| 97193 MYR 005 | Ryan White - RAYS OF HOPE | \$ 151,403 | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | <input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C | |
| HDPWA-006E | H.O.D. - H.O.P.W.A. | \$ 51,520 | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | <input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C | |
| HDPWA-6 | SHARLE PARETI - CARL PERRINS | \$ 8,294 | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | <input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C | |
| 7/1-6/30 | SOCIAL SERVICE - TENTAL LIGHTS | \$ 60,652 | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | <input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C | |
| 93.939 | Disease Control/Prevention | \$ 94788 | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | <input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C | |
| 11-6/30/98 | H.O.D. - LIBERTY HOUSE/SUPP. HOUSE | \$ 558,698 | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | <input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C | |
| TOTAL FEDERAL AWARDS EXPENDED -> | | \$ 1,064,744 | | | | | |

IF ADDITIONAL LINES ARE NEEDED, PLEASE PHOTOCOPY THIS PAGE AND ATTACH ADDITIONAL PAGES TO THE FORM AND SEE INSTRUCTIONS

¹ Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available.

² Type of compliance requirement (Enter the letter(s) of all that apply to audit findings and questioned costs reported for each Federal program.)

- A. Activities allowed or unallowed
- B. Allowable cost/cost principles
- C. Cash management
- D. Davis - Bacon Act
- E. Eligibility
- F. Equipment and real property management
- G. Matching, level of effort, earmarking
- H. Period of availability of funds
- I. Procurement
- J. Program income
- K. Real property acquisition and relocation assistance
- L. Reporting
- M. Subrecipient monitoring
- N. Special tests and provisions
- O. None

³ Type of internal control findings (Mark (X) all that apply)

- A. Material weaknesses
- B. Reportable conditions
- C. None reported