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**YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF  
NEW ORLEANS, LOUISIANA**

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Release Date 1-19-2000

**FINANCIAL AND COMPLIANCE AUDIT  
TOGETHER WITH  
INDEPENDENT AUDITORS' REPORT  
FOR THE YEAR ENDED JUNE 30, 1999**

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**& Tervalon**

MICHAEL B. BRUNO, CPA  
ALCIDE J. TERVALON, JR., CPA  
WALDO J. MORET, JR., CPA

**INDEPENDENT AUDITORS' REPORT**

To the Board of Directors of  
**Young Women's Christian Association of  
New Orleans, Louisiana**

We have audited the accompanying statement of financial position of **Young Women's Christian Association of New Orleans, Louisiana** (a non-profit corporation) as of June 30, 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 management of the **Young Women's Christian Association of New Orleans, Louisiana (the Association)**. 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 **Young Women's Christian Association of New Orleans, Louisiana** as of June 30, 1999, and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

**INDEPENDENT AUDITORS' REPORT**  
**(CONTINUED)**

To the Board of Directors of  
**Young Women's Christian Association of  
New Orleans, Louisiana**  
Page 2

In accordance with Government Auditing Standards, we have also issued our report dated December 2, 1999 on our consideration of **Young Women's Christian Association of New Orleans, Louisiana'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 **Young Women's Christian Association of New Orleans, Louisiana** taken as a whole. The accompanying schedule of expenditures of federal awards, as required by United States Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-profit Organizations, and the accompanying schedule of public support, other revenues and expenses by function are presented for purposes of additional analysis and are not 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.

*Bruno & Tervalon*  
**BRUNO & TERVALON**  
**CERTIFIED PUBLIC ACCOUNTANTS**

December 2, 1999

**YOUNG WOMEN'S CHRISTIAN ASSOCIATION**  
**OF**  
**NEW ORLEANS, LOUISIANA**  
**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 1999**

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ASSETS

Current Assets:	
Cash (NOTE 2)	\$ 136,245
Investments (NOTES 1 and 2)	28,922
Grants and other receivables	263,210
United Way Allocations (NOTE 8)	356,195
Other assets	<u>7,667</u>
Total current assets	<u>792,239</u>
Pledges receivable, long-term	7,671
Restricted assets (NOTE 2)	51,755
Land, buildings, and equipment, net (NOTE 3)	<u>538,489</u>
Total assets	<u>\$1,390,154</u>

LIABILITIES AND NET ASSETS

Current Liabilities:	
Accounts payable	\$ 102,665
Accrued payroll taxes and benefits	40,621
Due to YWCA of USA	48,833
Note payable to bank (NOTE 4)	<u>24,908</u>
Total liabilities	<u>217,027</u>
Net Assets:	
Unrestricted	745,747
Temporarily restricted (NOTE 5)	381,082
Permanently restricted (NOTE 5)	<u>46,298</u>
Total net assets	<u>1,173,127</u>
Total liabilities and net assets	<u>\$1,390,154</u>

See Accompanying Notes to Financial Statements.

YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF NEW ORLEANS, LOUISIANA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 1999

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Public Support and Other Revenue:				
Public support:				
Contributions	\$ 22,962	\$ 24,894	\$ -0-	\$ 47,856
United Way allocations	-0-	345,039	-0-	345,039
United Way designations	-0-	6,459	-0-	6,459
United Way CFC designations	-0-	928	-0-	928
Government grants	-0-	1,246,467	-0-	1,246,467
Special events	<u>58,113</u>	<u>-0-</u>	<u>-0-</u>	<u>58,113</u>
Total public support	<u>81,075</u>	<u>1,623,787</u>	<u>-0-</u>	<u>1,704,862</u>
Other Revenue:				
Program service fees	303,566	194,915	-0-	498,481
Investment income	8,189	297	-0-	8,486
Other self-support	72,773	-0-	-0-	72,773
Gain from flood loss	26,400	-0-	-0-	26,400
Membership dues	1,409	-0-	-0-	1,409
Rental income	77,799	1,528	-0-	79,327
Miscellaneous	<u>8,742</u>	<u>229</u>	<u>-0-</u>	<u>8,971</u>
Total other revenue	<u>498,878</u>	<u>196,969</u>	<u>-0-</u>	<u>695,847</u>
Total public support and other revenue	579,953	1,820,756	-0-	2,400,709
Net assets released from restrictions	<u>1,871,867</u>	<u>(1,871,867)</u>	<u>-0-</u>	<u>-0-</u>
Total	<u>2,451,820</u>	<u>(51,111)</u>	<u>-0-</u>	<u>2,400,709</u>

See Accompanying Notes to Financial Statements.

YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF NEW ORLEANS, LOUISIANA  
STATEMENT OF ACTIVITIES, CONTINUED  
FOR THE YEAR ENDED JUNE 30, 1999

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Expenses:				
Program services:				
Battered women	\$ 358,383	-0-	\$ -0-	\$ 358,383
Therapeutic family care	349,397	-0-	-0-	349,397
Parent aide	130,280	-0-	-0-	130,280
Rape crisis	444,265	-0-	-0-	444,265
Opportunities for the elderly	23,429	-0-	-0-	23,429
Youth development	133,348	-0-	-0-	133,348
Child care	175,123	-0-	-0-	175,123
Job training	<u>229,490</u>	<u>-0-</u>	<u>-0-</u>	<u>229,490</u>
Total program services	1,843,715	-0-	-0-	1,843,715
Supporting services:				
Management and general	<u>547,469</u>	<u>-0-</u>	<u>-0-</u>	<u>547,469</u>
Total expenses	<u>2,391,184</u>	<u>-0-</u>	<u>-0-</u>	<u>2,391,184</u>
Change in net assets	60,636	(51,111)	-0-	9,525
Net assets, beginning of year	<u>685,111</u>	<u>432,193</u>	<u>46,298</u>	<u>1,163,602</u>
Net assets, end of year	<u>\$ 745,747</u>	<u>\$ 381,082</u>	<u>\$46,298</u>	<u>\$1,173,127</u>

See Accompanying Notes to Financial Statements.

YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF NEW ORLEANS, LOUISIANA

STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 1999

	Unrestricted					
	Total (Memorandum Only)-Note 1	Total management and general	Supporting Services			
			Administrative	Land, Building, & Equipment	Capital Campaign	Endowment
Salaries	\$951,002	185,868	\$185,868	\$0	\$0	\$0
Employee benefits	109,299	22,958	22,958	0	0	0
Payroll taxes	98,641	19,752	19,752	0	0	0
<b>Total salaries and related expenses</b>	<b>1,158,942</b>	<b>228,578</b>	<b>228,578</b>	<b>0</b>	<b>0</b>	<b>0</b>
Professional fees	285,928	33,739	33,739	0	0	0
Supplies	50,309	7,930	7,930	0	0	0
Telephone	84,510	30,167	30,167	0	0	0
Postage and shipping	13,950	4,689	4,682	0	7	0
Occupancy	245,645	58,935	58,935	0	0	0
Rental and maintenance of equipment	74,061	25,337	17,365	7,972	0	0
Printing and publications	11,789	7,628	7,628	0	0	0
Travel and automobiles	28,787	1,503	1,503	0	0	0
Conferences, conventions, and meetings	23,333	18,612	18,612	0	0	0
Specific assistance	10,782	0	0	0	0	0
Advertising	1,813	546	546	0	0	0
Membership dues	3,515	110	110	0	0	0
Equipment	41,160	3,609	3,212	397	0	0
Payment to national	17,253	17,253	17,253	0	0	0
Indirect	213,397	0	0	0	0	0
Special events	25,078	23,567	23,567	0	0	0
Support to other programs	50,842	50,842	0	0	50,842	0
Interest	3,000	3,000	2,713	203	84	0
Miscellaneous	17,032	1,366	1,366	0	0	0
<b>Total expenses before depreciation</b>	<b>2,361,126</b>	<b>517,411</b>	<b>457,906</b>	<b>8,572</b>	<b>50,933</b>	<b>0</b>
Depreciation	30,058	30,058	0	30,058	0	0
<b>Total expenses</b>	<b>\$2,391,184</b>	<b>\$547,469</b>	<b>\$457,906</b>	<b>\$38,630</b>	<b>\$50,933</b>	<b>\$0</b>

See accompanying notes to financial statements.

Unrestricted

Total program services	Program Services							
	Battered Women	Therapeutic Family Care	Parent Aide	Rape Crisis	Opportunities for the Elderly	Youth Development	Child Care	Job Training
\$765,134	\$164,607	\$81,467	\$65,496	\$192,860	\$13,468	\$38,837	\$85,399	\$123,000
86,341	16,622	10,616	6,217	25,061	2,934	7,289	12,283	5,319
78,889	17,321	8,592	6,913	20,325	1,464	4,523	8,534	11,217
930,364	198,550	100,675	78,626	238,246	17,866	50,649	108,216	139,536
252,189	18,951	191,233	13,337	7,032	0	20,519	617	500
42,379	3,450	2,208	5,218	3,840	436	6,853	15,448	4,926
54,343	23,044	2,246	4,113	12,815	756	5,896	1,016	4,457
9,261	3,523	1,321	1,550	953	162	1,105	480	167
186,710	37,254	2,903	6,831	49,185	0	20,883	23,076	46,578
48,724	3,882	5,435	3,236	7,876	407	3,808	2,533	21,547
4,161	528	339	453	1,489	59	358	635	300
27,284	7,811	1,609	4,225	9,327	41	4,271	0	0
4,721	92	839	716	182	0	0	814	2,078
10,782	8,143	0	660	1,679	300	0	0	0
1,267	354	0	250	446	0	125	0	92
3,405	1,300	500	50	805	0	0	0	750
37,551	639	219	600	35,712	0	0	0	381
0	0	0	0	0	0	0	0	0
213,397	50,862	24,085	10,415	74,678	3,402	18,881	24,288	6,786
1,511	0	119	0	0	0	0	0	1,392
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
15,666	0	15,666	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
1,843,715	358,383	349,397	130,280	444,265	23,429	133,348	175,123	229,490
0	0	0	0	0	0	0	0	0
\$1,843,715	\$358,383	\$349,397	\$130,280	\$444,265	\$23,429	\$133,348	\$175,123	\$229,490

**YOUNG WOMEN'S CHRISTIAN ASSOCIATION**  
**OF**  
**NEW ORLEANS, LOUISIANA**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 1999**

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Cash Flows from Operating Activities:	
Change in net assets	\$ 9,525
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Depreciation	30,058
Gain from flood loss	(26,400)
Changes in assets and liabilities:	
(Decrease) in grants and other receivables	22,590
Decrease in accounts payable and accrued expenses	<u>(46,238)</u>
Net cash used in operating activities	<u>(10,465)</u>
 Cash Flows from Investing Activities:	
Purchase of equipment	(118,761)
Disposal of property and equipment	<u>202,881</u>
Net cash provided by investing activities	<u>84,120</u>
 Cash Flows from Financing Activities:	
Repayment on notes payable	<u>(15,092)</u>
Net cash used in financing activities	<u>(15,092)</u>
 Increase in cash and cash equivalents	58,563
 Cash and cash equivalents, June 30, 1998	<u>77,682</u>
 Cash and cash equivalents, June 30, 1999	<u>\$ 136,245</u>
 Supplemental Disclosure of Cash Flow Information:	
Interest paid	<u>\$ 2,713</u>

See Accompanying Notes to the Financial Statements.

**YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF  
NEW ORLEANS, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 1999**

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NOTE 1 - Significant Accounting Policies:

Organization and Operations

The Young Women's Christian Association of New Orleans, Louisiana (**the Association**), a member of the Young Women's Christian Association of the United States of America, was chartered on March 14, 1911 and is administered through a local Board of Directors. **The Association** is a member agency of the United Way of Greater New Orleans.

Basis of Presentation

The financial statements are presented in accordance with Financial Accounting Standards Board's Statement of Financial Accounting Standards (SFAS) No. 116, Accounting for Contributions Received and Contributions Made (FASB 116), and SFAS No. 117, Financial Statements of Not-for-Profit Organization (FASB 117).

Under these provisions, net assets, support and revenues, and expenses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of **the Association** and changes therein are classified and reported as follows:

- o Unrestricted net assets - Net assets that are not subject to donor-imposed stipulations.
- o Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that may or will be met either by actions of **the Association** and/or the passage of time. **The Association's** significant time-restricted asset relates to the United Way Support.

**YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF  
NEW ORLEANS, LOUISIANA**  
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED  
JUNE 30, 1999

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NOTE 1 - Significant Accounting Policies, Continued:

Basis of Presentation, Continued

- o Permanently restricted net assets - Net assets subject to donor-imposed stipulations that neither expire by the passage of time nor can be fulfilled and removed by actions of **the Association** pursuant to those stipulations.

Contributions are recognized as revenue when received or earned.

**The Association's** accounts are maintained on the accrual basis of accounting in accordance with generally accepted accounting principles and the general practices in the voluntary health and welfare industry.

Cash and Cash Equivalents

Cash and cash equivalents include bank deposits and certificates of deposit with original maturities of three months or less at date of purchase.

Investments

Investments consisting of certificates of deposit are stated at cost, which approximates market.

Pledges Receivables

Legally enforceable pledges, less an allowance for uncollectible amounts, are recorded as receivables in the year made. Pledges receivable are not discounted.

collectible amounts are

**YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF  
NEW ORLEANS, LOUISIANA**  
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED  
JUNE 30, 1999

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NOTE 1 - Significant Accounting Policies, Continued:

Grant Revenues, United Way Campaign  
Support and Restricted Net Assets

**The Association** derives the majority of its support from federal and state agencies and the United Way. The majority of federal and state grants are recognized on a reimbursement basis. United Way allocations are recognized as revenue in the year they are awarded as temporarily restricted net assets.

**The Association** reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Gifts of long-lived operating assets such as land, buildings or equipment are reported as unrestricted support, unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, expirations of donor restrictions are reported when the donated or acquired long-lived assets are placed in service.

YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF  
NEW ORLEANS, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED  
JUNE 30, 1999

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NOTE 1 - Significant Accounting Policies, Continued:

Land, Buildings, and Equipment

Land, buildings, and equipment are stated at cost or, if contributed, at fair market value at the date of donation. Depreciation of buildings and equipment is provided on a straight-line basis over the estimated useful lives of the related assets.

Contributed Services and Materials

A substantial number of unpaid volunteers have made contributions of their time and expertise in the development of **the Association's** programs. Estimated number of hours and value of these services cannot reasonably be determined as a result of the variety of services provided by and the varying qualifications of the volunteers. Because of this, contributed services are not recorded in the financial statements.

**The Association** has access to rooms in other buildings, provided on a rent-free basis by civic and other organizations, in which **the Association** conducts certain programs. The value of the rent-free space has not been determined.

Donated materials and equipment are recorded as contributions at their fair market values at the date of donation.

Federal Income Tax

**The Association** is exempt from Federal income taxation under the Internal Revenue Code Section 501(c)(3).

**YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF  
NEW ORLEANS, LOUISIANA**  
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED  
JUNE 30, 1999

---

NOTE 1 - Significant Accounting Policies, Continued:

Allocation of Indirect Costs

**The Association** allocates expenses to grant funded program services as indirect costs in order to more accurately reflect the costs of each program service. Indirect cost allocations are based on the individual grant agreements.

Retirement Plan

The Association participates in the National Young Women's Christian Association Retirement Fund which is a multi-employer defined contribution plan that covers all employees with a minimum of two years of service. **The Association** contributes 11.5 percent; employees contribute a minimum of five(5) percent. **The Association's** funding approximated \$66,799 for the year ended June 30, 1999.

Compensated Absences

Vacation (annual) leave is accrued when earned. Employees hired before January 1, 1987 accrue vacation leave at varying amounts, depending on the number of years of service, with a maximum of twenty-four (24) days per year.

Employees hired after January 1, 1987 accrue leave at varying amounts, depending on the number of years of service, with a maximum of twenty (20) days per year.

Annual leave for all employees is accumulated as of the employee's anniversary date and must be taken within one (1) year.

**YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF  
NEW ORLEANS, LOUISIANA**  
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED  
JUNE 30, 1999

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NOTE 1 - Significant Accounting Policies, Continued:

Total-Memorandum Only

The total column on the statement of functional expenses is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Such data is not comparable to a consolidation.

Use of Estimates

Management of **the Association** has made estimates and assumptions relating to the reporting of assets and liabilities and the disclosure of contingent assets and liabilities to prepare these financial statements in conformity with generally accepted accounting principles. Actual results could differ from those estimates.

Fair Values of Financial Instruments

Fair value of financial instruments approximates recorded amounts as presented in the financial statements.

**YOUNG WOMEN'S CHRISTIAN ASSOCIATION**  
**OF**  
**NEW ORLEANS, LOUISIANA**  
 NOTES TO THE FINANCIAL STATEMENTS, CONTINUED  
 JUNE 30, 1999

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NOTE 2 - Cash, Investments and Restricted Assets:

Cash, investments and restricted assets are held for the following purposes:

Cash:	
Unrestricted	\$ 23,156
Temporarily restricted:	
Battered women	502
Therapeutic family care	4,572
Parent aid	1,649
Child care	392
Job training	6,417
Land, buildings and equipment	74,670
Capital campaign	<u>24,887</u>
Current cash	<u>\$136,245</u>
Investments:	
Temporarily restricted for land, buildings and equipment	<u>\$ 28,922</u>
Permanently restricted:	
Cash	\$ 8,545
Investments	<u>43,210</u>
Restricted assets	<u>\$ 51,755</u>

**YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF  
NEW ORLEANS, LOUISIANA**  
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED  
JUNE 30, 1999

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NOTE 3 - Land, Buildings, and Equipment:

Land, buildings, and equipment at June 30, 1999 consist of the following:

Land	\$ 126,345
Buildings	654,604
Furniture, fixtures and equipment	<u>274,599</u>
	1,055,548
Less accumulated depreciation	<u>(517,059)</u>
Land, buildings and equipment, net	<u>\$ 538,489</u>

NOTE 4 - Note Payable to Bank:

As of June 30, 1999, **the Association** had a line of credit agreement in the total amount of \$24,908 with a local bank. The line of credit agreement expires January 5, 2000, with monthly interest payments on the outstanding balance at 5.971 percent. The note is collateralized by **the Association's** pledge of its investments and certificates of deposit of the permanently restricted endowment.

YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF  
NEW ORLEANS, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED  
JUNE 30, 1999

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NOTE 5 - Restricted Net Assets:

Temporarily restricted net assets are donor restricted for the following purposes:

Battered Women	\$ 93,013
Child Care	41,185
Opportunities for the Elderly	23,429
Parent Aid	9,745
Rape Crisis	115,414
Youth Development	65,013
Administrative	8,396
Capital Campaign	<u>24,887</u>
Temporarily restricted net assets	<u>\$381,082</u>

Permanently restricted net assets of \$46,298 are restricted for an operating endowment, the interest earnings of which are unrestricted.

NOTE 6 - Commitments:

Rental expense resulting from facility and equipment operating leases approximated \$152,973 for the year ended June 30, 1999.

**YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF  
NEW ORLEANS, LOUISIANA**  
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED  
JUNE 30, 1999

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NOTE 6 - Commitments, Continued:

The future minimum lease payments under noncancelable operating leases for the next five (5) years are as follows:

<u>Year Ended June 30.</u>	<u>Amount</u>
2000	\$72,200
2001	71,333
2002	67,633
2003	54,083
2004	24,055

**The Association** participates in a number of federal award programs. Although the grant programs have been audited in accordance with OMB Circular A-133, these programs are still subject to financial and compliance audits and resolution of previously identified questioned costs. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although **the Association** expects such amounts, if any, to be immaterial.

NOTE 7 - Risk Management:

**The Association** is exposed to various risk of loss related to torts; theft of; damage to and destruction of assets for which **the Association** carries commercial insurance. Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated.

**YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF  
NEW ORLEANS, LOUISIANA**  
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED  
JUNE 30, 1999

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NOTE 8 - United Way Allocations:

As of June 30, 1999, United Way allocations represents allocation and designations of funds from United Way for fiscal year ending June 30, 2000. These amounts are recognized as temporarily restricted revenue in the year they are awarded in accordance with SFAS No. 116 and 117. The amounts are available for the following purposes:

Battered Women	\$ 93,013
Child Care	41,185
Opportunities for the Elderly	23,429
Parent Aid	9,745
Rape Crisis	115,414
Youth Development	65,013
United Way CFC Designations	2,828
United Way Designations	<u>5,568</u>
Total United Way Allocations and Designations	<u>\$356,195</u>

NOTE 9 - Concentration of Credit Risk:

**The Association** maintains cash balances at several banks. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$100,000.

**SUPPLEMENTARY INFORMATION**



**YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF NEW ORLEANS, LOUISIANA**  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED  
FOR THE YEAR ENDED JUNE 30, 1999

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
U.S. Department of Justice: Passed through State of Louisiana Commission on Law Enforcement and Administration of Criminal Justice:			
Rape Counseling Program-St. Tammany	16.575	96-C7-V.1-0031	\$ 27,019
Rape Counseling Program-West Bank	16.575	98-C7-V.1-0306	45,070
Sexual Assault Program	16.588	97-M8-M.05-0429	60,355
Domestic Violence Program	16.588	97-M8-M.05-0433	14,584
Child Abuse Counseling-TFC	16.575	98-C9-V.3-0327	35,007
Child Abuse Counseling	16.575	98-C9-V.3-0325	35,803
Rape Counseling Program Orleans	16.575	98-C9-V.1-0345	<u>87,899</u>
			305,737
Passed through City of New Orleans: Community Policing - Combat	16.575	PC270-009614	<u>16,555</u>
Total U.S. Department of Justice			<u>322,292</u>

See Accompanying Independent Auditors' Report and Notes to Financial Statements.

YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF NEW ORLEANS, LOUISIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED  
FOR THE YEAR ENDED JUNE 30, 1999

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
U.S. Department of Housing and Urban Development: Passed through the City of New Orleans Office of Housing and Urban Development: Emergency Shelter Grant (Battered Women)	14.227	SESG-011E	\$ <u>30,173</u>
Total U.S. Department of Housing and Urban Development			<u>30,173</u>
U.S. Department of Agriculture: Passed through the State Department of Education: Child Care Food	10.558	93-424	<u>25,923</u>
Total U.S. Department of Agriculture			<u>25,923</u>
Total Federal Awards			<u>\$1,106,178</u>

See Accompanying Independent Auditors' Report and notes to Financial Statements.

YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF  
NEW ORLEANS, LOUISIANA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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1) GENERAL

The Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of the **Young Women's Christian Association of New Orleans, Louisiana (the Association)**. All federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included on the schedule.

2) BASIS OF ACCOUNTING

The Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting which is described in NOTE 1 of the **Association** financial statements.

3) RELATIONSHIP TO FINANCIAL STATEMENTS

Federal awards (grant) revenues are reported in the **Association's** financial statements as follows:

Grant revenue	\$1,246,467
Less state and local grants	<u>140,289</u>
Total Federal Awards	<u>\$1,106,178</u>

4) RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Amounts reported in the Schedule of Expenditures of Federal Awards agree with the amounts reported in the related federal financial reports.

YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF NEW ORLEANS, LOUISIANA

SCHEDULE OF PUBLIC SUPPORT, OTHER REVENUES AND EXPENSES BY FUNCTION

FOR THE YEAR ENDED JUNE 30, 1959

	Supporting Services						Total Program Services
	Association Total	Total Management & General	Administration	Land, Building, and Equipment	Capital Campaign	Endowment	
Total public support and other revenue							
Public Support							
Contributions	\$ 47,856	\$ 22,962	\$ 1,159	\$ 21,803	\$0	\$0	\$ 24,894
Special Events	58,113	58,113	58,113	0	0	0	0
Board generated self support	105,969	81,075	59,272	21,803	0	0	24,894
Other support	72,773	72,773	6,647	50,842	15,284	0	0
Membership dues	1,409	1,409	1,409	0	0	0	0
Program service fees	496,481	303,566	303,566	0	0	0	194,915
Client generated self support	572,653	377,748	311,622	50,842	15,284	0	194,915
Government grants/contracts	1,246,467	0	0	0	0	0	1,246,467
Investment income	8,486	8,189	6,132	848	984	225	297
Rental income	79,327	77,799	77,799	0	0	0	1,528
Gain from flood loss	26,400	26,400	0	26,400	0	0	0
Miscellaneous	8,971	8,742	8,742	0	0	0	229
Other revenue	123,184	121,130	92,673	27,248	984	225	2,054
Total self-generated revenue	2,048,283	579,953	463,567	99,893	18,268	225	1,468,330
United Way designation	6,459	6,459	6,459	0	0	0	0
CFC designations	928	928	928	0	0	0	0
Total revenue before United Way allocations	7,387	7,387	7,387	0	0	0	0
United Way allocations	345,039	0	0	0	0	0	345,039
Grand total revenue	2,400,709	587,340	470,954	99,893	16,268	225	1,813,369

See accompanying independent auditors' report and notes to financial statements.

Program Services							
Battered Women	Therapeutic Family Care	Parent Aide	Rape Crisis	Opportunities for the elderly	Youth Development	Child Care	Job Training
\$ 16,290	\$0	\$0	\$ 8,404	\$0	\$0	\$0	\$ 200
0	0	0	0	0	0	0	0
16,290	0	0	8,404	0	0	0	200
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
229	0	0	2,161	0	57,760	134,765	0
229	0	0	2,161	0	57,760	134,765	0
251,824	327,232	120,665	315,142	0	4,072	0	227,532
0	112	25	0	0	0	0	160
678	0	0	150	0	700	0	0
0	0	0	129	0	0	0	100
678	112	25	279	0	700	0	260
269,021	327,344	120,690	325,986	0	62,532	134,765	227,992
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
92,104	0	9,589	115,414	23,429	63,975	40,528	0
361,125	327,344	130,279	441,400	23,429	126,507	175,293	227,992

**YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF NEW ORLEANS, LOUISIANA**

**SCHEDULE OF PUBLIC SUPPORT, OTHER REVENUES AND EXPENSES BY FUNCTION**

FOR THE YEAR ENDED JUNE 30, 1999

	Supporting Services						Total Program Services
	Association Total	Total Management & General	Administration	Land, Building, and Equipment	Capital Campaign	Endowment	
Expenses:							
Salaries	\$ 951,002	\$ 185,868	\$ 185,868	\$0	\$0	\$0	\$ 765,134
Employee benefits	109,299	22,958	22,958	0	0	0	86,341
Payroll taxes	98,641	19,752	19,752	0	0	0	78,889
Compensation expenses	1,158,942	228,578	228,578	0	0	0	930,364
Occupancy	245,645	58,935	58,935	0	0	0	186,710
Rental and maintenance of equipment	74,061	25,337	17,365	7,972	0	0	48,724
Indirect	213,397	0	0	0	0	0	213,397
Occupancy expenses	533,103	84,272	76,300	7,972	0	0	448,831
Travel and automobiles	28,787	1,503	1,503	0	0	0	27,284
Conference, conventions and meetings	23,333	18,612	18,612	0	0	0	4,721
Travel and transportation expenses	52,120	20,115	20,115	0	0	0	32,005
Specific assistance	10,782	0	0	0	0	0	10,782
Board generated self support special event	25,078	23,567	23,567	0	0	0	1,511
Professional fees	285,928	33,739	33,739	0	0	0	252,189
Supplies	50,309	7,930	7,930	0	0	0	42,379
Telephone	84,510	30,167	30,167	0	0	0	54,343
Postage and shipping	13,950	4,689	4,682	0	7	0	9,261
Printing and publications	11,789	7,628	7,628	0	0	0	4,161
Support to other programs	50,842	50,842	0	0	50,842	0	0
Advertising	1,813	546	546	0	0	0	1,267
Membership dues	3,515	110	110	0	0	0	3,405
Interest	3,000	3,000	2,713	203	84	0	0
Equipment	41,160	3,609	3,212	397	0	0	37,551
National dues	17,253	17,253	17,253	0	0	0	0
Miscellaneous	17,032	1,366	1,366	0	0	0	15,666
Other direct program/support expenses	581,101	150,879	109,346	600	50,933	0	420,222
Total expense before depreciation	2,361,126	517,411	457,906	8,572	50,933	0	1,843,715
Depreciation	30,058	30,058	0	30,058	0	0	0
Grand total expenses	2,391,184	547,469	457,906	38,630	50,933	0	1,843,715
Net change in assets	9,525	39,871	13,048	61,263	(34,665)	225	(30,346)
Beginning, net assets	1,163,602	961,376	10,990	805,132	98,956	46,298	202,226
Ending, net assets	\$ 1,173,127	\$ 1,001,247	\$ 24,038	\$ 866,395	\$ 64,291	\$ 46,523	\$ 171,880

See accompanying independent auditors' report and notes to financial statements.

SCHEDULE III  
Page 2 of 2

Program Services

Battered Women	Therapeutic Family Care	Parent Aide	Rape Crisis	Opportunities for the elderly	Youth Development	Child Care	Job Training
\$ 164,607	\$ 81,467	\$ 65,496	\$ 192,860	\$ 13,468	\$ 38,837	\$ 85,399	\$ 123,000
16,622	10,616	6,217	25,061	2,934	7,289	12,283	5,319
17,321	8,592	6,913	20,325	1,464	4,523	8,534	11,217
198,550	100,675	78,626	238,246	17,866	50,649	106,216	139,536
37,254	2,903	6,831	49,185	0	20,883	23,076	46,578
3,882	5,435	3,236	7,876	407	3,808	2,533	21,547
50,862	24,085	10,415	74,678	3,402	18,881	24,288	6,786
91,998	32,423	20,482	131,739	3,809	43,572	49,897	74,911
7,811	1,609	4,225	9,327	41	4,271	0	0
92	839	716	182	0	0	814	2,078
7,903	2,448	4,941	9,509	41	4,271	814	2,078
8,143	0	660	1,679	300	0	0	0
0	119	0	0	0	0	0	1,392
18,951	191,233	13,337	7,032	0	20,519	617	500
3,450	2,208	5,218	3,840	436	6,853	15,448	4,926
23,044	2,246	4,113	12,815	756	5,896	1,016	4,457
3,523	1,321	1,550	953	162	1,105	480	167
528	339	453	1,489	59	358	635	300
0	0	0	0	0	0	0	0
354	0	250	446	0	125	0	92
1,300	500	50	805	0	0	0	750
0	0	0	0	0	0	0	0
639	219	600	35,712	0	0	0	381
0	0	0	0	0	0	0	0
0	15,666	0	0	0	0	0	0
51,789	213,732	25,571	63,092	1,413	34,856	18,196	11,573
358,383	349,397	130,280	444,265	23,429	133,348	175,123	229,490
0	0	0	0	0	0	0	0
358,383	349,397	130,280	444,265	23,429	133,348	175,123	229,490
2,742	(22,053)	(1)	(2,865)	0	(6,841)	170	(1,498)
106,209	(64,507)	6,828	40,908	20,633	73,695	40,875	(22,415)
\$ 108,951	\$ (86,560)	\$ 8,827	\$ 38,043	\$ 20,633	\$ 66,854	\$ 41,045	\$ (23,913)

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 of  
**Young Women's Christian Association of  
New Orleans, Louisiana**

We have audited the financial statements of **Young Women's Christian Association of New Orleans, Louisiana (the Association)**, as of and for the year ended June 30, 1999 and have issued our report thereon dated December 2, 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 the Association'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.

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  
(CONTINUED)

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered **the Association'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 a 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 misstatement 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.

In connection with our audit, we reviewed the prior year's reportable conditions on the internal control including applicable internal administrative controls to determine whether management had implemented appropriate corrective action to correct the conditions giving rise to those findings. The results of our review with respect to the prior-year reportable conditions are described in the accompanying Status of Prior Year Findings and Questioned Costs.

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  
(CONTINUED)

This report is intended solely for the information and use of the Board of Directors and the management of **Young Women's Christian Association of New Orleans, Louisiana**, and for filing with the regulatory agencies, federal awarding agencies and pass-through entities and should not be used by anyone other than these specified parties.

*Bruno & Tervalon*  
BRUNO & TERVALON  
CERTIFIED PUBLIC ACCOUNTANTS

December 2, 1999

**& Tervalon**

MICHAEL B. BRUNO, CPA  
ALCIDE J. TERVALON, JR., CPA  
WALDO J. MORET, JR., CPA

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

To the Board of Directors of  
Young Women's Christian Association of  
New Orleans, Louisiana

Compliance

We have audited the compliance of **Young Women's Christian Association of New Orleans, Louisiana (the Association)** with the types of compliance requirements described in the United States 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 June 30, 1999. **The Association's** major federal programs are identified in the Schedule of Findings and Questioned Costs - Summary of the Independent Auditors' Results. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of **the Association's** management. Our responsibility is to express an opinion on **the Association'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

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

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 **the Association'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 **the Association's** compliance with those requirements.

In our opinion, **Young Women's Christian Association of New Orleans, Louisiana** complied, in all material respects, with the requirements referred to previously that are applicable to each of its major federal programs for the year ended June 30, 1999.

In connection with our audit, we reviewed the prior year's reportable conditions on the internal control including applicable internal administrative controls to determine whether management had implemented appropriate corrective action to correct the conditions giving rise to those findings. The results of our review with respect to the prior-year reportable conditions are described in the Status of Prior year Findings.

**Internal Control Over Compliance**

The management of **the Association** 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 **the Association's** internal control over compliance with requirements that could have a direct

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

**Internal Control Over Compliance, Continued**

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 reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to 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 the 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.

In connection with our audit, we reviewed the prior year's reportable conditions on the internal control including applicable internal administrative controls to determine whether management had implemented appropriate corrective action to correct the conditions giving rise to those findings. The results of our review with respect to the prior-year reportable conditions are described in the Status of Prior year Findings.

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

This report is intended solely for the information and use of the Board of Directors and the management of **Young Women's Christian Association of New Orleans, Louisiana**, and for filing with the regulatory agencies, federal awarding agencies and pass-through entities and should not be used by anyone other than these specified parties..

*Bruno & Tervalon*  
BRUNO & TERVALON  
CERTIFIED PUBLIC ACCOUNTANTS

December 2, 1999

**YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF  
NEW ORLEANS, LOUISIANA**  
SUMMARY OF THE INDEPENDENT AUDITORS' RESULTS AND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 1999

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**Section I - Summary of Independent Auditors' Results**

*Financial Statements*

Type of auditors' report issued: **unqualified**

Internal control over financial reporting:

- Material weaknesses identified?       yes       no
  
- Reportable conditions identified  
that are not considered to be  
material weaknesses?       yes       none reported

Noncompliance material to financial  
statements noted?

yes       no

*Federal Awards*

Internal control over major programs:

- Material weaknesses identified?       yes       no
  
- Reportable conditions identified  
that are not considered to be  
material weaknesses?       yes       none reported

**YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF  
NEW ORLEANS, LOUISIANA**  
SUMMARY OF THE INDEPENDENT AUDITORS' RESULTS AND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED  
FOR THE YEAR ENDED JUNE 30, 1999

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**Section I - Summary of the Independent Auditors' Results**  
**(CONTINUED)**

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

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133 \_\_\_yes      Xno

Identification of major program:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
93.667	Therapeutic Family Care
93.667	Private Foster Care
16.575	Rape Counseling Program

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

Auditee qualified as low-risk auditee? Xyes      \_\_\_no

YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF  
NEW ORLEANS, LOUISIANA  
SUMMARY OF THE INDEPENDENT AUDITORS' RESULTS AND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED  
FOR THE YEAR ENDED JUNE 30, 1999

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Section II - Financial Statements Findings

None reported.

**YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF  
NEW ORLEANS, LOUISIANA**  
SUMMARY OF THE INDEPENDENT AUDITORS' RESULTS AND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED  
FOR THE YEAR ENDED JUNE 30, 1999

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**Section III - Federal Award Findings and Questioned Costs**

There were no reportable conditions, material weaknesses and instances of noncompliance that were required to be reported in accordance with Section 510(a) of OMB Circular A-133.

YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF  
NEW ORLEANS, LOUISIANA  
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

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<u>REFERENCE NUMBER</u>	<u>DESCRIPTION</u>	<u>RESOLVED</u>
98-01	Timely Preparation of Bank Reconciliations	X

**YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF  
NEW ORLEANS, LOUISIANA**

**EXIT CONFERENCE**

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The audit report was discussed with representatives of **the Association**. Those persons participating in the discussion were:

**YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
OF  
NEW ORLEANS, LOUISIANA**

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Ms. Katherine Gelderman	—	President, Board of Directors
Ms. Judy Dawson	—	Treasurer, Board of Directors
Mrs. Gail Glapion	—	Executive Director
Ms. Gertrude Galloway	—	Associate Executive Director
Mrs. Enefaa Nwosu	—	Fiscal Director

**BRUNO & TERVALON, CERTIFIED PUBLIC ACCOUNTANTS**

Mr. Michael B. Bruno, CPA	—	Engagement/Managing Partner
Mr. Joseph A. Akanji, CPA	—	Engagement Manager