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**YWCA OF NORTHEAST LOUISIANA  
Monroe, Louisiana**

**FINANCIAL STATEMENT  
DECEMBER 31, 2003**

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

Release Date 9-8-04

**YWCA OF NORTHEAST LOUISIANA  
Monroe, LOUISIANA**

**FINANCIAL STATEMENT  
DECEMBER 31, 2003**

**CONTENTS**

	<b><u>PAGE</u></b>
Independent Auditors' Report	1
<b>FINANCIAL STATEMENTS</b>	
Statement of Financial Position	2
Statement of Activities	3
Statement of Functional Expenses	4
Statement of Cash Flows	5
<b>NOTES TO FINANCIAL STATEMENTS</b>	6-12
<b>SCHEDULE OF FEDERAL AWARDS</b>	13-14
<b>NOTES TO SCHEDULE OF FEDERAL AWARDS</b>	15
Independent Auditors' Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	16
Independent Auditors' Report on Compliance with Requirements Applicable to each major Program and on Internal Control over Compliance in Accordance with OMB Circular 133	17-18
Schedule of Findings and Questioned Costs	19-20
Status of Prior Year Findings	21

**Bonnie T. Robinette, CPA**

P. O. Box 7350

Monroe, LA 71211

318-342-8000

Fax: 318-342-8001

## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
YWCA of Northeast Louisiana  
Monroe, Louisiana

I have audited the accompanying statement of financial position of YWCA of Northeast Louisiana (a non-profit organization) as of December 31, 2003, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Association's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with United States generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions." Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for our opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of YWCA of Northeast Louisiana as of December 31, 2003, and the changes in its net assets and its cash flows for the year then ended in conformity with United States generally accepted accounting principles.

In accordance with *Government Auditing Standards*, I have also issued my report dated May 10, 2004 on my consideration of YWCA of Northeast Louisiana's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.

My audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

  
BONNIE T. ROBINETTE, CPA

Monroe, Louisiana  
May 10, 2004

**YWCA OF NORTHEAST LOUISIANA**  
**Monroe, Louisiana**

**STATEMENT OF FINANCIAL POSITION**  
**December 31, 2003**

**ASSETS**

**CURRENT ASSETS**

Cash	\$ 198,007
Investments	3,251
Grants and other receivables	211,234
Promises to give, one year or less	323,954
Prepaid expenses and other assets	<u>18,095</u>
<b>Total current assets</b>	<u><b>754,541</b></u>
 Promises to give, greater than one year	 48,759
 Land, building and other assets	 1,271,904
Less: Accumulated depreciation	<u>(617,382)</u>
	<u>654,522</u>
 <b>TOTAL ASSETS</b>	 <u><b>\$ 1,457,822</b></u>

**LIABILITIES AND NET ASSETS**

**CURRENT LIABILITIES**

Accounts payable	53,811
Accrued expenses	64,048
Current portion of long-term debt	8,733
Accrued compensated absences	<u>42,879</u>
<b>Total current liabilities</b>	<b>169,471</b>
 Long-term debt	 <u>8,643</u>
<b>Total liabilities</b>	<u><b>\$ 178,114</b></u>

**NET ASSETS**

Unrestricted:	
Operations	33,587
Board designated (Note 11)	100,000
Fixed assets	654,522
Temporarily restricted	<u>491,599</u>
<b>Total net assets</b>	<u><b>\$1,279,708</b></u>
 <b>TOTAL LIABILITIES AND NET ASSETS</b>	 <u><b>\$1,457,822</b></u>

**YWCA OF NORTHEAST LOUISIANA  
Monroe, Louisiana**

**STATEMENT OF ACTIVITIES  
For the Year Ended December 31, 2003**

**CHANGES IN UNRESTRICTED NET ASSETS:**

Revenues, Gains and Other Support	
Contributions	\$ 107,080
In-kind contributions	81,517
Counseling fees	142,692
Membership dues	33,283
Grants	1,618,447
Interest and dividend income	632
Unrealized gains	239
Other income	<u>61,986</u>
Net unrestricted revenues, gains and other support	2,045,876
Net assets released from restrictions	<u>333,281</u>
Total Revenue, Gains and Other Support	<u>\$2,379,157</u>

Expenses	
Program Services	
Counseling and family development	\$ 565,121
Domestic violence	630,031
Rural	714,409
Big Brothers, Big Sisters	306,084
Crisis lines	116,289
Management and general	<u>86,257</u>
Total expenses	<u>\$2,418,191</u>

Increase(decrease) in Unrestricted Net Assets \$( 39,034)

**CHANGES IN TEMPORARY RESTRICTED NET ASSETS:**

Contributions restricted by donor	\$ 491,599
Net assets released from donor restrictions	<u>(333,281)</u>

Increase in Temporary Restricted Net Assets 158,318

**TOTAL INCREASE (DECREASE) IN NET ASSETS** 119,284

**NET ASSETS AT BEGINNING OF YEAR** 1,160,424

**NET ASSETS AT END OF YEAR** \$1,279,708

**YWCA OF NORTHEAST LOUISIANA**  
Monroe, Louisiana

**STATEMENT OF FUNCTIONAL EXPENSES**  
For the Year Ended December 31, 2003

	PROGRAM SERVICES							Total
	Counseling- Family Development	Domestic Violence	Rural	Big Brothers, Big Sisters	Crisis Lines	Total Program	Management & General	
Salaries	347,237	335,925	326,120	178,199	73,956	1,261,437	31,935	1,293,372
Retirement Expense	22,201	21,490	4,157	8,058	3,921	59,827	4,354	64,181
Payroll Taxes	26,254	30,641	26,209	15,429	6,084	104,617	6,590	111,207
Employee benefits	21,097	24,586	12,334	2,353	6,922	67,292	2,643	69,935
Total salaries and related	416,789	412,642	368,820	204,039	90,883	1,493,173	45,522	1,538,695
Computer maintenance & network	14,501	5,391	10,189	1,935	502	32,518	3,697	36,215
Direct aid to individuals	-	18,980	118,948	-	-	137,928	-	137,928
Dues and memberships	2,326	3,239	1,714	6,300	360	13,939	1,147	15,086
Fund raising	-	-	-	5,388	-	5,388	8,980	14,368
Groceries and supplies	4,473	27,769	15,706	11,695	321	59,964	1,067	61,031
Insurance	4,747	21,811	10,844	3,682	2,468	43,552	1,908	45,460
Interest	-	939	-	-	-	939	248	1,187
In-kind contributions	4,152	77,365	-	-	-	81,517	-	81,517
Marketing and public relations	9,309	2,038	4,000	2,621	1,019	18,987	451	19,438
Miscellaneous	-	433	521	1,165	6	2,125	1,871	3,996
Office supplies	4,673	10,579	8,281	9,270	589	33,392	950	34,342
Payment to national support	1,066	1,336	817	563	244	4,026	777	4,803
Postage and shipping	1,548	1,743	1,057	687	153	5,188	273	5,461
Printing and duplication	2,386	10,025	1,501	736	342	14,990	1,114	16,104
Professional fees	2,170	2,719	3,943	4,746	497	14,075	1,682	15,757
Rental expense	29,208	7,427	13,391	22,676	10,204	82,906	2,452	85,358
Repairs and maintenance	12,821	29,766	12,572	(259)	3,110	58,010	2,976	60,986
Seminars and training	2,030	6,151	990	8,494	50	17,715	2,435	20,150
Telephone	3,958	12,948	11,975	4,495	804	34,180	454	34,634
Training materials	232	15,438	4,089	2,186	-	21,945	450	22,395
Travel	9,811	10,199	12,603	6,595	-	39,208	2,332	41,540
Utilities	4,859	13,899	5,140	6,237	2,772	32,907	419	33,326
Depreciation and amortization	34,062	21,572	22,930	2,833	1,965	83,362	5,052	88,414
<b>TOTAL EXPENSES</b>	<b>\$565,121</b>	<b>\$714,409</b>	<b>\$630,031</b>	<b>\$306,084</b>	<b>\$116,289</b>	<b>\$2,331,934</b>	<b>\$86,257</b>	<b>\$2,418,191</b>

**YWCA OF NORTHEAST LOUISIANA**  
**Monroe, Louisiana**

**STATEMENT OF CASH FLOWS**  
**For the Year Ended December 31, 2003**

**CASH FLOWS FROM OPERATING ACTIVITIES:**

Increase (decrease) in net assets	\$ 119,284
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation and amortization	88,414
Loss on disposal of fixed assets	1,039
Unrealized (gain) loss on investment	(239)
(Increase) decrease in operating assets:	
Grants receivable and promises to give	(175,520)
Prepaid expenses and other assets	(14,759)
Increase (decrease) in operating liabilities:	
Accounts payable	(4,656)
Accrued expenses and compensated absences	<u>20,507</u>
 NET CASH PROVIDED BY OPERATING ACTIVITIES	 \$ <u>34,070</u>

**CASH FLOWS FROM INVESTING ACTIVITIES:**

Payments for property and equipment	\$ (47,065)
Reinvestment of dividends	<u>(23)</u>
 NET CASH USED BY INVESTING ACTIVITIES	 \$ <u>(47,088)</u>

**CASH FLOWS FROM FINANCING ACTIVITIES:**

Capital lease payments	\$ (3,803)
Note payments	<u>(6,704)</u>
 NET CASH USED BY FINANCING ACTIVITIES	 \$ <u>(10,507)</u>

**NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS** \$ ( 23,525)

**CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR** \$ 221,532

**CASH AND CASH EQUIVALENTS AT END OF YEAR** \$ 198,007



**YWCA OF NORTHEAST LOUISIANA**  
**Monroe, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2003**

**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES**

**ORGANIZATION**

The YWCA of Northeast Louisiana, founded in 1931, serves citizens from the 12 parishes in Northeast Louisiana with direct services, education and advocacy. The agency mission, to strengthen and value the family, provides the direction for services and programs which include counseling, telephone crisis intervention, emergency shelter and housing, and mentoring (Big Brothers, Big Sisters).

After lengthy and careful deliberation, the organization set in motion the process to disaffiliate from the YWCA/USA and strengthen its affiliation with the Alliance for Children and Families, a nonprofit membership association representing more than 360 child and family-serving organizations in the US and Canada. This action came about as the result of the organization's regular, careful examination of local expectations of a national affiliation. Management believes the change will not impact current funding, programs and services or the local volunteer and staff leadership.

**PROMISE TO GIVE**

Contributions are recognized when the donor makes a promise to give to the Association that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

**CASH AND CASH EQUIVALENTS**

For purposes of the statements of cash flows, the Association considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

**ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**FIXED ASSETS**

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



**YWCA OF NORTHEAST LOUISIANA  
Monroe, Louisiana**

**NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2003**

**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**RECEIVABLES**

The organization uses the direct write-off method for bad debts. The results of this method do not materially differ from the allowance method.

**FIXED ASSETS**

Purchases of fixed assets and major improvements in excess of \$100 are capitalized at cost. The cost of furniture and equipment acquired prior to 1965 is not determinable and, therefore, is not shown. Value for fixed assets donated prior to 1986 is not determinable and, therefore, not shown. As of January 1, 1986, donated assets have been recorded at their fair market value. Depreciation is computed on the straight-line method over the asset's estimated useful life. The net fixed asset balance has been recorded as a separate component in unrestricted net assets.

**INCOME TAXES**

The Association is recognized as a nonprofit corporation under the laws of the State of Louisiana and under Internal Revenue Code Section 501(c)(3). It is, therefore, exempt from federal and state corporation income taxes and no provisions are made for those taxes in the financial statements. In addition, the YWCA has been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of Section 509(a) of the Internal Revenue Code. There was no unrelated business income for 2003.

**FINANCIAL STATEMENT PRESENTATION**

The Association has adopted Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statement of Not-for-Profit Organizations." Under SFAS No. 117, the Association is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the Association is required to present a statement of cash flows. As permitted by this statement, the Association does not use fund accounting.

**BUDGET POLICY**

Budgets for various programs are prepared by the Association and approved by the grantor of the funds for each respective program.

**FUNCTIONAL ALLOCATION OF EXPENSES**

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

**INVESTMENTS**

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

**YWCA OF NORTHEAST LOUISIANA  
Monroe, Louisiana**

**NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2003**

**NOTE 2 - TEMPORARILY RESTRICTED NET ASSETS.**

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

Periods after December 31, 2003	
United Way of Northeast Louisiana	\$ 275,100
Specific grant programs	
Scott Foundation	138,649
Purchase and operation of Hays house	41,000
IOLTA 2003 grant	11,850
Phillip Morris grant	<u>25,000</u>
Total temporarily restricted assets	<u>\$ 491,599</u>

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

Time restrictions expired:	
United Way of Northeast Louisiana	\$ 291,596
Purpose restrictions fulfilled:	
Mary Kay grant	5,000
IOLTA 2003 grant	13,685
Phillip Morris grant	<u>23,000</u>
Total restrictions released	<u>\$ 333,281</u>

Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized.

**NOTE 4 - PROMISES TO GIVE**

Unconditional promises to give consists of the following:

United Way	\$275,100
Restricted to purchase of bricks and mortar	<u>100,000</u>
Gross unconditional promises to give	375,100
Less: Unamortized Discount	<u>2,387</u>
Net unconditional promises to give	<u>\$372,713</u>
Amounts due in:	
Less than one year	325,100
One to five years	<u>50,000</u>
	<u>\$375,100</u>

Unconditional promises to give due in more than one year are reflected at the present value of estimated future cash flows using a discount rate of 2.52%.

**YWCA OF NORTHEAST LOUISIANA  
Monroe, Louisiana**

**NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2003**

**NOTE 3 - INVESTMENTS**

Investments at December 31, 2003 are summarized as follows:

	<u>Cost</u>	<u>Fair Value</u>	<u>Carrying Value</u>
Centurytel stock	4,083	3,251	3,251

The following schedule summarizes the investment return as it appears in unrestricted net assets for 2003:

Interest and dividends	\$ 21
Unrealized gains	<u>(356)</u>
Total investment return	<u>\$ (335)</u>

**NOTE 4 - LAND, BUILDINGS AND EQUIPMENT**

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

YWCA land, building and parking lot	\$ 501,132
Holly Street property	12,670
YWCA furniture and equipment	64,358
Shelter house and improvements	172,998
Shelter house furniture and equipment	79,200
Rape crisis equipment	23,956
Family violence furniture and equipment	24,306
Rape crisis - 0066 equipment	13,136
Child abuse - 0067 equipment	15,817
Crisis Lines	3,474
Shelter Annex land, building and improvements	184,997
Rural housing furniture and fixtures	99,180
Counseling furniture and equipment	17,195
Property held under capital lease	16,595
Leasehold Improvements, Counseling Center	<u>42,890</u>
	1,271,904
Less accumulated depreciation	<u>(617,382)</u>
Net land, buildings, and equipment	<u>\$ 654,522</u>

Depreciation expense for the year ended December 31, 2003 amounted to \$88,414. Amortization of leasehold improvements included in that number amounted to \$8,793 for 2003. Amortization of property held under capital lease amounted to \$2,766. Equipment purchased with TANF grant funds for \$12,041 was used in operations but was not capitalized as the grantor may request the equipment upon termination of the program or request the association reimburse the grantor for any equipment not returned.

**NOTE 5 - COMPENSATED ABSENCES**

The Association's personnel policies permit carryforward of sick time. However, employees are not paid for any unused sick time upon termination. Since the payment for accumulated sick time is contingent upon future employee illness, a liability is not recorded. Accrued compensated absences in the amount of \$42,879 are recorded for vested vacation time.

**YWCA OF NORTHEAST LOUISIANA  
Monroe, Louisiana**

**NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2003**

**NOTE 6 - LONG-TERM DEBT**

Long-term debt consists of the following:

<u>Lender</u>	<u>Collateral</u>	<u>Balance</u>
GMAC capital lease obligation, 6.17%	2002 van	\$12,792
City of Monroe, 3% note payable	YWCA Building	<u>4,584</u>
		17,376
Less current maturities		<u>8,733</u>
Total long-term debt		<u>\$ 8,643</u>

Interest expense paid amounted to \$1,187 in 2003.

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

	<u>Capital lease</u>	<u>Note payable</u>
2004	4,149	4,584
2005	4,149	-
2006	4,149	-
2007	<u>345</u>	-
	<u>\$12,792</u>	<u>\$4,584</u>

**NOTE 7 - IN-KIND CONTRIBUTIONS**

In-kind contributions for funds receiving government grants consist of time donated by volunteer workers at a rate of ten to twenty-five dollars per hour established by state and federal regulatory agencies providing the grant funds and donated food, clothing, medical facilities, medical services, prescriptions, advertising and other items valued at estimated fair market value. The volunteer hours and donated food and clothing are not recorded in the financial statements.

The following in-kind contributions are recorded in the financial statements:

Advertising services donated by French Creative Group for the Domestic Violence Program	5,800
Television, Newspaper and Radio ads for the Domestic Violence Program for the Rape Program	<u>71,565</u> <u>4,152</u>
Total recorded in-kind contributions	<u>\$81,517</u>

**YWCA OF NORTHEAST LOUISIANA**  
**Monroe, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2003**

**NOTE 8 - COMMITMENTS AND CONTINGENCIES**

**ECONOMIC DEPENDENCE**

The Association receives a substantial amount of its support from federal and state government grants and from the United Way. A significant reduction in the level of this support, if this were to occur, may have an effect on the Association's programs and activities. The Association has been notified the TANF grants will cease in August of 2004. \$536,386 was received from TANF funds during 2003.

**LINE OF CREDIT**

The YWCA has entered into a line of credit agreement with a local bank. The line of credit is \$100,000 at prime plus 1%. The line of credit was not used during 2003 and is renewed annually.

**NOTE 9 - DEFINED CONTRIBUTION PLAN**

The Association participates in the Young Women's Christian Association Retirement Fund, Inc. All employees must join the Fund after 24 months of employment during which they earned 2,000 hours of service. The fund is a noncontributory retirement plan, meaning the Association contributes the full amount required to be credited to each employee's account. The Association must contribute 10.0% of each covered employee's compensation. Retirement expense for 2003 was \$64,170.

**NOTE 10 - CONCENTRATIONS OF CREDIT RISK**

**RECEIVABLES**

The YWCA receives a substantial amount of its support from governmental entities and United Way. At December 31, 2003 accounts receivable, by type, are as follows:

State and federal governments	\$198,967
IOLTA	11,850
Various small grants	<u>417</u>
Grants and other receivables	<u>\$211,234</u>
United Way of Northeast Louisiana	275,100
Scott Foundation	<u>97,613</u>
Promises to give	<u>\$372,713</u>

**CASH**

The YWCA has various deposit accounts at federally insured financial institutions. At December 31, 2003 the bank balances in those institutions totaled \$205,573 of which \$51,301 was uninsured.

**YWCA OF NORTHEAST LOUISIANA  
Monroe, Louisiana**

**NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2003**

**NOTE 11 - BOARD DESIGNATIONS**

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

**NOTE 12 - LEASES**

The YWCA signed a lease in July of 1998 for counseling space in West Monroe, LA under an operating lease on a monthly basis. The lease term is for seven years terminating in November, 2005. The agency also leases several satellite offices on a month to month basis. The agency rents various equipment under operating leases. Rentals, aggregating \$85,358 were charged to expenses during 2003.

Minimum future rental payments under non-cancelable operating leases as of December 31, 2003 for each of the next five years and in aggregate are:

2004	55,568
2005	51,145

**NOTE 13 - ADVERTISING COSTS**

Advertising costs are expensed as incurred. During 2003, the association expensed \$19,438 as marketing expenses and \$81,517 as in-kind donations.



**YWCA OF NORTHEAST LOUISIANA  
Monroe, Louisiana**

**SCHEDULE OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>Federal CFDA Number</u>	<u>Fiscal Period</u>	<u>Program or Award Amount</u>	<u>Federal Expenditures</u>
<u>Department of Housing and Urban Development</u>				
Supportive Housing Program				
Transitional Housing - Raise the Roof	14.235	2003	\$ 87,633	\$ 87,633
Transitional Housing - Raise the Roof II	14.235	2003-04	209,052	23,966
Reach Out: The Rural Initiative, Morehouse	14.235	2003-2004	245,556	111,296
Reach Out: The Rural Initiative, Franklin	14.235	2001-2004	405,566	150,200
Through City of Monroe, LA				
HUD Emergency Shelter Grants Program	14.231	2001-2003	17,000	7,704
	14.231	2002-2004	22,740	11,296
<u>Department of Justice</u>				
Juvenile Mentoring Program (JUMP)	16.726	2003-06	195,536	20,661
Through Louisiana Commission on Law Enforcement				
Crime Victim Assistance:				
Rape Crisis	16.575	2002-03	31,696	23,920
		2003-04	29,041	7,047
Domestic Violence	16.575	2002-03	148,735	123,960
		2003-04	134,386	20,987
Child Abuse	16.575	2002-03	87,456	80,259
		2003-04	79,515	6,487
Violence Against Women Act				
Domestic Violence Services	16.588	2002-03	16,830	8,513
		2003-04	19,413	9,261
Sexual Assault Services	16.588	2002-03	30,251	23,414
		2003-04	35,006	8,384
<u>Federal Emergency Management Agency</u>				
Emergency Food and Shelter Program	83.523	2003	\$ 9,200	\$ 9,200



**YWCA OF NORTHEAST LOUISIANA  
Monroe, Louisiana**

**SCHEDULE OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>Federal CFDA Number</u>	<u>Fiscal Period</u>	<u>Program or Award Amount</u>	<u>Federal Expenditures</u>
<u>Department of Health and Human Services</u>				
Through Louisiana Department of Health and Hospitals				
Through Louisiana Foundation Against Sexual Assault Preventive Health & Health Services	93.991	2002-03 2003-04	44,989 51,746	29,995 26,205
Through Louisiana Office of Community Services				
Social Services Block Grant	93.667 93.667	2000-02 2003-05	90,000 150,000	31,660 26,009
Through Louisiana Office on Women's Policy				
Family Violence Prevention and Services	93.671	2001-03 2003-04	146,915 76,858	43,004 36,332
TANF Community Response Initiative				
	*93.558	2002-03 2003-04 2003-04	262,500 87,500 303,012	219,521 67,295 44,032
Through Louisiana Coalition Against Domestic Violence				
TANF Rural Project Assistance and Children's Services	*93.558	2002-03 2003-04	269,182 298,555	145,640 <u>59,898</u>
Total federal expenditures				<u>\$1,463,779</u>

\*Denotes major programs

See accompanying notes.

**YWCA OF NORTHEAST LOUISIANA  
Monroe, Louisiana**

**SCHEDULE OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2003**

**NOTES TO SCHEDULE OF FEDERAL AWARDS**

**NOTE A - BASIS OF PRESENTATION**

The accompanying schedule of federal awards includes the federal grant activity of the YWCA of Northeast Louisiana and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**Bonnie T. Robinette, CPA**

P. O. Box 7350

Monroe, LA 71211

318-342-8000

Fax: 318-342-8001

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

To the Board of Directors  
YWCA of Northeast Louisiana  
Monroe, Louisiana

I have audited the financial statements of YWCA of Northeast Louisiana As of and for the year ended December 31, 2003, and have issued my report thereon dated May 10, 2004. I conducted my audit in accordance with United States generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing my audit, I considered YWCA of Northeast Louisiana's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

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

  
BONNIE T. ROBINETTE, CPA

Monroe, Louisiana  
May 10, 2004

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**Bonnie T. Robinette, CPA**  
P. O. Box 7350  
Monroe, LA 71211  
318-342-8000  
Fax: 318-342-8001

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

To the Board of Directors  
YWCA of Northeast Louisiana  
Monroe, Louisiana

Compliance

I have audited the compliance of YWCA of Northeast Louisiana with the types of compliance requirements described in the *U.S. Office of management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2003. YWCA of Northeast Louisiana's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of YWCA of Northeast Louisiana's management. My responsibility is to express an opinion on YWCA of Northeast Louisiana's compliance based on my audit.

I conducted my audit of compliance in accordance with United States generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about YWCA of Northeast Louisiana's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination of YWCA of Northeast Louisiana's compliance with those requirements.

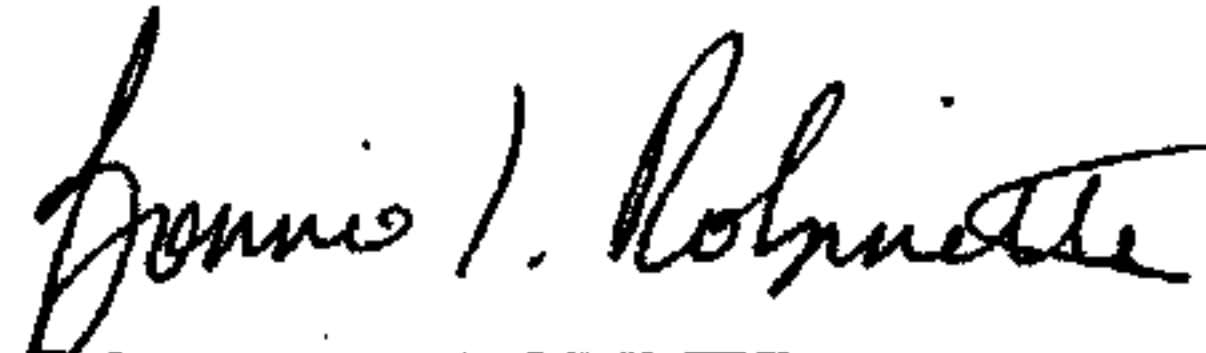
In my opinion, YWCA of Northeast Louisiana complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2003.

Internal Control Over Compliance

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

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

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

  
BONNIE T. ROBINETTE, CPA

Monroe, Louisiana  
May 10, 2004

**YWCA OF NORTHEAST LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2003**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

*Financial Statements*

Type of auditor's report issued: *unqualified*

Internal control over financial reporting:

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

*Federal Awards*

Internal control over major programs:

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

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

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

Identification of major programs:

<i>CFDA Number(s)</i>	<i>Name of Federal Program or Cluster</i>
93.558	Temporary Assistance for Needy Families (TANF)

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

Auditee qualified as low-risk auditee?                      X   Yes                   No

**YWCA OF NORTHEAST LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2003**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

**REPORTABLE CONDITIONS**

No items to report.

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**REPORTABLE CONDITIONS**

No items to report.



**YWCA OF NORTHEAST LOUISIANA  
STATUS OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2003**

**Reference # and title: 2002-1      Match requirements (Supportive Housing Program, CFDA#14.235)**

**Condition:** The Annual Progress Report (APR) was submitted with a 20% cash match, rather than the required 25%. Additional match was available.

**Corrective action planned:** Upon clarification by the HUD office in New Orleans, amended APR reports were submitted for the following two projects:

<b><u>Project Name</u></b>	<b><u>Project No.</u></b>	<b><u>Original Report Submitted</u></b>	<b><u>Amended Report Submitted</u></b>
Reach Out: The Rural Initiative	LA48B905003	July 1, 2003	May 7, 2003
Raise the Roof	LA48B005001	February 28, 2003	May 7, 2003

**Person responsible for corrective action:**

Name	Christy Gwin	Telephone: 318-651-9314
Address	YWCA of Northeast LA	Fax: 318-651-9320
Address	1515 Jackson Street	
Address	Monroe, LA 71202	

**Status:** Resolved

**Reference # and title: 2002-2      Reconciliation of client savings accounts (Supportive Housing Program, CFDA#14.235)**

**Condition:** Each month, residents of the supportive housing program make a required contribution to their savings account which is maintained to assist the client in obtaining permanent housing upon leaving the program. The record of the amount deposited for each client is maintained by their case manager. However, there is no reconciliation of these amounts to the general ledger account where the deposits are posted.

**Corrective action planned:** Case managers will periodically submit individual account balances to the administrative office. Account balances will be reconciled to the general ledger balance.

**Person responsible for corrective action:**

Name	Christy Gwin	Telephone: 318-651-9314
Address	YWCA of Northeast LA	Fax: 318-651-9320
Address	1515 Jackson Street	
Address	Monroe, LA 71202	

**Status:** Resolved