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**OUACHITA AFRICAN-AMERICAN HISTORICAL  
SOCIETY, INCORPORATED**  
MONROE, LOUISIANA

**FINANCIAL STATEMENTS  
AND INDEPENDENT AUDITOR'S REPORT  
WITH SUPPLEMENTAL INFORMATION  
As of And for The Year Ended December 31, 1999**

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

Release Date JUL 26 2000

**OUACHITA AFRICAN-AMERICAN HISTORICAL  
SOCIETY, INCORPORATED  
Monroe, Louisiana  
Financial Statements  
and Independent Auditor's Report  
As of and for the Year Ended December 31, 1999**

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ROSIE D. HARPER

Certified Public Accountant

141 DeSiard Street, Suite 325  
Monroe, Louisiana 71201

Office 318-387-8008  
FAX 318-387-0806

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
Ouachita African-American Historical  
Society, Incorporated  
Monroe, Louisiana

I have audited the accompanying statement of financial position of Ouachita African-American Historical Society, Incorporated (a nonprofit organization) as of December 31, 1999, and the related statements of activities, cash flows, and functional expenses for the year then ended. These financial statements are the responsibility of the Organization's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my 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 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 my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Ouachita African-American Historical Society, Incorporated as of December 31, 1999, and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

My audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental information and schedules are presented for purposes of additional analysis 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.

INDEPENDENT AUDITOR'S REPORT

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

A handwritten signature in cursive script that reads "Rosie D. Harper".

Rosie D. Harper  
Certified Public Accountant

Monroe, Louisiana  
June 2, 1999

## **FINANCIAL STATEMENTS**

**OUACHITA AFRICAN-AMERICAN HISTORICAL  
 SOCIETY, INCORPORATED**  
 Statement of Financial Position  
 December 31, 1999

**Assets**

Cash and cash equivalents	\$ 15,970
Grant receivable	3,398
Property, plant, equipment	<u>15,185</u>
Total Assets	<u><u>34,553</u></u>

**Liabilities and Net Assets**

## Liabilities:

Accrued Liabilities	<u>5,156</u>
Total liabilities	<u>5,156</u>

## Net Assets:

## Unrestricted:

Operating	7,310
Investment in Fixed assets	15,185
Total unrestricted	<u>22,495</u>

## Temporarily restricted:

	<u>6,902</u>
--	--------------

Total net assets	<u>29,397</u>
------------------	---------------

Total liabilities and net assets	<u><u>34,553</u></u>
----------------------------------	----------------------

See accompanying notes to financial statements.

OUACHITA AFRICAN-AMERICAN HISTORICAL  
SOCIETY, INCORPORATED  
Statement of Activities  
For the Year Ended December 31, 1999

**UNRESTRICTED NET ASSETS****Support**

## Grants

Local

\$ -

State

-

Federal

-

Total grants

-

## Other support

Membership dues

1,383

Fundraisers

-

Contributions

-

Other revenues

10,079

Total other support

11,462

TOTAL UNRESTRICTED SUPPORT

11,462**Net assets released from restrictions**

Restrictions satisfied by payments

65,365

TOTAL UNRESTRICTED SUPPORT AND

RECLASSIFICATION

76,827**Expenses**

General and administrative expenses

47,666

Program expense

25,517

Total expenses

73,183

Change in unrestricted net assets

3,644**TEMPORARILY RESTRICTED NET ASSETS**

## Grants

Local

6,195

Federal

32,299

State

26,871

Other revenue

2,550

Net assets released from restrictions

(65,365)

Restrictions satisfied by payments

Change in temporarily restricted net assets

2,550

Change in net assets

6,194

Net assets as of beginning of year

20,305

Other changes in unrestricted net assets

Investment in fixed assets

2,898

Prior Period Adjustment

-

Total other changes in net assets

2,898

Net assets as of end of year

\$ 29,397

See accompanying notes to financial statements.

OUACHITA AFRICAN-AMERICAN HISTORICAL  
SOCIETY, INCORPORATED  
Statement of Cash Flows  
For the Year Ended  
December 31, 1999

	<u>All Funds</u>
<b>Operating activities</b>	
Change in net assets	\$ 6,194
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Decrease (increase) in accounts receivable	-
Decrease (increase) in grants receivable	831
Increase (decrease) in accounts payable/accrued liabilities	3,785
Prior period adjustment	-
Total adjustments	<u>4,616</u>
Net cash provided by operating activities	<u>10,810</u>
 <b>Investing Activities</b>	
Investment in Fixed Assets	<u>-</u>
Net cash used by investing activities	<u>-</u>
Cash and cash equivalents as of beginning of year	<u>5,160</u>
Cash and cash equivalents as of the end of year	<u><u>\$ 15,970</u></u>

See accompanying notes to financial statements.



OUACHITA AFRICAN-AMERICAN HISTORICAL  
SOCIETY, INCORPORATED  
Statement of Functional Expenses  
For the Year Ended  
December 31, 1999

	<u>General and Administrative</u>	<u>Program Services</u>	<u>Total Expenses</u>
<b>Personnel Costs</b>			
Salaries and wages	14,588	-	14,588
Payroll taxes and other fringe benefits	-	-	-
<b>Total personnel costs</b>	<u>14,588</u>	<u>-</u>	<u>14,588</u>
<b>Other expenses</b>			
Advertisement	-	60	60
Audit	3,000	-	3,000
Bank Service Charges	138	-	138
Capital Outlay	-	498	498
Contributions	407	-	407
Dues and Subscriptions	250	-	250
Equipment Maintenance	1,096	-	1,096
Insurance	1,320	-	1,320
Licenses & Permits	5	-	5
Miscellaneous	826	-	826
Museum Artifacts & Exhibits	-	5,046	5,046
Office Expense	664	-	664
Other Program Expenses	-	12,590	12,590
Photo/Video	-	33	33
Postage and Delivery	375	-	375
Printing and Reproduction	21	-	21
Professional Fees	20,311	150	20,461
Rent	751	-	751
Repairs & Maintenance	317	-	317
Security	239	-	239
Supplies	1,382	7,140	8,522
Telephone	848	-	848
Utilities	1,128	-	1,128
	<u>33,078</u>	<u>25,517</u>	<u>58,595</u>
<b>Total other expenses</b>			
<b>Total Functional Expenses</b>	<u><u>47,666</u></u>	<u><u>25,517</u></u>	<u><u>73,183</u></u>

See accompanying notes to financial statements.

**Ouachita African-American Historical Society, Incorporated**  
**Monroe, Louisiana**

**Notes to the Financial Statement**  
**As of and for the Year Ended December 31, 1999**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Nature of Operations**

The Ouachita African-American Historical Society, Incorporated is a private non-profit organization domiciled in the State of Louisiana at Monroe, Louisiana. The Organization was chartered by the State of Louisiana on February 3, 1994. The Organization is recognized as a tax exempt (*non-profit*) organization under section 501 (c) (3) of the Internal Revenue Service Code. The Organization is formed for the purposes of preserving and increasing the availability of resources for research, study and education about African Americans; planning and implementing the preservation of programs and projects in education, religion, business, politics, civil rights, fine arts, health and medicine, sports, and youth; and providing the opportunity for educational growth and cultural awareness and development in the community. The Organization seeks to provide permanent exhibition on African American heritage in Ouachita Parish by making historical information and artifacts available for public use. The Organization is governed by a Board of Directors consisting of twenty-two (22) members. The Board Members receive no compensation.

**B. Basis of Presentation**

For the period ending December 31, 1999, the Organization followed provisions of Statement of Financial Accounting Standards No. 117, *Financial Statements of Not-for-Profit Organizations*. Statement No. 117 requires the Organization to distinguish between contributions that increase permanently restricted net assets, temporarily restricted net assets, and unrestricted net assets. It also requires recognition of contributions, including contributed services meeting certain criteria, at fair values. Statement No. 117 establishes standards for general purpose external financial statements of not-for-profit organizations and requires a statement of financial position, a statement of activities, and a statement of cash flows.

**C. Public Support and Revenue**

Revenue and public support consists mainly of federal, state, and private grants, fundraising, and contributions. Grants and other contributions of

cash and other assets are reported as permanently restricted or temporarily restricted if they are received with donor restrictions or restrictions designated by the governing board. Contributions are considered to be unrestricted unless restricted by the donor. All assets over which the Board of Directors has discretionary control have been included in the General Fund.

**D. Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management's estimates. The Organization had no estimates for the period ending December 31, 1999.

**E. Cash and Cash Equivalents**

The Organization considers all highly liquid investments with a maturity of twelve months or less when purchased to be cash equivalents. Cash and cash equivalents for purposes of the statement of cash flows exclude permanently restricted cash and cash equivalents. Under state law, the agency may deposit funds in demand accounts, interest bearing accounts, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. The Organization had no cash equivalents during the audit period. On December 31, 1999, Ouachita African-American Historical Society, Incorporated had cash totaling \$ 15,970 as follows:

Unrestricted	\$ 14,885
Temporarily Restricted	<u>1,085</u>
Total Cash	<u><u>\$ 15,970</u></u>

**F. Total Columns**

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

**2. PENSION PLAN**

The Organization does not have a retirement program for its employees and the employees are not members of the State of Louisiana Retirement System. All employees of the Organization are members of the Social Security System. In addition to the employees' contribution of 7.65 percent, the agency contributes an equal amount to the Social Security System. Pension cost for the year was \$1,037. The Organization does not guarantee the benefits granted by the Social Security System.

**3. FUNCTIONAL ALLOCATION OF EXPENSES**

The costs 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.

**4. GRANT RECEIVABLE**

At December 31, 1999, the Organization had grant receivables as follows:

JTPA	\$	54
State of Louisiana		
Planning & Control		1,312
Community Development		
Block Grant		2,032
		<hr/>
Total	\$	<u>3,398</u>

**5. ACCRUED LIABILITIES**

At December 31, 1999, the Organization had accrued liabilities totaling \$ 5,156.

**6. GENERAL FIXED ASSETS**

Fixed Assets of the organization are expensed in the year of acquisition. Assets acquired by gift or bequest are recorded at their fair market value at the date of transfer as income and expense. There is no depreciation on assets.

Ouachita African-American Historical  
Society, Incorporated  
Monroe, Louisiana  
Notes to Financial Statements

The organization reflects investments in fixed assets on the statement of financial position in an asset account titled "Property and Equipment", and an equal amount in equity titled "Investment in fixed assets." A summary of changes in general fixed assets for the year ended December 31, 1999, follows:

1/1/99	\$ 12,287
Additions	2,898
Deletions	-
12/31/99	<u>\$ 15,185</u>

7. **BUDGET PRACTICES**

The Organization prepares an annual budget that is approved by the Board of Directors prior to being submitted to the granting authority. As a result, "budgeted and actual" comparative statements are presented as supplemental information.



ROSIE D. HARPER

Certified Public Accountant

141 DeSiard Street, Suite 325  
Monroe, Louisiana 71201

Office 318-387-8008  
FAX 318-387-0806

**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  
Ouachita African-American Historical Society, Incorporated  
Monroe, Louisiana

I have audited the statement of financial position of Ouachita African-American Historical Society, Incorporated as of and for the year ended December 31, 1999, and have issued my report thereon dated June 2, 2000. I conducted my 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 Ouachita African-American Historical Society, Incorporated'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 Ouachita African-American Historical Society, Incorporated'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. However, I noted no matters involving the internal control over financial reporting and its operation that I consider to be reportable conditions. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, could adversely affect Ouachita African-American Historical Society, Incorporated's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses.

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

Page 2

The results of my tests disclosed no instances of material weaknesses that are required to be reported under *Government Auditing Standards*.

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



Rosie D. Harper  
Certified Public Accountant

June 2, 2000  
Monroe, Louisiana



**ROSIE D. HARPER**

Certified Public Accountant

141 DeSiard Street, Suite 325  
Monroe, Louisiana 71201

Office 318-387-8008  
FAX 318-387-0806

## INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL AWARDS

To the Board of Directors  
Ouachita African-American Historical  
Society, Incorporated  
Monroe, Louisiana

I have audited the financial statements of Ouachita African-American Historical Society, Incorporated (a nonprofit organization) as of and for the year ended December 31, 2000 and have issued my report thereon dated June 2, 2000. These financial statements are the responsibility of the Organization's management. My responsibility is to express an opinion on these basic financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, 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 and OMB Circular A-133 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 my opinion.

My audit was conducted for the purpose of forming an opinion on the basic financial statements of Ouachita African-American Historical Society, Incorporated taken as a whole. The accompanying Schedule of Federal Awards is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

Rosie D. Harper  
Certified Public Accountant

Monroe, Louisiana  
June 2, 2000



## **SUPPLEMENTAL INFORMATION**

OUACHITA AFRICAN-AMERICAN HISTORICAL  
SOCIETY, INCORPORATED  
Monroe, Louisiana

SCHEDULE OF FUND DESCRIPTIONS

As of and for the Year Ended December 31, 1999

GENERAL FUND

All assets over which the Board of Directors has discretionary control have been included in the general Fund.

MUSEUM PROGRAM FUND

The Museum Program Fund is used to account for all assets which are restricted for special projects and program of the museum.

STATE GRANT FUND

The State Grant Fund is used to account for all public money received from the State of Louisiana.

CDBG FUND(Community Development Block Grant)

The CDBG Fund is used to account for A Community Development Block Grant from the United States Department of Housing and Urban Development.

JTPA FUND

The JTPA Fund is used to account for a contract with JTPA for wage reimbursement.

OUACHITA AFRICAN-AMERICAN HISTORICAL  
SOCIETY, INCORPORATED  
Schedule of Assets, Liabilities, and Net Assets  
December 31, 1999

Assets	Unrestricted	Temporarily Restricted				Total All Funds
	General	Museum Program Fund	State Grant Fund	CDBG	JTPA Fund	
Cash and cash equivalents	\$ 14,885	\$ -	\$ 1,085	\$ -	\$ -	\$ 15,970
Grants receivable	-	-	1,312	2,032	54	3,398
Due from other funds	2,918	-	-	-	-	2,918
Property, plant, and equipment	5,990	498	2,400	6,297	-	15,185
<b>Total Assets</b>	<b>23,793</b>	<b>498</b>	<b>4,797</b>	<b>8,329</b>	<b>54</b>	<b>37,471</b>
<b>Liabilities and Net Assets</b>						
Liabilities:						
Accrued liabilities	3,591	-	1,565	-	-	5,156
Due to other funds	-	-	832	2,032	54	2,918
<b>Total liabilities</b>	<b>3,591</b>	<b>-</b>	<b>2,397</b>	<b>2,032</b>	<b>54</b>	<b>8,074</b>
Net Assets:						
Unrestricted:						
Operating	7,310	-	-	-	-	7,310
Investment in fixed assets	5,990	498	2,400	6,297	-	15,185
<b>Total unrestricted</b>	<b>13,300</b>	<b>498</b>	<b>2,400</b>	<b>6,297</b>	<b>-</b>	<b>22,495</b>
Temporarily restricted	6,902	-	-	-	-	6,902
<b>Total net assets</b>	<b>20,202</b>	<b>498</b>	<b>2,400</b>	<b>6,297</b>	<b>-</b>	<b>29,397</b>
<b>Total liabilities and net assets</b>	<b>\$ 23,793</b>	<b>\$ 498</b>	<b>\$ 4,797</b>	<b>\$ 8,329</b>	<b>\$ 54</b>	<b>\$ 37,471</b>

OUACHITA AFRICAN-AMERICAN HISTORICAL  
SOCIETY, INCORPORATED  
Schedule of Support, Revenue, Expenses, and  
Changes in Net Assets  
December 31, 1999

	UNRESTRICTED	Temporarily Restricted				Total All Funds
	General	Museum Programs Fund	State Grant Fund	CDBG	JTPA Fund	
<b>UNRESTRICTED NET ASSETS</b>						
<b>Support</b>						
Grants						
Local	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State	-	-	-	-	-	-
Federal	-	-	-	-	-	-
Total grants	-	-	-	-	-	-
Other support						
Membership dues	1,383	-	-	-	-	1,383
Contributions	-	-	-	-	-	-
Other revenues	10,079	-	-	-	-	10,079
Total other support	11,462	-	-	-	-	11,462
<b>TOTAL UNRESTRICTED SUPPORT</b>	<b>11,462</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,462</b>
<b>Net assets released from restrictions</b>						
Restrictions satisfied by payments	-	6,195	26,871	29,726	2,573	65,365
<b>TOTAL UNRESTRICTED SUPPORT AND RECLASSIFICATION</b>	<b>11,462</b>	<b>6,195</b>	<b>26,871</b>	<b>29,726</b>	<b>2,573</b>	<b>76,827</b>
<b>Expenses</b>						
General and administrative expenses	3,766	-	13,506	27,821	2,573	47,666
Program expense	4,052	6,195	13,365	1,905	-	25,517
Total expenses	7,818	6,195	26,871	29,726	2,573	73,183
Change in unrestricted net assets	3,644	-	-	-	-	3,644
<b>TEMPORARILY RESTRICTED NET ASSETS</b>						
Grants						
Local	-	6,195	-	-	-	6,195
Federal	-	-	-	29,726	2,573	32,299
State grants	-	-	26,871	-	-	26,871
Other revenue	2,550	-	-	-	-	2,550
Net assets released from restrictions						
Restrictions satisfied by payments	-	(6,195)	(26,871)	(29,726)	(2,573)	(65,365)
Change in temporarily restricted net assets	2,550	-	-	-	-	2,550
Change in net assets	6,194	-	-	-	-	6,194
Net assets as of beginning of year	14,008	-	-	6,297	-	20,305
Other changes in net assets						
Investment in fixed assets	-	498	2,400	-	-	2,898
Total other changes in net assets	-	498	2,400	-	-	2,898
Net assets as of end of year	<b>\$ 20,202</b>	<b>\$ 498</b>	<b>\$ 2,400</b>	<b>\$ 6,297</b>	<b>\$ -</b>	<b>\$ 29,397</b>

OUACHITA AFRICAN-AMERICAN HISTORICAL  
SOCIETY, INCORPORATED  
Schedule of Cash Flows  
For the Year Ended December 31, 1999

	UNRESTRICTED	TEMPORARILY RESTRICTED				Total All Funds
	General	Museum Program Fund	State Grant Fund	CDBG	JTPA	
<b>Operating activities</b>						
Change in net assets	\$ 6,194	\$ -	\$ -	\$ -	\$ -	\$ 6,194
Adjustments to reconcile change in net assets to net cash provided by operating activities:						
Decrease (increase) in accounts receivable	-	-	-	-	-	-
Decrease (increase) in grants receivable	-	-	(1,312)	2,197	(54)	831
Decrease (increase) in due from other funds	1,311	-	-	(2,197)	-	(886)
Increase (decrease) in accounts payable/accrued liabilities	2,220	-	1,565	-	-	3,785
Increase (decrease) in due to other funds	-	-	832	-	54	886
Increase (decrease) in deferred income	-	-	-	-	-	-
Total adjustments	<u>3,531</u>	<u>-</u>	<u>1,085</u>	<u>-</u>	<u>-</u>	<u>4,616</u>
Net cash provided by operating activities	<u>9,725</u>	<u>-</u>	<u>1,085</u>	<u>-</u>	<u>-</u>	<u>10,810</u>
<b>Financing Activities</b>						
Investment in fixed assets	-	-	-	-	-	-
Net cash used by investing activities	-	-	-	-	-	-
Cash and cash equivalents as of beginning of year	5,160	-	-	-	-	5,160
Cash and cash equivalents as of the end of year	<u>\$ 14,885</u>	<u>\$ -</u>	<u>\$ 1,085</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,970</u>

**OUACHITA AFRICAN-AMERICAN HISTORICAL  
SOCIETY, INCORPORATED**  
Schedule of Expenses  
For the Year Ended  
December 31, 1999

	UNRESTRICTED		TEMPORARILY RESTRICTED			Total All Funds
	General	Museum Program Fund	State Fund	CDBG	JTPA	
<b>General &amp; Administrative</b>						
Personnel Costs						
Salaries and wages	\$ 883	\$ -	\$ -	\$ 11,132	\$ 2,573	\$ 14,588
Payroll taxes and other fringe benefits	-	-	-	-	-	-
Total personnel costs	883	-	-	11,132	2,573	14,588
Audit	-	-	-	3,000	-	3,000
Bank Service Charges	138	-	-	-	-	138
Contributions	407	-	-	-	-	407
Dues and Subscriptions	-	-	-	250	-	250
Equipment Maintenance	45	-	-	1,051	-	1,096
Insurance	-	-	-	1,320	-	1,320
Licenses & Permits	5	-	-	-	-	5
Miscellaneous	826	-	-	-	-	826
Office Expense	93	-	-	571	-	664
Postage and Delivery	-	-	-	375	-	375
Printing and Reproduction	21	-	-	-	-	21
Professional Fees	330	-	13,506	6,475	-	20,311
Rent	1	-	-	750	-	751
Repairs & Maintenance	217	-	-	100	-	317
Security	-	-	-	239	-	239
Supplies	800	-	-	582	-	1,382
Telephone	-	-	-	848	-	848
Utilities	-	-	-	1,128	-	1,128
<b>Total General &amp; Administrative</b>	<b>3,766</b>	<b>-</b>	<b>13,506</b>	<b>27,821</b>	<b>2,573</b>	<b>47,666</b>
<b>Program Expenses</b>						
Advertisement	60	-	-	-	-	60
Capital Outlay	-	498	-	-	-	498
Contract Labor	150	-	-	-	-	150
Museum Artifacts & Exhibits	56	-	4,800	190	-	5,046
Other Program Expenses	3,753	5,672	1,565	1,600	-	12,590
Photo/Video	33	-	-	-	-	33
Supplies	-	25	7,000	115	-	7,140
<b>Total Program Expenses</b>	<b>4,052</b>	<b>6,195</b>	<b>13,365</b>	<b>1,905</b>	<b>-</b>	<b>25,517</b>
<b>Total Functional Expenses</b>	<b>\$ 7,818</b>	<b>\$ 6,195</b>	<b>\$ 26,871</b>	<b>\$ 29,726</b>	<b>\$ 2,573</b>	<b>\$ 73,183</b>

OUACHITA AFRICAN-AMERICAN HISTORICAL  
SOCIETY, INCORPORATED  
General Fund  
Statement of Activities -Budget to Actual  
For the Year Ended December 31, 1999

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenue</b>			
Grants	-	-	-
Other Revenue	15,000	14,012	988
<b>Total revenue</b>	<u>15,000</u>	<u>14,012</u>	<u>988</u>
 <b>Personnel Costs</b>			
Salaries and wages	2,800	-	2,800
Payroll taxes and other fringe benefits	-	-	-
<b>Total personnel costs</b>	<u>2,800</u>	<u>-</u>	<u>2,800</u>
 <b>Other Expenses</b>			
General & Administrative	7,700	3,766	3,934
Program Expense	4,500	4,052	448
<b>Total other expenses</b>	<u>12,200</u>	<u>7,818</u>	<u>4,382</u>
<b>Total expenses</b>	<u>15,000</u>	<u>7,818</u>	<u>7,182</u>
 <b>Change in net assets</b>	<u>-</u>	<u>6,194</u>	<u>(6,194)</u>

OUACHITA AFRICAN-AMERICAN HISTORICAL  
SOCIETY, INCORPORATED  
Museum Program Fund  
Statement of Activities -Budget to Actual  
For the Year Ended December 31, 1999

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenue</b>			
Grants	-	-	-
Other Revenue	6,195	6,195	-
<b>Total revenue</b>	<u>6,195</u>	<u>6,195</u>	<u>-</u>
 <b>Personnel Costs</b>			
Salaries and wages	-	-	-
Payroll taxes and other fringe benefits	-	-	-
<b>Total personnel costs</b>	<u>-</u>	<u>-</u>	<u>-</u>
 <b>Other Expenses</b>			
General & Administrative	-	-	-
Support Services	-	-	-
Program Expense	6,195	6,195	-
<b>Total other expenses</b>	<u>6,195</u>	<u>6,195</u>	<u>-</u>
<b>Total expenses</b>	<u>6,195</u>	<u>6,195</u>	<u>-</u>
 <b>Change in net assets</b>	<u>-</u>	<u>-</u>	<u>-</u>



OUACHITA AFRICAN-AMERICAN HISTORICAL  
SOCIETY, INCORPORATED  
State Grant Fund  
Statement of Activities -Budget to Actual  
For the Year Ended December 31, 1999

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenue</b>			
Grants	-	-	-
Other Revenue	<u>135,460</u>	<u>26,871</u>	<u>108,589</u>
<b>Total revenue</b>	<u>135,460</u>	<u>26,871</u>	<u>108,589</u>
<b>Personnel Costs</b>			
Salaries and wages	-	-	-
Payroll taxes and other fringe benefits	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total personnel costs</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Expenses</b>			
General & Administrative	117,460	13,506	103,954
Support Services	-	-	-
Program Expense	<u>18,000</u>	<u>13,365</u>	<u>4,635</u>
<b>Total other expenses</b>	<u>135,460</u>	<u>26,871</u>	<u>108,589</u>
<b>Total expenses</b>	<u>135,460</u>	<u>26,871</u>	<u>108,589</u>
<b>Change in net assets</b>	<u>-</u>	<u>-</u>	<u>-</u>

OUACHITA AFRICAN-AMERICAN HISTORICAL  
SOCIETY, INCORPORATED  
CDBG Fund  
Statement of Activities -Budget to Actual  
For the Year Ended December 31, 1999

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenue</b>			
Grants	-	-	-
Other Revenue	<u>53,262</u>	<u>29,726</u>	<u>23,536</u>
<b>Total revenue</b>	<u>53,262</u>	<u>29,726</u>	<u>23,536</u>
 <b>Personnel Costs</b>			
Salaries and wages	21,847	11,133	10,714
Payroll taxes and other fringe benefits	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total personnel costs</b>	<u>21,847</u>	<u>11,133</u>	<u>10,714</u>
 <b>Other Expenses</b>			
General & Administrative	18,891	16,688	2,203
Program Expense	<u>12,524</u>	<u>1,905</u>	<u>10,619</u>
<b>Total other expenses</b>	<u>31,415</u>	<u>18,593</u>	<u>12,822</u>
<b>Total expenses</b>	<u>53,262</u>	<u>29,726</u>	<u>23,536</u>
 <b>Change in net assets</b>	<u>-</u>	<u>-</u>	<u>-</u>

OUACHITA AFRICAN-AMERICAN HISTORICAL  
SOCIETY, INCORPORATED  
JTPA Fund  
Statement of Activities -Budget to Actual  
For the Year Ended December 31, 1999

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenue</b>			
Grants	-	-	-
Other Revenue	3,225	2,573	652
<b>Total revenue</b>	<u>3,225</u>	<u>2,573</u>	<u>652</u>
 <b>Personnel Costs</b>			
Salaries and wages	-	-	-
Payroll taxes and other fringe benefits	-	-	-
<b>Total personnel costs</b>	<u>-</u>	<u>-</u>	<u>-</u>
 <b>Other Expenses</b>			
General & Administrative	3,225	2,573	652
Support Services	-	-	-
Program Expense	-	-	-
<b>Total other expenses</b>	<u>3,225</u>	<u>2,573</u>	<u>652</u>
<b>Total expenses</b>	<u>3,225</u>	<u>2,573</u>	<u>652</u>
 <b>Change in net assets</b>	<u>-</u>	<u>-</u>	<u>-</u>

OUACHITA AFRICAN-AMERICAN HISTORICAL SOCIETY, INCORPORATED  
 Monroe, Louisiana  
 Schedule of Federal Financial Assistance  
 For the Year Ended December 31, 1998

SOURCE OF FEDERAL ASSISTANCE AGENCY	FEDERAL C.F.D.A. NUMBER	RECEIPTS OR REVENUE RECOGNIZED	DISBURSEMENT/ EXPENSES
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Passed through State of Louisiana Department of Urban Development <b><u>Community Development</u></b> <b><u>Block Grant-CDBG (Non-major Program)</u></b>	14.218	\$ 29,726	\$ 29,726
TOTAL UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		<u>29,726</u>	<u>29,726</u>
UNITED STATES DEPARTMENT OF LABOR Passed through the Louisiana Department of Labor <b><u>Job Training Partnership Act-JTPA</u></b> <b><u>(Non-major Program)</u></b>	17.25	\$ 2,573	\$ 2,573
TOTAL UNITED STATES DEPARTMENT OF LABOR		<u>2,573</u>	<u>2,573</u>
TOTAL FEDERAL ASSISTANCE		<u>\$ 32,299</u>	<u>\$ 32,299</u>