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D.A.R.T OF LINCOLN
RUSTON, LOUISIANA
FINANCIAL STATEMENTS
AND ADDITIONAL INFORMATION
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

**D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999**

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**D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999**

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RADIAN L. HENNIGAN
Certified Public Accountant
1503 Goodwin Road, Suite 1
Ruston, LA 71270
318-255-9305

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
D.A.R.T. of Lincoln
Ruston, Louisiana 71270

I have audited the accompanying general purpose financial statements of D.A.R.T. of Lincoln as of December 31, 1999, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of D.A.R.T. of Lincoln's management. My responsibility is to express an opinion on these general purpose 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 the Office of Management and Budget Circular A-133, "Audits of State and Local Governments." 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 general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.


In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of D.A.R.T. of Lincoln as of December 31, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued my report dated July 13, 2000, on my consideration of D.A.R.T. of Lincoln's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

My audit was made for the purpose of forming an opinion on the general purpose financial statements of D.A.R.T. of Lincoln taken as a whole. The combining and individual fund

financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of D.A.R.T. of Lincoln. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is also not a required part of the general purpose financial statements of D.A.R.T. of Lincoln. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Respectfully,

A handwritten signature in cursive script, appearing to read "Radian L. Hennigan".

Radian L. Hennigan
Certified Public Accountant

July 13, 2000

RADIAN L. HENNIGAN
Certified Public Accountant
1503 Goodwin Road, Suite 1
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318-255-9305

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

Board of Directors
D.A.R.T. of Lincoln
Ruston, Louisiana

I have audited the general purpose financial statements of D.A.R.T. of Lincoln, Ruston, Louisiana of and for the year ended December 31, 1999, and have issued our report thereon dated July 13, 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 D.A.R.T. of Lincoln, Ruston, Louisiana's general purpose 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 test disclosed instances of noncompliance that are required to be reported under Government Auditing Standards which are described in the accompanying schedule of findings and questioned costs as items #1 & #4.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered D.A.R.T. of Lincoln, Ruston, Louisiana's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, I noted certain 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 judgement, could adversely affect D.A.R.T. of Lincoln, Ruston, Louisiana's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items #2-4.

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 general purpose 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. Our consideration of the internal control over financial reporting 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. However of the reportable conditions described above I consider items 2-4 to be material weaknesses.

This report is intended solely for the information and use of the audit committee management others within the organization 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.

Respectfully



Radian L. Hennigan
Certified Public Accountant

July 13, 2000

GENERAL PURPOSE FINANCIAL STATEMENTS

**D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 1999**

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

| | <u>GOVERNMENTAL FUND TYPES</u> | | <u>ACCOUNT GROUPS</u> | <u>TOTALS</u> |
|---|------------------------------------|----------------------------|-------------------------------------|-----------------------------------|
| | <u>GENERAL</u> | <u>SPECIAL REVENUE</u> | <u>GENERAL FIXED ASSETS</u> | <u>(MEMORANDUM ONLY) 1999</u> |
| <u>ASSETS</u> | | | | |
| Cash | \$ 78,175 | \$ - | \$ - | \$ 78,175 |
| Grant Receivable | - | 29,696 | - | 29,696 |
| Due from Other Funds | 21,367 | - | - | 21,367 |
| Fixed Assets | - | - | 26,258 | 26,258 |
| | 99,542 | 29,696 | 26,258 | 155,496 |
| <u>TOTAL ASSETS</u> | | | | |
| <u>LIABILITIES</u> | | | | |
| Due to Granting Agencies | - | 8,329 | - | 8,329 |
| Due to Other Funds | - | 21,367 | - | 21,367 |
| | - | 29,696 | - | 29,696 |
| <u>TOTAL LIABILITIES</u> | | | | |
| <u>FUND EQUITY</u> | | | | |
| Fund Equity | | | | |
| Fund Balances | | | | |
| Unreserved | | | | |
| Undesignated | 99,542 | - | - | 99,542 |
| Investment in General | | | | |
| Fixed Assets | - | - | 26,258 | 26,258 |
| | - | - | 26,258 | 26,258 |
| <u>TOTAL LIABILITIES AND FUND EQUITY</u> | | | | |
| | \$ 99,542 | \$ 29,696 | \$ 26,258 | \$ 155,496 |

The accompanying notes are an integral part of these financial statements.

**D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 1999**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1999**

| | GOVERNMENTAL FUND TYPES | | TOTALS (MEMORANDUM ONLY) |
|---|----------------------------|--------------------|-----------------------------|
| | GENERAL | SPECIAL REVENUE | 1999 |
| <u>REVENUES</u> | \$ | \$ | \$ |
| Intergovernmental | 260 | 240,190 | 240,450 |
| Miscellaneous | 69,282 | - | 69,282 |
| Fund Raising | 831 | - | 831 |
| <u>TOTAL REVENUES</u> | 70,373 | 240,190 | 310,563 |
| <u>EXPENDITURES</u> | | | |
| Salaries | 13,329 | 169,465 | 182,794 |
| Fringe | 12,375 | 15,700 | 28,075 |
| Travel | 1,577 | 4,832 | 6,409 |
| Operating Expenses | 8,979 | 27,585 | 36,564 |
| Supplies | 7,265 | 4,642 | 11,907 |
| Other Costs | 10,125 | 7,534 | 17,659 |
| Homeless Prevention | - | 141 | 141 |
| Capital Outlay | 2,249 | - | 2,249 |
| <u>TOTAL EXPENDITURES</u> | 55,899 | 229,899 | 285,798 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 14,474 | 10,291 | 24,765 |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | |
| Operating Transfer In | 11,466 | 1,175 | 12,641 |
| Operating Transfer Out | (1,175) | (11,466) | (12,641) |
| Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses | 24,765 | - | 24,765 |
| <u>FUND BALANCES</u> | | | |
| Beginning of Year | 74,777 | - | 45,843 |
| End of Year | \$ 99,542 | \$ - | \$ 99,542 |

The accompanying notes are an integral part of these financial statements.

**D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 1999**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 1999**

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE FAVORABLE (UNFAVORABLE)</u> |
|---|-------------------------|-------------------------|---|
| <u>REVENUES</u> | | | |
| Intergovernmental | \$ 1,000 | \$ 260 | \$ (740) |
| Donations | 50,000 | 67,313 | 17,313 |
| Fund Raisings | 3,500 | 1,969 | (1,531) |
| Interest Income | 1,000 | 831 | (169) |
| | <u>55,500</u> | <u>70,373</u> | <u>14,873</u> |
| <u>TOTAL REVENUES</u> | | | |
| <u>EXPENDITURES</u> | | | |
| Salaries | 15,000 | 13,329 | 1,671 |
| Fringe | 10,000 | 12,375 | (2,375) |
| Travel | 1,000 | 1,577 | 577 |
| Operating Expenses | 9,000 | 8,979 | 21 |
| Supplies | 8,000 | 7,265 | 735 |
| Other costs | 10,000 | 10,125 | (125) |
| Capital Outlay | 2,500 | 2,249 | 251 |
| | <u>55,500</u> | <u>55,899</u> | <u>(399)</u> |
| <u>TOTAL EXPENDITURES</u> | | | |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | - | 14,474 | 14,474 |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | |
| Operating Transfers In | - | 11,466 | - |
| Operating Transfers Out | - | (1,175) | - |
| | <u>-</u> | <u>(1,175)</u> | <u>-</u> |
| Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses | \$ <u><u>24,765</u></u> | \$ <u><u>24,765</u></u> | \$ <u><u>24,765</u></u> |
| <u>FUND BALANCES</u> | | | |
| BEGINNING of Year | | 74,777 | |
| End of Year | | \$ <u><u>99,542</u></u> | |

The accompanying notes are an integral part of these financial statements.

**D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 1999**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE FAVORABLE (UNFAVORABLE)</u> |
|---|--------------------|--------------------|---|
| <u>REVENUES</u> | | | |
| Intergovernmental | \$ 229,899 | \$ 240,190 | \$ 10,291 |
| <u>TOTAL REVENUES</u> | <u>229,899</u> | <u>240,190</u> | <u>10,291</u> |
| <u>EXPENDITURES</u> | | | |
| Salaries | 169,465 | 169,465 | - |
| Fringe | 15,700 | 15,700 | - |
| Travel | 4,832 | 4,832 | - |
| Operating Expense | 27,585 | 27,585 | - |
| Supplies | 4,642 | 4,642 | - |
| Other costs | 7,534 | 7,534 | - |
| Homeless Prevention | 141 | 141 | - |
| <u>TOTAL EXPENDITURES</u> | <u>229,899</u> | <u>229,899</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | - | 10,291 | 10,291 |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | |
| Operating Transfers In | - | 1,175 | 1,175 |
| Operating Transfers Out | - | (11,466) | (11,466) |
| Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses | \$ <u><u>-</u></u> | | \$ <u><u>-</u></u> |
| <u>FUND BALANCES</u> | | | |
| Beginning of Year | | <u>-</u> | |
| End of Year | | \$ <u><u>-</u></u> | |

The accompanying notes are an integral part of these financial statements.

**D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 1999**

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Reporting Entity:

D.A.R.T. (Domestic Abuse Resistance Team) of Lincoln Parish is a nonprofit organization established in 1994 under the provisions of Louisiana law (Louisiana Revised Statutes 12.201 et seq.) with its mission, as described in its Articles of Incorporation, being "to provide services for abused residents of Lincoln Parish and to organize, maintain, and perpetrate a shelter for the benefit, advantage, and welfare of its citizens of Lincoln Parish, Louisiana, who may be subjected to some form of abuse. D.A.R.T. was also established to coordinate the activities of other agencies offering services to victims of domestic abuse in Lincoln, Union, and Jackson Parishes in an effort to avoid unnecessary and wasteful duplication and to provide services not available in the service area.

D.A.R.T. was formed through the efforts of local agencies and is supported by several organizations and offices (including the District Judge's Office, Ruston City Police Department, Humanitarian Enterprises of Lincoln Parish, Lincoln Parish Health Department, Mayor's Commission for Women, Retired Senior Volunteer Program, Methodist Children's Home, Volunteers of America, Lincoln Parish Sheriff's Office, Ruston Mental Health Center, District Attorney's Office, Lincoln Council on Aging, Habitat for Humanity, several pro bono attorneys, and Christian Community Action).

Since the inception of D.A.R.T. in January 1994, the Board of Directors has overseen the procurement of funds through grants, fundraising activities, and donations. Salaried staff, including a Program Director, a Domestic Violence Counselor, and an Advocate have been hired and trained. A shelter has been opened in Ruston to provide residential and nonresidential assistance to victims of domestic violence and their dependents. This assistance includes, but is not restricted to, 24-hour shelter to provide safe refuge and temporary lodging for victims of family violence and their dependents; a 24-hour crisis line; individual and group counseling; legal, medical, and psychological assistance and support; transitional support and training; and self-help training.

**D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 1999**

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

b. Presentation of Statements:

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

The accompanying financial statements conform to generally accepted accounting principles for state and local governments. These statements have also incorporated any applicable requirements set forth by Audits of State and Local Governmental Units, and the Louisiana Governmental Audit Guide.

c. Fund Accounting:

The Agency uses funds and account groups to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain governmental functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. Funds of D.A.R.T. of Lincoln are classified as governmental funds. Governmental funds account for the Agency's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition of general fixed assets, and the servicing of general long-term debt. The governmental funds and the programs comprising them as presented in the financial statements are described as follows:

General Fund

The General Fund is the general operating fund of D.A.R.T. of Lincoln. It is used to account for all financial resources except those required to be accounted for in another fund. These discretionary funds are accounted for and reported

**D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 1999**

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

General Fund (continued)

according to the source (federal, state, or local) from which they are derived.

c. Fund Accounting:

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments and major capital projects) that are legally restricted to expenditures for specified purposes.

The following are the funds which comprise the Council's Special Revenue Funds:

Emergency Shelter Grant Program

Program: The Louisiana Department of Social Services, Office of Community Services has deemed it appropriate to grant, through the state, certain sums of money to be used by the Contractor in assisting needy homeless individuals to receive shelter and other essential services to assist the Agency pursuant to rules and regulations of the HUD Emergency Shelter Grants Program. All activities authorized by this agreement will be performed in accordance with the approved project description(s), approved budget(s), and relevant State and federal directives and policies.

Crime Victims Assistance Grant Program

Be operated by a public agency or non-profit organization, or combination thereof, that provides service to crime victims.

Promote within the community served coordinated public and private efforts to aid crime victims. Program must demonstrate that it will coordinate its activities with other service providers in the community so that the best interests of the crime victim are served and interagency communication enhanced.

**D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 1999**

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

c. Fund Accounting: (continued)

Special Revenue Funds (continued)

Assist victims in seeking available crime victim compensation benefits by running at least one paid ad in local newspaper. The ad should reference Sheriff as contact point, subgrantee, and LCLE as funding source. Grant funds may be used for this purpose. Media advertisements must address only direct services to crime victims, and how to access them. This is not to exceed two percent of grant funds. An eligible program must demonstrate that it will coordinate its activities with the state compensation program.

Office of Women Services - State & Federal Family Violence Funds

These funds are to be used to supplement the operations of D.A.R.T., inclusive of personnel costs, grant administration, and other expenses.

The program/agency assures and certifies the following upon receipt of State and Federal Family Violence Funds through the Office of Women's Services.

These funds will not be used as direct payment of any victim or dependent of a victim of family violence.

No income eligibility standard will be imposed on individuals receiving assistance of services supported with these funds.

That all services shall be provided without discrimination on the basis of age, handicap, sex, race, color, national origin, religion, or on the basis of sexual orientation.

That the program/agency shall have staffing provision and personnel policy which assures that employment practices will be executed without discrimination on the basis of age, handicap, sex, race, color, national origin, religion, or on the basis of sexual orientation.

**D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 1999**

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Violence Against Women's Grant

The project funds 25% of the legal advocate's salary, salary for keeping accurate and up to date statistics, a resident aid to assist clients with services.

Violence Against Women's Grant

The grant will also fund transportation for clients to assist them in obtaining their goals. Supplies for the office are also included.

d. Account Groups:

An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The following two account groups are not "funds".

General Fixed Assets

The fixed assets (capital outlays) used in governmental fund type operations of D.A.R.T. of Lincoln are accounted for (capitalized) in the General Fixed Assets Account Group and are recorded as expenditures in the government fund types when purchased.

General Long-Term Debt

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group.

e. Basis of Accounting:

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating

**D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 1999**

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

e. **Basis of Accounting (continued)**

statements of these funds present increases and decreases in net current assets.

Governmental funds are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable.

f. **Transfers:**

Advances between funds, which are not expected to be repaid, are accounted for as transfers. In those cases where repayment is expected, the advances are accounted for through the various due from and due to accounts.

g. **Budget Policy:**

The D.A.R.T. of Lincoln follow these procedures in establishing the budgetary data reflected in these financial statements.

The Various grant sources have established budgets by which expenditures are determined and monitored at time of applications and approval of grants.

The budget is prepared on modified accrual basis, consistent with the basis of accounting, for comparability of budgeted and actual revenues and expenditures.

Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

Actual amounts are compared to budgeted amounts periodically during the fiscal year as management control device.

Expenditures cannot legally exceed appropriations on an individual fund level.

**D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 1999**

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

h. Total Columns of Combined Statements - Overview.

Total columns on the combined statements - overview are captioned "memorandum only" to indicate that they are presented only to help with financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

i. Fixed Assets:

All fixed assets are stated at historical cost. Donated fixed assets are stated at their estimated fair market value on the date donated if listed in schedule of assets. No depreciation has been provided on general fixed assets.

D.A.R.T. of Lincoln has classified its fixed assets as follows:

| | <u>Balance</u> <u>12/31/99</u> |
|-------------------------|-----------------------------------|
| Furniture and Equipment | \$23,262 |
| Other Furnishings | <u>2,996</u> |
| Total | <u>\$26,258</u> |

j. Comparative Data:

Comparative data for the prior year have not been presented in the accompanying financial statements. Also, presentation of comparative data by fund type have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

k. Annual and Sick Leave:

For governmental fund types, the liability for the agency's accumulated unpaid vacation, if any, will be recorded in the general long-term debt group of accounts. These amounts will be recorded as fund expenditures in the year in which they are

D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 1999

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

k. Annual and Sick Leave:(continued)

paid or become due on demand to terminated employees. The Agency's sick leave policy does not provide for the vesting of sick leave.

l. Related Party Transactions

There was not any related party transaction during the fiscal year.

m. Cash in Bank:

All funds are in institutions insured by an agency of the Federal Government.

NOTE 2-Funding Policies and Sources of Funds

D.A.R.T. of Lincoln receives its monies through various methods of funding. The Board of Directors has overseen the procurement of Funds through grants, fundraising activity, and donations.

NOTE 3-Grants Receivable

Grants receivable at December 31, 1999 consisted of reimbursements for expenses incurred under the following programs:

| | |
|---------------------------------|-----------------|
| Violence Against Women Act | \$ 2,796 |
| Emergency Shelter Grant Program | 4,773 |
| Office of Women Services | 6,164 |
| Crime Victims Assistance | <u>\$15,963</u> |
| | <u>\$29,696</u> |

NOTE 4-In-Kind Contributions

The Agency received various in-kind contributions during the year. The value of these contributions is not reflected in the accompanying financial statements since there is no objective basis available by which to measure the value of such services.

**D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 1999**

NOTES TO THE FINANCIAL STATEMENT

NOTE 4-In-Kind Contributions (continued)

The primary in-kind contributions consisted of furniture and equipment and supplies.

Other in-kind contributions consisted of the time donated by volunteer workers.

NOTE 5-Board of Director's Compensation

The Board of Director's is a voluntary board; therefore, no compensation has been paid to any member.

NOTE 6-Income Tax Status

D.A.R.T. of Lincoln, a non-profit corporation, is exempt from federal income taxation under Section 501 (C)(3) of the Internal Revenue Code.

NOTE 7-Judgments, Claims, and Similar Contingencies

There is no active litigation against the D.A.R.T. of Lincoln at December 31, 1999. In addition, D.A.R.T. of Lincoln has no knowledge of any pending or threatened litigation.

The Agency receives revenues from various Federal and State grant programs, which are subject to final review and approval as to allowability of expenditures by the respective grantor agencies. Any settlements or expenses arising out of a final review are recognized in the period in which agreed upon by the agency and the Federal or State Agency. Also, it is management's opinion that any audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect the Agency's financial position.

NOTE 8-Federally Assisted Programs

D.A.R.T. of Lincoln participates in a number of federally assisted programs. These programs are audited in accordance with the Single Audit Act of 1984. Audits of prior years have not resulted in any disallowed costs; however, grantor agencies may provide for further examinations. Based on prior experience, the Agency's management believes that further examinations would not result in any significant disallowed costs.

**D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 1999**

NOTES TO THE FINANCIAL STATEMENT

NOTE 9-Economic Dependency

D.A.R.T. of Lincoln receives the majority of its revenue from funds provided through grants administered by the Louisiana Department of Social Services. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of the funds the Agency receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely effect the amount of funds the Agency will receive in the next fiscal year.

SUPPLEMENTARY FINANCIAL INFORMATION

**D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 1999**

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
GENERAL FUND

| | <u>PROGRAMS OF THE GENERAL FUND</u> |
|--|-------------------------------------|
| | <u>LOCAL</u> |
| | <u>(UNRESERVED)</u> |
| <u>REVENUES</u> | |
| Intergovernmental | |
| Sheriff's Criminal Funds | \$ 260 |
| Donations | 67,313 |
| Miscellaneous | 1,969 |
| Fund Raisings | 831 |
| | 70,373 |
| <u>TOTAL REVENUES</u> | 70,373 |
| <u>EXPENDITURES</u> | |
| Current | |
| Salaries | 13,329 |
| Fringe | 12,375 |
| Travel | 1,577 |
| Operating Expense | 8,979 |
| Supplies | 7,265 |
| Other Costs | 10,125 |
| Capital Outlay | 2,249 |
| | 55,899 |
| <u>TOTAL EXPENDITURES</u> | 55,899 |
| Excess of Revenues Over (Under) Expenditures | 14,474 |
| <u>OTHER FINANCING SOURCES (USES)</u> | |
| Operating Transfers In | 11,466 |
| Operating Transfers Out | (1,175) |
| | 10,291 |
| Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses | 24,765 |
| <u>FUND BALANCES</u> | |
| Beginning of Year | 74,777 |
| End of Year | \$ 99,542 |

The accompanying notes are an integral part of these financial statements.

**D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 1999**

**COMBINING STATEMENT OF PROGRAM REVENUES AND EXPENDITURES
SPECIAL REVENUE FUND**

| | <u>V.A.W.A</u> | <u>O.W.S.</u> | <u>C.V.A.</u> | <u>E.S.G.P.</u> | <u>I.O.L.T.A.</u> | <u>TOTAL</u> |
|---|----------------|---------------|---------------|-----------------|-------------------|----------------|
| <u>REVENUES</u> | | | | | | |
| Intergovernmental: | | | | | | |
| Grant Income | \$ 21,382 | \$ 88,051 | \$ 89,706 | \$ 22,896 | \$ 18,155 | \$ 240,190 |
| <u>TOTAL REVENUE</u> | <u>21,382</u> | <u>88,051</u> | <u>89,706</u> | <u>22,896</u> | <u>18,155</u> | <u>240,190</u> |
| <u>EXPENDITURES</u> | | | | | | |
| Current: | | | | | | |
| Salaries | 15,537 | 58,401 | 80,520 | - | 15,007 | 169,465 |
| Fringe | 1,190 | 5,128 | 8,234 | - | 1,148 | 15,700 |
| Travel | 1,640 | 2,210 | 982 | - | - | 4,832 |
| Operating Expense | - | 7,099 | 608 | 19,878 | - | 27,585 |
| Supplies | 1,266 | 2,839 | 537 | - | - | 4,642 |
| Other Direct Costs | - | 4,534 | - | - | 2,000 | 6,534 |
| Homeless Prevention | - | - | - | 1,000 | - | 1,000 |
| Equipment | - | - | - | 141 | - | 141 |
| <u>TOTAL EXPENDITURES</u> | <u>19,633</u> | <u>80,211</u> | <u>90,881</u> | <u>21,019</u> | <u>18,155</u> | <u>229,899</u> |
| Excess of Revenues Over (Under) Expenditures | 1,749 | 7,840 | (1,175) | 1,877 | - | 10,291 |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | | | |
| Operating Transfers In | - | - | 1,175 | - | - | 1,175 |
| Operating Transfers Out | (1,749) | (7,840) | - | (1,877) | - | (11,466) |
| Excess of Revenues Sources Over (Under) Expenditures and Other Uses | - | - | - | - | - | - |
| <u>FUND BALANCE-(DEFICIT)</u> | | | | | | |
| Beginning of Year | - | - | - | - | - | - |
| End of Year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

The accompanying notes are an integral part of these financial statements.

**D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 1999**

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

| | <u>BUDGETED EXPENDITURES</u> | <u>ACTUAL EXPENDITURES</u> | <u>VARIANCE FAVORABLE (UNFAVORABLE)</u> |
|---|----------------------------------|--------------------------------|---|
| <u>LOCAL - UNRESERVED</u> | | | |
| Salaries | \$ 15,000 | \$ 13,329 | \$ 1,671 |
| Fringe | 10,000 | 12,375 | (2,375) |
| Travel | 1,000 | 1,577 | (577) |
| Operating Expense | 9,000 | 8,979 | 21 |
| Supplies | 8,000 | 7,265 | 735 |
| Other Costs | 10,000 | 10,125 | (125) |
| Capital Outlay | 2,500 | 2,249 | 251 |
| | <u>\$ 55,500</u> | <u>\$ 55,899</u> | <u>\$ (399)</u> |
| <u>TOTALS</u> | | | |
| <u>OFFICE OF WOMEN SERVICES (O.W.S.)</u> | | | |
| Salaries | 58,401 | 58,401 | - |
| Fringe Meals | 5,128 | 5,128 | - |
| Travel | 2,210 | 2,210 | - |
| Operating Expense | 1,099 | 7,099 | (6,000) |
| Supplies | 2,839 | 2,839 | - |
| Other Direct Costs | 4,534 | 4,534 | - |
| Equipment | 138 | 138 | - |
| | <u>\$ 74,349</u> | <u>\$ 80,349</u> | <u>\$ (6,000)</u> |
| <u>TOTALS</u> | | | |
| <u>CRIME VICTIMS ASSISTANCE (C.V.A.)</u> | | | |
| Salaries | \$ 80,520 | \$ 80,520 | \$ - |
| Fringe | 8,234 | 8,234 | - |
| Travel | 982 | 982 | - |
| Operating Expense | 608 | 608 | - |
| Supplies | 537 | 537 | - |
| Other Direct Costs | - | - | - |
| | <u>\$ 90,881</u> | <u>\$ 90,881</u> | <u>\$ -</u> |
| <u>TOTALS</u> | | | |

The accompanying notes are an integral part of these statements.

**D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 1999**

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

| | <u>BUDGETED EXPENDITURES</u> | <u>ACTUAL EXPENDITURES</u> | <u>VARIANCE FAVORABLE (UNFAVORABLE)</u> |
|--|----------------------------------|--------------------------------|---|
| <u>VIOLENCE AGAINST WOMEN ACT (V.A.W.A.)</u> | | | |
| Salaries | \$ 15,537 | \$ 15,537 | \$ - |
| Fringe | 1,190 | 1,190 | - |
| Travel | 1,640 | 1,640 | - |
| Operating Expense | - | - | - |
| Supplies | 1,266 | 1,266 | - |
| Other Direct Costs | - | - | - |
| Equipement | - | - | - |
| <u>TOTALS</u> | <u>\$ 19,633</u> | <u>\$ 19,633</u> | <u>\$ -</u> |
| <u>EMERGENCY SHELTER GRANT PROGRAM (E.S.G.P.)</u> | | | |
| Salaries | \$ - | \$ - | \$ - |
| Fringe | - | - | - |
| Services | - | - | - |
| Operating Expense | 19,878 | 19,878 | - |
| Supplies | - | - | - |
| Other Direct Costs | 1,000 | 1,000 | - |
| Homeless Prevention | 141 | 141 | - |
| Capital Outlay | - | - | - |
| <u>TOTALS</u> | <u>\$ 21,019</u> | <u>\$ 21,019</u> | <u>\$ -</u> |
| <u>LOUISIANA BAR FOUNDATION (I.O.L.T.A.)</u> | | | |
| Salaries | \$ 15,007 | \$ 15,007 | \$ - |
| Fringe | 1,148 | 1,148 | - |
| Services | - | - | - |
| Rehabilitation Costs | - | - | - |
| Operating Expenses | - | - | - |
| Supplies | - | - | - |
| Other Costs | 2,000 | 2,000 | - |
| Capital Outlay | - | - | - |
| <u>TOTALS</u> | <u>\$ 18,155</u> | <u>\$ 18,155</u> | <u>\$ -</u> |

The accompanying notes are an integral part of these statements.

D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 1999 AND 1998

COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS AND CHANGES IN
GENERAL FIXED ASSETS

| | BALANCE DECEMBER 31 1998 | ADDITIONS | DELETIONS | BALANCE DECEMBER 31 1999 |
|---|--------------------------------|------------------------|--------------------|--------------------------------|
| <u>GENERAL FIXED ASSETS, AT COST:</u> | | | | |
| Office Furniture & Equipment | \$ 21,013 | \$ 2,249 | \$ - | \$ 23,262 |
| Other Furnishings | 2,996 | - | - | 2,996 |
| <u>TOTAL</u> | <u>\$ 24,009</u> | <u>\$ 2,249</u> | <u>\$ -</u> | <u>\$ 26,258</u> |
| <u>INVESTMENT IN GENERAL FIXED ASSETS:</u> | | | | |
| Property Acquired from: | | | | |
| E.S.G.P. | \$ 14,877 | \$ - | \$ - | \$ 14,877 |
| C.V.A. | 699 | - | - | 699 |
| General Fund | 8,433 | 2,249 | - | 10,682 |
| <u>TOTAL INVESTMENT IN</u> <u>GENERAL FIXED ASSETS</u> | <u>\$ 24,009</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 26,258</u> |

The accompanying notes are an integral part of these financial statements.

**D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
FOR THE YEAR ENDING DECEMBER 31, 1999**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

| <u>FEDERAL GRANTOR/PASS THROUGH GRANTORS/PROGRAM OR CLUSTER TITLE</u> | <u>FEDERAL CFDA NUMBER</u> | <u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u> | <u>PROGRAM OR AWARD AMOUNT</u> |
|---|---|--|---|
| Department of Housing and Urban Development (HUD) Community Planning and Development HUD Emergency Shelter Grants Program Passed Through the Louisiana Department of Social Services, Office of Community Services; Emergency Shelter Grant Program 7-1-97 to 6-30-99 | 14.231 | 10-8370 | 21,880 |
| 7-1-98 to 6-30-00 | 14.231 | 10-8370 | 24,500 |
| <u>Department of Justice</u> | | | |
| Bureau of Justice Assistance, Passed Through Louisiana Commission on Law Enforcement and Administration of Criminal Justice, Domestic Violence Counseling Program Crime Victim Assistance 10-1-98 to 9-30-99 | 16.575 | 98-C1-V.2-0324 | 98,418 |
| 10-1-99 to 3-31-00 | 16.575 | | |
| Violence Against Women Formula Grants 10-1-98 to 9-30-99 | 16.588 | 96-M8-M.05-0405 | 20,985 |
| 10-1-99 to 9-30-00 | 16.588 | 97-M8-M.05-0405 | 21,385 |
| <u>Administration for Children & Families</u> | | | |
| Family violence Prevention and Services Grants to State Domestic Violence Coalitions Office of Governor/Office of Womens Services Passed Through the Louisiana Department of Social Services Agency #114 Family Violence Prevention and Services 7-1-97 - 6-30-98 | 93.591 | P011498523794 | 29,388 |
| 7-1-98 to 6-30-99 | 93.591 | | 58,776 |

| <u>REVENUE</u> <u>RECOGNIZED</u> | <u>EXPENDITURES</u> |
|-------------------------------------|---------------------|
|-------------------------------------|---------------------|

| | |
|--------|--------|
| 480 | 480 |
| 22,416 | 22,220 |

| | |
|--------|--------|
| 73,743 | 72,742 |
| 15,963 | 18,138 |

| | |
|--------|--------|
| 14,317 | 14,142 |
| 7,065 | 5,491 |

| | |
|--------|--------|
| 11,943 | 12,560 |
| 10,554 | 10,460 |

**D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
FOR THE YEAR ENDING DECEMBER 31, 1999**

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE A-BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of D.A.R.T. of Lincoln 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 presentation of the basic financial statements.

**D.A.R.T. of LINCOLN
RUSTON, LOUISIANA
FOR THE YEAR ENDING DECEMBER 31, 1999**

COMPENSATION TO BOARD MEMBERS

No compensation was paid any board member during the year under audit.

**D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
FOR THE YEAR ENDING DECEMBER 31, 1999**

QUESTIONED COSTS

Program

Finding/Noncompliance

Questioned Costs

There were no questioned costs found.

**D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 1999**

FINDINGS, RECOMMENDATIONS, AND CORRECTIVE ACTIONS-CURRENT YEAR

1. Statement of Conditions:

The required annual audit was not completed and filed in a timely manner.

Effect of Condition:

Noncompliance with laws and regulations

Cause of Condition:

During the year of 1999, the D.A.R.T. of Lincoln experienced two short-term program directors. The record keeping duties are segregated such that the director requests checks to be cut by an independent accountant, who posts the transaction to the accounting records. The grant expenditure reports are prepared by volunteers from the actual expenditure receipts. The directors did not understand the importance instructing the accountant, at the time the check was cut, as to the appropriate classification. This resulted in extensive year end work to prepare the books for auditing.

Recommendation:

I recommend that the program director and accountant be instructed to classify disbursements at the time the checks are cut.

Client's Response:

At the time the above stated problem was discovered the Board of Directors of D.A.R.T. of Lincoln participated in reviewing the accounting records and made the following changes. Effective immediately, each director was assigned a grant, which they are responsible for oversight. This oversight is done on a monthly basis and serves as a check and balance between the accounting record and grant reporting.

2. Statement of Condition:

Extensive reclassification of transactions

Effect of Condition:

The records were not available in a timely basis for auditing.

**D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 1999**

Cause of Condition:

See cause stated in Condition 1.

Recommendation:

See recommendation in Condition 1.

Client's Response:

See client's response in Condition 1.

3. Statement of Condition:

Payroll disbursements are not allocated in the general ledger at the time of disbursement but rather at year-end.

Effect of Condition:

Untimely matching of disbursements and grant reporting.

Cause of Condition:

Accountant has not been given this information at the time the checks are cut.

Recommendation:

The appropriate information be given to the accountant at the time of disbursement.

Client's Response:

This procedure was put in place before year end.

4. Statement of Condition

Overrequest of funds from granting agencies.

Effect of Condition

Overrequested funds had to be refunded to granting agencies

Cause of Condition

During the year 2000, the new director conducted an internal audit of the status of the ongoing grants. During this audit she discovered that the ex-director had continued requesting salary funds for some position during a temporary vacancy.

Recommendation

That grant request be filed using the actual salary amounts disbursed each month.

Client's Response

Since October of 1999, all grant request forms have been filed based on actual disbursements posted to the general ledger.

5. Statement of Condition

Ex-director obligated the nonprofit organization to a computer lease agreement without proper authority.

Effect of Condition

Unbudgeted obligation

Recommendation:

All employees should be instructed as to their degree of authority regarding obligation of funds.

Client's Response

All employees have been so instructed

**D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
FOR THE YEAR ENDING DECEMBER 31, 1999**

CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDING

1. Statement of Conditions:

The required annual audit Federal form 990 were not completed and filed in a timely manner.

Action Taken

Partially resolved, the annual audit was not timely filed, however, the appropriate extension was filed for the form 990.

2. Statement of Condition:

Extensive reclassification of transactions

Action Taken

Partially resolved, due to the fact that the 1998 audit was delayed, the problems with classification were not discovered until September of 1999, thus the problem still existed during the first nine months of the year.

3. Statement of Condition:

Untimely filing of grant reimbursement reports.

Action Taken

Fully resolved

4. Statement of Condition:

Payroll disbursements are not allocated in the general ledger at the time of disbursement but rather at year-end.

Action Taken

Unresolved at year end.