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PARISH OF LINCOLN
RUSTON, LOUISIANA
FINANCIAL STATEMENTS
AND ADDITIONAL INFORMATION
FOR THE YEAR ENDED
DECEMBER 31, 1987

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

Release Date 03/05/1988

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

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1997**

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

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1997**

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RADIAN L. HENNIGAN
Certified Public Accountant
1183 Goodwin Road
Baton, L.A. 71270
318-253-8100

INDEPENDENT AUDITOR'S REPORT

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

I have audited the accompanying general purpose financial statements of D.A.R.T. of Lincoln as of December 31, 1997, 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-128, "Audits of State and Local Governments." These standards and OMB Circular A-128 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, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

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 accompanying financial information listed as supplementary financial information on pages 22 to 31 is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. 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,



Radwan L. Hweijan
Certified Public Accountant

June 23, 2008

RADIAN L. HENNINGAN
Certified Public Accountant
1903 Goodwin Road
Baton, LA 70878
318-233-9385

**SINGLE AUDIT COMBINED REPORT
ON INTERNAL CONTROL STRUCTURE**

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

I have audited the general purpose financial statements of D.A.R.T. of Lincoln, Baton, Louisiana for the year ended December 31, 1997. I have also audited the D.A.R.T. of Lincoln's compliance with requirements applicable to federal financial assistance programs and have issued my report thereon dated June 23, 1998.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments*. These standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether D.A.R.T. of Lincoln, Baton, Louisiana complied with laws and regulations, noncompliance with which could be material to a federal financial assistance program.

In planning and performing my audit for the year ended December 31, 1997, I considered D.A.R.T. of Lincoln's internal control structure in order to determine my auditing procedures for the purpose of expressing an opinion on the Agency's general purpose financial statements and on its compliance with requirements applicable to federal financial assistance programs and not to provide assurance on the internal control structure.

The management of D.A.R.T. of Lincoln, Baton, Louisiana is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations.

Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, I have classified the significant internal control structure policies and procedures in the following categories:

ACCOUNTING APPLICATIONS

- Revenues and Receivables
- Expenses for Goods and Services and Accounts Payable
- Payroll and Related Liabilities
- Property, Equipment, and Capital Outlay Expenses
- General Ledger
- Fund Balances
- Cash

CONTROLS USED IN ADMINISTERING COMPLIANCE WITH LAWS AND REGULATIONS

- General Requirements
 - Political Activity
 - Davis-Bacon Act
 - Civil Rights
 - Federal Financial Reports
 - Allowable Costs/Cost Principles
 - Administrative Requirements
 - Cash Management
 - Drug-Free Workplace Act
- Specific Requirements
 - Types of Services Allowed and Unallowed
 - Eligibility
 - Reporting
 - Matching, Level of Effort, and Earmarking
 - Voluntary Contributions by Participants
 - Purchases and Disposal of Equipment
 - Cost Allocation

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation and I assessed control risk.

During the year ended December 31, 1997, D.A.R.T. of Lincoln, Parish, Louisiana had no major federal financial assistance programs and expended 100% of its total federal financial assistance under the following nonmajor federal financial assistance programs:

Violence Against Women Formula Grant (CFDA #16-588)	2,153
Emergency Shelter Grant Program (CFDA #14-231)	26,737
Crime Victims Assistance (CFDA #16-375)	34,622
Family Violence Prevention and Services (CFDA #93-591)	18,268
Total	\$1,870

I performed test of controls, as required by OBIG Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I have considered relevant to preventing or detecting material noncompliance with general and specific requirements that are applicable to the aforementioned nonmajor programs. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

I noted no matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable Conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the Agency's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements or to administer federal financial assistance programs in accordance with applicable laws and regulations.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited or that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

This report is intended for the information of management, and the Legislative Auditor of the

State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Respectfully,



Radian L. Hennigan
Certified Public Accountant

June 23, 1988

RADIAN L. HENNIGAN
Certified Public Accountant
1560 Greystone Road
Baton Rouge, LA 70817
318-255-8300

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
LAWS AND REGULATIONS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS ISSUED BY THE GAO

D.A.R.T. of Lincoln
Baton Rouge, Louisiana

I have audited the general purpose financial statements of D.A.R.T. of Lincoln, Baton Rouge, Louisiana as of and for the year ended December 31, 1997, and have issued my report thereon dated June 23, 1998.

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-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to D.A.R.T. of Lincoln, Baton Rouge, Louisiana is the responsibility of the Agency's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of D.A.R.T. of Lincoln's compliance with certain provisions of laws, regulations, contracts, and grants. However it should be noted that my objective was not to provide an opinion on overall compliance with such provisions.

The results of my tests indicate that, with respect to the items tested, D.A.R.T. of Lincoln complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that D.A.R.T. of Lincoln had not complied, in all material respects, with those provisions.

This report is intended for the information of the Agency's management, and Board of directors. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Respectfully,



Radan L. Hennigan
Certified Public Accountant

June 23, 1998

RADIAN L. HENNIGAN
Certified Public Accountant
1501 Goodwin Road
Baton, LA 71170
108.255-9500

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH THE GENERAL REQUIREMENTS APPLICABLE TO
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To D.A.R.T. of Lincoln
Baton, Louisiana 71170

I have audited the financial statements of D.A.R.T. of Lincoln, Baton, Louisiana, as of and for the year ended December 31, 1997, and have issued my report thereon dated June 23, 1998.

I have applied procedures to test D.A.R.T. of Lincoln, Baton, Louisiana's compliance with the following requirements applicable to each of its federal financial assistance programs, which are identified in the schedule of federal financial assistance, for the year ended December 31, 1997: political activity, Davis-Bacon Act, civil rights, cash management, relocation assistance and real property management, federal financial reports, Drug-Free Workplace Act, allowable cost/retro principles, and administrative requirements.

My procedures were limited to those set forth in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments". My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on D.A.R.T. of Lincoln's compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the first paragraph. With respect to items not tested nothing came to my attention that caused me to believe that D.A.R.T. of Lincoln had not complied, in all material respects, with those requirements.

This report is intended for the information of management, and the Legislative Auditor of the

State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Respectfully,



Radian L. Honeigan
Certified Public Accountant

June 23, 1997

RADIAN L. HENNIGAN
Certified Public Accountant
1500 Goodwin Road
Baton, LA 71270
318-255-9100

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

D.A.R.T. of Lincoln
Ramos, Louisiana

I have audited the financial statements of D.A.R.T. of Lincoln, Ramos, Louisiana, as of and for the year ended December 31, 1987, and have issued my report thereon dated June 23, 1988.

In connection with my audit of the December 31, 1987 general purpose financial statements of the D.A.R.T. of Lincoln, Ramos, Louisiana, and with my study and evaluation of the agency's internal control systems used to administer Federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audit of State and Local Governments," I selected certain transactions applicable to certain nonmajor Federal financial assistance programs for the year ended December 31, 1987.

As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility applicable to these transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the agency's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested nothing came to my attention that caused me to believe that D.A.R.T. of Lincoln, had not complied, in all material respects, with these requirements.

This report is intended for the information of management, and the Legislative Auditor of the State of Louisiana. This certificate is not intended to limit the distribution of this report, which is

a matter of public record.

Respectfully,

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

Radan L. Hennigan
Certified Public Accountant

June 23, 1968

**D.A.R.T. OF LINCOLN
BOSTON, LOUISIANA
DECEMBER 31, 1997**

COMBINED BALANCE SHEET--ALL FUND TYPES AND ACCOUNT GROUPS

<u>ASSETS</u>	<u>GOVERNMENTAL FUND TYPES</u>		<u>ACCOUNT GROUPS</u>
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>GENERAL FIXED ASSETS</u>
Cash	24,180	-	-
Grant Receivable	-	26,197	-
Due from Other Funds	19,370	-	-
Fixed Assets	-	-	<u>24,009</u>
TOTAL ASSETS	<u>43,550</u>	<u>26,197</u>	<u>24,009</u>
 LIABILITIES			
Accounts Payable	-	1,967	-
Payroll Tax Payable	-	4,648	-
Due from Other Funds	-	<u>19,518</u>	-
TOTAL LIABILITIES	<u>-</u>	<u>26,133</u>	<u>-</u>
 FUND EQUITY			
Fund Equity:			
Fund Balance:			
Unreserved:			
Undesignated	43,550	-	-
Investment in General Fixed Assets	-	-	<u>24,009</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>43,550</u>	<u>26,137</u>	<u>24,009</u>

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

TOTALS
(MEMORANDUM ONLY)

1981

24,160

26,137

19,510

24,008

83,816

1,967

4,640

19,530

26,137

43,680

24,008

83,816

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

D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 1997

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES--ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1997**

	GOVERNMENTAL FUND TYPES		TOTALS <u>MEMORANDUM ONLY</u>
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>1997</u>
REVENUES			
Intergovernmental	28,826	153,058	173,878
Miscellaneous	49,383	-	49,383
Fund Raising	5,798	-	5,798
TOTAL REVENUES	<u>76,127</u>	<u>153,058</u>	<u>229,177</u>
EXPENDITURES			
Salaries	50,838	58,837	109,775
Fringe	3,348	9,224	12,572
Services	-	361	361
Travel	-	6,183	6,183
Operating Expenses	6,085	22,833	28,918
Supplies	1,738	9,800	11,536
Other Costs	5,882	12,312	17,994
Capital Outlay	5,169	-	5,003
TOTAL EXPENDITURES	<u>72,972</u>	<u>168,450</u>	<u>242,422</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,155	(16,492)	(13,245)

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

**D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 1997**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES--ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1997**

	GOVERNMENTAL FUND TYPES		TOTALS MEMORANDUM ONLY
	GENERAL	SPECIAL REVENUE	1997
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating Transfer In		18,400	18,400
Operating Transfer Out	(18,400)		(18,400)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(13,245)	-	(13,245)
 <u>FUND BALANCES</u>			
Beginning of Year	59,088	-	59,088
End of Year	45,843	-	45,843

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

D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 1997

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES--BUDGET (GAAP BASIS) AND ACTUAL--GENERAL FUND TYPE
 FOR THE YEAR ENDED DECEMBER 31, 1997**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Intergovernmental	28,580	28,826	246
Donations	49,000	48,560	(440)
Fund Raisings	5,220	5,100	(120)
Interest Income	400	633	233
<u>TOTAL REVENUES</u>	<u>73,200</u>	<u>73,127</u>	<u>(73)</u>
<u>EXPENDITURES</u>			
Salaries	58,000	59,818	(1,818)
Fringe	5,000	3,348	1,652
Travel	-	-	-
Operating Expense	5,000	6,085	(1,085)
Supplies	1,470	1,738	(268)
Office Costs	4,850	5,882	(1,032)
Capital Outlay	5,000	5,100	(100)
<u>TOTAL EXPENDITURES</u>	<u>71,320</u>	<u>72,972</u>	<u>(1,652)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	1,155	1,155
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating Transfers In	-	-	-
Operating Transfers Out	-	16,480	(16,480)

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

D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 1997

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES--BUDGET (GAAP BASIS) AND ACTUAL--GENERAL FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 1997

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u> </u>	(13,245)	<u>(13,245)</u>
FUND BALANCES			
Beginning of Year		<u>50,088</u>	
End of Year		<u>46,843</u>	

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

D.A.R.T OF LINCOLN
HUSTON, LOUISIANA
DECEMBER 31, 1987

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES—BUDGET (GAAP BASIS) AND ACTUAL—SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1987**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Intergovernmental	181,762	153,050	(28,712)
Miscellaneous	-	-	-
TOTAL REVENUES	<u>181,762</u>	<u>153,050</u>	<u>(28,712)</u>
<u>EXPENDITURES</u>			
Salaries	100,899	98,937	10,962
Fringe	9,533	9,224	309
Services	500	361	139
Travel	4,977	6,183	(1,206)
Operating Expenses	40,789	32,833	7,947
Supplies	8,612	9,800	(1,188)
Other Costs	7,478	32,112	(4,632)
Capital Outlay	-	-	-
TOTAL EXPENDITURES	<u>181,762</u>	<u>189,450</u>	<u>32,312</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(36,400)	(36,400)
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating Transfers In	-	36,400	36,400
Operating Transfers Out	-	-	-

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

D.A.R.T OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 1997

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES—BUDGET (GAAP BASIS) AND ACTUAL—SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1997**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE UNFAVORABLE</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u> -</u>	<u> -</u>	<u> -</u>
<u>FUND BALANCES</u>			
Beginning of Year		<u> -</u>	
End of Year		<u> -</u>	

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

D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 1997

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 perpetuate 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 officers (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. Salaries 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, 1997

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

D.A.R.T. OF LINCOLN
BOSTON, LOUISIANA
DECEMBER 31, 1997

NOTES TO THE FINANCIAL STATEMENT

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

c. Fund Accounting: (continued)

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 victims are served and interagency communication enhanced.

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 LCLL as funding source. Grant

D.A.R.T. OF LINCOLN
BOSTON, LOUISIANA
DECEMBER 31, 1997

NOTES TO THE FINANCIAL STATEMENT

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

e. Fund Accounting - (continued)

Special Revenue Funds (continued)

Funds may be used for the purpose: Media advertisements must address only direct services to crime victims, and have 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 administrative, and other expenses.

The program/agency assures and verifies 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.

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.

D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 1997

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 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

D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 1997

NOTES TO THE FINANCIAL STATEMENT

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

e. Basis of Accounting (continued)

available and reasonable. 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 at management control device.

Expenditures cannot legally exceed appropriations on an individual fund level.

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

D.A.R.T. OF LINCOLN
HUSTON, LOUISIANA
DECEMBER 31, 1997

NOTES TO THE FINANCIAL STATEMENT

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

k. Total Columns of Combined Statements - Overview (continued)

been made in the aggregation of this data.

l. 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:

	Balance
	<u>123,197</u>
Furniture and Equipment	21,013
Other Furnishings	<u>1,000</u>
Total	<u>22,000</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 paid or become due on demand to terminated employees. The Agency's sick leave policy does not provide for the vesting of sick leave.

D.A.R.T. OF LINCOLN
BOSTON, LOUISIANA
DECEMBER 31, 1997

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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, 1997 consisted of reimbursements for expenses incurred under the following programs:

Violence Against Women Act	1,153
Emergency Shelter Grant Program	3,099
Office of Woman Services	25,042
Crisis Victims Assistance	<u>36</u>
	<u>29,290</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.

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

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

D.A.R.T. OF LINCOLN
HUSTON, LOUISIANA
DECEMBER 31, 1997

NOTES TO THE FINANCIAL STATEMENT

NOTE 3-Board of Director's Compensation

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

NOTE 4-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 5-Judgments, Claims, and Similar Contingencies

There is no active litigation against the D.A.R.T. of Lincoln at December 31, 1997. 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 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 6-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.

NOTE 7-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

D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 1997

NOTES TO THE FINANCIAL STATEMENT

of any actions that will adversely affect the amount of funds the Agency will receive in the next fiscal year.

**D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 1997**

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
GENERAL FUND

PROGRAMS OF THE GENERAL FUND

**LOCAL
(UNRESERVED)**

REVENUES

Intergovernmental	
Sheriff's Criminal Fund	20,826
Donations	40,363
Miscellaneous	635
Fund Ratings	<u>5,189</u>
TOTAL REVENUES	<u>76,127</u>

EXPENDITURES

Current:	
Salaries	50,838
Fringe	3,348
Services	-
Operating Expenses	6,085
Supplies	1,736
Other Costs	5,882
Capital Outlay	<u>5,160</u>
TOTAL EXPENDITURES	<u>72,912</u>
Excess of Revenues Over (Under) Expenditures	3,155

OTHER FINANCING SOURCES (USES)

Operating Transfers In	-
Operating Transfers Out	<u>(16,488)</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, 1997

SCHEDULE I

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
GENERAL FUND

	<u>PROGRAMS OF THE GENERAL FUND</u>
	<u>LOCAL</u>
	<u>(UNRESERVED)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(11,245)
FUND BALANCES	
Beginning of Year	<u>59,081</u>
End of Year	<u>47,836</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, 1997**

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>L.S.G.P.</u>
REVENUES				
Intragovernmental:				
Grant Income	6,085	82,273	38,788	18,584
Miscellaneous	-	-	-	-
<u>TOTAL REVENUE</u>	<u>6,085</u>	<u>82,273</u>	<u>38,788</u>	<u>18,584</u>
EXPENDITURES				
Current:				
Salaries	2,080	38,510	26,407	-
Fringe	153	5,531	2,640	-
Services	-	-	-	301
Travel	-	2,851	2,494	1,828
Operating Expense	-	4,800	2,552	25,381
Supplies	3,212	2,316	796	3,476
Other Costs	320	8,892	-	-
Capital Outlay	-	-	-	-
Rehabilitation Costs	-	-	-	-
<u>TOTAL EXPENDITURES</u>	<u>6,085</u>	<u>82,810</u>	<u>34,889</u>	<u>30,246</u>
Excess of Revenues Over (Under) Expenditures	-	(587)	(4,101)	(11,662)

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

<u>101-T-A</u>	<u>TOTAL</u>
15,000	151,000
-	-
<u>15,000</u>	<u>151,000</u>
12,000	68,000
900	9,204
-	360
-	6,183
-	30,800
-	9,800
2,500	12,112
-	-
-	-
<u>15,400</u>	<u>169,459</u>
(400)	(16,400)

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

D.A.R.T. OF LINCOLN
BOSTON, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 1997

COMBINING STATEMENT OF PROGRAM REVENUES AND EXPENDITURES
SOCIAL REVENUE FUND

	<u>V.A.W.A.</u>	<u>D.W.S.</u>	<u>C.V.A.</u>	<u>E.S.G.P.</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	-	537	4,181	11,262
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues				
Sources Over (Under)				
Expenditures and Other Uses	-	-	-	-
<u>FUND BALANCE (DEFICIT)</u>				
Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

<u>10-L T.A.</u>	<u>TOTAL</u>
480	16,458
<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
HUSTON, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 1997**

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES
<u>LOCAL - UNRESERVED</u>		
Salaries	50,800	50,808
Fringe	5,800	3,748
Services	-	-
Operating Expense	5,600	6,085
Supplies	1,470	1,736
Other Costs	4,050	5,882
Capital Outlay	<u>5,000</u>	<u>5,100</u>
TOTALS	<u>71,120</u>	<u>72,972</u>
<u>OFFICE OF WOMEN SERVICES (O.W.S.)</u>		
Salaries	63,600	58,530
Fringe/Meals	6,000	5,531
Travel	2,645	2,660
Operating Expense	4,900	4,900
Supplies	1,700	2,318
Other Costs	4,790	8,882
Capital Outlay	<u>-</u>	<u>-</u>
TOTALS	<u>83,635</u>	<u>82,821</u>

**FAVORABLE
(UNFAVORABLE)**

(818)
1,652
-
(483)
(266)
(1,832)
(150)
(1,882)

5,060
497
(15)
-
(616)
(4,142)
-
833

**D.A.R.T. OF LINCOLN
HUSTON, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 1997**

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES
<u>CRIME VICTIMS ASSISTANCE (C.V.A.)</u>		
Salaries	32,194	28,407
Fringe	2,428	2,640
Travel	2,332	2,494
Operating Expenses	2,500	2,552
Supplies	700	790
Other Costs	-	-
Capital Outlay	-	-
TOTALS	<u>40,154</u>	<u>34,883</u>
<u>VIOLENCE AGAINST WOMEN ACT (V.A.W.A.)</u>		
Salaries	2,000	2,000
Fringe	153	183
Travel	-	-
Operating	-	-
Supplies	3,212	3,212
Other Costs	720	720
Capital Outlay	-	-
TOTALS	<u>6,085</u>	<u>6,085</u>

**FAVORABLE
(UNFAVORABLE)**

5,787
(102)
(162)
(52)
(90)

-

5,203

-
-
-
-
-
-
-

-

**D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 1997**

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

	<u>BUDGETED EXPENDITURES</u>	<u>ACTUAL EXPENDITURES</u>
<u>EMERGENCY SHELTER GRANT PROGRAM</u>		
<u>(E.S.G.P.)</u>		
Salaries	-	-
Fringe	-	-
Services	500	351
Operating Expenses	11,188	15,409
Supplies	3,000	3,476
Other Costs	-	-
Capital Outlay	-	-
TOTALS	<u>14,688</u>	<u>19,246</u>
<u>LOUISIANA BAR FOUNDATION</u>		
<u>(L.B.F.A.)</u>		
Salaries	12,076	12,000
Fringe	924	900
Services	-	-
Rehabilitation	-	-
Operating Expenses	-	-
Supplies	-	-
Other Costs	2,000	2,980
Capital Outlay	-	-
TOTALS	<u>15,000</u>	<u>13,480</u>

FAVORABLE
(UNFAVORABLE)

-
-
139
6,971
(476)
-
-

6,634

19
34
-
-
-
(900)
-

(400)

**D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 1997 AND 1996**

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

	<u>BALANCE DECEMBER 31 1996</u>	<u>ADDITIONS</u>
<u>GENERAL FIXED ASSETS, AT COST:</u>		
Office Furniture & Equipment	15,909	3,104
Other Furnishings	2,096	-
Total	<u>18,005</u>	<u>3,104</u>
 <u>INVESTMENT IN GENERAL FIXED ASSETS:</u>		
Property Acquired from:		
E.S.G.P.	14,877	-
C.V.A.	699	-
General Fund	<u>3,329</u>	<u>3,104</u>
<u>TOTAL INVESTMENT IN GENERAL FIXED ASSETS</u>	<u>18,905</u>	<u>3,104</u>

	BALANCE DECEMBER 31 1997
<u>DELETIONS</u>	
-	21,003
<u>-</u>	<u>2,986</u>
<u>-</u>	<u>24,009</u>

-	14,877
-	699
<u>-</u>	<u>8,453</u>
<u>-</u>	<u>24,009</u>

**D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
FOR THE YEAR ENDING DECEMBER 31, 1997**

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

<u>FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>SUB-GRANTEE GRANT NUMBER</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		
7-1-93 to 6-30-97	14.231	10-8370
Emergency Shelter Grant Program		
7-1-95 to 6-30-98	14.231	10-8370
7-1-97 to 6-30-99	14.231	10-8370
Department of Justice		
Bureau of Justice Assistance,		
Passed Through Louisiana Commission on Law Enforcement and Administration of Criminal Justice,		
Domestic Violence Counseling Program		
Crime Victim Assistance		
10-1-95 to 9-30-97	16.575	96-C1-V-2-018
Crime Victim Assistance		
10-1-97 to 9-30-98	16.575	96-MB-M-05-0426
Violence Against Women Formula Grants		
10-1-97 to 7-31-98	16.588	96-MB-M-05-0465

<u>PROGRAM OR AWARD AMOUNT</u>	<u>REVENUE RECOGNIZED</u>	<u>EXPENDITURES</u>
50,000	1,111	1,111
38,000	11,789	11,789
21,880	13,841	13,841
42,000	22,799	22,799
110,140	11,823	11,823
18,008	2,153	2,153

**D.A.R.T. OF LINCOLN
 BOSTON, LOUISIANA
 FOR THE YEAR ENDING DECEMBER 31, 1997**

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Administration for Children & Families

Family Violence Prevention and Services

Grants to State Domestic Violence

Coalitions

Office of the Governor/Office of

Women's Services

Passed Through the Louisiana Department

of Social Services Agency #114

Family Violence Prevention

and Services

11/96 - 6/30/97

83,501

PO114687512118

11/97 - 6/30/98

83,501

PO11468521794

9,974
24,698

9,974
8,187

9,974
8,187

**D.A.R.T. of LINCOLN
BOSTON, LOUISIANA
FOR THE YEAR ENDING DECEMBER 31, 1997**

COMPENSATION TO BOARD MEMBERS

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

**D.A.R.T. OF LINCOLN
BOSTON, LOUISIANA
FOR THE YEAR ENDING DECEMBER 31, 1997**

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, 1997**

FINDINGS, RECOMMENDATIONS, AND CORRECTIVE ACTIONS-CURRENT YEAR

There were no findings, recommendations and corrective actions.

**D.A.R.T. OF LINCOLN
HUSTON, LOUISIANA
FOR THE YEAR ENDING DECEMBER 31, 1997**

CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDING

No Prior Year Findings

**D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 1997**

EXIT CONFERENCE

The exit conference was held June 26, 1998. Those in attendance were Radwan L. Hennigan, CPA and Aimee Rambin, Program Director of D.A.R.T. of Lincoln Parish.

I reported to D.A.R.T. of Lincoln that I did not discover any material weaknesses in internal control, nor any non-compliances with federal and state laws.

The director received my report favorably.