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D.A.R.T OF LINCOLN
RUSTON, LOUISIANA
FINANCIAL STATEMENTS
AND ADDITIONAL INFORMATION
FOR THE YEAR ENDED
DECEMBER 31, 2018

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

Release Date 05/20/19

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

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2008**

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

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000**

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RAIDIAN L. HENNINGAN
Certified Public Accountant
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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, 2000, 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 and the Government Auditing Standards issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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, 2000, 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 April 13, 2001, 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 performed 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 and is 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,



Radwan L. Hornigan
Certified Public Accountant

April 13, 2001

RADIAN J. HENNIGAN
Certified Public Accountant
1500 Goodwin Road, Suite 1
Baton, LA 71270
225-255-9009

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
Baton, Louisiana

I have audited the general purpose financial statements of D.A.R.T. of Lincoln, Baton, Louisiana and for the year ended December 31, 2000, and have issued our report thereon dated April 13, 2001. 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, 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered D.A.R.T. of Lincoln, Baton, 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.

Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the 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.

We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the audit committee management officers 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 those specified parties.

Respectfully



Raden L. Hennigan
Certified Public Accountant

April 13, 2008

GENERAL PURPOSE FINANCIAL STATEMENTS

B. A. R. T. OF LINCOLN
BOSSON, LOUISIANA
DECEMBER 31, 2009

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

	<u>GOVERNMENTAL FUNDS</u>		<u>ACCOUNT GROUPS</u>	<u>TOTALS</u> (MEMORANDUM ONLY) 2009
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>GENERAL FIXED ASSETS</u>	
ASSETS				
Cash	\$ 63,616	\$ -	\$ -	\$ 63,616
Grant Receivable	-	49,699	-	49,699
Due from Other Funds	48,094	-	-	48,094
Fixed Assets	-	-	34,181	34,181
TOTAL ASSETS	\$ 111,710	\$ 49,699	\$ 34,181	\$ 195,589
LIABILITIES				
Accounts Payable	1,884	-	-	1,884
Payroll Taxes Payable	3,175	-	-	3,175
Due to Granting Agencies	-	1,000	-	1,000
Due to Other Funds	-	48,094	-	48,094
TOTAL LIABILITIES	6,879	49,699	-	56,679
FUND EQUITY				
Fund Equity				
Fund Balances				
Unreserved				
Undesignated	104,731	-	-	104,731
Investment in General				
Fixed Assets	-	-	34,181	34,181
TOTAL LIABILITIES AND FUND EQUITY	\$ 111,710	\$ 49,699	\$ 34,181	\$ 195,589

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

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

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

	GOVERNMENTAL FUND TYPES			
	GENERAL			SPECIAL REVENUE
	FUND RAISING	MANAGEMENT AND GENERAL	TOTAL	
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ 282,787
Miscellaneous		28,810	28,810	-
Tenant Raising	25,315		25,315	-
TOTAL REVENUES	25,315	28,810	54,130	282,787
EXPENDITURES				
Salaries		17,007	17,007	173,978
Printing		3,120	3,120	25,978
Traavel		1,558	1,488	6,438
Operating Expenses		2,673	2,672	50,180
Supplies		2,114	2,114	6,915
Other Costs	1,469	4,289	5,758	18,653
Non-cash Provision		448	448	859
Capital Outlay		608	608	2,389
TOTAL EXPENDITURES	1,469	41,096	42,565	263,354
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	21,850	(12,286)	9,565	(18,567)
OTHER FINANCING SOURCES (USED)				
Operating Transfer In			1,120	11,488
Operating Transfer Out			(11,688)	(1,120)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses			5,192	-
FUND BALANCES				
Beginning of Year			89,542	-
End of Year			94,734	1,120

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

TOTALS
(MEMORANDUM ONLY)

	<u>2000</u>
\$	252,783
	28,023
	<u>28,112</u>
	<u>310,895</u>
	158,586
	28,099
	8,098
	38,815
	18,828
	15,361
	1,318
	<u>7,823</u>
	<u>266,711</u>
	3,189
	11,889
	<u>(11,889)</u>
	3,189
	<u>99,542</u>
\$	<u>184,758</u>

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

D.A.R.T. OF LINCOLN
HUNTON, LOUISIANA
DECEMBER 31, 2020

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Donations	13,500	28,564	15,064
Fund Balance	30,000	29,313	(687)
Interest Income	<u>1,000</u>	<u>847</u>	<u>(153)</u>
TOTAL REVENUES	<u>44,500</u>	<u>58,724</u>	<u>14,024</u>
EXPENDITURES			
Salaries	17,000	17,000	0
Fringe	5,000	7,117	(1,117)
Travel	1,700	1,648	52
Operating Expenses	8,000	7,672	328
Supplies	8,000	7,114	886
Other costs	6,000	6,139	(139)
Capital Outlay	<u>800</u>	<u>818</u>	<u>(18)</u>
TOTAL EXPENDITURES	<u>44,500</u>	<u>48,318</u>	<u>1,182</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	15,716	15,716
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	-	1,021	-
Operating Transfers Out	<u>-</u>	<u>(11,688)</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$</u>	<u>1,333</u>	<u>\$</u>
FUND BALANCES			
BEGINNING of Year		<u>99,541</u>	
End of Year		<u>\$</u> <u>100,774</u>	

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

CITY OF LINCOLN
KENTON, LOUISIANA
DECEMBER 31, 2009

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES - BUDGET (GAAP-BASED) AND ACTUAL - SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE UNFAVORABLE</u>
REVENUES			
Intergovernmental	\$ 260,334	\$ 252,787	\$ (7,547)
TOTAL REVENUES	<u>260,334</u>	<u>252,787</u>	<u>(7,547)</u>
EXPENDITURES			
Salaries	173,979	173,979	-
Fringe	25,936	25,976	-
Travel	6,436	6,436	-
Operating Expenses	71,243	70,340	-
Supplies	6,933	6,910	-
Other costs	10,651	10,651	-
Reserve Provision	869	869	-
Capital Expenses	7,282	7,282	-
TOTAL EXPENDITURES	<u>283,354</u>	<u>269,334</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(16,547)	(16,547)
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	-	11,688	11,688
Operating Transfers Out	-	(1,171)	(1,171)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ -</u>		<u>\$ -</u>
FUND BALANCES			
Beginning of Year		-	
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, 2000**

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 13:334 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 operate 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, Ruston 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 covered 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; the 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
BOSTON, LOUISIANA
DECEMBER 31, 2000

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, 2008**

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

c. Fund Accounting:

General Fund (continued)

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

Social 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, 2000

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 newspapers. The ad should reference Sheriff as contact point, subgrantee, and LCLF 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., inclusion 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, 2000**

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
BOSTON, LOUISIANA
DECEMBER 31, 2009

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 application 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, 1990

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

i. 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>123,168</u>
Furniture and Equipment	851,185
Other Furnishings	3,986
Total	<u>\$978,339</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
HOUSTON, LOUISIANA
DECEMBER 31, 2009**

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, 2009 consisted of reimbursements for expenses incurred under the following programs:

Violence Against Women Act	\$ 3,025
Emergency Shelter Grant Program	5,192
Office of Women Services	18,920
Crisis Victims Assistance	521,587
	<u>\$548,724</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
HUSTON, LOUISIANA
DECEMBER 31, 2000

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, 2000. 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
HUSTON, LOUISIANA
DECEMBER 31, 1990**

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 affect the amount of funds the Agency will receive in the next fiscal year.

SUPPLEMENTARY FINANCIAL INFORMATION

B.A.R.T. OF LINCOLN
BUNTON, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 1990

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
GENERAL FUND

	PROGRAMS OF THE GENERAL FUND		
	MANAGEMENT AND GENERAL	FUND RAISING	TOTAL
REVENUES			
Intergovernmental			
Short-Term Critical Funds	\$ -	\$ -	\$ -
Donations	29,811	-	29,811
Miscellaneous	-	-	-
Fund Raisings	-	25,215	25,215
TOTAL REVENUES	29,811	25,215	55,026
EXPENDITURES			
Current			
Salaries	17,087	-	17,087
Fringe	3,129	-	3,129
Travel	1,658	-	1,658
Operating Expense	7,672	-	7,672
Supplies	7,114	-	7,114
Other Costs	4,245	-	4,245
Miscellaneous	449	-	449
Capital Outlay	636	-	636
Fund Raising Expenses	1	1,463	1,463
TOTAL EXPENDITURES	41,998	1,463	43,461
Excess of Revenues Over (Under) Expenditures	(12,087)	27,652	15,565
OTHER FINANCING SOURCES (USES)			
Operating Transfers In			1,331
Operating Transfers Out			(11,683)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses			3,188
FUND BALANCES			
Beginning of Year			99,541
End of Year			\$ 104,730

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

SCHEDULE 1:

D.A.R.T. OF LINCOLN
BURTON, IOWA

FOR THE YEAR ENDED DECEMBER 31, 2009

COMPARING STATEMENT OF PROGRAM REVENUES AND EXPENDITURES
SPECIAL REVENUE FUND

	LEASING	T.A.A.S.V.A.	D.V.P.	C.V.A.	R.S.G.P.	TOTAL
REVENUES						
Intergovernmental:						
Grant Income	\$ 3,000	\$ 15,178	\$ 194,803	\$ 91,317	\$ 15,000	\$ 350,307
TOTAL REVENUES	3,000	15,178	194,803	91,317	15,000	350,307
EXPENDITURES						
Contract:						
Salaries	4,664	14,462	79,624	41,482	-	139,632
Fringe	578	1,750	8,807	4,594	-	15,629
Travel	-	2,365	3,286	777	-	6,428
Operating Expense	-	470	11,379	3,494	15,948	31,291
Supplies	-	2,002	4,216	787	-	6,995
Other Direct Costs	-	-	7,461	1,289	-	8,750
Maintenance/Prevention	-	-	-	-	169	169
Equipment	-	-	2,750	4,433	-	7,183
TOTAL EXPENDITURES	5,242	20,952	112,212	56,199	16,107	200,712
Revenue of Borrowers	-	(1,454)	(5,281)	1,121	(1,165)	(6)
Grant (Lease) Expenditures	-	1,214	1,268	-	1,029	3
TOTAL FINANCING SOURCES/USES	-	-	-	(1,121)	-	(1,121)
Operating Transfer In	-	-	-	-	-	-
Operating Transfer Out	-	-	-	-	-	-

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

B.A.R.T. OF LYNNCON
BOSTON, MASSACHUSETTS
FOR THE YEAR ENDED DECEMBER 31, 2009

SCHEDULE 2

COMBINED STATEMENT OF PROGRAM REVENUES AND EXPENDITURES
SPECIAL FUND - ELDERCARE

	<u>STATE</u>	<u>F.A.W.A.</u>	<u>D.W.S.</u>	<u>C.V.A.</u>	<u>P.E.O.P.</u>	<u>S.O.L.T.A.</u>	<u>TOTAL</u>
Excess of Revenues							
Surplus Over (Under)	-	-	-	-	-	-	-
Expenditures and Other Uses							
	-	-	-	-	-	-	-
NET BALANCE-FORWARD							
Beginning of Year	-	-	-	-	-	-	-
End of Year	-	-	-	-	-	-	-

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, 1980**

SCHEDULE 3

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

	<u>BUDGETED EXPENDITURES</u>	<u>ACTUAL EXPENDITURES</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
LOCAL - UNRESERVED			
Salaries	\$ 17,800	\$ 17,807	\$ (7)
Fringe	3,800	3,123	(677)
Travel	1,700	1,658	42
Operating Expense	8,800	7,673	1,127
Supplies	6,000	7,114	(114)
Other Costs	6,800	6,159	(641)
Capital Outlay	100	538	(438)
TOTALS	\$ 44,500	\$ 43,571	\$ 929
URBAN AFFAIRS & DEVELOPMENT			
Salaries	4,403	4,403	-
Fringe	350	350	-
Travel	-	-	-
Operating Expense	-	-	-
Supplies	-	-	-
Other Costs	-	-	-
Capital Outlay	-	-	-
TOTALS	\$ 4,983	\$ 4,983	\$ -
OFFICE OF WOMEN SERVICES (O.W.S.)			
Salaries	74,421	74,421	-
Fringe Meals	8,627	8,627	-
Travel	3,189	3,189	-
Operating Expense	11,359	11,359	-
Supplies	4,115	4,115	-
Other Direct Costs	7,491	7,491	-
Equipment	3,788	3,788	-
TOTALS	\$ 113,280	\$ 113,280	\$ -

The accompanying notes are an integral part of these statements.

**D.A.R.T. OF LINCOLN
BOSTON, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 2000**

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

	<u>BUDGETED EXPENDITURES</u>	<u>ACTUAL EXPENDITURES</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
CRIME VICTIMS ASSISTANCE (C.V.A.)			
Salaries	65,442	65,442	-
Fringe	16,840	16,840	-
Travel	777	777	-
Operating Expenses	3,404	3,404	-
Supplies	5,332	5,332	-
Other Direct Costs	1,200	1,200	-
	<u>93,995</u>	<u>93,995</u>	<u>0</u>
TOTALS	\$ 93,995	\$ 93,995	\$ 0
VIOLENCE AGAINST WOMEN (V.A.W.A.)			
Salaries	\$ 14,455	\$ 14,455	\$ 0
Fringe	1,250	1,250	-
Travel	2,040	2,040	-
Operating Expenses	490	490	-
Supplies	2,654	2,654	-
Other Direct Costs	-	-	-
Equipment	-	-	-
	<u>20,889</u>	<u>20,889</u>	<u>0</u>
TOTALS	\$ 20,889	\$ 20,889	\$ 0
EMERGENCY SHELTER GRANT PROGRAM (E.S.G.P.)			
Salaries	\$ 0	\$ 0	\$ 0
Fringe	-	-	-
Services	-	-	-
Operating Expenses	15,988	15,988	-
Supplies	-	-	-
Other Direct Costs	-	-	-
Houseless Prevention	868	868	-
Capital Outlay	-	-	-
	<u>16,856</u>	<u>16,856</u>	<u>0</u>
TOTALS	\$ 16,856	\$ 16,856	\$ 0

The accompanying notes are an integral part of these statements.

**D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 2008**

SCHEDULE 3

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>	<u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
LOUISIANA REFORMATION (L.R.T.A.)			
Salaries	\$ 15,007	\$ 15,007	\$ -
Fringe	1,349	1,349	-
Services	-	-	-
Rehabilitation Costs	-	-	-
Operating Expenses	-	-	-
Supplies	-	-	-
Other Costs	2,800	2,800	-
Capital Outlay	-	-	-
	<u> </u>	<u> </u>	<u> </u>
TOTALS	\$ 19,156	\$ 19,156	\$ -

The accompanying notes are an integral part of these statements.

**D.A.R.T. OF LINCOLN
BOSTON, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 2000 AND 1999**

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

	BALANCE DECEMBER 31 1999	ADDITIONS	DELETIONS	BALANCE DECEMBER 31 2000
GENERAL FIXED ASSETS, AT COST:				
Office Furniture & Equipment	\$ 23,261	\$ 7,903	\$ -	\$ 31,165
Other Personalities	2,996	-	-	2,996
TOTAL	\$ 26,258	\$ 7,903	\$ -	\$ 34,161
INVESTMENT IN GENERAL FIXED ASSETS:				
Property Acquired From:				
E.S.C.P.	\$ 14,877	\$ -	\$ -	\$ 14,877
C.V.S.	699	4,335	-	5,034
D.W.S.	-	2,700	-	2,700
General Fund	10,682	638	-	11,320
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	\$ 26,258	\$ 7,673	\$ -	\$ 33,931

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

**STATE OF LOUISIANA
BUDGET, 2000
FOR THE YEAR ENDING DECEMBER 31, 2000**

SCHEDULE 1

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL GRANTS/PASS-THROUGH GRANT/PROGRAM OR CLUSTER TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	PROGRAM OR AWARD AMOUNT
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			
7-1-99 to 6-30-00	14-230	09-0279	24,500
7-1-00 to 6-30-01	14-231	10-0370	26,000
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			
10-1-99 to 3-31-00	16-575	C93-1-015	53,426
04-01-00 to 12-31-00	16-575	C99-1-000	55,386
Violence Against Women Formula Grants			
10-1-99 to 9-30-00	16-588	97-045-01-05-0489	11,365
10-1-00 to 2-28-01	16-588	M99-0-005	22,247
Administration for Children & Families			
Family Violence Prevention and Services Grants to State Domestic Violence Coalitions Office of Governor/Office of Women Services Passed Through the Louisiana Department of Social Services Agency 0114 Family Violence Prevention and Services			
7-1-99 to 6-30-00	95-591	114000077	29,388
7-1-00 to 6-30-01	95-591	114000077	29,388

<u>REVENUE</u>	<u>EXPENDITURES</u>
----------------	---------------------

2,000
14,300

2,000
14,300

37,460
34,834

37,460
34,834

14,300
4,935

14,300
4,935

18,834
17,899

18,834
17,899

**D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
FOR THE YEAR ENDING DECEMBER 31, 2000**

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 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
BOSTON, LOUISIANA
FOR THE YEAR ENDING DECEMBER 31, 2000**

COMPENSATION TO BOARD MEMBERS

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

D.A.R.T. OF LINCOLN
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDING DECEMBER 31, 2000

ASSETS	
American Bank	\$ 50,004
Community Trust Bank - Operating	7,613
Accounts Receivable	49,694
Fixed Assets	<u>94,181</u>
TOTAL ASSETS	<u>147,491</u>
LIABILITIES	
Accounts Payable	1,894
Due to Granting Agencies	1,800
Payroll Liabilities	<u>5,176</u>
TOTAL LIABILITIES	<u>8,870</u>
NET ASSETS	
Unrestricted	<u>138,911</u>
TOTAL NET ASSETS	<u>138,911</u>
TOTAL LIABILITIES & NET ASSETS	<u>\$ 147,491</u>

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

D.A.R.T. OF LINCOLN
STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDING DECEMBER 31, 2009

UNRESTRICTED NET ASSETS	
Unrestricted revenues and gains	
Contributions	\$ 29,313
Grant assistance	292,787
Investment return	847
Other	28,964
TOTAL UNRESTRICTED REVENUES AND GAINS	<u>351,911</u>
Expenses	
Program services	256,069
Supporting services	
Management and general	41,268
Fund-raising	1,465
TOTAL EXPENSES	<u>298,802</u>
INCREASE IN UNRESTRICTED NET ASSETS	<u>13,111</u>
INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS	-
PERMANENTLY RESTRICTED NET ASSETS	
Endowment fund contributions	<u>0</u>
INCREASE IN PERMANENTLY RESTRICTED NET ASSETS	<u>-</u>
INCREASE IN NET ASSETS	13,111
NET ASSETS AT BEGINNING OF YEAR	<u>125,800</u>
NET ASSETS AT END OF YEAR	<u>\$ 138,911</u>

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

B.A.R.T. OF LINCOLN
STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDING DECEMBER 31, 2008

STATEMENTS OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2008

	<u>2008</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Increase in net assets	\$ 13,111
(Increase) decrease in operating assets	
Accounts receivable	(18,888)
Increase (decrease) in operating liabilities	
Accounts payable	<u>201</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	(6,976)
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of assets restricted to investment in property and equipment	<u>(7,833)</u>
NET CASH USED BY INVESTING ACTIVITIES	(7,833)
NET CASH PROVIDED BY FINANCING ACTIVITIES	<u>-</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(14,888)
BEGINNING CASH AND CASH EQUIVALENTS	<u>78,075</u>
ENDING CASH AND CASH EQUIVALENTS	<u><u>63,187</u></u>

D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2000

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of D.A.R.T. of Lincoln.
2. No reportable conditions were disclosed during the audit of the general purpose financial statements.
3. No instances of noncompliance material to the general purpose financial statements of D.A.R.T. of Lincoln were disclosed during the audit.
4. There are no major programs.
5. The threshold for distinguishing Types A and B programs was \$500,000.
6. D.A.R.T. of Lincoln was not determined to be low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

**D.A.R.T. OF LINCOLN
HUSTON, LOUISIANA
FOR THE YEAR ENDING DECEMBER 31, 2009**

CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDING

1. Statement of Condition:

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

Action Taken

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 grant reporting. This has resulted in the timely completion and delivery of financial data to be audited.

2. Statement of Condition:

Extensive reclassification of transactions

Client's Response

See action taken in Condition 1.

3. Statement of Condition:

Payroll disbursements are not allocated in the general ledger at the time of disbursement and appropriate allocation is done.

Action Taken

The appropriate information be given to the accountant at the time of disbursement and appropriate allocation is done.

4. Statement of Condition:

Overrequest of funds had to be refunded to granting agencies.

Action Taken

All grant request forms have been filed based on actual disbursements posted to the general ledger.

**D.A.R.T. OF LINCOLN
HUSTON, LOUISIANA
FOR THE YEAR ENDING DECEMBER 31, 2000**

CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDING

3. Statement of Condition

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

Action Taken

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

**D.A.R.T. OF LINCOLN
BESTON, LOUISIANA
FOR THE YEAR ENDING DECEMBER 31, 2008**

CORRECTIVE ACTION PLAN

None required.