



S.A.S.T. OF LINCOLN

MURTON, LOUISIANA

FINANCIAL STATEMENTS  
AND ADDITIONAL INFORMATION  
FOR THE YEAR ENDED  
DECEMBER 31, 1958

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor, he reviewed, verified and after appropriate public officials. This 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.

JUL 30 1959

Release Date: \_\_\_\_\_

S.A.S.T. OF LINCOLN  
October 31, 1994

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BOARD OF LOSCHAM  
DECEMBER 31, 1994

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**RADIAN L. HENNIGAN**  
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**INDEPENDENT AUDITOR'S REPORT**

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

I have audited the accompanying general purpose financial statements of D.A.R.F. of Lincoln as of December 31, 1994, 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.F. 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-119, "Audits of State and Local Governments." These standards and OMB Circular A-119 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit involves 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.F. of Lincoln as of December 31, 1994, 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.F. of Lincoln taken as a whole. The accompanying financial information listed as supplementary financial information on pages 22 to 24 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,



Radian L. Hennigan  
Certified Public Accountant

June 23, 1997

**RADIAN L. HENNIGAN**  
Certified Public Accountant  
1501 Cocodrin Road  
Baton Rouge, LA 70802  
318-285-9208

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

Board of Directors  
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 for the year ended December 31, 1996. 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 25, 1997.

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 5-128. Audits of State and Local Governments. These standards and OMB Circular 5-128 require that I plan and perform the audit to obtain reasonable assurance about whether D.A.R.T. of Lincoln, Baton Rouge, 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, 1996, 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 the 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 Rouge, 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 recorded 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 Receipts  
Expenditures for Goods and Services and Accounts Payable  
Payroll and Related Liabilities  
Property, Equipment, and Capital Outlay Expenditures  
Special Budgets  
Fund Balances  
Cash

## CONTROL USED IN MONITORING COMPLIANCE WITH LAWS AND REGULATIONS

General Requirements  
Political Activity  
Davis-Bacon Act  
Civil Rights  
Federal Financial Reports  
Eligible Costs/Grant Provisions  
Administrative Requirements  
Drug 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  
Purchase 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, 1986, U.S.M.T. of Lincoln, Boston, maintains two no major Federal financial assistance programs and expended 180% of its total Federal financial assistance under the following nonmajor Federal financial assistance programs:

Emergency Shelter Grant Program (CFDA #14.331)	43,000
Crisis Violence Assistance (CFDA #14.575)	32,855
Family Violence Prevention and Services (FVPS, #93.000)	1,825
Total	<u>77,680</u>

I performed test of controls, as required by SAS 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 considered 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 could 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,



Edwin L. Burdigan  
Certified Public Accountant

June 23, 1987

**RADIAN L. HENNIGAN**  
Certified Public Accountant  
1800 Goodwin Road  
Baton Rouge, LA 71279  
338-258-9308

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
LAW AND REGULATIONS BASED ON AN OPINION OF  
FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS ISSUED BY THE GAO**

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

I have audited the general purpose financial statements of D.A.R.F. of Lincoln, Baton Rouge, Louisiana as of and for the year ended December 31, 1996, and have issued my report thereon dated June 22, 1997.

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 8-138, "Basics of State and Local Governments." These standards and OMB circular 8-138 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.F. 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.F. 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.F. 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.F. 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,



Radian L. Hennigan  
Certified Public Accountant

June 22, 1997



**RADIAN L. HENNIGAN**  
Certified Public Accountant  
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318-255-9305

**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 71270

I have audited the financial statements of D.A.R.T. of Lincoln, Baton, Louisiana, as of and for the year ended December 31, 1994, and have issued my report thereon dated June 23, 1997.

I have applied procedures to test D.A.R.T. of Lincoln, Baton, Louisiana's compliance with the following requirements applicable to each of the Federal financial assistance programs, which are identified in the schedule of Federal financial assistance, for the year ended December 31, 1994: political activity, Davis-Bacon Act, civil rights, cash management, collection assistance and real property management, Federal financial reports, Drug-Free Workplace Act, allowable cost-cost 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. Hennigan  
Certified Public Accountant

June 13, 1997

**RADIAN L. HENNIGAN**  
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Baton, LA 71279  
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
SPECIFIC REQUIREMENTS APPLICABLE TO BORROWER  
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

D.S.R.T. of Lincoln  
Baton, Louisiana

I have audited the financial statements of D.S.R.T. of Lincoln, BORROWER, Louisiana, as of and for the year ended December 31, 1998, and have issued my report thereon dated June 15, 1999.

In connection with my audit of the December 31, 1998 general purpose financial statements of the D.S.R.T. of Lincoln, Baton, 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 economic federal financial assistance programs for the year ended December 31, 1998.

As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or disallowed and eligibility applicable to those 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 those requirements. 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 preceding paragraph. With respect to items not tested nothing came to my attention that caused me to believe that D.S.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. Hennigan  
Certified Public Accountant

June 15, 1999

GENERAL PURPOSE FINANCIAL STATEMENTS

D. & B. F. OF LINCOLN  
 BRIDGE, LOUISIANA  
 DECEMBER 31, 1966

COMBINED BALANCE SHEET--ALL FUND TYPES AND ACCOUNT GROUPS

ASSETS	GOVERNMENTAL FUND TYPE		ACCOUNT GROUPS	TOTALS (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	GENERAL FUND ASSETS	1975
Cash	\$18,428	\$ -0-	\$ -0-	\$ 18,428
Grant Receivable	-0-	21,382	-0-	21,382
Due from Other Funds	22,878	-0-	-0-	22,878
Fixed Assets	-0-	-0-	18,706	18,706
<b>TOTAL ASSETS</b>	<b>22,006</b>	<b>21,382</b>	<b>18,706</b>	<b>102,186</b>
<b>LIABILITIES</b>				
Accounts Payable	-0-	325	-0-	325
Payroll Tax Payable	-0-	2,387	-0-	2,387
Due to Other Funds	-0-	22,820	-0-	22,820
<b>TOTAL LIABILITIES</b>	<b>-0-</b>	<b>23,532</b>	<b>-0-</b>	<b>23,532</b>
<b>FUND EQUITY</b>				
Fund Equity:				
Fund Balances:				
Unreserved:				
Indesignated	59,088	-0-	-0-	59,088
Investment in General Fund Assets	-0-	-0-	18,706	18,706
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>1,12,006</b>	<b>102,182</b>	<b>1,18,706</b>	<b>1,102,186</b>

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

S.A.S.T. OF LINCOLN  
 BOSTON, LOUISIANA  
 DECEMBER 31, 1999

CONDENSED STATEMENT OF REVENUES, EXPENDITURES, AND OPERATIONS IN  
 FUND BALANCE--ALL GOVERNMENTAL FUND TYPES  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	GOVERNMENTAL FUND TYPES		TOTALS COMBINATION ONLY
	GENERAL	SPECIAL REVENUE	1999
<b>REVENUES</b>			
Intergovernmental	\$ 4,400	\$122,824	\$128,024
Miscellaneous	49,266	-0-	49,266
Fund Raising	14,022	-0-	14,022
<b>TOTAL REVENUES</b>	<b>67,688</b>	<b>122,824</b>	<b>190,512</b>
<b>EXPENDITURES</b>			
Salaries	24,794	68,718	93,512
Fringe	2,072	5,300	7,374
Services	782	8,328	9,110
Travel	-0-	-0-	-0-
Operating Expenses	2,321	37,046	39,367
Supplies	2,880	-0-	2,880
Other Costs	100	8,000	8,100
Capital Outlay	-2,180	-0-	-2,180
<b>TOTAL EXPENDITURES</b>	<b>28,809</b>	<b>121,392</b>	<b>150,201</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>38,879</b>	<b>100</b>	<b>39,079</b>
<b>OTHER FINANCING SOURCES (DEBIT)</b>			
Operating Transfer In	100	-0-	100
Operating Transfer Out	-0-	( 100)	( 100)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	32,316	-0-	32,316
<b>FUND BALANCE</b>			
Beginning of Year	26,700	-0-	26,700
End of Year	<b>59,016</b>	<b>( 100)</b>	<b>58,916</b>

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

D. S. R. T OF LINCOLN  
BOSSON, LOUISIANA  
DECEMBER 31, 1978

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES--BUDGET (GRAN BASIS) AND ACTUAL--GENERAL FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 1978

	BUDGET	ACTUAL	VARIANCE-- PAYABLE (DEFICITARY)
<b>REVENUES</b>			
Intergovernmental	\$ 3,000	\$ 4,489	\$ 1,489
Commissions	28,150	49,824	21,674
Feed Ralings	-0-	28,823	28,823
<b>TOTAL REVENUES</b>	<u>31,150</u>	<u>83,136</u>	<u>70,986</u>
<b>EXPENDITURES</b>			
Salaries	24,000	24,794	794
Fringe	1,825	1,873	48
Travel	360	301	59
Operating Expenses	2,250	1,331	919
Rehabilitation	4,000	3,880	120
Other Items	3,325	415	2,910
Capital Outlay	1,500	2,750	1,250
<b>TOTAL EXPENDITURES</b>	<u>38,860</u>	<u>38,818</u>	<u>442</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	-0-	44,318	10,044
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating Transfers In	-0-	230	230
Operating Transfers Out	-0-	-0-	-0-
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<u>-0-</u>	<u>230</u>	<u>230</u>
<b>FUND BALANCES</b>			
Beginning of Year		26,718	
<b>FUND BALANCES--ENDING</b>		<u>\$ 27,048</u>	

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

D.E.W.T. OF LINCOLN  
 WITCOX, LOUISIANA  
 DECEMBER 31, 1966

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCES--BUDGET (ORAL BASIS) AND ACTUAL--OFFICIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 1966

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE-- FAVORABLE (DEFICIT)
<b>REVENUES</b>			
Intergovernmental	1136,853	1021,624	\$115,229
Miscellaneous	-----0-	-----0-	-----0-
<b>TOTAL REVENUES</b>	<b>1136,853</b>	<b>1021,624</b>	<b>\$115,229</b>
<b>EXPENDITURES</b>			
Salaries	74,164	68,728	5,436
Fringe	5,270	5,360	(90)
Services	8,788	8,038	850
Travel	803	774	29
Operating Expenses	44,479	37,046	7,433
Supplies	780	-----0-	780
Other Costs	4,027	4,008	19
Capital Outlay	-----0-	-----0-	-----0-
<b>TOTAL EXPENDITURES</b>	<b>116,861</b>	<b>123,184</b>	<b>26,487</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>-----0-</b>	<b>138</b>	<b>(138)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating Transfers In	-----0-	-----0-	-----0-
Operating Transfers Out	-----0-	1,133	1,133
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>-----0-</b>	<b>-----0-</b>	<b>-----0-</b>
<b>FUND BALANCES</b>			
Beginning of Year		-----0-	
End of Year		<u>1,-----0-</u>	

The accompanying notes are an integral part of these financial statements

NOTES TO THE FINANCIAL STATEMENT

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity:

C.A.R.T. (Domestic Abuse Assistance Team) of Lincoln Parish is a nonprofit organization established in 1984 under the provisions of Louisiana law (Louisiana Revised Statutes 13:325 et seq.) with its mission, as described in the 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 the citizens of Lincoln Parish, Louisiana, who may be subjected to some form of abuse." C.A.R.T. was also established to coordinate the activities of other agencies offering services to victims of domestic abuse in Lincoln, Vidout, and Jackson Parishes in an effort to avoid unnecessary and wasteful duplication and to provide services not available in the service area.

C.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, Mayor City Police Department, Humanitarian Outpost 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, Mayor's 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 C.A.R.T. in January 1984, the Board of Directors has increased the procurement of funds through grants, fundraising activities, and donations. Varied staff, including a Program Director, a Domestic Violence Coordinator, and an Advocate have been hired and trained. A shelter has been opened in Monroe 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.

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.



D.E.S.T. OF LOUISIANA  
BAYTUN, LOUISIANA  
DECEMBER 31, 1966

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 Public Act 484 and Local Governmental Units, and the Louisiana Governmental Audit Guide.

e. Fund Accounting:

The Agency uses funds and account groups to report the 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.E.S.T. of Louisiana are classified as governmental funds. Governmental funds account for the Agency's general activities, including the collection and disbursement of funds or legally restricted monies, the acquisition of general plant 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.E.S.T. of Louisiana. 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.

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 in receiving 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

NOTE TO THE FINANCIAL STATEMENTS

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

e. Fund Accounting (continued)

Special Revenue Funds (continued)

Emergency Shelter Grant Program (continued)

relevant State and Federal directives and policies.

Crime Victim Assistance Grant Program

Be operated by a public agency or non-profit organization, or combination thereof, that provides services 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.

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, telephone, and LCRS 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 F.R.S.T., inclusive of personnel costs, grant administration, and other expenses.

The program/agency assumes 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.

**NOTES TO THE FINANCIAL STATEMENT**

**NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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 practices and personnel policy which ensures that employment practices will be conducted without discrimination on the basis of age, handicap, sex, race, color, national origin, religion, or on the basis of sexual orientation.

**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.E.S.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 reported 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.

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

NOTES TO THE FINANCIAL STATEMENTS

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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 follows those procedures in establishing the budgetary data reflected in these financial statements.

The various grant agencies 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.

**H. Total Columns of Combined Statements - Overview.**

Total columns on the combined statements - overview are captioned "Memoranda 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. Rather in such data comparability is a consideration. Interfund eliminations have not been made in the preparation 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.

S.A.S.T. OF LINCOLN  
MONTON, LOUISIANA  
DECEMBER 31, 1974

NOTES TO THE FINANCIAL STATEMENTS

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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

	BALANCE 12/31/74
Furniture and Equipment	15,700
Other Personalities	2,300
Total	<u>18,000</u>

**1. 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.

**2. 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 as demand by terminated employees. The Agency's sick leave policy does not provide for the vesting of sick leave.

**3. Related Party Transactions:**

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

**4. Cash in Bank:**

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

**NOTE 2 - Funding Policies and Sources of Funds**

S.A.S.T. of Lincoln receives its monies through various methods of funding. The Board of Directors has encouraged the procurement of funds through grants, fundraising activity, and donations.

D.A.R.F. OF LINCOLN  
DIST. OF ILLINOIS  
DECEMBER 31, 1986

NOTES TO THE FINANCIAL STATEMENTS

**NOTE 3 - Grants Receivable**

Grants receivable at December 31, 1986 consisted of reimbursements for expenses incurred under the following programs:

Emergency Shelter Grant Program	7,430
Office of Women Services	2,607
Crisis Victim Assistance	20,886
	<u>29,883</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.

**NOTE 5 - Board of Director's Compensation**

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

**NOTE 6 - Income Tax Status**

D.A.R.F. 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.F. of Lincoln at December 31, 1986. In addition, D.A.R.F. 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 adjustments or disputes arising out of a final review are recognized in the period in which agreed upon by the agency and the Agency. Also, in 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.

D.A.R.T. OF LINCOLN  
BASSON, LOUISIANA  
DECEMBER 31, 1966

NOTES TO THE FINANCIAL STATEMENT

**NOTE 4 - 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 1982. Audits of prior years have not resulted in any disallowed costs; however, greater attention 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 5 - Economic Dependency**

D.A.R.T. of Lincoln receives the majority of its revenues 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**



D.A.P.T. OF LINCOLN  
PARISH, LOUISIANA  
FOR THE YEAR ENDED DECEMBER 31, 1994

SCHEDULE 1

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES  
GENERAL FUND

	PROGRAMS OF THE GENERAL FUND
	LOCAL (EMPLOYEES)
<b>REVENUES</b>	
Emergency Fund	
Sheriff's Criminal Fund	4,404
Bonds	45,493
Miscellaneous	13
Fund Balings	14,023
<b>TOTAL REVENUES</b>	<b>63,933</b>
<b>EXPENDITURES</b>	
Current:	
Salaries	14,194
Fringe	1,872
Services	182
Operating Expense	1,191
Supplies	3,850
Other Costs	810
Capital Outlay	2,310
<b>TOTAL EXPENDITURES</b>	<b>26,812</b>
Excess of Revenues Over (Under) Expenditures	37,121
<b>OTHER FINANCING SOURCES (USES)</b>	
Operating Transfers In	218
Operating Transfers Out	(80)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	10,338
<b>FUND BALANCE</b>	
Beginning of Year	14,170
End of Year	<b>24,508</b>

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

D.A.R.T. OF LINCOLN  
 WOODRIF, LOUISIANA  
 FOR THE YEAR ENDED DECEMBER 31, 1978

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

	D.A.R.T.	C.M.A.	L.S.D.S.P.	L.O.L.T.P.	TOTAL
<b>REVENUES</b>					
Intergovernmental:					
Grant Income	25,221	22,222	42,000	12,000	101,443
Miscellaneous	-0-	-0-	-0-	-0-	-0-
<b>TOTAL REVENUE</b>	<b>25,221</b>	<b>22,222</b>	<b>42,000</b>	<b>12,000</b>	<b>101,443</b>
<b>EXPENDITURES</b>					
Salaries:					
Salaries	29,881	20,819	-0-	9,000	59,700
Fringe	2,550	1,860	-0-	882	5,292
Services	-0-	274	2,024	-0-	2,308
Travel	-0-	-0-	-0-	-0-	-0-
Operating Expenses	-0-	-0-	27,884	-0-	27,884
Supplies	-0-	-0-	-0-	-0-	-0-
Other Costs	4,000	-0-	-0-	1,800	5,800
Capital Outlay	-0-	-0-	-0-	-0-	-0-
Rehabilitation Costs	-0-	-0-	-0-	-0-	-0-
<b>TOTAL EXPENDITURES</b>	<b>26,431</b>	<b>22,883</b>	<b>27,884</b>	<b>10,882</b>	<b>88,080</b>
Excess of Revenues over (under) Expenditures	-1,210	-661	-14,884	1,118	-15,637
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating Transfers In	80	-0-	-0-	-0-	80
Operating Transfers Out	-80	-0-	-0-	2,372	2,292
Excess of Revenues Sources Over (Under) Expenditures and Other Uses	-0-	-0-	-0-	-2,372	-2,372
<b>FUND BALANCE (DEFICIT)</b>					
Beginning of Year	-0-	-0-	-0-	-0-	-0-
End of Year	-0-	-0-	-0-	-0-	-0-

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

P.A.S.T. OF LINCOLN  
MUNICIPALITY, LOUISIANA  
FOR THE YEAR ENDED DECEMBER 31, 1999

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	VARIANCE FAVORABLE (UNFAVORABLE)
<b>LEGAL - EMPLOYEED</b>			
Salaries	24,000	24,754	- 754
Fringe	1,850	2,072	- 222
Services	750	783	- 33
Operating Expenses	2,250	1,331	919
Supplies	4,000	3,850	150
Other Costs	2,250	250	2,000
Capital Outlay	1,500	2,350	-1,850
<b>TOTALS</b>	<b>38,550</b>	<b>38,510</b>	<b>40</b>
<b>OFFICE OF WORKS SERVICES (O.W.S.)</b>			
Salaries	21,225	20,482	743
Fringe Benefit	2,212	2,550	- 338
Travel	125	-0-	125
Operating Expenses	884	-0-	884
Supplies	150	-0-	150
Other Costs	4,982	4,000	982
Capital Outlay	-0-	-0-	-0-
<b>TOTALS</b>	<b>30,578</b>	<b>28,132</b>	<b>2,446</b>
<b>CRIME VICTIMS ASSISTANCE (C.V.A.)</b>			
Salaries	21,825	20,010	1,815
Fringe	2,288	1,950	338
Travel	218	274	- 56
Operating Expenses	-0-	-0-	-0-
Supplies	-0-	-0-	-0-
Other Costs	125	-0-	125
Capital Outlay	-0-	-0-	-0-
<b>TOTALS</b>	<b>26,456</b>	<b>24,294</b>	<b>2,162</b>

SCHEDULE 3

D. & D. F. OF LITHUANIA  
 HOSPITAL, LOUISIANA  
 FOR THE YEAR ENDED DECEMBER 31, 1944

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	VARIANCE FAVORABLE (UNFAVORABLE)
<u>EMERGENCY HEALTH CARE PROGRAM</u>			
<u>(E. H. S. P. S.)</u>			
Salaries	-0-	-0-	-0-
Fringe	-0-	-0-	-0-
Services	5,288	4,038	1,250
Operating Expenses	43,488	37,048	6,440
Supplies	-0-	-0-	-0-
Other Costs	-0-	-0-	-0-
Capital Outlay	-0-	-0-	-0-
<b>TOTAL</b>	<b>48,776</b>	<b>41,086</b>	<b>7,690</b>
<u>LOUISIANA WAR FOUNDATION (L. O. L. F. A.)</u>			
Salaries	5,288	4,838	450
Fringe	110	89	21
Services	-0-	-0-	-0-
Rehabilitation Costs	-0-	-0-	-0-
Operating Expenses	-0-	-0-	-0-
Supplies	-0-	-0-	-0-
Other Costs	1,000	1,000	-0-
Capital Outlay	-0-	-0-	-0-
<b>TOTAL</b>	<b>6,408</b>	<b>6,726</b>	<b>318</b>

S.P.S.T. OF LINGOON  
 DUTCH, LOUISIANA  
 FOR THE YEAR ENDED DECEMBER 31, 1990 AND 1991

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

	BALANCE DECEMBER 31 1990	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31 1991
<b>GENERAL FIXED ASSETS, AT COST:</b>				
Office Furniture & Equipment	13,148	2,760	-0-	15,908
Other Furnishings	<u>2,328</u>	<u>-0-</u>	<u>-0-</u>	<u>2,328</u>
Total	<u>15,476</u>	<u>2,760</u>	<u>-0-</u>	<u>18,236</u>
 <b>INVESTMENT IN GENERAL FIXED ASSETS:</b>				
Property Acquired from:				
S.P.S.P.	14,877	-0-	-0-	14,877
C.V.A.	899	-0-	-0-	899
General Fund	840	2,160	-0-	3,000
<b>TOTAL INVESTMENT IN      GENERAL FIXED ASSETS</b>	<u>16,616</u>	<u>2,160</u>	<u>-0-</u>	<u>18,776</u>

D.A.S.T. OF LINCOLN  
 COUNTY, LOUISIANA  
 FOR THE YEAR ENDING DECEMBER 31, 1976

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

<u>FEDERAL GRANTOR/YEAR THROUGH</u> <u>GRANTOR/PROGRAM TITLE</u>	<u>Federal</u> <u>OFFER</u> <u>NUMBER</u>	<u>Sub-Grantee</u> <u>Grant</u> <u>NUMBER</u>	<u>Program</u> <u>or Award</u> <u>AMOUNT</u>	<u>Revenue</u> <u>PROCESSED</u>	<u>EXPENDITURES</u>
Department of Housing and Urban Development (HUD) Community Planning and Development HUD Emergency Shelter Grant Program Passed Through the Louisiana Department of Social Services, Office of Community Services					
Emergency Shelter Grant Program 7-1-76 to 6-30-81	28,331	10-8376	50,000	42,000	42,000
Emergency Shelter Grant Program 7-1-76 to 6-30-88	28,331	10-8376	30,000	-0-	-0-
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 02-3-76 to 8-31-86	16,376	88-CJ-9.3-0328	26,800	16,326	16,126
Crime Victim Assistance 02-3-76 to 8-31-83	16,376	88-CJ-9.3-0328	64,767	13,828	13,828
Administration for Children & Families Family Violence Prevention and Services Grants for State Domestic Violence Coalitions Office of the Governor/Office of Public Services Passed Through the Louisiana Department of Social Services Agency File Family Violence Prevention and Services 07/01/84 - 06/30/87	93,891	R0114967612116	3,928	3,928	3,928

D.S.P.T. of LINCOLN  
WYOMING, LOUISIANA  
FOR THE YEAR ENDING DECEMBER 31, 1946

COMPENSATION TO BOARD MEMBERS

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

U.P.S.T. OF LINCOLN  
PARISH, LOUISIANA  
FOR THE YEAR ENDING DECEMBER 31, 1998

QUESTIONED COSTS

EXHIBIT

Timing/Recoupability

Questioned Costs

There were no questioned costs found.



S.P.S.T. OF LINCOLN  
BORTON, LOUISIANA  
FOR THE YEAR ENDS DECEMBER 31, 1996

FINDINGS, RECOMMENDATIONS, AND CORRECTIVE ACTIONS - CURRENT YEAR

There were no findings, recommendations and corrective actions.

D.A.R.T. OF LINCOLN  
MOTON, LOUISIANA  
FOR THE YEAR ENDING DECEMBER 31, 1964

CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDING

Prior Year Finding: Form 990, Return of Organization Exempt From Income Tax, was filed late for the year ending December 31, 1964.

Corrective Action: Form 990 has been timely filed for 1965 and will be filed timely for 1966.

D.A.R.T. OF LINCOLN  
BRIDGE, ILLINOIS  
DECEMBER 21, 1993

EXPT. CONFERENCE

The expt. conference was held June 18, 1993. Those in attendance were Rodian L. Hennings, EPA, Omaha, Nebraska, and James Hamlin, Program Director of D.A.R.T. of Lincoln Parish.

I reported to them that I did not discover any material weaknesses in internal control, nor any non-compliance with Federal and state laws.

The director received my report favorably.