

**Affidavit and Revenue Certification**

**NextSTEP of Central Louisiana, Inc.  
Rapides Parish  
Pineville, Louisiana**

**ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUES \$75,000 OR LESS (if applicable)**

The annual sworn financial statements are *required* by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues of \$75,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(J)(1)(c)(i)(aa).

Personally came and appeared before the undersigned authority, **Carolyn Hoyt**, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of **NextSTEP of Central Louisiana, Inc.** as of **December 31, 2017**, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

**(Complete if applicable)**

In addition, **Carolyn Hoyt**, who, duly sworn, deposes and says that **NextSTEP of Central Louisiana, Inc.** received \$75,000 or less in revenues and other sources for the year ended **December 31, 2017**, and accordingly, is not required to have an audit for the previously mentioned year.

Carolyn Hoyt  
Officer's Signature

Sworn to and subscribed before me this 30 day of March, 2018.

Deana Lynn Huff  
NOTARY PUBLIC SIGNATURE & SEAL

Deana Lynn Huff  
Notary Public ID # 61081  
State of Louisiana  
Parish of Rapides  
My Commission expires upon death.

For Office Use Only
Under provisions of state law, this report will become a public document on the Monday following the release date. A copy of the report will be submitted to appropriate public officials and be available for public inspection at the Baton Rouge office of the Louisiana Legislative Auditor and, where appropriate, at the office of the parish clerk of court.
Release Date <u>APR 11 2018</u>

Please Complete This Section	
Officer's Name	<b>Carolyn Hoyt</b>
Officer's Title	<b>Executive Director</b>
Address	<b>220 Hospital Blvd.</b>
City, Zip	<b>Pineville, 71360</b>
Ph: Cell/Land	<b>(318) 664-0277 / (318) 448-0884</b>
E-mail	<b>choyt@nextstepcenla.org</b>

**NextSTEP OF CENTRAL LOUISIANA, INC.**  
(Agency Name)

**Statement of Cash Receipts and Disbursements**  
**For the Year Ended December 31, 2017**  
(Year-End)

	<u>General Fund</u>	<u>Other Fund</u>	<u>Total</u>
<b>RECEIPTS (Provide Brief Description):</b>			
1. Grants	\$ 21,750.00	\$21,572.00	\$43,322.00
2. Donations	7,900.00		7,900.00
3.			
4.			
5.			
<b>6. Total receipts</b> (add lines 1 - 5)	<u>\$29,650.00</u>	<u>\$21,572.00</u>	<u>\$51,222.00</u>
<b>DISBURSEMENTS (Provide Brief Description):</b>			
7. Salaries and Wages	\$0.00	\$8,250.00	\$8,250.00
8. Consulting & Outside Contract Services	8,640.00	9,390.00	18,030.00
9. Royalties Expense	12,000.00	0.00	12,000.00
10. Payroll Taxes	0.00	827.13	827.13
11. Insurance Expense	0.00	1,688.75	1,688.75
12. Other Expenses	1,796.56	344.45	2,141.01
<b>13. Total Disbursements</b> (add lines 7 - 12)	<u>\$22,436.56</u>	<u>\$20,500.33</u>	<u>\$42,936.89</u>
14. Change in fund balance (Lines 6 minus 13)	\$7,213.44	\$1,071.67	\$8,285.11
15. Fund Balance at beginning of year	\$(4,229.81)	\$0.00	\$(4,229.81)
16. Fund balance (deficit) at end of year (Add lines 14-15) –This amount also goes on line 12, Statement B	\$2,983.63	\$1,071.67	\$4,055.30

PLEASE RETAIN A COPY OF THE COMPLETED FINANCIAL STATEMENTS FOR YOUR RECORDS

**NextSTEP OF CENTRAL LOUISIANA, INC.**  
(Agency Name)

**Balance Sheet, on December 31, 2017**  
(Year-End)

	<u>General Fund</u>	<u>Other Fund</u>	<u>Total</u>
<b>ASSETS</b> (balances at year-end) -Give brief description:			
1. Cash and cash equivalents on hand	\$590.98	\$0.00	\$590.98
2. Investments (fair value) on hand			
3. Office furnishings (Cost of desks, etc)			
4. Equipment (Cost of fax machine, etc)			
5. Other (Accounts Receivable, Due from Others)	14,236.00		14,236.00
6. <b>Total Assets</b> (add lines 1 - 5)	<u>\$14,826.98</u>	<u>\$0.00</u>	<u>\$14,826.98</u>
<b>LIABILITIES AND FUND BALANCE</b> (at year-end):			
7. Liabilities (give brief description):			
8. Line of Credit (Capital One)	\$10,000.00	\$0.00	\$10,000.00
9. Taxes Payable - Payroll	771.68	0.00	771.68
10.			
11. <b>Total Liabilities</b> (add lines 7 - 10)	10,771.68	0.00	10,771.68
12. Fund balance (amount from Line 16 on Statement A)	4,055.30	0.00	4,055.30
13. Other			
14. <b>Total Liabilities and Fund Balance</b> (add lines 11 - 13)	<u>\$14,826.98</u>	<u>\$0.00</u>	<u>\$14,826.98</u>

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**NextSTEP of Central Louisiana, Inc.**  
**Statement of Activities**  
**For the Calendar Year Ending December 31, 2017**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>REVENUES:</b>			
Grants	21,750.00	21,572.00	43,322.00
Donations	7,900.00	0.00	7,900.00
Fundraisers			0.00
In-Kind Donations			0.00
Other			0.00
Total Revenues	29,650.00	21,572.00	51,222.00
<b>EXPENSES:</b>			
Salaries and Wages	0.00	8,250.00	8,250.00
Consulting Services	1,100.00	3,000.00	4,100.00
Outside Contract Services	7,540.00	6,390.00	13,930.00
Royalties Expense	12,000.00	0.00	12,000.00
Bank Fees	352.86	0.00	352.86
Insurance	0.00	1,688.75	1,688.75
Interest Expense	1,401.20	0.00	1,401.20
Payroll Taxes	0.00	827.13	827.13
Travel Expense	0.00	67.89	67.89
Storage Expense	42.50	0.00	42.50
Supplies	0.00	276.56	276.56
Total Expenses	22,436.56	20,500.33	42,936.89
<b>CHANGE IN NET ASSETS</b>	7,213.44	1,071.67	8,285.11
<b>BEGINNING NET ASSETS</b>	(4,229.81)		(4,229.81)
<b>ENDING NET ASSETS</b>	<b>2,983.63</b>	<b>1,071.67</b>	<b>4,055.30</b>

See Notes to Financial Statements

**NextSTEP of Central Louisiana, Inc.**  
**Statement of Financial Position**  
**December 31, 2017**

	<i><u>Beginning Balance</u></i>	<i><u>Ending Balance</u></i>	<i><u>Current Year Change</u></i>
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash in Bank	5,770.19	590.98	(5,179.21)
Accounts Receivable	0.00	14,121.00	14,121.00
Due from Others	0.00	115.00	115.00
Total Current Assets	5,770.19	14,826.98	9,056.79
Presentation Equipment	2,500.00	2,500.00	0.00
Less Accumulated Depreciation	(2,500.00)	(2,500.00)	0.00
Total Fixed Assets	0.00	0.00	0.00
<b>TOTAL ASSETS</b>	<b>5,770.19</b>	<b>14,826.98</b>	<b>9,056.79</b>
<b>LIABILITIES AND NET ASSETS</b>			
<b>LIABILITIES</b>			
Line of Credit - Capital One	10,000.00	10,000.00	0.00
Taxes Payable - Payroll	0.00	771.68	771.68
Total Liabilities	10,000.00	10,771.68	771.68
<b>NET ASSETS</b>			
Beginning Unrestricted Fund Balance	(4,229.81)	(4,229.81)	
Current Year Net Income		8,285.11	4,055.30
Total Net Assets	(4,229.81)	4,055.30	8,285.11
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>5,770.19</b>	<b>14,826.98</b>	<b>9,056.79</b>

See Notes to Financial Statements

**NextSTEP of Central Louisiana, Inc.**  
**Statement of Cash Flows**  
**For the Calendar Year Ending December 31, 2017**

	<u>2017</u>
<b>OPERATING ACTIVITIES</b>	
Change in net assets	8,285.11
Adjustments to reconcile change in net assets to net cash from operating activities	0.00
Changes in operating assets and liabilities	<u>0.00</u>
Net Cash From (For) Operating Activities	<u>8,285.11</u>
<b>INVESTING ACTIVITIES</b>	0.00
<b>FINANCING ACTIVITIES</b>	771.68
Net Change in Cash and Cash Equivalents	9,056.79
Cash and Cash Equivalents at Beginning of Period	<u>5,770.19</u>
Cash and Cash Equivalents at End of Period	<u><u>14,826.98</u></u>

See Notes to Financial Statements

## **NextSTEP of Central Louisiana, Inc.**

Notes to Financial Statements  
For Year Ending December 31, 2016

### **Note 1 - Principal Activity and Significant Accounting Policies**

#### **Organization**

NextSTEP of Central Louisiana, Inc. (the "Organization") was incorporated on May 7, 2007. The Organization was formed to assist victims of intimate partner violence to take the "next step" in their quest for independence and thereby break the intergenerational cycle that plagues family life. After recognizing an unfulfilled need to educate the community – particularly youth – about the ills of domestic violence, the Organization adjusted its focus in 2009 to develop and facilitate educational, awareness and prevention programs designed to reduce the incidence of teen dating violence, intimate partner violence, and domestic violence in the workplace.

The Organization is governed by an independent, volunteer Board of Directors who oversees the Organization's operations. Revenues to support the Organization are primarily received from private foundation grants and donations, as well as a federal grant from the Victims of Crime Act (administered by the Louisiana Commission on Law Enforcement).

The accompanying financial statements have been prepared in accordance with standards for not-for-profit organizations adopted by the Financial Accounting Standards Board. They are stated on the accrual basis of accounting whereby expenses are recorded when incurred, donations are recorded when notice is received, and grant revenues are recorded when earned.

#### **Financial Statement Presentation**

The Organization reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets, as applicable. Financial statements are reviewed internally and have not been independently audited. The Organization's current budget does not allow for the expense of audited financial statements; it does, however, benefit from the donated services of an accountant who provides financial statements.

#### **Cash and Cash Equivalents**

For purposes of the financial statements, the Organization considers all cash and highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

## Property and Equipment

Equipment and leasehold improvements are recorded on the basis of cost for purchased assets or fair value at the date of donation for donated assets. The Organization capitalizes all acquisitions in excess of \$1,000. Depreciation is recorded using the straight-line method. Volunteers and contractors use their own equipment in the performance of their services.

## Contributions and Donor Restrictions

Contributions received are recorded as unrestricted or temporarily restricted depending on the existence and/or nature of any donor restrictions. Contributions not subject to donor restrictions are reported as unrestricted support. Temporarily restricted support represents contributions that are restricted by the donor for specific purposes. Net assets restricted for specific purposes are released from restricted net assets when the costs are paid. If temporarily restricted contributions are released from restricted net assets in the same year as the contribution is received, the contribution is reported as temporarily restricted support on the Statement of Activities.

Contributions related to special events are recognized in the period that the event occurs.

## Private Grants and Donations

The Organization receives funding from several private foundations and organizations. The Organization recognizes the award as grant revenue as the expenses stipulated in the grant agreement (if any) have been incurred.

Grants awarded for the year are as follows:

Huie-Dellman Foundation	10,000
John & Bertie Deming Foundation	10,000
Gannett Foundation	1,500

Other Support & Revenue consisted of the following:

Individual Contributions	7,900
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## Government Grants

The Organization was awarded a federal grant (\$74,117) through the Office for Victims of Crime / Victims of Crime Act, effective July 1, 2017 through December 31, 2018. The funds are restricted. The purpose of the grant is to facilitate educational programs relative to teen dating violence and healthy relationships, per Louisiana Law, to 7th – 12th grade public school students. Funding also supports in-service training for counselors, teachers, school nurses and administrators, as well as parent education events.

VOCA grant for the year are as follows:

Cash received	7,451
Accounts receivable	14,121

### **In-Kind Support**

The Organization receives donations from a variety of sources for services and materials in the furtherance of its objectives. In-kind support is recorded at its fair value on the date of donation.

In-kind support consists principally of the following:

- Volunteer hours worked in support of programs, community awareness events and fundraisers, as well as the professional services of an accountant/attorney.
- Donated office space and related utility expenses.
- Donated printing services, coupons used as incentives for student participation in lessons.
- A discounted storage unit.

In-kind support was not tracked or quantified during the period for financial statement purposes.

### **Program Services**

Program Services include activities associated with student and parent education, community awareness, and in-service training for professionals in the fields of education, counseling, law enforcement, social work, nursing and the judiciary.

### **Salaries and Wages**

The Organization has one employee, its executive director.

### **Consulting and Outside Contract Services**

The Organization made payments to two primary independent contractors for consulting and other contract services. Contractor fees included the cost of materials and equipment related to the provision of services such as communications (cell phone, Internet), domain hosting, production expenses & supplies, software and hardware.

### **Royalties**

The Organization made royalty payments to Fred Worthington, the creator the video, *A Fight We Can Win*, the intellectual property on which the program is based. The video contains three original songs from Mr. Worthington. The royalty is non-exclusive.

### **Interest Expense**

The Organization opened a line of credit at Capital One Bank in Pineville, Louisiana in August, 2015. The interest rate is 18% per annum. Currently, the Organization is paying monthly interest, with no principal reduction.

### **Insurance Expense**

The Organization carries workers' compensation, general liability, and directors' and officers' liability insurance.

## Storage

The Organization utilized a storage unit (at a discounted rate) for donated items, *i.e.* furniture, clothing, books, display case, give-aways (t-shirts, pamphlets, etc.).

## Income Taxes

The Organization is organized as a Louisiana nonprofit corporation and has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3), qualifies for the charitable contribution deduction under Section 170(b)(1)(A)(vi), and has been determined not to be a private foundation under sections 509(a)(1). The Organization is required to file a return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Organization is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purposes. When needed, the Organization files an exempt Organization Business Income Tax Return (Form 990-T) with the IRS to report its unrelated business taxable income.

The Organization believes that it has appropriate support for any tax positions taken which affects its annual filing requirements, and, as such, does not have any uncertain tax positions that are material to the Financial Statements. The Organization would recognize future accrued interest and penalties related to unrecognized tax benefits in income tax expense if such interest and penalties are incurred.

## Note 3 – Property and Equipment

As of December 31, 2017, the cost of property and equipment was as follows:

Presentation Equipment (5 – 7 year depreciable life)	2,500
Less accumulated depreciation	<u>2,500</u>
Total, Net	<u><u>-0-</u></u>

## Note 4 – Line of Credit

The Line of Credit consists of a line of credit at Capital One Bank in Pineville, Louisiana opened in August, 2015. The current interest rate is 16.25% per annum. As of December 31, 2017, the balance of the indebtedness was \$10,000. Currently, the Organization is paying monthly interest, with no principal reduction.

## NOTE 5 - Subsequent Events

Subsequent events have been evaluated through March 31, 2017 which is the date the Financial statements were available to be issued.

NextSTEP OF CENTRAL LOUISIANA, INC. (Agency Name)

**Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer (Required Form - Please Submit Completed Form Per Attached Instructions)**

For the Year Ended December 31, 2017 (Year-End)

**Agency Head Name and Title:** CAROLYNE D. HOYT, EXECUTIVE DIRECTOR

Purpose	Dollar Amount
1. Salary	1. 8,250.00
2. Benefits-insurance	2.
3. Benefits-retirement	3.
4. Benefits-other (describe)	4.
5. Benefits-other (describe)	5.
6. Benefits-other (describe)	6.
7. Car allowance	7.
8. Vehicle provided by government (if reported on your W-2)	8.
9. Per diem	9.
10. Reimbursements	10. 354.70
11. Travel	11. 67.89
12. Registration fees	12.
13. Conference travel	13.
14. Housing	14.
15. Unvouchered expenses (example: travel advances, etc.)	15.
16. Special meals	16.
17. Other	17.
18. TOTAL (enter total of line 1-17)	18. 8,672.59

\_\_\_\_ Please check here if the Agency Head does not receive any compensation, benefits, and other payments. (Act 462 of the 2015 Legislative Session allows nongovernmental entities or not-for-profit (quasi-public) entities to report on the Act 706 schedule **only** those payments to the agency head that are derived from the public funds.)

PLEASE RETAIN A COPY OF THE COMPLETED FINANCIAL STATEMENTS FOR YOUR RECORDS

Please return the completed form within 90 days of your entity's year-end to Louisiana Legislative Auditor – Local Government Services, Post Office Box 94397, Baton Rouge, LA 70804-9397 - Updated 8/3/16