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DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN

RUSTON, LOUISIANA

**FINANCIAL STATEMENTS
AND ADDITIONAL INFORMATION
FOR THE YEAR ENDED
DECEMBER 31, 2004**

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

Release Date 7-20-05

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FOR THE YEAR ENDED DECEMBER 31, 2004
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FINANCIAL STATEMENTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Domestic Abuse Resistance Team of Lincoln
Ruston, Louisiana 71270

I have audited the accompanying statement of financial position of Domestic Abuse Resistance Team of Lincoln (DART) (a nonprofit organization) as of December 31, 2004, and the related statement of activities, functional expenses, and cash flows for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the Organization's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those 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 financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Domestic Abuse Resistance Team of Lincoln as of December 31, 2004, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated June 7, 2005, on my consideration of Domestic Abuse Resistance Team of Lincoln's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

My audit was performed for the purpose of forming an opinion on the financial statements of Domestic Abuse Resistance Team 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 financial statements of Domestic Abuse Resistance Team of Lincoln. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Respectfully,

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

Radian L. Hennigan
Certified Public Accountant

June 7, 2005

DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN

**STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDING DECEMBER 31, 2004**

ASSETS

Current Assets

Cash	\$ 129,618
Accounts Receivable	47,263
Prepaid Expenses	818
Due from Other Funds	0
Other Assets	0
Total Current Assets	<u>177,699</u>

Fixed Assets

Furniture and Fixtures	66,340
Leasehold Improvements	28,898
Total Fixed Assets	<u>95,238</u>
Accumulated Depreciation	<u>(49,718)</u>
Total Fixed Assets, Net	45,520

TOTAL ASSETS \$ 223,219

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts Payable	\$ 2,319
Deferred Revenues	1,875
Due to Other Funds	0
Total Current Liabilities	<u>\$ 4,194</u>

Net Assets

Unrestricted Net Assets	\$ 189,575
Temporarily Restricted Net Assets	29,450
Total Net Assets	<u>219,025</u>

TOTAL LIABILITIES & NET ASSETS \$ 223,219

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

DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN

**STATEMENT OF ACTIVITY AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2004**

	<u>UNRESTRICTED</u>	<u>TEMPORARILY RESTRICTED</u>	<u>TOTAL</u>
<u>INCREASES IN NET ASSETS</u>			
Grants	\$ -	\$ 593,276	\$ 593,276
Public Support Donations	24,451	4,755	29,206
In-Kind Contributions	11,544	-	11,544
Fund Raisings	27,521	26,659	54,180
Miscellaneous	2,124	-	2,124
Interest Earned	470	-	470
	<u>66,110</u>	<u>624,690</u>	<u>690,800</u>
Total Increase In Net Assets			
Assets Released From Restrictions	<u>612,480</u>	<u>(612,480)</u>	<u>-</u>
Total Increase In Net Assets	678,590	12,210	690,800
<u>DECREASES IN NET ASSETS</u>			
Program Services	602,492	-	602,492
Fundraising	4,799	-	4,799
Management and General	26,301	-	26,301
	<u>633,592</u>	<u>-</u>	<u>633,592</u>
Total Decreases In Net Assets			
NET INCREASE (DECREASE) IN NET ASSETS	\$ 44,998	\$ 12,210	\$ 57,208
Net Assets at Beginning of Year 12/31/03	<u>144,577</u>	<u>17,240</u>	<u>161,817</u>
Net Assets at End of Year 12/31/04	<u>\$ 189,575</u>	<u>\$ 29,450</u>	<u>\$ 219,025</u>

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

DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2004**

	PROGRAM SERVICES	FUNDRAISING	MANAGEMENT AND GENERAL	TOTAL
Expenditures				
Salaries	\$ 369,841	\$ -	\$ 2,928	\$ 372,769
Fringe	60,898	-	1,130	62,028
Travel	17,101	-	177	17,278
Operating Expense	51,054	-	17,937	68,991
Supplies	27,924	-	763	28,687
Other Costs	56,814	-	318	57,132
Capital Outlay	2,766	-	84	2,850
Audit Fees	1,736	-	2,964	4,700
Fund Raising Expenses	-	4,799	-	4,799
	588,135	4,799	26,301	619,235
Total Expenditures				
Depreciation	14,357	-	-	\$ 14,357
Total Functional Expenditures	\$ 602,492	\$ 4,799	\$ 26,301	\$ 633,592

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

DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2004**

	<u>2004</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Increase in net assets	\$ 55,479
(Increase) decrease in operating assets	
Accounts receivable	45,845
Depreciation	14,357
Prepaid Expenses	(818)
Increase (decrease) in operating liabilities	
Accounts Payable	2,252
Deferred Revenue	<u>(1,323)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	115,792
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of assets restricted to investment in property and equipment	<u>(12,834)</u>
NET CASH USED BY INVESTING ACTIVITIES	<u>(12,834)</u>
NET CASH FLOWS FROM FINANCING ACTIVITIES	<u>-</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	102,958
BEGINNING CASH AND CASH EQUIVALENTS	<u>26,660</u>
ENDING CASH AND CASH EQUIVALENTS	<u><u>\$ 129,618</u></u>

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

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 2004**

NOTES TO FINANCIAL STATEMENTS

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Reporting Entity:

D.A.R.T. (Domestic Abuse Resistance Team) of Lincoln Parish is a nonprofit organization established in 1994 under the provisions of Louisiana law (Louisiana Revised Statutes 12.201 et. seq. and Section 501(c)(3) of the Internal Revenue Code) with its mission, as described in its Articles of Incorporation, being "to provide services for abused residents of Lincoln Parish and to organize, maintain, and perpetrate a shelter for the benefit, advantage, and welfare of its citizens of Lincoln Parish, Louisiana, who may be subjected to some form of abuse." D.A.R.T. of Lincoln was also established to coordinate the activities of other agencies offering services to victims of domestic abuse in Lincoln, Union, Bienville, Claiborne 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. of Lincoln was formed through the efforts of local agencies and is supported by several organizations and offices (including the District Judge's Office, Ruston City Police Department, Humanitarian Enterprises of Lincoln Parish, Lincoln Parish Health Department, Mayor's Commission for Women, Retired Senior Volunteer Program, Methodist Children's Home, Volunteers of America, Lincoln Parish Sheriff's Office, Ruston Mental Health Center, District Attorney's Office, Lincoln Council on Aging, Habitat for Humanity, several pro bono attorneys, and Christian Community Action).

Since the inception of D.A.R.T. of Lincoln in January 1994, the Board of Directors has overseen the procurement of funds through grants, fundraising activities, and donations. A shelter has been opened in Ruston to provide residential and nonresidential assistance to victims of domestic violence and their dependents.

This assistance includes, but is not restricted to, 24-hour shelter to provide safe refuge and temporary lodging for victims of family violence and their dependents; a 24-hour crisis line; individual and group counseling; specialized counseling for children; legal, medical, transitional support and training; and self-help training.

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 2004**

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

b. *Presentation of Statements:*

The financial statements are prepared on the accrual basis of accounting and financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its *Statement of Financial Accounting Standards (SFAS) No. 117, Financial Statements of Not-For-Profit Organizations*. Under SFAS No 117, D.A.R.T. of Lincoln is required to report its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. Also required is the presentation of the statement of cash flows.

Unrestricted net assets represent those assets which are not subject to donor-imposed stipulations and, therefore, are assets the organization may use at its discretion.

Temporarily restricted net assets result from contributions and other inflows of assets whose use by the organization is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of D.A.R.T. of Lincoln, pursuant to those stipulations.

Permanently restricted net assets result from contributions and other inflows of assets whose use by the organization is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of D.A.R.T. of Lincoln.

Net assets of the two restricted classes are created only by donor-imposed restrictions on their use. All other net assets, including board designated or appropriated amounts, are legally unrestricted and are reported as part of the unrestricted class.

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 2004**

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

b. Presentation of Statements: (continued)

D.A.R.T. of Lincoln does not have any permanently restricted net assets for fiscal year ended December 31, 2004.

Revenues are reported as increases in unrestricted net assets unless use of the related assets is limited by donor-stipulated restrictions. Expenses are reported as decreases in unrestricted net assets. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulations or by law. Expirations of temporary restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets.

c. Contributions:

D.A.R.T. of Lincoln has adopted Statement of Financial Accounting Standards (SFAS) No. 116, *Accounting for Contributions Received for Contributions Made*. In accordance with SFAS No. 116, contributions are recognized when the donor makes a promise to give and are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence and/or nature of any donor restrictions.

D.A.R.T. of Lincoln reports gift of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restrictions expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

The organization reports contributions of assets other than cash at their estimated fair value at the date of the gift and are reported as revenues of the unrestricted net asset class unless explicit donor stipulations specify how the donated asset must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as revenues of the temporarily restricted or permanently

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 2004**

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

c. Contributions: (continued)

restricted net asset classes. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Organization reports expirations of donor restriction when the donated or acquired long-lived assets are placed in service.

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net assets classes. When a qualifying expenditure occurs or a time restriction expires, temporarily restricted assets are recognized in unrestricted net assets as "net assets released from restrictions" in the statement of activities.

d. Fund Accounting:

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

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

General Fund

The General Fund is the general operating fund of D.A.R.T. of Lincoln. It is used to account for all financial resources except those required to be accounted for in another fund. These discretionary funds are accounted for and reported according to the source (federal, state, or local) from which they are derived.

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 2004**

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

d. Fund Accounting: (continued)

Special Revenue Funds

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

The following are the funds which comprise the Special Revenue Funds:

Emergency Shelter Grant 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

The program is to be operated by a public agency or non-profit organization, or combination thereof, and provides service to crime victims. The program requires promotion of, 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.

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 2004**

NOTES TO THE FINANCIAL STATEMENT

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

d. Fund Accounting: (continued)

Special Revenue Funds (continued)

Governor's Office on Women's Policy – State and Federal Family Violence
Funds & Marriage License and Civil Fee Funds

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

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

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.

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 2004**

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

d. Fund Accounting: (continued)

Violence Against Women Grant

The project funds a portion of the legal advocate's salary, salary for keeping accurate and up to date statistics, and an outreach coordinator to assist clients with services. The grant will also fund transportation for clients to assist them in obtaining their goals. Supplies for the office are also included. 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.

Interest on Lawyers' Trust Accounts Grant

The Louisiana Bar Foundation provides grant revenue to assist in providing legal aid and advocacy to the indigent victims of domestic violence. These funds assist in the continuation and expansion of the legal advocacy outreach program and providing contract attorney services including aid in obtaining protective orders.

United Way of Northeast Louisiana Grant

The United Way has awarded a grant which is used to fund a portion of the salaries of several employees.

Louisiana Coalition Against Domestic Violence Grant

L.C.A.D.V. - Rural Projects:

L.C.A.D.V. has awarded various grants for the purpose of expanding outreach to rural clients specifically in Jackson, Bienville and Claiborne Parishes. These grants fund personnel, including a Children's Advocate, offices, travel, and other operational costs. The L.C.A.D.V. requires continuing training for various staff members.

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 2004**

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

d. Fund Accounting: (continued)

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.

L.C.A.D.V. - Children's Services

The program/agency assures and certifies the following upon receipt of Federal Family Violence Funds:

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.

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 2004**

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

d. Fund Accounting: (continued)

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.

These funds are used to supplement operations of D.A.R.T. to the extent they provide personnel salaries and fringe benefits for rural areas, including Claiborne, Bienville, and Jackson Parishes and for Shelter personnel.

L.C.A.D.V. - Rural Projects Assistant Program

The program/agency assures and certifies the following upon receipt of Federal Family Violence Funds:

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.

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 2004**

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

d. Fund Accounting: (continued)

These funds are used to supplement operations of D.A.R.T. to the extent they provide for direct financial assistance to victims of domestic violence and provide for training, marketing and internet access for D.A.R.T. personnel. These funds are used in Lincoln, Bienville, Claiborne, Jackson and Union Parishes.

e. Transfers:

Advances between funds, for which repayment is not expected, 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.

f. Budget Policy:

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

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

The budget is prepared on modified accrual basis, consistent with the basis of accounting for comparability of budgeted and actual revenues and expenditures. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

Actual amounts are compared to budgeted amounts periodically during the fiscal year as management control device. Expenditures cannot legally exceed appropriations on an individual fund level.

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 2004**

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

g. 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.

h. 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. Depreciation of furniture and equipment is provided on the straight-line basis over an estimated useful life of five years. Depreciation of leasehold improvements is provided on the straight-line basis over an estimated useful life of 15 years.

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

	Balance <u>12/31/04</u>
Furniture and Equipment	\$66,340
Leasehold Improvements	<u>28,898</u>
Total	95,238
Accumulated Depreciation	<u>(49,718)</u>
Net Fixed Assets	\$45,520

Current year depreciation was recorded in the amount of \$14,357. A prior year adjustment was recorded for accumulated depreciation in the amount of \$35,360. A prior year adjustment was recorded for implementation of a \$500 capitalization policy in the amount of \$35,360.

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 2004**

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

i. 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.

j. Annual and Sick Leave:

Compensated leave will be recorded as fund expenditures in the year in which they are paid or become due on demand to terminated employees. The Agency's sick leave policy does not provide for the vesting of sick leave.

k. Related Party Transactions

A member of the D.A.R.T. Board of Directors is married to an employee of D.A.R.T.

l. Cash in Bank:

At December 31, 2004, D.A.R.T.'s cash and investments, shown on the balance sheet under current assets and restricted assets, consisted of checking and savings accounts. The carrying amounts of those accounts totaled \$129,618 and the corresponding bank balances totaled \$135,986. All of the bank balances were covered by federal depository insurance or were adequately collateralized with financial institution assets.

NOTE 2-RESTRICTIONS ON NET ASSETS

Substantially all of the restrictions on net assets at the end of 2004 are related to funds raised through various campaigns targeting local outreach areas. These areas include Bienville, Union, Claiborne and Jackson parishes. Public support in the amount of \$23,525 is restricted to use in development and operation of these local outreach offices, and \$5,925 is restricted to use for other operation programs. These restrictions will expire as the funds are utilized for their intended purposes.

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 2004**

NOTES TO THE FINANCIAL STATEMENT

NOTE 3-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 4-GRANTS RECEIVABLE

Grants receivable at December 31, 2004 consisted of reimbursements for expenses incurred under the following programs:

Crime Victims Assistance	\$18,204
Emergency Shelter Grant	1,550
LCADV-Rural Projects	4,833
Office of Women's Policy	18,739
IOLTA	2,500
Violence Against Women Act	<u>1,317</u>
Total	<u>\$ 47,143</u>

NOTE 5-IN-KIND CONTRIBUTIONS

The Agency received various in-kind contributions during the year. The value of these contributions is reflected in the accompanying financial statements at estimated fair market value. The primary in-kind contributions consisted of furniture, supplies and equipment.

In addition, many individuals volunteer their time and perform a variety of tasks that assist the Agency; but these services do not meet the criteria for recognition as contributed services.

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 2004**

NOTES TO THE FINANCIAL STATEMENT

NOTE 6-BOARD OF DIRECTOR'S COMPENSATION

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

NOTE 7-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, except for taxes pertaining to unrelated business income. In addition, it has been determined that D.A.R.T. of Lincoln is not a private foundation within the meaning of Section 509(a) of the Internal Revenue Code. No provision has been made for income taxes in the accompanying financial statements since D.A.R.T. of Lincoln does not have a significant amount of unrelated business income for the year ended December 31, 2004.

NOTE 8-JUDGMENTS, CLAIMS, AND SIMILAR CONTINGENCIES

There is no active litigation against the D.A.R.T. of Lincoln at December 31, 2004. 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

NOTE 8-JUDGMENTS, CLAIMS, AND SIMILAR CONTINGENCIES (continued)

program costs and liabilities to such an extent that they would materially affect the Agency's financial position.

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 2004**

NOTES TO THE FINANCIAL STATEMENT

NOTE 9-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 *Government Auditing Standards* issued by the Comptroller General of the United States. Audits of prior years have not resulted in any disallowed costs; however, grantor agencies may provide for further examinations. Based on prior experience, the Agency's management believes that further examinations would not result in any significant disallowed costs.

NOTE 10-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 and the Governors' Office on Women's Policy. 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. D.A.R.T. will lose all rural grant funding after September of 2005. This reduction in funding, unless replaced by alternative sources of funds, will cause a reduction in services and facilities, the personnel employed by DART, and the victims served.

SUPPLEMENTARY FINANCIAL INFORMATION

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 2004**

**COMBINING STATEMENT OF ACTIVITIES
SPECIAL REVENUE FUND**

	V.A.W.A.	O.W.F.	C.V.A.	E.S.G.	I.O.L.T.A.	Rural Projects L.C.A.D.V.	U.W.	L.C.A.D.V. C.S.	L.C.A.D.V. R.F.A.P.	TOTAL
REVENUES										
Intergovernmental:										
Grant Income	\$ 19,708	\$ 223,196	\$ 77,236	\$ 23,533	\$ 10,000	\$ 116,465	\$ 24,017	\$ 63,438	\$ 32,684	\$ 590,277
TOTAL REVENUE	<u>19,708</u>	<u>223,196</u>	<u>77,236</u>	<u>23,533</u>	<u>10,000</u>	<u>116,465</u>	<u>24,017</u>	<u>63,438</u>	<u>32,684</u>	<u>590,277</u>
EXPENDITURES										
Current:										
Salaries	16,632	147,122	65,898	982	7,436	68,576	21,618	41,577	-	369,841
Fringe	1,271	32,045	9,733	76	564	12,013	1,651	3,426	-	60,779
Travel	687	5,340	623	-	-	5,768	-	4,652	30	17,100
Operating Expense	-	24,705	-	18,068	2,000	17,229	248	5,884	1,401	69,535
Supplies	1,118	8,724	416	4,285	-	12,879	-	7,900	-	35,322
Other Direct Costs	-	650	566	-	-	-	-	-	31,254	32,470
Homeless Prevention	-	-	-	-	-	-	-	-	-	-
Homeless Prevention	-	1,170	-	-	-	-	-	-	-	1,170
Audit Fees	-	3,445	-	123	-	-	500	-	-	4,068
Capital Outlay	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>19,708</u>	<u>223,201</u>	<u>77,236</u>	<u>23,534</u>	<u>10,000</u>	<u>116,465</u>	<u>24,017</u>	<u>63,439</u>	<u>32,685</u>	<u>590,285</u>
Excess of Revenues Over (Under) Expenditures	-	(5)	-	(1)	-	-	-	(1)	(1)	(8)
OTHER FINANCING SOURCES (USES)										
Operating Transfers In	-	5	-	1	-	-	-	1	1	8
Operating Transfers Out	-	-	-	-	-	-	-	-	-	-
Excess of Revenues Sources Over (Under) Expenditures and Other Uses	-	-	-	-	-	-	-	-	-	-
NET ASSETS-(DEFICIT)										
Beginning of Year	-	-	-	-	-	-	-	-	-	-
End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 2004**

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

	<u>BUDGETED</u> <u>EXPENDITURES</u>	<u>ACTUAL</u> <u>EXPENDITURES</u>
<u>LOCAL - UNRESERVED</u>		
Salaries	\$ 2,928	\$ 2,928
Fringe	1,130	1,130
Travel	177	177
Operating Expense	19,666	19,666
Supplies	763	763
Other Costs	4,651	4,651
Other Direct Costs	305	305
Audit Fees	84	84
Capital Outlay	2,964	2,964
	<hr/>	<hr/>
TOTALS	<u>\$ 32,668</u>	<u>\$ 32,668</u>
<u>GOVERNOR'S OFFICE</u>		
<u>ON WOMEN'S POLICY (OWP)</u>		
Salaries	\$ 147,122	\$ 147,122
Fringe	32,045	32,045
Travel	5,340	5,340
Operating Expense	24,705	24,705
Supplies	8,724	8,724
Other Direct Costs	650	650
Audit Fees	1,170	1,170
Capital Outlay	3,445	3,445
	<hr/>	<hr/>
TOTALS	<u>\$ 223,201</u>	<u>\$ 223,201</u>
<u>CRIME VICTIMS ASSISTANCE (CVA)</u>		
Salaries	\$ 65,898	\$ 65,898
Fringe	9,733	9,733
Travel	623	623
Operating Expense	-	-
Supplies	416	416
Other Direct Costs	-	-
Audit	566	566
Capital Outlay	-	-
	<hr/>	<hr/>
TOTALS	<u>\$ 77,236</u>	<u>\$ 77,236</u>

The accompanying notes are an integral part of these statements.

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 2004**

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

	<u>BUDGETED EXPENDITURES</u>	<u>ACTUAL EXPENDITURES</u>
<u>VIOLENCE AGAINST WOMEN ACT (VAWA)</u>		
Salaries	\$ 16,632	\$ 16,632
Fringe	1,271	1,271
Travel	687	687
Operating Expense	-	-
Supplies	1,118	1,118
Other Direct Costs	-	-
Capital Outlay	-	-
	<hr/>	<hr/>
TOTALS	<u>\$ 19,708</u>	<u>\$ 19,708</u>
<u>EMERGENCY SHELTER GRANT PROGRAM (ESGP)</u>		
Salaries	\$ 982	\$ 982
Fringe	76	76
Services	-	-
Operating Expense	18,075	18,075
Supplies	4,278	4,278
Other Direct Costs	-	-
Homeless Prevention	-	-
Capital Outlay	123	123
	<hr/>	<hr/>
TOTALS	<u>\$ 23,534</u>	<u>\$ 23,534</u>
<u>LOUISIANA BAR FOUNDATION (IOLTA)</u>		
Salaries	\$ 7,436	\$ 7,436
Fringe	564	564
Services	-	-
Rehabilitation Costs	-	-
Operating Expenses	2,000	2,000
Supplies	-	-
Other Costs	-	-
Capital Outlay	-	-
	<hr/>	<hr/>
TOTALS	<u>\$ 10,000</u>	<u>\$ 10,000</u>

The accompanying notes are an integral part of these statements.

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 2004**

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

	<u>BUDGETED EXPENDITURES</u>	<u>ACTUAL EXPENDITURES</u>
<u>RURAL PROJECTS</u>		
<u>LOUISIANA COALITION AGAINST DOMESTIC VIOLENCE (LCADV)</u>		
Salaries	\$ 68,576	\$ 68,576
Fringe	12,013	12,013
Travel	5,768	5,768
Services	-	-
Operating Expenses	17,229	17,229
Supplies	5,489	5,489
Other Direct Costs	-	-
Training & Marketing	7,390	7,390
Capital Outlay	-	-
	<hr/>	<hr/>
TOTALS	<u>\$ 116,465</u>	<u>\$ 116,465</u>
<u>UNITED WAY</u>		
Salaries	\$ 21,618	\$ 21,618
Fringe	1,651	1,651
Operating Expenses	248	248
Capital Outlay	500	500
	<hr/>	<hr/>
TOTALS	<u>\$ 24,017</u>	<u>\$ 24,017</u>

The accompanying notes are an integral part of these statements.

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 2004**

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

	<u>BUDGETED EXPENDITURES</u>	<u>ACTUAL EXPENDITURES</u>
<u>CHILDREN'S SERVICES (LCADV)</u>		
Salaries	\$ 41,577	\$ 41,577
Fringe	3,426	3,426
Travel	4,652	4,652
Supplies	7,900	7,900
Training & Marketing	5,884	5,884
	<hr/>	<hr/>
TOTALS	<u>\$ 63,439</u>	<u>\$ 63,439</u>
 <u>RURAL PROJECTS ASSISTANCE (LCADV)</u>		
Travel	30	30
Operating Expense	220	220
Other Direct Costs	31,254	31,254
Training & Marketing	1,181	1,181
Capital Outlay	-	-
	<hr/>	<hr/>
TOTALS	<u>\$ 32,685</u>	<u>\$ 32,685</u>

The accompanying notes are an integral part of these statements.

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 2004 AND 2003**

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

	BALANCE DECEMBER 31, 2003	ADDITIONS	DELETIONS	CAPITAL POLICY ADJUSTMENTS	BALANCE DECEMBER 31, 2004
<u>GENERAL FIXED ASSETS, AT COST:</u>					
Office Furniture & Equipment	\$ 74,080	\$ 2,303	\$ -	\$ (10,043)	\$ 66,340
Leasehold Improvements	18,367	10,531	-	-	28,898
Other Furnishings	10,402	-	-	(10,402)	-
TOTAL	\$ 102,849	\$ 12,834	\$ -	\$ (20,445)	\$ 95,238
Less: Accumulated Depreciation	-	\$ (14,357)		\$ (35,360)	\$ (49,718)
Net Fixed Assets					\$ 45,520
<u>INVESTMENT IN FIXED ASSETS:</u>					
Property Acquired from:					
E.S.G.P.	\$ 17,045	\$ -	\$ -	\$ (3,388)	\$ 13,657
C.V.A.	5,284	-	-	(1,050)	4,234
O.W.S.	19,044	1,303	-	(3,786)	16,561
L.C.A.D.V. Rural Projects	19,989	-	-	(3,974)	16,015
R.P.A.P. - L.C.A.D.V.	4,980	-	-	(990)	3,990
United Way	-	-	-	-	-
General Fund	36,507	11,531	-	(7,257)	40,781
TOTAL INVESTMENT IN FIXED ASSETS	\$ 102,849	\$ 12,834	\$ -	\$ (20,445)	\$ 95,238

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

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
FOR THE YEAR ENDING DECEMBER 31, 2004**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

<u>FEDERAL GRANTOR/PASS THROUGH GRANTORS/PROGRAM OR CLUSTER TITLE</u>	<u>FUND NUMBER</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>PROGRAM OR AWARD AMOUNT</u>	<u>REVENUE RECOGNIZED</u>	<u>EXPENDITURES</u>
<u>Department of Housing and Urban Development (HUD)</u>						
Community Planning and Development						
HUD Emergency Shelter Grants Program to:						
Louisiana Department of Social Services						
Office of Community Services						
Subgranted to City of Ruston:						
<i>Emergency Shelter Grant Program</i>						
07-01-03 to 06-30-05	ESG-9	14.231	10-8370	25,866	12,866	12,867
07-01-04 to 06-30-06	ESG-10	14.231	610791	25,000	10,667	10,667
<u>Department of Justice</u>						
Bureau of Justice Assistance, Subgranted to:						
LA Commission on Law Enforcement and Admin of Criminal Justice						
Domestic Violence Program, Crime Victim Assistance						
01-01-03 to 02-28-04	CVA-10	16.575	CO2-1-006	89,211	13,216	13,218
01-01-04 to 02-28-05	CVA-11	16.575	CO3-1-006	86,014	64,020	64,019
Violence Against Women Formula Grants						
10-01-03 to 09-30-04	VAWA-8	16.588	M02-8-016	19,413	15,740	15,740
10-01-04 to 09-30-05	VAWA-9	16.588	M03-8-006	18,831	3,968	3,968
Subgranted to LA Coalition Against Domestic Violence:						
Rural Projects						
11-01-03 to 12-31-04 Union	LCADV-U2	16.589	LCADV-2003-04-DOJ-004	34,000	30,122	30,122
<u>Department of Health and Human Services</u>						
Administration for Children and Families						
Family Violence Prevention and Services Grants to State DV Coalitions to:						
Governor's Office on Women's Policy						
Subgranted to LA Coalition Against Domestic Violence						
Rural Projects Children's Services in DV Programs						
09-01-03 to 09-15-04 Shelter	CS-S2	16.589	2003-04-TANF-C5005	25,895	19,959	19,959
09-01-03 to 09-15-04 Bienville	CS-B2	16.589	2003-04-TANF-RPCS024	23,235	9,331	9,331
09-01-03 to 09-15-04 Claiborne	CS-C2	16.589	2003-04-TANF-RPCS025	23,555	17,665	17,665
09-01-03 to 09-15-04 Jackson	CS-J2	16.589	2003-04-TANF-RPCS026	23,235	16,482	16,482

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
FOR THE YEAR ENDING DECEMBER 31, 2004**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

<u>FEDERAL GRANTOR/PASS THROUGH GRANTORS/PROGRAM OR CLUSTER TITLE</u>	<u>FUND NUMBER</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>PROGRAM OR AWARD AMOUNT</u>	<u>REVENUE RECOGNIZED</u>	<u>EXPENDITURES</u>
<u>Department of Health and Human Services</u>						
Administration for Children and Families						
Family Violence Prevention and Services Grants to State DV Coalitions to: Governor's Office on Women's Policy Subgranted to LA Coalition Against Domestic Violence						
Rural Projects Assistance Program						
09-01-03 to 08-23-04 Lincoln	RPAP-L	16.589	LCADV-TANF-2003-04-RPAP-043	12,500	7,759	7,759
09-01-03 to 08-23-04 Union	RPAP-U	16.589	LCADV-TANF-2003-04-RPAP-073	12,500	11,398	11,398
09-01-03 to 08-23-04 Claiborne	RPAP-C3	16.589	LCADV-TANF-2003-04-RPAP-030	12,500	1,860	1,860
09-01-03 to 08-23-04 Bienville	RPAP-B3	16.589	LCADV-TANF-2003-04-RPAP-022	12,500	3,616	3,616
09-01-03 to 08-23-04 Jackson	RPAP-J3	16.589	LCADV-TANF-2003-04-RPAP-000	12,500	8,051	8,051
Rural Project Outreach Offices (TANF)						
09-01-03 to 09-15-04 Claiborne	LCADV-C3	16.589	LCADV-2003-04-TANF-RP011	37,357	29,340	29,340
09-01-03 to 09-15-04 Bienville	LCADV-B4	16.589	LCADV-2003-04-TANF-RP003	38,334	27,772	27,772
09-01-03 to 09-15-04 Jackson	LDAFV-J4	16.589	LCADV-2003-04-TANF-RP005	37,635	29,231	29,231
<u>Governor's Office on Women's Policy</u>						
Family Violence Prevention and Services						
07-01-03 to 06-30-04	OWS-8F	93.591	114-400138	83,100	43,786	43,788
07-01-04 to 06-30-05	OWP-9F	93.591	114-500174	269,303	41,883	41,883

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
FOR THE YEAR ENDING DECEMBER 31, 2004**

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 Domestic Abuse Resistance Team 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. These programs have been clustered to create a major type program for audit purposes.

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
FOR THE YEAR ENDING DECEMBER 31, 2004**

COMPENSATION TO BOARD MEMBERS

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

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
SCHEDULE OF CURRENT YEAR FINDING AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2004**

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Domestic Abuse Resistance Team of Lincoln, Louisiana.
2. No reportable conditions or material weaknesses were disclosed during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of Domestic Abuse Resistance Team of Lincoln, Louisiana, were disclosed during the audit.
4. Some programs were clustered to create a major program.
5. The threshold for distinguishing Types A and B programs was \$500,000.
6. Domestic Abuse Resistance Team of Lincoln, Louisiana was not determined to be low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

See Management's Corrective Action Plan.

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

None

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
FOR THE YEAR ENDING DECEMBER 31, 2004**

CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDING

No prior year audit findings or questioned costs.

OTHER REPORTS

RADIAN L. HENNIGAN

Certified Public Accountant
1503 Goodwin Road, Suite 1
Ruston, Louisiana 71270
(318) 255-9305
Fax (318) 255-7397

**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
Domestic Abuse Resistance Team of Lincoln
Ruston, Louisiana 71270

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Domestic Abuse Resistance Team of Lincoln (DART) (a non-profit organization) as of December 31, 2004, which collectively comprise the Domestic Abuse Resistance Team of Lincoln's basic financial statements and have issued our report thereon dated June 07, 2005. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 Domestic Abuse Resistance Team of Lincoln's financial statements are free of material misstatement, we 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 our audit, and accordingly, we do not express such as opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Domestic Abuse Resistance Team of Lincoln's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the 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 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. 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 Director's Board, management and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,



Radian L. Hennigan
Certified Public Accountant

Ruston, Louisiana
June 07, 2005