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**Domestic Abuse Resistance Team of Lincoln**

**Ruston, Louisiana**

**Financial Statements  
And Additional Information**

**For The Year Ended December 31, 2005**

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 8-16-06

**Domestic Abuse Resistance Team of Lincoln**  
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**For The Year Ended December 31, 2005**

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# Douglas A. Brewer, LLC

## Certified Public Accountant

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### INDEPENDENT AUDTIOR'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 (D.A.R.T.) (a nonprofit organization) as of December 31, 2005, and the related statements 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, 2005, 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 23, 2006, 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 analyses 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.

Dale A. Brewer, LLC

June 23, 2006

## **Financial Statements**

**Domestic Abuse Resistance Team of Lincoln  
Statement of Financial Position  
December 31, 2005**

<b>ASSETS</b>	<b>Total</b>
<b>Current Assets</b>	
Cash and Cash Equivalents	\$ 206,184
Accounts Receivable	35,773
Prepaid Expenses	818
Total Current Assets	242,775
<b>Property and Equipment</b>	
Furniture and Fixtures	68,270
Leasehold Improvements	28,898
Total Property and Equipment	97,168
Less: Accumulated Depreciation	(59,222)
Net Property and Equipment	37,946
<b>TOTAL ASSETS</b>	<b>\$ 280,721</b>
<b>LIABILITIES AND NET ASSETS</b>	
<b>Current Liabilities</b>	
Accounts Payable & Accrued Liabilities	\$ 2,328
Deferred Revenues	-
Total Current Liabilities	2,328
<b>Total Liabilities</b>	<b>2,328</b>
<b>Net Assets</b>	
Net Assets - Unrestricted	242,708
Net Assets - Temporarily Restricted	35,685
Net Assets - Permanently Restricted	-
Total Net Assets	278,393
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 280,721</b>

The accompanying notes are an integral part of this financial statement.

**Domestic Abuse Resistance Team of Lincoln  
Statement of Activities  
For The Year Ended December 31, 2005**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>Changes in Net Assets:</b>			
Revenues and Gains:			
Grants	\$ -	\$ 469,408	\$ 469,408
Public Support Donations	14,093	-	14,093
In-Kind Contributions	-	-	-
Fund Raisings	76,068	17,039	93,107
Miscellaneous	-	-	-
Interest Earned	1,232	-	1,232
Total Revenues & Gains	91,393	486,447	577,840
<b>Net Assets Released From Restrictions</b>			
Satisfaction of Program Restrictions	480,212	(480,212)	-
<b>Total Revenues, Gains, and Other Support</b>	571,605	6,235	577,840
<b>Expenses:</b>			
Program Services	476,974	-	476,974
Fundraising	1,282	-	1,282
Management and General	40,216	-	40,216
Total Expenses	518,472	-	518,472
<b>Increase in Net Assets</b>	53,133	6,235	59,368
<b>Net Assets at Beginning of Year</b>	189,575	29,450	219,025
<b>NET ASSETS AT END OF YEAR</b>	\$ 242,708	\$ 35,685	\$ 278,393

The accompanying notes are an integral part of this financial statement.

**Domestic Abuse Resistance Team of Lincoln  
Statement of Functional Expenses  
For The Year Ended December 31, 2005**

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	<b>Program Services</b>	<b>Fundraising</b>	<b>Management &amp; General</b>	<b>Total</b>
Salaries	\$ 317,470	\$ -	\$ 17,585	\$ 335,055
Fringe	58,410	-	1,852	60,262
Travel	11,984	-	831	12,815
Operating Expense	60,386	-	4,110	64,496
Supplies	16,585	-	489	17,074
Other Costs	590	-	11,549	12,139
Capital Outlay	549	-	-	549
Audit Fees	1,500	-	3,800	5,300
Fund Raising Expenses	-	1,282	-	1,282
Depreciation	9,500	-	-	9,500
<b>Totals</b>	<b>\$ 476,974</b>	<b>\$ 1,282</b>	<b>\$ 40,216</b>	<b>\$ 518,472</b>

The accompanying notes are an integral part of this financial statement.



**Domestic Abuse Resistance Team of Lincoln  
Statement of Cash Flows  
For The Year Ended December 31, 2005**

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**Cash Flows From Operating Activities**

Increase in Net Assets	\$ 59,368
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	9,500
Decrease in Accounts Receivable	11,490
Prepaid Expenses	-
Increase in Accounts Payable and Accrued Liabilities	9
Decrease in Deferred Revenue	(1,875)
Net Cash Provided by Operating Activities	<u>78,492</u>

**Cash Flows From Investing Activities**

Purchases of Equipment	<u>(1,926)</u>
Net Cash Used by Investing Activities	(1,926)

**Cash Flows From Financing Activities**

Principle Payments on Notes Payable	<u>-</u>
Net Cash Provided by Financing Activities	<u>-</u>

**Net Decrease in Cash and Cash Equivalents** 76,566

**Cash and Cash Equivalents at Beginning of Year** 129,618

**CASH AND CASH EQUIVALENTS AT END OF YEAR** \$ 206,184

The accompanying notes are an integral part of this financial statement.

**Domestic Abuse Resistance Team of Lincoln  
Notes to Financial Statements  
For The Year Ended December 31, 2005**

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**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 12.1201 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, United Way, 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.

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

**Domestic Abuse Resistance Team of Lincoln**  
**Notes to Financial Statements**  
**For The Year Ended December 31, 2005**

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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 the 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.

D.A.R.T. of Lincoln does not have any permanently restricted net assets for year ended December 31, 2005.

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 unrestricted 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.

**Domestic Abuse Resistance Team of Lincoln**  
**Notes to Financial Statements**  
**For The Year Ended December 31, 2005**

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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 restriction 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 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 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 restriction" 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:

**Domestic Abuse Resistance Team of Lincoln  
Notes to Financial Statements  
For The Year Ended December 31, 2005**

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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.

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 pursuant to rules and authorized by this agreement will be performed in accordance with the approved project descriptions(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.

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.

**Domestic Abuse Resistance Team of Lincoln  
Notes to Financial Statements  
For The Year Ended December 31, 2005**

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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 assures that employment practices will be executed without discrimination on the basis of age, handicap, sex, race, color, national origin, religion, or on the basis of sexual orientation.

Violence Against Women Grant

The project funds a portion of the legal advocate's salary, salary for keeping accurate and up to date statistics, and a community advocate to assist clients with services. All activities authorized by this agreement will be performed in accordance with the approved project description(s), approved budget(s) 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

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

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.

**Domestic Abuse Resistance Team of Lincoln**  
**Notes to Financial Statements**  
**For The Year Ended December 31, 2005**

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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.

g. Total Columns of Combined Statements – Overview:

Total columns on the combined statements – overview are captioned “memorandum only” to indicate 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. The board has established a \$500 capitalization policy.

i. Comparative Data:

Comparative data for the prior year have not been presented in the accompanying financial statements. Also, presentations 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.

**Domestic Abuse Resistance Team of Lincoln  
Notes to Financial Statements  
For The Year Ended December 31, 2005**

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j. Annual and Sick Leave:

Compensated leave will be recorded as fund expenditures in the year in which they are paid. The Agency's sick leave policy does not provide for the vesting of sick leave.

k. Cash in Bank:

At December 31, 2005, 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 \$206,184 and the corresponding bank balances totaled \$215,000. Balances of \$101,084 were covered by federal depository insurance.

**Note 2 – Restrictions on Net Assets**

Substantially all of the restrictions on net assets at the end of 2005 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 \$6,235 was restricted at December 31, 2005. These restrictions will expire as the funds are utilized for their intended purposes.

**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 activities, 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	\$ 4,814
Emergency Shelter Grant	1,359
Office of Women's Policy	22,187
IOLTA	1,850
Violence Against Women Act	<u>5,563</u>
Total	<u>\$35,773</u>



**Domestic Abuse Resistance Team of Lincoln  
Notes to Financial Statements  
For The Year Ended December 31, 2005**

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**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.

**Note 6 - Fixed Assets**

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

	<b>Balance December 31, 2004</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance December 31, 2005</b>
<b>Fixed Assets:</b>				
Office Furniture & Equipment	\$ 66,340	\$ 1,930	\$ -	\$ 68,270
Leasehold Improvements	28,898	-	-	28,898
<b>Total General Fixed Assets</b>	<b>\$ 95,238</b>	<b>\$ 1,930</b>	<b>\$ -</b>	<b>\$ 97,168</b>
Less: Accumulated Depreciation	(49,718)	-	9,500	(59,218)
<b>Net Fixed Assets</b>	<b>\$ 45,520</b>	<b>\$ 1,930</b>	<b>\$ 9,500</b>	<b>\$ 37,950</b>

Current year depreciation was recorded in the amount of \$9,500.

**Note 7 – Board of Director’s Compensation**

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

**Domestic Abuse Resistance Team of Lincoln  
Notes to Financial Statements  
For The Year Ended December 31, 2005**

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**Note 8 – 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, 2005.

**Note 9 – 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 allow ability of expenditures by the respective grantor agencies. Any settlements or expenses arising out of a final review are recognized in the period in which agreed upon by the agency and the Federal or State Agency. Also, it is management's opinion that any audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect the Agency's financial position.

**Note 10 – 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 11 – Economic Dependency**

D.A.R.T. of Lincoln receives the majority of its revenue from funds provided through grants administered by the Governor's 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.

## **Supplementary Information**

**Domestic Abuse Resistance Team of Lincoln  
Combining Schedule of Activities  
For The Year Ended December 31, 2005**

	<b>V.A.W.A</b>	<b>OWP</b>
<b>Revenues</b>		
Intergovernmental		
Grant Income	\$ 19,926	\$ 304,394
Total Revenues	19,926	304,394
<b>Expenditures</b>		
Current:		
Salaries	18,344	197,466
Fringe	1,403	44,291
Travel	-	10,846
Operating Expense	-	38,306
Supplies	178	9,247
Other Direct Costs	-	496
Homeless Prevention	-	-
Audit Fees	-	1,500
Capital Outlays	-	2,239
Total Expenditures	19,925	304,391
<b>Excess of Revenues over Expenditures</b>	<b>1</b>	<b>3</b>
<b>Other Financing Sources (Uses)</b>		
Operating Transfers - In	-	-
Operating Transfers - Out	(1)	(3)
Total Other Financing Sources (Uses)	(1)	(3)
<b>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>-</b>	<b>-</b>
<b>Fund Balances, Beginning of Year</b>	-	-
<b>Fund Balances, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>

<u>C.V.A</u>	<u>E.S.G.</u>	<u>I.O.L.T.A.</u>	<u>United Way</u>	<u>Legal Services</u>	<u>Total</u>
\$ 86,273	\$ 25,128	\$ 7,400	\$ 23,998	\$ 2,289	\$ 469,408
<u>86,273</u>	<u>25,128</u>	<u>7,400</u>	<u>23,998</u>	<u>2,289</u>	<u>469,408</u>
72,221	-	5,016	22,295	2,128	317,470
10,467	-	384	1,704	161	58,410
1,138	-	-	-	-	11,984
907	19,173	2,000	-	-	60,386
1,446	5,714	-	-	-	16,585
94	-	-	-	-	590
-	-	-	-	-	-
-	-	-	-	-	1,500
-	241	-	-	-	2,480
<u>86,273</u>	<u>25,128</u>	<u>7,400</u>	<u>23,999</u>	<u>2,289</u>	<u>469,405</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>-</u>	<u>3</u>
-	-	-	1	-	1
-	-	-	-	-	(4)
<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>(3)</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Domestic Abuse Resistance Team of Lincoln  
Schedule of Expenditures – Budget and Actual  
For The Year Ended December 31, 2005**

	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>
<b>Local - Unreserved</b>		
Salaries	\$ 17,585	\$ 17,585
Fringe	1,852	1,852
Travel	830	830
Operating Expense	9,860	9,860
Supplies	-	-
Other Costs	2,319	2,319
Other Direct Costs	3,112	3,112
Audit Fees	3,800	3,800
Capital Outlays	-	-
Totals	<u>\$ 39,358</u>	<u>\$ 39,358</u>
<b>Governor's Office on Women's Policy (OWP)</b>		
Salaries	\$ 197,466	\$ 197,466
Fringe	44,291	44,291
Travel	10,846	10,846
Operating Expense	38,306	38,306
Supplies	9,247	9,247
Other Costs	-	-
Other Direct Costs	496	496
Audit Fees	1,500	1,500
Capital Outlays	2,239	2,239
Totals	<u>\$ 304,391</u>	<u>\$ 304,391</u>
<b>Crime Victims Assistance (CVA)</b>		
Salaries	\$ 72,221	\$ 72,221
Fringe	10,467	10,467
Travel	1,138	1,138
Operating Expense	907	907
Supplies	1,446	1,446
Other Costs	-	-
Other Direct Costs	94	94
Audit Fees	-	-
Capital Outlays	-	-
Totals	<u>\$ 86,273</u>	<u>\$ 86,273</u>
<b>Violence Against Women Act (VAWA)</b>		
Salaries	\$ 18,344	\$ 18,344
Fringe	1,403	1,403
Travel	-	-
Operating Expense	-	-
Supplies	178	178
Other Costs	-	-
Other Direct Costs	-	-
Audit Fees	-	-
Capital Outlays	-	-
Totals	<u>\$ 19,925</u>	<u>\$ 19,925</u>

**Domestic Abuse Resistance Team of Lincoln  
Schedule of Expenditures – Budget and Actual  
For The Year Ended December 31, 2005**

	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>
<b><u>Emergency Shelter Grant Program (ESGP)</u></b>		
Salaries	\$ -	\$ -
Fringe	-	-
Travel	-	-
Operating Expense	19,173	19,173
Supplies	5,714	5,714
Other Costs	-	-
Other Direct Costs	-	-
Audit Fees	-	-
Capital Outlays	241	241
Totals	<u>\$ 25,128</u>	<u>\$ 25,128</u>
<b><u>Louisiana Bar Foundation (IOLTA)</u></b>		
Salaries	\$ 5,016	\$ 5,016
Fringe	384	384
Travel	-	-
Operating Expense	2,000	2,000
Supplies	-	-
Other Costs	-	-
Other Direct Costs	-	-
Audit Fees	-	-
Capital Outlays	-	-
Totals	<u>\$ 7,400</u>	<u>\$ 7,400</u>
<b><u>United Way</u></b>		
Salaries	\$ 22,295	\$ 22,295
Fringe	1,704	1,704
Travel	-	-
Operating Expense	-	-
Supplies	-	-
Other Costs	-	-
Other Direct Costs	-	-
Audit Fees	-	-
Capital Outlays	-	-
Totals	<u>\$ 23,999</u>	<u>\$ 23,999</u>
<b><u>Legal Services</u></b>		
Salaries	\$ 2,128	\$ 2,128
Fringe	161	161
Travel	-	-
Operating Expense	-	-
Supplies	-	-
Other Costs	-	-
Other Direct Costs	-	-
Audit Fees	-	-
Capital Outlays	-	-
Totals	<u>\$ 2,289</u>	<u>\$ 2,289</u>

**Domestic Abuse Resistance Team of Lincoln  
Schedule of Changes in Fixed Assets  
For The Year Ended December 31, 2005**

	<u>Balance December 31, 2004</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2005</u>
<b>Fixed Assets:</b>				
Office Furniture & Equipment	\$ 66,340	\$ 1,930	\$ -	\$ 68,270
Leasehold Improvements	28,898	-	-	28,898
<b>Total Fixed Assets</b>	<u>\$ 95,238</u>	<u>\$ 1,930</u>	<u>\$ -</u>	<u>\$ 97,168</u>
Less: Accumulated Depreciation	<u>(49,718)</u>	<u>-</u>	<u>9,500</u>	<u>(59,218)</u>
<b>Net Fixed Assets</b>	<u>\$ 45,520</u>	<u>\$ 1,930</u>	<u>\$ 9,500</u>	<u>\$ 37,950</u>
<b>Investments in Fixed Assets:</b>				
Property acquired with funds from:				
E.S.G.P	\$ 13,657	\$ -	\$ -	\$ 13,657
C.V.A.	4,234	-	-	4,234
O.W.S.	16,561	1,930	-	18,491
L.C.A.D.V. Rural Projects	16,015	-	-	16,015
R.P.A.P. - L.C.A.D.V.	3,990	-	-	3,990
United Way	-	-	-	-
General Fund	40,781	-	-	40,781
<b>Total Investment in Fixed Assets</b>	<u>95,238</u>	<u>1,930</u>	<u>-</u>	<u>97,168</u>



# Douglas A. Brewer, LLC

## Certified Public Accountant

105 E. Reynolds Dr. Suite A  
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Ruston, LA 71273-1250  
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### **Report On Internal Control Over Financial Reporting And On Compliance 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

I have audited the basic financial statements of Domestic Abuse Resistance Team of Lincoln (D.A.R.T.) (a non profit organization) as of and for the year ended December 31, 2005, and have issued my report thereon dated June 23, 2006. 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.

#### **Internal Control Over Financial Reporting**

In planning and performing my audit, I considered Abuse Resistance Team of Lincoln's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. However, I noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgement, could adversely affect Domestic Abuse Resistance Team of Lincoln's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings as item 05-01.

A material weakness is a reportable 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 caused by error or fraud 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. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and , accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, I believe the reportable condition described above not to be a material weakness.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Domestic Abuse Resistance Team of Lincoln's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations and contracts, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and accordingly, I do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management of the City of Ruston, Louisiana, the Louisiana Legislative Auditor, 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. Under Louisiana Revised Statute 24:513, this report is to be distributed by the Legislative Auditor as a public document.

*Dale A. Bremer, LLC*

June 23, 2006  
Ruston, Louisiana

**Domestic Abuse Resistance Team of Lincoln  
Schedule of Federal Financial Assistance  
For The Year Ended December 31, 2005**

<u>Grant Title</u>	<u>Fund Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
<b>United States Department of Housing and Urban Development:</b>			
Community Planning and Development			
HUD Emergency Shelter Grants Program to:			
Louisiana Department of Social Services - Office of Community Services			
Subgranted to City of Ruston			
<b>Emergency Shelter Grant Program</b>			
07-01-04 to 06-30-06	ESG-10	14.231	\$ 14,333
07-01-05 to 06-30-07	ESG-11	14.231	10,795
Total United States Department of Housing and Urban Development			<u>25,128</u>
<b>United States Department of Justice:</b>			
Bureau of Justice Assistance, subgranted to:			
Louisiana Commission on Law Enforcement and Administration of Criminal Justice			
<b>Domestic Violence Program, Crime Victim Assistance</b>			
01-01-04 to 02-28-05	CVA-11	16.575	21,959
03-01-05 to 02-28-06	CVA-12	16.575	64,314
<b>Violence Against Women Formula Grants</b>			
10-01-04 to 09-30-05	VAWA-9	16.588	14,363
10-01-05 to 03-31-06	VAWA-10	16.588	5,563
Total Department of Justice			<u>106,199</u>
<b>United States Department of Health and Human Services:</b>			
Pass through Governor's Office on Women's Policy			
<b>Family Violence Prevention and Services</b>			
07-01-04 to 06-30-05	OWP-9F	93.591	54,714
07-01-05 to 06-30-06	OWP-10F	93.591	97,755
Total Department of Health and Human Services			<u>152,469</u>
<b>Total Federal Awards</b>			<u>\$ 283,796</u>

**Domestic Abuse Resistance Team of Lincoln**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For The Year Ended December 31, 2005**

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Note A – Basis of Presentation

The accompanying schedule of expenditures of federal awards included 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  
Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2005**

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**Summary of Audit Results**

1. The auditor's report expresses an unqualified opinion on the basic financial statements for the year ended December 31, 2005.
2. One reportable condition was disclosed during the audit of the financial statements in the Report on Compliance and on Internal Control Over Financial Reporting Based on an audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements were disclosed during the audit.

**Findings – Financial Statements Audit Reportable Conditions**

**05-01 – Lack of Segregation of Accounting Duties**

**Condition:**

Domestic Abuse Resistance Team of Lincoln has two individuals involved in the entire accounting function.

**Effect:**

The result is the danger that intentional or unintentional errors could be made and not detected in a timely manner.

**Recommendation:**

Alternative procedures should be established to help minimize the risks of errors.

**Response:**

Management concurs and already has in place certain procedures to help minimize the risks brought to our attention.

**Domestic Abuse Resistance Team of Lincoln  
Schedule of Prior Year Findings  
For the Year Ended December 31, 2005**

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**Internal Control and Compliance Material to the Financial Statements**

No reportable conditions were disclosed during the audit of the financial statements in the Report on Compliance and on Internal Control Over Financial Reporting Based on an audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

**Management Letter**

No management letter was issued.

**Domestic Abuse Resistance Team of Lincoln  
Managements Corrective Action Plan  
For the Year Ended December 31, 2005**

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**Findings – Financial Statements Audit Reportable Conditions**

**05-01 – Lack of Segregation of Accounting Duties**

Condition:

Domestic Abuse Resistance Team of Lincoln has two individuals involved in the accounting function.

Effect:

The result is the danger that intentional or unintentional errors could be made and not detected in a timely manner.

Recommendation:

Alternative procedures should be established to help minimize the risks of errors.

Response:

Management concurs and already has in place certain procedures to help minimize the risks brought to our attention:

Dual signatures are required on all checks over \$500.

A member of the board reviews monthly bank statements and selects a sample of checks to review the detail. The monthly credit card statement is also reviewed and sampled as well.

The executive director prepares monthly financial statements for the board, and the Operations Committee reviews these in detail. The full board gets a summary at its meetings.