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Domestic Abuse Resistance Team of Lincoln, Inc.

Ruston, Louisiana

Financial Statements And Additional Information

For The Year Ended December 31, 2006

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 8/29/07

Douglas A. Brewer, LLC

Certified Public Accountant

Domestic Abuse Resistance Team of Lincoln, Inc.
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For The Year Ended December 31, 2006

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INDEPENDENT AUDITOR'S REPORT

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

I have audited the accompanying statement of financial position of the Domestic Abuse Resistance Team of Lincoln, Inc. (D.A.R.T.) (a nonprofit organization) as of December 31, 2006, 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 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 the Domestic Abuse Resistance Team of Lincoln, Inc. as of December 31, 2006, 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 15, 2007, on my consideration of Domestic Abuse Resistance Team of Lincoln's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. 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 my audit.

My audit was performed for the purpose of forming an opinion on the basic financial statements of Domestic Abuse Resistance team of Lincoln, Inc. 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, Inc. 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 basic financial statements taken as a whole.

Dawn A. Brewer, LLC

June 15, 2007

Financial Statements

Domestic Abuse Resistance Team of Lincoln, Inc.
Statement of Financial Position
December 31, 2006

ASSETS	Total
Current Assets	
Cash and Cash Equivalents	\$ 208,025
Accounts Receivable	53,482
Prepaid Expenses	818
Total Current Assets	262,325
Property and Equipment	
Furniture and Fixtures	70,067
Leasehold Improvements	28,898
Total Property and Equipment	98,965
Less: Accumulated Depreciation	(68,063)
Net Property and Equipment	30,902
TOTAL ASSETS	\$ 293,227
LIABILITIES AND NET ASSETS	
Current Liabilities	
Accounts Payable & Accrued Liabilities	\$ 2,190
Accrued Sick Time	9,194
Total Current Liabilities	11,384
Total Liabilities	11,384
Net Assets	
Net Assets - Unrestricted	271,437
Net Assets - Temporarily Restricted	10,406
Net Assets - Permanently Restricted	-
Total Net Assets	281,843
TOTAL LIABILITIES AND NET ASSETS	\$ 293,227

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

Domestic Abuse Resistance Team of Lincoln, Inc.
Statement of Activities
For The Year Ended December 31, 2006

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Changes in Net Assets:			
Revenues and Gains:			
Grants	\$ -	\$ 415,297	\$ 415,297
Public Support Donations	-	20,175	20,175
In-Kind Contributions	-	-	-
Fund Raisings	77,227	-	77,227
Miscellaneous	-	-	-
Interest Earned	4,600	-	4,600
Total Revenues & Gains	<u>81,827</u>	<u>435,472</u>	<u>517,299</u>
Net Assets Released From Restrictions			
Satisfaction of Program Restrictions	<u>460,751</u>	<u>(460,751)</u>	<u>-</u>
Total Revenues, Gains, and Other Support	542,578	(25,279)	517,299
Expenses:			
Program Services	423,153	-	423,153
Fundraising	179	-	179
Management and General	90,517	-	90,517
Total Expenses	<u>513,849</u>	<u>-</u>	<u>513,849</u>
Increase in Net Assets	28,729	(25,279)	3,450
Net Assets at Beginning of Year	<u>242,708</u>	<u>35,685</u>	<u>278,393</u>
NET ASSETS AT END OF YEAR	<u>\$ 271,437</u>	<u>\$ 10,406</u>	<u>\$ 281,843</u>

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

Domestic Abuse Resistance Team of Lincoln, Inc.
Statement of Functional Expenses
For The Year Ended December 31, 2006

	Program Services	Fundraising	Management & General	Total
Salaries	\$ 286,397	\$ -	\$ 47,234	\$ 333,631
Fringe	53,543	-	16,034	69,577
Travel	13,043	-	300	13,343
Operating Expense	47,432	-	12,883	60,315
Supplies	11,235	-	3,202	14,437
Other Costs	1,162	-	8,056	9,218
Capital Outlay	-	-	308	308
Audit Fees	1,500	-	2,500	4,000
Fund Raising Expenses	-	179	-	179
Depreciation	8,841	-	-	8,841
Totals	\$ 423,153	\$ 179	\$ 90,517	\$ 513,849

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

Domestic Abuse Resistance Team of Lincoln, Inc.
Statement of Cash Flows
For The Year Ended December 31, 2006

Cash Flows From Operating Activities	
Increase in Net Assets	\$ 3,450
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	8,841
Increase in Accounts Receivable	(17,709)
Decrease in Accounts Payable and Accrued Liabilities	(138)
Increase in Accrued Sick Time	9,194
Net Cash Provided by Operating Activities	<u>3,638</u>
 Cash Flows From Investing Activities	
Purchases of Equipment	<u>(1,797)</u>
Net Cash Used by Investing Activities	(1,797)
 Cash Flows From Financing Activities	
Net Cash Provided by Financing Activities	<u>-</u>
 Net Decrease in Cash and Cash Equivalents	1,841
 Cash and Cash Equivalents at Beginning of Year	<u>206,184</u>
 CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>\$ 208,025</u></u>

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

Domestic Abuse Resistance Team of Lincoln, Inc.
Notes to Financial Statements
For The Year Ended December 31, 2006

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, Lincoln Parish Health Department, Volunteers of America, Lincoln Parish Sheriff’s Office, Ruston Mental Health Center, District Attorney’s Office, Lincoln Council on Aging, United Way, 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; legal, advocacy and care management.

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,

Domestic Abuse Resistance Team of Lincoln, Inc.
Notes to Financial Statements
For The Year Ended December 31, 2006

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.

D.A.R.T. of Lincoln does not have any permanently restricted net assets for the year ended December 31, 2006.

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, Inc.
Notes to Financial Statements
For The Year Ended December 31, 2006

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, Inc.
Notes to Financial Statements
For The Year Ended December 31, 2006

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.

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

Domestic Abuse Resistance Team of Lincoln, Inc.
Notes to Financial Statements
For The Year Ended December 31, 2006

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 that assures 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.

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, Inc.
Notes to Financial Statements
For The Year Ended December 31, 2006

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, Inc.
Notes to Financial Statements
For The Year Ended December 31, 2006

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 provides for the accumulation of 80 hours per year and a maximum of 120 hours. Accumulated sick leave at December 31, 2006 is \$9,194.

NOTE 2 – CASH AND CASH EQUIVALENTS

At December 31, 2006, D.A.R.T.'s cash and investments, shown on the balance sheet under current assets and restricted assets, consisted of checking, savings accounts, and certificates of deposit. The carrying amounts of those accounts totaled \$208,025 and the corresponding bank balances totaled \$221,125. Balances of \$100,964 were covered by federal depository insurance.

NOTE 3 – RESTRICTIONS ON NET ASSETS

Substantially all of the restrictions on net assets at the end of 2006 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 \$10,406 was restricted at December 31, 2006. These restrictions will expire as the funds are utilized for their intended purposes.

NOTE 4 – 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 5 – GRANTS RECEIVABLE

Grants receivable at December 31, 2006 consisted of reimbursements for expenses incurred under the following programs:

Crime Victims Assistance	\$ 13,669
Emergency Shelter Grant	3,315
Office of Women's Policy	33,240
Violence Against Women Act	<u>3,089</u>
Total	<u>\$ 53,313</u>

Domestic Abuse Resistance Team of Lincoln, Inc.
Notes to Financial Statements
For The Year Ended December 31, 2006

NOTE 6 – 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 7 - FIXED ASSETS

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

	<u>Balance December 31, 2005</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2006</u>
Fixed Assets:				
Office Furniture & Equipment	\$ 68,270	\$ 1,797	\$ -	\$ 70,067
Leasehold Improvements	28,898	-	-	28,898
Total General Fixed Assets	<u>\$ 97,168</u>	<u>\$ 1,797</u>	<u>\$ -</u>	<u>\$ 98,965</u>
Less: Accumulated Depreciation	<u>(59,222)</u>	<u>-</u>	<u>(8,841)</u>	<u>(68,063)</u>
Net Fixed Assets	<u>\$ 37,946</u>	<u>\$ 1,797</u>	<u>\$ (8,841)</u>	<u>\$ 30,902</u>

Current year depreciation was recorded in the amount of \$8,841.

NOTE 8 – 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, Inc.
Notes to Financial Statements
For The Year Ended December 31, 2006

NOTE 9 – 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, 2006.

NOTE 10 – JUDGMENTS, CLAIMS, AND SIMILAR CONTINGENCIES

There is no active litigation against the D.A.R.T. of Lincoln at December 31, 2006. 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 11 – 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 12 – 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, Inc.
Combining Schedule of Activities
For The Year Ended December 31, 2006

	<u>V.A.W.A</u>	<u>OWP</u>
Revenues		
<hr/>		
Intergovernmental		
Grant Income	\$ 15,680	\$ 270,472
Total Revenues	15,680	270,472
Expenditures		
<hr/>		
Current:		
Salaries	14,566	174,113
Fringe	1,114	41,970
Travel	-	13,043
Operating Expense	-	32,159
Supplies	-	5,543
Other Direct Costs	-	1,162
Homeless Prevention	-	-
Audit Fees	-	1,500
Capital Outlays	-	-
Total Expenditures	15,680	269,490
Excess of Revenues over Expenditures	-	982
Other Financing Sources (Uses)		
Operating Transfers - In	-	-
Operating Transfers - Out	-	(982)
Total Other Financing Sources (Uses)	-	(982)
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-
Fund Balances, Beginning of Year		
Fund Balances, End of Year	\$ -	\$ -

<u>C.V.A</u>	<u>E.S.G.</u>	<u>I.O.L.T.A.</u>	<u>United Way</u>	<u>Total</u>
<u>\$ 73,230</u>	<u>\$ 20,965</u>	<u>\$ 9,952</u>	<u>\$ 24,998</u>	<u>\$ 415,297</u>
<u>73,230</u>	<u>20,965</u>	<u>9,952</u>	<u>24,998</u>	<u>415,297</u>
65,249	-	9,246	23,223	286,397
7,979	-	706	1,774	53,543
-	-	-	-	13,043
-	15,273	-	-	47,432
-	5,692	-	-	11,235
-	-	-	-	1,162
-	-	-	-	-
-	-	-	-	1,500
-	-	-	-	-
<u>73,228</u>	<u>20,965</u>	<u>9,952</u>	<u>24,997</u>	<u>414,312</u>
<u>2</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>985</u>
-	-	-	-	-
<u>(2)</u>	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>(985)</u>
<u>(2)</u>	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>(985)</u>
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Domestic Abuse Resistance Team of Lincoln, Inc.
Schedule of Expenditures – Budget and Actual
For The Year Ended December 31, 2006

	<u>Budgeted</u> <u>Expenditures</u>	<u>Actual</u> <u>Expenditures</u>	<u>Variance With</u> <u>Final Budget</u> <u>Favorable</u> <u>(Unfavorable)</u>
Local - Unreserved			
Salaries	\$ 7,405	\$ 7,405	\$ -
Fringe	2,741	2,741	-
Travel	-	-	-
Operating Expense	5,004	5,004	-
Supplies	2,715	2,715	-
Other Costs	4,313	4,313	-
Other Direct Costs	-	-	-
Audit Fees	-	-	-
Capital Outlays	-	-	-
Totals	<u>\$ 22,178</u>	<u>\$ 22,178</u>	<u>\$ -</u>
Governor's Office on Women's Policy (OWP)			
Salaries	\$ 174,113	\$ 174,113	\$ -
Fringe	41,970	41,970	-
Travel	13,043	13,043	-
Operating Expense	32,159	32,159	-
Supplies	5,543	5,543	-
Other Costs	-	-	-
Other Direct Costs	1,162	1,162	-
Audit Fees	1,500	1,500	-
Capital Outlays	-	-	-
Totals	<u>\$ 269,490</u>	<u>\$ 269,490</u>	<u>\$ -</u>
Crime Victims Assistance (CVA)			
Salaries	\$ 65,249	\$ 65,249	\$ -
Fringe	7,979	7,979	-
Travel	-	-	-
Operating Expense	-	-	-
Supplies	-	-	-
Other Costs	-	-	-
Other Direct Costs	-	-	-
Audit Fees	-	-	-
Capital Outlays	-	-	-
Totals	<u>\$ 73,228</u>	<u>\$ 73,228</u>	<u>\$ -</u>
Violence Against Women Act (VAWA)			
Salaries	\$ 14,566	\$ 14,566	\$ -
Fringe	1,114	1,114	-
Travel	-	-	-
Operating Expense	-	-	-
Supplies	-	-	-
Other Costs	-	-	-
Other Direct Costs	-	-	-
Audit Fees	-	-	-
Capital Outlays	-	-	-
Totals	<u>\$ 15,680</u>	<u>\$ 15,680</u>	<u>\$ -</u>

Domestic Abuse Resistance Team of Lincoln, Inc.
Schedule of Expenditures – Budget and Actual
For The Year Ended December 31, 2006

	<u>Budgeted</u> <u>Expenditures</u>	<u>Actual</u> <u>Expenditures</u>
<u>Emergency Shelter Grant Program (ESGP)</u>		
Salaries	\$ -	\$ -
Fringe	-	-
Travel	-	-
Operating Expense	15,273	15,273
Supplies	5,692	5,692
Other Costs	-	-
Other Direct Costs	-	-
Audit Fees	-	-
Capital Outlays	-	-
Totals	<u>\$ 20,965</u>	<u>\$ 20,965</u>
<u>Louisiana Bar Foundation (IOLTA)</u>		
Salaries	\$ 9,246	\$ 9,246
Fringe	706	706
Travel	-	-
Operating Expense	-	-
Supplies	-	-
Other Costs	-	-
Other Direct Costs	-	-
Audit Fees	-	-
Capital Outlays	-	-
Totals	<u>\$ 9,952</u>	<u>\$ 9,952</u>
<u>United Way</u>		
Salaries	\$ 23,223	\$ 23,223
Fringe	1,774	1,774
Travel	-	-
Operating Expense	-	-
Supplies	-	-
Other Costs	-	-
Other Direct Costs	-	-
Audit Fees	-	-
Capital Outlays	-	-
Totals	<u>\$ 24,997</u>	<u>\$ 24,997</u>

Domestic Abuse Resistance Team of Lincoln, Inc.
Schedule of Changes in Fixed Assets
For The Year Ended December 31, 2006

	<u>Balance</u> <u>12/31/2005</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/2006</u>
Fixed Assets:				
Office Furniture & Equipment	\$ 68,270	\$ 1,797	\$ -	\$ 70,067
Leasehold Improvements	28,898	-	-	28,898
Total Fixed Assets	<u>\$ 97,168</u>	<u>\$ 1,797</u>	<u>\$ -</u>	<u>\$ 98,965</u>
Less: Accumulated Depreciation	(59,222)	-	(8,841)	(68,063)
Net Fixed Assets	<u>\$ 37,946</u>	<u>\$ 1,797</u>	<u>\$ (8,841)</u>	<u>\$ 30,902</u>
Investments in Fixed Assets:				
Property acquired with funds from:				
E.S.G.P	\$ 13,657	\$ -	\$ -	\$ 13,657
C.V.A.	4,234	-	-	4,234
O.W.S.	18,491	-	-	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	1,797	-	42,578
Total Investment in Fixed Assets	<u>\$ 97,168</u>	<u>\$ 1,797</u>	<u>\$ -</u>	<u>\$ 98,965</u>

Douglas A. Brewer, LLC

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Board of Directors
Domestic Abuse Resistance Team of Lincoln, Inc.
Ruston, Louisiana

I have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presently component units, each major fund, and the aggregate remaining fund information of Domestic Abuse Resistance Team of Lincoln, Inc. (D.A.R.T.) (a non profit organization), as of and for the year ended December 31, 2006, which collectively comprise the Domestic Abuse Resistance Team of Lincoln Inc.'s basic financial statements and have issued my report thereon dated June 15, 2007. 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 the Domestic Abuse Resistance Team of Lincoln's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Domestic Abuse Resistance Team of Lincoln Inc.'s internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Domestic Abuse Resistance Team of Lincoln Inc.'s internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Domestic Abuse Resistance Team of Lincoln Inc.'s ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Domestic Abuse Resistance

Board of Directors
Domestic Abuse Resistance Team of Lincoln, Inc.
Page 2

Team of Lincoln Inc.'s financial statements that is more than inconsequential will not be prevented or detected by the Domestic Abuse Resistance Team of Lincoln's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Domestic Abuse Resistance Team of Lincoln Inc.'s internal control.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Domestic Abuse Resistance Team of Lincoln Inc.'s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and accordingly, I do not express such an opinion. The results of my 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, the audit committee, 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. Under Louisiana Revised Statute 24:513, this report is to be distributed by the Legislative Auditor as a public document.

Dolan A. Brewer, LLC

Ruston, Louisiana
June 15, 2007

**Domestic Abuse Resistance Team of Lincoln, Inc.
Schedule of Federal Financial Assistance
For The Year Ended December 31, 2006**

<u>Grant Title</u>	<u>Fund Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
United States Department of Housing and Urban Development:			
Community Planning and Development			
HUD Emergency Shelter Grants Program to:			
Louisiana Department of Social Services - Office of Community Services			
Subgranted to City of Ruston			
Emergency Shelter Grant Program			
07-01-05 to 06-30-06	ESG-11	14.231	\$ 10,766
07-01-06 to 06-30-07	ESG-12	14.231	10,199
Total United States Department of Housing and Urban Development			<u>20,965</u>
United States Department of Justice:			
Bureau of Justice Assistance, subgranted to:			
Louisiana Commission on Law Enforcement and Administration			
of Criminal Justice			
Domestic Violence Program, Crime Victim Assistance			
03-01-05 to 02-28-06	CVA-12	16.575	9,282
03-01-06 to 02-28-07	CVA-13	16.575	63,947
Violence Against Women Formula Grants			
10-01-05 to 09-30-06	VAWA-10	16.588	10,912
10-01-06 to 09-30-07	VAWA-11	16.588	4,768
Total Department of Justice			<u>88,909</u>
United States Department of Health and Human Services:			
Pass through Governor's Office on Women's Policy			
Family Violence Prevention and Services			
07-01-05 to 06-30-06	OWP-10F	93.591	-
07-01-06 to 06-30-07	OWP-11F	93.591	81,374
Total Department of Health and Human Services			<u>81,374</u>
Total Federal Awards			<u>\$ 191,248</u>

Domestic Abuse Resistance Team of Lincoln, Inc.
Notes to the Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2006

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, Inc.
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2006

Summary of Audit Results

1. The auditor's report expresses an unqualified opinion on the basic financial statements for the year ended December 31, 2006.
2. No reportable conditions were disclosed during the audit of the financial statements in the Report on Internal Control over Financial Reporting and on Compliance and Other matters 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

Domestic Abuse Resistance Team of Lincoln, Inc.
Schedule of Prior Year Findings
For the Year Ended December 31, 2006

Internal Control and Compliance Material to the Financial Statements

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.

Status:

Cleared

Management Letter

No management letter was issued.

**Domestic Abuse Resistance Team of Lincoln, Inc.
Management's Corrective Action Plan
For the Year Ended December 31, 2006**

Findings – Financial Statements Audit Reportable Conditions

There were no findings reported for the year ended December 31, 2006.