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DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN

RUSTON, LOUISIANA

**FINANCIAL STATEMENTS
AND ADDITIONAL INFORMATION
FOR THE YEAR ENDED
DECEMBER 31, 2003**

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 9-8-04

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA**

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

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RADIAN L. HENNIGAN

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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, 2003, 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, 2003, 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 25, 2004, 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,



Radian L. Hennigan
Certified Public Accountant

June 25, 2004

FINANCIAL STATEMENTS

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA**

COMBINED STATEMENT OF FINANCIAL POSITION - ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 2003

	GOVERNMENTAL FUND TYPES		ACCOUNT GROUP GENERAL FIXED ASSETS	TOTALS (MEMORANDUM ONLY) 2003
	GENERAL	SPECIAL REVENUE		
<u>ASSETS</u>				
Cash-Unrestricted	\$ 9,420	\$ -	\$ -	\$ 9,420
Cash-Temporarily Restricted	17,240			17,240
Accounts Receivable	208	92,702	-	92,910
Due from Other Funds	89,504	-	-	89,504
Fixed Assets	-	-	102,849	102,849
TOTAL ASSETS	\$ <u>116,372</u>	\$ <u>92,702</u>	\$ <u>102,849</u>	\$ <u>311,923</u>
<u>LIABILITIES</u>				
Accounts Payable	1,795	-	-	1,795
Deferred Revenue	-	3,198	-	3,198
Due to Other Funds	-	89,504	-	89,504
TOTAL LIABILITIES	1,795	92,702	-	94,497
<u>NET ASSETS</u>				
Net Assets				
Unrestricted	97,337			97,337
Temporarily Restricted	17,240	-	-	17,240
Investment in General				
Fixed Assets	-	-	102,849	102,849
TOTAL NET ASSETS	114,577	-	102,849	217,426
<u>TOTAL LIABILITIES AND NET ASSETS</u>	\$ <u>116,372</u>	\$ <u>92,702</u>	\$ <u>102,849</u>	\$ <u>311,923</u>

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

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA**

**COMBINED STATEMENT OF ACTIVITIES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2003**

	GOVERNMENTAL FUND TYPES			
	GENERAL			SPECIAL REVENUE
	FUND RAISING	MANAGEMENT AND GENERAL	TOTAL	
<u>REVENUES</u>				
Intergovernmental	\$ -	\$ -	\$ -	\$ 617,614
Miscellaneous	-	16,130	16,130	-
Fund Raising	17,758	-	17,758	-
Interest Earned	-	380	380	-
TOTAL REVENUES	17,758	16,510	34,268	617,614
<u>EXPENDITURES</u>				
Salaries	-	9,522	9,522	376,005
Fringe	-	3,668	3,668	70,428
Travel	-	2,551	2,551	15,217
Operating Expenses	3,701	7,451	11,152	60,216
Supplies	-	604	604	58,784
Other Costs	258	4,921	5,179	25,198
Homeless Prevention	-	-	-	-
Audit Fees	-	3,530	3,530	1,170
Capital Outlay	-	574	574	10,880
TOTAL EXPENDITURES	3,959	32,821	36,780	617,898
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 13,799	\$ (16,311)	\$ (2,512)	\$ (284)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In			102	386
Operating Transfers Out			(386)	(102)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses			(2,796)	-
<u>NET ASSETS</u>				
Beginning of Year			117,373	-
End of Year			\$ 114,577	\$ -

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

TOTALS
(MEMORANDUM ONLY)

2003

\$ 617,614
 16,130
 17,758
 380

651,882

385,527
74,096
17,768
71,368
59,388
30,377

-
4,700
11,454

654,678

\$ (2,796)

488
(488)

(2,796)

117,373

\$ 114,577

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

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA**

**COMBINED STATEMENT OF ACTIVITIES
BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Donations	\$ 35,512	\$ 16,130	\$ (19,382)
Fund Raisings	35,512	17,758	(17,754)
Interest Income	500	380	(120)
<u>TOTAL REVENUES</u>	<u>71,524</u>	<u>34,268</u>	<u>(37,256)</u>
<u>EXPENDITURES</u>			
Salaries	20,722	9,522	11,200
Fringe	4,252	2,830	1,422
Travel	6,082	2,551	3,531
Operating Expenses	21,000	11,152	9,848
Supplies	5,000	604	4,396
Other Costs	5,318	4,181	1,137
Audit Costs	3,900	3,530	370
Capital Outlay	5,250	574	4,676
<u>TOTAL EXPENDITURES</u>	<u>71,524</u>	<u>34,944</u>	<u>36,580</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(676)	-
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating Transfers In	-	102	-
Operating Transfers Out	-	(386)	-
<i>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</i>	<u>\$ -</u>	<u>\$ (960)</u>	<u>\$ -</u>
<u>NET ASSETS</u>			
Beginning of Year		117,373	
End of Year		<u>\$ 116,413</u>	

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

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA**

**COMBINED STATEMENT OF ACTIVITIES
BUDGET (GAAP BASIS) AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Intergovernmental	\$ 617,614	\$ 617,614	\$ -
<u>TOTAL REVENUES</u>	<u>617,614</u>	<u>617,614</u>	<u>-</u>
<u>EXPENDITURES</u>			
Salaries	376,005	376,005	-
Fringe	70,428	70,428	-
Travel	15,217	15,217	-
Operating Expense	60,126	60,126	-
Supplies	58,874	58,874	-
Other Costs	25,198	25,198	-
Homeless Prevention	-	-	-
Audit Fees	1,170	1,170	-
Capital Outlay	10,880	10,880	-
<u>TOTAL EXPENDITURES</u>	<u>617,898</u>	<u>617,898</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(284)	(284)	-
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating Transfers In	386	386	-
Operating Transfers Out	(102)	(102)	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>NET ASSETS</u>			
Beginning of Year		-	
End of Year		<u>\$ -</u>	

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

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA**

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2003

	<u>2003</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Increase in net assets	\$ 9,459
<i>(Increase) decrease in operating assets</i>	
Accounts receivable	(8,059)
<i>Increase (decrease) in operating liabilities</i>	
Accounts payable	(7,740)
Deferred Revenue	<u>3,198</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	(3,142)
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of assets restricted to investment in property and equipment	<u>(12,254)</u>
NET CASH USED BY INVESTING ACTIVITIES	<u>(12,254)</u>
NET CASH FLOWS FROM FINANCING ACTIVITIES	<u>-</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(15,396)
BEGINNING CASH AND CASH EQUIVALENTS	<u>42,056</u>
ENDING CASH AND CASH EQUIVALENTS	<u>\$ 26,660</u>

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

NOTES TO FINANCIAL STATEMENTS

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 2003**

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.) 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. 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. 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. 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.

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 2003**

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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:

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

The accompanying financial statements conform to generally accepted accounting principles for state and local governments. These statements have also incorporated any applicable requirements set forth by Audits of State and Local Governmental Units, and the Louisiana Governmental Audit Guide.

c. Fund Accounting:

The Agency uses funds and account groups 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
RUSTON, LOUISIANA
DECEMBER 31, 2003**

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 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.

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 2003**

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

c. Fund Accounting: (continued)

Special Revenue Funds (continued)

Assist victims in seeking available crime victim compensation benefits by running at least one paid ad in local newspaper. The ad should reference Sheriff as contact point, subgrantee, and LCLE as funding source. Grant funds may be used for this purpose. Media advertisements must address only direct services to crime victims, and how to access them. This is not to exceed two percent of grant funds. An eligible program must demonstrate that it will coordinate its activities with the state compensation program.

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 Services.

These funds will not be used as direct payment of any victim or dependent of a victim of family violence.

No income eligibility standard will be imposed on individuals receiving assistance of services supported with these funds.

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 2003**

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

That all services shall be provided without discrimination on the basis of age, handicap, sex, race, color, national origin, religion, or on the basis of *sexual orientation*.

That the program/agency shall have staffing 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.

c. 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.

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 2003**

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

c. Fund Accounting: (continued)

Louisiana Children's Trust Fund

The Louisiana Children's Trust Fund has awarded this grant for the purpose of expanding outreach to 7th through 12th grade students in Lincoln, Union and Jackson parishes. This grant will fund presentation of a program about prevention of dating violence to schools, their faculty and staff. 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 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.

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 Children's Advocate, offices, travel, and other operational costs. The L.C.A.D.V. requires continuing training for various staff members.

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.

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 2003**

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

c. Fund Accounting: (continued)

That all services shall be provided without discrimination on the basis of age, handicap, sex, race, color, national origin, religion, or on the basis of sexual orientation.

That the program/agency shall have staffing 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 State and 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.

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.

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 2003**

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

c. Fund Accounting: (continued)

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

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

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.

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 2003**

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Department of Labor

The Louisiana Department of Labor has granted D.A.R.T. funds to provide victims of domestic abuse preparation for job-readiness and career preparation training workshops. D.A.R.T. will also develop a handbook for Louisiana Department of Labor personnel to use as an introduction to domestic violence issues and to assist these personnel in interacting with victims of domestic

All activities authorized by this agreement will be performed in accordance with the contract and Statement of Work exhibits, and with relevant State of Louisiana directives and policies.

d. Account Groups:

An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The following two account groups are not "funds".

General Fixed Assets

The fixed assets (capital outlays) used in governmental fund type operations of D.A.R.T. of Lincoln are accounted for (capitalized) in the General Fixed Assets Account Group and are recorded as expenditures in the government fund types when purchased.

General Long-Term Debt

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group.

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 2003**

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

e. **Basis of Accounting:**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets.

Governmental funds are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable.

f. **Transfers:**

Advances between funds, 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.

g. **Budget Policy:**

The D.A.R.T. of Lincoln follow 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, 2003**

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

h. 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.

i. Fixed Assets:

All fixed assets are stated at historical cost. Donated fixed assets are stated at their estimated fair market value on the date donated if listed in schedule of assets. No depreciation has been provided on general fixed assets.

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

	Balance <u>12/31/03</u>
Furniture and Equipment	\$74,808
Leasehold Improvements	18,367
Other Furnishings	<u>10,402</u>
Total	<u>\$102,849</u>

j. 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.

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 2003**

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

k. Annual and Sick Leave:

For governmental fund types, the liability for the agency's accumulated unpaid vacation, if any, will be recorded in the general long-term debt group of accounts. These amounts will be recorded as fund expenditures in the year in which they are paid or become due on demand to terminated employees. The Agency's sick leave policy does not provide for the vesting of sick leave.

l. Related Party Transactions

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

m. Cash in Bank:

At December 31, 2003, D.A.R.T.'s cash and investments, shown on the balance sheet under current assets and restricted assets, consisted of checking, savings, and certificate of deposit accounts. The carrying amounts of those accounts totaled \$26,660 and the corresponding bank balances totaled \$40,643. All of the bank balances were covered by federal depository insurance or were adequately collateralized with financial institution asset

NOTE 2-RESTRICTIONS ON NET ASSETS

Substantially all of the restrictions on net assets at the end of 2003 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 \$10,716 is restricted to use in development and operation of these local outreach offices. These restrictions will expire as the funds are utilized for their intended purposes.

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 2003**

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, 2003 consisted of reimbursements for expenses incurred under the following programs:

LCADV-Children's Services	\$13,382
Crime Victims Assistance	12,400
Emergency Shelter Grant	5,701
LCADV-Rural Projects	30,838
Office of Women's Policy	20,380
LCADV-Rural Projects Assistance Program	7,454
Violence Against Women Act	2,546
Other	<u>209</u>
Total	\$ <u>92,910</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, 2003**

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.

NOTE 8-JUDGMENTS, CLAIMS, AND SIMILAR CONTINGENCIES

There is no active litigation against the D.A.R.T. of Lincoln at December 31, 2003. 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 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, 2003**

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. 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 2004. 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, 2003**

**SCHEDULE OF PROGRAM ACTIVITIES
GENERAL FUND**

	PROGRAMS OF THE GENERAL FUND		
	<u>FUND RAISING</u>	<u>MANAGEMENT AND GENERAL</u>	<u>TOTAL</u>
<u>REVENUES</u>			
Intergovernmental			
Sheriff's Criminal Funds	\$ -	\$ -	\$ -
Donations	-	-	-
Miscellaneous	-	16,130	16,130
Fund Raisings	17,758	-	17,758
Interest Earned	-	380	380
TOTAL REVENUES	<u>17,758</u>	<u>16,510</u>	<u>34,268</u>
<u>EXPENDITURES</u>			
Current			
Salaries	-	9,522	9,522
Fringe	-	2,830	2,830
Travel	-	2,551	2,551
Operating Expense	3,701	7,451	11,152
Supplies	-	604	604
Other Costs	258	3,923	4,181
Homeless Prevention	-	-	-
Capital Outlay	-	574	574
Audit Fees	-	3,530	3,530
Fund Raising Expenses	-	-	-
TOTAL EXPENDITURES	<u>3,959</u>	<u>30,985</u>	<u>34,944</u>
Excess of Revenues Over (Under) Expenditures	<u>13,799</u>	<u>(14,475)</u>	<u>\$ (676)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating Transfers In			102
Operating Transfers Out			<u>(386)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses			<u>\$ (598)</u>
<u>NET ASSETS</u>			
Beginning of Year			<u>117,373</u>
End of Year			<u>\$ 116,775</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, 2003**

COMBINING STATEMENT OF ACTIVITIES
SPECIAL REVENUE FUND

	V.A.W.A.	O.W.F.	C.V.A.	E.S.G.P.	I.O.L.T.A.	L.C.A.D.V.	U.W.	C.T.F.	C.S.	R.P.A.P.	D.O.L.	TOTAL
REVENUES												
Intergovernmental:												
Grant Income	\$ 16,279	\$203,634	\$ 75,452	\$ 24,298	\$ 10,802	\$159,519	\$ 23,312	\$ 2,690	\$ 76,252	\$ 24,031	\$ 1,345	\$ 617,614
TOTAL REVENUE	<u>16,279</u>	<u>203,634</u>	<u>75,452</u>	<u>24,298</u>	<u>10,802</u>	<u>159,519</u>	<u>23,312</u>	<u>2,690</u>	<u>76,252</u>	<u>24,031</u>	<u>1,345</u>	<u>617,614</u>
EXPENDITURES												
Current:												
Salaries	15,030	132,846	60,804	971	8,178	82,453	21,662	2,500	50,296	-	1,265	376,005
Fringe	1,148	30,063	13,191	74	624	18,542	1,652	190	4,864	-	80	70,428
Travel	-	7,405	842	-	-	5,038	-	-	1,932	-	-	15,217
Operating Expense	-	15,878	-	15,920	2,000	26,418	-	-	-	-	-	60,216
Supplies	102	10,385	31	5,164	-	23,942	-	-	19,160	-	-	58,784
Other Direct Costs	-	398	584	-	-	-	-	-	-	24,216	-	25,198
Homeless Prevention	-	-	-	-	-	-	-	-	-	-	-	-
Audit Fees	-	1,170	-	-	-	-	-	-	-	-	-	1,170
Capital Outlay	-	5,687	-	2,168	-	3,025	-	-	-	-	-	10,880
TOTAL EXPENDITURES	<u>16,280</u>	<u>203,832</u>	<u>75,452</u>	<u>24,297</u>	<u>10,802</u>	<u>159,418</u>	<u>23,314</u>	<u>2,690</u>	<u>76,252</u>	<u>24,216</u>	<u>1,345</u>	<u>617,898</u>
Excess of Revenues	(1)	(198)	-	1	-	101	(2)	-	-	(185)	-	(284)
OTHER FINANCING SOURCES (USES)												
Operating Transfers In	1	198	-	-	-	-	2	-	-	185	-	386
Operating Transfers Out	-	-	-	(1)	-	(101)	-	-	-	-	-	(102)
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, 2003**

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

	<u>BUDGETED EXPENDITURES</u>	<u>ACTUAL EXPENDITURES</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>LOCAL - UNRESERVED</u>			
Salaries	\$ 20,722	\$ 9,522	\$ 11,200
Fringe	4,252	2,830	1,422
Travel	6,082	2,551	3,531
Operating Expense	21,000	11,152	9,848
Supplies	5,000	604	4,396
Other Costs	5,318	3,530	1,788
Other Direct Costs	3,900	4,181	(281)
Capital Outlay	5,250	574	4,676
TOTALS	<u>\$ 71,524</u>	<u>\$ 34,944</u>	<u>\$ 36,580</u>
<u>GOVERNOR'S OFFICE</u>			
<u>ON WOMEN'S POLICY (OWP)</u>			
Salaries	\$ 132,846	\$ 132,846	\$ -
Fringe Meals	30,063	30,063	-
Travel	7,405	7,405	-
Operating Expense	15,878	15,878	-
Supplies	10,385	10,385	-
Other Direct Costs	398	398	-
Audit Fees	1,170	1,170	-
Capital Outlay	5,687	5,687	-
TOTALS	<u>\$ 203,832</u>	<u>\$ 203,832</u>	<u>\$ -</u>
<u>CRIME VICTIMS ASSISTANCE (CVA)</u>			
Salaries	\$ 60,804	\$ 60,804	-
Fringe	13,191	13,191	-
Travel	842	842	-
Operating Expense	-	-	-
Supplies	31	31	-
Other Direct Costs	584	584	-
Capital Outlay	-	-	-
TOTALS	<u>\$ 75,452</u>	<u>\$ 75,452</u>	<u>\$ -</u>

The accompanying notes are an integral part of these statements.

D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 2003

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

	<u>BUDGETED</u> <u>EXPENDITURES</u>	<u>ACTUAL</u> <u>EXPENDITURES</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>VIOLENCE AGAINST WOMEN ACT (VAWA)</u>			
Salaries	\$ 15,030	\$ 15,030	\$ -
Fringe	1,148	1,148	-
Travel	-	-	-
Operating Expense	-	-	-
Supplies	102	102	-
Other Direct Costs	-	-	-
Capital Outlay	-	-	-
TOTALS	<u>\$ 16,280</u>	<u>\$ 16,280</u>	<u>\$ -</u>
<u>EMERGENCY SHELTER GRANT PROGRAM</u>			
<u>(ESGP)</u>			
Salaries	\$ 971	\$ 971	\$ -
Fringe	74	74	-
Services	-	-	-
Operating Expense	15,920	15,920	-
Supplies	5,164	5,164	-
Other Direct Costs	-	-	-
Homeless Prevention	-	-	-
Capital Outlay	2,168	2,168	-
TOTALS	<u>\$ 24,297</u>	<u>\$ 24,297</u>	<u>\$ -</u>
<u>LOUISIANA BAR FOUNDATION (IOLTA)</u>			
Salaries	\$ 8,178	\$ 8,178	\$ -
Fringe	624	624	-
Services	-	-	-
Rehabilitation Costs	-	-	-
Operating Expenses	2,000	2,000	-
Supplies	-	-	-
Other Costs	-	-	-
Capital Outlay	-	-	-
TOTALS	<u>\$ 10,802</u>	<u>\$ 10,802</u>	<u>\$ -</u>

The accompanying notes are an integral part of these statements.

D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 2003

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

	<u>BUDGETED</u> <u>EXPENDITURES</u>	<u>ACTUAL</u> <u>EXPENDITURES</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>LOUISIANA COALITION AGAINST</u>			
<u>DOMESTIC VIOLENCE (LCADV)</u>			
Salaries	\$ 82,453	\$ 82,453	\$ -
Fringe	18,542	18,542	-
Travel	5,038	5,038	-
Services	-	-	-
Operating Expenses	26,418	26,418	-
Supplies	23,942	23,942	-
Other Direct Costs	-	-	-
Capital Outlay	3,025	3,025	-
	<u>159,418</u>	<u>159,418</u>	<u>-</u>
TOTALS	\$ 159,418	\$ 159,418	\$ -
<u>UNITED WAY</u>			
Salaries	\$ 21,662	\$ 21,662	\$ -
Fringe	1,652	1,652	-
	<u>23,314</u>	<u>23,314</u>	<u>-</u>
TOTALS	\$ 23,314	\$ 23,314	\$ -
<u>CHILDREN'S TRUST FUND</u>			
Salaries	\$ 2,500	\$ 2,500	\$ -
Fringe	190	190	-
	<u>2,690</u>	<u>2,690</u>	<u>-</u>
TOTALS	\$ 2,690	\$ 2,690	\$ -

The accompanying notes are an integral part of these statements.

**D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 2003**

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

	<u>BUDGETED EXPENDITURES</u>	<u>ACTUAL EXPENDITURES</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>CHILDREN'S SERVICES (LCADV)</u>			
Salaries	\$ 50,296	\$ 50,296	\$ -
Fringe	4,864	4,864	-
Travel	1,932	1,932	-
Supplies	19,160	19,160	-
TOTALS	<u>\$ 76,252</u>	<u>\$ 76,252</u>	<u>\$ -</u>
<u>RURAL PROJECTS ASSISTANCE (LCADV)</u>			
Operating Expense	\$ -	\$ -	\$ -
Other Direct Costs	24216	24031	185
Capital Outlay	-	-	-
TOTALS	<u>\$ 24,216</u>	<u>\$ 24,031</u>	<u>\$ 185</u>
<u>DEPARTMENT OF LABOR (DOL)</u>			
Salaries	\$ 1,265	\$ 1,265	\$ -
Fringe	80	80	-
TOTALS	<u>\$ 1,345</u>	<u>\$ 1,345</u>	<u>\$ -</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, 2003 AND 2002**

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

	BALANCE DECEMBER 31 2002	ADDITIONS	DELETIONS	BALANCE DECEMBER 31 2003
<u>GENERAL FIXED ASSETS, AT COST:</u>				
Office Furniture & Equipment	\$ 61,826	\$ 12,254	\$ -	\$ 74,080
Leasehold Improvements	18,367	-	-	18,367
Other Furnishings	10,402	-	-	10,402
	<u>90,595</u>	<u>12,254</u>	<u>-</u>	<u>102,849</u>
<u>TOTAL</u>	<u>\$ 90,595</u>	<u>\$ 12,254</u>	<u>\$ -</u>	<u>\$ 102,849</u>
<u>INVESTMENT IN GENERAL FIXED ASSETS:</u>				
Property Acquired from:				
E.S.G.P.	\$ 14,877	\$ 2,168	\$ -	\$ 17,045
C.V.A.	5,284	-	-	5,284
O.W.S.	13,357	5,687	-	19,044
L.C.A.D.V.	16,964	3,025	-	19,989
R.P.A.P	4,980	-	-	4,980
General Fund	35,133	1,374	-	36,507
	<u>90,595</u>	<u>12,254</u>	<u>-</u>	<u>102,849</u>
<u>TOTAL INVESTMENT IN GENERAL FIXED ASSETS</u>	<u>\$ 90,595</u>	<u>\$ 12,254</u>	<u>\$ -</u>	<u>\$ 102,849</u>

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, 2003**

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>EXPENDITUR</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:						
Emergency Shelter Grant Program						
07-01-01 to 06-30-02	ESG-7	14.231	10-8370	17,000	46	46
07-01-02 to 06-30-04	ESG-8	14.231	10-8370	20,000	11,129	11,129
07-01-03 to 06-30-05	ESG-9	14.231	10-8370	25,989	13,123	13,123
<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	75,452	75,452
Violence Against Women Formula Grants						
10-01-02 to 09-30-03	VAWA-7	16.588	M01-8-005	16,830	12,646	12,647
10-01-03 to 09-30-04	VAWA-8	16.588	M02-8-016	19,413	3,633	3,633
Subgranted to LA Coalition Against Domestic Violence:						
Rural Projects						
05-01-03 to 10-31-03 Union	LCADV-U1	16.589	LCADV-2003-04-DOJ-004	20,000	19,925	19,925
11-01-03 to 10-31-04 Union	LCADV-U2	16.589	LCADV-2003-04-DOJ-004	34,000	6,313	6,313
<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						
10-01-02 to 09-30-03 Shelter	CS-S	16.589	2002-03-TANF-CS05	19,137	16,104	16,104
11-01-02 to 09-30-03 Bienville	CS-B	16.589	2002-03-TANF-RPCS024	14,238	13,885	13,885
11-01-02 to 09-30-03 Claiborne	CS-C	16.589	2002-03-TANF-RPCS025	13,938	13,868	13,868
11-01-02 to 09-30-03 Jackson	CS-J	16.589	2002-03-TANF-RPCS026	14,238	12,416	12,416
09-01-03 to 08-31-04 Shelter	CS-S2	16.589	2003-04-TANF-C5005	25,895	5,167	5,167
09-01-03 to 08-31-04 Bienville	CS-B2	16.589	2003-04-TANF-RPCS024	23,235	3,714	3,714
09-01-03 to 08-31-04 Claiborne	CS-C2	16.589	2003-04-TANF-RPCS025	23,555	6,204	6,204
09-01-03 to 08-31-04 Jackson	CS-J2	16.589	2003-04-TANF-RPCS026	23,235	4,896	4,896

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

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>EXPENDITUR</u>
Rural Projects Assistance Program						
01-01-03 to 08-31-03 Claiborne	RPAP-C2	16.589	LCADV-TANF-2002-03-RPAP-030	5,270	1,833	1,833
01-01-03 to 08-31-03 Bienville	RPAP-B2	16.589	LCADV-2002-03-RPAP-022	5,270	4,835	4,835
01-01-03 to 08-31-03 Jackson	RPAP-J2	16.589	LCADV-2002-03-RPAP-023	5,270	7,815	7,814
09-01-03 to 08-23-04 Lincoln	RPAP-L	16.589	LCADV-TANF-2003-04-RPAP-043	12,500	0	0
09-01-03 to 08-23-04 Union	RPAP-U	16.589	LCADV-TANF-2003-04-RPAP-073	12,500	1,351	1,537
09-01-03 to 08-23-04 Claiborne	RPAP-C3	16.589	LCADV-TANF-2003-04-RPAP-030	12,500	504	504
09-01-03 to 08-23-04 Bienville	RPAP-B3	16.589	LCADV-TANF-2003-04-RPAP-022	12,500	3,947	3,947
09-01-03 to 08-23-04 Jackson	RPAP-J3	16.589	LCADV-TANF-2003-04-RPAP-000	12,500	3,746	3,746
Rural Project Outreach Offices (TANF)						
07-01-02 to 12-31-02 Claiborne	LCADV-C	16.589	LCADV-2001-011-001	36,253	0	(81)
01-01-03 to 09-30-03 Claiborne	LCADV-C2	16.589	LCADV-2002-02-TANF-RP011	35,004	34,210	34,210
09-01-03 to 08-31-04 Claiborne	LCADV-C3	16.589	LCADV-2003-04-TANF-RP011	37,357	9,406	9,406
01-01-03 to 09-30-03 Claiborne	LCADV-B3	16.589	LCADV-2002-03-TANF-RP003	35,928	35,163	35,143
09-01-03 to 08-31-04 Bienville	LCADV-B4	16.589	LCADV-2003-04-TANF-RP003	38,334	9,669	9,669
01-01-03 to 09-30-03 Jackson	LCADV-J3	16.589	LCADV-2002-03-TANF-RP005	35,184	35,095	35,095
09-01-03 to 08-31-04 Jackson	LDAFV-J4	16.589	LCADV-2003-04-TANF-RP005	37,635	9,737	9,737
<u>Governor's Office on Women's Policy</u>						
Family Violence Prevention and Services						
07-01-02 to 06-30-03	OWS-7F	93.591	114-200100	84,937	39,003	39,198
07-01-03 to 06-30-04	OWS-8F	93.591	114-400138	83,100	36,993	36,993

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

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, 2003**

COMPENSATION TO BOARD MEMBERS

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

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDING DECEMBER 31, 2003**

<u>ASSETS</u>	
Cash	\$ 26,660
Accounts Receivable	92,910
Due from Other Funds	89,504
Fixed Assets	<u>102,849</u>
TOTAL ASSETS	<u><u>\$ 311,923</u></u>
<u>LIABILITIES</u>	
Accounts Payable	\$ 1,795
Deferred Revenues	3,198
Due to Other Funds	<u>89,504</u>
TOTAL LIABILITIES	\$ 94,497
<u>NET ASSETS</u>	
Unrestricted	\$ 97,337
Temporarily Restricted	<u>17,240</u>
TOTAL NET ASSETS	<u>217,426</u>
TOTAL LIABILITIES & NET ASSETS	<u><u>\$ 311,923</u></u>

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

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDING DECEMBER 31, 2003**

UNRESTRICTED NET ASSETS	
Unrestricted revenues and gains	
Contributions	\$ 8,792
Grant assistance	617,614
Investment return	380
Other	16,130
TOTAL UNRESTRICTED REVENUES AND GAINS	<u>642,916</u>
Expenses	
Program services	617,898
Supporting services	
Management and general	30,985
Fund-raising	3,959
TOTAL EXPENSES	<u>652,842</u>
INCREASE IN UNRESTRICTED NET ASSETS	(9,926)
INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS	8,966
PERMANENTLY RESTRICTED NET ASSETS	
Endowment fund contributions	<u>-</u>
INCREASE IN PERMANENTLY RESTRICTED NET ASSETS	<u>-</u>
INCREASE IN NET ASSETS	(960)
NET ASSETS AT BEGINNING OF YEAR	<u>97,237</u>
NET ASSETS AT END OF YEAR	<u>\$ 96,277</u>

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

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
SCHEDULE OF CURRENT YEAR FINDING AND QUESTION COSTS
FOR THE YEAR ENDED DECEMBER 31, 2003**

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 \$300,000.
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

RADIAN L. HENNIGAN

Certified Public Accountant
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Ruston, Louisiana 71270
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**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

I have audited the financial statements of Domestic Abuse Resistance Team of Lincoln, Ruston, Louisiana of and for the year ended December 31, 2003, and have issued my report thereon dated June 24 2004. 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.

Compliance

As part of obtaining reasonable assurance about whether Domestic Abuse Resistance Team of Lincoln, Ruston, Louisiana's financial statements are free of material misstatement, I 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 my audit, and accordingly, I do not express such an opinion. The results of my test disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Domestic Abuse Resistance Team of Lincoln, Ruston, Louisiana'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 assurance on the internal control over financial reporting.

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. 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.

I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended solely for the information and use of the audit committee management others within the organization 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

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

Radian L. Hennigan
Certified Public Accountant

June 24 2004

RADIAN L. HENNIGAN

Certified Public Accountant
1503 Goodwin Road, Suite 1
Ruston, Louisiana 71270
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REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

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

I have audited the compliance of Domestic Abuse Resistance Team of Lincoln with the types of compliance requirements described in the "U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement" that are applicable to each of its major federal programs for the year ended December 31, 2003. Domestic Abuse Resistance Team of Lincoln's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Domestic Abuse Resistance Team of Lincoln's management. My responsibility is to express an opinion on Domestic Abuse Resistance Team of Lincoln's compliance based on my audit.

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Domestic Abuse Resistance Team of Lincoln's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination of Domestic Abuse Resistance Team of Lincoln's compliance with those requirements.

In my opinion, Domestic Abuse Resistance Team of Lincoln complied, in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2003.

Internal Control Over Compliance

The management of Domestic Abuse Resistance Team of Lincoln is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, I considered Domestic Abuse Resistance Team of Lincoln's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control 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 noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over compliance and its operation that I consider to be material weaknesses.

This report is intended solely for the information and use of the audit committee, management, others within the organization 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

June 25, 2004

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

CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDING

No prior year audit findings or questioned costs.