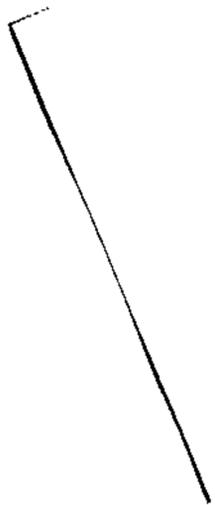


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DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN

RUSTON, LOUISIANA

FINANCIAL STATEMENTS
AND ADDITIONAL INFORMATION
FOR THE YEAR ENDED
DECEMBER 31, 2002

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 8/20/03

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

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2002**

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

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2002**

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RADIAN L. HENNIGAN

Certified Public Accountant
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Ruston, Louisiana 71270
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FAX (318) 255-7397

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, 2002, 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.

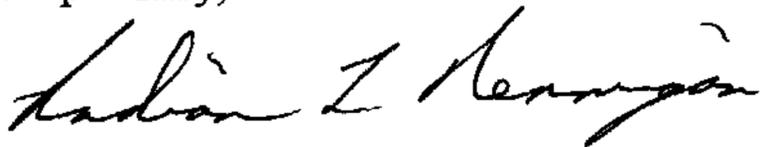
*I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and 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, 2002, 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, 2003, on my consideration of Domestic Abuse Resistance Team of Lincoln's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

Respectfully,

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

Radian L. Hennigan
Certified Public Accountant

June 25, 2003

FINANCIAL STATEMENTS

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

COMBINED STATEMENT OF FINANCIAL POSITION - ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 2002

	GOVERNMENTAL FUND		ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY) 2002
	TYPES		GENERAL FIXED ASSETS		
	GENERAL	SPECIAL REVENUE			
<u>ASSETS</u>					
Cash-Unrestricted	\$ 33,090	\$ -	\$ -		\$ 33,090
Cash-Temporarily Restricted	8,966				8,966
Grant Receivable	-	84,851	-		84,851
Due from Other Funds	84,851	-	-		84,851
Fixed Assets	-	-	90,595		90,595
TOTAL ASSETS	\$ 126,907	\$ 84,851	\$ 90,595		\$ 302,353
<u>LIABILITIES</u>					
Accounts Payable	9,534	-	-		9,534
Deferred Revenue	-	-	-		-
Due to Other Funds	-	84,851	-		84,851
TOTAL LIABILITIES	9,534	84,851	-		94,385
<u>NET ASSETS</u>					
Net Assets					
Unrestricted	108,407				108,407
Temporarily Restricted	8,966	-	-		8,966
Investment in General					
Fixed Assets	-	-	90,595		90,595
TOTAL FUND EQUITY	117,373	-	90,595		207,968
<u>TOTAL LIABILITIES AND NET ASSETS</u>					
	\$ 126,907	\$ 84,851	\$ 90,595		\$ 302,353

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, 2002**

	GOVERNMENTAL FUND TYPES			
	GENERAL			SPECIAL REVENUE
	FUND RAISING	MANAGEMENT AND GENERAL	TOTAL	
<u>REVENUES</u>				
Intergovernmental	\$ -	\$ -	\$ -	\$ 543,595
Miscellaneous	-	52,568	52,568	-
Fund Raising	12,489	-	12,489	-
Interest Earned	-	289	289	-
	12,489	52,857	65,346	543,595
TOTAL REVENUES				
<u>EXPENDITURES</u>				
Salaries	-	3,186	3,186	329,320
Fringe	-	4,304	4,304	60,925
Travel	-	199	199	15,788
Operating Expenses	2,180	13,996	16,176	48,215
Supplies	-	1,086	1,086	55,418
Other Costs	324	8,087	8,411	4,294
Homeless Prevention	-	-	-	-
Audit Fees	-	-	-	2,900
Capital Outlay	-	11,832	11,832	26,751
	2,504	42,690	45,194	543,611
TOTAL EXPENDITURES				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	9,985	10,167	20,152	(16)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfer In			110	126
Operating Transfer Out			(126)	(110)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses			20,136	-
<u>NET ASSETS</u>				
Beginning of Year			97,237	-
End of Year			\$ 117,373	\$ -

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

TOTALS
(MEMORANDUM ONLY)

2002

\$ 543,595
 52,568
 12,489
 289

608,941

332,506

65,229

15,987

64,391

56,504

12,705

-

2,900

38,583

588,805

20,136

236

(236)

20,136

97,237

\$ 117,373

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, 2002**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Donations	34,750	52,568	17,818
Fund Raisings	34,750	12,489	(22,261)
Interest Income	500	289	(211)
<u>TOTAL REVENUES</u>	<u>70,000</u>	<u>65,346</u>	<u>(4,654)</u>
<u>EXPENDITURES</u>			
Salaries	17,000	3,186	13,814
Fringe	9,000	4,304	4,696
Travel	3,000	199	2,801
Operating Expenses	21,000	16,176	4,824
Supplies	5,000	1,086	3,914
Other Costs	13,000	8,411	4,589
Capital Outlay	2,000	11,832	(9,832)
<u>TOTAL EXPENDITURES</u>	<u>70,000</u>	<u>45,194</u>	<u>24,806</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	20,152	
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating Transfers In	-	110	-
Operating Transfers Out	-	(126)	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ <u> </u>	20,136	\$ <u> </u>
<u>NET ASSETS</u>			
Beginning of Year		97,237	
End of Year		\$ <u>117,373</u>	

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

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 2002**

**COMBINED STATEMENT OF ACTIVITIES
BUDGET (GAAP BASIS) AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Intergovernmental	\$ 543,611	\$ 543,595	\$ 16
<u>TOTAL REVENUES</u>	<u>543,611</u>	<u>543,595</u>	<u>16</u>
<u>EXPENDITURES</u>			
Salaries	329,320	329,320	-
Fringe	60,925	60,925	-
Travel	15,788	15,788	-
Operating Expense	48,215	48,215	-
Supplies	55,418	55,418	-
Other Costs	4,294	4,294	-
Homeless Prevention	-	-	-
Audit Fees	2,900	2,900	-
Capital Outlay	26,751	26,751	-
<u>TOTAL EXPENDITURES</u>	<u>543,611</u>	<u>543,611</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(16)	16
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating Transfers In	-	126	(126)
Operating Transfers Out	-	(110)	110
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ <u>-</u>		\$ <u>-</u>
<u>NET ASSETS</u>			
Beginning of Year		<u>-</u>	
End of Year		<u>\$ -</u>	

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

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 2002**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>2002</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Increase in net assets	\$ 58,719
(Increase) decrease in operating assets	
Accounts receivable	(37,465)
Increase (decrease) in operating liabilities	
Accounts payable	9,534
Deferred Revenue	<u>(4,425)</u>
 NET CASH PROVIDED BY OPERATING ACTIVITIES	 26,363
 CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of assets restricted to investment in property and equipment	<u>(38,583)</u>
 NET CASH USED BY INVESTING ACTIVITIES	 <u>(38,583)</u>
 NET CASH FLOWS FROM FINANCING ACTIVITIES	 <u>-</u>
 NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	 (12,220)
 BEGINNING CASH AND CASH EQUIVALENTS	 <u>54,276</u>
 ENDING CASH AND CASH EQUIVALENTS	 <u><u>42,056</u></u>

NOTES TO FINANCIAL STATEMENTS

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 2002**

NOTES TO THE FINANCIAL STATEMENT

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, 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. Salaried staff, including a Program Director, a Domestic Violence Counselor, and an Advocate have been hired and trained. A shelter has been opened in Ruston to provide residential and nonresidential assistance to victims of domestic violence and their dependents. This assistance includes, but is not restricted to, 24-hour shelter to provide safe refuge and temporary lodging for victims of family violence and their dependents; a 24-hour crisis line; individual and group counseling; specialized counseling for children; legal, medical, and psychological assistance and support; transitional support and training; and self-help training.

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 2002**

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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:

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

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 2002**

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

c. Fund Accounting:

General Fund (continued)

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.

Crime Victims Assistance Grant Program

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

The program requires promotion of, within the community served, coordinated public and private efforts to aid crime victims. Program must demonstrate that it will coordinate its activities with other service providers in the community so that the best interests of the crime victim are served and interagency communication enhanced.

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 2002**

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

Office of Women Services - State & Federal Family Violence 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.

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

That the program/agency shall have staffing provision and personnel policy which assures that employment practices will be executed without discrimination on the basis of age, handicap, sex, race, color, national origin, religion, or on the basis of sexual orientation.

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 2002**

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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 Outreach Coordinators' salary

Ms. Foundation for Women Grant

The Ms. Foundation has awarded a safety grant which has been used to fund a part-time Outreach Counselor, including fringe benefits. Also funded were other operational costs associated with the outreach mission.

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 2002**

NOTES TO THE FINANCIAL STATEMENT

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

Louisiana Coalition Against Domestic Violence Grant

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.

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..

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.

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 2002**

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Louisiana Children's Trust Fund (Continued)

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.

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, 2002**

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, 2002**

NOTES TO THE FINANCIAL STATEMENT

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:

	<u>Balance 12/31/02</u>
Furniture and Equipment	\$61,826
Leasehold Improvements	18,367
Other Furnishings	<u>10,402</u>
Total	<u>\$90,595</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, 2002**

NOTES TO THE FINANCIAL STATEMENT

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

No related party transactions occurred during the fiscal year.

m. Cash in Bank:

All funds are in institutions insured by an agency of the Federal Government.

NOTE 2-RESTRICTIONS ON NET ASSETS

Substantially all of the restrictions on net assets at the end of 2002 are related to funds raised through various campaigns targeting local outreach areas. These areas include Bienville, Claiborne and Jackson parishes. Public support in the amount of \$8966 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.

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.

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 2002**

NOTES TO THE FINANCIAL STATEMENT

NOTE 4-GRANTS RECEIVABLE

Grants receivable at December 31, 2002 consisted of reimbursements for expenses incurred under the following programs:

Children's Trust Funds	\$ 2,153
Children's Services	4,256
Crime Victims Assistance	6,903
Emergency Shelter Grant	2,165
Louisiana Coalition Against Domestic Violence	37,434
Office of Women Services	21,809
Rural Projects Assistance Program	8,142
Rural Projects Children's Services	595
Violence Against Women Act	<u>1,394</u>
	<u>\$84,851</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 and equipment and supplies.

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

NOTE 6-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.

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 2002**

NOTES TO THE FINANCIAL STATEMENT

NOTE 8-JUDGMENTS, CLAIMS, AND SIMILAR CONTINGENCIES

There is no active litigation against the D.A.R.T. of Lincoln at December 31, 2002. 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.

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. Management is not aware of any actions that will adversely effect the amount of funds the Agency will receive in the next fiscal year.

SUPPLEMENTARY FINANCIAL INFORMATION

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 2002**

**SCHEDULE OF PROGRAM ACTIVITIES
GENERAL FUND**

	<u>PROGRAMS OF THE GENERAL FUND</u>		
	<u>MANAGEMENT AND GENERAL</u>	<u>FUND RAISING</u>	<u>TOTAL</u>
<u>REVENUES</u>			
Intergovernmental			
Sheriff's Criminal Funds	\$ -	\$ -	\$ -
Donations	52,568	-	52,568
Miscellaneous	-	-	-
Fund Raisings	-	12,489	12,489
Interest Earned	289	-	289
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	52,857	12,489	65,346
<u>EXPENDITURES</u>			
Current			
Salaries	3,186	-	3,186
Fringe	4,304	-	4,304
Travel	199	-	199
Operating Expense	13,996	2,180	16,176
Supplies	1,086	-	1,086
Other Costs	8,087	-	8,087
Homeless Prevention	-	-	-
Capital Outlay	11,832	-	11,832
Fund Raising Expenses	-	324	324
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	42,690	2,504	45,194
Excess of Revenues Over (Under) Expenditures	<hr/>	<hr/>	<hr/>
	10,167	9,985	20,152
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating Transfers In			110
Operating Transfers Out			<hr/> (126)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses			20,136
<u>NET ASSETS</u>			
Beginning of Year			<hr/> 97,237
End of Year			<hr/> <u>\$ 117,373</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, 2002

COMBINING STATEMENT OF ACTIVITIES
SPECIAL REVENUE FUND

	V.A.W.A.	O.W.S.	C.V.A.	B.S.G.P.	LO.L.T.A.	L.C.A.D.V.	U.W.	MS.	C.T.F.	C.S.	R.P.A.P.	TOTAL
REVENUES												
Intergovernmental:												
Grant Income	\$ 18,922	\$ 228,890	\$ 97,114	\$ 17,225	\$ 17,240	\$ 120,958	\$ 19,556	\$ 4,426	\$ 2,153	\$ 4,851	\$ 12,260	\$ 543,595
TOTAL REVENUE	18,922	228,890	97,114	17,225	17,240	120,958	19,556	4,426	2,153	4,851	12,260	543,595
EXPENDITURES												
Current:												
Salaries	16,370	131,618	78,552	-	15,240	59,748	18,168	3,201	2,000	4,423	-	329,320
Fringe	1,252	28,920	16,449	-	-	12,182	1,388	243	153	338	-	60,925
Travel	1,300	7,982	1,560	-	-	4,031	-	847	-	68	-	15,788
Operating Expense	-	14,039	-	14,440	-	19,519	-	-	-	-	217	48,215
Supplies	-	30,590	335	2,785	-	14,488	-	135	-	22	7063	55,418
Other Direct Costs	-	2,074	220	-	2,000	-	-	-	-	-	-	4,294
Homeless Prevention	-	-	-	-	-	-	-	-	-	-	-	-
Audit Fees	-	2,900	-	-	-	-	-	-	-	-	-	2,900
Capital Outlay	-	10,657	-	-	-	11,114	-	-	-	-	4980	26,751
TOTAL EXPENDITURES	18,922	228,780	97,116	17,225	17,240	121,082	19,556	4,426	2,153	4,851	12,260	543,611
Excess of Revenues	-	-	(2)	-	-	(124)	-	-	-	-	(16)	-
Over (Under) Expenditures	-	110	-	-	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES (USES)												
Operating Transfers In	-	-	2	-	-	124	-	-	-	-	-	126
Operating Transfers Out	-	-	(110)	-	-	-	-	-	-	-	-	(110)
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, 2002**

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

	<u>BUDGETED EXPENDITURES</u>	<u>ACTUAL EXPENDITURES</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>LOCAL - UNRESERVED</u>			
Salaries	\$ 17,000	\$ 3,186	\$ 13,814
Fringe	9,000	3,653	5,347
Travel	3,000	199	2,801
Operating Expense	21,000	24,720	(3,720)
Supplies	5,000	1,086	3,914
Other Costs	13,000	716	12,284
Other Direct Costs	-	796	(796)
Capital Outlay	2,000	3,040	(1,040)
TOTALS	\$ 70,000	\$ 37,396	\$ 32,604
<u>OFFICE OF WOMEN SERVICES (OWS)</u>			
Salaries	131,618	131,618	-
Fringe Meals	28,920	28,920	-
Travel	7,982	7,982	-
Operating Expense	14,039	14,039	-
Supplies	30,590	30,590	-
Other Direct Costs	2,074	2,074	-
Audit Fees	2,900	2,900	-
Capital Outlay	10,657	10,657	-
TOTALS	\$ 228,780	\$ 228,780	\$ -
<u>CRIME VICTIMS ASSISTANCE (CVA)</u>			
Salaries	78,552	78,552	-
Fringe	16,449	16,449	-
Travel	1,560	1,560	-
Operating Expense	-	-	-
Supplies	335	335	-
Other Direct Costs	220	220	-
Capital Outlay	-	-	-
TOTALS	\$ 97,116	\$ 97,116	\$ -

The accompanying notes are an integral part of these statements.

D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 2002

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	\$ 16,370	\$ 16,370	\$ -
Fringe	1,252	1,252	-
Travel	1,300	1,300	-
Operating Expense	-	-	-
Supplies	-	-	-
Other Direct Costs	-	-	-
Capital Outlay	-	-	-
TOTALS	<u>\$ 18,922</u>	<u>\$ 18,922</u>	<u>\$ -</u>
<u>EMERGENCY SHELTER GRANT PROGRAM</u>			
<u>(ESGP)</u>			
Salaries	\$ -	\$ -	\$ -
Fringe	-	-	-
Services	-	-	-
Operating Expense	14,440	14,440	-
Supplies	2,785	2,785	-
Other Direct Costs	-	-	-
Homeless Prevention	-	-	-
Capital Outlay	-	-	-
TOTALS	<u>\$ 17,225</u>	<u>\$ 17,225</u>	<u>\$ -</u>
<u>LOUISIANA BAR FOUNDATION (IOLTA)</u>			
Salaries	\$ 15,240	\$ 15,240	\$ -
Fringe	-	-	-
Services	-	-	-
Rehabilitation Costs	-	-	-
Operating Expenses	-	-	-
Supplies	-	-	-
Other Costs	2,000	2,000	-
Capital Outlay	-	-	-
TOTALS	<u>\$ 17,240</u>	<u>\$ 17,240</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, 2002

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 DOMESTIC</u>			
<u>VIOLENCE (LCADV)</u>			
Salaries	\$ 59,748	\$ 59,748	\$ -
Fringe	12,182	12,182	-
Travel	4,031	4,031	-
Services	19,519	19,519	-
Operating Expenses	14,488	14,488	-
Supplies	-	-	-
Other Direct Costs	-	-	-
Capital Outlay	11,114	11,114	-
TOTALS	<u>\$ 121,082</u>	<u>\$ 121,082</u>	<u>\$ -</u>
<u>MS FOUNDATION FOR WOMEN</u>			
Salaries	\$ 3,201	\$ 3,201	\$ -
Fringe	243	243	-
Supplies	135	135	-
Travel	847	847	-
TOTALS	<u>\$ 4,426</u>	<u>\$ 4,426</u>	<u>\$ -</u>
<u>UNITED WAY</u>			
Fringe	1,388	1,388	\$ -
Salaries	18,168	18,168	-
TOTALS	<u>\$ 19,556</u>	<u>\$ 19,556</u>	<u>\$ -</u>
<u>CHILDREN'S TRUST FUND</u>			
Salaries	\$ 2,000	\$ 2,000	\$ -
Fringe	153	153	-
TOTALS	<u>\$ 2,153</u>	<u>\$ 2,153</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, 2002

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>CHILDREN'S SERVICES (LCADV)</u>			
Salaries	\$ 4,423	\$ 4,423	\$ -
Fringe	338	338	-
Travel	68	68	-
Supplies	22	22	-
TOTALS	<u>\$ 4,851</u>	<u>\$ 4,851</u>	<u>\$ -</u>
<u>RURAL PROJECTS ASSISTANCE (LCADV)</u>			
Operating Expense	\$ 217	\$ 217	\$ -
Other Direct Costs	7063	7063	-
Capital Outlay	4980	4980	-
TOTALS	<u>\$ 12,260</u>	<u>\$ 12,260</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, 2002 AND 2001**

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

	BALANCE DECEMBER 31 2001	ADDITIONS	DELETIONS	BALANCE DECEMBER 31 2002
<u>GENERAL FIXED ASSETS, AT COST:</u>				
Office Furniture & Equipment	\$ 31,185	\$ 30,641	\$ -	\$ 61,826
Leasehold Improvements	10,425	7,942	-	18,367
Other Furnishings	10,402	-	-	10,402
	<u>52,012</u>	<u>38,583</u>	<u>-</u>	<u>90,595</u>
<u>TOTAL</u>	<u>\$ 52,012</u>	<u>\$ 38,583</u>	<u>\$ -</u>	<u>\$ 90,595</u>
<u>INVESTMENT IN GENERAL FIXED ASSETS:</u>				
Property Acquired from:				
E.S.G.P.	\$ 14,877	\$ -	\$ -	14,877
C.V.A.	5,284	-	-	5,284
O.W.S.	2,700	10,657	-	13,357
L.C.A.D.V.	5,850	11,114	-	16,964
R.P.A.P.	-	4,980	-	4,980
General Fund	23,301	11,832	-	35,133
	<u>52,012</u>	<u>38,583</u>	<u>-</u>	<u>90,595</u>
<u>TOTAL INVESTMENT IN GENERAL FIXED ASSETS</u>	<u>\$ 52,012</u>	<u>\$ 38,583</u>	<u>\$ -</u>	<u>\$ 90,595</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, 2002**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

<u>FEDERAL GRANTOR/PASS THROUGH GRANTORS/PROGRAM OR CLUSTER TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>PROGRAM OR AWARD AMOUNT</u>	<u>REVENUE RECOGNIZED</u>	<u>EXPENDITURES</u>
<u>Department of Housing and Urban Development (HUD)</u>					
Community Planning and Development					
HUD Emergency Shelter Grants Program to:					
Louisiana Department of Social Services					
Office of Community Services					
Subgranted to City of Ruston:					
Emergency Shelter Grant Program					
07-01-01 to 06-30-02	14.231	10-8370	17,000	8,354	8,354
07-01-02 to 06-30-04	14.231	10-8370	20,000	8,872	8,871
<u>Department of Justice</u>					
Bureau of Justice Assistance, Granted to:					
LA Commission on Law Enforcement and Admin of Criminal Justice					
Domestic Violence Counseling Program, Crime Victim Assistance					
07-01-01 to 06-30-02	16.575	C00-1-013	9,418	7,550	7,551
01-01-02 to 12-31-02	16.575	C01-1-006	89,587	89,564	89,564
Violence Against Women Formula Grants					
10-01-01 to 07-31-02	16.588	M00-8-005	19,476	14,740	14,740
10-01-02 to 09-30-03	16.588	M01-8-005	16,830	4,182	4,182
Subgranted to LA Coalition Against Domestic Violence:					
Rural DV Child Victimization Grants					
08-01-01 to 01-31-02 Bienville	16.589	LCADV-2001-005-001	21,563	7,066	7,068
08-01-01 to 01-31-02 Jackson	16.589	LCADV-2001-005-003	21,563	7,074	7,189
02-01-02 to 12-31-02 Jackson	16.589	LCADV-2001-005-003	39,036	40,119	40,124
Rural Projects Children's Services in DV Programs					
10-01-02 to 09-30-03 Shelter	16.589	2002-03-TANF-CS05	19,137	2,841	2,841
11-01-02 to 09-30-03 Bienville	16.589	2002-03-TANF-RPCS024	14,238	305	305
11-01-02 to 09-30-03 Claiborne	16.589	2002-03-TANF-RPCS025	13,938	0	0
11-01-02 to 09-30-03 Jackson	16.589	2002-03-TANF-RPCS026	14,238	1,705	1,705
Rural Projects Assistance Program					
04-01-02 to 12-15-02 Bienville	16.589	LCADV-2001-RPAP-022	9,140	6,378	6,378
04-01-02 to 12-15-02 Jackson	16.589	LCADV-2001-RPAP-023	9,140	4,222	4,222
Office of Governor/Office of Womens Services					
Subgranted to LA Coalition Against Domestic Violence					
Rural Projects Assistance Program					
11-01-02 to 12-31-02 Claiborne	16.589	LCADV-2001-RPAP-030	9,140	1,660	1,660
Rural DV Child Victimization Grants					
02-01-02 to 12-31-02 Bienville	16.589	LCADV-2001-003-001	39,460	39,071	39,073
<u>Department of Health and Human Services</u>					
Administration for Children and Families					
Family Violence Prevention and Services Grants to State DV Coalitions to:					
Office of Governor/Office of Womens Services					
Family Violence Prevention and Services					
07-01-01 to 06-30-02	93.591	114-200100	34,061	31,448	31,448
07-01-02 to 06-30-03	93.591	114-200100	24,802	44,293	44,089
10-01-01 to 09-30-02	93.558	114-200100	62,425	45,302	45,393
Subgranted to LA Coalition Against Domestic Violence					
Temporary Assistance for Needy Families (TANF)					
07-01-02 to 12-31-02 Claiborne	16.589	LCADV-2001-011-001	36,253	27,628	27,629
					392,386

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
FOR THE YEAR ENDING DECEMBER 31, 2002**

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, 2002**

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, 2002**

<u>ASSETS</u>	
Cash	\$ 42,056
Accounts Receivable	84,851
Due from Other Funds	84,851
Fixed Assets	<u>90,595</u>
TOTAL ASSETS	<u><u>302,353</u></u>
<u>LIABILITIES</u>	
Accounts Payable	9,534
Deferred Revenues	729
Due to Other Funds	<u>84,851</u>
TOTAL LIABILITIES	95,114
<u>NET ASSETS</u>	
Unrestricted	198,273
Temporarily Restricted	<u>8,966</u>
TOTAL NET ASSETS	<u><u>207,239</u></u>
TOTAL LIABILITIES & NET ASSETS	<u><u>\$ 302,353</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, 2002**

UNRESTRICTED NET ASSETS	
Unrestricted revenues and gains	
Contributions	\$ 3,523
Grant assistance	543,595
Investment return	289
Other	52,568
TOTAL UNRESTRICTED REVENUES AND GAINS	<u>599,975</u>
Expenses	
Program services	543,611
Supporting services	
Management and general	42,690
Fund-raising	2,504
TOTAL EXPENSES	<u>588,805</u>
INCREASE IN UNRESTRICTED NET ASSETS	11,170
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	20,136
NET ASSETS AT BEGINNING OF YEAR	<u>97,237</u>
NET ASSETS AT END OF YEAR	<u><u>\$ 117,373</u></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, 2002**

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

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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, 2002, and have issued my report thereon dated June 25, 2003. 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

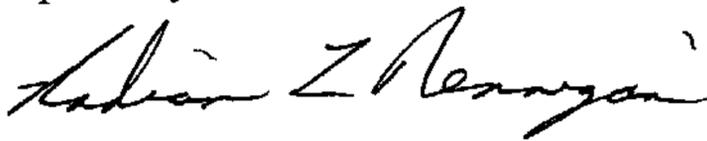
In planning and performing my audit, I considered Domestic Abuse Resistance Team of Lincoln, Ruston, Louisiana's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on 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 25, 2003

RADIAN L. HENNIGAN

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

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, 2002. 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, 2002.

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, 2003

**DOMESTIC ABUSE RESISTANCE TEAM OF LINCOLN
RUSTON, LOUISIANA
FOR THE YEAR ENDING DECEMBER 31, 2002**

CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDING

No prior year audit findings or questioned costs.