

D.A.R.T.
(Domestic Abuse Resistance Team)
Ruston, Louisiana

Financial Statements
For The Year Ended December 31, 2018



D. A. R. T.
(Domestic Abuse Resistance Team)
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For The Year Ended December 31, 2018

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
D.A.R.T (Domestic Abuse Resistance Team)
Ruston, Louisiana 71270

We have audited the accompanying financial statements of D.A.R.T. (Domestic Abuse Resistance Team), (a nonprofit organization) which comprise the statement of financial position as of December 31, 2018, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of D.A.R.T. (Domestic Abuse Resistance Team), as of December 31, 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of grant activities on page 19, the schedule of compensation, reimbursements, benefits and other payments to agency head on page 20, and the accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, on page 23, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2019, on our consideration of D.A.R.T.'s (Domestic Abuse Resistance Team's) internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering D.A.R.T.'s (Domestic Abuse Resistance Team's) internal control over financial reporting and compliance.

Cameron, Hines & Company (APAC)

West Monroe, Louisiana
June 21, 2019

Financial Statements

D.A.R.T.
(Domestic Abuse Resistance Team)
Statement of Financial Position
December 31, 2018

ASSETS

Current Assets	
Cash and Cash Equivalents	\$ 139,638
Investments	116,108
Accounts Receivable	162,343
Prepaid Expenses	2,331
Total Current Assets	420,420
 Property and Equipment	
Net of accumulated depreciation of \$120,791	228,058
 TOTAL ASSETS	 \$ 648,478

LIABILITIES AND NET ASSETS

Current Liabilities	
Accounts Payable & Accrued Liabilities	\$ 4,109
Deferred Revenues	6,771
Accrued Salaries & Payroll Taxes	13,761
Accrued Sick Time	13,523
Total Current Liabilities	38,164
 Total Liabilities	 38,164
 Net Assets	
Without Donor Restrictions	
Undesignated	298,443
Invested in property and equipment, net of related debt	228,058
With Donor Restrictions	
Time or use restricted for future periods	83,813
Total Net Assets	610,314
 TOTAL LIABILITIES AND NET ASSETS	 \$ 648,478

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

D.A.R.T.
(Domestic Abuse Resistance Team)
Statement of Activities
For the Year Ended December 31, 2018

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Public Support and Grant Revenue			
Public Support:			
Grants	\$ -	\$ 745,683	\$ 745,683
Public Support Donations	60,380	30,627	91,007
Fund Raisings	55,930	19,044	74,974
Net Assets Released from Restrictions	766,307	(766,307)	-
Total Public Support and Grant Revenue	<u>882,617</u>	<u>29,047</u>	<u>911,664</u>
Other Support:			
Insurance Proceeds	10,001	-	10,001
Miscellaneous Income	688	-	688
Investment Return	3,599	-	3,599
Total Other Support	<u>14,288</u>	<u>-</u>	<u>14,288</u>
Total Public Support, Grant Revenue, And Other Support	896,905	29,047	925,952
Expenses and Losses:			
Program Services	732,021	-	732,021
Fundraising	246	-	246
Management and General	142,946	-	142,946
Total Expenses	<u>875,213</u>	<u>-</u>	<u>875,213</u>
Loss on Disposal of Equipment	3,585	-	3,585
Total Expenses and Losses	<u>878,798</u>	<u>-</u>	<u>878,798</u>
Increase in Net Assets	18,107	29,047	47,154
Net Assets at Beginning of Year	<u>508,394</u>	<u>54,766</u>	<u>563,160</u>
NET ASSETS AT END OF YEAR	<u>\$ 526,501</u>	<u>\$ 83,813</u>	<u>\$ 610,314</u>

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

D.A.R.T
(Domestic Abuse Resistance Team)
Statement of Functional Expenses
For the Year Ended December 31, 2018

	Program Services	Fundraising	Management & General	Total
Salaries	\$ 479,763	\$ -	\$ 71,746	\$ 551,509
Fringe	83,977	-	14,592	98,569
Travel	15,441	-	514	15,955
Operating Expense	76,787	-	25,905	102,692
Supplies	33,421	-	1,405	34,826
Training	1,994	-	-	1,994
Client Care	40,638	-	-	40,638
Audit & Legal Fees	-	-	5,919	5,919
Fund Raising Expenses	-	246	-	246
Depreciation	-	-	22,865	22,865
Totals	\$ 732,021	\$ 246	\$ 142,946	\$ 875,213

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

D.A.R.T.
(Domestic Abuse Resistance Team)
Statement of Cash Flows
For the Year Ended December 31, 2018

Cash Flows From Operating Activities	
Receipts from Granting Agencies and Contributors	\$ 875,837
Payments to Suppliers for Goods and Services	(202,880)
Payments to Employees	(545,310)
Payments of Payroll Taxes & Fringe Benefits	(98,569)
Net Cash Provided by Operating Activities	<u>29,078</u>
Cash Flows From Investing Activities	
Purchases of Property and Equipment	(22,564)
Decrease in Investments	1,025
Net Cash Used by Investing Activities	<u>(21,539)</u>
Cash Flows From Financing Activities	
Net Cash Provided by Financing Activities	<u>-</u>
Net Increase in Cash and Cash Equivalents	7,539
Cash and Cash Equivalents at Beginning of Year	<u>132,099</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>\$ 139,638</u></u>

**Reconciliation of Operating Income to Net Cash Provided
by Operating Activities:**

Increase in Net Assets	\$ 47,154
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	22,865
Unrealized gains on investments	(984)
Realized losses on investments	1,371
Dividend Income	(3,909)
Loss on Disposition of Equipment	3,585
Other	(5)
Increase in Accounts Receivable	(50,115)
Increase in Accounts Payable and Accrued Liabilities	819
Decrease in Prepaid Expenses	(816)
Increase in Deferred Revenues	2,914
Increase in Accrued Salaries and Payroll Taxes	3,385
Decrease in Accrued Sick Time	2,814
Net Cash Provided by Operating Activities	<u><u>\$ 29,078</u></u>

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

D.A.R.T.
(Domestic Abuse Resistance Team)
Notes to Financial Statements
For The Year Ended December 31, 2018

Note 1 -- Summary of Significant Accounting Policies

a. Reporting Entity:

D.A.R.T. (Domestic Abuse Resistance Team) is a nonprofit organization established in 1994 under the provisions of Louisiana law (Louisiana Revised Statutes 12.1201 et. seq. and Section 501 (c) (3) of the Internal Revenue Code) with its mission, as described in its Articles of Incorporation, being “to provide services for abused residents of Lincoln Parish and to organize, maintain, and perpetuate 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, Jackson, Grant, and Winn 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, Lincoln Parish Health Department, Volunteers of America, Lincoln Parish Sheriff’s Office, Ruston Mental Health Center, District Attorney’s Office, Lincoln Council on Aging, United Way, and Christian Community Action).

Since the inception of D.A.R.T. 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 assistance to victims of domestic violence and their dependents. This assistance includes, but is not restricted to, 24-hour shelter to provide safe refuge and temporary lodging for victims of family violence and their dependents; a 24-hour crisis line; individual and group counseling; legal advocacy and case management. In addition, D.A.R.T. has opened 7 non-residential offices to provide non-residential assistance to victims of domestic violence.

b. Presentation of Statements:

ASC section 958-605 *Not-for-Profit Entities, Revenue Recognition* requires that unconditional promises to give (pledges) be recorded as receivables and revenue and requires the organization to distinguish between contributions received for each net asset category in accordance with donor-imposed restrictions.

Net assets, revenues, expenses, and changes in net assets are classified based on the existence or absence of donor restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

D.A.R.T.
(Domestic Abuse Resistance Team)
Notes to Financial Statements
For The Year Ended December 31, 2018

Net Assets Without Donor Restrictions – Net assets available for use in general operations and are not subject to donor-imposed stipulations.

Net Assets With Donor Restrictions – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource has been fulfilled, or both. As of the year ended December 31, 2018, D.A.R.T. does not have any donor-imposed restrictions that are perpetual in nature.

c. Contributions:

D.A.R.T. has adopted ASC 958-310 (Formerly Statement of Financial Accounting Standards (SFAS) No. 116, *Accounting for Contributions Received and for Contributions made.*) In accordance with ASC 958-310, contributions are recognized when the donor makes a promise to give and are recorded as without donor restrictions or with donor restrictions depending on the existence and/or nature of any donor restrictions.

D.A.R.T. reports gift of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, donor restricted net assets are reclassified to net assets without donor restriction and reported in the statement of activities as net assets released from restrictions.

The organization reports contributions of assets other than cash at their estimated fair value at the date of the gift and are reported as revenues of the unrestricted net asset class unless explicit donor stipulations specify how the donated asset must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as revenues of the donor restricted class. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Organization reports expirations of donor restriction when the donated or acquired long-lived assets are placed in service.

D.A.R.T.
(Domestic Abuse Resistance Team)
Notes to Financial Statements
For The Year Ended December 31, 2018

All contributions are considered to be available for use without restrictions unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted are restricted support that increases that net assets class. When a qualifying expenditure occurs or a time restriction expires, donor restricted net assets are recognized in net assets without donor restrictions as “net assets released from restriction” in the statement of activities.

d. Fund Accounting:

The accounts of the organization are maintained in accordance with the principles of fund accounting. Under fund accounting, resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purpose. Separate accounts are maintained for each fund; however, in the accompanying financial statements, funds that have similar characteristics have been combined into fund groups. In accordance with FASB ASC 958, fund balances are classified on the Statement of Financial Position as net assets without donor restrictions and with donor restrictions based on the absence or existence of donor-imposed restrictions.

Program funding is provided by grants from the following sources:

Emergency Shelter Grant Program

The Louisiana Housing Corporation has deemed it appropriate to grant, through the state, certain sums of money to be used by the Contractor in assisting needy homeless individuals to receive shelter and other essential services to assist pursuant to rules and authorized by this agreement will be performed in accordance with the approved project descriptions(s), approved budget(s), and relevant state and federal directives and policies.

Crime Victims Assistance Grant Program

The program is to be operated by a public agency or non-profit organization, or combination thereof, and provides service to crime victims. The program requires promotion of, within the community served, coordinated public and private efforts to aid crime victims. The 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.

D.A.R.T.
(Domestic Abuse Resistance Team)
Notes to Financial Statements
For The Year Ended December 31, 2018

Louisiana Department of Children and Family Services, Federal and State Family Violence Funds, TANF funds, & Marriage License and Civil Fee Funds

These funds are to be used to provide services to victims of family violence and their children including crisis intervention, emergency safe shelter, advocacy, support groups, counseling, operation of crisis line, children's services, and community education and outreach activities.

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.

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

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

Violence Against Women Grant

The project funds a portion of the legal advocate's salary and fringe benefits to assist clients with services. All activities authorized by this agreement will be performed in accordance with the approved project description(s), approved budget(s) state and federal directives and policies.

Interest on Lawyers' Trust Accounts Grant

The Louisiana Bar Foundation provides grant revenue to assist in providing legal advocacy to the indigent victims of domestic violence. These funds assist in the continuation and expansion of the legal advocacy program.

United Way

The United Way funding is used to pay a portion of the salaries and taxes of several D.A.R.T employees.

D.A.R.T.
(Domestic Abuse Resistance Team)
Notes to Financial Statements
For The Year Ended December 31, 2018

e. Budget Policy:

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

The various grant sources have established budgets by which expenditures are determined and monitored at the 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 a management control device. Expenditures cannot legally exceed appropriations on an individual fund level.

f. Fixed Assets:

All fixed assets are stated at historical cost. Donated fixed assets are stated at their estimated fair market value on the date donated if listed in schedule of assets. Depreciation of furniture and equipment is provided on the straight-line basis over an estimated useful life of five years. Depreciation of leasehold improvements is provided on the straight-line basis over an estimated useful life of 15 years. The board has established a \$500 capitalization policy.

g. Reclassifications:

Certain amounts presented in the prior year have been reclassified in order to compare with the current year's presentation.

h. Annual and Sick Leave:

Compensated leave will be recorded as fund expenditures in the year in which they are paid. The Agency's sick leave policy provides for the accumulation of up to 80 hours per year and a maximum of 120 hours total. Accumulated sick leave at December 31, 2018 is \$13,523.

i. Use of Estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

D.A.R.T.
(Domestic Abuse Resistance Team)
Notes to Financial Statements
For The Year Ended December 31, 2018

j. Income Tax Status:

D.A.R.T., a non-profit corporation, is exempt from federal income taxation under Section 501(c) (3) of the Internal Revenue Code, except for taxes pertaining to unrelated business income. In addition, it has been determined that D.A.R.T. is not a private foundation within the meaning of Section 509(a) of the Internal Revenue Code. No provision has been made for income taxes in the accompanying financial statements since D.A.R.T. does not have a significant amount of unrelated business income for the year ended December 31, 2018.

The provisions of ASC 740-10 (Formerly FASB Interpretation No. 48 (FIN 48)) were adopted by the organization on January 1, 2009. The adoption of ASC 740-10 did not result in any changes to net assets or deferred income tax liabilities.

Accrued interest and penalties associated with uncertain tax positions are included as a component of the provision for income taxes. There were no unrecognized tax benefits at January 1, 2009. For the year ended December 31, 2018, there were no unrecognized tax benefits, or accrued interest and penalties. The company files Form 990, an informational tax return in the U.S. federal tax jurisdiction. Federal tax returns prior to 2015 are closed.

k. Cash and Cash Equivalents:

For the purposes of the statement of cash flows, the organization considers all unrestricted highly liquid investments with an original maturity of three months or less to be cash equivalents. Fair value approximates carrying amounts.

l. Investments:

ASC section 820 *Fair Value Measurements and Disclosures* and ASC section 825 *Financial Instruments* require all entities to disclose the fair value of financial instruments for which it is practicable to estimate fair value.

The organization carries investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair values in the Statement of Financial Position. Unrealized gains and losses are included in the change in net assets in the accompanying Statement of Activities.

Note 2 – Restrictions on Net Assets

Substantially all of the restrictions on net assets at the end of 2018 are related to funds raised through various campaigns targeting local outreach areas. These areas include Bienville, Union, Claiborne, Jackson, and Grant parishes. Public support in the amount of \$83,813 was restricted at December 31, 2018. These restrictions will expire as the funds are utilized for their intended purposes.

D.A.R.T.
(Domestic Abuse Resistance Team)
Notes to Financial Statements
For The Year Ended December 31, 2018

Note 3 – Funding Policies and Sources of Funds

D.A.R.T. receives its monies through various methods of funding. The Board of Directors has overseen the procurement of funds through grants, fundraising activities, and donations.

Note 4 – Investments

The organization's investments at December 31, 2018 consisted of cash reserve funds, mutual funds, and exchange traded products (ETPs). They are recorded in the financial statements at fair value based on quoted prices in active markets (level 1) of the securities on a recurring basis as summarized below:

		Quoted Prices in Active Markets for Identical Assets (Level 1 Inputs)		Other Observable Inputs (Level 2 Inputs)		Significant Unobservable Inputs (Level 3 Inputs)
Cash Reserves	\$	40,120	\$	-	\$	-
Mutual Funds		49,321		-		-
ETPs		26,667		-		-
Totals	\$	116,108	\$	-	\$	-

Investment return at December 31, 2018 is as follows:

Net Realized and Unrealized Gains/(Losses)	\$	(387)
Dividends		3,909
Interest		77
Total Investment Return	\$	3,599

Note 5 – Accounts Receivable

Accounts receivable at December 31, 2018 consisted of reimbursements for expenses incurred under the following programs:

Crime Victims Assistance	\$	26,101
Emergency Shelter Grant		24,071
Family Violence Prevention		105,178
Violence Against Women Act		4,846
United Way		1,889
Miscellaneous		258
Total	\$	162,343

D.A.R.T.
(Domestic Abuse Resistance Team)
Notes to Financial Statements
For The Year Ended December 31, 2018

Note 6 – In-Kind Contributions

The organization receives various in-kind contributions from time to time. The value of these contributions is reflected in the accompanying financial statements at estimated fair market value. The primary in-kind contributions consisted of furniture, supplies and equipment.

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

Note 7 - Fixed Assets

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

	Balance				Balance
	December 31,		Additions	Deletions	December 31,
	2017				2018
Fixed Assets:					
Office Furniture & Equipment	\$ 52,705	\$ 6,337	\$ 2,513	\$	56,529
Vehicles	32,458	-	-		32,458
Land	18,650	-	-		18,650
Building & Improvements	138,152	-	-		138,152
Leasehold Improvements	91,833	16,227	5,000		103,060
Total Fixed Assets	<u>333,798</u>	<u>22,564</u>	<u>7,513</u>		<u>348,849</u>
Less: Accumulated Depreciation	<u>101,859</u>	<u>3,933</u>	<u>22,865</u>		<u>120,791</u>
Net Fixed Assets	<u>\$ 231,939</u>	<u>\$ 26,497</u>	<u>\$ 30,378</u>	<u>\$</u>	<u>228,058</u>

Current year depreciation was recorded in the amount of \$22,865.

The agency typically purchases fixed assets with funds provided through various funding agencies and grants. The table below summarizes the sources of fixed assets.

D.A.R.T.
(Domestic Abuse Resistance Team)
Notes to Financial Statements
For The Year Ended December 31, 2018

	Balance December 31, 2017	Additions	Deletions	Balance December 31, 2018
E.S.G.P	\$ 23,903	\$ 7,267	\$ -	\$ 31,170
C.V.A	41,186	500	300	41,386
FVP	31,398	899	-	32,297
L.C.A.D.V. Rural Projects	16,015	-	-	16,015
R.P.A.P – L.C.A.D.V.	2,612	-	-	2,612
Marriage License/Civil Fees	8,539	-	1,150	7,389
TANF	2,378	-	-	2,378
D.A.R.T	207,767	13,898	6,063	215,602
Total Investment in Fixed Assets	\$ 333,798	\$ 22,564	\$ 7,513	\$ 348,849

Note 8 – Board of Director’s Compensation

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

Note 9 – Judgments, Claims, and Similar Contingencies

The organization receives revenues from various Federal and State grant programs, which are subject to final review and approval as to allowable 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 organization 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 organizations financial position.

Note 10 – Federally Assisted Programs

D.A.R.T. 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 organizations management believes that further examinations would not result in any significant disallowed costs.

D.A.R.T.
(Domestic Abuse Resistance Team)
Notes to Financial Statements
For The Year Ended December 31, 2018

Note 11 – Economic Dependency

D.A.R.T. receives the majority of its revenue from funds provided through grants administered by the Louisiana Department of Children and Family 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 organization receives could be reduced significantly and have an adverse impact on its operations.

Note 12 – Concentrations of Credit Risk

The organization maintains deposits in a local financial institution. The carrying amounts of those accounts totaled \$139,638 at December 31, 2018. The corresponding bank balances totaled \$154,027. The balances were covered by federal depository insurance.

Note 13 - Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

Cash and cash equivalents	\$ 55,825
Investments	116,108
Accounts receivable to be collected within one year	162,343
	<u>\$ 334,276</u>

Note 14 - Subsequent Events

Date of Management Evaluation

Management has evaluated subsequent events through June 21, 2019, the date on which the financial statements were available to be issued.

Supplemental Information

D.A.R.T.
(Domestic Abuse Resistance Team)
Schedule of Grant Activities
For the Year Ended December 31, 2018

<u>Revenues</u>	<u>V.A.W.A</u>	<u>FVP</u>	<u>C.V.A</u>
Grant Income	\$ 18,524	\$ 395,728	\$ 164,706
Total Grant Income	<u>18,524</u>	<u>395,728</u>	<u>164,706</u>
<u>Expenditures</u>			
Current:			
Salaries	12,900	288,848	123,142
Fringe	3,559	42,721	21,869
Travel	513	1,139	9,445
Operating Expense	-	50,482	3,052
Supplies	441	10,186	5,997
Client Care	-	-	-
Training to Public	-	-	-
Equipment - Non-capital	1,111	1,453	701
Capital Outlays	-	899	500
Total Expenditures	<u>18,524</u>	<u>395,728</u>	<u>164,706</u>
Excess of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)			
Operating Transfers - In	-	-	-
Operating Transfers - Out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, Beginning of Year			
Fund Balances, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>E.S.G.</u>	<u>I.O.L.T.A.</u>	<u>United Way</u>	<u>Marriage License</u>	<u>Civil Fees</u>	<u>Total</u>
\$ 53,373	\$ 34,543	\$ 67,387	\$ 8,596	\$ 2,826	\$ 745,683
<u>53,373</u>	<u>34,543</u>	<u>67,387</u>	<u>8,596</u>	<u>2,826</u>	<u>745,683</u>
-	26,937	58,561	-	410	510,798
-	7,606	8,826	352	2,079	87,012
-	-	-	1,077	31	12,205
14,327	-	-	4,935	256	73,052
4,386	-	-	995	50	22,055
27,393	-	-	-	-	27,393
-	-	-	525	-	525
-	-	-	712	-	3,977
7,267	-	-	-	-	8,666
<u>53,373</u>	<u>34,543</u>	<u>67,387</u>	<u>8,596</u>	<u>2,826</u>	<u>745,683</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

D.A.R.T.
(Domestic Abuse Resistance Team)
Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency
Head
For the Year Ended December 31, 2018

Agency Head:

Executive Director - Cathy Ayo

Purpose:

Salary	\$ 70,988
Benefits - Payroll Taxes and Insurance	16,939
Travel	514
Reimbursements	-
Total Compensation, Benefits and Other Payments	<u>\$ 88,441</u>

See independent auditors' report.

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Certified Public Accountants

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

Board of Directors
D.A.R.T. (Domestic Abuse Resistance Team)
Ruston, Louisiana

We have audited, in accordance with the 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, the financial statements of D.A.R.T. (Domestic Abuse Resistance Team), (a nonprofit organization), which comprise the statement of financial position as of December 31, 2018, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 21, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered D.A.R.T.'s (Domestic Abuse Resistance Team's) internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of D.A.R.T.'s (Domestic Abuse Resistance Team's) internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Cameron, Hines & Company (APAC)

West Monroe, Louisiana
June 21, 2019

D.A.R.T.
(Domestic Abuse Resistance Team)
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2018

<u>Grant Title</u>	<u>Fund Number</u>	<u>Sub-Grant Award Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
United States Department of Housing and Urban Development:				
Community Planning and Development				
HUD Emergency Shelter Grants Program to:				
Louisiana Housing Corporation				
Subgranted to City of Ruston				
Emergency Shelter Grant Program				
07-01-17 to 06-30-18	ESGP 2016		14.231	\$ 29,302
07-01-18 to 06-30-19	ESGP 2017		14.231	24,071
Total United States Department of Housing and Urban Development				53,373
United States Department of Justice:				
Bureau of Justice Assistance, subgranted to:				
Louisiana Commission on Law Enforcement and Administration				
of Criminal Justice				
Domestic Violence Program, Crime Victim Assistance				
07-01-17 to 12-31-2018	CVA	2016-VA-02-3784	16.575	102,347
07-01-17 to 12-31-2018	CVA - Jackson/Union	2016-VA-02-3787	16.575	29,030
07-01-17 to 12-31-2018	CVA-Grant/Winn	2016-VA-02-3786	16.575	33,329
Violence Against Women Formula Grants				
01-01-18 to 12-31-18	VAWA	2017-WF-03-4122	16.588	18,524
Total Department of Justice				183,230
United States Department of Health and Human Services:				
Pass through Louisiana Department of Children and Family Services				
Family Violence Prevention and Services				
07-01-17 to 06-30-18	FVP-22		93.671	211,055
07-01-18 to 06-30-19	FVP-23		93.671	184,673
Total Department of Health and Human Services				395,728
Total Federal Awards				\$ 632,331

See independent auditors' report.

D.A.R.T.
(Domestic Abuse Resistance Team)
Notes to the Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2018

Note A – Basis of Presentation

The accompanying schedule of expenditures of federal awards included the federal grant activity of D.A.R.T. (Domestic Abuse Resistance Team) 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.

**D.A.R.T. (Domestic Abuse Resistance Team)
Schedule of Findings and Questioned Costs
For The Year Ended December 31, 2018**

We have audited the financial statements of D.A.R.T. (Domestic Abuse Resistance Team) as of and for the year ended December 31, 2018, and have issued our report thereon dated June 21, 2019. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of and for the year ended December 31, 2018, resulted in an unmodified opinion.

Section I- Summary of Auditors' Reports

A. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses ___ yes X no Significant Deficiencies ___ yes X no

Compliance

Compliance Material to Financial Statements ___ yes X no

B. Federal Awards – N/A

Internal Control

Material Weaknesses ___yes ___no Significant Deficiencies ___yes___no

Type of Opinion on Compliance
For Major Programs

Unmodified __Modified _____
Disclaimer_____ Adverse _____

Are their findings required to be reported in accordance with Uniform Guidance?
No.

C. Identification of Major Programs: N/A

Dollar threshold used to distinguish between Type A and Type B programs was \$300,000.

Is the auditee a “low-risk” auditee, as defined by Uniform Guidance?
No.

Section II- Financial Statement Findings

There were no findings for the year ended December 31, 2018.

Section III-Federal Award Findings and Question Costs

This section is not applicable for this entity.

D.A.R.T.
(Domestic Abuse Resistance Team)
Schedule of Prior Year Findings
For the Year Ended December 31, 2018

A. Report on Internal Control and Compliance Material to the Financial Statements

There were no prior year findings for the year ended December 31, 2017.

Management Letter

No management letter was issued.

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Domestic Abuse Resistance Team and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the Domestic Abuse Resistance Team (DART) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2018 through December 31, 2018. DART's management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain and inspect DART's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the DART's operations):¹
 - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget
 - b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.
 - c) **Disbursements**, including processing, reviewing, and approving
 - d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g.

¹ For governmental organization, the practitioner may eliminate those categories and subcategories that do not apply to the organization's operations. For quasi-public organizations, including non-profits, the practitioner may eliminate those categories and subcategories that do not apply to public funds administered by the quasi-public.

periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.
- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process
- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases)
- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers
- i) **Ethics²**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the DART's ethics policy.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

Findings: Seven exceptions noted where DART's written policies and procedures did not address each of the above categories and subcategories.

Bank Reconciliations

- 2. Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify DART's main operating account. Select DART's main operating account and randomly select 4 additional accounts³ (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:
 - a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);

² The Louisiana Code of Ethics is generally not applicable to non-profit entities but may be applicable in certain situations, such as councils on aging. If ethics is applicable to a non-profit, the non-profit should have written policies and procedures relating to ethics.

³ Accounts selected may exclude savings and investment accounts that are not part of the DART's daily business operations.

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
- c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Findings: One exception noted where bank reconciliations do not include evidence that a board member has reviewed each reconciliation.

Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

3. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

Findings: We obtained the listing and management's representation.

4. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
- b) At least two employees are involved in processing and approving payments to vendors.
- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

Findings: One exception noted where the employee responsible for processing payments is not prohibited from adding/modifying vendor files.

5. For each location selected under #8 above, obtain DART's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

- a) Observe that the disbursement matched the related original invoice/billing statement.
- b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

Findings: Five exceptions noted where there the documentation did not include evidence of segregation of duties in the disbursement documentation.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

6. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

Findings: We obtained the listing and management's representation.

7. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:
 - a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]]
 - b) Observe that finance charges and late fees were not assessed on the selected statements.

Findings: One exception noted where the monthly statement was not reviewed and approved, in writing, by someone other than the cardholder.

8. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).

Findings: One exception noted the transaction was not supported by documentation of the individuals participating in the meal.

Travel and Travel-Related Expense Reimbursements⁴ (excluding card transactions)

9. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
 - a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).
 - b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
 - c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
 - d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Findings: No exceptions noted.

Other

10. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that DART reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the DART is domiciled.

Findings: DART did not have any misappropriations of public funds and assets during the fiscal period. This testing is not applicable.

11. Observe that the DART has posted on its premises⁵ and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.⁶

Findings: No exceptions noted.

⁴ Non-travel reimbursements are not required to be tested under this category.

⁵ Observation may be limited to those premises that are visited during the performance of other procedures under the AUPs.

⁶ This notice is available for download or print at www.lla.la.gov/hotline.

Management's Response

We concur with the results of the procedures and are working diligently to improve controls.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Cameron, Hines & Company (APAC)

West Monroe, Louisiana
June 24, 2019