



DONALDSONVILLE AREA ARC, INC.
(A NOT FOR PROFIT ORGANIZATION)
FINANCIAL STATEMENTS
JUNE 30, 2025
(With Supplementary Information)



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INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Board of Directors
Donaldsonville Area Arc, Inc.

Management is responsible for the accompanying financial statements of Donaldsonville Area Arc, Inc. (a nonprofit corporation) (the "Arc"), which comprise the statement of financial position as of June 30, 2025 and the related statement of activities and changes in net assets, statement of functional expenses, and statement of cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has elected to omit substantially all the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the users' conclusions about the Arc's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplementary information contained on page 6 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information, do not express an opinion, a conclusion, nor provide any assurance on such information.



EISNERAMPER LLP
Baton Rouge, Louisiana
October 13, 2025

DONALDSONVILLE AREA ARC, INC.
(A NOT FOR PROFIT ORGANIZATION)

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2025

(See Independent Accountants' Compilation Report)

ASSETS

Cash and cash equivalents	\$ 425,213
Accounts receivable	113,981
Investments	494,557
Certificates of deposit	486,782
Nonfinancial contribution receivable - land rent	12,358
Buildings, leasehold improvements, and equipment (net of accumulated depreciation of \$478,918)	139,294
Right of use asset - finance lease	3,972

TOTAL ASSETS	\$ 1,676,157
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LIABILITIES

Accounts payable	\$ 1,922
Salaries and payroll taxes payable	2,983
Finance leases payable	1,432
Other liabilities	2,543

TOTAL LIABILITIES	8,880
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NET ASSETS

Without donor restrictions	1,654,919
With donor restrictions	12,358

TOTAL NET ASSETS	1,667,277
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TOTAL LIABILITIES AND NET ASSETS	\$ 1,676,157
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DONALDSONVILLE AREA ARC, INC.
(A NOT FOR PROFIT ORGANIZATION)

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
YEAR ENDED JUNE 30, 2025
(See Independent Accountants' Compilation Report)

	Without Donor Restrictions	With Donor Restrictions	Total
<u>REVENUES AND OTHER SUPPORT</u>			
Public Support:			
Public contributions	\$ 10,298	\$ -	\$ 10,298
Fundraising	29,656	-	29,656
Allocated by Capital Area United Way	26,087	-	26,087
Program Service Fees - residential	855,420	-	855,420
Membership dues - individual	3,125	-	3,125
Sales to public (net of expenses of \$48,655)	70,286	-	70,286
Investment earnings	63,948	-	63,948
Unrealized gain on investments	43,999	-	43,999
Miscellaneous	8,098	-	8,098
Contributions of nonfinancial assets	54,514	12,504	67,018
	<u>1,165,431</u>	<u>12,504</u>	<u>1,177,935</u>
Net assets released from donor restrictions - land rent	146	(146)	-
TOTAL REVENUES AND OTHER SUPPORT	<u>1,165,577</u>	<u>12,358</u>	<u>1,177,935</u>
<u>EXPENSES</u>			
Program Services - residential	<u>318,774</u>	<u>-</u>	<u>318,774</u>
Supporting Services			
Management and general	650,367	-	650,367
Fundraising	11,317	-	11,317
Total supporting services	<u>661,684</u>	<u>-</u>	<u>661,684</u>
TOTAL EXPENSES	<u>980,458</u>	<u>-</u>	<u>980,458</u>
CHANGE IN NET ASSETS	185,119	12,358	197,477
NET ASSETS AT BEGINNING OF YEAR	1,469,800	-	1,469,800
NET ASSETS AT END OF YEAR	<u>\$ 1,654,919</u>	<u>\$ 12,358</u>	<u>\$ 1,667,277</u>

DONALDSONVILLE AREA ARC, INC.
(A NOT FOR PROFIT ORGANIZATION)

STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2025
(See Independent Accountants' Compilation Report)

	Program Services	Support Services		
	Residential Services	Management and General	Fundraising	Total
EXPENSES				
Bed fee	\$ 29,474	\$ -	\$ -	\$ 29,474
Building and land rent - in-kind	-	52,160	-	52,160
Client allowance	1,514	-	-	1,514
Contract labor	5,375	2,000	-	7,375
Day programs	36,294	-	-	36,294
Dues, licenses, and permits	630	4,371	-	5,001
Flowers and gifts	579	3,281	-	3,860
Food for residential program	6,547	3,859	-	10,406
Fundraiser cash prizes	-	-	11,317	11,317
Gasoline	1,299	7,735	-	9,034
Insurance	11,076	69,927	-	81,003
iPad data plan	-	2,466	-	2,466
Medical	3,940	810	-	4,750
Other	1,865	3,076	-	4,941
Payroll taxes	6,751	37,202	-	43,953
Professional fees	-	24,215	-	24,215
Professional fees - in-kind	-	2,500	-	2,500
Repairs and maintenance	5,395	4,738	-	10,133
Salaries and wages	181,582	382,719	-	564,301
Supplies	4,579	18,239	-	22,818
Telephone	3,106	4,575	-	7,681
Training	1,214	1,655	-	2,869
Transportation expenses	43	439	-	482
Utilities	7,480	13,216	-	20,696
Vehicle repairs	2,055	1,905	-	3,960
Total Expenses Before Depreciation	310,798	641,088	11,317	963,203
Depreciation and amortization	7,976	9,279	-	17,255
TOTAL EXPENSES	\$ 318,774	\$ 650,367	\$ 11,317	\$ 980,458

DONALDSONVILLE AREA ARC, INC.
(A NOT FOR PROFIT ORGANIZATION)

STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2025
(See Independent Accountants' Compilation Report)

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ 197,477
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation and amortization	17,255
Unrealized gain on investments	(43,999)
Net change in:	
Accounts receivable	(45,539)
Nonfinancial contribution receivable - land rent	(12,358)
Accounts payable	138
Salaries and payroll taxes payable	(938)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>112,036</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Maturities of certificates of deposit	297,826
Purchases of certificates of deposit	(374,418)
Purchases of investments	(260,838)
Proceeds from sales of investments	225,000
Purchases of equipment	(1,680)
NET CASH USED IN INVESTING ACTIVITIES	<u>(114,110)</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Payments on leases	(2,040)
NET CASH USED IN FINANCING ACTIVITIES	<u>(2,040)</u>

NET DECREASE IN CASH AND CASH EQUIVALENTS	(4,114)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	429,327
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>\$ 425,213</u></u>

SUPPLEMENTARY INFORMATION

DONALDSONVILLE AREA ARC, INC.
(A NOT FOR PROFIT ORGANIZATION)

**SCHEDULE OF COMPENSATION, BENEFITS, AND
OTHER PAYMENTS TO THE AGENCY HEAD
YEAR ENDED JUNE 30, 2025**
(See Independent Accountants' Compilation Report)

Executive Director: Marlene Domingue

	<u>Amount</u>
<u>Purpose</u>	
Salary	\$ 76.620
Reimbursements	154
Mileage	608
Other	100
	<u>\$ 77.482</u>