



DONALDSONVILLE AREA ARC, INC.
(A NOT FOR PROFIT ORGANIZATION)
FINANCIAL STATEMENTS
JUNE 30, 2026 AND 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 statements of financial position as of June 30, 2026 and 2025, and the related statements of activities and changes in net assets, statements of functional expenses, and statements of cash flows for the years 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
September 28, 2026

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

STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2026 AND 2025
(See Independent Accountants' Compilation Report)

	2026	2025
<u>ASSETS</u>		
Cash and cash equivalents	\$ 395,147	\$ 425,213
Accounts receivable	56,874	113,981
Investments	585,177	494,557
Certificates of deposit	413,024	486,782
Nonfinancial contribution receivable - land rent	12,208	12,358
Buildings, leasehold improvements, and equipment (net of accumulated depreciation of \$694,028)	334,382	139,294
Right of use asset - finance lease	2,527	3,972
TOTAL ASSETS	\$ 1,799,339	\$ 1,676,157
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 1,922
Salaries and payroll taxes payable	4,834	2,983
Finance leases payable	-	1,432
Other liabilities	2,547	2,543
TOTAL LIABILITIES	7,381	8,880
<u>NET ASSETS</u>		
Without donor restrictions	1,779,750	1,654,919
With donor restrictions	12,208	12,358
TOTAL NET ASSETS	1,791,958	1,667,277
TOTAL LIABILITIES AND NET ASSETS	\$ 1,799,339	\$ 1,676,157

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

STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
YEARS ENDED JUNE 30, 2026 AND 2025

(See Independent Accountants' Compilation Report)

	2026			2025		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
<u>REVENUES AND OTHER SUPPORT</u>						
Public Support:						
Public contributions	\$ 6,601	\$ -	\$ 6,601	\$ 10,298	\$ -	\$ 10,298
Fundraising	38,260	-	38,260	29,656	-	29,656
Allocated by Capital Area United Way	28,346	-	28,346	26,087	-	26,087
Program Service Fees - residential	824,493	-	824,493	855,420	-	855,420
Membership dues - individual	1,465	-	1,465	3,125	-	3,125
Sales to public (net of expenses of \$50,182)	71,421	-	71,421	70,286	-	70,286
Investment earnings	75,743	-	75,743	63,948	-	63,948
Unrealized gain on investments	41,030	-	41,030	43,999	-	43,999
Miscellaneous	8,707	-	8,707	8,098	-	8,098
Contributions of nonfinancial assets	56,188	-	56,188	54,514	12,504	67,018
	1,152,254	-	1,152,254	1,165,431	12,504	1,177,935
Net assets released from donor restrictions - land rent	150	(150)	-	146	(146)	-
TOTAL REVENUES AND OTHER SUPPORT	1,152,404	(150)	1,152,254	1,165,577	12,358	1,177,935
<u>EXPENSES</u>						
Program Services - residential	331,615	-	331,615	318,774	-	318,774
Supporting Services						
Management and general	673,191	-	673,191	650,367	-	650,367
Fundraising	22,767	-	22,767	11,317	-	11,317
Total supporting services	695,958	-	695,958	661,684	-	661,684
TOTAL EXPENSES	1,027,573	-	1,027,573	980,458	-	980,458
CHANGE IN NET ASSETS	124,831	(150)	124,681	185,119	12,358	197,477
NET ASSETS AT BEGINNING OF YEAR	1,654,919	12,358	1,667,277	1,469,800	-	1,469,800
NET ASSETS AT END OF YEAR	\$ 1,779,750	\$ 12,208	\$ 1,791,958	\$ 1,654,919	\$ 12,358	\$ 1,667,277

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

STATEMENTS OF FUNCTIONAL EXPENSES
YEARS ENDED JUNE 30, 2026 AND 2025
(See Independent Accountants' Compilation Report)

	2026				2025			
	Program Services	Support Services			Program Services	Support Services		
	Residential Services	Management and General	Fundraising	Total	Residential Services	Management and General	Fundraising	Total
EXPENSES								
Bed fee	\$ 29,474	\$ -	\$ -	\$ 29,474	\$ 29,474	\$ -	\$ -	\$ 29,474
Building and land rent - in-kind	-	53,413	-	53,413	-	52,160	-	52,160
Client allowance	2,130	-	-	2,130	1,514	-	-	1,514
Contract labor	5,559	50	-	5,609	5,375	2,000	-	7,375
Day programs	39,293	-	-	39,293	36,294	-	-	36,294
Dues, licenses, and permits	680	5,282	-	5,962	630	4,371	-	5,001
Flowers and gifts	960	2,752	-	3,712	579	3,281	-	3,860
Food	7,104	4,110	1,169	12,383	6,547	3,859	-	10,406
Fundraiser cash prizes	-	-	9,005	9,005	-	-	11,317	11,317
Gasoline	1,529	8,425	-	9,954	1,299	7,735	-	9,034
Insurance	9,453	75,400	143	84,996	11,076	69,927	-	81,003
iPad data plan	-	3,792	-	3,792	-	2,466	-	2,466
Medical	3,939	813	-	4,752	3,940	810	-	4,750
Other	1,447	3,484	3,820	8,751	1,865	3,076	-	4,941
Payroll taxes	6,805	38,615	-	45,420	6,751	37,202	-	43,953
Professional fees	2,375	24,091	4,438	30,904	-	24,215	-	24,215
Professional fees - in-kind	-	2,500	-	2,500	-	2,500	-	2,500
Repairs and maintenance	5,544	2,368	-	7,912	5,395	4,738	-	10,133
Salaries and wages	190,475	398,835	-	589,310	181,582	382,719	-	564,301
Supplies	4,974	13,141	4,192	22,307	4,579	18,239	-	22,818
Telephone	3,259	4,704	-	7,963	3,106	4,575	-	7,681
Training	2,042	2,506	-	4,548	1,214	1,655	-	2,869
Transportation expenses	-	1,655	-	1,655	43	439	-	482
Utilities	7,445	10,525	-	17,970	7,480	13,216	-	20,696
Vehicle repairs	695	7,394	-	8,089	2,055	1,905	-	3,960
Total Expenses Before Depreciation	325,182	663,855	22,767	1,011,804	310,798	641,088	11,317	963,203
Depreciation and amortization	6,433	9,336	-	15,769	7,976	9,279	-	17,255
TOTAL EXPENSES	\$ 331,615	\$ 673,191	\$ 22,767	\$ 1,027,573	\$ 318,774	\$ 650,367	\$ 11,317	\$ 980,458

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

STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2026 AND 2025
(See Independent Accountants' Compilation Report)

	<u>2026</u>	<u>2025</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Change in net assets	\$ 124,681	\$ 197,477
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	15,769	17,255
Donated property	(425)	-
Unrealized gain on investments	(41,029)	(43,999)
Net change in:		
Accounts receivable	57,107	(45,539)
Nonfinancial contribution receivable - land rent	150	(12,358)
Accounts payable	(1,922)	138
Salaries and payroll taxes payable	1,855	(938)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>156,186</u>	<u>112,036</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Maturities of certificates of deposit	413,475	297,826
Purchases of certificates of deposit	(339,717)	(374,418)
Purchases of investments	(49,591)	(260,838)
Proceeds from sales of investments	-	225,000
Purchases of equipment	(208,987)	(1,680)
NET CASH USED IN INVESTING ACTIVITIES	<u>(184,820)</u>	<u>(114,110)</u>
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Payments on leases	(1,432)	(2,040)
NET CASH USED IN FINANCING ACTIVITIES	<u>(1,432)</u>	<u>(2,040)</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(30,066)	(4,114)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>425,213</u>	<u>429,327</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>\$ 395,147</u></u>	<u><u>\$ 425,213</u></u>
<u>NONCASH INVESTING ACTIVITIES</u>		
Property and equipment acquired through donation	<u><u>\$ 425</u></u>	<u><u>\$ -</u></u>

SUPPLEMENTARY INFORMATION

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

**SCHEDULE OF COMPENSATION, BENEFITS, AND
OTHER PAYMENTS TO THE AGENCY HEAD
JUNE 30, 2026**

(See Independent Accountants' Compilation Report)

Executive Director: Marlene Domingue

	<u>Amount</u>
<u>Purpose</u>	
Salary	\$ 79,014
Mileage	1,135
Other	100
	<u><u>\$ 80,249</u></u>