

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

*Financial Statements*  
*For The Year Ended December 31, 2016*



**D. A. R. T.**  
**(Domestic Abuse Resistance Team)**  
**Table of Contents**  
**For The Year Ended December 31, 2016**

---

	<u>Page</u>
<b>Independent Auditors' Report</b>	1-2
<b>Financial Statements:</b>	
Statement of Financial Position	4
Statement of Activities	5
Statement of Functional Expenses	6
Statement of Cash Flows	7
Notes to Financial Statements	8-16
<b>Supplemental Information:</b>	
Schedule of Grant Activities	18
Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head	19
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 <i>Government Auditing Standards</i>	20-21
Schedule of Expenditures of Federal Awards	22
Notes to Schedule of Expenditures of Federal Awards	23
Schedule of Findings and Questioned Costs	24
Schedule of Prior Year Findings	25

# CAMERON, HINES & COMPANY

(A Professional Accounting Corporation)

*Certified Public Accountants*

104 Regency Place

West Monroe, Louisiana 71291

Mailing Address:

P. O. Box 2474

West Monroe, LA 71294-2474

Phone (318) 323-1717

Fax (318) 322-5121

## **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, 2016, 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, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; 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, 2016, 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 18, the schedule of compensation, reimbursements, benefits and other payments to agency head on page 19, and the accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, on page 22, 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 9, 2017, 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 9, 2017

## **Financial Statements**

**D.A.R.T.**  
**(Domestic Abuse Resistance Team)**  
**STATEMENT OF FINANCIAL POSITION**  
**DECEMBER 31, 2016**

---

**ASSETS**

**Current Assets**

Cash and Cash Equivalents	\$ 188,803
Accounts Receivable	129,226
Prepaid Expenses	<u>1,876</u>
Total Current Assets	319,905

**Property and Equipment**

Furniture and Fixtures	55,371
Leasehold Improvements	73,652
Land	18,650
Building	<u>135,483</u>
Total Property and Equipment	283,156
Less: Accumulated Depreciation	<u>(94,536)</u>
Net Property and Equipment	188,620

**TOTAL ASSETS**

**\$ 508,525**

**LIABILITIES AND NET ASSETS**

**Current Liabilities**

Accounts Payable & Accrued Liabilities	\$ 7,324
Deferred Revenues	4,873
Accrued Salaries & Payroll Taxes	9,915
Accrued Sick Time	<u>7,549</u>
Total Current Liabilities	29,661

**Total Liabilities**

**29,661**

**Net Assets**

Net Assets - Unrestricted	437,940
Net Assets - Temporarily Restricted	40,924
Net Assets - Permanently Restricted	<u>-</u>
Total Net Assets	<u>478,864</u>

**TOTAL LIABILITIES AND NET ASSETS**

**\$ 508,525**

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, 2016**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>Changes in Net Assets:</b>			
<b>Revenues and Gains:</b>			
Grants	\$ -	\$ 716,833	\$ 716,833
Public Support Donations	29,705	18,245	47,950
Fund Raisings	60,232	15,471	75,703
Interest Earned	90		90
<b>Total Revenues &amp; Gains</b>	<u>90,027</u>	<u>750,549</u>	<u>840,576</u>
<b>Net Assets Released From Restrictions</b>			
Satisfaction of Program Restrictions	<u>752,562</u>	<u>(752,562)</u>	<u>-</u>
<b>Total Revenues, Gains, and Other Support</b>	842,589	(2,013)	840,576
<b>Expenses and Losses:</b>			
Program Services	658,193	-	658,193
Fundraising	457	-	457
Management and General	124,627	-	124,627
<b>Total Expenses</b>	<u>783,277</u>	<u>-</u>	<u>783,277</u>
Loss on Disposal of Equipment	34	-	34
<b>Total Expenses and Losses</b>	<u>783,311</u>	<u>-</u>	<u>783,311</u>
<b>Increase in Net Assets</b>	59,278	(2,013)	57,265
<b>Net Assets at Beginning of Year</b>	<u>378,662</u>	<u>42,937</u>	<u>421,599</u>
<b>NET ASSETS AT END OF YEAR</b>	<u>\$ 437,940</u>	<u>\$ 40,924</u>	<u>\$ 478,864</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, 2016**

---

	<b>Program Services</b>	<b>Fundraising</b>	<b>Management &amp; General</b>	<b>Total</b>
Salaries	\$ 449,982	\$ -	\$ 71,075	\$ 521,057
Fringe	73,852	-	14,003	87,855
Travel	13,071	-	892	13,963
Operating Expense	67,858	-	23,036	90,894
Supplies	33,440	-	1,120	34,560
Training	474	-	-	474
Client Care	19,516	-	-	19,516
Audit & Legal Fees	-	-	4,300	4,300
Fund Raising Expenses	-	457	-	457
Depreciation	-	-	10,201	10,201
<b>Totals</b>	<b>\$ 658,193</b>	<b>\$ 457</b>	<b>\$ 124,627</b>	<b>\$ 783,277</b>

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, 2016**

<b>Cash Flows From Operating Activities</b>	
Receipts from Granting Agencies and Contributors	\$ 816,128
Payments to Suppliers for Goods and Services	(157,422)
Payments to Employees	(524,317)
Payments of Payroll Taxes & Fringe Benefits	(83,928)
Net Cash Provided by Operating Activities	50,461
 <b>Cash Flows From Investing Activities</b>	
Purchases of Property and Equipment	(57,361)
Net Cash Used by Investing Activities	(57,361)
 <b>Cash Flows From Financing Activities</b>	
Net Cash Provided by Financing Activities	-
<b>Net Decrease in Cash and Cash Equivalents</b>	(6,900)
<b>Cash and Cash Equivalents at Beginning of Year</b>	195,703
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	\$ 188,803
 <b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities:</b>	
Increase in Net Assets	\$ 57,265
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	10,201
Loss on Disposition of Equipment	34
Increase in Accounts Receivable	(28,059)
Increase in Accounts Payable and Accrued Liabilities	6,365
Decrease in Prepaid Expenses	377
Increase in Deferred Revenues	3,611
Increase in Accrued Salaries and Payroll Taxes	3,927
Decrease in Accrued Sick Time	(3,260)
Net Cash Provided by Operating Activities	\$ 50,461

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, 2016**

---

**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:**

The financial statements are prepared on the accrual basis of accounting and financial statement presentation follows the recommendations of the Financial Accounting Standards Board in FASB ASC 958 (Formerly Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-For-Profit Organizations*) Under ASC 958, D.A.R.T. is required to report its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. Also required is the presentation of the statement of cash flows.

**D.A.R.T.**  
**(Domestic Abuse Resistance Team)**  
**Notes to Financial Statements**  
**For The Year Ended December 31, 2016**

---

Unrestricted net assets represent those assets which are not subject to donor-imposed stipulations and, therefore, are assets the organization may use at its discretion.

Temporarily restricted net assets result from contributions and other inflows of assets whose use by the organization is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of D.A.R.T., pursuant to those stipulations.

Permanently restricted net assets result from contributions and other inflows of assets whose use by the organization is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of D.A.R.T.

Net assets of the two restricted classes are created only by donor-imposed restrictions on their use. All other net assets, including board designated or appropriated amounts, are legally unrestricted and are reported as part of the unrestricted class.

D.A.R.T. does not have any permanently restricted net assets for year ended December 31, 2016.

Revenues are reported as increases in unrestricted net assets unless use of the related assets is limited by donor-stipulated restrictions. Expenses are reported as decreases in unrestricted net assets. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is unrestricted by explicit donor stipulations or by law. Expirations of temporary restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets.

**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 unrestricted, temporarily restricted or permanently restricted support 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

**D.A.R.T.**  
**(Domestic Abuse Resistance Team)**  
**Notes to Financial Statements**  
**For The Year Ended December 31, 2016**

---

purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets 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 temporarily restricted or permanently restricted net asset classes. 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.

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted or permanently restricted support that increases those net assets classes. When a qualifying expenditure occurs or a time restriction expires, temporarily restricted assets are recognized in unrestricted net assets 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 unrestricted, temporarily restricted, or permanently restricted net assets based on the absence or existence and type 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.

**D.A.R.T.  
(Domestic Abuse Resistance Team)  
Notes to Financial Statements  
For The Year Ended December 31, 2016**

---

**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.

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

These funds are to be used to provide services for battered persons 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 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.

**D.A.R.T.**  
**(Domestic Abuse Resistance Team)**  
**Notes to Financial Statements**  
**For The Year Ended December 31, 2016**

---

**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.

**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

**D.A.R.T.**  
**(Domestic Abuse Resistance Team)**  
**Notes to Financial Statements**  
**For The Year Ended December 31, 2016**

---

up to 80 hours per year and a maximum of 120 hours total. Accumulated sick leave at December 31, 201 is \$7,549.

**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.

**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, 2016.

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, 2016, 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 2013 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.

**D.A.R.T.**  
**(Domestic Abuse Resistance Team)**  
**Notes to Financial Statements**  
**For The Year Ended December 31, 2016**

---

**Note 2 – Restrictions on Net Assets**

Substantially all of the restrictions on net assets at the end of 2016 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 \$40,924 was restricted at December 31, 2016. These restrictions will expire as the funds are utilized for their intended purposes.

**Note 4 – 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 5 – Accounts Receivable**

Accounts receivable at December 31, 2016 consisted of reimbursements for expenses incurred under the following programs:

Crime Victims Assistance	\$ 35,778
Emergency Shelter Grant	9,769
Family Violence Prevention	68,567
Violence Against Women Act	4,665
Marriage License	770
Miscellaneous	9,677
<b>Total</b>	\$ <u>129,226</u>

**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.



**D.A.R.T.**  
**(Domestic Abuse Resistance Team)**  
**Notes to Financial Statements**  
**For The Year Ended December 31, 2016**

**Note 7 - Fixed Assets**

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

	<b>Balance</b>		<b>Balance</b>
	<b>December 31,</b>	<b>Additions</b>	<b>December 31,</b>
	<b>2015</b>		<b>2016</b>
	<u>2015</u>	<u>Additions</u>	<u>2016</u>
<b>Fixed Assets:</b>			
Office Furniture & Equipment	\$ 52,321	\$ 6,490	\$ 55,371
Land	18,650	-	18,650
Building & Improvements	99,529	35,954	135,483
Leasehold Improvements	58,735	14,917	73,652
<b>Total Fixed Assets</b>	<u>229,235</u>	<u>57,361</u>	<u>283,156</u>
Less: Accumulated Depreciation	<u>87,741</u>	<u>3,413</u>	<u>94,536</u>
Net Fixed Assets	\$ <u>141,494</u>	\$ <u>60,774</u>	\$ <u>188,620</u>

Current year depreciation was recorded in the amount of \$10,201.

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

	<b>Balance</b>		<b>Balance</b>
	<b>December 31,</b>	<b>Additions</b>	<b>December 31,</b>
	<b>2015</b>		<b>2016</b>
	<u>2015</u>	<u>Additions</u>	<u>2016</u>
E.S.G.P	\$ 17,486	\$ 6,417	\$ 23,903
C.V.A	6,378	6,190	12,568
FVP	37,690	-	37,310
L.C.A.D.V. Rural Projects	16,015	-	16,015
R.P.A.P – L.C.A.D.V.	3,990	-	2,612
Marriage License/Civil Fees	14,039	-	13,063
TANF	2,378	-	2,378
D.A.R.T	131,259	44,754	175,307
Total Investment in Fixed Assets	\$ <u>229,235</u>	\$ <u>57,361</u>	\$ <u>283,156</u>

**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.

**D.A.R.T.**  
**(Domestic Abuse Resistance Team)**  
**Notes to Financial Statements**  
**For The Year Ended December 31, 2016**

---

**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.

**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 \$188,803 at December 31, 2016. The corresponding bank balances totaled \$189,053. The balances were covered by federal depository insurance.

**Note 13 - Subsequent Events**

**Date of Management Evaluation**

Management has evaluated subsequent events through June 9, 2017, 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, 2016**

	<b>V.A.W.A</b>	<b>FVP</b>	<b>C.V.A</b>
<b>Revenues</b>			
Grant Income	\$ 16,048	\$ 398,105	\$ 144,021
Total Grant Income	16,048	398,105	144,021
<b>Expenditures</b>			
<b>Current:</b>			
Salaries	12,120	297,577	101,182
Fringe	3,323	45,049	16,809
Travel	127	4,429	5,389
Operating Expense	-	44,228	-
Supplies	478	6,822	10,446
Client Care	-	-	-
Equipment - Non-capital	-	-	4,067
Capital Outlays	-	-	6,128
Total Expenditures	16,048	398,105	144,021
<b>Excess of Revenues over Expenditures</b>	-	-	-
<b>Other Financing Sources (Uses)</b>			
Operating Transfers - In	-	-	-
Operating Transfers - Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
<b>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	-	-	-
<b>Fund Balances, Beginning of Year</b>			
<b>Fund Balances, End of Year</b>	\$ -	\$ -	\$ -

<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>
\$ 46,092	\$ 41,959	\$ 56,232	\$ 11,158	\$ 3,218	\$ 716,833
<u>46,092</u>	<u>41,959</u>	<u>56,232</u>	<u>11,158</u>	<u>3,218</u>	<u>716,833</u>
-	19,215	51,126	-	-	481,220
-	5,244	5,106	5,189	1,458	82,178
-	-	-	377	228	10,550
21,183	-	-	5,048	517	70,976
6,760	-	-	544	796	25,846
11,732	-	-	-	-	11,732
-	-	-	-	219	4,286
<u>6,417</u>	<u>17,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,045</u>
<u>46,092</u>	<u>41,959</u>	<u>56,232</u>	<u>11,158</u>	<u>3,218</u>	<u>716,833</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)**  
**SCHEDULES OF COMPENSATION, REIMBURSEMENTS, BENEFITS,**  
**AND OTHER PAYMENTS TO AGENCY HEAD**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

---

**Agency Head:**

Executive Director - Cathy Ayo

**Purpose:**

Salary	\$ 69,000
Benefits - Payroll Taxes and Insurance	15,289
Travel	715
Reimbursements	155
<b>Total Compensation, Benefits and Other Payments</b>	<b><u>\$ 85,159</u></b>

See independent auditors' report.

# CAMERON, HINES & COMPANY

(A Professional Accounting Corporation)

*Certified Public Accountants*

104 Regency Place

West Monroe, Louisiana 71291

Mailing Address:

P. O. Box 2474

West Monroe, LA 71294-2474

Phone (318) 323-1717

Fax (318) 322-5121

## **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, 2016, 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 9, 2017.

### **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 my 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 my 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 9, 2017



**D.A.R.T.**  
**(Domestic Abuse Resistance Team)**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**For the Year Ended December 31, 2016**

<u>Grant Title</u>	<u>Fund Number</u>	<u>Sub-Grant Award Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
<b>United States Department of Housing and Urban Development:</b>				
Community Planning and Development				
HUD Emergency Shelter Grants Program to:				
Louisiana Housing Corporation				
Subgranted to City of Ruston				
Emergency Shelter Grant Program				
07-01-14 to 06-30-16			14.231	\$ 26,702
07-01-15 to 06-30-17			14.231	18,769
<b>Total United States Department of Housing and Urban Development</b>				<u>45,471</u>
<b>United States Department of Justice:</b>				
Bureau of Justice Assistance, subgranted to:				
Louisiana Commission on Law Enforcement and Administration				
of Criminal Justice				
<b>Domestic Violence Program, Crime Victim Assistance</b>				
01-01-16 to 06-30-2017	CVA	2015-VA-GX-0003	16.575	84,438
01-01-16 to 06-30-2017	CVA - Jackson/Union	2015-VA-GX-0003	16.575	28,989
01-01-16 to 06-30-2017	CVA-Grant/Winn	2015-VA-GX-0003	16.575	28,544
<b>Violence Against Women Formula Grants</b>				
01-01-16 to 12-31-16	VAWA	2015-WF-03-3174	16.588	16,048
<b>Total Department of Justice</b>				<u>158,019</u>
<b>United States Department of Health and Human Services:</b>				
Pass through Louisiana Department of Children and Family Services				
<b>Family Violence Prevention and Services</b>				
07-01-15 to 06-30-16	FVP-20		93.671	216,887
07-01-16 to 06-30-17	FVP-21		93.671	177,960
<b>Total Department of Health and Human Services</b>				<u>394,847</u>
<b>Total Federal Awards</b>				<u>\$ 598,337</u>

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, 2016**

---

**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, 2016**

---

We have audited the financial statements of D.A.R.T. (Domestic Abuse Resistance Team) as of and for the year ended December 31, 2016, and have issued our report thereon dated June 9, 2017. 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, 2016, 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 Title 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), subpart F? N/A

**C. Identification of Major Programs:**

Dollar threshold used to distinguish between Type A and Type B programs. N/A

Is the auditee a “low-risk” auditee, as defined by Title 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), subpart F? N/A

**Section II- Financial Statement Findings**

There were no findings for the year ended December 31, 2016.

**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, 2016**

---

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

There were no prior year findings for the year ended December 31, 2015.

**Management Letter**

No management letter was issued.