

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.

FINANCIAL REPORT

DECEMBER 31, 2021

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.

FINANCIAL REPORT

DECEMBER 31, 2021

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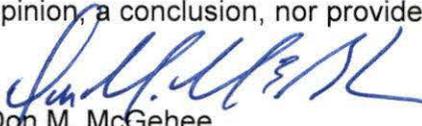
ACCOUNTANT'S COMPILATION REPORT

To the Board of Directors of
Pine Hills Children's Advocacy Center, Inc.
100 W. Texas Avenue, Floor 2
Ruston, Louisiana 71270

Management is responsible for the accompanying financial statements of Pine Hills Children's Advocacy Center, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2021, and the related statements of activities and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. I 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. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of 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 user's conclusions about Pine Hills Children's Advocacy Center's financial position, changes in net assets, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The supplementary information contained in the schedule 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 my compilation engagement. I have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.


Don M. McGehee
Certified Public Accountant

June 13, 2022

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.

STATEMENT OF FINANCIAL POSITION

AS OF DECEMBER 31, 2021

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents

\$ 97,208

Due from Grantors

59,387

TOTAL CURRENT ASSETS

156,595

PROPERTY AND EQUIPMENT -

TOTAL ASSETS

\$ 156,595

LIABILITIES AND NET ASSETS

LIABILITIES

CURRENT LIABILITIES

Due to District Attorney's Office

\$ 3,843

Grants Due to Subrecipient

59,387

TOTAL LIABILITIES

63,230

NET ASSETS

Without Donor Restrictions

93,365

TOTAL NET ASSETS

93,365

TOTAL LIABILITIES AND NET ASSETS

\$ 156,595

See accountants' report.

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021**

CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:

Revenues	
State Grants	\$ 166,156
Contributions	<u>44,513</u>
Total Revenues	<u>210,669</u>
EXPENSES	
Program Services	
Advocacy for Sexual Assault Victims	194,089
Supporting Services	
Administrative Services	
Accounting	2,540
Dues	15
Depreciation	86
Insurance	335
Supplies	<u>754</u>
Total Expenses	<u>197,819</u>
INCREASE IN NET ASSETS	12,850
NET ASSETS - BEGINNING OF YEAR	<u>80,515</u>
NET ASSETS - END OF YEAR	<u><u>\$ 93,365</u></u>

See accountants' report.

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2021**

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Received from Grantors	\$ 129,548
Cash Received from Others	44,513
Cash Payments for Goods and Services	(2,730)
Cash Payments Passed Through to Subrecipient	<u>(156,585)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>14,746</u>

NET INCREASE IN CASH 14,746

CASH AT BEGINNING OF YEAR 82,462

CASH AT END OF YEAR \$ 97,208

**RECONCILIATION OF CHANGE IN NET ASSETS TO
NET CASH PROVIDED BY OPERATING ACTIVITIES:**

Change in Net Assets	\$ 12,850
Adjustments to Reconcile Change in Net Assets to Net Cash Used by Operating Activities:	
Depreciation	86
(Increase) Decrease in Due from Grantors	(36,609)
Increase (Decrease) in Accounts Payable	1,809
Increase (Decrease) in Due to Subrecipient	<u>36,609</u>
Total Adjustments	<u>1,895</u>

NET CASH PROVIDED BY OPERATING ACTIVITIES \$ 14,745

See accountants' report.

SUPPLEMENTARY INFORMATION

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2021

AGENCY HEAD: Board President John F. K. Belton

There were no payments to Board President.

See accountants' report.