

**PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.**

FINANCIAL REPORT

DECEMBER 31, 2018

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FINANCIAL REPORT

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**DON M. MCGEHEE**

*(A Professional Accounting Corporation)*

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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, 2018, 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. Accordingly, 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 28, 2019

**PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.**

**STATEMENT OF FINANCIAL POSITION**

**AS OF DECEMBER 31, 2018**

**ASSETS**

**CURRENT ASSETS**

Cash and Cash Equivalents

\$ 35,063

Due from Grantors

18,944

**TOTAL CURRENT ASSETS**

54,007

**PROPERTY AND EQUIPMENT -**

Net of Accumulated Depreciation

894

**TOTAL ASSETS**

\$ 54,901

**LIABILITIES AND NET ASSETS**

**LIABILITIES**

**CURRENT LIABILITIES**

Due to Grant Subrecipient

18,944

**TOTAL LIABILITIES**

18,944

**NET ASSETS**

Without Donor Restrictions

35,957

**TOTAL NET ASSETS**

35,957

**TOTAL LIABILITIES AND NET ASSETS**

\$ 54,901

See accountants' report.

**PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2018**

**CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:**

Revenues	
Grant Revenue	\$ 128,438
Contributions	<u>52,349</u>
Total Revenues	<u>180,787</u>
<b>EXPENSES</b>	
Program Services	
Advocacy for Sexual Assault Victims	195,362
Supporting Services	
Administrative Services	
Accounting	1,800
Contract Labor	288
Depreciation	791
Supplies	749
Travel	1,087
Fundraising	<u>7,037</u>
Total Expenses	<u>207,114</u>
<b>DECREASE IN NET ASSETS</b>	<b>(26,327)</b>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<u>62,284</u>
<b>NET ASSETS - END OF YEAR</b>	<u><u>\$ 35,957</u></u>

See accountants' report.

**PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Cash Received from Grantor	\$ 141,685
Cash Received from Others	50,549
Cash Payments for Goods and Services	(76,085)
Cash Payments Passed Through to Subrecipient	<u>(141,685)</u>
<b>NET CASH USED BY OPERATING ACTIVITIES</b>	<b><u>(25,536)</u></b>

**NET INCREASE IN CASH** (25,536)

**CASH AT BEGINNING OF YEAR** 60,599

**CASH AT END OF YEAR** \$ 35,063

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

Change in Net Assets	\$ (26,327)
Adjustments to Reconcile Change in Net Assets to Net Cash Used by Operating Activities:	
Depreciation	791
(Increase) Decrease in Due from Grantors	13,247
Increase (Decrease) in Due to Subrecipient	<u>(13,247)</u>
Total Adjustments	<u>791</u>
<b>NET CASH USED BY OPERATING ACTIVITIES</b>	<b>\$ <u><u>(25,536)</u></u></b>

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, 2018**

**AGENCY HEAD: Board President John F. K. Belton**

There were no payments to Board President.

See accountants' report.