

ST. LANDRY-EVANGELINE SEXUAL ASSAULT CENTER  
OPELOUSAS, LOUISIANA  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2017

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**JOHN S. DOWLING & COMPANY**  
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS  
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John S. Dowling, CPA  
 1904-1984  
 John Newton Stout, CPA  
 1936-2005  
 Chizal S. Fontenot, CPA  
 1955-2012

Retired

Harold Dupre, CPA  
 1996  
 Dwight Ledoux, CPA  
 1998  
 Joel Lanclos, Jr., CPA  
 2003  
 Russell J. Stelly, CPA  
 2005

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

St. Landry-Evangeline Sexual Assault Center  
 Opelousas, Louisiana

Management is responsible for the accompanying financial statements of St. Landry-Evangeline Sexual Assault Center (a nonprofit organization), which comprise the Statement of Assets, Liabilities, and Net Assets-Cash Basis as of December 31, 2017 and the related Statement of Revenues, Expenses, and Net Assets-Cash Basis for the year then ended in accordance with the cash basis of accounting, and for determining that the cash basis of accounting is an acceptable financial reporting framework. 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. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The supplementary 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. This supplementary information was not subject to our compilation engagement. We do not express an opinion, a conclusion, nor provide any form of assurance on such information.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the organization's assets, liabilities, net assets, revenues, and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

*John S. Dowling & Company*

Opelousas, Louisiana  
 February 21, 2018

ST. LANDRY-EVANGELINE SEXUAL ASSAULT CENTER  
OPELOUSAS, LOUISIANA  
STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS - CASH BASIS  
DECEMBER 31, 2017

ASSETS

Cash	\$37,698
Office furniture and equipment, net	<u>6,026</u>
<u>Total assets</u>	<u>43,724</u>

LIABILITIES AND NET ASSETS

LIABILITIES

Line of credit	\$10,000
<u>Total liabilities</u>	<u>10,000</u>

NET ASSETS

Unrestricted	<u>33,724</u>
<u>Total net assets</u>	<u>33,724</u>
<u>Total liabilities and net assets</u>	<u>43,724</u>

See Independent Accountant's Compilation Report.

ST. LANDRY-EVANGELINE SEXUAL ASSAULT CENTER  
OPELOUSAS, LOUISIANA  
STATEMENT OF REVENUES, EXPENSES, AND NET ASSETS – CASH BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2017

REVENUES

Government grants	\$122,133
Donations	65,703
Contract Services	<u>3,022</u>
<u>Total revenues</u>	<u>190,858</u>

EXPENSES

Compensation	118,888
Payroll taxes	9,095
Rent	16,200
Travel	4,599
Meals	450
Worker's compensation	1,228
Telephone	2,234
Office supplies	9,409
Postage and delivery	145
Rental equipment	3,669
Professional fees	4,940
Insurance	2,656
Cable services	1,614
Conference and training	91
Printing and reproduction	1,805
Interest expense	476
Miscellaneous	<u>1,648</u>
<u>Total expenses</u>	<u>179,147</u>

<u>Change in Net Assets</u>	11,711
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<u>NET ASSETS, beginning of year</u>	<u>22,013</u>
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<u>NET ASSETS, end of year</u>	<u>33,724</u>
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See Independent Accountant's Compilation Report.

ST. LANDRY-EVANGELINE SEXUAL ASSAULT CENTER  
OPELOUSAS, LOUISIANA  
SCHEDULE OF CURRENT YEAR FINDINGS  
DECEMBER 31, 2017

SECTION I – INTERNAL CONTROL AND COMPLIANCE TO THE FINANCIAL STATEMENTS

N/A

SECTION II – INTERNAL CONTROL AND COMPLIANCE TO FEDERAL AWARDS

N/A

SECTION III – MANAGEMENT LETTER

None

ST. LANDRY-EVANGELINE SEXUAL ASSAULT CENTER  
OPELOUSAS, LOUISIANA  
SCHEDULE OF PRIOR YEAR FINDINGS  
DECEMBER 31, 2017

SECTION I – INTERNAL CONTROL AND COMPLIANCE TO THE FINANCIAL STATEMENTS

N/A

SECTION II – INTERNAL CONTROL AND COMPLIANCE TO FEDERAL AWARDS

N/A

SECTION III – MANAGEMENT LETTER

None

ST. LANDRY-EVANGELINE SEXUAL ASSAULT CENTER  
OPELOUSAS, LOUISIANA  
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER  
PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER  
DECEMBER 31, 2017

Agency Head Name: LAURA BALTHAZAR, EXECUTIVE DIRECTOR

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 39,000
Benefits-insurance	0
Benefits-retirement	0
Benefits-other	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	842
Travel - mileage	3,550
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0
Other - parking fees	0

See Independent Accountant's Compilation Report.