

ST. LANDRY-EVANGELINE SEXUAL ASSAULT CENTER
OPELOUSAS, LOUISIANA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

TABLE OF CONTENTS

	<u>PAGE</u>
Independent Accountant's Compilation Report	1
Statement of Assets, Liabilities, and Net Assets – Cash Basis	2
Statement of Revenues, Expenses, and Net Assets – Cash Basis	3
Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer	4

James L. Nicholson, Jr., CPA
 G. Kenneth Pavy, II, CPA
 Michael A. Roy, CPA
 Lisa Trouille Manuel, CPA
 Dana D. Quebedeaux, CPA



JOHN S. DOWLING & COMPANY
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS
 www.jsdc-cpas.com

Van L. Auld, CPA

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, 2018 and the related Statement of Revenues, Expenses, and Net Assets-Cash Basis and Statement of Functional Expenses-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 the disclosures and the statement of functional expenses ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures and the statement of functional expenses 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.

Opelousas, Louisiana
 February 14, 2019

ST. LANDRY-EVANGELINE SEXUAL ASSAULT CENTER
OPELOUSAS, LOUISIANA
STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS - CASH BASIS
DECEMBER 31, 2018

ASSETS

Cash	\$13,616
Office furniture and equipment, net	<u>6,026</u>
<u>Total assets</u>	<u>19,642</u>

LIABILITIES AND NET ASSETS

LIABILITIES \$0

NET ASSETS

Without donor restrictions	<u>19,642</u>
<u>Total net assets</u>	<u>19,642</u>
<u>Total liabilities and net assets</u>	<u>19,642</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, 2018

REVENUES

Government grants	\$134,846
Donations	37,686
Contract Services	<u>1,600</u>
<u>Total revenues</u>	<u>174,132</u>

EXPENSES

Compensation	127,766
Payroll taxes	9,774
Rent	16,200
Travel	4,768
Meals	593
Worker's compensation	1,248
Telephone	2,858
Office supplies	5,594
Postage and delivery	250
Rental equipment	3,497
Professional fees	4,314
Insurance	2,123
Cable services	1,628
Printing and reproduction	729
Interest expense	956
Volunteer management	2,540
Miscellaneous	<u>3,376</u>
<u>Total expenses</u>	<u>188,214</u>

Change in net assets without donor restrictions (14,082)

NET ASSETS, beginning of year 33,724

NET ASSETS, end of year 19,642

See Independent Accountant's Compilation Report.

ST. LANDRY-EVANGELINE SEXUAL ASSAULT CENTER
OPELOUSAS, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER
PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
DECEMBER 31, 2018

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	1,139
Travel - mileage	3,432
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.