

ST. LANDRY-EVANGELINE SEXUAL ASSAULT CENTER
OPELOUSAS, LOUISIANA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

TABLE OF CONTENTS

	<u>PAGE</u>
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
 Michael A. Roy, CPA
 Lisa Trouille Manuel, CPA
 Dana D. Quebedeaux, CPA



John S. Dowling, CPA - 1904-1984
 John Newton Stout, CPA - 1936-2005
 Chizal S. Fontenot, CPA - 1955-2012
 Russell J. Stelly, CPA - 1942 - 2019

Van L. Auld, CPA

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

Retired

Harold Dupre, CPA - 1996
 Dwight Ledoux, CPA - 1998
 Joel Lanclos, Jr., CPA - 2003
 G. Kenneth Pavy, II, CPA - 2020

**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, 2020 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 4 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.

John S. Dowling & Company

Opelousas, Louisiana
 May 10, 2021

ST. LANDRY-EVANGELINE SEXUAL ASSAULT CENTER
OPELOUSAS, LOUISIANA
STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS - CASH BASIS
DECEMBER 31, 2020

ASSETS

Cash	\$20,933
Office furniture and equipment, net	<u>6,026</u>
<u>Total assets</u>	<u>26,959</u>

LIABILITIES AND NET ASSETS

LIABILITIES

Line of Credit	\$4,932
<u>Total liabilities</u>	<u>4,932</u>

NET ASSETS

Without donor restrictions	<u>22,027</u>
<u>Total net assets</u>	<u>22,027</u>
<u>Total liabilities and net assets</u>	<u>26,959</u>

See 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, 2020

REVENUES

Government grants	\$151,214
Donations	<u>30,300</u>
<u>Total revenues</u>	<u>181,514</u>

EXPENSES

Compensation	119,960
Payroll taxes	10,294
Rent	22,200
Travel	2,755
Meals	100
Worker's compensation	1,060
Telephone	2,580
Office supplies	4,065
Postage and delivery	40
Rental equipment	4,372
Professional fees	4,658
Insurance	2,622
Cable services	2,401
Printing and reproduction	190
Interest expense	948
Volunteer management	143
Miscellaneous	<u>1,975</u>
<u>Total expenses</u>	<u>180,363</u>

<u>Change in net assets without donor restrictions</u>	1,151
--	-------

<u>NET ASSETS, beginning of year</u>	<u>20,876</u>
--------------------------------------	---------------

<u>NET ASSETS, end of year</u>	<u>22,027</u>
--------------------------------	---------------

See 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, 2020

Agency Head Name: LAURA BALTHAZAR, EXECUTIVE DIRECTOR

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 40,500
Benefits-insurance	0
Benefits-retirement	0
Benefits-other	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	2,032
Travel - mileage	1,128
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0
Other - parking fees	0

See Accountant's Compilation Report.