

ST. LANDRY-EVANGELINE SEXUAL ASSAULT CENTER
OPELOUSAS, LOUISIANA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

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 1996
 Dwight Ledoux, CPA
 1998
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 2003
 Russell J. Stelly, CPA
 2005

Van L. Auld, CPA

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, 2019 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

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 February 29, 2020

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ST. LANDRY-EVANGELINE SEXUAL ASSAULT CENTER
OPELOUSAS, LOUISIANA
STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS - CASH BASIS
DECEMBER 31, 2019

ASSETS

Cash	\$29,850
Office furniture and equipment, net	<u>6,026</u>
<u>Total assets</u>	<u>35,876</u>

LIABILITIES AND NET ASSETS

LIABILITIES

Line of Credit	\$15,000
<u>Total liabilities</u>	<u>15,000</u>

NET ASSETS

Without donor restrictions	<u>20,876</u>
<u>Total net assets</u>	<u>20,876</u>
<u>Total liabilities and net assets</u>	<u>35,876</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, 2019

REVENUES

Government grants	\$132,395
Donations	<u>51,144</u>
<u>Total revenues</u>	<u>183,539</u>

EXPENSES

Compensation	119,800
Payroll taxes	8,048
Rent	22,200
Travel	5,713
Meals	132
Worker's compensation	1,078
Telephone	3,003
Office supplies	6,359
Postage and delivery	192
Rental equipment	3,455
Professional fees	4,385
Insurance	2,102
Cable services	1,874
Printing and reproduction	705
Interest expense	879
Volunteer management	231
Miscellaneous	<u>2,149</u>
<u>Total expenses</u>	<u>182,305</u>

Change in net assets without donor restrictions 1,234

NET ASSETS, beginning of year 19,642

NET ASSETS, end of year 20,876

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, 2019

Agency Head Name: LAURA BALTHAZAR, EXECUTIVE DIRECTOR

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 38,250
Benefits-insurance	0
Benefits-retirement	0
Benefits-other	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	948
Travel - mileage	2,942
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.