

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.

FINANCIAL REPORT

DECEMBER 31, 2019

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.

FINANCIAL REPORT

DECEMBER 31, 2019

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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, 2019, 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

Don M. McGehee
Certified Public Accountant

June 30, 2020

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.

STATEMENT OF FINANCIAL POSITION

AS OF DECEMBER 31, 2019

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents

\$ 52,110

Due from Grantors

27,851

TOTAL CURRENT ASSETS

79,961

PROPERTY AND EQUIPMENT -

Net of Accumulated Depreciation

214

TOTAL ASSETS

\$ 80,175

LIABILITIES AND NET ASSETS

LIABILITIES

CURRENT LIABILITIES

Due to Grant Subrecipient

27,851

TOTAL LIABILITIES

27,851

NET ASSETS

Without Donor Restrictions

52,324

TOTAL NET ASSETS

52,324

TOTAL LIABILITIES AND NET ASSETS

\$ 80,175

See accountants' report.

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019**

CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:

Revenues	
Grant Revenue	\$ 118,421
Contributions	<u>47,173</u>
Total Revenues	<u>165,594</u>
EXPENSES	
Program Services	
Advocacy for Sexual Assault Victims	141,133
Supporting Services	
Administrative Services	
Depreciation	681
Supplies	5,222
Travel	1,866
Fundraising	<u>325</u>
Total Expenses	<u>149,227</u>
INCREASE IN NET ASSETS	16,367
NET ASSETS - BEGINNING OF YEAR	<u>35,957</u>
NET ASSETS - END OF YEAR	<u>\$ 52,324</u>

See accountants' report.

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2019**

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Received from Grantor	\$ 109,514
Cash Received from Others	47,173
Cash Payments for Goods and Services	(30,125)
Cash Payments Passed Through to Subrecipient	<u>(109,514)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>17,048</u>

NET INCREASE IN CASH 17,048

CASH AT BEGINNING OF YEAR 35,062

CASH AT END OF YEAR \$ 52,110

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

Change in Net Assets	\$ 16,367
Adjustments to Reconcile Change in Net Assets to Net Cash Used by Operating Activities:	
Depreciation	681
(Increase) Decrease in Due from Grantors	(8,907)
Increase (Decrease) in Due to Subrecipient	<u>8,907</u>
Total Adjustments	<u>681</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ <u><u>17,048</u></u>

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, 2019

AGENCY HEAD: Board President John F. K. Belton

There were no payments to Board President.

See accountants' report.

OTHER

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.
FINDINGS AND MANAGEMENT'S CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED DECEMBER 31, 2019

SECTION 1 FINANCIAL STATEMENTS

FINDINGS

RESPONSE

No findings.

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2019

SECTION 1 FINANCIAL STATEMENTS

FINDINGS

STATUS

No Findings.