

ST. LANDRY-EVANGELINE SEXUAL ASSAULT CENTER  
OPELOUSAS, LOUISIANA  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

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**JOHN S. DOWLING & COMPANY**  
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John S. Dowling, CPA - 1904-1984  
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 Chizal S. Fontenot, CPA - 1955-2012  
 Russell J. Stelly, CPA - 1942 - 2019  
 Harold Dupre, CPA - 1931-2019

Retired

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, 2023 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  
 March 28, 2024

ST. LANDRY-EVANGELINE SEXUAL ASSAULT CENTER  
OPELOUSAS, LOUISIANA  
STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS - CASH BASIS  
DECEMBER 31, 2023

ASSETS

Cash	\$3,787
Office furniture and equipment, net	<u>6,026</u>
<u>Total assets</u>	<u>9,813</u>

LIABILITIES AND NET ASSETS

<u>LIABILITIES</u>	\$0
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NET ASSETS

Without donor restrictions	<u>9,813</u>
<u>Total net assets</u>	<u>9,813</u>
<u>Total liabilities and net assets</u>	<u>9,813</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, 2023

REVENUES

Government grants	\$110,341
Donations	9,320
Miscellaneous	<u>143</u>
<u>Total revenues</u>	<u>119,804</u>

EXPENSES

Compensation	81,120
Payroll taxes	6,206
Rent	16,200
Travel	944
Worker's compensation	663
Telephone	2,448
Office supplies	2,465
Rental equipment	1,400
Professional fees	4,870
Insurance	2,673
Meals	1,550
Cable services	2,527
Miscellaneous	<u>4,864</u>
<u>Total expenses</u>	<u>127,930</u>

Change in net assets without donor restrictions (8,126)

NET ASSETS, beginning of year 17,939

NET ASSETS, end of year 9,813

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, 2023

Agency Head Name: LAPEARL SIMMONS, EXECUTIVE DIRECTOR

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 31,200
Benefits-insurance	0
Benefits-retirement	0
Benefits-other	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	813
Travel - mileage	64
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.