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**SOUTHERN LAW ENFORCEMENT FOUNDATION**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2020**

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To the Board of Directors of the  
Southern Law Enforcement Foundation

Management is responsible for the accompanying financial statements of the Southern Law Enforcement Foundation (a nonprofit organization), which comprise the statement of financial position as of December 31, 2020, and the related statement of activities for the year then ended in accordance with accounting principles generally accepted in the United States of America. 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. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has elected to omit substantially all the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Foundation'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 accompanying supplementary schedule of compensation, benefits and other payments to agency head included on page 4 is presented only for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the representation of management. The information was subject to our compilation engagement, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

*Diez, Dupuy & Ruiz*

Gonzales, Louisiana  
May 7, 2021

**SOUTHERN LAW ENFORCEMENT FOUNDATION**

**STATEMENT OF FINANCIAL POSITION**

**DECEMBER 31, 2020**

**ASSETS**

**CURRENT ASSETS**

Cash	\$ 22,079
Grant receivable	30,924

<b>TOTAL CURRENT ASSETS</b>	<u>53,003</u>
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**FIXED ASSETS**

Capital assets, net of accumulated depreciation	<u>464</u>
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**OTHER ASSETS**

	<u>0</u>
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<b>TOTAL ASSETS</b>	<u>\$ 53,467</u>
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**LIABILITIES AND NET ASSETS**

<b>CURRENT LIABILITIES</b>	\$ 4,367
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**NET ASSETS**

Without donor restrictions	<u>49,100</u>
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<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 53,467</u>
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See independent accountants' compilation report.

**SOUTHERN LAW ENFORCEMENT FOUNDATION**

**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

**REVENUES WITHOUT DONOR RESTRICTIONS**

Federal grant revenues	\$ 91,013
Contributions-donation in-kind	28,200

**TOTAL REVENUES WITHOUT DONOR RESTRICTIONS** 119,213

**EXPENSES**

**PROGRAM**

Contract labor	29,250
Depreciation	226
Supplies	22,931
Travel	38,413
Volunteer support	28,200

**TOTAL EXPENSES** 119,020

**CHANGE IN NET ASSETS** 193

**NET ASSETS BEGINNING OF YEAR** 48,907

**NET ASSETS END OF YEAR** \$ 49,100

See independent accountants' compilation report.

**SOUTHERN LAW ENFORCEMENT FOUNDATION**

**SCHEDULE OF COMPENSATION, BENEFITS &  
OTHER PAYMENTS TO AGENCY HEAD  
DECEMBER 31, 2020**

Agency Head Name/Title: Michael Scott, Executive Director

<b>Purpose</b>	<b>Amount</b>
Compensation	\$ 26,400
Reimbursements	1,080
Travel	57
Conference travel	1,713
	<u>1,713</u>
	<u>\$ 29,250</u>