

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.

FINANCIAL REPORT

DECEMBER 31, 2020

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.

FINANCIAL REPORT

DECEMBER 31, 2020

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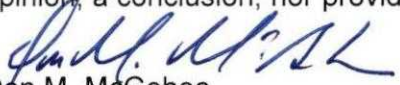
ACCOUNTANT'S COMPILATION REPORT

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, 2020, 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
Certified Public Accountant

June 29, 2021

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.

STATEMENT OF FINANCIAL POSITION

AS OF DECEMBER 31, 2020

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 82,462
Due from Grantors	<u>22,778</u>
TOTAL CURRENT ASSETS	105,240

PROPERTY AND EQUIPMENT -

Net of Accumulated Depreciation	<u>86</u>
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TOTAL ASSETS	\$ <u><u>105,326</u></u>
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LIABILITIES AND NET ASSETS

LIABILITIES

CURRENT LIABILITIES

Accounts Payable	\$ 2,033
Due to Grant Subrecipient	<u>22,778</u>
TOTAL LIABILITIES	<u>24,811</u>

NET ASSETS

Without Donor Restrictions	<u>80,515</u>
TOTAL NET ASSETS	<u>80,515</u>

TOTAL LIABILITIES AND NET ASSETS	\$ <u><u>105,326</u></u>
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See accountants' report.

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.

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

CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:

Revenues	
State Grants	\$ 140,967
Other Grants	14,000
Contributions	<u>57,029</u>
Total Revenues	<u>211,996</u>

EXPENSES

Program Services	
Advocacy for Sexual Assault Victims	177,975
Supporting Services	
Administrative Services	
Depreciation	128
Supplies	1,473
Seminars	1,100
Travel	596
Fundraising	<u>2,533</u>
Total Expenses	<u>183,805</u>

INCREASE IN NET ASSETS 28,191

NET ASSETS - BEGINNING OF YEAR 52,324

NET ASSETS - END OF YEAR \$ 80,515

See accountants' report.

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2020**

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Received from Grantors	\$ 193,256
Cash Received from Others	23,813
Cash Payments for Goods and Services	(40,677)
Cash Payments Passed Through to Subrecipient	<u>(146,040)</u>

NET CASH PROVIDED BY OPERATING ACTIVITIES 30,352

NET INCREASE IN CASH 30,352

CASH AT BEGINNING OF YEAR 52,110

CASH AT END OF YEAR \$ 82,462

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

Change in Net Assets \$ 28,191

Adjustments to Reconcile Change in Net Assets
to Net Cash Used by Operating Activities:

Depreciation	128
(Increase) Decrease in Due from Grantors	5,073
Increase (Decrease) in Accounts Payable	2,033
Increase (Decrease) in Due to Subrecipient	<u>(5,073)</u>

Total Adjustments 2,161

NET CASH PROVIDED BY OPERATING ACTIVITIES \$ 30,352

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, 2020

AGENCY HEAD: Board President John F. K. Belton

There were no payments to Board President.

See accountants' report.