

ST. LANDRY-EVANGELINE SEXUAL ASSAULT CENTER  
OPELOUSAS, LOUISIANA  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2025

## TABLE OF CONTENTS

	<u>PAGE</u>
Accountant's Compilation Report	1
Statement of Assets, Liabilities, and Net Assets – Cash Basis	2
Statement of Revenues, Expenses, and Net Assets – Cash Basis	3
Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer	4

James L. Nicholson, Jr., CPA  
 Michael A. Roy, CPA  
 Lisa Trouille Manuel, CPA  
 Dana D. Quebedeaux, CPA  
 Molly Fontenot Duplechain, CPA

Van L. Auld, CPA



**JOHN S. DOWLING & COMPANY**  
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS  
 www.jsdc-cpas.com

John S. Dowling, CPA - 1904-1984  
 John Newton Stout, CPA - 1936-2005  
 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, 2025 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  
 April 23, 2026

ST. LANDRY-EVANGELINE SEXUAL ASSAULT CENTER  
OPELOUSAS, LOUISIANA  
STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS - CASH BASIS  
DECEMBER 31, 2025

ASSETS

Cash	\$17,339
Office furniture and equipment, net	<u>6,026</u>
<u>Total assets</u>	<u>23,365</u>

LIABILITIES AND NET ASSETS

LIABILITIES \$0

NET ASSETS

Without donor restrictions	<u>23,365</u>
<u>Total net assets</u>	<u>23,365</u>
<u>Total liabilities and net assets</u>	<u>23,365</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, 2025

REVENUES

Government grants	\$96,560
Donations	<u>35,706</u>
<u>Total revenues</u>	<u>132,266</u>

EXPENSES

Compensation	78,390
Payroll taxes	5,997
Rent	16,200
Travel	1,421
Worker's compensation	528
Telephone	3,215
Office supplies	1,906
Rental equipment	1,193
Professional fees	5,502
Insurance	1,784
Meals	151
Cable services	2,803
Miscellaneous	<u>7,037</u>
<u>Total expenses</u>	<u>126,127</u>

<u>Change in net assets without donor restrictions</u>	6,139
--	-------

<u>NET ASSETS, beginning of year</u>	<u>17,226</u>
--------------------------------------	---------------

<u>NET ASSETS, end of year</u>	<u>23,365</u>
--------------------------------	---------------

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, 2025

Agency Head Name: JENETTE THOMAS, INTERIM 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	3,689
Travel - mileage	118
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	151
Other - parking fees	0

See Accountant's Compilation Report.