

LOUISIANA OPERATION LIFESAVER INCORPORATED

FINANCIAL STATEMENT
(and Supplementary Information)

YEAR ENDED SEPTEMBER 30, 2017

SILVIO, WALKER & ASSOCIATES (LLP)
CERTIFIED PUBLIC ACCOUNTANTS

HENRY CHARLES SILVIO, CPA
hcs@silviowalker.com
J. DWAYNE WALKER, CPA
jdw@silviowalker.com

MEMBERS OF:
AMERICAN INSTITUTE AND SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

ACCOUNTANTS' COMPILATION REPORT

To the Board of Directors
Louisiana Operation Lifesaver Incorporated
Baton Rouge, Louisiana

Management is responsible for the accompanying statement of cash receipts and disbursements of Louisiana Operation Lifesaver Incorporated (a nonprofit organization), as of September 30, 2017, 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 statement of cash receipts and disbursements 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 the statement of cash receipts and disbursements.

The statement of cash receipts and disbursements is 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 information contained in the analysis of cash disbursements is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was subject to our compilation engagement, however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statement, they might influence the user's conclusions about the Organization's cash receipts and disbursements. Accordingly, the financial statement is not designed for those who are not informed about such matters.

We are not independent with respect to Louisiana Operation Lifesaver Incorporated.

December 5, 2017

Silvio, Walker & Associates (LLP)

LOUISIANA OPERATION LIFESAVER INCORPORATED
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
YEAR ENDED SEPTEMBER 30, 2017

<u>Assessments Received:</u>		
UP	\$ 18,146.00	
KCS	16,000.00	
CN	4,560.12	
BNSF	4,202.40	
G & W	977.00	
LNWRR	977.00	
DQER	500.00	
NOBPR	477.00	
NOGC	<u>477.00</u>	\$ 46,316.52
 <u>Grants Received:</u>		
DOTD	45,210.78	
OLI	300.00	
LHSC	<u>34,588.72</u>	80,099.50
OLI - Reimbursements		10,490.77
Interest Income		<u>19.01</u>
Total Receipts		136,925.80
Less, Expended		<u>110,425.51</u>
Receipts in excess of expended		26,500.29
Cash at October 1, 2016		(<u>6,193.16</u>)
Cash at September 30, 2017:		
Cash in checking account	10,786.55	
Cash in savings account	<u>9,520.58</u>	\$ <u><u>20,307.13</u></u>

See Accountants' Compilation Report.

SUPPLEMENTARY INFORMATION

LOUISIANA OPERATION LIFESAVER INCORPORATED
SUPPLEMENTARY SCHEDULE - ANALYSIS OF CASH DISBURSEMENTS
YEAR ENDED SEPTEMBER 30, 2017

	<u>Budget</u>	<u>Expended</u>	<u>Under (Over) Budget</u>
	\$	\$	\$
<u>I Administration Expenses:</u>			
Executive Director Contract	65,005.95	60,015.05	4,990.90
Travel Expenses In-State	6,120.00	6,120.00	0.00
Travel Expenses Out-of-State	2,000.00	0.00	2,000.00
Accounting Fees	4,000.00	4,685.00	(685.00)
Insurance	1,000.00	675.00	325.00
Cell phone	1,800.00	1,456.22	343.78
<u>II Education and Promotional Matls.</u>	30,000.00	17,803.75	12,196.25
<u>III GCCI/RSER Student Manuals</u>	7,781.25	6,115.32	1,665.93
<u>IV Public Relations/Media</u>	9,500.00	9,395.34	104.66
<u>V Incentive Program</u>	5,000.00	1,885.00	3,115.00
<u>VII Website</u>	4,000.00	206.25	3,793.75
<u>VIII Contingency</u>	1,604.40	1,432.10	172.30
<u>IX Training Expenses</u>	5,000.00	0.00	5,000.00
<u>X Summit</u>	<u>0.00</u>	<u>636.48</u>	<u>(636.48)</u>
Totals	<u>142,811.60</u>	<u>110,425.51</u>	<u>32,386.09</u>

See Accountants' Compilation Report.