



WHARTON CPA, LLC

Brendel Wharton, CPA

BATON ROUGE AIDS SOCIETY, INC.

**Accountant's Compilation Report With
Financial Statements
For the Year Ended December 31, 2017**

Wharton CPA, LLC

P.O. Box 870847 • New Orleans, LA 70187

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Baton Rouge AIDS Society, Inc.
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WHARTON CPA, LLC

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Compilation Letter

To the Board of Director's of
Baton Rouge AIDS Society, Inc.
Baton Rouge, Louisiana

Management is responsible for the accompanying financial statements of Baton Rouge AIDS Society, Inc., which comprise the statement of financial position as of December 31, 2017 and the related statement of activities, cash flows, and schedule of functional expenses 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 generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the organization's financial position and results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Wharton, CPA LLC

Wharton CPA, LLC

June 25, 2018

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Baton Rouge AIDS Society, Inc.
Statement of Financial Position
As of December 31, 2017

<u>Assets</u>	
Current Assets	
Cash	\$ 6,191
Inventory	<u>318</u>
Total Current Assets	<u>6,509</u>
Total Assets	<u><u>\$ 6,509</u></u>
<u>Liabilities and Net Assets</u>	
Current Liabilities	
Line of Credit	<u>\$ 50,000</u>
Total Current Liabilities	50,000
<u>Net Assets</u>	
Unrestricted	<u>(43,491)</u>
Total Net Assets	<u>(43,491)</u>
Total Liabilities and Net Assets	<u><u>\$ 6,509</u></u>

See Accountant's Compilation report.

Baton Rouge AIDS Society, Inc.
Statement of Activities
For the Year Ended December 31, 2017

	<u>Unrestricted</u>
Revenues and Other Support	
Grant Income	\$ 161,071
Private Donation	<u>36,573</u>
Total Revenues and Other Support	<u>\$ 197,644</u>
Expenditures	
Program Services	\$ 203,177
Support Services	<u>8,149</u>
Total Expenditures	<u>211,326</u>
Change In Net Assets	\$ (13,682)
Net Assets At Beginning Of Year	<u>(29,809)</u>
Net Assets At End Of Year	<u><u>\$ (43,491)</u></u>

See Accountant's Compilation report.

Baton Rouge AIDS Society, Inc.
Statement of Cash Flows
For the Year Ended December 31, 2017

Cash Flows From Operating Activities:

Changes in Net Assets	\$ (13,682)
Adjustments to Reconcile Net Revenues over Expenditures to Net Cash Provided by Operating Activities	
Depreciation Expense	0
Changes in Operating Assets and Liabilities	
Inventory	<u>2</u>
Net Cash Provided by Operating Activities	(13,680)

Cash Flows From Investing Activities:

Furniture and Equipment	<u>0</u>
Net Cash Used in Investing Activities	0

Cash Flows From Financing Activities:

Net Cash Provided by Financing Activities	<u>0</u>
Net Cash Decrease for Period	(13,680)
Cash, At Beginning of Period January 1, 2017	<u>19,871</u>
Cash, At End of Period December 31, 2017	<u><u>\$ 6,191</u></u>

See Accountant's Compilation report.

Baton Rouge AIDS Society, Inc.
Schedule of Functional Expenses
For the Year Ended December 31, 2017

	<u>Program Services</u>	<u>Support Services</u>	<u>Total</u>
	HIV	General & Administrative	
Expenditures			
Payroll Expenses	\$ 108,735	\$ -	\$ 108,735
Contractual Services	2,851	0	2,851
Rent Expense	23,895	2,280	26,175
Supplies	29,891	2,164	32,055
Bank Service Charge	861	0	861
Postage and Delivery	224	0	224
Meals	200	47	247
Telephone	15,041	0	15,041
Travel and Meetings	10,315	0	10,315
Office Expense	5,855	0	5,855
Interest Expense	2,966	552	3,518
License & Fees	1,000	0	1,000
Printing	1,330	3,106	4,436
Repairs and Maintenance	13	0	13
Total Expenditures	<u>\$ 203,177</u>	<u>\$ 8,149</u>	<u>\$ 211,326</u>

See Accountant's Compilation report.

Baton Rouge AIDS Society, Inc.
Current Year Report Finding
For the Fiscal Year Ended December 31, 2017

There are no current year findings and questioned costs.

Baton Rouge AIDS Society, Inc.
Prior Year Findings Update
For the Year Ended December 31, 2017

There were no prior year findings or questioned costs.

The Baton Rouge AIDS Society

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer

Year Ended 2017

Agency Head Name: Mr. A.J. Johnson

Purpose	Amount
Salary	52,656.60
Benefits-insurance	
Benefits-retirement	
Benefits-<list any other here>	
Car allowance	
Vehicle provided by government	
Per diem	
Reimbursements	
Travel	
Registration fees	
Conference travel	
Continuing professional education fees	
Housing	
Unvouchered expenses*	
Special meals	

*an example of an unvouchered expense would be a travel advance