

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.

FINANCIAL REPORT

DECEMBER 31, 2017

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.

FINANCIAL REPORT
DECEMBER 31, 2017

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DON M. MCGEHEE
(A Professional Accounting Corporation)

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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, 2017, 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. The information is the representation of management. The information was subject to my compilation engagement, however, I 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.



Don M. McGehee
Certified Public Accountant

June 30, 2018

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 2017

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents
Due from Grantors

\$ 60,599
32,191

TOTAL CURRENT ASSETS

92,790

PROPERTY AND EQUIPMENT -

Net of Accumulated Depreciation

1,685

TOTAL ASSETS

\$ 94,475

LIABILITIES AND NET ASSETS

LIABILITIES

CURRENT LIABILITIES

Due to Grant Subrecipient

32,191

TOTAL LIABILITIES

32,191

NET ASSETS

Unrestricted

62,284

TOTAL NET ASSETS

62,284

TOTAL LIABILITIES AND NET ASSETS

\$ 94,475

See accountants' report.

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2017

CHANGES IN UNRESTRICTED NET ASSETS:

Revenues	
Grant Revenue	\$ 96,428
Contributions	<u>67,750</u>
Total Revenues	<u>164,178</u>

EXPENSES

Program Services	
Advocacy for Sexual Assault Victims	105,148
Supporting Services	
Administrative Services	
Accounting	1,400
Contract Labor	295
Depreciation	791
Supplies	1,919
Travel	4,325
Fundraising	<u>8,313</u>
Total Expenses	<u>122,191</u>

INCREASE IN NET ASSETS 41,987

NET ASSETS - BEGINNING OF YEAR 20,297

NET ASSETS - END OF YEAR \$ 62,284

See accountants' report.

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2017**

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash Received from Grantor	\$ 87,442
Cash Received from Others	59,030
Cash Payments for Goods and Services	(24,972)
Cash Payments Passed Through to Subrecipient	<u>(78,722)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>42,778</u>
NET INCREASE IN CASH	42,778
CASH AT BEGINNING OF YEAR	<u>17,821</u>
CASH AT END OF YEAR	<u>\$ 60,599</u>
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:	
Change in Net Assets	\$ 41,987
Adjustments to Reconcile Change in Net Assets to Net Cash Used by Operating Activities:	
Depreciation	791
(Increase) Decrease in Due from Grantors	(17,706)
Increase (Decrease) in Due to Subrecipient	<u>17,706</u>
Total Adjustments	<u>791</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 42,778</u>

See accountants' report.

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, 2017

AGENCY HEAD: Board President John F. K. Belton

There were no payments to Board President.

See accountants' report.

OTHER

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.
FINDINGS AND MANAGEMENT'S CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED DECEMBER 31, 2017

SECTION 1 FINANCIAL STATEMENTS

FINDINGS

RESPONSE

No findings.

PINE HILLS CHILDREN'S ADVOCACY CENTER, INC.
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2017

SECTION 1 FINANCIAL STATEMENTS

<u>FINDINGS</u>	<u>STATUS</u>
2016-1. Late Submitting Compilation Report. Pine Hills Children's Advocacy Center, Inc. did not submit to the Legislative Auditor their compiled financial report within six months of year end.	Resolved.