

**Louisiana Construction /
Maintenance Industry
Safety Services, Inc.**

Baton Rouge, Louisiana

Year Ended June 30, 2022

*Compiled Financial Statements
and Supplementary Information*

William D. Mercer, CPA
A PROFESSIONAL ACCOUNTING CORPORATION

CONTENTS

	<u>Page</u>
Accountant's Compilation Report	3
Statement of Financial Position	4
Statement of Activities	5
Statement of Cash Flows	6
Schedule of Findings	7
Schedule of Prior Year Findings	8
Supplementary Information:	
Schedule of Compensation, Benefits, and Other Payments to Agency Head	10

William D. Mercer, APAC
CERTIFIED PUBLIC ACCOUNTANTS

WILLIAM D. MERCER, CPA (P.C.)

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

To the Board of Directors
Louisiana Construction / Maintenance Industry Safety Services, Inc.
Baton Rouge, Louisiana

Management is responsible for the accompanying financial statements of Louisiana Construction / Maintenance Industry Safety Services, Inc. (a non-profit corporation), which comprise the statement of financial position as of June 30, 2022, 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. 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.

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 the organization's financial position and activities. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Supplementary Information

The schedule of compensation, benefits, and other payments to agency head on page 10 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.

William D Mercer CPA (APAC)

Baton Rouge, Louisiana
December 29, 2022

LOUISIANA CONSTRUCTION / MAINTENANCE INDUSTRY SAFETY SERVICES, INC.
Baton Rouge, Louisiana

STATEMENT OF FINANCIAL POSITION

June 30, 2022

ASSETS

CURRENT:

Cash and equivalents	\$	71,027
Miscellaneous receivables		<u>401</u>
Total Current Assets		<u>71,428</u>

PROPERTY AND EQUIPMENT:

Furniture and equipment		23,315
Less accumulated depreciation		<u>23,252</u>
Net Property and Equipment		<u>63</u>

TOTAL ASSETS \$ 71,491

LIABILITIES

CURRENT:

Accounts payable	\$	620
Accrued expenses		1,110
Payroll taxes payable		<u>171</u>

TOTAL LIABILITIES (all current) 1,901

NET ASSETS

With donor restrictions		-
Without donor restrictions		<u>69,590</u>

TOTAL NET ASSETS 69,590

TOTAL LIABILITIES AND NET ASSETS \$ 71,491

See accountant's compilation report.

LOUISIANA CONSTRUCTION / MAINTENANCE INDUSTRY SAFETY SERVICES, INC.
Baton Rouge, Louisiana

STATEMENT OF ACTIVITIES

Year Ended June 30, 2022

	<u>With Donor Restrictions</u>	<u>Without Donor Restrictions</u>	<u>Totals</u>
REVENUES:			
Governmental contracts	\$ -	\$ 109,218	\$ 109,218
Net assets released from restrictions	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>-</u>	<u>109,218</u>	<u>109,218</u>
EXPENSES:			
Program services	-	53,916	53,916
Supporting services:			
Management services	-	35,292	35,292
Fundraising	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>-</u>	<u>89,208</u>	<u>89,208</u>
Change in net assets	-	20,010	20,010
NET ASSETS, beginning of year	<u>-</u>	<u>49,580</u>	<u>49,580</u>
NET ASSETS, end of year	\$ <u><u>-</u></u>	\$ <u><u>69,590</u></u>	\$ <u><u>69,590</u></u>

See accountant's compilation report.

LOUISIANA CONSTRUCTION / MAINTENANCE INDUSTRY SAFETY SERVICES, INC.
Baton Rouge, Louisiana

STATEMENT OF CASH FLOWS

Year Ended June 30, 2022

CASH FLOWS FROM OPERATING ACTIVITIES:	
Change in net assets	\$ 20,010
Adjustments to reconcile change in net assets to net cash flows from operating activities:	
(Increase) decrease in:	
Miscellaneous receivables	(401)
Increase (decrease) in:	
Accounts payable	131
Accrued expenses	(461)
Payroll taxes payable	<u>9</u>
Net cash provided by operating activities	<u>19,288</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Cash payments for the purchase of property and equipment	<u>-</u>
NET INCREASE IN CASH	19,288
CASH AND EQUIVALENTS, beginning of year	<u>51,739</u>
CASH AND EQUIVALENTS, end of year	\$ <u><u>71,027</u></u>

See accountant's compilation report.

LOUISIANA CONSTRUCTION / MAINTENANCE INDUSTRY SAFETY SERVICES, INC.
Baton Rouge, Louisiana

SCHEDULE OF FINDINGS

Year Ended June 30, 2022

There were no findings for the year ended June 30, 2022.

LOUISIANA CONSTRUCTION / MAINTENANCE INDUSTRY SAFETY SERVICES, INC.
Baton Rouge, Louisiana

SCHEDULE OF PRIOR YEAR FINDINGS

Year Ended June 30, 2022

There were no findings noted in the accountant's compilation report dated December 27, 2021, for the fiscal year ended June 30, 2021.

SUPPLEMENTARY INFORMATION

LOUISIANA CONSTRUCTION / MAINTENANCE INDUSTRY SAFETY SERVICES, INC.
Baton Rouge, Louisiana

SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS
TO AGENCY HEAD
Year Ended June 30, 2022

Agency Head: Crystal Ewing, Director

Purpose:	Amount:
Salary	\$ 18,963
Benefits – insurance	None
Benefits – retirement	None
Benefits – payroll taxes	\$ 1,857
Car allowance	\$ 8,400
Vehicle provided by government	None
Per diem	None
Reimbursements	None
Travel	None
Registration fees	None
Conference travel	None
Continuing professional education fees	None
Housing	None
Unvouchered expenses	None
Special needs	None

The Organization's board of directors all serve without compensation.

See accountant's compilation report.