

**East Feliciana Drug and Alcohol Awareness Council  
Clinton, Louisiana**

Independent Accountant's Compilation Report  
Year Ended September 30, 2021

Donald R. Ford, CPA, LLC  
Certified Public Accountant  
A Limited Liability Company

**East Feliciana Drug and Alcohol Awareness Council  
Clinton, Louisiana**

**Compiled Financial Statements  
For the Year Ended September 30, 2021**

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**DONALD R. FORD**

**CERTIFIED PUBLIC ACCOUNTANT  
A LIMITED LIABILITY COMPANY  
MEMBER**

AMERICAN INSTITUTE OF CPAS  
SOCIETY OF LOUISIANA CPAS

Board of Directors  
East Feliciana Drug and Alcohol Awareness Council  
Clinton, Louisiana

Management is responsible for the accompanying financial statements of East Feliciana Drug and Alcohol Awareness Council (a nonprofit organization), which comprise the statement of financial position as of September 30, 2021, and the related statements of activities, functional expenses, 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. I do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has elected to omit substantially all 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, changes in net assets, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

**Other Matter**

The supplementary information schedule titled Schedule of Compensation, Benefits and Other Payments to Agency Head 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 my compilation engagement, however, I have not audited or reviewed the information and, accordingly, do not express an opinion, a conclusion, not provide any assurance on such information.

*Donald Ford*

Zachary, Louisiana  
March 25, 2022

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**EAST FELICIANA DRUG AND ALCOHOL AWARENESS COUNCIL  
STATEMENT OF FINANCIAL POSITION  
SEPTEMBER 30, 2021**

**CURRENT ASSETS**

Cash and cash equivalents \$ 30,141

Total current assets 30,141

**PROPERTY AND EQUIPMENT (NET)** 7,508

Total Assets \$ 37,649

**NET ASSETS**

Without donor restrictions 37,649

Total net assets \$ 37,649

See independent accountants' compilation report.

**EAST FELICIANA DRUG AND ALCOHOL AWARENESS COUNCIL  
STATEMENT OF ACTIVITIES  
YEAR ENDED SEPTEMBER 30, 2021**

	<b>Without Donor Restrictions</b>
<b>REVENUES AND OTHER SUPPORT</b>	
Revenues from Grants	\$ 125,657
Contributions and support	5,062
Total revenues and other support	130,719
<b>EXPENSES</b>	
Program services (Awareness)	90,668
Supporting services:	
Management and general	36,672
Fundraising	-
Total support services	36,672
Total expenses	127,340
Change in net assets	3,379
Net assets at beginning of year	34,270
<b>NET ASSETS AT END OF YEAR</b>	<b>\$ 37,649</b>

See independent accountants' compilation report.

**EAST FELICIANA DRUG AND ALCOHOL AWARENESS COUNCIL  
STATEMENT OF FUNCTIONAL EXPENSES  
YEAR ENDED SEPTEMBER 30, 2021**

	<u>Supporting Services</u>				<b>Total Expenses</b>
	<u>Awareness</u>	<b>Management and General</b>	<b>Fundraising</b>	<b>Total Supporting Services</b>	
Accounting fees	-	1,345	-	1,345	1,345
Advertising and promotion	-	494	-	494	494
Insurance	-	2,532	-	2,532	2,532
Lease expense	-	2,201	-	2,201	2,201
Occupancy	2,576	7,728	-	7,728	10,304
Office expenses	1,426	4,277	-	4,277	5,703
Professional services	-	5,006	-	5,006	5,006
Salaries and wages	84,888	7,506	-	7,506	92,394
Supplies	1,778	5,583	-	5,583	7,361
<b>TOTAL</b>	<b>90,668</b>	<b>36,672</b>	<b>-</b>	<b>36,672</b>	<b>127,340</b>

See independent accountants' compilation report.

**EAST FELICIANA DRUG AND ALCOHOL AWARENESS COUNCIL  
STATEMENT OF CASH FLOWS  
YEAR ENDED SEPTEMBER 30, 2021**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Change in net assets	<u>\$ 3,379</u>
Net cash provided by (used in) operating activities	<u>3,379</u>
Net increase (decrease) in cash and cash equivalents	3,379
<b>Cash and cash equivalents, beginning of year</b>	<u>26,763</u>
<b>Cash and cash equivalents, end of year</b>	<u>\$ 30,141</u>

See independent accountants' compilation report.

# **SUPPLEMENTARY INFORMATION SCHEDULE**



**East Feliciana Drug and Alcohol Awareness Council**  
**Schedule of Compensation, Benefits and Other Payments to Agency Head**  
**For the Year Ended September 30, 2021**

**Agency Head Name: Ms. Rhonda Torrence, Program Coordinator**

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 17,600
Per Diem	-
	<u>\$ 17,600</u>