

LOUISIANA OPERATION LIFESAVER INCORPORATED

FINANCIAL STATEMENT
(and Supplementary Information)

YEAR ENDED SEPTEMBER 30, 2021

SILVIO, WALKER & ASSOCIATES (LLP)
CERTIFIED PUBLIC ACCOUNTANTS

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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) for the year ended September 30, 2021, 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 financial statement nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on this financial statement.

The financial statement 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.

Management has elected to omit substantially all 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 assets, net assets, revenues, and expenses. Accordingly, the financial statement is not designed for those who are not informed about such matters.

The supplementary information contained in the analysis of cash disbursements and the schedule of compensation, benefits and other payments to agency head or chief executive officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

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

October 20, 2021

Silvio, Walker & Associates (LLP)

LOUISIANA OPERATION LIFESAVER INCORPORATED
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
YEAR ENDED SEPTEMBER 30, 2021

RECEIPTS:		
<u>Assessments Received:</u>		
BNSF	\$ 4,204.40	
CNIC	5,000.00	
CSX	1,000.00	
KCS	16,000.00	
NS	1,272.99	
UP	<u>18,150.00</u>	\$ 45,627.39
 <u>Grants Received:</u>		
DOTD	29,300.50	
LHSC	<u>9,942.30</u>	39,242.80
 <u>Other Reimbursements:</u>		
Accounting/Billboards/Etc.		<u>11,478.95</u>
Interest Income		<u>22.47</u>
Total Cash Receipts		96,371.61
Less, Disbursements		<u>88,088.76</u>
Receipts in excess of disbursements		8,282.85
Cash at October 1, 2020		<u>78,500.70</u>
Cash at September 30, 2021:		
Cash in checking account	77,133.52	
Cash in savings account	<u>9,650.03</u>	\$ <u><u>86,783.55</u></u>

See Accountants' Compilation Report.

SUPPLEMENTARY INFORMATION

LOUISIANA OPERATION LIFESAVER INCORPORATED
 SUPPLEMENTARY SCHEDULE - ANALYSIS OF CASH DISBURSEMENTS
 YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Expended</u>	<u>Under (Over) Budget</u>
	\$	\$	\$
<u>I Administration Expenses:</u>			
Executive Director Contract	60,999.00	58,470.15	2,528.85
Travel Expenses In-State	5,727.00	578.32	5,148.68
Accounting Fees	4,000.00	4,970.00	(970.00)
Insurance	1,000.00	756.00	244.00
Cell phone	1,800.00	1,197.05	602.95
<u>II Education and Promotional Matls.</u>	34,000.00	10,751.93	23,248.07
<u>III GCCI/RSER Student Manuals</u>	5,000.00	519.89	4,480.11
<u>IV Public Relations/Media</u>	11,274.00	5,285.00	5,989.00
<u>V Incentive Program</u>	3,000.00	0.00	3,000.00
<u>VII Website</u>	3,000.00	1,535.00	1,465.00
<u>VIII Contingency</u>	3,795.51	3,980.42	(184.91)
<u>IX Training Expenses</u>	5,000.00	45.00	4,955.00
Totals	<u>138,595.51</u>	<u>88,088.76</u>	<u>50,506.75</u>

See Accountants' Compilation Report.