

LOUISIANA OPERATION LIFESAVER INCORPORATED

FINANCIAL STATEMENT  
(and Supplementary Information)

YEAR ENDED SEPTEMBER 30, 2020

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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, 2020, 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.

November 13, 2020



LOUISIANA OPERATION LIFESAVER INCORPORATED  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
YEAR ENDED SEPTEMBER 30, 2020

RECEIPTS:		
<u>Assessments Received:</u>		
BNSF	\$ 4,204.20	
CSX	1,000.00	
G&W	477.00	
KCS	16,000.00	
LNWRR	477.00	
NS	1,272.99	
NOGC	477.00	
NOPBR	477.00	
UP	<u>18,150.00</u>	\$ 42,535.19
 <u>Grants Received:</u>		
DOTD	32,952.59	
LHSC	<u>61,778.05</u>	94,730.64
 <u>Other Reimbursements:</u>		
Accounting/Billboards/Etc.		<u>15,149.18</u>
Interest Income		<u>38.45</u>
Total Cash Receipts		152,453.46
Less, Disbursements		<u>119,843.90</u>
Receipts in excess of disbursements		32,609.56
Cash at October 1, 2019		<u>45,891.14</u>
Cash at September 30, 2020:		
Cash in checking account	68,873.14	
Cash in savings account	<u>9,627.56</u>	<u>\$ 78,500.70</u>

See Accountants' Compilation Report.

**SUPPLEMENTARY INFORMATION**

LOUISIANA OPERATION LIFESAVER INCORPORATED  
 SUPPLEMENTARY SCHEDULE - ANALYSIS OF CASH DISBURSEMENTS  
 YEAR ENDED SEPTEMBER 30, 2020

	<u>Budget</u>	<u>Expended</u>	<u>Under (Over) Budget</u>
	\$	\$	\$
<u>I Administration Expenses:</u>			
Executive Director Contract	63,786.00	65,826.00	( 2,040.00)
Travel Expenses In-State	6,940.00	7,074.16	( 134.16)
Accounting Fees	4,000.00	4,520.00	( 520.00)
Insurance	1,000.00	700.00	300.00
Cell phone	1,800.00	1,267.55	532.45
<u>II Education and Promotional Matls.</u>	34,477.00	29,434.00	5,043.00
<u>III GCCI/RSER Student Manuals</u>	5,000.00	3,420.76	1,579.24
<u>IV Public Relations/Media</u>	11,274.00	5,750.00	5,524.00
<u>V Incentive Program</u>	3,000.00	0.00	3,000.00
<u>VII Website</u>	3,000.00	35.00	2,965.00
<u>VIII Contingency</u>	3,437.59	1,708.43	1,729.16
<u>IX Training Expenses</u>	5,000.00	108.00	4,892.00
Totals	<u>142,714.59</u>	<u>119,843.90</u>	<u>22,870.69</u>

See Accountants' Compilation Report.

a parish or municipal governing authority shall be mandated to provide separate schedules for that agency head. The schedule for the agency head of the component unit should be attached with the component unit's separate financial statements. The agency, at their discretion, may elect to include a copy of these schedules for the component units with the financial statements of the primary government. It is not required that the schedule be posted with both financial statements.

**Q.17. Is there a specific form that can be used to complete the supplemental report?**

A.17. LLA has created a template form that may be used to satisfy the reporting requirements of Act 706, as follows:

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

Agency Head Name: Claude Maher

Purpose	Amount
<del>Salary</del> Contract labor	65,826
Benefits-insurance	
Benefits-retirement	
Deferred compensation (contributions made by the agency)	
Benefits-other (describe)	
Benefits-other (describe)	
Benefits-other (describe)	
Car allowance	
Vehicle provided by government (enter amount reported on W-2 adjusted for various fiscal years)	
Cell phone	1268
Dues	
Vehicle rental	
Per diem	
Reimbursements	
Travel	7,074
Registration fees	
Conference travel	
Housing	
Unvouchered expenses (example: travel advances, etc.)	
Special meals	
Other (including payments made by other parties on behalf of the agency head)	