

East Feliciana Drug and Alcohol Awareness Council

Financial Report

Year Ended September 30, 2025

EAST FELICIANA DRUG & ALCOHOL AWARENESS COUNCIL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

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MC DUFFIE K. HERROD, LTD.

(A Professional Accounting Corporation)

McDUFFIE K. HERROD
CERTIFIED PUBLIC ACCOUNTANT

Member:

American Institute of CPAs
Society of Louisiana CPAs

POST OFFICE BOX 8436
12410 WOODVILLE ST.
CLINTON, LA 70722
Telephone (225) 683-3888
Facsimile (225) 683-6733
Email mkherrod@bellsouth.net

Independent Accountant's Report

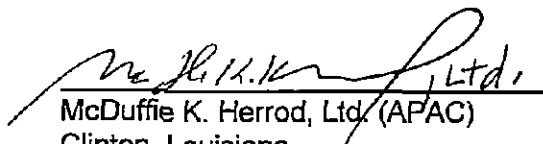
Board of Directors
East Feliciana Drug and Alcohol Awareness Council
Clinton, Louisiana 70722

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, 2025, 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. 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 East Feliciana Drug and Alcohol Awareness Council's financial position, changes in net position, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Other Supplementary Information

The supplementary information consisting of payments to the agency head and financial statement findings as shown in the table of contents is presented for the purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, do not express or provide any assurance on such supplementary information.


McDuffie K. Herrod, Ltd. (APAC)
Clinton, Louisiana
July 24, 2026

Financial Statements

EAST FELICIANA DRUG AND ALCOHOL
AWARENESS COUNCIL
STATEMENT OF FINANCIAL POSITION
AS OF SEPTEMBER 30, 2025

ASSETS

Current Assets

Cash & cash equivalents	\$ 37,001
Receivables	15
Total Current Assets	<u>37,016</u>

Non-Current Assets

Furniture and equipment, net	<u>1,499</u>
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TOTAL ASSETS	<u><u>38,515</u></u>
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Current Liabilities

Accounts payable	736
Accrued liabilities	309
Total Current Liabilities	<u>1,045</u>

NET POSITION

Without donor restrictions	37,470
With donor restrictions	-
Total Net Position	<u>37,470</u>

TOTAL LIABILITIES & NET POSITION	<u><u>\$ 38,515</u></u>
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See Accompanying Accountant's Compilation Report

EAST FELICIANA DRUG AND ALCOHOL
AWARENESS COUNCIL
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2025

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<u>REVENUES AND OTHER SUPPORT</u>			
Revenues from grants	\$ -	\$ 141,186	\$ 141,186
Contributions and support	47,898		47,898
Net assets released from donor restrictions	141,186	(141,186)	-
Total Revenues & Support	<u>189,084</u>	<u>-</u>	<u>189,084</u>
<u>EXPENSES</u>			
Program services - awareness	201,235		201,235
General and administrative	40,484		40,484
Total Expenses	<u>241,719</u>	<u>-</u>	<u>241,719</u>
Change in net assets	(52,635)		(52,635)
Net assets, beginning of year	90,104	-	90,104
NET ASSETS AT END OF YEAR	<u>\$ 37,470</u>	<u>\$ -</u>	<u>\$ 37,470</u>

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EAST FELICIANA DRUG AND ALCOHOL
AWARENESS COUNCIL
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED SEPTEMBER 30, 2025

Description	Support Services		Total
	Program Services Awareness	General Administrative	
Accounting fees	\$ -	\$ 4,285	\$ 4,285
Bank charges		69	69
Internet service	456	456	912
Wages & related costs	113,057	24,000	137,057
Depreciation expense		1,502	1,502
Insurance expense		2,776	2,776
Occupancy	2,431	2,430	4,861
Event costs	48,302		48,302
Processing Fees		4,638	4,638
Supplies	17,821		17,821
Support Services	18,185		18,185
Telephone	983	328	1,311
Totals	\$ 201,235	\$ 40,484	\$ 241,719

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EAST FELICIANA DRUG AND ALCOHOL
AWARENESS COUNCIL
STATEMENT OF CASH FLOWS
YEAR ENDED SEPTEMBER 30, 2025

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ (52,635)
Adjustments to reconcile change in net assets to net cash provided by/(used in) operating activities:	
Depreciation	1,502
Decrease in accounts receivable	1
Increase in current payables	1,047
Net cash used by operating activities	<u>(50,085)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
CASH FLOWS FROM FINANCING ACTIVITIES	
Net increase/(decrease) increase in cash and cash equivalents	<u>(50,085)</u>
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	87,086
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 37,001</u>

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Supplementary Information

Payments to Agency Head

EAST FELCIANA DRUG AND ALCOHOL
AWARENESS COUNCIL
COMPENSATION, BENEFITS, AND OTHER PAYMENTS
TO AGENCY HEAD
SEPTEMBER 30, 2025

A detail of compensation, benefits, and other payments made to the agency director for the year ended September 30, 2025 follows:

Darriell Hinton	
Salary for the year	\$ 36,425
Other payments to or on made on behalf of agency head - travel & mileage reimbursed	1,964
Total paid	<u>\$ 38,389</u>

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Findings and Management's Response

EAST FELICIANA DRUG & ALCOHOL AWARENESS COUNCIL
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED SEPTEMBER 30, 2025

A. PRIOR YEAR FINDINGS

Finding 2024-001: Noncompliance with Audit Law

Criteria. Louisiana Revised Statute 24:513 requires that an annual financial report or other type report be submitted to the Legislative Auditor within six months of the close of the fiscal/calendar year.

Condition. This deadline was not met for the year ended September 30, 2024.

Cause. The organization's financial statements were not timely completed to submit them to the Legislative Auditor by the due date.

Effect. The organization was not in compliance with applicable laws

Recommendation. We recommend that the organization review its financial reporting procedures to ensure that engagements are submitted to the Legislative Auditor within the required time frame.

Management's Response. Management has changed auditors and has added internal controls to ensure the timely submission of the financial statements in the future.

Current Status. Partially resolved.

B. CURRENT YEAR FINDINGS

Finding 2025-001: Noncompliance with Audit Law

Criteria. Louisiana Revised Statute 24:513 requires that an annual financial report or other type report be submitted to the Legislative Auditor within six months of the close of the fiscal/calendar year.

Condition. This deadline was not met for the year ended September 30, 2025.

Cause. The organization's financial statements were not completed in time to submit them to the Legislative Auditor by the due date. Changes in accounting staff and the

EAST FELICIANA DRUG & ALCOHOL AWARENESS COUNCIL
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED SEPTEMBER 30, 2025

outside accountant caused delays in finishing the financial report.

Recommendation. We recommend that the organization review its financial reporting procedures to ensure that engagements are submitted to the Legislative Auditor within the required time frame.

Management's Response. Management will work to ensure timely reporting in the future.

Current Status. Partially resolved.