



Luther Speight & Company
Certified Public Accountants and Consultants

SICKLE CELL DISEASE ASSOCIATION OF AMERICA, INC.
NORTHWEST LOUISIANA CHAPTER

COMPILED FINANCIAL STATEMENTS
December 31, 2018

**SICKLE CELL DISEASE ASSOCIATION OF AMERICA, INC.
NORTHWEST LOUISIANA CHAPTER**

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To the Board of Directors of
Sickle Cell Disease Association of America, Inc.
Northwest Louisiana Chapter

Management is responsible for the accompanying financial statements of Sickle Cell Disease Association of America, Inc. – Northwest Louisiana Chapter (a nonprofit organization), which comprise the statement of financial position as of December 31, 2018, and the related statements of activities, functional 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. We 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, these financial statements are not designed for those who are not informed about such matters.

Luther Speight & Company, LLC
June 29, 2019

SICKLE CELL DISEASE ASSOCIATION OF AMERICA, INC
NORTHWEST LOUISIANA CHAPTER

Statement of Financial Position
December 31, 2018

Assets

Current Assets:

Cash	
Checking	\$ 23,041
Savings	22,773
Total Current Assets	<u>45,814</u>

Property and Equipment:

Land	42,020
Building	63,901
Furniture and Equipment	30,428
Less: Accumulated Depreciation	<u>(52,439)</u>
Net Property and Equipment	<u>83,910</u>

Total Assets \$ 129,724

Liabilities and Net Assets

Current Liabilities:

Chase Business Line of Credit	\$ 3,907
Total Liabilities	<u>3,907</u>

Net Assets:

Net Assets Without Donor Restrictions	<u>125,817</u>
Total Net Assets	<u>125,817</u>

Total Liabilities and Net Assets \$ 129,724

SICKLE CELL DISEASE ASSOCIATION OF AMERICA, INC.
NORTHWEST LOUISIANA CHAPTER

Statement of Activities
For the Year Ended December 31, 2018

	Without Donor Restrictions
Contributions & Support	
Grant Revenue	\$ 37,988
Contributions	8,613
Fundraising Revenue	84,993
Interest Income	36
Other Income	3,498
Total Contributions & Support	135,128
 Expenditures	
Program Service	4,014
Management & General Expenses	91,609
Fundraising Expenses	45,602
Total Expenditures	141,225
 Change in Net Assets	(6,097)
 Net Assets Beginning Balance	131,914
 Net Assets Ending Balance	\$ 125,817

SICKLE CELL DISEASE ASSOCIATION OF AMERICA, INC
NORTHWEST LOUISIANA CHAPTER

Statement of Functional Expenses
For the Year Ended December 31, 2018

Exenditures	Program Services	Management & General Expenses	Fundraising Expenses	Total
Medical Assistance	\$ 3,786	-	-	\$ 3,786
Youth Activities	228	-	-	228
Payroll Expenses	-	54,480	-	54,480
Meals/Meetings	-	1,137	-	1,137
Office Expenses	-	7,483	-	7,483
Utilities	-	4,185	-	4,185
Maintenance/Repairs	-	3,402	-	3,402
Publicity/Advertising	-	2,085	-	2,085
National Covention and Meetings	-	50	-	50
Professional Services	-	7,927	-	7,927
Building Insurance	-	2,688	-	2,688
Interest Expense	-	758	-	758
Softball Tournament	-	-	45,152	45,152
Radiothon	-	-	275	275
Motorcycle Ride	-	-	175	175
Depreciation	-	3,826	-	3,826
Miscellaneous Expenses	-	3,588	-	3,588
	<u>\$ 4,014</u>	<u>\$ 91,609</u>	<u>\$ 45,602</u>	<u>\$ 141,225</u>

SICKLE CELL DISEASE ASSOCIATION OF AMERICA, INC.
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Statement of Cash Flow
December 31, 2018

Cash Flows from Operating Activities:	
Change in Net Assets	<u>\$ (6,097)</u>
Adjustments to Reconcile Change in Net Assets to Net Cash Used by Operations:	
Depreciation	<u>3,826</u>
Total Adjustments	<u>3,826</u>
Net Cash Used by Operating Activities	(2,271)
Cash Flows from Investing Activities:	
Roof Purchase	<u>(3,998)</u>
Net Cash Used by Investing Activities	<u>(3,998)</u>
Cash Flows from Financing Activities:	
Decrease in Line of Credit	<u>(1,681)</u>
Net Cash Used by Financing Activities	<u>(1,681)</u>
Net Decrease in Cash	(7,950)
Cash at Beginning of Year	<u>53,764</u>
Cash at End of Year	<u><u>\$ 45,814</u></u>

SICKLE CELL DISEASE ASSOCIATION OF AMERICA, INC.
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Schedule of Compensation, Benefits and Other Payments
To Agency Head or Chief Executive Officer
For the Year Ended December 31, 2018

Agency Head Name: Lillie Bradford

	Amount
Purpose:	
Salary	\$ 17,600
Benefits-Insurance	-
Benefits-Retirement	-
Benefits-Other	800
Car Allowance	-
Vehicle provided by government	-
Per Diem	-
Reimbursements	232
Travel	-
Registration Fees	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special Meals	-
	<u>\$ 18,632</u>

**SICKLE CELL DISEASE ASSOCIATION OF AMERICA, INC.
NORTHWEST LOUISIANA CHAPTER**

Schedule of Findings and Recommendations
December 31, 2018

There were no findings during our engagement.

**SICKLE CELL DISEASE ASSOCIATION OF AMERICA, INC.
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Schedule of Prior Year Findings
December 31, 2018

There were no prior year findings.