



**BATON ROUGE AIDS SOCIETY, INC.**

**Compiled Financial Statements**

**For The Year Ended December 31, 2020**

**Wharton CPA, LLC**

**Baton Rouge AIDS Society, Inc.**  
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WHARTON CPA, LLC

www.whartoncpa.com

## Independent Accountant's Compilation Report

To the Board of Director's of  
Baton Rouge AIDS Society, Inc.

Management is responsible for the accompanying financial statements of Baton Rouge AIDS Society, Inc., which comprise the statement of financial position as of December 31, 2020, and the related statement of activities 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. Accordingly, I 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 generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the organization's financial position and results of operations. Furthermore, Baton Rouge AIDS Society, Inc. did not adopt the provisions of Governmental Accounting Standards Board Statement No. 34 for the year ended December 31, 2020. The effects of this departure from generally accepted accounting principles has not been determined. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The supplementary information contained on pages 5 and 6 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 supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

A handwritten signature in cursive script that reads "Wharton CPA, LLC".

Wharton CPA, LLC  
June 21, 2021

P.O. Box 870847 • New Orleans, LA 70187

Phone: (504) 401-9581 • Email: [Brendel@bwhartoncpa.com](mailto:Brendel@bwhartoncpa.com)

**Baton Rouge AIDS Society, Inc.  
Statement of Financial Position  
As of December 31, 2020**

**Assets**

Current Assets	
Cash	\$ 1,740
Inventory	<u>318</u>
Total Current Assets	<u>2,058</u>
<b>Total Assets</b>	<b><u><u>\$ 2,058</u></u></b>

**Liabilities and Net Assets**

Current Liabilities	
Line of Credit	\$ 35,654
Accounts Payable	1,672
Loan Payable	<u>6,994</u>
Total Current Liabilities	44,320

**Net Assets**

Unrestricted	<u>(42,262)</u>
<b>Total Net Assets</b>	<b><u>(42,262)</u></b>
<b>Total Liabilities and Net Assets</b>	<b><u><u>\$ 2,058</u></u></b>

See Accountant's Compilation report.

**Baton Rouge AIDS Society, Inc.**  
**Statement of Activities**  
**For the Year Ended December 31, 2020**

	<u>Unrestricted</u>
<b>Revenues and Other Support</b>	
Grant Income	\$ 97,515
Private Donation	<u>6,309</u>
<b>Total Revenues and Other Support</b>	<u>\$ 103,824</u>
<b>Expenditures</b>	
Program Services	\$ 96,926
Support Services	<u>4,766</u>
<b>Total Expenditures</b>	<u>101,692</u>
<b>Change In Net Assets</b>	\$ 2,132
<b>Net Assets At Beginning Of Year</b>	<u>(44,394)</u>
<b>Net Assets At End Of Year</b>	<u><u>\$ (42,262)</u></u>

See Accountant's Compilation report.

**Baton Rouge AIDS Society, Inc.**  
**Statement of Cash Flows**  
**For the Year Ended December 31, 2020**

**Cash Flows From Operating Activities:**

Changes in Net Assets	\$ 2,132
Adjustments to Reconcile Net Revenues over Expenditures to Net Cash Provided by Operating Activities	
Depreciation Expense	0
Changes in Operating Assets and Liabilities	
Accounts Payable	<u>1,672</u>
	0
Net Cash Provided by Operating Activities	3,804

**Cash Flows From Investing Activities:**

Furniture and Equipment	<u>0</u>
Net Cash Used in Investing Activities	0

**Cash Flows From Financing Activities:**

Net Cash Provided/(Used) by Financing Activities	<u>(3,129)</u>
Net Cash Increase for Period	675
Cash, At Beginning of Period January 1, 2020	<u>1,065</u>
Cash, At End of Period December 31, 2020	<u><u>\$ 1,740</u></u>

See Accountant's Compilation report.

**Baton Rouge AIDS Society, Inc.**  
**Schedule of Functional Expenses**  
**For the Year Ended December 31, 2020**

	<u>Program Services</u>	<u>Support Services</u>	<u>Total</u>
	HIV	General & Administrative	
<b>Expenditures</b>			
Payroll Expenses	\$ 47,382	\$ -	\$ 47,382
Contractual Services	7,089	0	7,089
Internet Expenses	5,566	0	5,566
Rent Expense	17,175	0	17,175
Supplies	7,955	3,176	11,131
Bank Service Charge	0	120	120
Postage and Delivery	41	0	41
Meals	667	0	667
Telephone	5,808	0	5,808
Travel and Meetings	1,237	0	1,237
Office Expense	332	89	421
Advertising	1,047	0	1,047
Insurance Expense	955	0	955
Repairs & Maintenance	329	0	329
License & Fees	0	100	100
Automobile Expense	1,343	0	1,343
Miscellaneous	0	1,281	1,281
<b>Total Expenditures</b>	<b>\$ 96,926</b>	<b>\$ 4,766</b>	<b>\$ 101,692</b>

See Accountant's Compilation report.

**Baton Rouge AIDS Society, Inc.**

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

**Year Ended December 31, 2020**

**Agency Head Name:** A.J. Johnson

<b>Purpose</b>	<b>Amount</b>
Salary	\$21,062.00
Benefits-insurance	
Benefits-retirement	
Benefits-<list any other here>	
Car allowance	
Vehicle provided by government	
Per diem	
Reimbursements	
Travel	
Registration fees	
Conference travel	
Continuing professional education fees	
Housing	
Unvouchered expenses*	
Special meals	
<b>Total=</b>	<b>\$21,062.00</b>

\*an example of an unvouchered expense would be a travel advance