



*Luther Speight & Company, LLC*  
*Certified Public Accountants and Consultants*

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

FINANCIAL STATEMENTS AND ACCOMPANYING  
INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

For the Year Ended December 31, 2023

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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To the Board of Trustees 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, 2023, and the related statements of 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 the 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 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 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  
New Orleans, LA  
June 24, 2024

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

Statement of Financial Position  
December 31, 2023

*Assets*

*Current Assets:*

Cash		
Checking	\$	\$18,690
Savings		\$24,554
Total Current Assets		<u>\$43,244</u>

*Property and Equipment:*

Land		\$42,020
Building		\$63,901
Furniture and Equipment		\$44,711
Less: Accumulated Depreciation		<u>(\$69,115)</u>
Net Property and Equipment		\$81,517

Total Assets	\$	<u><u>\$124,761</u></u>
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*Liabilities and Net Assets*

*Current Liabilities:*

Payroll Liabilities	\$	\$5,991
Line of Credit		\$3,814
Total Liabilities		<u>\$9,805</u>

*Net Assets:*

Without Donor Restrictions		<u>\$114,956</u>
Total Net Assets		\$114,956

Total Liabilities and Net Assets	\$	<u><u>\$124,761</u></u>
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**SICKLE CELL DISEASE ASSOCIATION OF AMERICA, INC**  
**NORTHWEST LOUISIANA CHAPTER**

Statement of Activities

For the year ended December 31, 2023

		<i>Without Donor Restrictions</i>
<i>Revenue and Support:</i>		
Grants:		
Federal	\$	65,036
State		47,300
Other		9,014
Contributions		20,879
Revenues from Fundraising		88,137
Interest Income		29
Total Revenue and Support		230,395
 <i>Expenses:</i>		
Program Services:		44,744
Supporting Services:		
Management and General Expenses:		
Salaries		65,895
Payroll Taxes		4,023
Workers Compensation		591
Rent		950
Travel		10,345
Telephone		4,576
Office Supplies		5,345
Printing		599
Postage		275
Utilities		24,729
Maintenance/Repairs		860
National Dues		297
Publicity/Advertising		8,512
National Convention and Meetings		1,699
Benevolence		1,025
Bank Charges		504
Building Insurance		2,494
Professional Services		10,786
Miscellaneous		15,130
Total Management and General		158,635
Fundraising Expenses		57,952
Depreciation		1,997
Total Expenses		263,328
<i>Change in Net Assets</i>		(32,933)
<i>Net Assets</i>		
Beginning of Year		147,889
End of Period	\$	114,956

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

Statement of Cashflow  
For the year ended December 31, 2023

Cash Flows from Operating Activities:	
Change in Net Assets	\$ (32,933)
Depreciation	1,997
Increase in Payroll Liabilities	3,992
Total Adjustments	<u>5,989</u>
Net Cash Used by Operating Activities	<u>(26,944)</u>
Cash Flows from Financing Activities:	
Purchase of Office Equipment	(14,284)
Decrease in Line of Credit	(3,500)
Net Cash Used by Financing Activities	<u>(17,784)</u>
Net Decrease in Cash	(44,728)
Cash at Beginning of Year	<u>87,972</u>
Cash at End of Year	<u>\$ 43,244</u>

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

Schedule of Compensation, Benefits and Other Payments  
To Agency Head or Chief Executive Officer  
For the year Ended December 31, 2023

Agency Head Name: Rosalind Spain

Purpose:	Amount
Salary	\$ 38,746
Reimbursements	547
Travel	<u>2,960</u>
	<u>\$ 42,253</u>

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

Schedule of Findings and Recommendations  
December 31, 2023

There were no findings during our engagement.



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

Schedule of Prior Year Findings  
December 31, 2023

There were no prior year findings.