

# CAMBRIA COUNTY DRUG COALITION, INC.

## FINANCIAL REPORT (Compiled)

June 30, 2022



CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

*Analyzing Yesterday. Adjusting Today. Planning Tomorrow.*



637 Ferndale Avenue · Suite 100 · Johnstown, PA 15905 · 814.288.1544 · Fax: 814.288.4999

423 Georgian Place · Somerset, PA 15501 · 814.445.2030 · Fax: 814.445.2370

[www.barnessaly.com](http://www.barnessaly.com)



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## ACCOUNTANT'S COMPILATION REPORT

To the Board of Directors  
Cambria County Drug Coalition, Inc.  
Johnstown, Pennsylvania

Management is responsible for the accompanying financial statements of the Cambria County Drug Coalition, Inc., which comprise the statements of financial position as of June 30, 2022 and 2021 the related statements of activities and cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America. We have performed the 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 the disclosures ordinarily included in financial statements prepared in accordance with 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 Coalition's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to the Cambria County Drug Coalition, Inc.

*Barnes Saly & Company, P.C.*

Johnstown, Pennsylvania  
January 26, 2023



CAMBRIA COUNTY DRUG COALITION, INC.

FINANCIAL REPORT  
(Compiled)

June 30, 2022

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CAMBRIA COUNTY DRUG COALITION, INC.

STATEMENT OF FINANCIAL POSITION

June 30, 2022 and 2021

See Accountant's Compilation Report

	2022	2021
<i>Assets</i>		
Current Assets:		
Cash and cash equivalents	\$ 269,517	\$ 211,308
Accounts and grants receivable	17,533	25,080
Prepaid expenses	2,200	2,200
Total current assets	<u>289,250</u>	<u>238,588</u>
Equipment and furniture, net of accumulated depreciation	<u>2,857</u>	<u>4,400</u>
Total assets	<u>\$ 292,107</u>	<u>\$ 242,988</u>
<i>Liabilities and Net Assets</i>		
Current Liabilities:		
Accounts payable	\$ 15,876	\$ 30,048
Total current liabilities	<u>15,876</u>	<u>30,048</u>
Deferred revenue	-	7,000
Net Assets:		
Net assets without donor restrictions	<u>276,231</u>	<u>205,940</u>
Total net assets	<u>276,231</u>	<u>205,940</u>
Total liabilities and net assets	<u>\$ 292,107</u>	<u>\$ 242,988</u>

CAMBRIA COUNTY DRUG COALITION, INC.

STATEMENT OF ACTIVITIES  
 Years ended June 30, 2022 and 2021  
 See Accountant's Compilation Report

	<u>2022</u>	<u>2021</u>
Net Assets Without Donor Restrictions		
Public support and revenue:		
Contributions and grants	\$ 155,164	\$ 195,267
Government grants	<u>134,589</u>	<u>104,758</u>
Total public support and revenue	<u>289,753</u>	<u>300,025</u>
Expenses:		
Program - community services	200,745	205,724
Supporting services:		
Management and general	15,862	18,791
Fundraising	<u>2,855</u>	<u>3,666</u>
Total expenses	<u>219,462</u>	<u>228,181</u>
Change in net assets without donor restrictions	70,291	71,844
Net assets, beginning of year	<u>205,940</u>	<u>134,096</u>
Net assets, end of year	<u>\$ 276,231</u>	<u>\$ 205,940</u>

CAMBRIA COUNTY DRUG COALITION, INC.

STATEMENT OF FUNCTIONAL EXPENSES

Year ended June 30, 2022

See Accountant's Compilation Report

	Program Services	Supporting Services		
	Community Services	Management and General	Fundraising	Total
Salaries	\$ 74,185	\$ 8,430	\$ 1,686	\$ 84,301
Payroll taxes	5,526	628	126	6,280
Employee benefits	8,878	1,009	202	10,089
Professional fees	14,134	1,570	-	15,704
Conferences and meetings	99	11	-	110
Office and administration	11,821	1,152	230	13,203
Occupancy	23,338	2,652	530	26,520
Travel and meals	876	100	20	996
Insurance	1,368	156	30	1,554
Promotion and awareness	961	-	-	961
Grant expenses	58,201	-	-	58,201
Depreciation	1,358	154	31	1,543
Total expenses	<u>\$ 200,745</u>	<u>\$ 15,862</u>	<u>\$ 2,855</u>	<u>\$ 219,462</u>

CAMBRIA COUNTY DRUG COALITION, INC.

STATEMENT OF FUNCTIONAL EXPENSES

Year ended June 30, 2021

See Accountant's Compilation Report

	Program Services	Supporting Services		
	Community Services	Management and General	Fundraising	Total
Salaries	\$ 104,432	\$ 11,867	\$ 2,373	\$ 118,672
Payroll taxes	7,454	847	169	8,470
Employee benefits	18,520	2,105	421	21,046
Professional fees	3,969	441	-	4,410
Conferences and meetings	179	20	-	199
Office and administration	3,456	393	79	3,928
Occupancy	23,232	2,640	528	26,400
Travel and meals	1,351	154	31	1,536
Insurance	1,504	170	34	1,708
Promotion and awareness	5,929	-	-	5,929
Grant expenses	34,340	-	-	34,340
Depreciation	1,358	154	31	1,543
Total expenses	<u>\$ 205,724</u>	<u>\$ 18,791</u>	<u>\$ 3,666</u>	<u>\$ 228,181</u>

CAMBRIA COUNTY DRUG COALITION, INC.

STATEMENT OF CASH FLOWS  
Years ended June 30, 2022 and 2021  
See Accountant's Compilation Report

	2022	2021
Cash Flows From Operating Activities:		
Change in net assets	\$ 70,291	\$ 71,844
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	1,543	1,543
Changes in assets and liabilities:		
Grants receivable	7,547	(25,080)
Prepaid expenses	-	(2,200)
Accounts payable	(14,172)	10,103
Deferred revenue	(7,000)	(71,250)
Net cash provided by(used in) operating activities	58,209	(15,040)
Net increase (decrease) in cash and cash equivalents	58,209	(15,040)
Cash and cash equivalents, beginning of year	211,308	226,348
Cash and cash equivalents, end of year	\$ 269,517	\$ 211,308