

FINANCIAL STATEMENTS AND
INDEPENDENT ACCOUNTANT'S
COMPILATION REPORT
THE INDIANA CHAPTER OF THE ALS ASSOCIATION, INC.
JANUARY 31, 2016 AND 2015

THE INDIANA CHAPTER OF THE ALS ASSOCIATION, INC.

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CERTIFIED PUBLIC ACCOUNTANTS

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Independent Accountant's Compilation Report

To the Board of Trustees
The Indiana Chapter of the ALS Association, Inc.
Indianapolis, Indiana

Management is responsible for the accompanying financial statements of The Indiana Chapter of the ALS Association, Inc., which comprise the statements of financial position as of January 31, 2016 and 2015 and the related statements of activities for the years then ended, included in the accompanying prescribed form. We have performed compilation engagements 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 included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or the 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 included in the accompanying prescribed form.

The financial statements included in the accompanying prescribed form are intended to comply with the requirements of The ALS Association, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

Respectfully submitted,

K.B. Parrish & Co. LLP

K. B. Parrish & Co. LLP
Certified Public Accountants

Indianapolis, Indiana
August 18, 2016

The Amyotrophic Lateral Sclerosis Association
Financial Reporting for Consolidation FYE 2016

Chapter: Indiana Chapter

Statement of Financial Position

	FYE 2016	FYE 2015
Assets		
Cash and cash equivalents	\$ 406,956	\$ 438,726
Investments in marketable securities	539,114	420,242
Beneficial interest in perpetual trusts	-	-
Receivables:		
Bequests	-	-
Pledges - net	3,088	3,334
Charitable Remainder Trusts	-	-
National Office	4,734	55,307
Other	4,136	3,357
Prepaid expense	3,448	626
PP&E - net of accum. depreciation	17,844	8,994
Other assets	21,376	37,421
Total Assets	\$ 1,000,696	\$ 968,007
Liabilities and Net Assets		
Due to ALS National Office - revenue sharing	\$ 14,311	\$ -
Due to ALS National Office - other	-	-
Grants payable	-	-
Accounts payable	910	713
Accrued expenses	7,128	1,944
Annuity payment liability	-	-
Deferred rent	-	2,737
Total Liabilities	22,349	5,394
Net Assets		
Unrestricted	942,388	937,732
Temporarily restricted	35,959	24,881
Permanently restricted	-	-
Total net assets	978,347	962,613
TOTAL	\$ 1,000,696	\$ 968,007

Prepared by Audit Firm: K. B. Parrish & Co. LLP

Date Prepared: August 8, 2016

Chapter Treasurer: _____

Figures were taken from auditor's backup for audit/review and matches audit/review.

See Independent Accountant's Compilation Report

The Amyotrophic Lateral Sclerosis Association
Financial Reporting for Consolidation FYE 2016

Chapter: Indiana Chapter

Statement of Activities

	Unrestricted Undesignated	Board Designated	Temporarily Restricted	Permanently Restricted	Total FYE 2016	FYE 2015
Support & Revenue						
Campaign Revenue						
Direct Mail/Telemarketing	\$ 34,193	\$ -	\$ -	\$ -	\$ 34,193	\$ 8,523
Major Gifts	-	-	-	-	-	-
Special Events - Non-Corporate Sponsor	450,223	-	-	-	450,223	682,971
Corporate Contributions	133,650	-	25,000	-	158,650	122,800
Foundation Funding	-	-	-	-	-	146,760
Memorials	23,619	-	-	-	23,619	56,262
Federated Giving	11,460	-	-	-	11,460	21,088
Other Public Support	75,164	-	-	-	75,164	257,151
Other Revenue						
Planned Giving	-	-	-	-	-	-
In-Kind Contributions	11,635	-	-	-	11,635	12,090
Bequests	10,000	-	-	-	10,000	-
Split-Interest Agreements	-	-	-	-	-	-
Publications	-	-	-	-	-	-
Sales of Materials	-	-	-	-	-	-
Program Fees	-	-	-	-	-	-
Mailing List Income/Rentals	-	-	-	-	-	-
Meetings and Conferences	-	-	-	-	-	-
Other Fee-for-Service Revenues	-	-	-	-	-	-
Investment Income - Interest and Dividends	20,853	-	-	-	20,853	11,230
Investment Income-Realized/Unrealized Gains/Losses	(26,481)	-	-	-	(26,481)	(4,956)
Royalties	-	-	-	-	-	-
Government Grants	-	-	-	-	-	-
Other Revenue	(1,427)	-	-	-	(1,427)	(1,310)
Receipts from National Recorded as Revenue	4,734	-	-	-	4,734	12,023
Net Assets Released from Restrictions	13,922	-	(13,922)	-	-	-
Total Support & Revenue	761,545	-	11,078	-	772,623	1,324,632
Expenses						
Revenue Sharing	106,177	-	-	-	106,177	146,760
Research to National	162	-	-	-	162	8,019
(1) Research Other	-	-	-	-	-	-
Patient and community services	334,438	-	-	-	334,438	383,118
Public and Professional Education	92,661	-	-	-	92,661	62,135
Fundraising	168,816	-	-	-	168,816	178,306
Administration	54,635	-	-	-	54,635	54,520
Total Expense	756,889	-	-	-	756,889	832,858
Change in Net Assets	4,656	-	11,078	-	15,734	491,774
Net Assets - Beginning of Year	937,732	-	24,881	-	962,613	470,839
Net Assets - End of Year	\$ 942,388	\$ -	\$ 35,959	\$ -	\$ 978,347	\$ 962,613

(1) Please describe what you have included and include the amounts:

See Independent Accountant's Compilation Report

