

Sworn Financial Statements and Certification of Revenues \$75,000 or Less

Entity Name: Northeast Louisiana Children's Museum, Inc.

Address: 323 Walnut St., Monroe, LA 71201

Telephone: (318) 361-9611 Email: www.nelcm.org

This annual sworn financial statement is required to be filed with the Legislative Auditor within 90 days of the end of the entity's fiscal year by sending a pdf copy by email to ereports@lla.la.gov, faxing to 225-339-3986, or mailing to Louisiana Legislative Auditor – Local Government Services, P.O. Box 94397, Baton Rouge, LA 70804-9397.

AFFIDAVIT

Personally came and appeared before the undersigned authority, Melissa Saye (officer's name), who, duly sworn, deposes and says that the financial statements herewith given present fairly, in all material respects, the financial position of Northeast Louisiana Children's Museum, Inc. as of June 30, 2025 and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements; that the entity has maintained a system of internal control structure sufficient to safeguard assets and comply with laws and regulations; and that the entity has complied with all laws and regulations, except as follows: _____

Complete if Applicable: In addition, Melissa Saye, who duly sworn, deposes, and says that Northeast Louisiana Children Museum, Inc. received \$75,000 or less in revenues and other sources for the year ended June 30, 2025, and accordingly, is not required to have an audit for the previously mentioned fiscal year.


OFFICER'S SIGNATURE

Executive Director
OFFICER'S TITLE

Sworn to and subscribed before me, this 15th day of November, 20 25


NOTARY PUBLIC SIGNATURE & SEAL

Ricarda Cotton
Notary Number: 78072
Notary Public,
My Commision Is For Life

DEWITT · GIGER, LLP
CERTIFIED PUBLIC ACCOUNTANTS
POST OFFICE BOX 15197
MONROE, LOUISIANA 71207-5197
(318) 388-8975
FAX (318) 388-8966

To the Board of Directors
Northeast Louisiana Children's Museum, Inc.
(A Not-for-Profit Organization)

Management is responsible for the accompanying financial statements of Northeast Louisiana Children's Museum, Inc. (a not-for-profit organization), which comprise the balance sheet as of June 30, 2025, and the related statement of cash receipts and disbursements for the year then ended, included in the accompanying prescribed form 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 included in the accompanying prescribed form 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 the financial statements included in the accompanying prescribed form.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Louisiana Legislative Auditor – Local Government Services, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of Northeast Louisiana Children's Museum, Inc. and Louisiana Legislative Auditor – Local Government Services, and is not intended to be and should not be used by anyone other than these specified parties.

We are not independent with respect to Northeast Louisiana Children's Museum, Inc.

DeWitt · Giger, LLP

October 28, 2025

Sworn Financial Statements and Certification of Revenues \$75,000 or Less

Statement of Receipts and Disbursements

Statement A

	General Fund	Other Fund	Total
RECEIPTS (Provide Brief Description):			
1. Donations/admissions	\$ 565,281.14	\$	\$ 565,281.14
2. Bingo revenues	211,387.43		211,387.43
3. Government/grant revenues* (see below)	59,290.63		59,290.63
4. Other	36,024.57		36,024.57
5. Special events revenues	30,739.14		30,739.14
6. Total receipts (add lines 1 - 5)	<u>\$ 902,722.91</u>	<u>\$</u>	<u>\$ 902,722.91</u>
DISBURSEMENTS (Provide Brief Description):			
7. Direct costs	\$ 177,064.08	\$	\$ 177,064.08
8. Payroll expenses	250,688.61		250,688.61
9. Professional fees	6,364.00		6,364.00
10. Occupancy expenses	40,515.13		40,515.13
11. Exhibits	5,799.15		5,799.15
12. All other expenses	200,597.61		200,597.61
13. Total Disbursements (add lines 7 - 12)	<u>\$ 681,028.58</u>	<u>\$</u>	<u>\$ 681,028.58</u>
14. Change in fund balance (Lines 6 minus 13)	\$ 221,694.33	\$	\$ 221,694.33
15. Fund Balance at beginning of year	\$ 1,275,547.91	\$	\$ 1,275,547.91
16. Fund balance (deficit) at end of year (Add lines 14-15)			
--This amount also goes on line 12, Statement B	\$ 1,497,242.24	\$	\$ 1,497,242.24

Identify the Basis of Accounting, if not using Cash-Basis: _____

NOTE: If the entity receives any funds from pre- or post-adjudication court costs, fines, and/or fees, the entity must use one or more of the following categories in the receipts description fields: *Civil Fees; Bond Fees; Asset Forfeiture/Sale; Pre-Trial Diversion Program; Criminal Court Costs/Fees; Criminal Contempt Fines; Other Criminal Fines; Restitution; and Probation/Parole/Supervision Fees.*

* Total government contracts are \$59,290.63
 State of Louisiana is \$47,000.00
 Ouachita Parish Police Jury is \$12,290.63

Sworn Financial Statements and Certification of Revenues \$75,000 or Less

Balance Sheet

Statement B

	General Fund	Other Fund	Total
ASSETS (balances at year-end)			
1. Cash and cash equivalents	\$1,218,611.59	\$	\$ 1,218,611.59
2. Investments (fair value)			
3. Office furnishings (Cost of desks, etc)	271,428.41		271,428.41
4. Equipment (Cost of fax machine, etc)			
5. Other (brief description)*See below	13,200.00		13,200.00
6. Total Assets (add lines 1 - 5)	<u>\$1,503,240.00</u>	<u>\$</u>	<u>\$ 1,503,240.00</u>
LIABILITIES AND FUND BALANCE (at year-end):			
7. Liabilities (brief description):	\$	\$	\$
8. Payroll liabilities	5,997.76		5,997.76
9.			
10.			
11. Total Liabilities (add lines 7 - 10)	5,997.76		5,997.76
12. Fund balance (amount from Line 16 on Statement A)	1,497,242.24		1,497,242.24
13. Other			
14. Total Liabilities and Fund Balance (add lines 11 - 13)	<u>\$1,503,240.00</u>	<u>\$</u>	<u>\$ 1,503,240.00</u>

* Other total of \$13,200.00:
Prepaid expenses is \$13,200.00

Sworn Financial Statements and Certification of Revenues \$75,000 or Less

Statement C

Schedule of Compensation, Benefits and Other Payments to Entity Head

Agency Head Name and Title: Melissa Saye, Director

Purpose	Dollar Amount
1. Salary	1.
2. Benefits-insurance	2.
3. Benefits-retirement	3.
4. Benefits-other (describe)	4.
5. Benefits-other (describe)	5.
6. Benefits-other (describe)	6.
7. Car allowance	7.
8. Vehicle provided by government (if reported on your W-2)	8.
9. Per diem	9.
10. Reimbursements	10.
11. Travel	11.
12. Registration fees	12.
13. Conference travel	13.
14. Housing	14.
15. Unvouchered expenses (example: travel advances, etc.)	15.
16. Special meals	16.
17. Other	17.
18. TOTAL (enter total of line 1-17)	18.

 X Please check here if the Agency Head does not receive any compensation, benefits, and other payments. (Act 462 of the 2015 Legislative Session allows nongovernmental entities or not-for-profit (quasi-public) entities to report on the Act 706 schedule **only** those payments to the agency head that are derived from the public funds.)