

LIVE AFTER FIVE, INC.

Financial Statements
and
Accountant's Compilation Report

Year Ended December 31, 2025

Contents

Independent Accountant's Compilation Report	1
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Financial Statements

Statement of Financial Position	2
Statement of Activities	3
Statement of Functional Expenses	4
Statement of Cash Flows	5

Supplementary Information

Schedule of Compensation, Benefits, and Other Payments to Agency Head	7
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Independent Accountant's Compilation Report

To the Board of Directors
Live After Five, Inc.

Management is responsible for the accompanying financial statements which comprise the statement of financial position of Live After Five, Inc. (the Organization) as of December 31, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). 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 American Institute of Certified Public Accountants. 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.

The accompanying schedule of compensation, benefits, and other payments to agency head is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Management has elected to omit substantially all the disclosures as required in financial statements prepared in accordance with U.S. GAAP. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's financial position, change in net assets, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Mauldin & Jenkins, LLC

Baton Rouge, LA
June 26, 2026

LIVE AFTER FIVE, INC.
Statement of Financial Position
December 31, 2025

Assets	
Cash	<u>\$ 7,715</u>
Total Assets	<u><u>\$ 7,715</u></u>
Liabilities	
Accounts Payable	<u>\$ 350</u>
Total Liabilities	<u>350</u>
Net Assets	
Without Donor Restrictions	<u>7,365</u>
Total Liabilities and Net Assets	<u><u>\$ 7,715</u></u>

See independent accountant's compilation report.

LIVE AFTER FIVE, INC.
Statement of Activities
For the Year Ended December 31, 2025

	<u>Without Donor Restrictions</u>
Revenues, Gains, and Other Support	
City of Baton Rouge Grant	\$ 60,000
Other Grants	20,000
Sponsorships	73,885
Vendor Booths	9,050
Membership Revenue	<u>9</u>
Total Revenues, Gains, and Other Support	<u>162,944</u>
Expenses	
Concerts	114,101
Professional Fees	69,625
Advertising	14,522
Insurance	4,693
Computer and Software	1,113
Website	675
Bank Charges	457
Other Expenses	<u>370</u>
Total Expenses	<u>205,556</u>
Change in Net Assets	(42,612)
Net Assets, Beginning of Year	<u>49,977</u>
Net Assets, End of Year	<u><u>\$ 7,365</u></u>

See independent accountant's compilation report.

LIVE AFTER FIVE, INC.
Statement of Functional Activities
For the Year Ended December 31, 2025

	<u>Program Services</u>	<u>Support Services</u>		
	Live After Five Concerts	General and Administrative	Fundraising	Total
Expenses				
Concerts	\$ 114,101	\$ -	\$ -	\$ 114,101
Professional Fees	-	69,625	-	69,625
Advertising	4,772	9,750	-	14,522
Insurance	656	4,037	-	4,693
Computer and Software	-	1,113	-	1,113
Website	-	675	-	675
Bank Charges	448	9	-	457
Other Expenses	-	370	-	370
Total Expenses	\$ 119,977	\$ 85,579	\$ -	\$ 205,556

See independent accountant's compilation report.

LIVE AFTER FIVE, INC.
Statement of Cash Flows
For the Year Ended December 31, 2025

Cash Flows from Operating Activities	
Change in Net Assets	\$ (42,612)
Adjustments to Reconcile Change in Net Assets to	
Net Cash Used in Operating Activities	
Changes in Operating Assets and Liabilities	
Decrease in Accounts Receivable	4,832
Decrease in Accounts Payable	<u>(675)</u>
Net Cash Used in Operating Activities	<u>(38,455)</u>
Net Decrease in Cash	(38,455)
Cash, Beginning of Year	<u>46,170</u>
Cash, End of Year	<u><u>\$ 7,715</u></u>

See independent accountant's compilation report.

SUPPLEMENTARY INFORMATION

LIVE AFTER FIVE, INC.

**Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the Year Ended December 31, 2025**

During the year ended December 31, 2025, the Organization had no employees. Accordingly, there was no compensation, benefits, or other such payment that met the reporting requirement, as per Louisiana Revised Statute (R.S.) 24:513(A)(3), as amended by Act 706 of the 2014 Regular Legislative Session and Act 462 of the 2015 Regular Session of the Louisiana Legislature, for purposes of this schedule.

See independent accountant's compilation report.