The Boys and Girls Clubs of the Timber Ridge, Inc.

Financial Statements
For the Year Ended December 31, 2025

CAMERON, HINES & COMPANY, (A Professional Accounting Corporation) West Monroe, Louisiana
Certified Public Accountants

The Boys and Girls Clubs of the Timber Ridge, Inc.
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For the Year Ended December 31, 2025

Basic Financial Statements

Supplementary Information

CAMERON, HINES & COMPANY
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Certified Public Accountants
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To the Board of Directors
The Boys and Girls Clubs of the Timber Ridge, Inc.
Ruston, Louisiana 71270

Management is responsible for the accompanying financial statements of The Boys and Girls Clubs of the Timber Ridge, Inc., (a nonprofit organization), which comprise the statement of financial position 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 State 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 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 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, the financial statements are not designed for those who are not informed about such matters.

The supplementary information contained in the schedule of compensation, reimbursements, benefits and other payments on page 6 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.

Cameron, Hines & Company (APAC)

West Monroe, Louisiana
June 25, 2026

Boys and Girls Clubs of the Timber Ridge, Inc.
Statement of Financial Position
December 31, 2025

ASSETS		
Cash and Cash Equivalents	$	36,907
Receivables		-
Due from Boys & Girls Club of North Louisiana		16,218
Furniture & Equipment, net		16,452
TOTAL ASSETS	$	69,577

LIABILITIES AND NET ASSETS		
Liabilities		
Accounts Payable	$	5,179
Accrued Liabilities		316
Deferred Revenues		691
Total Liabilities		6,186
Net Assets		
Without Donor Restrictions		
Undesignated		46,939
Invested in property and equipment, net of related debt		16,452
With Donor Restrictions		
Time or use restricted for future periods		-
Total Net Assets		63,391
TOTAL LIABILITIES AND NET ASSETS	$	69,577

See accountants' compilation report.

Boys and Girls Clubs of the Timber Ridge, Inc.
Statement of Activities
For the Year Ended December 31, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, Gains, And Support			
Grants	$ -	$ 119,507	$ 119,507
Total Revenues, Gains And Support	-	119,507	119,507
Net Assets Released From Restrictions			
Satisfaction of Program Restrictions	119,507	(119,507)	-
Total Revenues, Gains, and Other Support	119,507	-	119,507
Expenses:			
Program Services	206,098	-	206,098
Support Services	38,644	-	38,644
Fundraising	12,881	-	12,881
Total Expenses	257,623	-	257,623
Increase (Decrease) in Net Assets	(138,116)	-	(138,116)
Net Assets at Beginning of Year	201,507	-	201,507
NET ASSETS AT END OF YEAR	$ 63,391	$ -	$ 63,391

See accountants' compilation report.

Boys and Girls Clubs of the Timber Ridge, Inc.
Statement of Functional Expenses
For the Year Ended December 31, 2025

	Program Services	Support Services	Fund Raising	Total 2025
Depreciation	$ 4,727	$ 886	$ 296	$ 5,909
Insurance	3,016	566	188	3,770
Office Expenses	553	104	34	691
Professional Fees	5,800	1,088	362	7,250
Program Supplies & Expenses	192,002	36,000	12,001	240,003
Totals	$ 206,098	$ 38,644	$ 12,881	$ 257,623

See accountants' compilation report.

Boys and Girls Clubs of the Timber Ridge, Inc.
Statement of Cash Flows
For the Year Ended December 31, 2025

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Granting Agencies and Contributors	$ 238,035
Payments to Suppliers for Goods and Services	(254,997)
Net Cash Provided (Used) by Operating Activities	(16,962)
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchases of Equipment	-
Net Cash Provided (Used) by Investing Activities	-
CASH FLOWS FROM FINANCING ACTIVITIES	
-	-
Net Cash Provided (Used) by Financing Activities	-
Net Increase (Decrease) in Cash and Cash Equivalents	(16,962)
Cash and Cash Equivalents at Beginning of Year	53,869
Cash and Cash Equivalents at End of Year	$ 36,907

Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Decrease in Net Assets	$ (138,116)
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	5,909
Decrease in Accounts Receivable	134,055
Increase in Due from Boys & Girls Club of North Louisiana	(16,218)
Decrease in Prepaid Expenses	3,770
Decrease in Accounts Payable and Accrued Expenses	(7,053)
Increase in Deferred Revenues	691
Net Cash Provided (Used) by Operating Activities	$ (16,962)

See accountants' compilation report.

Boys and Girls Clubs of the Timber Ridge, Inc.
Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head
For the Year Ended December 31, 2025

Schedule 1

Agency Head:

Chief Professional Officer - Eldonta' Osborne		**None**
Purpose:		
Salary	$	-
Benefits - Payroll Taxes and Insurance		-
Travel		-
Reimbursements		-
Total Compensation, Benefits and Other Payments	**$**	**-**

The Boys and Girls Clubs of the Timber Ridge, Inc.
Schedule of Findings and Responses
For The Year Ended December 31, 2025

Current Year Finding and Responses

There were no findings for the year ended December 31, 2025.

Prior Year Findings

24-01 Late Submission of Financial Statements

Condition:
It was noted that the Boys and Girls Club of the Timber Ridge, Inc. submitted its annual financial statements after the June 30, 2025, due date.

Recommendation:
The Boys and Girls Club of the Timber Ridge, Inc. should produce and submit its financial statements before the statutory deadline.

Response:
The Boys and Girls Club of the Timber Ridge, Inc. has taken steps to ensure that it will produce and submit its annual financial statements in a timely manner in the future.

Status:
No longer applicable.