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149 Marlette Drive
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ACCOUNTANT'S COMPILATION REPORT

Baton Rouge Wheelchair Tennis Association
Baton Rouge, LA

We have compiled the accompanying Statement of Assets, Liabilities, and Net Assets of Baton Rouge Wheelchair Tennis Association as of December 31, 2025, and the related Statement of Revenues, Expenses, and Other Changes in Net Assets for the year then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the 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, these financial statements are not designed for those who are not informed about such matters.

The supplementary information contained in Statement C is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly do not express an opinion or provide any assurance on such supplementary information.

We are not independent with respect to this Client.



C. Mason Williams
Certified Public Accountant
June 30, 2026

BATON ROUGE WHEELCHAIR TENNIS ASSOCIATION

Baton Rouge, Louisiana

Statement of Assets, Liabilities, and Net Assets - Modified Cash Basis**December 31, 2025****ASSETS****Current Assets**

Cash	\$	259,848
Investment Acct	\$	125,557
Unrealized Loss on Investments	\$	1,806

Total Current Assets 387,211**TOTAL ASSETS** \$ 387,211**LIABILITIES AND NET ASSETS****Current Liabilities**

Deferred Revenue	-
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Total Current Liabilities -**NET ASSETS** 387,211**TOTAL LIABILITIES AND NET ASSETS** \$ 387,211

BATON ROUGE WHEELCHAIR TENNIS ASSOCIATION

Baton Rouge, Louisiana

**Statement of Revenues, Expenses, and Other Changes In Net Assets - Modified Cash Basis
For the Year Ended December 31, 2025****Revenues**

Donations/Grants - Direct Public Support	\$	91,335
Entry Fees		20,837
Hallowheel Tournament		71,991

184,163**Other Revenue**

Gain on Investments		1,750
Interest		3,924
Penalty Refund		959
Misc Revenue		2,373

9,006**Total Revenue**

193,169**Expenses**

Balls		
Bank Fee		26
Accounting		4,864
Trainers and Massage		4,142
Hallowheel Tournament		14,812
Insurance		3,242
Meals		23,339
Miscellaneous		970
Officials		20,756
Lodging for Officials		7,112
Operations		107
Marketing/Advertising		2,824
Office		152
Sanction Fees & Permits		100
Supplies		1,283
Player Gifts		2,996
Player Prizes		17,189
Rental		11,974
Scholarships		20,866
Sponsor Plaques		682
Storage		3,075
Transportation		2,735
Travel		1,350
Uniforms		2,091

Total Expenses

146,687

46,482**NET ASSETS AT BEGINNING OF YEAR**

340,729**NET ASSETS AT END OF YEAR** \$

387,211

See Accountant's Compilation Report

BATON ROUGE WHEELCHAIR TENNIS ASSOCIATION

Baton Rouge, Louisiana

**Statement C - Schedule of Compensation, Benefits and Other Payments to
Agency Head or Executive Officer****December 31, 2025****Agency Head Name:** Jennifer Edmonson, Director

Purpose	Amount
Salary	0
Benefits-Insurance	0
Benefits-retirement	0
Benefits-other (describe)	0
Benefits-other (describe)	0
Benefits-other (describe)	0
Car Allowance	0
Vehicle provided by government (enter amount reported on W-2)	0
Per diem	0
Reimbursements	100
Travel	0
Registration fees	0
Conference travel	0
Housing	0
Unvouchered expenses (example: travel advance, etc.)	0
Special meals	0
Other	0

BATON ROUGE WHEELCHAIR TENNIS ASSOCIATION

Baton Rouge, Louisiana

Table of Contents

December 31, 2025

	<u>Page</u>
Accountant's Report	1
Financial Statements:	
Statement of Assets, Liabilities, and Net Assets - Modified Cash Basis	2
Statement of Revenues, Expenses, and Other Changes in Net Assets - Modified Cash Basis	3
Statement C - Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	4