# *BAYOU CIVIC CLUB, INC.*

## *Financial Report*

(COMPILED)

***Larose, Louisiana***
***December 31, 2025***

# *BAYOU CIVIC CLUB, INC.*

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For the Year Ended December 31, 2025


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STAGNI & COMPANY, LLC
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

To the Executive Director and Board
Bayou Civic Club, Inc.
Larose, Louisiana

Management is responsible for the accompanying financial statements of Bayou Civic Club, Inc., which comprise the balance sheet – tax basis of as of December 31, 2025, and the related statement of operations for the year then ended in accordance with accounting principles generally accepted in the United States of America. We have performed the 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 or conclusion, nor provide any assurance on these financial statements.

Management has elected to omit substantially all the disclosures and the statement of cash flows 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 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.

*Stagni & Company*

Thibodaux, LA

October 19, 2026

207 LAFAYE AVENUE • THIBODAUX, LA 70301 (985) 447-7226 FIRMWIDE FAX (985) 446-3032
13110 Hwy. 90 • PO BOX 524• BOUTTE, LA 70039 (985) 785-2928 EMAIL: STAGNI@STAGNI.COM
MEMBERS:AICPA • LCPA

# Bayou Civic Club Inc.
# Balance Sheet-Tax Basis
# As of December 31, 2025

## Assets

| | | |
|---|---|---|
| **Current Assets** | | |
| Cash | $ | 22,134.48 |
| Capital One Bank - Operational Account 0691 | | 160,900.57 |
| Petty Cash | | 193.00 |
| b1BANK - Operating Account- 5804 | | 9,797.40 |
| b1BANK-Special Acct/Construction-9731 new $10 plan | | 18,391.66 |
| b1BANK-Larose Lasers-3559 | | 7,238.05 |
| b1BANK-Merchant Service-3689 | | 6,858.90 |
| B1 Special Acct Repairs-6391 | | 334,566.91 |
| French Food Queens-3517 | | 1,046.34 |
| UCB-Gaming | | 18,315.36 |
| **Total Current Assets** | | 579,442.67 |
| **Property and Equipment** | | |
| Building-LCC | | 1,610,601.00 |
| Pavillion | | 1,057,794.26 |
| Camp Ground | | 55,855.56 |
| Capital Improvements | | 21,682.35 |
| Equipment | | 107,179.82 |
| Land-LCC | | 249,385.00 |
| Land | | 60,000.00 |
| Less Accumulated Depreciation | | (2,796,466.35) |
| **Net Property and Equipment** | | 366,031.64 |
| **Total Assets** | $ | 945,474.31 |

## Liabilities and Equity

| | | |
|---|---|---|
| **Current Liabilities** | | |
| State W\H Payable | $ | 689.50 |
| Accrued Unemployment Tax | | 577.21 |
| **Total Current Liabilities** | | 1,266.71 |
| **Long-Term Liabilities** | | |
| **Total Long-Term Liabilities** | | 0.00 |
| **Total Liabilities** | | 1,266.71 |
| **Equity** | | |
| Fund Balance | | 902,759.04 |
| Net Profit/(Loss) | | 41,448.56 |
| **Total Equity** | | 944,207.60 |
| **Total Liabilities and Equity** | $ | 945,474.31 |



This financial statement is not audited, and no assurance is provided.

# Bayou Civic Club Inc.
# Income Statement-Tax Basis
# For the period ended 12/31/25

| | 12 Months Ended December 31, 2025 | % |
|---|---|---|
| **Sales** | | |
| Admission | 1,050.00 | 0.12 |
| Concession | 2,558.00 | 0.28 |
| Bingo | 18,854.00 | 2.10 |
| Concession | 4,417.00 | 0.49 |
| Bingo-Other | 494.00 | 0.05 |
| Cherry Bells | 4,122.00 | 0.46 |
| LRD Recreation Rent | 12,804.29 | 1.42 |
| Who Building Rental | 576.00 | 0.06 |
| Gym Rent | 24,029.54 | 2.67 |
| Bouvier Room Rent | 5,462.00 | 0.61 |
| Versailles Room Rental | 2,659.39 | 0.30 |
| LRP Contract Rental | 100.00 | 0.01 |
| French Food Festival | 177,403.18 | 19.74 |
| FFF-Auction | 67,325.54 | 7.49 |
| FFF-Sponsorships | 39,675.00 | 4.41 |
| FFF-Liquor Sales | 677.86 | 0.08 |
| FFF-Donations | 3,150.00 | 0.35 |
| FFF-Souvenirs | 140.00 | 0.02 |
| FFF-Queen's Revenue (Pageant/Program) | 7,420.80 | 0.83 |
| FFF-Rides & Games | 1,839.00 | 0.20 |
| Campground Rental | 37,750.99 | 4.20 |
| General Recreation | 352.57 | 0.04 |
| Concession/Vending | 1,289.30 | 0.14 |
| Corporate Sponsorships | 25,000.00 | 2.78 |
| Swimming Pool | 2,391.00 | 0.27 |
| Admission | 181.00 | 0.02 |
| Concession | 3,074.54 | 0.34 |
| Pool Rent | 1,675.00 | 0.19 |
| Swim Team Donations | 1,339.00 | 0.15 |
| Swim Team Registrations | 5,930.00 | 0.66 |
| Dinners & Socials | 27,407.07 | 3.05 |
| Grant Proceeds | 184,045.38 | 20.47 |
| Special Events-Liquor | 626.00 | 0.07 |
| Special Events-Auction | 15,812.70 | 1.76 |
| Special Events-Sponsorships | 67,382.40 | 7.50 |
| Special Events-Concession | 585.00 | 0.07 |
| Special Events-Admission (Bayou Christmas) | 50.00 | 0.01 |
| Special Events-Registration (Bollinger Picnic) | 25,359.50 | 2.82 |
| Donation (General) | 89,631.71 | 9.97 |
| $10 Plan Donations | 1,620.00 | 0.18 |
| Special Events Food | 1,135.58 | 0.13 |
| Mast Cajun Clippers Registrations | 677.00 | 0.08 |
| Miscellaneous Income | 29,739.02 | 3.31 |
| Cookbook Income | 1,080.00 | 0.12 |
| **Total Sales** | 898,892.36 | 100.00 |
| **Gross Profit** | 898,892.36 | 100.00 |
| **Operating Expenses** | | |
| Kitchen | 19.98 | 0.00 |
| Bingo Expenses | 4,694.95 | 0.52 |
| Concessions | 2,572.76 | 0.29 |
| Advertising | 645.47 | 0.07 |
| Supplies | 3,968.11 | 0.44 |

# Bayou Civic Club Inc.
# Income Statement-Tax Basis
# For the period ended 12/31/25

| | 12 Months Ended December 31, 2025 | % |
|---|---|---|
| Licenses | 375.00 | 0.04 |
| Special Activity-Concession | 610.59 | 0.07 |
| Special Activity-Msc | 8,443.78 | 0.94 |
| Dinner & Social Expenses | 4,761.46 | 0.53 |
| General & Administration | 1,320.00 | 0.15 |
| Insurance | 19,372.92 | 2.16 |
| General Expense Catering Food | 29,191.22 | 3.25 |
| French Food Festival Expenses | 500.00 | 0.06 |
| FFF-Auction Expense | 5,963.81 | 0.66 |
| FFF-Food Expense | 52,189.02 | 5.81 |
| FFF-Liquor Expense | 20,432.12 | 2.27 |
| FFF-Miscellaneous Expense | 1,321.40 | 0.15 |
| FFF-Rides Expense | 50,321.50 | 5.60 |
| FFF-Pageant Expenses | 6,051.45 | 0.67 |
| FFF-Supplies | 4,316.69 | 0.48 |
| FFF-Security | 9,800.00 | 1.09 |
| FFF-Advertising/Publicity | 5,543.43 | 0.62 |
| FFF-Restroom Facilities | 4,305.00 | 0.48 |
| FFF-Band Expenses | 30,950.00 | 3.44 |
| FFF-Queens' Expense | 8,790.46 | 0.98 |
| FFF-Souvenirs | 5,515.97 | 0.61 |
| FFF-Maintenance & Utilities | 609.50 | 0.07 |
| Concession | 384.94 | 0.04 |
| General & Administration | 391.08 | 0.04 |
| Cookbook Expense | 35.91 | 0.00 |
| Swimming Pool Expenses | 3,260.96 | 0.36 |
| Swim-Concession | 1,454.64 | 0.16 |
| Swim-Kitchen | 126.95 | 0.01 |
| Swim-Lifeguard Salaries | 10,130.96 | 1.13 |
| Pool Repair & Maintenance | 9,556.20 | 1.06 |
| Swim Coach Salaries | 5,055.60 | 0.56 |
| Swim Team Expenses | 75.00 | 0.01 |
| Swim-Supplies | 5,475.27 | 0.61 |
| Cajun Heritage Festival Expenses | 1,496.71 | 0.17 |
| General & Administration | 59,742.71 | 6.65 |
| Accounting | 4,850.00 | 0.54 |
| Advertising | 2,203.79 | 0.25 |
| Building Maintenance | 28,790.53 | 3.20 |
| Community Relations | 484.21 | 0.05 |
| Depreciation Expense | 45,991.74 | 5.12 |
| Dues & Subscription | 3,884.86 | 0.43 |
| Payroll Tax Expense | 47,288.46 | 5.26 |
| Grounds Maintenance | 1,903.01 | 0.21 |
| Garbage Disposal | 3,988.25 | 0.44 |
| Insurance | 17,112.45 | 1.90 |
| License & Permits | 1,554.05 | 0.17 |
| Miscellaneous | 16,763.00 | 1.86 |
| Office Supplies | 2,752.00 | 0.31 |
| Training & Seminars | 1,175.00 | 0.13 |
| Grounds Improvements | 18,403.28 | 2.05 |
| Building Improvements | 71,071.38 | 7.91 |
| Telephone | 2,884.24 | 0.32 |
| Utilities | 68,418.14 | 7.61 |
| Development Expenses | 652.58 | 0.07 |
| Equipment Repair | 12,862.47 | 1.43 |
| Postage & Shipping | 331.69 | 0.04 |

# Bayou Civic Club Inc.
# Income Statement-Tax Basis
# For the period ended 12/31/25

| | 12 Months Ended December 31, 2025 | % |
|---|---|---|
| Business Meals | 409.05 | 0.05 |
| Donations | 440.00 | 0.05 |
| Travel | 2,340.84 | 0.26 |
| Kitchen/Concession/Janitorial Wages | 14,877.64 | 1.66 |
| Janitorial/Grounds Wages | 54,359.54 | 6.05 |
| Bank Charges | 3,618.43 | 0.40 |
| Special Event Food | 8,609.96 | 0.96 |
| Special Event Supplies | 8,384.86 | 0.93 |
| Special Projects | 4,200.00 | 0.47 |
| Building Projects | 9,521.14 | 1.06 |
| Grounds Projects | 2,368.90 | 0.26 |
| Development Expenses | 15,174.79 | 1.69 |
| **Total Operating Expenses** | 857,443.80 | 95.39 |
| **Operating Income (Loss)** | 41,448.56 | 4.61 |
| **Other Income (Expenses)** | | |
| **Total Other Income (Expenses)** | 0.00 | 0.00 |
| **Net Income (Loss) Before Taxes** | 41,448.56 | 4.61 |
| **Net Income (Loss)** | $ 41,448.56 | 4.61 % |