

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

Entity Name: Iberia Cultural Resources Association, Inc.

Address: 312 Marie Street New Iberia, LA 70563

Telephone: 337-298-7964 Email: cathy.indest@gmail.com

*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](mailto: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, Cathy V. Indest (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 Iberia Cultural Resources Association, Inc. (entity's name) as of December 31, 2025 (entity's year-end) 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: N/A

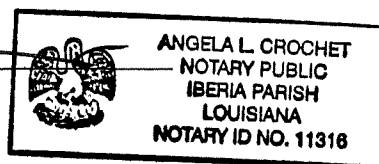
Complete if Applicable: In addition, Cathy V. Indest (officer's name), who duly sworn, deposes, and says that Iberia Cultural Resources Association, Inc. (entity's name) received \$75,000 or less in revenues and other sources for the year ended December 31, 2025 (entity's year-end), and accordingly, is not required to have an audit for the previously mentioned fiscal year.

Cathy V Indest  
OFFICER'S SIGNATURE

President  
OFFICER'S TITLE

Sworn to and subscribed before me, this 9 day of MARCH, 2026

[Signature]  
NOTARY PUBLIC SIGNATURE



Entity Name: Iberia Cultural Resources Association, Inc. Fiscal Year End: 12/31/25

**Statement of Receipts and Disbursements**

**Statement A**

	<u>General Fund</u>	<u>Other Fund</u>	<u>Total</u>
<b>RECEIPTS (Provide Brief Description):</b>			
1. <u>SEE ATTACHMENT TO STATEMENT A</u>	<u>\$ 1,440.00</u>	<u>140,598.00</u>	<u>\$ 142,038.00</u>
2.			<u>\$ 0.00</u>
3.			<u>\$ 0.00</u>
4.			<u>\$ 0.00</u>
5.			<u>\$ 0.00</u>
6. <b>Total receipts</b> (add lines 1 - 5)	<u>\$ 1,440.00</u>	<u>140,598.00</u>	<u>\$ 142,038.00</u>
<b>DISBURSEMENTS (Provide Brief Description):</b>			
7. <u>SEE ATTACHMENT TO STATEMENT A</u>	<u>\$ 5,059.00</u>	<u>153,217.00</u>	<u>\$ 158,276.00</u>
8.			<u>\$ 0.00</u>
9.			<u>\$ 0.00</u>
10.			<u>\$ 0.00</u>
11.			<u>\$ 0.00</u>
12.			<u>\$ 0.00</u>
13. <b>Total Disbursements</b> (add lines 7 - 12)	<u>\$ 5,059.00</u>	<u>153,217.00</u>	<u>\$ 158,276.00</u>
14. Change in fund balance ( Lines 6 minus 13)	<u>-\$ 3,619.00</u>	<u>-\$ 12,619.00</u>	<u>-\$ 16,238.00</u>
15. Fund Balance at beginning of year	<u>\$ 6,350.00</u>	<u>\$ 76,855.00</u>	<u>\$ 83,205.00</u>
16. Fund balance (deficit) at end of year (Add lines 14-15) --This amount also goes on line 12, Statement B	<u>\$ 2,731.00</u>	<u>\$ 64,236.00</u>	<u>\$ 66,967.00</u>

**Identify the Basis of Accounting, if not using Cash-Basis:** Income Tax 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.**

IBERIA CULTURAL RESOURCES ASSOCIATION, INC.

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS-INCOME TAX BASIS - ATTACHMENT TO STATEMENT A  
FOR THE YEAR ENDED 12-31-2025

	GENERAL FUND (DUES)	OTHER FUNDS	TOTAL
DUES	1,440		1,440
SALES		9,608	9,608
FUNDRAISER		1,130	1,130
DONATIONS		97,482	97,482
SPONSORSHIP			
GRANT-ACADIANA CENTER FOR THE ARTS		2,006	2,006
GRANT-FIRST HORIZON		5,000	5,000
GRANT-LEH		10,000	10,000
GRANT-LOT		12,946	12,946
GRANT-CLECO		500	500
AUTHOR'S FEES		1,926	1,926
ENTRY FEES			
SALES OF BOOKS			
<b>TOTAL RECEIPTS</b>	<u>1,440</u>	<u>140,598</u>	<u>142,038</u>
<b>COST OF BOOKS SOLD</b>			
ADVERTISING		28,417	28,417
PROGRAM SERVICES		93,318	93,318
DONATIONS	3,000	250	3,250
INSURANCE	1,909		1,909
OFFICE	150	279	429
CONTRACT LABOR		5,833	5,833
MEALS		552	552
RENT		1,300	1,300
LATE FEES		19	19
POSTAGE AND PRINTING		23,164	23,164
BANK FEES		9	9
INTEREST EXPENSE		76	76
<b>TOTAL DISBURSEMENTS</b>	<u>5,059</u>	<u>153,217</u>	<u>158,276</u>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<u>(3,619)</u>	<u>(12,619)</u>	<u>(16,238)</u>
<b>FUND BALANCE BEGINNING OF YEAR</b>	<u>6,350</u>	<u>76,855</u>	<u>83,205</u>
<b>FUND BALANCE END OF YEAR</b>	<u>2,731</u>	<u>64,236</u>	<u>66,967</u>

**No assurance provided on these financial statements; substantially all disclosures omitted.**

Entity Name: Iberia Cultural Resources Association, Inc. Fiscal Year End: 12/31/25

**Balance Sheet**

**Statement B**

	<u>General Fund</u>	<u>Other Fund</u>	<u>Total</u>
<b>ASSETS</b> (balances at year-end)			
1. Cash and cash equivalents	\$ 2,731.00	\$ 57,132.00	\$ 59,863.00
2. Investments (fair value)			\$ 0.00
3. Office furnishings (Cost of desks, etc)			\$ 0.00
4. Equipment (Cost of fax machine, etc)			\$ 0.00
5. Other (brief description) <i>Book Inventory</i>		\$ 7,172.00	\$ 7,172.00
6. <b>Total Assets</b> (add lines 1 - 5)	<u>\$ 2,731.00</u>	<u>\$ 64,304.00</u>	<u>\$ 67,035.00</u>
<b>LIABILITIES AND FUND BALANCE</b> (at year-end):			
7. Liabilities (brief description):			
Credit Card Payable		\$ 68.00	\$ 68.00
8.			\$ 0.00
9.			\$ 0.00
10.			\$ 0.00
11. <b>Total Liabilities</b> (add lines 7 - 10)	\$ 0.00	\$ 68.00	\$ 68.00
12. Fund balance (amount from Line 16 on Statement A)	\$ 2,731.00	\$ 64,236.00	\$ 66,967.00
13. Other			\$ 0.00
14. <b>Total Liabilities and Fund Balance</b> (add lines 11 - 13)	<u>\$ 2,731.00</u>	<u>\$ 64,304.00</u>	<u>\$ 67,035.00</u>

# Iberia Cultural Resources Association, Inc.

## Statement C

### Schedule of Compensation, Benefits and Other Payments to Entity Head

Agency Head Name, Title: Cathy V. Indest, President

Purpose	Dollar Amount
1. Salary	
2. Benefits-insurance	
3. Benefits-retirement	
4. Benefits-other (describe)	
5. Benefits-other (describe)	
6. Benefits-other (describe)	
7. Car allowance	
8. Vehicle provided by government (if reported on your W-2)	
9. Per diem	
10. Reimbursements	
11. Travel	
12. Registration fees	
13. Conference travel	
14. Housing	
15. Unvouchered expenses (example: travel advances, etc.)	
16. Special meals	
17. Other	
18. TOTAL (enter total of line 1-17)	\$ 0.00

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.)