

**BATON ROUGE WHEELCHAIR TENNIS
ASSOCIATION
BATON ROUGE, LOUISIANA**

**FINANCIAL STATEMENTS
DECEMBER 31, 2024**

**MASON WILLIAMS
CERTIFIED PUBLIC ACCOUNTANT
149 MARLETTE DRIVE
LAKE PROVIDENCE, LOUISIANA**

BATON ROUGE WHEELCHAIR TENNIS ASSOCIATION**Baton Rouge, Louisiana****Table of Contents****December 31, 2024**

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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 - Modified Cash Basis of Baton Rouge Wheelchair Tennis Association (a nonprofit organization) as of December 31, 2024, and the related Statement of Revenues, Expenses, and Other Changes in Net Assets - Modified Cash Basis 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 16, 2025

BATON ROUGE WHEELCHAIR TENNIS ASSOCIATION

Baton Rouge, Louisiana

Statement of Assets, Liabilities, and Net Assets - Modified Cash Basis

December 31, 2024

ASSETS**Current Assets**

Cash	\$	219,039
Investment Acct	\$	122,400
Total Current Assets		341,439

TOTAL ASSETS	\$	341,439
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LIABILITIES AND NET ASSETS**Current Liabilities**

Deferred Revenue		710
Total Current Liabilities		710

NET ASSETS

340,729

TOTAL LIABILITIES AND NET ASSETS	\$	341,439
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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, 2024			
Revenues			
Donations/Grants - Direct Public Support	\$	79,420	
Entry Fees		63,538	
Hallowheel Tournament		47,643	
Sales		365	
			190,966
Other Revenue			
Interest		8,593	
			8,593
Total Revenue			199,559
Expenses			
Balls		373	
Bank Fee		175	
Accounting		2,652	
Trainers and Massage		3,065	
Hallowheel Tournament		15,600	
Insurance		3,731	
Meals		24,877	
Miscellaneous		2,597	
Officials		21,796	
Lodging for Officials		6,962	
Operations		693	
Marketing/Advertising		2,676	
Office		387	
Postage		96	
Sanction Fees & Permits		15	
Supplies		1,568	
Player Gifts		4,755	
Player Prizes		20,792	
Rental		8,784	
Scholarships		16,412	
Sponsor Plaques		827	
Storage		2,727	
Transportation		2,500	
Total Expenses			144,060
			55,499
NET ASSETS AT BEGINNING OF YEAR			285,230
PRIOR PERIOD ADJUSTMENT			
NET ASSETS AT END OF YEAR	\$		340,729

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, 2024****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	0
Travel	0
Registration fees	0
Conference travel	0
Housing	0
Unvouchered expenses (example:travel advance, etc.)	0
Special meals	0
Other	0