

Northeast Louisiana Children's Museum, Inc.

Monroe, Ouachita/LA

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

September 28, 2020

Ms. Gayle Fransen  
Engagement Manager  
Louisiana Legislative Auditor  
1600 North Third Street  
Baton Rouge, LA 70802

Dear Ms. Fransen:

In accordance with Louisiana Revised Statute 24:513, enclosed are the Affidavit and Revenue Certification Form and the annual financial statements for my entity, as of and for the year ended June 30, 2020. The statements include all funds under the control of this entity. The accompanying financial statements have been prepared on the cash basis of accounting.

Sincerely,

  
\_\_\_\_\_  
Officer's Signature

Melissa Saye  
\_\_\_\_\_  
Officer's Name

Enclosures

PLEASE RETAIN A COPY OF THE COMPLETED FINANCIAL STATEMENT FOR YOUR RECORDS

Please return the completed form within 90 days of your entity's year-end to Louisiana Legislative Auditor – Local Government Services; Post Office Box 94397, Baton Rouge, LA 70804-9397 - Updated 8/3/16

**DEWITT · GIGER, LLP**  
CERTIFIED PUBLIC ACCOUNTANTS  
POST OFFICE BOX 15197  
MONROE, LOUISIANA 71207-5197  
(318) 388-8975  
FAX (318) 388-8966

To the Board of Directors  
Northeast Louisiana Children's Museum, Inc.  
(A Not-for-Profit Organization)

Management is responsible for the accompanying financial statements of Northeast Louisiana Children's Museum, Inc. (a not-for-profit organization), which comprise the balance sheet as of June 30, 2020, and the related statement of cash receipts and disbursements for the year then ended, included in the accompanying prescribed form in accordance with accounting principles generally accepted in the United States 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 included in the accompanying prescribed form 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 form of assurance on the financial statements included in the accompanying prescribed form.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Louisiana Legislative Auditor – Local Government Services, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of Northeast Louisiana Children's Museum, Inc. and Louisiana Legislative Auditor – Local Government Services, and is not intended to be and should not be used by anyone other than these specified parties.

We are not independent with respect to Northeast Louisiana Children's Museum, Inc.

DeWitt · Giger, LLP

September 28, 2020

**Affidavit and Revenue Certification**

Northeast Louisiana Children's Museum, Inc.

Ouachita

Monroe, Louisiana

**ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUES \$75,000 OR LESS (if applicable)**

The annual sworn financial statements are *required* by Louisiana Revised Statute 24:514 *to be filed with the Legislative Auditor within 90 days after the close of the fiscal year.* The certification of revenues of \$75,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(J)(1)(c)(i)(aa).

Personally came and appeared before the undersigned authority, Melissa Saye, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Northeast Louisiana Children's Museum, Inc. as of June 30, 2020, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

**(Complete if applicable)**

In addition, Melissa Saye, who, duly sworn, deposes and says that Northeast Louisiana Children's Museum, Inc. received \$75,000 or less in revenues and other sources for the year ended June 30, 2020, and accordingly, is not required to have an audit for the previously mentioned year.

Melissa Saye  
\_\_\_\_\_  
Officer's Signature

Sworn to and subscribed before me this 29 day of September, 2020.

Rhonda R. Runzo #016051  
\_\_\_\_\_  
NOTARY PUBLIC SIGNATURE & SEAL



RHONDA R. RUNZO  
Notary Public  
Notary ID No. 016051  
Ouachita Parish, Louisiana

**For Office Use Only**

Under provisions of state law, this report will become a public document on the Monday following the release date. A copy of the report will be submitted to appropriate public officials and be available for public inspection at the Baton Rouge office of the Louisiana Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 10-21-2020

**Please Complete This Section**

Officer's Name Melissa Saye  
Officer's Title Director  
Address 323 Walnut Street  
City, Zip Monroe, LA 71201  
Ph: Cell/Land (318) 361-9611  
E-mail nelcm@nelcm.org

Northeast Louisiana Children's Museum, Inc.**Statement of Cash Receipts and Disbursements  
For the Year Ended June 30, 2020**

	<u>General Fund</u>	<u>Other Fund</u>	<u>Total</u>
<b>RECEIPTS (Provide Brief Description):</b>			
1. Donations/admission	\$ 106,181	\$	\$ 106,181
2. Bingo revenues	235,667		235,667
3. Government/grant revenue* (see below)	11,250		11,250
4. United Way	1,430		1,430
5. Special events revenues	88,252		88,252
6. <b>Total receipts</b> (add lines 1 – 5)	<u>\$ 442,780</u>	<u>\$</u>	<u>\$ 442,780</u>
<b>DISBURSEMENTS (Provide Brief Description):</b>			
7. Direct Costs	\$ 199,070	\$	\$ 199,070
8. Payroll expenses	100,848		100,848
9. Professional fees	5,776		5,776
10. Occupany expenses	32,398		32,398
11. Exhibits	7,662		7,662
12. All other expenses	121,218		121,218
13. <b>Total Disbursements</b> (add lines 7 – 12)	<u>\$ 466,972</u>	<u>\$</u>	<u>\$ 466,972</u>
14. Change in fund balance ( Lines 6 minus 13)	\$ (24,192)	\$	\$ (24,192)
15. Fund Balance at beginning of year	\$ 411,823	\$	\$ 411,823
16. Fund balance (deficit) at end of year (Add lines 14-15)			
--This amount also goes on line 12, Statement B	\$ 387,631	\$	\$ 387,631

\*Government/grant revenue has \$11,250 in public funds. The \$11,250 in public funds are from Convention and Visitors Bureau.

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**Northeast Louisiana Children's Museum, Inc.****Balance Sheet, on June 30, 2020**

	<b>General Fund</b>	<b>Other Fund</b>	<b>Total</b>
<b>ASSETS</b> (balances at year-end) –Give brief description:			
1. Cash and cash equivalents on hand	\$ 153,949	\$	\$ 153,949
2. Investments (fair value) on hand			
3. Office furnishings (Cost of desks, etc)	218,998		218,998
4. Equipment (Cost of fax machine, etc)			
5. Other (brief description) Prepaid expenses	15,218		15,218
6. <b>Total Assets</b> (add lines 1 – 5)	<b>\$ 388,165</b>	<b>\$</b>	<b>\$ 388,165</b>
<b>LIABILITIES AND FUND BALANCE</b> (at year-end):			
7. Liabilities (give brief description):			
8. Payroll and sales taxes payable	\$ 534	\$	\$ 534
9.			
10.			
11. <b>Total Liabilities</b> (add lines 7 - 10)	534		534
12. Fund balance (amount from Line 16 on Statement A)	387,631		387,631
13. Other			
14. <b>Total Liabilities and Fund Balance</b> (add lines 11 – 13)	<b>\$ 388,165</b>	<b>\$</b>	<b>\$ 388,165</b>

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**Northeast Louisiana Children’s Museum, Inc.**

**Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer (Required Form - Please Submit Completed Form Per Attached Instructions)**

For the Year Ended **June 30, 2020**

**Agency Head Name and Title:** Melissa Saye - Director

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

  X   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.)

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