

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

Entity Name: Calhoun Civic Club

Address: P.O. Box 162, Calhoun, La 71225

Telephone: (318)791-2696 Email: amassey@origin.bank

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, 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, Amanda Massey, who, duly sworn, deposes and says that the financial statements herewith given present fairly, in all material respects, the financial position of Calhoun Civic Club as of December 31, 2024, 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:

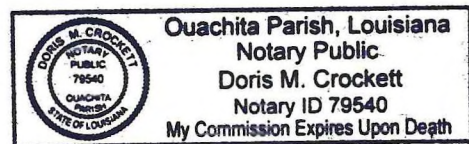
Complete if Applicable: In addition, Amanda Massey, who duly sworn, deposes, and says that Calhoun Civic Club received \$75,000 or less in State or Local revenues and other sources for the year ended December 31, 2024, and accordingly, is not required to have an audit for the previously mentioned fiscal year.

Amanda Massey
OFFICER'S SIGNATURE

Measurer
OFFICER'S TITLE

Sworn to and subscribed before me, this 15th day of September, 20 25

Doris M. Crockett
NOTARY PUBLIC SIGNATURE
Doris M. Crockett #79540



CALHOUN CIVIC CLUB
Calhoun, Louisiana

Annual Financial Statements
With Accountant's Compilation Report

As of and for the Year Ended
December 31, 2024

CALHOUN CIVIC CLUB
Calhoun, Louisiana

Annual Financial Statements
With Accountant's Compilation Report

As of and for the Year Ended December 31, 2024

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Accountant's Compilation Report

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Other Payments to Agency Head

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M. Carleen Dumas
CERTIFIED PUBLIC ACCOUNTANT

369 DONALDSON ROAD • CALHOUN, LOUISIANA 71225 • TELEPHONE 318/644-5726

Accountant's Compilation Report

CALHOUN CIVIC CLUB
Calhoun, Louisiana

Management is responsible for the accompanying financial statements of the Calhoun Civic Club, (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. I 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. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. I do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to agency head is presented for the purpose of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subject to my compilation engagement, but I have not audited or reviewed the supplementary information, and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

Management has elected to omit substantially all 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 Calhoun Civic Club's financial position, changes in net assets, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

I am not independent with respect to Calhoun Civic Club for the year ended December 31, 2024.

Carleen Dumas

Calhoun, Louisiana
February 10, 2025

FINANCIAL STATEMENTS

CALHOUN CIVIC CLUB
Calhoun, LouisianaSTATEMENT OF NET ASSETS
December 31, 2024**ASSETS**

Current assets:

Cash	\$29,889
Cash with contractual restrictions	<u>76,120</u>
Total current assets	106,009
Building, land, and equipment, net of accumulated depreciation	<u>50,664</u>
Total assets	<u>156,673</u>

LIABILITIESNONE**NET ASSETS**

Without donor restrictions	80,553
With donor restrictions	<u>76,120</u>
Total net assets	<u><u>\$156,673</u></u>

See accountant's compilation report.

CALHOUN CIVIC CLUB
Calhoun, Louisiana

STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2024

CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS

Support and Revenue:

Support:

Membership dues	\$1,040
Contributions - Calhoun Wellness Park	130
Special events:	
Parade float fees	1,894
Spring Fling vendor fees	5,417
5K entry fees	1,185
Tour of Calhoun fees	1,922
Youth fundraiser	876

Revenue:

Rent	5,150
Interest earnings	237
Miscellaneous	180
Net assets released from restrictions	8,880
Total support and revenue without donor restrictions	<u>26,911</u>

Expenses

Building insurance	1,826
Parade expense	389
Spring Fling expense	3,205
Calhoun Wellness Park expense	9,955
Meals	1,095
Adopt-A-School	100
Mowing	1,175
Miscellaneous	211
Scholarships	1,500
Repairs and maintenance	6,525
Office expense	1,291
Supplies	379
Accounting	533
Garbage service	288
Utilities	2,308
Depreciation	1,254
Total expenses	<u>32,034</u>
Decrease in net assets without donor restrictions	<u>(5,123)</u>

CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS

Support - Contributions:

State grant	75,000
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CALHOUN CIVIC CLUB
Calhoun, Louisiana

STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2024

CASH FLOWS FROM OPERATING ACTIVITIES

Increase in net assets	\$70,997
Adjustments to reconcile increase in net assets to net cash provided (used) by operating activities:	
Depreciation	1,254
Interest income	(237)
State grant	(75,000)
Comcast grant	(10,000)
Net cash used by operating activities	<u>(12,986)</u>

CASH FLOWS FROM FINANCING ACTIVITIES

State grant	75,000
Comcast grant	10,000
Net cash provided by financing activities	<u>85,000</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest income	<u>237</u>
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INCREASE IN CASH

72,251

CASH AT BEGINNING OF YEAR33,758**CASH AT END OF YEAR**\$106,009**Reconciliation of cash per statement of cash flows to
cash per statement of financial position:**

Cash	\$29,889
Cash with contractual restrictions	76,120
Total cash	<u><u>\$106,009</u></u>

See accountant's compilation report.

SUPPLEMENTAL INFORMATION

CALHOUN CIVIC CLUB
Calhoun, Louisiana

Supplemental Information
As of and For the Year Ended December 31, 2024

**COMPENSATION, BENEFITS, AND
OTHER PAYMENTS TO AGENCY HEAD**

The Schedule of Compensation, Benefits, and Other Payments to Agency Head is presented in compliance with Louisiana Revised Statute 24:513 A (3).

Schedule 1

CALHOUN CIVIC CLUB
Calhoun, Louisiana

Schedule of Compensation, Benefits, and
Other Payments to Agency Head
For the Year Ended December 31, 2024

Agency Head - Joey Howard - President

NONE