

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

Entity Name: Iberia Cultural Resources Association, Inc.

Address: 312 Marie St. New Iberia, LA 70563

Telephone: 337-364-1603

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, 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, 2023 (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

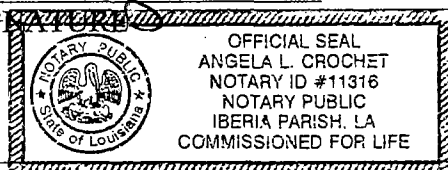
Complete if Applicable: In addition, Cathy V. Indest (officer's name), who duly sworn, deposes, and says that Iberia Cultural Resources Association, Inc. (entity's name) received \$75,000 or less in revenues and other sources for the year ended December 31, 2023 (entity's year-end), and accordingly, 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 12 day of March, 2024

NOTARY PUBLIC SIGNATURE



Entity Name: Iberia Cultural Resources Association, Inc. Fiscal Year End: December 31, 2023

Statement of Receipts and Disbursements

Statement A

	<u>General Fund</u>	<u>Other Fund</u>	<u>Total</u>
RECEIPTS (Provide Brief Description):			
1.			
SEE ATTACHED TO STATEMENT A	\$ 5,445.00	142,424.00	\$ 147,869.00
2.			\$ 0.00
3.			\$ 0.00
4.			\$ 0.00
5.			\$ 0.00
6. Total receipts (add lines 1 - 5)	<u>\$ 5,445.00</u>	<u>142,424.00</u>	<u>\$ 147,869.00</u>
DISBURSEMENTS (Provide Brief Description):			
7.			
SEE ATTACHED TO STATEMENT A	\$ 32,341.00	156,952.00	\$ 189,293.00
8.			\$ 0.00
9.			\$ 0.00
10.			\$ 0.00
11.			\$ 0.00
12.			\$ 0.00
13. Total Disbursements (add lines 7 - 12)	<u>\$ 32,341.00</u>	<u>156,952.00</u>	<u>\$ 189,293.00</u>
14. Change in fund balance (Lines 6 minus 13)	<u>\$(26,896.00)</u>	<u>\$(14,528.00)</u>	<u>\$(41,424.00)</u>
15. Fund Balance at beginning of year	\$ 52,791.00	135,782.00	\$ 188,573.00
16. Fund balance (deficit) at end of year (Add lines 14-15) --This amount also goes on line 12, Statement B	\$ 25,895.00	121,254.00	\$ 147,149.00

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 12-31-2023

	GENERAL FUND (DUES)	OTHER FUNDS	TOTAL
DUES	1,945		1,945
SALES		4,873	4,873
DONATIONS	3,500	89,158	92,658
FUNDRAISERS		14,816	14,816
GRANT-LPG/ ACA		5,861	5,861
GRANT-LA OFFICE OF TOURISM		19,755	19,755
GRANT-COMMUNITY FOUNDATION		3,075	3,075
GRANT- OFFICE OF CULTURAL DEVELOPMENT		2,560	2,560
AUTHOR'S FEES		1,515	1,515
ENTRY FEES		475	475
SALES OF BOOKS		336	336
TOTAL RECEIPTS	5,445	142,424	147,869
COST OF BOOKS SOLD		135	135
ADVERTISING		27,331	27,331
PROGRAM SERVICES	30,177	101,476	131,653
INSURANCE	1,832		1,832
OFFICE	150	2,274	2,424
MEALS		680	680
RENT		3,511	3,511
TAXES & LICENSES		75	75
POSTAGE AND PRINTING	152	21,470	21,622
BANK FEES	30		30
TOTAL DISBURSEMENTS	32,341	156,952	189,293
INCREASE (DECREASE) IN FUND BALANCE	(26,896)	(14,528)	(41,424)
FUND BALANCE BEGINNING OF YEAR	52,791	135,782	188,573
FUND BALANCE END OF YEAR	25,895	121,254	147,149

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

Entity Name: Iberia Cultural Resources Association, Inc. Fiscal Year End December 31, 2023

Balance Sheet

Statement B

	<u>General Fund</u>	<u>Other Fund</u>	<u>Total</u>
ASSETS (balances at year-end)			
1. Cash and cash equivalents	\$ 25,895.00	113,811.00	\$ 139,706.00
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) Book Inventory		\$ 7,443.00	\$ 7,443.00
6. Total Assets (add lines 1 - 5)	<u>\$ 25,895.00</u>	<u>121,254.00</u>	<u>\$ 147,149.00</u>
LIABILITIES AND FUND BALANCE (at year-end):			
7. Liabilities (brief description):			\$ 0.00
8.			\$ 0.00
9.			\$ 0.00
10.			\$ 0.00
11. Total Liabilities (add lines 7 - 10)	\$ 0.00	\$ 0.00	\$ 0.00
12. Fund balance (amount from Line 16 on Statement A)	\$ 25,895.00	121,254.00	\$ 147,149.00
13. Other			\$ 0.00
14. Total Liabilities and Fund Balance (add lines 11 - 13)	<u>\$ 25,895.00</u>	<u>121,254.00</u>	<u>\$ 147,149.00</u>

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.)