

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

Entity Name: Northeast Louisiana Children's Museum, Inc.

Address: 323 Walnut St., Monroe, LA 71201

Telephone: (318) 361-9611 Email: www.nelcm.org

*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, Melissa Saye (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 Northeast Louisiana Children's Museum, Inc. (entity's name) as of June 30, 2021 (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: \_\_\_\_\_

Complete if Applicable: In addition, Melissa Saye (officer's name), who duly sworn, deposes, and says that Northeast Louisiana Children's Museum, Inc. (entity's name) received \$75,000 or less in revenues and other sources for the year ended June 30, 2021 (entity's year-end), and accordingly, is not required to have an audit for the previously mentioned fiscal year.

Melissa Saye  
\_\_\_\_\_  
OFFICER'S SIGNATURE

Director  
\_\_\_\_\_  
OFFICER'S TITLE

Sworn to and subscribed before me, this 14<sup>th</sup> day of September, 2021

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



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

**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, 2021, 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

August 27, 2021



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## 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. Donations/admissions	\$ 106,545	\$	\$ 106,545
2. Bingo revenues	257,552		257,552
3. Government/grant revenues* (see below)	49,000		49,000
4. United Way	2,500		2,500
5. Special events revenues	61,481		61,481
6. <b>Total receipts</b> (add lines 1 - 5)	<u>\$ 477,078</u>	<u>\$</u>	<u>\$ 477,078</u>
<b>DISBURSEMENTS (Provide Brief Description):</b>			
7. Direct costs	\$ 195,342	\$	\$ 195,342
8. Payroll expenses	110,690		110,690
9. Professional fees	8,104		8,104
10. Occupancy expenses	34,262		34,262
11. Exhibits	9,346		9,346
12. All other expenses	108,471		108,471
13. <b>Total Disbursements</b> (add lines 7 - 12)	<u>\$ 466,215</u>	<u>\$</u>	<u>\$ 466,215</u>
14. Change in fund balance ( Lines 6 minus 13)	\$ 10,863	\$	\$ 10,863
15. Fund Balance at beginning of year	\$ 387,631	\$	\$ 387,631
16. Fund balance (deficit) at end of year (Add lines 14-15) --This amount also goes on line 12, Statement B	\$ 398,494	\$	\$ 398,494

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

\*Government/grant revenues has \$49,000 in public funds. \$25,000.00 was from the City of Monroe and \$24,000 was from Convention and Visitors Bureau.

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## 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	\$ 200,383	\$	\$ 200,383
2. Investments (fair value)			
3. Office furnishings (Cost of desks, etc)	197,823		197,823
4. Equipment (Cost of fax machine, etc)			
5. Other (brief description)	24,573		24,573
6. <b>Total Assets</b> (add lines 1 - 5)	<u>\$ 422,779</u>	<u>\$</u>	<u>\$ 422,779</u>
 <b>LIABILITIES AND FUND BALANCE</b> (at year-end):			
7. Liabilities (brief description):			
8. Payroll and sales tax payable	\$ 2,543	\$	\$ 2,543
9. Note payable*	21,742		21,742
10.			
11. <b>Total Liabilities</b> (add lines 7 - 10)	24,285		24,285
12. Fund balance (amount from Line 16 on Statement A)	398,494		398,494
13. Other			
14. <b>Total Liabilities and Fund Balance</b> (add lines 11 - 13)	<u>\$ 422,779</u>	<u>\$</u>	<u>\$ 422,779</u>

\*The \$21,742 is a loan from Small Business Administration Paycheck Protection Program.

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## Statement C

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

Agency Head Name and Title: Melissa Saye - Director

Purpose	Dollar Amount
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.

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.)