NORTHEAST LOUISIANA ARTS COUNCIL

Financial Statements
For the Year Ended June 30, 2026

CAMERON, HINES & COMPANY, (A Professional Accounting Corporation) West Monroe, Louisiana
Certified Public Accountants

NORTHEAST LOUISIANA ARTS COUNCIL
WEST MONROE, LOUISIANA
FINANCIAL STATEMENTS
JUNE 30, 2026

TABLE OF CONTENTS

	Page
Accountants' Compilation Report	1
Financial Statements	
Statement of Financial Position	2
Statement of Activities	3
Statement of Functional Expenses	4
Statement of Cash Flows	5
Other Supplemental Information	
Schedule of Compensation, Benefits, and Other Payments to Agency Head	6

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To the Board of Directors
Northeast Louisiana Arts Council
West Monroe, Louisiana

Management is responsible for the accompanying financial statements of the Northeast Louisiana Arts Council (a nonprofit organization), which comprise the statement of financial position as of June 30, 2026, and the related statements of activities, functional expenses, and cash flows for the year then ended 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 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 assurance on these financial statements.

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

Cameron, Hines & Company (APAC)

West Monroe, Louisiana
August 13, 2026

NORTHEAST LOUISIANA ARTS COUNCIL
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2026

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
ASSETS			
Current Assets			
Cash and Cash Equivalents	$ 162,266	$ 29,022	$ 191,288
Accounts Receivable	-	-	-
Grant Receivable	-	5,500	5,500
Total Current Assets	162,266	34,522	196,788
Property and Equipment, Net	-	-	-
TOTAL ASSETS	162,266	34,522	196,788
LIABILITIES AND NET ASSETS			
Current Liabilities			
Accrued Payroll Taxes and Withholdings	631	-	631
Accrued Sales Taxes	68	-	68
Deferred Income	-	13,785	13,785
	699	13,785	14,484
Net Assets			
Without Donor Restrictions			
Undesignated	161,567	-	161,567
With Donor Restrictions			
Purpose Restricted	-	20,737	20,737
Total Net Assets	161,567	20,737	182,304
TOTAL LIABILITIES AND NET ASSETS	$ 162,266	$ 34,522	$ 196,788

See Accountants' Compilation Report

NORTHEAST LOUISIANA ARTS COUNCIL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2026

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
Public Support and Revenues			
Memberships	$ 17,784	$ -	$ 17,784
Contributions	5,718	-	5,718
Grants	-	135,463	135,463
Fundraisers	62,066	-	62,066
In-Kind - City of West Monroe	20,000	-	20,000
Interest Income	2,925	-	2,925
Other Income	2,234	-	2,234
Net Assets Released from Restrictions	134,811	(134,811)	-
Total Support and Revenue	245,538	652	246,190
Expenses			
Programs:			
Art Promotion and Awareness	195,527	-	195,527
Support:			
General and Administrative	40,120	-	40,120
Fund-Raising	35,790	-	35,790
Total Expenses	271,437	-	271,437
Change in Net Assets	(25,899)	652	(25,247)
Net Assets, Beginning of Year	187,466	20,085	207,551
NET ASSETS AT END OF YEAR	$ 161,567	$ 20,737	$ 182,304

See Accountant's Compilation Report

NORTHEAST LOUISIANA ARTS COUNCIL
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2026

	Program	Support		
	Art Promotion and Awareness	General and Administrative	Fund-Raising	Total
Salaries and related	72,675	24,225	$ -	$ 96,900
Payroll taxes	5,560	1,853	-	7,413
Other employee benefits	907	303	-	1,210
Professional Services	4,879	1,627	1,020	7,526
Supplies	2,046	682	4,135	6,863
Postage	-	721	919	1,640
Rent and Building Expenses	20,000	750	-	20,750
Insurance	2,541	847	-	3,388
Travel and Training	-	3,457	-	3,457
Dues and Subscriptions	2,593	864	-	3,457
Printing	598	200	2,109	2,907
Sponsorships	2,899	-	-	2,899
LDOA Regrants	50,561	-	-	50,561
Mini-Grant Payments	250	-	-	250
Event Expenses	1,232	411	15,694	17,337
Art Culture and Development	24,300	-	-	24,300
Artist Fees	2,550	-	2,488	5,038
Equipment/Venue Rental	485	162	6,100	6,747
Website Expenses	-	2,584	-	2,584
Advertising	-	950	1,275	2,225
Miscellaneous	1,451	484	2,050	3,985
Total functional expenses	$ 195,527	$ 40,120	$ 35,790	$ 271,437

See Accountant's Compilation Report

NORTHEAST LOUISIANA ARTS COUNCIL
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2026

Cash Flows from Operating Activities		
Change in Net Assets	$	(25,247)
Adjustments to Reconcile Change in Net Assets		
to Net Cash Provided by Operating Activities:		
Decrease In Grant Receivable		1,462
Increase in Accrued Payroll Taxes		9
Increase in Accrued Sales Tax		37
Decrease in Deferred Income		(42)
Total Adjustments		1,466
Net Cash Provided (Used) by Operating Activities		(23,781)
Net Decrease in Cash and Cash Equivalents		(23,781)
Cash and Cash Equivalents at Beginning of Year		215,069
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	$	191,288

See Accountant's Compilation Report

NORTHEAST LOUISIANA ARTS COUNCIL
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD
FOR THE YEAR ENDED JUNE 30, 2026

Agency Head	**Barry Stevens**
Title	**President**
Purpose	
Compensation	$ 68,900
Travel	1,035
Reimbursements	1,210
Total	$ 71,145

See Accountant's Compilation Report