

**PELICAN PROVIDERS CORPORATION**

**Baton Rouge, Louisiana**

**FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S  
REPORT**

**SEPTEMBER 30, 2025**

**PELICAN PROVIDERS CORPORATION**  
**Baton Rouge, Louisiana**

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**PELICAN PROVIDERS CORPORATION**  
**Baton Rouge, Louisiana**

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**COLLINS CPA  
ACCOUNTING &  
CONSULTING SERVICES  
L.L.C.**

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
**Pelican Providers Corporation**  
Baton Rouge, Louisiana

**Report on the Audit of the Financial Statements**

*Opinion*

We have audited the accompanying financial statements of **Pelican Providers Corporation (the Organization)** (a nonprofit organization), which comprise the statement of financial position as of September 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of **Pelican Providers Corporation**, as of September 30, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

*Basis for Opinion*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are



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INDEPENDENT AUDITOR'S REPORT  
(CONTINUED)

required to be independent of **Pelican Providers Corporation** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about **Pelican Providers Corporation's** ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

*Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts disclosures in the financial statements.

INDEPENDENT AUDITOR'S REPORT  
(CONTINUED)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and time of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

*Supplementary Information*

Our audit was conducted for purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. The schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer is presented for purposes of additional analysis and are also not a required part of the basic financial statements.

The schedule of expenditures of federal awards, the schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards, the schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer are fairly stated, in all material respects, in relation to the financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2026, on our consideration of the Organization's internal control over financial reporting and

INDEPENDENT AUDITOR'S REPORT

(CONTINUED)

on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to solely describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

A handwritten signature in blue ink that reads "Collins CPA". The signature is written in a cursive, slightly slanted style.

Collins CPA Accounting & Consulting Services LLC  
New Orleans, Louisiana  
March 29, 2026

**PELICAN PROVIDERS CORPORATION**

**Statement of Financial Position  
September 30, 2025**

**ASSETS**

**Current Assets**

Cash - restricted (note 2)	\$	11,639
Cash - unrestricted (note 2)		11,836
Total cash in bank		<u>23,475</u>
Reimbursements receivable (note 3)		
Accounts receivable		46,990
<b>Total current assets</b>		<u>70,465</u>

<b>TOTAL ASSETS</b>	\$	<u><u>70,465</u></u>
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**LIABILITIES AND NET ASSETS**

**Current Liabilities**

Accounts payable	\$	200
Accrued salaries and wages		7,980
Payroll taxes payable		1,298
Due to providers (note 6)		36,040
<b>Total current liabilities</b>		<u><u>45,518</u></u>

**Net Assets**

Without donor restrictions:		
Undesignated		24,946
<b>Total net assets</b>		<u>24,946</u>

<b>TOTAL LIABILITIES AND NET ASSETS</b>	\$	<u><u>70,465</u></u>
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See accompanying notes and independent auditor's report.

**PELICAN PROVIDERS CORPORATION**

**Statement of Activities**

**For the Year Ended September 30, 2025**

	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>Total</b>
<b>Support and Revenues</b>			
Federal Financial Assistance through the Louisiana Department of Education:			
Administrative reimbursement		126,443	126,443
Program reimbursement		450,761	450,761
Other Income	937		937
Net assets released from restrictions:			
Restrictions satisfied by payment	577,204	(577,204)	
<b>Total Support and Revenues</b>	<b>578,141</b>	<b>-</b>	<b>578,141</b>
<b>Expenses</b>			
Program Services			
Meals served - Providers	450,941		450,941
Supporting Services			
Management and general	101,694		101,694
Operational services	23,712		23,712
Contractual services	9,372		9,372
<b>Total Expenses</b>	<b>585,718</b>	<b>-</b>	<b>585,718</b>
<b>Change in Net Assets</b>	<b>(7,577)</b>	<b>-</b>	<b>(7,577)</b>
<b>Net Assets - Beginning of Year</b>	<b>32,524</b>	<b>-</b>	<b>32,524</b>
<b>Net Assets - End of Year</b>	<b>24,946</b>	<b>-</b>	<b>24,946</b>

See accompanying notes and independent auditor's report.

**PELICAN PROVIDERS CORPORATION**

**Statement of Functional Expenses  
For the Year Ended September 30, 2025**

	<b>Program Service Expense</b>	<b>Supporting Services Expense</b>	<b>Fundraising Expense</b>	<b>Totals</b>
<b>EXPENSES</b>				
Personnel services		\$ 93,200	\$ -	\$ 93,200
Employee benefits/Payroll taxes		8,494		8,494
Auditing costs		4,000		4,000
Donations		100		100
Office & Operating expenses		18,523		18,523
Telephone		4,581		4,581
Professional services		5,372		5,372
Travel		508		508
CACFP provider payments	\$ 450,941			450,941
<b>Total expenses</b>	<b>\$ 450,941</b>	<b>\$ 134,777</b>	<b>\$ -</b>	<b>\$ 585,718</b>

See accompanying notes and independent auditor's report.

## PELICAN PROVIDERS CORPORTION

### Statement of Cash Flows

For the Year Ended September 30, 2025

#### *CASH FLOWS FROM OPERATING ACTIVITIES*

Change in net assets	\$	(7,577)
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Decrease in accounts receivable		50,555
Increase in accounts payable		<u>(42,548)</u>
Net cash provided by operating activities		<u>8,007</u>

#### *CASH FLOWS FROM INVESTING ACTIVITIES*

Increase in investing activities		<u>-</u>
Net cash provided by investing activities		<u>-</u>

#### *CASH FLOWS FROM FINANCING ACTIVITIES*

Increase in proceeds from borrowing		<u>-</u>
Net cash provided by financing activities		<u>-</u>

Net increase in cash and cash equivalents \$ 430

Cash - October 1, 2024 \$ 23,045

Cash - September 30, 2025 \$ 23,475

See accompanying notes and independent auditor's report.

**Pelican Providers Corporation**  
Notes to the Financial Statements  
For the Year Ended September 30, 2025

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. ORGANIZATION**

**Pelican Providers Corporation, (the Organization)** is a nonprofit organization operating under the provisions of the Louisiana Non-Profit Corporation Law, Louisiana Revised Statute 12:201- 12:269 (1950 as amended) and chartered by the Secretary of State. It was organized exclusively for educational and/or charitable purposes, including but not limited to the administration of the Child Care Food Program, Section 17 of the National School Lunch Act. Under the provisions of this program, individuals who care for a small number of children in their homes are reimbursed for the cost of meals served to the children. **Pelican Providers Corporation** through its personnel monitors the composition of the meals to assure nutritional values, make routine inspections of the homes to assure safety of the children who stay there, and act as intermediary between the state and federal agencies that administer funds and the providers who care for the children. This Program is funded (99%) by funds received from the Louisiana Department of Education.

**B. BASIS OF ACCOUNTING AND FINANCIAL PRESENTATION**

The accompanying financial statements have been prepared in accordance with U.S. generally accepted accounting principles, which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

**Net assets without donor restrictions:** Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of management and the board of directors.

**Net assets with donor restrictions:** Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Support and Revenue

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets

**Pelican Providers Corporation**  
Notes to the Financial Statements  
For the Year Ended September 30, 2025

without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Income Taxes

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and therefore has made no provision for federal income taxes in the accompanying financial statements. There was no unrelated business income for the year ended September 30, 2025.

**C. NET ASSETS RELEASED FROM RESTRICTIONS**

Expiration of temporary restrictions of net assets (i.e., donor-stipulated purpose has been fulfilled and/or the stipulated time has elapsed) are reported as reclassifications between the applicable classes of net assets.

**D. USE OF ESTIMATES**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results may differ from those estimates.

**E. REIMBURSEMENTS AND ACCOUNTS RECEIVABLE**

Management deems all reimbursements and accounts receivable collectible; accordingly, no allowance for doubtful accounts is required. If amounts become uncollectible, they will be charged to operations when the determination is made.

**F. FUNCTIONAL EXPENSES**

The cost of providing the program services and other activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

**G. EQUIPMENT AND FURNITURE**

**The Organization** capitalize assets when a purchase is \$1,000 or more. **The Organization** had no equipment or furniture purchased greater than \$1,000 during the fiscal year.

**H. INCOME TAXES**

**Pelican Providers Corporation** qualifies as a tax-exempt organization under Section

**Pelican Providers Corporation**  
Notes to the Financial Statements  
For the Year Ended September 30, 2025

501(c)(4) of the Internal Revenue Code and comparable Louisiana law. Accordingly, no provision for income taxes has been made in these financial statements.

**I. STATEMENT OF CASH FLOWS**

**The Organization** is required to present a statement of cash flows. For purposes of the Statement of Cash Flows, the Organization considers all highly liquid debt investments purchased with a maturity of three months or less to be cash equivalents.

**J. LIQUIDITY MANAGEMENT**

As of September 30, 2025, **the Organization** has financial assets of \$23,475 in cash, with \$11,639 subject to donor restrictions and a remaining balance of \$11,836 which could be made readily available within one year of the statement of financial position date to meet general expenditures. As a part of its liquidity management, the organization has a policy to structure its financial assets to be made available as general expenditures, liabilities, and other obligations become due.

**NOTE 2 – CASH**

At September 30, 2025, **the Organization** has cash (book balances) totaling \$23,475, which are in noninterest-bearing demand accounts. The deposits are stated at costs, which approximate market and are insured by the Federal Deposit Insurance Corporation up to \$250,000.

**NOTE 3 - REIMBURSEMENTS RECEIVABLE**

Reimbursements receivable represent reimbursements due from the Louisiana Department of Education for meals served during the month of September 2025.

Provider Reimbursement Receivable	\$ 36,040
Administrative Reimbursement Receivable	<u>10,950</u>
Total Reimbursements Receivable	\$ 46,990

**NOTE 4 – DUE TO GENERAL FUND**

During the year, the Organization had no transfers that resulted in funds being owed to other funds at September 30, 2025.

**NOTE 5 - CONCENTRATION OF REVENUES**

**The Organization** receives a large amount of its revenues from one major source, the Louisiana Department of Education. Revenue is based on the number of meals served by providers to children at the approved meal rates. Meal rates are determined on July 1 of

**Pelican Providers Corporation**  
Notes to the Financial Statements  
For the Year Ended September 30, 2025

each year by the Louisiana Department of Education. Meals served and approved meal rates are reported in the Schedule of Meals Served and Program Reimbursements. The revenue from this source represents mainly 99.0% of the organization's total revenues during the year ended September 30, 2025.

**NOTE 6 - DUE TO PROVIDERS**

Due to providers represents amounts owed to providers for the cost of meals served during the month of August and September 2025.

**NOTE 7 – RELATED PARTY OFFICE SPACE**

**The Organization's** office space is located at 2708 N. Acadian Thruway, Baton Rouge, Louisiana. **The Organization** has a twelve-month rental agreement with Christland Christian Community Fellowship to pay \$300 per month to utilize the office space. Rental payments during the year for office space totaled \$6,000, paid to the owner, a board member of **the Organization**.

**NOTE 8 - BOARD OF DIRECTORS**

The management of **Pelican Providers Corporation** is vested in a Board of Directors which consists of four members who serve without compensation.

**NOTE 9 - BOARD DESIGNATION OF ASSETS**

At September 30, 2025, **the Organization's** Board has not designated any portion of net assets for specific purposes.

**NOTE 10- SUBSEQUENT EVENTS**

Management is required to evaluate events or transactions that may occur after the statement of financial position date for potential recognition or disclosure in the financial statements. Management performed such an evaluation through March 29, 2026 the date that the financial statements were available to issue and noted no subsequent events or transactions that occurred after the statement of financial position date requiring recognition or disclosure.

**INDEPENDENT AUDITOR'S REPORTS  
REQUIRED BY *GOVERNMENT AUDITING  
STANDARDS AND UNIFORM GUIDANCE***

**COLLINS CPA  
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors  
**Pelican Providers Corporation**  
Baton Rouge, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements of **Pelican Providers Corporation** (a nonprofit organization), which comprise the statements of financial position as of September 30, 2025, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon, dated March 29, 2026.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered **Pelican Providers Corporation's** internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of **Pelican Providers Corporation's** internal control. Accordingly, we do not express an opinion on the effectiveness of the organization's internal control.



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A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the organization's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

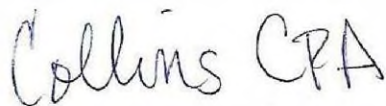
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether **Pelican Providers Corporation's** financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of **Pelican Providers Corporation's** internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Pelican Providers Corporation's** internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**Collins CPA Accounting & Consulting Services LLC**  
New Orleans, Louisiana  
March 29, 2026

**COLLINS CPA  
ACCOUNTING &  
CONSULTING SERVICES  
L.L.C.**

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY  
THE UNIFORM GUIDANCE**

To the Board of Directors  
**Pelican Providers Corporation**  
Baton Rouge, Louisiana

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited **Pelican Providers Corporation's** compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of **Pelican Providers Corporation's** major federal programs for the year ended September 30, 2025. The organization's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, **Pelican Providers Corporation.** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2025.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit*



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*Requirements for Federal Awards* (Uniform Guidance). Our responsibility under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of **Pelican Providers Corporation** and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of **Pelican Providers Corporation's** compliance with the compliance requirements referred to above.

#### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, regulations, rules, and provisions of contracts or grant agreements applicable to **Pelican Providers Corporation's** federal programs.

#### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on **Pelican Providers Corporation's** compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the *Uniform Guidance* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about **Pelican Providers Corporation's** compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding **Pelican Providers Corporation's** compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of **Pelican Providers Corporation's** internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of **Pelican Providers Corporation's** internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on Internal Control Over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Collins CPA*

***Collins CPA Accounting & Consulting Services LLC***

New Orleans, Louisiana

March 29, 2026

**PELICAN PROVIDERS CORPORATION**  
**SCHEDULE OF EXPENDITURES OF FEDERAL**  
**AWARDS**  
FOR THE YEAR ENDED SEPTEMBER 30, 2025

Federal Grantor/ Pass-Through Grantor/ Program Name	Federal CFDA Number	Agency or Pass- through Number	Federal Expenditures September 30, 2025
U.S. Department of Agriculture: Pass-through program from: Louisiana Department of Education Child and Adult Care Food Program (FDCHP)	10.558	N/A	\$585,718
Total Expenditures			\$585,718

**Notes to Schedule of Expenditures of Federal Awards**

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**Note 1. Summary of Significant Accounting Policies**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of **Pelican Provider Corporation's** and is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

**A. Basis of Presentation**

The accompanying schedule of expenditures of federal award include the federal grant activity of **Pelican Provider Corporation.** and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of *Uniform Guidance, "Audits of States, Local Governments, and Non-Profit Organizations."*

**B. Accrued Reimbursement**

Federal awards are on a cost reimbursement basis.

**C. Federal Indirect Cost Rate**

**Pelican Provider Corporation.** did not elect to use the 10% de minimis federal indirect cost rate for the year ended September 30, 2025.

**D. Subrecipients**

**Pelican Provider Corporation** did not provide federal funds to any subrecipients during the year ended September 30, 2025.

PELICAN PROVIDERS CORPORATION  
 Schedule of Findings and Questioned Costs  
 For the Year Ended September 30, 2025

SUMMARY OF AUDITOR'S RESULTS:

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- \* Material weakness(es) identified? \_\_\_yes    X\_no
- \* Control deficiencies identified that are not considered to be material weaknesses? \_\_\_yes    X\_none reported

Noncompliance material to financial statements noted? \_\_\_yes    X\_no

Federal Awards:

Internal control over major programs:

- \* Material weakness(es) identified? \_\_\_yes    X\_no
- \* Control deficiencies identified that are not considered to be material weaknesses? \_\_\_yes    X\_none reported

Type of auditor's report issued on compliance for major programs: unmodified

Any audit findings disclosed that are required to be reported under the Uniform Guidance? \_\_\_\_\_yes    X\_no

Identification of major program:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
10.558	Child and Adult Care Food Program (FDCHP)

The threshold for distinguishing types A & B programs was program expenditures exceeding \$750,000

Auditee qualified as low-risk auditee? \_\_\_\_\_yes    X\_no

PELICAN PROVIDERS CORPORATION  
Schedule of Findings and Questioned Costs  
Year Ended September 30, 2025

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

The auditor’s report expresses an unmodified opinion on the financial statements.

No significant deficiencies or material weaknesses identified in internal accounting control.

No instances of noncompliance material to the financial statements were disclosed during the audit

**SECTION II - FINANCIAL STATEMENT AUDIT**

No findings or questioned costs for the year ended September 30, 2025

**SECTION III – FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARDS**

No findings or questioned costs for the year ended September 30, 2024.

**SECTION IV - MANAGEMENT LETTER**

Not Applicable

PELICAN PROVIDERS CORPORATION  
Schedule of Prior Year Audit Findings and Questioned Costs  
Year Ended September 30, 2025

Findings and Questioned Costs – Financial Statements Audit

None

Findings and Questioned Costs – Major Federal Award Programs

None

## **SUPPLEMENTARY INFORMATION SCHEDULES**

**Schedule of Claims  
Year Ended September 30, 2025**

**REIMBURSEMENTS ALLOWABLE**

Administrative	\$ 126,443
Program	<u>450,761</u>
<b>Total</b>	<b><u><u>577,204</u></u></b>

**REIMBURSEMENTS CLAIMED AND RECEIVED**

Administrative	\$ 126,443
Program	<u>450,761</u>
<b>Total</b>	<b><u><u>577,204</u></u></b>

**OVER (UNDER) CLAIM**

Administrative	NONE
Program	<u>NONE</u>
<b>TOTAL OVER (UNDER CLAIMED)</b>	<b><u><u>NONE</u></u></b>

See accompanying notes and independent auditor's report.

**FAMILY DAY CARE HOME PROGRAM  
ADMINISTERED BY  
PELICAN PROVIDERS CORPORATION**

**Schedule of Administrative Reimbursement Allowable  
Year Ended September 30, 2025**

A. Actual administrative expenses	\$ <u>126,443</u>
B. Administrative reimbursement expenses (Home x Rates)	\$ <u>126,443</u>
C. Approved administrative budget	\$ <u>132,780</u>
D. Administrative reimbursement allowed	\$ <u>126,443</u>
E. Administrative reimbursement received	\$ <u>126,443</u>

See accompanying notes and independent auditor's report.

**FAMILY DAY CARE HOME PROGRAM  
ADMINISTERED BY  
PELICAN PROVIDERS CORPORATION**

**Schedule of Monetary Claims and Questioned Costs  
Year Ended September 30, 2025**

**REIMBURSEMENTS ALLOWABLE**

Administrative overclaim NONE

**PROGRAM REIMBURSEMENT**

Meal counts and attendance NONE

**Total Overclaim** NONE

See accompanying notes and independent auditor's report.

**PELICAN PROVIDERS CORPORATION**

**Schedule of Meals Served and  
Program Reimbursement  
Year Ended September 30, 2025**

**OCTOBER 1, 2024 TO JUNE 30, 2025**

	<u>BREAKFAST</u>	<u>LUNCH</u>	<u>SUPPLEMENT</u>	<u>SUPPER</u>	<u>TOTAL</u>
Number of meals claimed	18,477	35,358	60,697	40,530	155,062
Less: Meals refunded by sponsor	0	0	0	0	
Net meals allowed	18,477	35,358	60,697	40,530	155,062
Reimbursement rate	\$ 1.6600	\$ 3.1500	\$ 0.9300	\$ 3.1500	
Reimbursement based on rate	\$ 30,672	\$ 111,378	\$ 56,448	\$ 127,670	\$ 326,167

**JULY 1, 2025 TO SEPTEMBER 30, 2025**

	<u>BREAKFAST</u>	<u>LUNCH</u>	<u>SUPPLEMENT</u>	<u>SUPPER</u>	<u>TOTAL</u>
Number of meals claimed	6,259	14,173	21,464	14,817	56,713
Less: Meals refunded by sponsor	0	0	0	0	
Net meals allowed	6,259	14,173	21,464	14,817	56,713
Reimbursement rate	\$ 1.7000	\$ 3.2200	\$ 0.9600	\$ 3.2200	
Reimbursement based on rate	\$ 10,640	\$ 45,637	\$ 20,605	\$ 47,711	\$ 124,594

<b>TOTAL MEALS CLAIMED</b>	24,736	49,531	82,161	55,347	211,775
<b>TOTAL MEALS ALLOWED</b>	24,736	49,531	82,161	55,347	211,775

<b>PROGRAM REIMBURSEMENT CLAIMED</b>	\$ 41,312	\$ 157,015	\$ 77,054	\$ 175,380	\$ 450,761
<b>PROGRAM REIMBURSEMENT ALLOWED</b>	\$ 41,312	\$ 157,015	\$ 77,054	\$ 175,380	\$ 450,761

**MEALS OVERCLAIMED AND REFUNDED TO LDOE** \$ -

See accompanying notes and independent auditor's report.

**PELICAN PROVIDERS CORPORATION**

**Schedule of Compensation, Benefits, and Other Payments  
to Executive Director  
For the Year Ended September 30, 2025**

**MARK A. BANKS, EXECUTIVE DIRECTOR**

<b>PURPOSE</b>	<b>AMOUNT</b>
Salary	\$ 93,717
Employee Pension Account	
Benefits - Retirement	5,837
Benefits - Medicare	1,359
<b>TOTAL</b>	<u>\$ 100,913</u>

See accompanying notes and independent auditor's report.

**STATE REPORTING SECTION**

**AGREED-UPON PROCEDURES REPORT**

**COLLINS CPA  
ACCOUNTING &  
CONSULTING SERVICES  
L.L.C.**

**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES  
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

To the **Board of Directors of  
Pelican Providers Corporation  
and the Louisiana Legislative Auditor:**

I have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period October 1, 2024 through September 30, 2025. **Pelican Providers Corporation's** management is responsible for those C/C areas identified in the SAUPs.

**Pelican Providers Corporation** has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period **October 1, 2024 through September 30, 2025**. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

***Written Policies and Procedures***

I obtained from management its written policies and procedures utilized in the operations of the organization. Because the organization's public funds are federal major program funds received for the Child and Adult Care Food Program, they are subject to testing



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under the Single Audit and therefore AUP categories including written procedures are mainly covered under the pass-through agency agreement, FNS instruction 796-2, *Financial Management-Child and Adult Care Food Program, and the federal Compliance Supplement*.

Budgeting

Comment: No exceptions were found as a result of this procedure.

Purchasing

Comment: No exceptions were found as a result of this procedure.

Disbursements

Comment: No exceptions were found as a result of this procedure.

Receipts/Collections

Comment: No exceptions were found as a result of this procedure.

Payroll/Personnel

Comment: No exceptions were found as a result of this procedure.

Contracting

Comment: No exceptions were found as a result of this procedure.

Credit Cards

Comment: No exceptions were found as a result of this procedure.

Travel and Expense Reimbursement

Comment: No exceptions were found as a result of this procedure.

Ethics

Comment: Not Applicable

Debt Service

Comment: Not Applicable

Information Technology Disaster Recovery/Business Continuity

Comment: No exceptions were found as a result of this procedure.

*Sexual Harassment*

Comment: Not Applicable

***Board***

---

Obtained and inspected the board minutes for the fiscal period and observed the Board met quarterly in accordance with its bylaws. In addition, the board minutes reference financial activity relating to the CACFP fund. There were no prior year audit findings requiring corrective action and updates to the Board.

**Comment:** No exceptions were found as a result of this procedure.

***Bank Reconciliations***

---

Obtained and inspected one month's bank reconciliation for each bank account. Observed bank reconciliations were reconciled within two months of the related statement closing date and included evidence they had been reviewed by a member of the Board.

**Comment:** No exceptions were found as a result of this procedure.

***Collections***

---

The Organizations deposits are mainly EFT (Electronic Fund Transfer). There is one deposit site and there are no cash collections.

**Comment:** No exceptions were found as a result of this procedure.

***Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)***

---

Selected two months of non-payroll disbursements and noted employee duties are properly segregated and transaction are properly authorized. Disbursement transactions were properly supported by invoice or an approved contract. An outside accountant handles the recording and reporting of transactions.

Comment: No exceptions were found as a result of this procedure.

***Credit Cards/Debit Cards/Fuel Cards/P-Cards***

---

The Organization has one credit card with five (5) authorized users. Obtained two months of credit cards statements. Verified sufficient documentation supported transactions and all transactions were for the business/public purpose of the fund. Observed statements along with supporting documentation were reviewed and approved by a member of the Board.

Comment: No exceptions were found as a result of this procedure.

***Travel and Travel-Related Expense Reimbursements (excluding card transactions)***

---

Obtained a listing of all travel reimbursements for the audit period. Determined that the reimbursement rate was no more than the rate established by Louisiana Travel Guide authorized by the oversight agency. Selected two months of travel reimbursement transactions and examined the related expense reimbursement forms which documented the business/public purpose. Documentation to support the business/public purpose was on file to support all transactions.

Comment: No exceptions were found as a result of this procedure.

***Contracts***

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Obtain from management a listing of all agreements/contracts for professional services, materials and supplies that were initiated during the fiscal period. Determined all contracts were approved by the oversight agency during the Organization's budget approval process. Verified payments made for professional services in the two test months selected for testing were made in accordance with terms and conditions of the contract.

Comment: No exceptions were found as a result of this procedure.

***Payroll and Personnel***

---

I selected two pay-periods during the fiscal year and verified that employees were paid the authorized rates as approved by the oversight agency in the budget. In addition, I examined attendance and leave records for the selected payroll transactions and determined time and attendance for employees in my test months were properly approved by the supervisor.

Comment: No exceptions were found as a result of this procedure.

***Ethics***

---

Comment: Not Applicable

***Debt Service***

---

Comment: Not Applicable

***Fraud Notice***

---

Comment: No exceptions were found as a result of this procedure.

***Information Technology Disaster Recovery/Business Continuity***

---

Comment: No exceptions were found as a result of this procedure.

***Sexual Harassment***

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Comment: Not Applicable

I was engaged by **Pelican Providers Corporation** to perform this agreed-upon procedures engagement and conducted my engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. I was not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

I am required to be independent of **Pelican Providers Corporation** and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

*Collins CPA*

***Collins CPA Accounting & Consulting Services LLC***  
New Orleans, Louisiana  
March 29, 2026