Central Louisiana Coalition to Prevent Homelessness

Alexandria, Louisiana

Annual Financial Report

May 31, 2026

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A Professional Accounting Corporation

John E. Theriot II, CPA, CGMA
Stephanie R. Lemoine, CPA

Independent Accountants' Review Report

To the Board of Directors
Central Louisiana Coalition to Prevent Homelessness
Alexandria, Louisiana

We have reviewed the accompanying financial statements of Central Louisiana Coalition to Prevent Homelessness (a nonprofit organization), which comprise the statement of financial position as of May 31, 2026, and the related statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility 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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements whether due to fraud or error.

Accountants' Responsibility
Our responsibility is to conduct the review engagement in accordance with Statement on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountants' Conclusion
Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

5615 J Jackson Street
Alexandria, Louisiana 71303
PH: 318-445-9334
FAX: 318-445-0996
www.knightmasden.com

Supplementary Information

The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have reviewed the information, and based on our review, we are not aware of any material modification that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the supplementary information and, accordingly, do not express on opinion on such information.

Summarized Comparative Information

We have previously reviewed Central Louisiana Coalition to Prevent Homelessness's 2025 financial statements, and in our conclusion dated October 29, 2025, stated that based on our review, we were not aware of any material modifications that should be made to the 2025 financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America. We are not aware of any material modifications that should be made to the summarized comparative information presented herein as of and for the year ended May 31, 2025, for it to be consistent with the reviewed financial statements from which its has been derived.

Knight Masden

KnightMasden
Alexandria, Louisiana
October 14, 2026

Central Louisiana Coalition to Prevent Homelessness
Statement of Financial Position
May 31, 2026

Assets

	2026	2025 Summarized Total
Current Assets		
Cash and cash equivalents	$ 31,030	$ 14,710
Grants and pledges receivable	19,410	52,990
Investments	3,418	2,943
Total Current Assets	53,858	70,643
Plant, Property and Equipment, net	381,461	395,048
Total Assets	$ 435,319	$ 465,691

Liabilities and Net Assets

Current Liabilities		
Accounts payable	$ -	$ 29
Payroll liabilities	19,763	21,479
Notes payable - current portion	9,961	9,257
Total Current Liabilities	29,724	30,765
Notes payable, net of current portion	180,980	191,258
Total Liabilities	210,704	222,023
Net Assets		
without Donor Restriction	174,616	168,447
with Donor Restriction	50,000	75,221
Total Net Assets	224,616	243,668
Total Liabilities and Net Assets	$ 435,319	$ 465,691

The accompanying notes are
an integral part of the financial statements.

Central Louisiana Coalition to Prevent Homelessness
Statement of Activities
For the Year Ended May 31, 2026

	without Donor Restrictions	with Donor Restrictions	2026 Total	2025 Summarized Total
Revenues				
Contributions, gifts and grants	$ 334,743	$ 100,000	$434,743	$ 542,346
Contributions, gifts and grants - non cash	102,396	-	102,396	116,861
Program service income	36,043	-	36,043	25,227
Fundraising income	26,534	-	26,534	17,255
Investment income	577	-	577	482
Other income	56	-	56	-
Total Revenues	500,349	100,000	600,349	702,171
Net Assets released from restrictions	125,221	(125,221)	-	-
				-
Functional Expenses				
Program Services				
Continuum of Care (CoC)	33,793	-	33,793	35,254
Coordinated Entry	2,816	-	2,816	54,225
Homeless Management Information System (HMIS)	130,818	-	130,818	67,734
Louisiana Integrated Treatment Services (LITS)	277,576	-	277,576	177,213
Outreach	66,545	-	66,545	213,157
Total Program Services	511,548	-	511,548	547,583
Supporting Services				
Management and general	107,853	-	107,853	86,589
Total Functional Expenses	619,401	-	619,401	634,172
Change in Net Assets	6,169	(25,221)	(19,052)	67,999
Net Assets - Beginning	168,447	75,221	243,668	175,669
Net Assets - Ending	$ 174,616	$ 50,000	$224,616	$ 243,668

The accompanying notes are
an integral part of the financial statements.

Central Louisiana Coalition to Prevent Homelessness
Statement of Cash Flows
For the Year Ended May 31, 2026

	2026	2025 Summarized Total
Cash Flows from Operating Activities		
Change in Net Assets	$ (19,052)	$ 67,999
Adjustments to reconcile changes in net assets to net cash provided (used) by operating activities		
Depreciation	13,586	13,402
Donated vehicle		(12,000)
Income from investment account	(577)	(482)
(Increase) decrease in accounts receivable	33,580	14,890
Increase (decrease) in accounts payable	(29)	(13,192)
Increase (decrease) in payroll liabilities	(1,716)	(3,729)
Net Cash Provided/(Used) by Operating activities	25,792	66,888
Cash flows from Financing Activities		
Payments on notes payable	(9,472)	(58,652)
Net Cash Provided/(Used) by Financing Activities	(9,472)	(58,652)
Net Increase (Decrease) in Cash and Cash Equivalents	16,320	8,236
Cash and Cash Equivalents - Beginning	14,710	6,474
Cash and Cash Equivalents - Ending	$ 31,030	$ 14,710

The accompanying notes are
an integral part of the financial statements.

Central Louisiana Coalition to Prevent Homelessness
Statement of Functional Expenses
For the Year Ended May 31, 2026

	CoC	Coordinated Entry	HMIS	LITS	Outreach	Total Program Service
Payroll expenses	$ 27,153	$ -	$ 89,460	$ 64,289	$ 46,383	$ 227,285
Repairs and maintenance	215	237	386	2,040	434	3,312
Supplies	326	-	1,911	1,368	1,637	5,242
Professional fees	-	-	-	-	-	-
Direct program expenses	-	-	26,535	190,668	11,545	228,748
Insurance	2,515	274	4,808	14,965	2,420	24,982
Utilities	500	41	4,926	1,982	1,861	9,310
Interest and bank charges	-	-	-	-	-	-
Miscellaneous	820	-	528	-	-	1,348
Depreciation	2,264	2,264	2,264	2,264	2,265	11,320
	$ 33,793	$ 2,816	$ 130,818	$ 277,576	$ 66,545	$ 511,548

The accompanying notes are
an integral part of the financial statements.

Central Louisiana Coalition to Prevent Homelessness
Statement of Functional Expenses
For the Year Ended May 31, 2026

	Management and General	2026 Total Expenses	2025 Summarized Total
Payroll expenses	$ 45,892	$ 273,177	$ 275,785
Repairs and maintenance	2,047	5,359	7,956
Supplies	8,665	13,907	12,929
Professional fees	14,675	14,675	20,192
Direct program expenses	-	228,748	225,231
Insurance	5,085	30,067	32,271
Utilities	8,643	17,953	17,395
Interest and bank charges	14,737	14,737	17,031
Miscellaneous	5,843	7,191	11,980
Depreciation	2,266	13,586	13,402
	$ 107,853	$ 619,401	$ 634,172

The accompanying notes are
an integral part of the financial statements.

Note 1 – Summary of Significant Accounting Policies

Nature of Activities

The Central Louisiana Coalition to Prevent Homelessness, Inc. (the Coalition) is a nonprofit corporation located in Alexandria, Louisiana, that was formed to end homelessness in the Central Louisiana area by providing sustainable housing to homeless individuals. The mission of the Coalition is to identify, advocate, and mobilize community resources to ensure all people in Central Louisiana have access to stable homes. Program activities conducted in pursuit of this mission are described as follows:

CoC – The Continuum of Care (CoC) is a federally-recognized designation for a collective impact collaboration within a community. The Coalition serves as the CoC collaborative applicant for the Central Louisiana region, a designation by the U.S. Department of Housing and Urban Development (HUD). In this role, the Coalition is responsible for submitting the community's grant applications and homelessness reports to HUD on behalf of its members for CoC and Emergency Solutions Grant Program (ESGP) funds. Direct housing and service programs under CoC include the Planning and Homeless Prevention programs.

Coordinated Entry – Coordinated Entry is an effort among CoC providers to assess each homeless individual and family using a uniform and standardized process. The Coalition uses this process to ensure that all people experiencing a housing crisis have fair and equal access and are quickly identified, assessed for, referred, and connected to housing and assistance based on their severity of needs, rather than first come/first served.

HMIS – The Homeless Management Information System (HMIS) is a web-based database used to track and report homelessness services and shelter stays in an effort to reduce service duplications within the community and to understand local trends in homelessness.

LITS Housing – Louisiana Integrated Treatment Services (LITS) is a permanent supportive housing program that provides housing and supportive services for individuals who are considered chronically homeless with a co-occurring disability (diagnosis of a mental illness and a history of, or current, substance abuse disorder.) The goal is to assist chronically homeless individuals and families with maintaining permanent housing.

Outreach – The Outreach program conducts street outreach activities to locate and identify individuals who regularly sleep unsheltered or in places not meant for human habitation. The program provides case management and support to assist individuals with locating appropriate housing and/or shelter and accessing services. The Outreach program also provides a one-stop homelessness resource center organized for the purpose of assisting homeless persons and families with obtaining an income, providing a hygiene center for people experiencing homelessness, and meeting some basic needs of homeless individuals to assist them with securing income and housing.

Note 1 – Summary of Significant Accounting Policies (Continued)

Basis of Accounting
The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with the generally accepted accounting principles. Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Coalition and changes therein are classified and reported as follows:

Net Assets without Donor Restrictions – Net assets not subject to donor-imposed stipulations.

Net Assets with Donor Restrictions – Net assets subject to donor-imposed stipulations that may or will be met, either by actions of The Coalition and/or the passage of time or be permanently maintained by The Coalition. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Income Taxes
The Coalition is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code. Furthermore, the Coalition is not classified as a "private foundation" by the Internal Revenue Service.

Cash and Cash Equivalents
Cash and cash equivalents represent unrestricted bank deposits and highly liquid investments with original maturities of three months or less.

Pledges and Grants Receivable
The Coalition uses the allowance method to determine uncollectible pledges and grants receivable. Receivables are recorded net of an allowance for doubtful accounts based on management's estimate using a specific identification method.

Investments
On December 31, 2001, the Coalition established a non-endowed agency fund at the Central Louisiana Community Foundation (the Foundation), by transferring $1,000 into this fund. The fund is held by the Foundation for the purpose of administering funds for various charitable, cultural, educational, and scientific purposes and organizations primarily in the Central Louisiana community. These funds are not subject to restrictions whether by donor or otherwise, nor are they required to be held permanently or for any designated purposes other than charitable purposes within the corporate powers of the Coalition. The principal and earnings may be expended in whole or in part as stated in the agreement.

Note 1 – Summary of Significant Accounting Policies (Continued)

Investments (Continued)
Central Louisiana Coalition to Prevent Homelessness, Inc. reports all investments in marketable securities with readily determinable values and all investments in debt securities at their fair value in the statement of financial position. Investments in cash management funds are stated at cost, which approximates fair value. Net realized gains and losses on investments are reported in the statement of activities as increases or decreases in the respective net asset classes.

The Coalition may request distribution of all or part of the principal it contributes to the fund as well as any income from the fund. The Board of the Foundation will grant such a request if it concludes that such a distribution is consistent with the charitable purposes of the fund. If the Foundation ceases to be a qualified charitable organization, the Foundation shall distribute the assets of the fund in a manner and to any organization serving the Central Louisiana community that satisfies the requirements of a qualified charitable organization and serves purposes similar to those of the Coalition.

Land, Buildings and Equipment
Land, buildings and equipment are recorded at cost on the date of acquisition. Donated property is recorded at the estimated fair value upon receipt. Depreciation on buildings and equipment is computed using the straight-line basis over estimated useful lives ranging from 3 to 40 years. The Coalition capitalizes property and equipment if its value is $500 or more, and its useful life is more than one year.

Repairs, maintenance and minor replacements are charged to operations as incurred. Major replacements and improvements are capitalized at cost. When capitalized items are sold or retired, the related cost and accumulated depreciation are removed from the accounts and any gain or loss is included in the results of operations.

Assets donated with explicit restrictions regarding their use and contributions of cash designated to acquire property and equipment are reported as temporarily restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Coalition reports expirations of donor restrictions when the donated or acquired assets are placed in service. Temporarily restricted net assets are reclassified to unrestricted net assets at that time.

Revenue Recognition
The Coalition reports contributions and grants as support with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Note 1 – Summary of Significant Accounting Policies (Continued)

Revenue Recognition (Continued)
The Coalition reports gifts of land, buildings, and equipment as support without donor restrictions unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as support with donor restrictions. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Coalition reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Funds with donor restrictions are used to differentiate the resources whose use is restricted by donors or grantors from the resources on which donors or grantors have placed no restriction or the resources that arise as a result of the operations of the Coalition for its stated purpose.

Donated Services
Volunteers are utilized extensively for both program and supporting services. Contributed services are recognized if the services require specialized skills and the Coalition would be required to purchase these services if donated services were not available.

Donated Materials and Supplies
The Coalition receives various materials and supplies which are distributed to homeless individuals. Most of the items distributed by the Coalition have little or no fair market value; however, large quantities of food and hygiene products are collected, stored, and distributed. The distribution of food and hygiene products is an important component of the Coalition's program activities. Donated materials and supplies are reflected as contributions of nonfinancial assets at their estimated value at the date of receipt and are recorded as expenses for current operations.

Accrued Vacation
Vacation is earned at varying rates by qualifying full-time and part-time employees depending on length of service. Employees are allowed to carry forward a maximum of 5 to 20 days of unused vacation from the previous year, depending on their employment status (i.e., full-time or part-time). The liability at year-end is shown as a current liability in the statement of financial position. Qualifying full-time or part-time employees may also accrue up to 30 days of sick leave, but they are not paid for unused sick leave upon termination of employment. Therefore, no liability for accrued sick leave is reflected in the accompanying financial statements.

Advertising Costs
Advertising costs are expensed when incurred.

Costs incurred by the Coalition from providing various program and supporting services have been presented on a functional basis in the statement of functional expenses. Accordingly, costs have been allocated on a reasonable and consistent basis among the functional areas benefited.

Note 1 – Summary of Significant Accounting Policies (Continued)

Functional Allocation of Expenses
Most expenses are charged directly to program or supporting services based on specific identification. Certain categories of expenses attributable to administrative support include salaries and related employee benefits, buildings and grounds, office expense, professional fees, telephone, and utilities. These expenses are allocated based on estimates of time and effort. Expenses related to more than one function are charged to programs and supporting services using management's estimate of the activities benefited.

Use of Estimates
The preparation of financial statements in conformity with generally accepted accounting principles 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. Actual results could differ from those estimates.

Leases
In February 2016, FASB issued ASU 2016-02, Leases (Topic 842), which among other things, requires the recognition of right-of-use lease assets and lease liabilities on the balance sheet of lessees for operating leases, along with the disclosure of key information about leasing arrangements. A lessee is required to record lease assets and lease liabilities for all leases with a term of greater than 12 months. Leases with a term of 12 months or less will be accounted for in a manner similar to existing guidance for operating leases today.

Note 2 – Investments and Marketable Securities

The Coalition has a local non-endowed agency fund with the Central Louisiana Community Foundation (the Foundation). The value of the investment at May 31, 2026 was $3,418.

Note 3 – Fair Value Measurement

FASB ACS 820-10, Fair Value measurement, defines fair value, establishes a framework for measuring fair value, establishes a three-level valuation hierarchy for disclosure of fair value measurement and enhances disclosure requirements for fair value measurements. The valuation hierarchy is based upon the transparency of inputs to the valuation of the fair value of an asset or liability as of the measurement date. The three levels are defined as follows:

Level 1 – Represented by quoted prices that are available in an active market. Level 1 securities include checking and savings accounts, certificates of deposit, highly liquid government bonds, treasury securities, mortgage products and exchange traded equities.

Level 2 – Represented by assets and liabilities similar to Level 1 where quoted prices are not available, but observable, either directly or indirectly through corroboration

Note 3 – Fair Value Measurement(Continued)

with observable market data and estimated using pricing models or discounted cash flows. Level 2 securities would include U.S. agency securities, mortgage-backed agency securities, obligations of states and political subdivisions, and certain corporate, asset backed securities, and swap agreements.

Level 3 – Represented by financial instruments where there is limited activity or unobservable market prices and pricing models significant to determining the fair value measurement include the reporting entity's own assumptions about market risk. Level 3 securities would include hedge funds, private equity securities, and private investments in public entities.

Fair value of assets measured on a recurring basis at May 31, 2026 are as follows:

	Fair Value Measurement at May 31, 2026			
Description	Fair Value	Level 1	Level 2	Level 3
Cash	$31,030	$31,030	-	-
Investments	$3,418	-	$3,418	-

Note 4 – Land, Buildings and Equipment

Land, buildings and equipment utilized by the Coalition are presented as follows:

Description	Life	
Building and Improvements	7 - 40 years	$483,792
Furniture, Fixtures and Equipment	5 – 7 years	67,258
Vehicles	5 – 7 years	33,358
Accumulated Depreciations		(202,947)
Net		$381,461

Depreciation expense for 2025 was $13,587.

Note 5 – Notes Payable

On August 25, 2023, the Coalition refinanced the balance of a balloon payment note and the line of credit, through First Guaranty Bank, in the amount of $215,161. The terms of the loan include payments of $1,981, including interest at seven and one-quarter percent (7.25%), shall be made monthly through September 4, 2028. Beginning October 4, 2028, the terms of the loan include payments of $2,162, including interest at nine and one-quarter percent (9.25%), and shall be made monthly through September 4, 2038.

Notes payable are shown on the financial statements:

	Short-Term	Long-Term	Total
First Guaranty Bank Mortgage	$9,961	$180,980	$190,941

Note 5 – Notes Payable (Continued)

Future maturities of notes payable are as follows:

Year Ending May 31,	
2027	$9,961
2028	$10,683
2029	$11,531
2030	$12,407
2031	$13,351
2032+	$133,008

Note 6 – Restricted Net Assets

The Coalition's net assets with donor restrictions at the end of the year totaled $50,000. These net assets are restricted for the purpose of providing basic and permanent housing services for homeless persons in Central Louisiana.

Note 7 – Donated Supplies and Services

During the year ending May 31, 2026, the Coalition received donated material and supplies, consisting of food, hygiene products and clothing, in the amount of $102,396.

Unpaid volunteers have made significant contributions of their time to the Coalition. The value of the contributed time is not reflected in these statements since it is not susceptible to an objective measurement.

Note 8 – Income Taxes

The Coalition's tax return for the years ended May 31, 2022 through May 31, 2025, remain open and subject to examination by taxing authorities. The tax return for the year ended May 31, 2026 has not been filed as of the report date.

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the organization and recognize a tax liability (or asset) if the organization has undertaken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. Management has analyzed the tax positions taken by the organization, and has concluded that as of May 31, 2026, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or assets) or disclosure in the financial statements.

Note 9 – Liquidity Note

The Coalition monitors its liquidity so that it is able to meet its operating needs and other contractual commitments while maximizing the investment of its excess operating cash. As part of the Coalition's liquidity management, the Coalition structures its financial assets to be available as general expenditures, that is, whiout donor or other restrictions that would make them unavailable for general expenditure within one year of the balance sheet date. The Coalition receives more than 45% of its funding from reimbursement grants. The following reflects the Coalition's financial assets as of May 31, 2026, reduced by amounts not available for general use within one year of the statement of financial position date because of contractual or donor-imposed restrictions.

Financial assets:	
Cash	$31,029
Receivables	19,410
Investments	3,418
Total financial assets:	53,857
Less those unavailable for general expenditures	(50,000)
Total financial assets available to meet cash needs for general expenditures within one year	$3,857

Note 10 – Concentration

The U.S. Department of Housing and Urban Development (HUD) provided $252,094 in grants during the year ended May 31, 2026, which is approximately forty-two percent (42%) of total revenue and support. Without these grants, programs would be significantly affected.

Note 11 – Summarized Comparative Data

The financial statements include certain prior-year summarized comparative information on the financial statements but not in the statement of functional expenses and notes to the financial statements. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information such be read in conjunction with the organization's financial statements for the year ended May 31 of the prior year, from which the summarized information was derived.

Note 12 – Subsequent Events

The Coalition has no material subsequent events that would require disclosure. Subsequent events have been evaluated through October 14, 2026, which is the date the financial statements were available for issuance.

Supplementary Information

Central Louisiana Coalition to Prevent Homelessness
Schedule of Compensation, Benefits and Other Payments to Katherine Wynn,
Executive Director
For the Year Ended May 31, 2026

Purpose	Amount
Salary	$ 75,000
	$ 75,000

Agreed-Upon Procedures

KnightMasden
A Professional Accounting Corporation

John E. Theriot II, CPA, CGMA
Stephanie R. Lemoine, CPA

Independent Accountants' Report on Applying Agreed Upon Procedures on Federal, State and Local Awards

Board of Directors
Central Louisiana Coalition to Prevent Homelessness
Alexandria, Louisiana

We have performed the procedures enumerated below on the Agency's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended May 31, 2026, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide.* The Agency's management is responsible for its financial records and compliance with applicable laws and regulations.

The Agency 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 Agency's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended May 31, 2026. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. The report may not be suitable for any other purpose. The procedures performed may not address all the items of interest of 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:

Federal, State, and Local Awards

1. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Agency's management.

   The Agency provided us with the following list of expenditures made from federal, state, and local grant awards received during the fiscal year ended May 31, 2026

Federal, State, or Local Grant Name	Grant Year	AL No.	Amount
HUD – Continuum of Care	24-25	14.267	$21,507
HUD – Homeless Mgmt Info System	24-25	14.267	$59,258
HUD – Coordinated Entry	24-25	14.267	$34,636
HUD – Low Income Housing	24-25	14.267	$168,159
LHC – Emergency Solutions Grant	24-25	14.231	$83,282

5615 J Jackson Street
Alexandria, Louisiana 71303
PH: 318-445-9334
FAX: 318-445-0996
www.knightmasden.com

2. For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided no more than 30 disbursements are selected.

   Disbursements were selected.

3. Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

   All selected disbursements agreed to the amount and payee in the supporting documentation.

4. Report whether the selected disbursements were coded to the correct fund and general ledger account.

   All selected disbursements were coded to the correct general ledger account.

5. Report whether the selected disbursements were approved in accordance with the Agency's policies and procedures.

   All selected disbursements followed the Agency's policies and procedures.

6. For each selected disbursement made for federal grant awards, obtain the Compliance Supplement for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the Compliance Supplement, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirements or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.

   Activities Allowed or Unallowed
   We compared documentation for each selected disbursement with program compliance requirements related to services allowed or not allowed. All selected disbursements met activities allowed or unallowed requirements.

   Allowable Costs/Cost Principals
   We compared documentation for each selected disbursement with program compliance requirements related to allowable costs. All selected disbursements met allowable cost requirements.

   Equipment Real Property Management
   We compared documentation for each selected disbursement with program compliance requirements related to equipment real property management. No selected disbursements purchased equipment or real property.

Period of Performance
We compared documentation for each selected disbursement with program compliance requirements related to equipment real property management. All selected disbursements were within the period of performance.

7. Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Agency's financial records; and report whether the amounts in the close-out reports agree with the Agency's financial records.

   No grants were closed out during the year.

Open Meetings

8. Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions.

   Entity is a non-profit and not subject to the Louisiana Revised Statutes 42:11 through 42:28.

Budget

9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the agency provided to the applicable federal, state or local grantor agency. Report whether the budgets for federal, state and local grants included the purpose and duration of the grants; and whether budgets for state grants also included specific goals, objectives, and measures of performance.

   The Agency provided documentation that comprehensive budgets were submitted to the applicable federal grantor agency for the grants exceeding five thousand dollars. These budgets included the purpose and duration of the grant program.

State Audit Law

10. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

    The Agency's report was submitted timely to the Louisiana Legislative Auditor.

11. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

    The Agency's management represented that the Agency did not enter into any contract during the fiscal year that were subject to the public bid law.

Prior Year Comments

12. Obtain and report management's representation as to whether any prior year suggestions, recommendations, and/or comments have been resolved.

    No prior year suggestions, exceptions, recommendations, or comments.

We were engaged by the Agency to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were 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 the Agency's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the agency and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the Agency's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, 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 Louisiana Legislative Auditor as a public document.

KnightMasden

KnightMasden
Alexandria, Louisiana
October 14, 2026

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Agencies)

_____ (Date Transmitted)

Knight Masden (CPA Firm Name)

5615 Jackson St, Bldg J (CPA Firm Address)

Alexandria, LA 71303 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of _____(date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Federal, State, and Local Awards

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes [✓] No [ ] N/A [ ]

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and local grantor officials.

Yes [✓] No [ ] N/A [ ]

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes [✓] No [ ] N/A [ ]

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes [✓] No [ ] N/A [ ]

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website to determine whether a non-profit agency is subject to the open meetings law.**

Yes [ ] No [ ] N/A [✓]

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes [✓] No [ ] N/A [ ]

Reporting

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [✓] No [ ] N/A [ ]

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes [ ] No [ ] N/A [✓]

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes [✓] No [ ] N/A [ ]

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes [ ] No [ ] N/A [✓]

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes [✓] No [ ] N/A [ ]

General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [✓] No [ ] N/A [ ]

We acknowledge that we are responsible for determining that that the procedures performed are appropriate for the purposes of this engagement.

Yes [✓] No [ ] N/A [ ]

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes [✓] No [ ] N/A [ ]

We have provided you with all relevant information and access under the terms of our agreement.

Yes [✓] No [ ] N/A [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes [✓] No [ ] N/A [ ]

We are not aware of any material misstatements in the information we have provided to you.

Yes [✓] No [ ] N/A [ ]

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes [ ] No [ ] N/A [✓]

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal

controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes [ ] No [ ] N/A [✓]

The previous responses have been made to the best of our belief and knowledge.

Katherine Wynn Executive Director 9-3-2026 Date