

# **ELISHA MINISTRIES**

Ruston, Louisiana

**REVIEW REPORT  
AND  
FINANCIAL STATEMENTS  
WITH SUPPLEMENTAL INFORMATION  
AND AGREED-UPON PROCEDURES  
As of and for the Year Ended August 31, 2025**

**BY**

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**ELISHA MINISTRIES**  
**RUSTON, LOUISIANA**

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# **ELISHA MINISTRIES**

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## **REVIEW REPORT AND FINANCIAL STATEMENTS WITH SUPPLEMENTAL INFORMATION AND AGREED-UPON PROCEDURES As of and for the Year Ended August 31, 2025**

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## INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors of  
Elisha Ministries  
Ruston, Louisiana

I have reviewed the accompanying financial statements of Elisha Ministries (a nonprofit organization), which comprise the statement of financial position as of August 31, 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. A review includes primarily applying analytical procedures to management's financial data and making inquiries of entity 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, I 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 misstatement whether due to fraud or error.

### **Accountant's Responsibility**

My responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am 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. I believe that the results of my procedures provide a reasonable basis for my conclusion.

I am required to be independent of Elisha Ministries and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my review.

### **Accountant's Conclusion**

Based on my review, I am 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.

**Elisha Ministries**  
**Independent Accountant's Review Report (Continued)**

**Other Matters**

*Other Information*

The accompanying supplemental information in Schedules 1 through 3 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in my review of the basic financial statements. Based on my review, I am not aware of any material modifications that should be made to the supplemental information. I have not audited the supplementary information and do not express an opinion on such information.



Rosie D. Harper  
Certified Public Accountant

Monroe, Louisiana  
November 18, 2025

# **FINANCIAL STATEMENTS**

ELISHA MINISTRIES  
Statement of Financial Position  
August 31, 2025

**Assets**

Cash and Cash Equivalents	\$ 15,309
Board Restricted Assets	
Restricted Cash	30,041
Investment-Certificate of Deposit	25,462
Property, Automobiles and Land (Note E)	<u>758,100</u>
 Total Assets	 <u><u>\$ 828,912</u></u>

**Liabilities and Net Assets**

## Liabilities:

Accrued Liabilities	28,542
Deferred Revenue-LHC	375,000
HAC Mortgage Payable	231,404
SBA-EIDL	<u>338,251</u>
 Total Liabilities	 <u>973,197</u>

## Net Assets:

Without Donor Restrictions	
Designated by the Board	55,503
Operating	<u>(204,263)</u>
Total Net Assets Without Donor Restrictions	<u>(148,760)</u>

Net Assets With Donor Restrictions 4,475

Total Net Assets (144,285)

Total Liabilities and Net Assets \$ 828,912

See Accompanying Independent Accountant's Review Report and Notes to Financial Statements.

ELISHA MINISTRIES  
Statement of Activities  
For the Year Ended  
August 31, 2025

**CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS****Revenue and Gains**

Contribution Income	\$ 9,309
Fee for Service Income	67,464
Rental Income	39,213
Other Revenue	8,858
TOTAL REVENUE AND GAINS WITHOUT DONOR RESTRICTIONS	124,844

**Net Assets Released from Restrictions**

Restrictions Satisfied by Payments	41,525
TOTAL REVENUES, GAINS AND OTHER SUPPORT WITHOUT DONOR RESTRICTIONS	166,369

**Expenses**

General & Administrative Expense	70,688
Program	145,113
Total Expenses	215,801
DECREASE IN NET ASSETS WITHIOUT DONOR RESTRICTIONS	(49,432)

**CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS****Revenue and Gains**

Corporate Grants	5,500
Local Non-profit Grant	40,500
TOTAL REVENUE AND GAINS WITH DONOR RESTRICTIONS	46,000

## Net Assets Released from Restrictions

Restrictions Satisfied by Payments	(41,525)
CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS	4,475

DECREASE IN NET ASSETS (44,957)

Net Assets as of Beginning of Year (102,302)

## Other Changes in Net Assets

Prior Period Adjustment	2,974
Total Other Changes in Net Asset	2,974

Net Assets as of End of Year \$ (144,285)

See Accompanying Independent Accountant's Review Report and Notes to Financial Statements.

ELISHA MINISTRIES  
Statement of Cash Flows  
For the Year Ended  
August 31, 2025

**Operating Activities**

Change in Net Assets	\$ (44,957)
Adjustments to Reconcile Change in Net Assets to Net Cash Used by Operating Activities:	
Provision for Depreciation	25,100
Increase in Accounts Payable/Accrued Liabilities	455
Prior Period Adjustment	2,974
	28,529
Total Adjustments	28,529
Net Cash Used by Operating Activities	(16,428)

**Investing Activities**

Cash Invested into Certificate of Deposit	(25,000)
Interest Re-invested into Certificate of Deposit	462
	462
Net Cash Used by Investing Activities	(24,538)

**Financing Activities**

Mortgage Principal Payments	(7,863)
SBA-EIDL Principal Payments	(9,865)
	(9,865)
Net Cash Used by Financing Activities	(17,728)

Net Cash Decrease for the Period	(58,694)
----------------------------------	----------

Cash and Cash Equivalents as of Beginning of Year	104,044
	104,044
Cash and Cash Equivalents as of the End of Year	\$ 45,350
	45,350

**Supplemental Information:**

Interest Paid	\$ 21,032
	21,032

See Accompanying Independent Accountant's Review Report and Notes to Financial Statements.

ELISHA MINISTRIES  
Statement of Functional Expenses  
For the Year Ended  
August 31, 2025

	<b>Program Expenses</b>				<b>Total Program Expense</b>	<b>Without Donor</b>	<b>Total All Funds</b>
	<b>With Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>Without Donor Restrictions</b>			<b>General &amp; Admin</b>	
	<b>Lincoln Health Foundation</b>	<b>Corporate Grants</b>	<b>Housing</b>	<b>Medical Transportation</b>		<b>General &amp; Admin</b>	
Personnel Costs							
Salaries and Wages	33,235	-	\$ -	\$ 9,879	\$ 43,114	\$ 15,083	\$ 58,197
Payroll Taxes and Other Fringe Benefits	2,344	-	-	1,793	4,137	2,689	6,826
Total Personnel Costs	35,579	-	-	11,672	47,251	17,772	65,023
<b>Other Expenses</b>							
Accounting/Auditing	2,485	-	-	-	2,485	1,333	3,818
Advertising	-	-	300	-	300	650	950
Bank Service Charges	-	-	-	-	-	244	244
Contract Labor	-	-	2,804	3,126	5,930	-	5,930
Contributions	-	-	-	-	-	6,124	6,124
Depreciation	-	-	25,100	-	25,100	-	25,100
Fundraising Expense	-	-	-	-	-	500	500
Insurance	-	-	410	15,505	15,915	4,011	19,926
Interest Expense	-	-	21,032	-	21,032	-	21,032
Mileage/Automobile	-	-	-	13,587	13,587	-	13,587
Office Expense	1,733	-	-	-	1,733	7,005	8,738
Office Rent	-	-	-	-	-	19,250	19,250
Other Program Expense	3	1,025	50	-	1,078	3,950	5,028
Printing	-	-	-	-	-	889	889
Professional Fees	700	-	480	-	1,180	425	1,605
Repairs & Maintenance	-	-	4,012	-	4,012	941	4,953
Storage	-	-	-	-	-	1,125	1,125
Telephone	-	-	-	-	-	2,828	2,828
Travel	-	-	-	-	-	1,752	1,752
Utilities	-	-	5,510	-	5,510	1,889	7,399
<b>Total Other Expenses</b>	4,921	1,025	59,698	32,218	97,862	52,916	150,778
<b>Total Functional Expenses</b>	<u>\$ 40,500</u>	<u>\$ 1,025</u>	<u>\$ 59,698</u>	<u>\$ 43,890</u>	<u>\$ 145,113</u>	<u>\$ 70,688</u>	<u>\$ 215,801</u>

See Accompanying Independent Accountant's Review Report and Notes to Financial Statements.

**Elisha Ministries  
Ruston Louisiana**

**Notes to the Financial Statements  
As of and For the Year Ended August 31, 2025**

**NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Operations**

Elisha Ministries is a private non-profit organization domiciled in Ruston, Louisiana. The Organization is recognized as a tax exempt (non-profit) organization under section 501 (c) (3) of the Internal Revenue Service Code. The Organization is supported through fundraising, public grants, contributions, rental income, transportation fees and donations from the public. The objective of the Organization is to provide affordable rental housing, case management, non-emergency community medical transportation, advocacy, mental health and substance abuse education, and social support services to low-income individuals, families, elderly and chronic homeless population. The Organization is governed by a Board of Directors consisting of eight (8) members. The Board Members receive no compensation.

**Public Support and Revenue**

In order to comply with restrictions that donors place on grants and other gifts as well as designations made by its governing board, the principles of reporting net assets are used. Revenue and public support consist mainly of fundraising, public grants, contributions, rental income, transportation fees and donations from the public and contributions. Contributions of cash and other assets are reported as net assets with donor restrictions if they are received with donor restrictions. Contributions are considered to be without restrictions unless restricted by the donor and are reported as net assets without donor restrictions.

At August 31, 2025, the Organization has board restricted net assets of \$55,503 for operating reserves and donor-restricted net assets of \$4,475 for the client support program My Way.

**Deferred Revenue**

The Organization follows the deferred revenue recognition method. Under the deferred method, grants and other revenue received during the year which is unearned is recorded as deferred revenue. Revenue is recognized when the earning process is completed.

**Depreciation**

The Organization follows the practice of capitalizing, at cost, all expenditures for fixed assets in excess of \$5,000. Depreciation is computed on a straight-line basis over the useful lives of the assets generally as follows:

Building and Improvements	30 years
Furniture and Equipment	7 years
Automobile	5 years

**Elisha Ministries**  
**Notes to Financial Statements (Continued)**

**Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Cash and Cash Equivalents**

The Organization considers all highly liquid investments with maturity of three months or less when purchased to be cash equivalents. Cash and cash equivalents for purposes of the statement of cash flows exclude permanently restricted cash and cash equivalents. Under state law, the agency may deposit funds in demand accounts, interest bearing accounts, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. The Organization had no cash equivalents during the audit period. For the year ended August 31, 2025, the Organization had cash totaling as follows:

Unrestricted Cash	\$ 10,834
Board Restricted Cash	30,041
Donor Restricted Cash	<u>4,475</u>
Total Cash	<u><u>\$ 45,350</u></u>

**Total Columns**

Total columns are presented to facilitate financial analysis. Data in these columns do not present financial position results of operations and changes in net assets in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**Income Taxes**

The organization is a nonprofit corporation, exempt under section 501 (c) (3) of the internal revenue code and did not conduct unrelated business activities. 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 taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS.

Management has analyzed the tax positions taken by the Organization and has concluded that as of November 18, 2025 there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Organization is subject to routine audits by Internal Revenue Service for the years ended August 31, 2023, August 31, 2024, and August 31, 2025. However, there are currently no audits for any tax period in progress.

**Elisha Ministries**  
**Notes to Financial Statements (Continued)**

**NOTE B. FUNCTIONAL ALLOCATION OF EXPENSES**

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

**NOTE C. BUDGET PRACTICES**

The Organization prepares an annual budget for its permanent supportive housing program grants, which are approved by the Board of Directors. As a result, “budget to actual” comparative statements are presented for the Lincoln Health Foundation grant as supplemental information.

**NOTE D. OPERATING LEASE**

The Organization had one operating lease during the period ended August 31, 2025, for office space in Ruston, Louisiana for \$1,750 per month. The Organization incurred total rents of \$19,250 for the fiscal year ending August 31, 2025. For the year ended August 31, 2025, the Organization renewed its lease with MRI for one year.

**NOTE E. INVESTMENT-CERTIFICATE OF DEPOSIT**

For the year ending August 31, 2025, the investment of the Organization consisted of a certificate of deposit in the amount of \$25,462. The certificate of deposit was opened on December 19, 2024, in the amount of \$25,000 with a fixed interest rate of 3.97%. It matured and was renewed on May 20, 2025, earning interest of \$462 which was reinvested into the certificate of deposit. The renewed interest rate was 4.00% for a term of five months.

**NOTE F. FIXED ASSETS**

For the year ended August 31, 2025, the Organization had net fixed assets totaling \$783,100. The following schedules reflect the balances in fixed assets at August 31, 2025:

	<b>9/1/2024</b>	<b>Additions</b>	<b>Deletions</b>	<b>8/31/2025</b>
Depreciable Assets				
Vehicle	\$ 45,922	\$ -	\$ -	\$ 45,922
Gloryland Apartments	753,000	-	-	753,000
Total Depreciable Assets	798,922	-	-	798,922
Less Accumulated Depreciation				
Depreciation	(71,023)	(25,100)	-	(96,123)
Total Accumulated Depreciation	(71,023)	(25,100)	-	(96,123)
Land	55,301	-	-	55,301
Net Depreciable Assets	\$783,200	\$ (25,100)	\$ -	\$ 758,100

**Elisha Ministries**  
**Notes to Financial Statements (Continued)**

**NOTE G. RELATED PARTY TRANSACTIONS**

For the year ended August 31, 2025, the Organization had the following related party transactions:

<b>Party/Entity</b>	<b>Relationship</b>	<b>Related Party</b>	<b>Payments to Related Party</b>	<b>Relationship</b>
Gloria Mays	Executive Director of Elisha Ministries	Owner of MRI	\$ 19,250	MRI is the Landlord of the Elisha Ministries' Ruston Office

**NOTE H. MEDICAID SERVICE PROVIDER**

The Organization is a Medicaid service provider for Louisiana Department of Health offering non-emergency medical transportation (NEMT) services. NEMT technically refers to any medically related transportation service apart from those provided in an emergency situation. Those transportation services assist individuals in accessing medically necessary services, such as primary health care, post-hospitalization appointments, and recurring treatments and therapies. The Organization is a contractor with Medi Trans, LLC which provides a Coordinated Transportation Network for the service of NEMT to Medicaid and Medicare eligible individuals in the State of Louisiana under the prime contract with the Managed Care Organizations of Louisiana.

Contract revenue is billed weekly and paid in less than 30 days on average. The fees are a fixed rate per ride provided to clients. The Ministry's primary obligation under the contract is to provide non-emergency medical transportation. No future obligations are due to clients under the contract.

**NOTE I. PRIOR PERIOD ADJUSTMENT**

For the year ended August 31, 2025, the Organization had the following prior period adjustment:

Overstated Expenses	\$ 2,974
Total	<u>\$ 2,974</u>

**NOTE J. LIQUIDITY MANAGEMENT**

For the year ended August 31, 2025, the following financial assets could be made readily available within one year of the statement of financial position date to meet general expenditures:

Cash	\$ 10,834
Total	<u>\$ 10,834</u>

As part of its liquidity management, the Organization has a policy to structure its financial assets to be available as general expenditures, liabilities, and other obligations become due.

**Elisha Ministries**  
**Notes to Financial Statements (Continued)**

**NOTE K. CONCENTRATIONS OF CREDIT RISK**

The Organization maintains several accounts at local financial institutions. Noninterest-bearing and interest-bearing accounts, in the aggregate, are insured up to \$250,000 at each financial institution by the Federal Deposit Insurance Corporation (FDIC). For the year ended August 31, 2025, the following funds were covered by FDIC:

Cash	\$	45,350
Certificate of Deposits		<u>25,462</u>
Total Funds in Banks	\$	<u><u>70,812</u></u>

**NOTE L. EIDL IMPACT**

For the year ended August 31, 2025, the Organization had debt from a Small Business Administration Economic Disaster Loan with a 30-year term and an interest rate of 2.75% in an original amount of \$370,800. Monthly payments are \$1,612. For the fiscal year ended August 31, 2025, the Organization made total payments of \$19,344 on the EIDL loan which consisted of \$9,865 in principal payments and \$9,475 in interest. As of August 31, 2025, the balance due on the loan was \$338,251.

The annual debt service requirements to maturity to EIDL Impact debt outstanding as of August 31, 2025 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2026	7,187	\$ 12,157
2027	7,388	11,956
2028	7,593	11,751
2029	7,804	11,540
2030	8,022	11,322
2031 & After	<u>300,257</u>	<u>67,027</u>
	\$ <u>338,251</u>	\$ <u>125,753</u>

**NOTE M. HAC MORTGAGE PAYABLE**

For the year ended August 31, 2025, the Organization owned and operated Gloryland Apartments, a four-unit apartment complex located in Ruston, Louisiana. The project cost was \$753,000. The Organization received a permanent loan from LHC for \$375,000. The Organization is required to provide leasing to low-income renters for a five-year compliance period. At the end of the five years, the debt with LHC will be forgiven in total.

Also, in January of 2022, the Organization entered into a rural housing mortgage loan agreement with the Housing Assistance Council (HAC) in the amount of \$569,000 at an interest rate of 5% for a term of 72 months. The \$569,000 was partially liquidated at closing by the \$375,000 from LHC. As of April 2025, HAC and the Organization modified the mortgage loan agreement to increase loan proceeds up to \$655,439.

**Elisha Ministries**  
**Notes to Financial Statements (Continued)**

**NOTE M. HAC MORTGAGE PAYABLE (continued)**

When LHC paid HAC, the Organization had two mortgages. However, the mortgage with LHC is deferred for the duration of the five-year compliance period. During the five-year compliance period, no payments are required on the LHC mortgage as long as the Organization remains compliant to the terms of the mortgage agreement. At the end of the compliance period, the mortgage will convert to grant revenue. The Organization reports this contingent grant as deferred revenue.

The financing from HAC also requires the project to provide housing to low to moderate income households as defined by U. S. Department of Housing and Urban Development. On June 11, 2024, the Organization paid \$40,000 on the principal balance of the loan with HAC reducing the loan balance to \$240,439.

The annual debt service requirements to maturity to all issued mortgage debt outstanding as of August 31, 2025 are as follows:

<b>Year</b>	<b>Principal</b>	<b>Interest</b>
2026	7,512	\$ 11,407
2027	7,896	11,023
2028	8,300	10,619
2029	8,725	10,194
2030	9,171	9,748
2031 & After	189,800	74,372
	<u>\$ 231,404</u>	<u>\$ 127,363</u>

**NOTE N. SUBSEQUENT EVENTS**

Management has evaluated subsequent events through the date that the financial statements were available to be issued November 18, 2025, and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

## **SUPPLEMENTAL INFORMATION**



**ROSIE D. HARPER**

Certified Public Accountant, LLP

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**Independent Accountant's Report on Applying Agreed-Upon Procedures**

To the Board of Directors  
Elisha Ministries

I have performed the procedures enumerated below on Elisha Ministries' s compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended August 31, 2025, 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.

Elisha Ministries 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 Elisha Ministries' compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended August 31, 2025. 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 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:

*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 Elisha Ministries' management.

Elisha Ministries' s provided me with the following list of expenditures made for federal grant awards received during the fiscal year ended August 31, 2025:

Federal, State, or Local Grant Name	Lending Year	Compliance Period	CFDA No. (if applicable)	Amount
Louisiana Housing Corporation Mortgage Loan	09/01/2023 to August 31, 2024	FY 2024 to FY 2029	N/A	\$ 375,000
Total Expenditures				\$ 375,000

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

N/A Construction was completed during the fiscal year ended August 31, 2024.

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

N/A Construction was completed during the fiscal year ended August 31, 2024.

## Elisha Ministries

### Independent Accountant's Report on Applying Agreed-Upon Procedures (Continued)

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

N/A Construction was completed during the fiscal year ended August 31, 2024.

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*

N/A Construction was completed during the fiscal year ended August 31, 2024.

#### *Eligibility*

N/A Construction was completed during the fiscal year ended August 31, 2024. However, tenants residing in housing are eligible low-income individuals.

#### *Reporting*

N/A Construction was completed during the fiscal year ended August 31, 2024.

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 Elisha Ministries's financial records; and report whether the amounts in the close-out reports agree with Elisha Ministries's financial records.

N/A Construction was completed during the fiscal year ended August 31, 2024.

#### *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. Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting Law" available on the Legislative Auditor's website at [https://app.la.state.la.us/llala.nsf/BAADB2991272084786257AB8006EE827/\\$FILE/Open%20Meetings%20Law%20FAQ.pdf](https://app.la.state.la.us/llala.nsf/BAADB2991272084786257AB8006EE827/$FILE/Open%20Meetings%20Law%20FAQ.pdf), to determine whether a non-profit agency is subject to the open meetings law.

#### **Non-applicable**

#### *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.

N/A Construction was completed during the fiscal year ended August 31, 2024.

#### *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 to the Legislative Auditor before the statutory due date of February 28, 2026.

**Elisha Ministries**

**Independent Accountant's Report on Applying Agreed-Upon Procedures (Continued)**

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). **Non-applicable**

*Prior-Year Comments*

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

I was engaged by Elisha Ministries 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 the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. I was not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion or conclusion, respectively, on Elisha Ministries' compliance with the foregoing matters. 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 Elisha Ministries 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 Elisha Ministries' 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.



Rosie D. Harper  
Certified Public Accountant  
November 18, 2025

ELISHA MINISTRIES  
 Schedule of Activities-Budget to Actual  
 Lincoln Health Foundation  
 For the Year Ended  
 August 31, 2025

	<u>Budgeted</u>	<u>Actual</u>	<u>\$ Variance</u>	<u>% Variance</u>
<b>Revenue</b>				
Grants	\$ 40,500	\$ 40,500	\$ -	0.0%
<b>Total Revenue</b>	<u>40,500</u>	<u>40,500</u>	<u>-</u>	<u>0.0%</u>
<b>Expenses</b>				
<b>Personnel Costs</b>				
Wages and Salaries	32,260	33,235	(975)	0.0%
Payroll Taxes	3,065	2,344	721	0.0%
<b>Total Personnel Costs</b>	<u>35,325</u>	<u>35,579</u>	<u>(254)</u>	<u>0.0%</u>
Other Supportive Services	<u>5,175</u>	<u>4,921</u>	<u>254</u>	<u>0.0%</u>
<b>Total Functional Expenses</b>	<u>40,500</u>	<u>40,500</u>	<u>-</u>	<u>0.0%</u>
<b>Change in Net Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>

See Accompanying Independent Accountant's Review Report and Notes to Financial Statements.

ELISHA MINISTRIES  
 Schedule of Board Members  
 For the Year Ended  
 August 31, 2025

Year 2025	Title	City, State
Clarence Butler	President	Ruston, LA
Smiles Thomas	Vice President	Monroe, LA
Debbie Hill	Treasurer	Farmerville, LA
Linda Sims Payton	Secretary	Bastrop, LA
Lisa Albritton	Board Member	Ruston, LA
Rhonda Pruitt	Board Member	Grambling, LA
Jennifer Washington	Board Member	Marion, LA
Barbara Pylant	Client Liaison	Ruston, LA

See Accompanying Independent Accountant's Review Report and Notes to Financial Statements.

ELISHA MINISTRIES  
Schedule of Compensation - Key Management

Schedule 3

For the Year Ended  
August 31, 2025

	<u><b>Gloria Mays</b></u>	
Job Title	<b>Executive Director</b>	
Salary	\$	39,000
Bonus		275
Per Diem		-
Reimbursements		150
Travel		-
Registration Fees		-
Conference Travel		-
<b>Total Compensation</b>	<u>\$</u>	<u>39,425</u>

See Accompanying Independent Accountant's Review Report and Notes to Financial Statements.