HILLY-GREENWOOD WATER SYSTEM, INC.
RUSTON, LOUISIANA

Financial Statements
For the Year Ended December 31, 2025

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

Hilly-Greenwood Water System, Inc.
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For the Year Ended December 31, 2025

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors
Hilly-Greenwood Water System, Inc.
Ruston, Louisiana 71270

We have reviewed the accompanying financial statements of Hilly-Greenwood Water System, Inc., (a nonprofit organization), which comprise of the statement of financial position of as of December 31, 2025, and the related statements of activities, and cash flows for the year then ended. 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 misstatement whether due to fraud or error.

Accountants' Responsibility

Our 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 American Institute of Certified Public Accountants, and the standards applicable to review engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. 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.

We are required to be independent of Hilly-Greenwood Water System, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

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.

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to the agency head 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 modifications 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 an opinion on such information.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report dated September 29, 2026, on the results of our agreed-upon procedures

Cameron, Hines & Company (APAC)

West Monroe, Louisiana
September 29, 2026

Hilly-Greenwood Water System, Inc.
Statements of Financial Position
December 31, 2025

"See Independent Accountants' Review Report"

ASSETS		
Current Assets		
Cash and Cash Equivalents	$	230,735
Accounts Receivable - Customers		18,765
Prepaid Insurance		9,999
Grants Receivable - Water Sector Program		24,102
Total Current Assets		283,601
Restricted Assets		
Cash and Cash Equivalents		14,213
Total Restricted Assets		14,213
Property and Equipment - net of accumulated depreciation of $1,342,708		789,878
Other Assets		
Deposits		1,450
Total Assets	$	1,089,142
LIABILITIES AND NET ASSETS		
Current Liabilities		
Current Portion of Long-Term Debt	$	12,000
Accounts Payable and Accrued Liabilities		6,144
Retainage Payable		24,102
Tenant Security Deposits		19,219
Total Current Liabilities		61,465
Long Term Liabilities		
Notes Payable - LA Drinking Water Revolving Loan Fund		89,038
Total Long-Term Liabilities		89,038
Total Liabilities		150,503
Net Assets		
Without Donor Restrictions		
Undesignated		235,586
Invested in property and equipment, net of related debt		688,840
With Donor Restrictions		
Time or use restricted for future periods		14,213
Total Net Assets		938,639
Total Liabilities and Net Assets	$	1,089,142

The accompanying notes are an integral part of this financial statement.

Hilly-Greenwood Water System, Inc.
Statement of Activities
For the Year Ended December 31, 2025

"See Independent Accountants' Review Report"

	Without Donor Restrictions	With Donor Restrictions	Total
Changes in Net Assets			
Revenues and Gains:			
Water Sales	$ 244,648	$ -	$ 244,648
Other Operating Fees & Charges	9,476	-	9,476
Grants - LA Water Sector Program	-	241,024	241,024
Miscellaneous Income	8,510	-	8,510
Investment Return	570	-	570
Total Revenues & Gains	263,204	241,024	504,228
Net Assets Released From Restrictions			
Satisfaction of Program Restrictions	237,674	(237,674)	-
Total Revenues, Gains, and Other Support	500,878	3,350	504,228
Operating Expenses			
Accounting	3,475	-	3,475
Advertising	362	-	362
Contract Services	47,101	-	47,101
Depreciation	46,604	-	46,604
Dues & Subscriptions	1,163	-	1,163
Insurance	13,334	-	13,334
Interest Expense	1,172	-	1,172
Legal Expenses	1,213	-	1,213
Licenses & Fees	74	-	74
Office Supplies & Expenses	6,473	-	6,473
Postage	3,663	-	3,663
Rent	1,146	-	1,146
Repairs & Maintenance	1,356	-	1,356
Salaries	57,346	-	57,346
Supplies	16,667	-	16,667
Tax - Other	204	-	204
Tax - Payroll	4,443	-	4,443
Telephone	3,448	-	3,448
Utilities	31,015	-	31,015
Total Operating Expenses	240,259	-	240,259
Increase/(Decrease) in Net Assets	260,619	3,350	263,969
Net Assets at Beginning of Year	663,807	10,863	674,670
Net Assets at End of Year	$ 924,426	$ 14,213	$ 938,639

The accompanying notes are an integral part of this financial statement.

Hilly-Greenwood Water System, Inc.
Statements of Cash Flows
For the Year Ended December 31, 2025

"See Independent Accountants' Review Report"

Cash Flows From Operating Activities	
Receipts from Customers and Users	$ 256,269
Payments to Suppliers for Goods and Services	(83,115)
Payments to Employees and Contractors for Services	(104,447)
Net Cash Provided (Used) by Operating Activities	68,707
Cash Flows From Capital and Related Financing Activities	
Purchases of Property & Equipment	(317,960)
Proceeds from LA Drinking Water Revolving Loan Fund	101,038
Grants	216,922
Net Cash Used by Financing Activities	-
Cash Flows From Investing Activities	
Net Cash Provided by Investing Activities	-
Net Increase (Decrease) in Cash and Cash Equivalents	68,707
Cash and Cash Equivalents at Beginning of Year	176,241
Cash and Cash Equivalents at End of Year	$ 244,948
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Net Increase/(Decrease) in Net Assets	$ 263,969
Adjustments to Reconcile Net Assets to Net Cash provided by Operating Activities:	
Depreciation	46,604
Grants	(241,024)
Decrease (Increase) in Accounts Receivable - Customers	(6,935)
Decrease (Increase) in Prepaid Insurance	(2,352)
Decrease (Increase) in Grants Receivable	(24,102)
Increase (Decrease) in Tenant Deposits	675
Increase (Decrease) in Accounts Payable and Accrued Liabilities	7,770
Increase (Decrease) in Retainage Payable	24,102
Net Cash Provided (Used) by Operating Activities	$ 68,707

The accompanying notes are an integral part of this financial statement.

Note 1 – Nature of Activities and Significant Accounting Policies

The Hilly-Greenwood Water System, Inc. is a non-profit corporation formed on a non-stock basis, under the provisions of Title 12, Sections 201-269 of the Louisiana Revised Statutes. The Corporation maintains and operates a private water system for the benefit of its members.

A. Basis of Accounting

The Hilly-Greenwood Water System, Inc. maintains its records on the accrual basis of accounting, whereby revenues are recognized as earned and expenses are recognized when the obligation is incurred.

B. Plant and Equipment

It is Hilly-Greenwood Water System's policy to capitalize property and equipment over $500. Lesser amounts are expensed. Plant and equipment are recorded at cost, and depreciation is computed thereon under the straight-line method of depreciation based on an estimated useful life of forty years for water lines and wells, and five years for office equipment and ten years for pumps.

C. 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.

D. Financial Statement Presentation

The Organization has adopted Statement of Financial Standards ASC 958 (Formerly (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations)*. Under ACS 958, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. As permitted by the statement, the organization does not use fund accounting.

Net assets, revenues, expenses, and changes in net assets are classified based on the existence or absence of donor restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and are not subject to donor-imposed stipulations.

Net Assets With Donor Restrictions – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met

by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction

expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource has been fulfilled, or both. As of the year ended December 31, 2025, Fellowship Water System, Inc. does not have any donor-imposed restrictions that are perpetual in nature.

E. Support and Revenue Recognition

Hilly-Greenwood Water System, Inc. receives income for billable services for water sales and recognizes this income when earned.

F. Income Taxes

The organization is a not-for-profit organization.

The provisions of ASC 740-10 (Formerly FASB Interpretation No. 48 (FIN 48)) were adopted by the organization on January 1, 2009. The adoption of ASC 740-10 did not result in any changes to net assets or deferred income tax liabilities.

Hilly-Greenwood Water System, Inc. was created in the State of Louisiana as a non-profit corporation. It is a tax-exempt organization under Section 501(c) of the Internal Revenue Code.

G. Cash and Cash Equivalents

For purposes of the statements of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash.

H. Receivables

The Organization has recognized a receivable for water sales billed but not yet collected at December 31. Management considers all amounts to be collectible; therefore no allowance for doubtful accounts has been established.

I. Reclassifications

Certain amounts presented in the prior year have been reclassified in order to compare with the current year's presentation.

Note 2 – Cash and Cash Equivalents

Cash and Cash Equivalents consisted of a two checking accounts and a savings account with bank balances of $245,134 and book balances of $244,948 at December 31, 2025.

Note 3 – Accounts Receivable

Accounts receivable consisted of amounts due from customers in the amount of $18,765 at December 31, 2025.

Note 4 – Restricted Assets

The loan agreement with the Louisiana Department of Health calls for the establishment and maintenance of a debt service fund and a reserve fund. The "2025 Debt Service Fund" requires transferring sums equal to 1/6th of the interest and administrative fee falling due on the next interest payment date and a sum equal to 1/12th of the principal falling due on the principal payment date. The monthly payments are due on or before the 20th day of each month. The "2025 Debt Service Reserve Fund" requires either monthly or annual transfers to the fund a sum of $13,100, within a period not exceeding five years.

Description	Loan Date	Months To Reserve	Annual Pmts	Total Calculated Reserve
2025 Debt Service Fund	3/20/25	9	$ 1,804	$ 1,353
2025 Debt Service Reserve Fund	3/20/25	9	2,620	1,965
Totals			$ 4,424	$ 3,318

Total restricted assets at December 31, 2025 are as follows:

	2025
2025 Debt Service Fund	$ 1,353
2025 Debt Service Reserve Fund	1,965
Water Sector Funds Checking Account	10,895
Total Restricted Assets	**$ 14,213**

Note 5– Plant and Equipment

Property and Equipment activity is summarized below:

	Balance December 31, 2024	Additions	Removals	Balance December 31, 2025
Water System	$ 1,749,147	$ -	$ -	$ 1,749,147
Buildings & Improvements	34,309	-	-	34,309
Construction in Progress	-	342,061		342,061
Office Furniture & Equipment	7,069	-	-	7,069
Total Property and Equipment	1,790,525	342,061	-	2,132,586
Less: Accumulated Depreciation	(1,296,104)	-	(46,604)	(1,342,708)
Net Property and Equipment	$ 494,421	$ 342,061	$ (46,604)	$ 789,878

Depreciation expense was $46,604 for the year ended December 31, 2025.

Note 6 – Long-Term Debt

Hilly-Greenwood Water System, Inc. signed a promissory note on March 20, 2025, to the Louisiana Department of Health, Drinking Water Revolving Fund for $310,800. The note bears interest at 1.95%. Terms of the note require semi-annual payment of interest and LDH admin fee of .5% and an annual principal payment due in April of each year. The note will mature in April, 2045.

Long-term debt at December 31, 2025 consists of draws in the amount of $101,038 on the loan.

The annual debt service requirements over the next five years, including interest and administrative fees are as follows:

Year Ending December 31:	Principal	Interest	Admin Fee	Total
2026	$ 12,000	$ 5,944	$ 1,524	$ 19,468
2027	13,000	5,700	1,462	20,162
2028	13,000	5,446	1,396	19,842
2029	13,000	5,193	1,332	19,525
2030	13,000	4,939	1,266	19,205
Thereafter	246,800	38,329	9,828	294,957
Totals	$ **310,800**	$ **65,551**	$ **16,808**	$ **393,159**

Note 7 - Water Rates

Hilly-Greenwood Water System's rate schedule that went into effect in May 2025 for residential and commercial water sales are as follows:

Residential Rates - $18 for up to 2,000 gallons and $5.45 per thousand gallons thereafter.

Commercial Rates - $60 for up to 2,000 gallons and $5.45 per thousand gallons thereafter.

Note 8 - Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

Cash and cash equivalents	$	244,948
Accounts receivable - customers		18,765
Grants receivable		24,102
Total	$	**287,815**

Note 9 - Commitments and Contingencies

Hilly-Greenwood Water System, Inc. is currently working on a capital improvement project that is being funded by a grant from the Louisiana Water Sector Program and a loan from the Louisiana Department of Hospitals (LDH) Drinking Water Revolving Loan Fund Program. The project includes construction of a new water well and distribution system. The total budget for the project is $1,111,800. Water Sector Program funds will make up $801,000 and Drinking Water Revolving Loan Fund will provide $310,800.

Note 10 - Subsequent Events

Date of Management Evaluation

Management has evaluated subsequent events through September 29, 2026, the date on which the financial statements were available to be issued.

Hilly-Greenwood Water System, Inc.
Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head
For the Year Ended December 31, 2025

Schedule 1

Agency Head:

Randal Hermes, President	**None**
Purpose:	
Salary	$ -
Benefits - Payroll Taxes and Insurance	-
Travel	-
Reimbursements	-
Total Compensation, Benefits and Other Payments	**$ -**

See independent accountants' review report.

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Independent Accountants' Report on Applying Agreed-Upon Procedures

To the Board of Directors
Hilly-Greenwood Water System, Inc.
Ruston, Louisiana 71270

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 December 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.

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 December 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 Agency's management.

Hilly-Greenwood Water System, Inc. provided us with the following list of expenditures made for federal and state grant awards received during the fiscal year ended December 31, 2025:

	Grant Year	AL No. (if applicable)	Amount
Louisiana Water Sector Program	2025	LAWSP102	$241,024
LDH- Drinking Water Revolving Loan Fund Program	2025	1061027-01	101,038
Total Expenditures			$342,062

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

   There were a total of seven disbursements for both programs during the year ended December 31, 2025.

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.

   Each of the seven items 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 seven of the disbursements were coded to the correct fund and general ledger account.

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

   Inspection of documentation supporting each of the seven selected disbursements indicated proper approvals.

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.

   No exceptions were noted.

Activities allowed or unallowed

We compared documentation for each of the selected disbursements with program compliance requirements related to services allowed or not allowed. No exceptions were noted.

Eligibility

We compared documentation for each of the selected disbursements with program compliance requirements related to eligibility. No exceptions were noted.

Reporting

We compared documentation for each of the selected disbursements with program compliance requirements related to reporting. No exceptions were noted.

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.

   There were no close-out reports for the programs listed in Procedure 1.

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 FAQs," available on the Legislative Auditor's website at http://app1.lla.state.la.us/llala.nsf, to determine whether a non-profit agency is subject to the open meetings law.

   Hilly-Greenwood Water System, Inc. is not subject to the open meetings law.

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.

   Hilly-Greenwood Water System, Inc. provided budgets to the applicable grantor agencies for the program mentioned previously. The budget specified the anticipated uses of the funds, estimates of the duration of the projects, and plans showing specific goals and objectives that included measures of performance.

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 after the statutory due date of June 30, 2026.

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 contracts 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, exceptions, recommendations, and/or comments have been resolved.

    None.

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, 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.

Cameron, Hines & Company (APAC)

West Monroe, Louisiana

September 29, 2026

Current Year Finding and Responses

25-01 Late Submission of Financial Statements

Condition:
It was noted that Hilly-Greenwood Water System, Inc. submitted its annual financial statements after the June 30, 2026, due date.

Criteria:
Under Louisiana law, statute 33:463 requires that Hilly-Greenwood Water System, Inc. must produce and transmit an annual financial statement to the Louisiana Legislative Auditor within six months of the close of the fiscal year.

Effect:
Hilly-Greenwood Water System, Inc. is not in compliance with the state law.

Recommendation:
Hilly-Greenwood Water System, Inc. should produce and submit its financial statements before the statutory deadline.

Response:
Hilly-Greenwood Water System, Inc.. has taken steps to ensure that it will produce and submit its annual financial statements in a timely manner in the future.

25-02 Establishment of Separately Identifiable Debt Service Funds

Condition:
It was noted that Hilly-Greenwood Water System, Inc. had not established separately identifiable debt service funds as required by the loan agreement with the Louisiana Department of Health, dated March 20, 2025.

Criteria:
The loan agreement with the Louisiana Department of Health, signed March 20, 2025 requires establishment of a separately identifiable Debt Service Fund and a Reserve Fund. Transfers are to be made into these accounts in monthly or annual amounts until the required balances are achieved.

Effect:
Hilly-Greenwood Water System, Inc. is not in compliance with the loan agreement with the Louisiana Department of Health.

Recommendation:
Hilly-Greenwood Water System, Inc. should establish the separately identifiable debt service and reserve funds and transfer the required funds into them as soon as possible.

Response:
Hilly-Greenwood Water System, Inc.. will open and fund the required debt service and reserve funds immediately.

Hilly-Greenwood Water System, Inc.
Schedule of Findings and Responses
For The Year Ended December 31, 2025

Prior Year Findings

There were no findings for the year ended December 31, 2024.

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

July 17, 2026

Cameron Hines & Company, CPAs
P.O. Box 2474
West Monroe, LA 71291-2474

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2025 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 [X] 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 [X] No [ ] N/A [ ]

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

Yes [X] 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 [X] 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 [X]

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 [X] No [ ] N/A [ ]

Reporting

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

Yes [X] 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 [X] 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 [X] 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 [X] No [ ] N/A [ ]

Prior-Year Comments

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

Yes [ ] No [ ] N/A [X]

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 [X] 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 [X] No [ ] N/A [ ]

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

Yes [X] No [ ] N/A [ ]

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

Yes [X] 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 [X] No [ ] N/A [ ]

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

Yes [X] 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 [X] 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 [X] No [ ] N/A [ ]

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



Date 7/17/2026

Randal Hermes, President