CASA OF THE 16th JDC, INC.

New Iberia, Louisiana

Financial Report

Years Ended June 30, 2026 and 2025

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors of
CASA of the 16th JDC, Inc.
New Iberia, Louisiana

We have reviewed the accompanying financial statements of CASA of the 16th JDC, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2026, and the related statements of activities, functional expenses, and cash flows for the year then ended, 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 misstatement, whether due to fraud or error.

Accountant's 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 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.

We are required to be independent of CASA of the 16th JDC, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's 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 supplementary information included in the schedule of CASA Assistance Program Grant Revenues and Expenses 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 our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

Report on 2025 Financial Statements

The 2025 financial statements were audited by us and we expressed an unmodified opinion on them in our report dated October 22, 2025. We have not performed any auditing procedures since that date.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Abbeville, Louisiana
September 29, 2026

FINANCIAL STATEMENTS

CASA OF THE 16th JDC, INC.
New Iberia, Louisiana

Statement of Financial Position
June 30, 2026 and 2025

	2026	2025
ASSETS		
Current assets:		
Cash and cash equivalents	$ 111,754	$ 74,370
Receivables	15,398	17,940
Total assets	$ 127,152	$ 92,310
LIABILITIES AND NET ASSETS		
Net assets:		
Without donor restrictions	$ 127,152	$ 92,310

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

CASA OF THE 16th JDC, INC.
New Iberia, Louisiana

Statement of Activities
For the Years Ended June 30, 2026 and 2025

	2026	2025
Changes in Net Assets Without Donor Restrictions:		
Revenues, Gains, and Other Support		
Public Support:		
Donations	$ 69,887	$ 32,380
Fundraising	14,851	5,395
Total Public Support	84,738	37,775
Fees and Grants from Governmental Agencies	238,524	213,609
Miscellaneous Income	1,467	1,375
Total Revenues, Gains and Public Support	324,729	252,759
Expenses:		
Program Services:		
Court Appointed Special Advocates for Children	251,757	225,419
Supporting Services:		
Administrative and General	33,662	26,122
Fundraising	4,468	9,105
Total Expenses	289,887	260,646
Change in net assets without donor restrictions	34,842	(7,887)
Net assets, beginning of year	92,310	100,197
Net assets, end of year	$ 127,152	$ 92,310

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

CASA OF THE 16th JDC, INC.
New Iberia, Louisiana

Statements of Functional Expenses
For the Year ended June 30, 2026

	Program Services	Supporting Services		
	Court Appointed Special Advocates for Children	Fund Raising	Administrative and General	Total Expenses
Compensation and Related Expenses				
Salaries	$ 136,944	$ -	$ 10,308	$ 147,252
Payroll Taxes	11,226	-	845	12,071
Medical Insurance/Expenses	3,859	-	291	4,150
	152,029	-	11,444	163,473
Background Checks	302	-	-	302
Dues and Memberships	645	-	-	645
Fundraising	512	4,468	-	4,980
Information Technology	11,766	-	886	12,652
Insurance	-	-	6,297	6,297
Miscellaneous	12,867	-	-	12,867
Postage	49	-	-	49
Professional Services	-	-	14,137	14,137
Rent and Maintenance	37,404	-	400	37,804
Supplies	17,451	-	-	17,451
Telephone and Communications	6,622	-	498	7,120
Travel and Meetings	11,165	-	-	11,165
Training	945	-	-	945
Totals	$ 251,757	$ 4,468	$ 33,662	$ 289,887

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

CASA OF THE 16th JDC, INC.
New Iberia, Louisiana

Statements of Functional Expenses
For the Year ended June 30, 2025

	Program Services	Supporting Services		
	Court Appointed Special Advocates for Children	Fund Raising	Administrative and General	Total Expenses
Compensation and Related Expenses				
Salaries	$ 134,316	$ -	$ 10,110	$ 144,426
Payroll Taxes	11,066	-	833	11,899
Medical Insurance/Expenses	4,290	-	323	4,613
	149,672	-	11,266	160,938
Background Checks	263	-	-	263
Dues and Memberships	230	-	-	230
Fundraising	-	9,105	-	9,105
Information Technology	8,828	-	665	9,493
Insurance	-	-	6,268	6,268
Miscellaneous	17,635	-	-	17,635
Postage	259	-	-	259
Professional Services	-	-	7,109	7,109
Rent and Maintenance	20,195	-	274	20,469
Supplies	6,146	-	-	6,146
Telephone and Communications	7,175	-	540	7,715
Travel and Meetings	13,119	-	-	13,119
Training	1,897	-	-	1,897
Totals	$ 225,419	$ 9,105	$ 26,122	$ 260,646

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

CASA OF THE 16th JDC, INC.
New Iberia, Louisiana

Statement of Cash Flows
For the Years Ended June 30, 2026 and 2025

	2026	2025
Cash flows from operating activities:		
Change in net assets	$ 34,842	$ (7,887)
Adjustments to Reconcile Change in Net Assets to Net Cash Flow from Operating Activities:		
(Increase) Decrease in Operating Assets		
Accounts Receivable	2,542	(5,092)
Net Cash Provided by (Used in) Operating Activities	37,384	(12,979)
Cash and cash equivalents, beginning of year	74,370	87,349
Cash and cash equivalents, end of year	$ 111,754	$ 74,370

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

CASA OF THE 16th JDC, INC.
New Iberia, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

(A) Nature of Operations

CASA of the 16th JDC, Inc. (the Organization) is a nonprofit corporation organized under the laws of Louisiana on August 22, 2008. The corporation was formed for the purpose of recruiting, training and supporting volunteer court appointed advocates to speak for the best interests of abused and neglected children in court. The Organization's mission is "to advocate for children who are victims of abuse to secure their place in a stable and nurturing home." The Organization serves the children of the 16th Judicial District of Louisiana. A Board of Directors manages the operations of the Organization and those Directors receive no compensation for their services. The Organization is primarily funded through grants from various organizations and agencies as well as contributions from private foundations, corporations and individuals.

(B) Income Tax Status

The Organization qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and, therefore, has no provision for federal income taxes. In addition, the Organization has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509 (a) of the Code.

(C) Financial Statement Presentation

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

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

Net assets with donor restrictions – Net assets subject to donor-imposed stipulations that will be met, either (1) by incurring expenses satisfying the restricted purpose (purpose restricted), and/or passage of time or other events (time restricted), or (2) will never expire (perpetual in nature). 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.

(D) Cash and Cash Equivalents

For the purposes of the Statement of Cash Flows, the Organization considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. There were no cash equivalents.

(E) Receivables

Accounts receivables are stated at unpaid balances. Generally accepted accounting principles require the accrual of uncollectible receivables through an allowance account. An allowance for credit losses on receivables is recorded on the balance sheet date. The allowance for credit losses is an estimate based on historical credit loss rates. An allowance amount would be immaterial at June 30, 2026 and 2025.

(F) Furniture, Fixtures, and Equipment

Furniture, fixtures, and equipment are valued at historical cost for assets purchased and at fair market value at the date of donation for contributed assets. Donations of furniture, fixtures and equipment as recorded as support at their estimated fair market value and are reported as unrestricted unless the donor has restricted the donated assets for a specific purpose. The Organization is not allowed to dispose of any fixed assets purchased with grant proceeds without the approval of the grantor agency. The Organization maintains a threshold level of $1,000 or more for capitalizing assets.

(G) Leases

The Organization leases certain office spaces. The Organization determines if an agreement is a lease or contains a lease at the agreement's inception. Under Accounting Standards Codification 842, an agreement is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from the use of the asset and the right to direct the use of the asset. The Organization only reassesses its determination if the terms and conditions of the contract are changed.

Short-term leases, or leases with a term of twelve months or less, that do not contain a purchase option that is reasonably certain to be exercise, are expenses and not capitalized. Operating leases are included in operating lease right-of-assets and operating lease right-of-use liabilities in the statement of financial position.

Right-of-use assets represent the right to use an underlying asset for the lease term, and lease liabilities represent the obligation to make lease payments. Operating lease right-of-use assets and the corresponding lease liabilities are recorded at the commencement date based on the present value of lease payments is over the expected lease term. The Organization uses the risk-free borrowing rate (U.S. Treasury Rate), available at lease commencement date based on the present value of the lease payments for its operating leases, unless there is a rate implicit in the lease. Lease expense for lease payments is recognized on a straight-line basis over the lease term. The lease term for accounting purposes may include options to extend or terminate the lease when it is reasonably certain that the Organization will exercise the option.

(H) Compensated Absences

Employees of the Organization are entitled to paid vacation, paid sick days, and personal days off, depending on job classification, length of service, and other factors. It is impracticable to estimate the amount of compensation for future absences, and accordingly, no liability has been recorded in the accompanying financial statements. The Organization's policy is to recognize the costs of compensated absences when actually paid to employees.

(I) Revenue and Expense Recognition

Contributions are recognized when the donor makes a commitment to give and are considered to be available for unrestricted use unless specifically restricted by the donor. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. Restrictions on gifts of fixed assets or cash for the purchase of fixed assets expire when the asset is placed in service. Expenses are recognized in the period incurred in accordance with the accrual basis of accounting.

(J) Federal Financial Awards

Revenues for direct and indirect federal grants and contracts are recorded based on expenses incurred for contracts that are on a cost reimbursement basis and based on the units of service for those contracts which are on a fee for service basis. In the statement of activities, these revenues are referred to as Fees and Grants from Governmental Agencies. Related contract receivables are referred to as receivables in the statement of financial

(K) Donated Services and Materials

The Organization recognizes donated services that (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Donated goods and supplies were valued at $5,142 and $1,402 for the years ended June 30, 2026 and 2025, respectively. Donated rent was valued at $34,617 and $17,533 for the years ended June 30, 2026 and 2025, respectively. Donated professional services were valued at $0 and $2,490 for the years ended June 30, 2026 and 2025, respectively.

(L) Functional Allocation of Expenses

Expenses are summarized and categorized based on their function classification as either program or supporting services. Specific expenses that are readily identifiable to a single program or activity are charged directly to that function. Certain categories of expenses are attributable to more than one program or supporting function. Therefore, these expenses require allocation based on time, space, or other resources used for those functions.

(M) Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets 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.

(2) Receivables

Receivables was comprised of funds from various grants for $15,398 and $17,940 at June 30, 2026 and 2025, respectively.

(3) Furniture, Fixtures, and Equipment

The following is a summary of furniture, fixtures and equipment and the corresponding accumulated depreciation for the years ended June 30, 2026 and 2025:

	2026	2025
Furniture, Fixtures, and Equipment	$ 3,900	$ 3,900
Less: Accumulated Depreciation	(3,900)	(3,900)
Furniture, Fixtures, and Equipment, net	$ -	$ -

Depreciation is computed using the straight-line method over the estimated useful lives of the individual assets. The furniture and equipment are depreciated over five years. The depreciation expense for the years ended June 30, 2026 and 2025 were $0 and $0, respectively.

(4) Concentration of Risk

The Organization maintains its cash in a financial institution. Accounts at this institution are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. At June 30, 2026 and 2025, the Organization did not exceed the insured limits.

(5) Liquidity and Availability of Resources

The Organization's financial assets available within one year of the balance sheet date for general expenditures are as follows:

	2026	2025
Cash and Cash Equivalents	$ 111,754	$ 74,370
Receivables	15,398	17,940
Total current assets	$ 127,152	$ 92,310

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

(6) Leases

The Organization leases office space under a one-year, noncancelable operating lease agreement beginning December 1, 2025, and expiring November 30, 2026. Monthly rental payments are $1,750.

Consistent with the Organization's accounting policy election under ASC 842, the lease is classified as a short-term lease, and no right-of-use asset or lease liability has been recorded. Rent expense under this lease was $12,250 for the year ended June 30, 2026.

Future minimum rental commitments under this lease total $8,750 for the period July 1, 2026, through November 30, 2026.

(7) Concentration

The Organization received approximately sixty-one percent (61%) of its total revenue from the Louisiana Supreme Court through its CASA Assistance Program. The Organization does not expect that the support from this governmental agency will be lost in the near-term; however, a change in this funding could substantially affect the operations of the Organization.

(8) Compensation, Benefits, and Other Payments to Executive Director

A detail of compensation, benefits, and other payments paid to Amanda Landry, is as follows:

Purpose	
Salary	$ 54,004
Health Insurance	2,504
Mileage	455
Total	$ 56,963

(9) Income Taxes

The Organization is a nonprofit organization exempt from Federal and State income taxes. 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 June 30, 2026 and 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 audit by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

(10) Subsequent Events

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

SUPPLEMENTARY INFORMATION

CASA OF THE 16th JDC, INC.
New Iberia, Louisiana

Schedule of CASA Assistance Program
Grant Revenues and Expenses
For the Year Ended June 30, 2026

REVENUES:	
CASA Assistance Program Federal	$ 114,512
CASA Assistance Program State	84,348
	198,860
EXPENSES:	
Salaries	$ 127,380
Employee benefits	17,251
Professional services	15,190
Operating expenses	26,561
Travel expense	8,888
Training expense	2,579
Supplies and materials	1,012
	$ 198,860

ATTESTATION REPORT
AND
QUESTIONNAIRE

KOLDER, SLAVEN & COMPANY, LLC
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors of
CASA of the 16th JDC, Inc.
New Iberia, Louisiana
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below on CASA of the 16th JDC, Inc.'s (the Organization) as of June 30, 2026, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide.* The Organization's management is responsible for its financial records and compliance with applicable laws and regulations.

The Organization 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 Organization's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 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 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 Organization's management.

   The Organization provided us with the following list of expenditures made for grant awards received during the fiscal year ended June 30, 2026:

Member of:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

Member of:
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

Federal, State, or Local Grant Name	Grant Year	AL No. (if applicable)	Amount
CASA AP	2026		$198,467
CASA VOCA Grant 7985	2026		$3,783
CASA VOCA Grant 8541	2026		$6,193
National CASA Grant	2026		$10,023
Iberia Foundation Grant	2026		$4,999
St. Mary Foundation	2026		$3,974

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.

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 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 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.

   Each of the selected disbursements were approved in accordance with 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 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 Organization's financial record

   Management represented there were no close out reports related to the grant.

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 guidance in the publication "Open Meetings Law" available on the Legislative Auditor's website at https://app.lla.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.

   The Organization 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.

   The Organization provided documentation that budgets were submitted to the applicable grantor agency for grants exceeding five thousand dollars.

State Audit Law

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

    The Organization's report was submitted to the Legislative Auditor before the statutory due date.

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 Organization'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.

    There were no prior year suggestions, exceptions, recommendations, and/or comments to be resolved.

We were engaged by the Organization 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 Organization'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 Organization 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 for the information and use of the Organization's management and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Abbeville, Louisiana
September 29, 2026

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

Dear Chief Executive Officer:

Attached is the Louisiana Attestation Questionnaire that is to be completed by you or your staff. This questionnaire is a required part of the review/attestation engagement of Louisiana quasi-public agencies. The completed and signed questionnaire must be presented to and adopted by the governing body, if any, of your organization by means of a formal resolution in an open meeting.

The completed and signed attestation questionnaire and a copy of the adoption instrument, if appropriate, **must be given to the independent certified public accountant at the beginning of the engagement.** The CPA will, during the course of his/her engagement, perform certain agreed-upon procedures to the responses in the questionnaire. It is not necessary to return the questionnaire to the Legislative Auditor's office.

Certain portions of the questionnaire may not be applicable to your organization. In such cases, it is appropriate to mark the representation "not applicable." However, you must respond to each applicable representation. A 'yes' answer indicates that you have complied with the applicable law or regulation. A 'no' answer to any representation indicates a possible violation of law or regulation and, as such, should be fully explained. These matters will be reviewed by the CPA during the course of his/her engagement. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Michael J. Waguespack, CPA
Louisiana Legislative Auditor

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

September 22, 2026 (Date Transmitted)

Kolder, Slaven & Company, LLC (CPA Firm Name)

7612 Highway 167 (CPA Firm Address)

Abbeville, LA 70510 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2026 (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.

David Owens _____ Secretary 9/22/26 Date

_____ Treasurer 9/22/26 Date

_____ President 9/22/26 Date