

**POINTE COUPEE COMMUNITY ADVANCEMENT, INC.**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2025**

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CERTIFIED PUBLIC ACCOUNTANT

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Board of Directors  
Pointe Coupee Community Advancement, Inc.  
New Roads, Louisiana

Management is responsible for the accompanying financial statements of Pointe Coupee Community Advancement, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2025, and the related statements of activities, functional expenses and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. I do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has elected to omit substantially all the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's financial position, changes in net assets, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The accompanying supplementary schedule of compensation, benefits and other payments made to agency head or chief financial officer on page 6 as required by the Louisiana Revised Statute R.S. 24:513A 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. The supplementary information was subject to my compilation engagement. I have not audited or reviewed the supplementary information and do not express an opinion, conclusion, nor provide any assurance on such information.

I am not independent with respect to Pointe Coupee Community Advancement, Inc..

*Curtis A. Moret, Jr., L.L.C.*

New Orleans, Louisiana

March 22, 2026

**POINTE COUPEE COMMUNITY ADVANCEMENT, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**SEPTEMBER 30, 2025**

**ASSETS**

**Current Assets**

Cash	\$ 20,953
Total Current Assets	<u>20,953</u>

Total Assets	<u><u>20,953</u></u>
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**LIABILITIES AND NET ASSETS**

**Current Liabilities**

Other Liabilities	3,290
Total Current Liabilities	<u>3,290</u>

Total Liabilities	<u>3,290</u>
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**Net Assets**

Without Restrictions	17,663
With Restrictions	<u>-</u>
Total Net Assets	<u>17,663</u>

Total Liabilities and Net Assets	<u><u>20,953</u></u>
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See accountant's compilation report.

**POINTE COUPEE COMMUNITY ADVANCEMENT, INC.**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2025**

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REVENUES AND SUPPORT

State Grant Revenue	\$ 98,495
Donations	5,763
Other	413
Total Revenues and Support	<u>\$ 104,671</u>

EXPENSES

Management and General	\$ 17,898
Program Services	<u>96,236</u>
Total Expenses	<u>114,134</u>

CHANGE IN NET ASSETS (9,463)

Net Assets - Beginning of Year	<u>27,126</u>
Net Assets - End of Year	<u>\$ 17,663</u>

See accountant's compilation report.

**POINTE COUPEE COMMUNITY ADVANCEMENT, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2025**

	Management & General	Program Service	Total
Salaries	\$ 7,953	\$ 45,069	\$ 53,022
Payroll Taxes	3,952	21,083	25,035
Utilities	461	5,330	5,791
Worker's Compensation	153	866	1,019
Postage	110	209	319
Telephone	1,593	5,609	7,202
Travel	409	32	441
Emergency Assistance	-	3,832	3,832
Volunteers	-	776	776
Office Supplies	1,294	3,017	4,311
Bank Services Charges	70	-	70
Rent	1,838	10,413	12,251
Other	65	-	65
	<u>\$ 17,898</u>	<u>\$ 96,236</u>	<u>\$ 114,134</u>

See accountant's compilation report.

**POINTE COUPEE COMMUNITY ADVANCEMENT, INC.**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2025**

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CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ (9,463)
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Change in operating assets and liabilities:	
Decrease in payroll and related liabilities	(13,503)
Increase in other liabilities	<u>64</u>
Net cash used in operating activities	<u>(22,902)</u>
Net decrease in cash and cash equivalents	(22,902)
Cash and cash equivalents, Beginning of year	<u>43,855</u>
Cash and cash equivalents, End of year	<u>\$ 20,953</u>

See accountant's compilation report.

**POINTE COUPEE COMMUNITY ADVANCEMENT, INC.**  
**SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO**  
**AGENCY HEAD OR CHIEF EXECUTIVE OFFICER (STATEMENT C)**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2025**

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**AGENCY HEAD NAME: Ms. Willie Mae Butler, Executive Director**

Salary	\$ 22,454
Benefits-Social Security	1,392
Benefits-Medicare	326
Car allowance	-
Vehicle provided by entity(enter amount reported on W-2)	-
Per diem	-
Reimbursements/refunds	-
Travel	32
Registration fees	-
Conference travel	-
Housing	-
Unvouchered expenses( example: travel advances, etc.)	-
Special meals	-
Other	-

Act 706 of the 2014 Legislative Session requires disclosure of the total compensation, reimbursement, benefits, and other payments made to the agency head, political subdivision head or Chief executive officer, related to the position; including but not limited to travel, housing, unvouchered expenses (such as travel advances) per diem, and registration fees.

See accountant's compilation report.

**POINTE COUPEE COMMUNITY ADVANCEMENT, INC.**  
**FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2025**

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**None.**

**POINTE COUPEE COMMUNITY ADVANCEMENT, INC.**  
**SCHEDULE OF PRIOR YEAR FINDINGS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2025**

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**Finding Reference Number**

2024-001 - Submission of Compilation Report

**Criteria**

The Louisiana Legislative Auditor requires reports to be filed by the end of the sixth month following the fiscal year end.

**Condition**

The September 30, 2024 compiled financial statements and accompanying compilation report was not submitted to the Louisiana Legislative Auditor by the statutory due date of March 31, 2025.

**Effect**

The Organization did not comply with the Louisiana Legislative Auditor's completion and submission deadline.

**Cause**

The Organization's financial statements were not timely completed to submit the compiled financial statements and report to the Louisiana Legislative Auditor by March 31, 2025.

**Status**

Resolved