FORT POLK PROGRESS, INC.

LEESVILLE, LOUISIANA

DECEMBER 31, 2025

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Kimberly G. Sanders, CPA, MBA
Neal Fortenberry, CPA
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Jonathan Clark, CPA

L.A. CHAMPAGNE & CO.
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

The Board of Directors of
Fort Polk Progress, Inc.

We have reviewed the accompanying financial statements of Fort Polk Progress, Inc. (a nonprofit corporation), which comprise the statements of financial position as of December 31, 2025 and 2024, and the related statements of activities, cash flows, and functional expenses for the years 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 company 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, and the standards applicable to review engagements contained in *Governmental Auditing Standards,* issued by the United States Comptroller. 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 Fort Polk Progress, 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 reviews, 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. 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, accordingly, do not express an opinion on such information.

Report on Agreed-Upon Procedures
In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated June 5, 2026, on the results of our agreed-upon procedures.

L. A. Champagne & Co., LLP

Baton Rouge, Louisiana
June 5, 2026

FORT POLK PROGRESS, INC.
STATEMENTS OF FINANCIAL POSITION
December 31, 2025 and 2024

	2025	2024
ASSETS		
CURRENT ASSETS		
Cash	$ 40,597	$ 2,021
Accounts receivable	65,169	68,333
Prepaid expenses	1,540	1,515
Total current assets	107,306	71,869
Total assets	$ 107,306	$ 71,869
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	$ 62,977	$ 52,000
Total current liabilities	62,977	52,000
NET ASSETS WITHOUT DONOR RESTRICTIONS	44,329	19,869
Total liabilities and net assets	$ 107,306	$ 71,869

See accompanying notes and independent accountant's review report.

FORT POLK PROGRESS, INC.
STATEMENTS OF ACTIVITIES
For the Years Ended December 31, 2025 and 2024

	2025	2024
NET ASSETS WITHOUT DONOR RESTRICTIONS		
SUPPORT AND REVENUE		
Government support under cooperative endeavor arrangements for economic development	$ 359,500	$ 300,000
Member contributions	60,900	35,325
Sponsorships and other	20,370	4,500
Interest income	30	23
Total support and revenue	440,800	339,848
EXPENSES		
Program expenses	377,700	310,885
Management and general expenses	23,318	22,468
Fundraising expenses	15,322	13,056
Total expenses	416,340	346,409
Increase (decrease) in net assets without donor restrictions	24,460	(6,561)
Net assets - beginning of year	19,869	26,430
Net assets - end of year	$ 44,329	$ 19,869

See accompanying notes and independent accountant's review report.

FORT POLK PROGRESS, INC.
STATEMENTS OF CASH FLOWS
For the Years Ended December 31, 2025 and 2024

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (decrease) in net assets	$ 24,460	$ (6,561)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Decrease (increase) in accounts receivable	3,164	4,800
Decrease (increase) in prepaid expense	(25)	1,176
Increase (decrease) in accounts payable	10,977	(4,800)
Net cash provided by (used in) operating activities	38,576	(5,385)
CASH FLOWS FROM INVESTING ACTIVITIES	-	-
CASH FLOWS FROM FINANCING ACTIVITIES	-	-
NET INCREASE (DECREASE) IN CASH	38,576	(5,385)
Cash - beginning of year	2,021	7,406
Cash - end of year	$ 40,597	$ 2,021

See accompanying notes and independent accountant's review report.

FORT POLK PROGRESS, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
For the Years Ended December 31, 2025 and 2024

	2025			
	Program Services	Management and General	Fundraising	Total
Professional services - government relations and lobbying	$ 224,873	$ -	$ -	$ 224,873
Professional services - other	-	5,018	-	5,018
Education initiative	44,377	-	-	44,377
Marketing	28,721	-	-	28,721
Website	2,551	-	850	3,401
Insurance	-	3,055	-	3,055
Conferences, conventions, and meetings	26,963	-	-	26,963
Memberships	1,596	-	-	1,596
Contractors	41,363	12,000	13,787	67,150
Occupancy	2,700	900	-	3,600
Telephone	2,153	717	-	2,870
Supplies	2,403	801	-	3,204
Other expenses	-	827	685	1,512
Total expenses	$ 377,700	$ 23,318	$ 15,322	$ 416,340

	2024			
	Program Services	Management and General	Fundraising	Total
Professional services - government relations and lobbying	$ 180,000	$ -	$ -	$ 180,000
Professional services - other	-	5,059	-	5,059
Education initiative	22,000	-	-	22,000
Marketing	42,334	-	-	42,334
Website	1,670	-	556	2,226
Insurance	-	3,006	-	3,006
Conferences, conventions, and meetings	19,934	-	-	19,934
Memberships	1,260	-	-	1,260
Contractors	37,500	12,000	12,500	62,000
Occupancy	2,250	750	-	3,000
Telephone	2,293	764	-	3,057
Supplies	1,644	548	-	2,192
Other expenses	-	341	-	341
Total expenses	$ 310,885	$ 22,468	$ 13,056	$ 346,409

See accompanying notes and independent accountant's review report.

A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of activities
Fort Polk Progress, Inc. (the "Organization"), formerly Louisiana Armed Forces Alliance, is a Louisiana non-profit corporation whose mission is to help coordinate the efforts of the civilian community in support of Fort Polk, Louisiana. The Organization maintains relationships and partners with decision-makers in Congress, at the Pentagon, and at the state and local levels, ensuring that the most up-to-date information concerning Fort Polk and the surrounding communities is used in decisions concerning the base. The Organization was established in October 2009.

Basis of accounting
The financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Basis of presentation
Financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). The Organization reports information regarding its financial position and activities according to the two classes of net assets as follows:

Net assets without donor restrictions - resources available to support operations and not subject to donor restrictions. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the Organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

Net assets with donor restrictions - resources that are subject to donor-imposed restrictions. Some restrictions are temporary in nature, such as those that are restricted by a donor for use for a particular purpose or in a particular future period. Other restrictions may be perpetual in nature; such as those that are restricted by a donor that the resources be maintained in perpetuity.

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets with donor restrictions to net assets without donor restrictions.

A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

Contributions and grants
Contributions, including membership contributions, are recognized when cash, securities, or other assets are received or when an unconditional promise to give is received. Contributions are recorded as increases in the appropriate class of net assets based on donor-imposed restrictions, if any.

Sponsorship revenue is recognized as contribution revenue when received or unconditionally promised. Management evaluates sponsorship arrangements to determine whether the sponsor receives commensurate value in return for its contribution.

Government support received under cooperative endeavor agreements is recognized as revenue when the related eligibility requirements and conditions, if any, have been substantially met.

Sources of revenue
The Organization receives support from various government entities under cooperative endeavor arrangements, as well as membership dues and contributions from other business organizations and individuals.

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 and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Cash
For the purposes of the statement of cash flows, the Organization considers all unrestricted highly liquid investments with a maturity of three months or less when acquired to be cash.

Prepaid expenses
Insurance premiums that provide benefits extending beyond one accounting period are recorded as prepaid expenses and recognized over the periods benefited.

Receivables
Receivables consist primarily of amounts due under cooperative endeavor agreements. Management evaluates receivables for expected credit losses based on historical experience, current conditions, and reasonable and supportable forecasts. Based on this evaluation, management determined that no allowance for credit losses was necessary at December 31, 2025. Receivables are written off when management determines collection is unlikely.

Income tax status
The Organization is exempt from federal income taxes under Section 501(c)(4) of the Internal Revenue Code. Accordingly, no provision for income taxes has been included in the financial statements.

A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

The Organization accounts for income taxes in accordance with the income tax accounting guidance included in the FASB ASC. Under this guidance, the Organization may recognize the tax effects from an uncertain tax position only if it is more likely than not that the tax position will be sustained upon examination by tax authorities. The Organization has evaluated its tax positions and determined that there are no material uncertain tax positions requiring recognition or disclosure.

Functional allocation of expenses
The costs of providing the various programs and activities have been summarized on a functional basis in the statement of functional expenses. Expenses that can be identified with a specific program or supporting service are charged directly to that function. Certain shared costs are allocated among program and supporting services based on estimates of time and effort and other methods deemed reasonable by management.

Advertising
Advertising costs are expensed when incurred.

Leases
The Organization leases office space under a month-to-month lease agreement. The lease qualifies as a short-term lease under FASB ASC. The Organization has elected the short-term lease recognition exemption and therefore does not recognize a right-of-use asset or lease liability.

Lease payments are recognized as lease expense as incurred.

B: ECONOMIC DEPENDENCY AND COOPERATIVE ENDEAVOR ARRANGEMENTS

The Organization receives a substantial portion of its funding from the State of Louisiana through cooperative endeavor agreements administered by Louisiana Economic Development. Revenue recognized under these agreements totaled $359,500 and $300,000 during the years ended December 31, 2025 and 2024, respectively, representing approximately 82% and 88% of total revenue for those years.

At December 31, 2025 and 2024, substantially all receivables were due from Louisiana Economic Development under these agreements.

Continued funding under these agreements is subject to legislative appropriations and budgetary constraints. A significant reduction in such funding could adversely affect the Organization's ability to carry out its mission and programs.

C: CONCENTRATION OF CREDIT RISK

The Organization maintains deposits in a financial institution that, at times, may exceed federally insured limits. Management believes the credit risk associated with these deposits is minimal.

D: LEASES

The Organization occupies office space under a month-to-month rental arrangement. The arrangement qualifies as a short-term lease; and accordingly, no right-of-use asset or lease liability has been recognized.

Rent expense related to office space totaled $3,600 and $3,000 for the years ended December 31, 2025 and 2024, respectively.

E: LIQUIDITY

The following reflects the Organization's financial assets as of December 31, 2025 and 2024, reduced by amounts available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date.

	2025	2024
Cash	$ 40,597	$ 2,021
Accounts receivable	65,169	68,333
Total financial assets	105,766	70,354
Less contractual imposed commitments	(59,377)	(52,000)
Financial assets available to meet cash needs for general expenditures within one year	$ 46,389	$ 18,354

The Organization manages its liquidity by maintaining cash balances sufficient to meet normal operating needs and by monitoring anticipated receipts and expenditures.

F: NON-CASH INVESTING AND FINANCING ACTIVITIES

There were no non-cash investing and financing activities in 2025 and 2024.

G: SUBSEQUENT EVENTS

Subsequent events were evaluated through June 5, 2026, which is the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

FORT POLK PROGRESS, INC.
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD

For the Year Ended December 31, 2025

Agency Head Name: James Tuck, Board Chairman

There were no compensation, benefits, or other payments made to the agency head in 2025.

See independent accountant's review report.

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

The Board of Directors of
Fort Polk Progress, Inc. and the
Louisiana Legislative Auditor

We have performed the procedures enumerated below on the Organization'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 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 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.

   The Organization provided us with the following list of expenditures for federal, state, and local government grant awards for the year ended December 31, 2025:

Federal, State, or Local Grant Name	Grant Year	CFDA No. (if applicable)	Amount
Cooperative Endeavor Agreement:			
State of Louisiana, Department of Economic Development	2025	N/A	$ 359,500

4911 Bennington Avenue · Baton Rouge, LA 70808-3153 · Phone (225) 925 1120 · Fax (225) 927 8124 · lac@laccpa.com

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.

   A total of six disbursements were selected for testing.

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.

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

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

   Each of the selected disbursements were approved in accordance with their 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.

   Each of the selected disbursements agreed with the requirements of the grant agreement.

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

   The close-out report agrees with the Organization's financial records.

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 were any exceptions. Note: Please refer to the Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website at http://appl.lla.state.la.us/llala.nsf, to determine whether a non-profit agency is subject to the open meetings law.

   The Organization is not required to comply with LA R.S. 42:11 through 42:28 (the open meetings law) because the Organization is not a public body.

Budget

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

   The Organization provided a comprehensive budget to the applicable agency for the program mentioned previously. This budget specified the anticipated uses of the funds and estimate of the duration of the project.

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 Organization did not enter into any contracts during the fiscal year that were subject to the public bid law.

Prior 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, recommendations, and/or comments for the year ended December 31, 2024.

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 to describe the scope of testing performed on the Organization'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.

L. A. Champagne & Co., LLP

Baton Rouge, Louisiana
June 5, 2026

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

February 2, 2026

L.A. Champagne & Co., LLP (CPA Firm Name)

4911 Bennington Ave (CPA Firm Address)

Baton Rouge, LA 70808 (City, State Zip)

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 [ ] No [ ] N/A [x]

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 [ ] No [ ] N/A [x]

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.

Avon H. Knowlton Secretary 2-2-26 Date

[illegible] Treasurer 2-2-26 Date

[illegible] President 2-2-26 Date