

CHRISTIAN ACRES YOUTH CENTER, INC.

Financial Statements
And
Report on Agreed-Upon Procedures

June 30, 2026

with

Independent Accountants' Review Report
and
Independent Accountants' Report on
Agreed-Upon Procedures

CHRISTIAN ACRES YOUTH CENTER, INC.
FINANCIAL STATEMENTS
JUNE 30, 2026

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors
Christian Acres Youth Center, Inc.

We have reviewed the accompanying financial statements of Christian Acres Youth Center, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2026; the related statements of activities, cash flows, and functional expenses for the year then ended; and the related notes to the financial statements. A review primarily includes 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 the Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. These 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 Christian Acres Youth Center, Inc. and to meet our 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.

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Supplementary Information

The supplementary information on page 14 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.

May & Company

Vicksburg, Mississippi
August 27, 2026

CHRISTIAN ACRES YOUTH CENTER, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2026

ASSETS

CURRENT ASSETS:

Cash and cash equivalents	\$ 1,076,579
Prepaid supplies	9,503
Accounts receivable, net of allowance for credit losses of \$0	1,361,060
Total current assets	<u>2,447,142</u>

PROPERTY, PLANT, AND EQUIPMENT:

Property, plant, and equipment	2,503,111
Less accumulated depreciation	(1,669,338)
Net property, plant, and equipment	<u>833,773</u>

OTHER ASSETS:

Deposits	200
Prepaid insurance	94,777
Operating lease right-of-use assets	717,584
Total other assets	<u>812,561</u>

TOTAL ASSETS	<u>\$ 4,093,476</u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:

Accounts payable	\$ 86,353
Payroll liabilities	55,352
Accrued expenses	7,885
Current portion of operating lease liabilities	717,584
Total current liabilities	<u>867,174</u>

TOTAL LIABILITIES	867,174
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NET ASSETS, without donor restrictions	<u>3,226,302</u>
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TOTAL LIABILITIES AND NET ASSETS	<u>\$ 4,093,476</u>
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CHRISTIAN ACRES YOUTH CENTER, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2026

REVENUES WITHOUT DONOR RESTRICTIONS:

Routine services	\$ 8,386,143
Louisiana Department of Education	199,529
Other income	1,426
Total revenues without donor restrictions	<u>8,587,098</u>

EXPENSES WITHOUT DONOR RESTRICTIONS:

Program services:	
Lease	735,471
Salaries	4,054,701
Payroll tax	319,780
Employee benefits	290,727
Cafeteria	538,768
Housekeeping	138,790
Travel	62,393
Student activities	54,247
Total program services	<u>6,194,877</u>

Support services:

Salaries	199,745
Payroll tax	16,831
Employee benefits	15,301
Utilities	165,112
General and administrative	299,541
Accounting and support services	463,683
Depreciation	159,173
Insurance	375,148
Interest	2,356
Total support services	<u>1,696,890</u>

Total expenses without donor restrictions	<u>7,891,767</u>
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INCREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	695,331
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NET ASSETS WITHOUT DONOR RESTRICTIONS, beginning of year	<u>2,530,971</u>
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NET ASSETS WITHOUT DONOR RESTRICTIONS, end of year	<u><u>\$ 3,226,302</u></u>
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CHRISTIAN ACRES YOUTH CENTER, INC.
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2026

CASH FLOWS FROM OPERATING ACTIVITIES:

Increase in net assets without donor restrictions	\$ 695,331
Adjustments to reconcile increase in net assets to net cash used in operating activities:	
Depreciation	159,173
(Increase) decrease in:	
Prepaid supplies	(17)
Accounts receivable	599,317
Deposits	347
Prepaid insurance	(25,625)
Increase (decrease) in:	
Accounts payable	7,465
Payroll liabilities	(149)
Accrued expenses	(189,520)
Net cash provided by operating activities	<u>1,246,322</u>

CASH FLOWS FROM INVESTING ACTIVITIES:

Purchase of property, plant, and equipment	(89,389)
Net cash used in investing activities	<u>(89,389)</u>

CASH FLOWS FROM FINANCING ACTIVITIES:

Repayments:	
Short-term	(100,000)
Net cash used in financing activities	<u>(100,000)</u>

NET INCREASE IN CASH 1,056,933

CASH, beginning of year 19,646

CASH, end of year \$ 1,076,579

CHRISTIAN ACRES YOUTH CENTER, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2026

	PROGRAM SERVICES	SUPPORT SERVICES	TOTAL
Lease	\$ 735,471	\$ -	\$ 735,471
Salaries	4,054,701	199,745	4,254,446
Payroll tax	319,780	16,831	336,611
Employee benefits	290,727	15,301	306,028
Cafeteria	538,768	-	538,768
Housekeeping	138,790	-	138,790
Travel	62,393	-	62,393
Student activities	54,247	-	54,247
Utilities	-	165,112	165,112
General and administrative	-	299,541	299,541
Accounting and support services	-	463,683	463,683
Depreciation	-	159,173	159,173
Insurance	-	375,148	375,148
Interest	-	2,356	2,356
Total	<u>\$ 6,194,877</u>	<u>\$ 1,696,890</u>	<u>\$ 7,891,767</u>

See independent accountants' review report.

CHRISTIAN ACRES YOUTH CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2026

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

Christian Acres Youth Center, Inc., is a nonprofit organization in Northeast Louisiana that operates a home for delinquent minors. Substantially all revenues are derived from the State of Louisiana.

Cash and Cash Equivalents

For the purposes of reporting cash flows, the Organization considers all cash in bank accounts and petty cash to be cash equivalents. There is no restricted cash.

Accounts Receivable

Accounts receivable represents amounts due from agencies of the State of Louisiana. The Organization considers accounts receivable fully collectible; accordingly, it did not record an allowance for credit losses. The Organization evaluates accounts receivable regularly and, if amounts become uncollectible, charges them to operations when it makes that determination. In addition, the Organization does not require collateral on receivables or accrue interest on outstanding amounts. All accounts receivable are contracts with the State of Louisiana.

Revenue Recognition

The Organization maintains its financial statements on an accrual basis of accounting. Under this method, the Organization recognizes revenues when earned and expenses are when incurred. The Organization's main revenue source is from State of Louisiana and is reported in the period in which it is received. The Organization records revenue from contracts with customers in accordance with ASU 2014-09, *Revenue from Contracts with Customers* (Topic 606). Under Topic 606, the Organization must identify the contract with the customer, identify the performance obligations in the contract, determine the transaction price, allocate the transaction price to the performance obligations in the contract, and recognize revenue when or as it satisfies a performance obligation. The performance obligation in each contract with the State of Louisiana is the housing of minors, and the Organization invoices monthly. Revenue has not been recognized in the current reporting period as a result of performance obligations satisfied in previous periods. For the year ended June 30, 2026, the Organization had revenue from contracts with customers of \$8,585,672. The Organization has evaluated the nature of its contracts with customers and determined that further disaggregation of revenue from contracts with customers into more granular categories beyond those presented in the Statements of Activities was not necessary.

Continued

CHRISTIAN ACRES YOUTH CENTER, INC.
NOTES TO FINANCIAL STATEMENTS — CONTINUED
JUNE 30, 2026

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES — CONTINUED

Prepaid Supplies

Prepaid supplies, which consist primarily of food and other commodities for human consumption, are stated at the lower of cost (first-in, first-out) or market value.

Use of Estimates

Management uses estimates and assumptions in preparing these financial statements in accordance with accounting principles generally accepted in the United States of America. These estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates that were used.

Property, Plant, and Equipment

The Organization capitalizes all expenditures in excess of \$5,000 for property, plant, and equipment at cost; however, the Board also considers each piece of equipment on an individual basis. Contributed property, plant, and equipment are recorded at fair value at the date of donation. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulations, contributions of property and equipment are recorded as unrestricted support. No restricted assets were donated in the current year.

Depreciation is computed over the estimated useful lives of the respective assets on a straight-line basis. The Organization expenses routine repairs and maintenance as incurred.

Advertising

The Organization expenses nondirect response advertising as incurred and treats it as a support services expense. The total advertising expense was \$69 for the year ended June 30, 2026.

Leases

The Organization calculates operating lease liabilities using a risk-free discount rate and a comparable period to the lease term. The Organization combines all lease and non-lease components for all leases. Lease payments for leases with a term of 12 months or less are expensed on a straight-line basis over the lease term, with no assets or liabilities recognized.

Continued

CHRISTIAN ACRES YOUTH CENTER, INC.
NOTES TO FINANCIAL STATEMENTS — CONTINUED
JUNE 30, 2026

NOTE B. INCOME TAXES

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code, except on net income derived from unrelated business activities. It did not have any unrelated business income for the year ended June 30, 2026. The Organization's income tax filings are subject to audit by various taxing authorities. In evaluating the Organization's tax provisions and accruals, future taxable income, and the reversal of temporary differences, interpretations, and tax planning strategies are considered. The Organization believes its estimates are appropriate based on current facts and circumstances.

NOTE C. EMPLOYEE BENEFIT PLANS

The Organization has a medical insurance plan for its employees. It pays premiums for a high-deductible plan for each employee and contributes to employee Health Savings Accounts.

The Organization provides retirement benefits through a defined contribution plan that covers all full-time employees with six months of eligible experience. The Organization contributes ten percent (10%) of each employee's contribution, and it contributed \$9,592 to the plan during the year ended June 30, 2026.

NOTE D. UNCOMPENSATED 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. Estimating the amount of compensation for future absences is impracticable, 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 they are paid to employees.

NOTE E. DEPOSITS

The Federal Deposit Insurance Corporation (FDIC) insures demand accounts of each depositor up to \$250,000 in each federally chartered financial institution. Amounts in excess of \$250,000 are not covered by FDIC insurance. Financial instruments that potentially subject the Organization to credit risk include cash and cash equivalents in a financial institution, which from time to time exceed the \$250,000 federally insured limit. The Organization has minimized credit risk by depositing cash and cash equivalents into banks with high credit standings. These accounts are insured by the FDIC or secured by securities owned by the bank and pledged against the Organization's account balance. The Organization has not experienced any losses from such funds, and management believes that the Organization is not exposed to any significant credit risk on cash and cash equivalents. At June 30, 2026, the Organization's uninsured cash deposits were \$1,063,001.

Continued

CHRISTIAN ACRES YOUTH CENTER, INC.
NOTES TO FINANCIAL STATEMENTS — CONTINUED
JUNE 30, 2026

NOTE F. PROPERTY, PLANT, AND EQUIPMENT

The major classes of property, plant, and equipment at June 30, 2026 are as follows:

Machinery and equipment	\$ 438,332
Leasehold improvements	1,431,707
Furniture	64,169
Automobiles and trucks	<u>568,903</u>
Total property, plant, and equipment	<u>\$ 2,503,111</u>

NOTE G. SERVICE REVENUE

The Organization's primary source of revenue is from contracts with agencies of the State of Louisiana. These revenues are subject to agency program compliance audits. All accounts receivable are amounts owed to the Organization by the State of Louisiana. As of June 30, 2026, 99.98% of all revenue is from the State of Louisiana.

NOTE H. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Organization monitors its liquidity to meet its operating needs and other contractual commitments. It has the following financial assets, at June 30, 2026, that could be readily made available within one year of the balance sheet date to fund expenses without limitations:

Cash and cash equivalents	\$ 1,076,579
Accounts receivable	<u>1,361,060</u>
	<u>\$ 2,436,639</u>

NOTE I. FUNCTIONAL CLASSIFICATIONS OF EXPENSES

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, based on management's estimates, certain costs have been allocated among the benefiting programs and supporting services.

NOTE J. LEASING ARRANGEMENTS

The Organization currently leases its main facility from a third party for both the Tallulah and Monroe campuses. Monthly payments of \$44,789 are made for the Tallulah campus and \$16,500 for the Monroe campus. The total lease expense for the year ended June 30, 2026, was \$735,471.

Continued

CHRISTIAN ACRES YOUTH CENTER, INC.
NOTES TO FINANCIAL STATEMENTS — CONTINUED
JUNE 30, 2026

NOTE J. LEASING ARRANGEMENTS — CONTINUED

The following summarizes the line items on the statement of financial position, which include amounts for operating leases, as of June 30, 2026:

Operating lease right-of-use assets	\$ <u>717,584</u>
Current portion of operating lease liabilities	\$ 717,584
Operating lease liabilities, net of current portion	<u>-</u>
Total operating lease liabilities	<u>\$ 717,584</u>

The components of operating lease expenses that are included in rent on the statement of activities for the year ending June 30, 2026 are as follows:

School facilities rent expenses	\$ <u>735,471</u>
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The following summarizes the cash flow information related to the operating lease for the year ending June 30, 2026:

Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows for operating leases:	\$ <u>735,471</u>

The weighted average lease term and discount rate as of June 30, 2026, were as follows:

Weighted average remaining lease term	1 year
Weighted average discount rate	4.57%

The maturities of the operating lease liability as of June 30, 2026, are as follows:

2027	\$ <u>717,584</u>
Total lease payments	<u>\$ 717,584</u>

NOTE K. LINE OF CREDIT

As of June 30, 2026, the Organization had a line of credit of \$1,500,300, with an initial interest rate of 7.55% (subject to change on a 365/360 basis). The rate was 5.55% as of June 30, 2026. The note matures in November 2026. Draws on the line of credit are secured by certificates of deposit held at Guaranty Bank. As of June 30, 2026, there were no amounts borrowed against the line of credit.

Continued

CHRISTIAN ACRES YOUTH CENTER, INC.
NOTES TO FINANCIAL STATEMENTS — CONTINUED
JUNE 30, 2026

NOTE L. SUBSEQUENT EVENTS

Management has evaluated subsequent events through August 27, 2026, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

CHRISTIAN ACRES YOUTH CENTER, INC.
SCHEDULE OF COMPENSATION, BENEFITS &
OTHER PAYMENTS TO AGENCY HEADS
YEAR ENDED JUNE 30, 2026

AGENCY HEAD NAME: William W. Ziegler Jr, President of the Board of Directors

PURPOSE:

Salary	\$	35,475
Benefits — insurance	\$	-
Benefits — retirement	\$	-
Reimbursements	\$	-

AGENCY HEAD NAME: Janet Moore, Administrator

PURPOSE:

Salary	\$	107,272
Benefits — insurance	\$	5,611
Benefits — retirement	\$	480
Reimbursements	\$	-

INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES

To the Board of Directors
Christian Acres Youth Center, Inc.

We have performed the procedures enumerated below on the Louisiana Attestation Questionnaire for Christian Acres Youth Center, Inc. for the year ended June 30, 2026. Christian Acres Youth Center, Inc.'s board of directors is responsible for the Louisiana Attestation Questionnaire.

Christian Acres Youth Center, Inc. has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the agreed-upon procedures as required by the State of Louisiana. This 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 are attached as Exhibit A, and the associated findings are as follows:

Federal, State, and Local Awards

1. Procedure performed, no finding noted, and no exceptions where applicable.
2. Procedure performed, no finding noted, and no exceptions where applicable.
3. Procedure performed, no finding noted, and no exceptions where applicable.
4. Procedure performed, no finding noted, and no exceptions where applicable.

Open Meetings

5. Procedure performed, no finding noted, and no exceptions where applicable.

Budget

6. Procedure performed, no finding noted, and no exceptions where applicable.

Reporting

7. Financial Statements Review performed by an engaged CPA, as approved by the LA Legislative Auditor.
8. Procedure performed, no finding noted, and no exceptions where applicable.
9. Disclosure of compensation, reimbursements, benefits, and other payments is included as supplementary information to the reviewed financial statements.
10. Procedure performed, no finding noted, and no exceptions where applicable.

Prior-Year Comments

11. Procedure performed, no finding noted, and no exceptions where applicable.

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General

12. The agency acknowledges that it is responsible for its compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.
13. The agency acknowledges that it is responsible for determining that the procedures performed were appropriate for the purposes of the engagement.
14. The agency has evaluated its compliance with the laws and regulations prior to making these representations.
15. The agency has provided all relevant information and access under the terms of the Engagement Letter approved by the LA Legislative Auditor.
16. The agency has disclosed all known noncompliance with the foregoing laws and regulations, as well as any contradictions to the foregoing representations.
17. The agency is not aware of any material misstatements in the information provided.
18. The agency has disclosed 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 it will disclose any such communication received between the end of the period under examination and the date of the report.
19. The agency will disclose to the engaged CPA, the LA Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of the report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations or that would require adjustment or modification to the results of the agreed-upon procedures.

We were engaged by Christian Acres Youth Center, Inc. to perform this agreed-upon procedures engagement, and we conducted our engagement in accordance with attestation standards established by the AICPA. 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 Louisiana Attestation Questionnaire. 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 Christian Acres Youth Center, Inc. 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 board of directors of Christian Acres Youth Center, Inc. and is not intended to be and should not be used by anyone other than those specified parties.

May & Company

Vicksburg, MS
August 27, 2026

ATTACHMENT TO REVIEW/ATTESTATION ENGAGEMENT AGREEMENT — AGREED-UPON PROCEDURES FOR QUASI-PUBLIC AGENCIES

With respect to your representations included within the Louisiana Attestation Questionnaire, as of June 30, 2026, and for the year then ended, we will apply the following agreed-upon procedures:

Federal, State, and Local Awards

1. We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year by grant and by grant year.
2. 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.
3. The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.
4. We have complied with all applicable specific requirements of all federal, state, and local programs we administer, including matters contained in the OMB Compliance Supplement and matters contained in the grant awards, eligibility requirements, allowed and unallowed activities, and reporting and budget requirements.

Open Meetings

5. 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 nonprofit agency is subject to the open meetings law.**

Budget

6. For each federal, state, and local grant, we have filed a comprehensive budget with the appropriate grantor agency that included the purpose and duration; and for state grants, it also included specific goals and objectives and measures of performance.

Reporting

7. We have had our financial statements reviewed in accordance with R.S. 24:513.
8. 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).
9. 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.
10. 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.

Prior-Year Comments

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

General

12. 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.
13. We acknowledge that we are responsible for determining that the procedures performed are appropriate for the purposes of this engagement.
14. We have evaluated our compliance with these laws and regulations prior to making these representations.
15. We have provided you with all relevant information and access under the terms of our agreement.
16. We have disclosed to you all known noncompliance with the foregoing laws and regulations, as well as any contradictions to the foregoing representations.
17. We are not aware of any material misstatements in the information we have provided to you.
18. 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 we will disclose to you any such communications received between the end of the period under examination and the date of your report.
19. 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' compliance with such laws and regulations or that would require adjustment or modification to the results of the agreed-upon procedures.