

**NORTHSHORE FAMILIES
HELPING FAMILIES, INC.**

FINANCIAL STATEMENTS

June 30, 2025 and 2024



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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Northshore Families Helping Families, Inc.
Covington, Louisiana

Opinion

We have audited the financial statements of Northshore Families Helping Families, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2025 and 2024, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of Northshore Families Helping Families, Inc. as of June 30, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of Northshore Families Helping Families, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Northshore Families Helping Families, Inc.'s ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Northshore Families Helping Families, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Northshore Families Helping Families, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Compensation, Benefits and Other Payments to Agency Head is presented for purposes of additional analysis and is not a required part of the 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 information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated December 29, 2025 on our consideration of Northshore Families Helping Families, Inc.'s, internal control over financial reporting and our tests of its compliance with certain provision of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Northshore Families Helping Families, Inc.'s internal control over financial reporting and compliance.

Metairie, Louisiana
December 29, 2025

Wegmann Dazet

NORTHSHORE FAMILIES HELPING FAMILIES, INC.
STATEMENTS OF FINANCIAL POSITION

June 30, 2025 and 2024

ASSETS

	2025	2024
Current assets		
Cash and cash equivalents	\$ 244,206	\$ 138,549
Accounts receivable	28,130	42,416
Short-term investments	223,711	214,356
Prepaid expenses	8,504	7,599
Total current assets	504,551	402,920
Property and equipment, at cost less accumulated depreciation	206,166	218,573
Total assets	\$ 710,717	\$ 621,493

LIABILITIES

Current liabilities		
Accounts payable	\$ 743	\$ 885
Accrued expenses	577	726
Accrued payroll liabilities	6,028	8,031
Current portion of long-term debt	9,000	8,500
Total current liabilities	16,348	18,142
Long-term debt, less current portion	102,790	109,898
Total liabilities	119,138	128,040

NET ASSETS

Without donor restrictions	591,579	493,453
Total net assets	591,579	493,453
Total liabilities and net assets	\$ 710,717	\$ 621,493

See accompanying Notes to Financial Statements.

NORTHSHORE FAMILIES HELPING FAMILIES, INC.
STATEMENTS OF ACTIVITIES

For the Years Ended June 30, 2025 and 2024

	2025	2024
Revenues and other support		
Contract revenue	\$ 3,600	\$ 3,600
Contributions	11,906	22,114
Grants	287,724	281,391
Special events	1,170	11,745
Net investment income	<u>4,157</u>	<u>6,986</u>
Total revenues and other support	<u>308,557</u>	<u>325,836</u>
Expenses		
Program services		
Information, education and support	140,751	152,350
Supporting services		
Fundraising expenses	10,558	19,725
Management and general	<u>59,122</u>	<u>60,021</u>
Total expenses	<u>210,431</u>	<u>232,096</u>
Change in net assets	98,126	93,740
Net asset without donor restrictions		
Beginning of year	<u>493,453</u>	<u>399,713</u>
End of year	<u><u>\$ 591,579</u></u>	<u><u>\$ 493,453</u></u>

See accompanying Notes to Financial Statements.

NORTHSHORE FAMILIES HELPING FAMILIES, INC.

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2025

	<u>Program Services</u>	<u>Supporting Services</u>		
	Information, education and support	Fundraising expenses	Management and general	Total
Administrative costs	\$ 3,769	\$ 237	\$ 1,424	\$ 5,430
Advertising	-	-	2,500	2,500
Bank service charges	-	-	57	57
Depreciation	-	-	12,407	12,407
Dues and subscriptions	3,102	610	449	4,161
Insurance	5,608	-	3,589	9,197
Interest expense	6,680	891	1,336	8,906
Professional services	6,350	733	7,650	14,733
Repairs and maintenance	1,594	-	2,123	3,717
Salaries and taxes	101,843	6,514	26,057	134,414
Seminars and education	1,400	867	-	2,267
Supplies	3,199	80	313	3,592
Telephone	4,435	279	870	5,584
Utilities	2,773	347	347	3,466
Total	<u>\$ 140,751</u>	<u>\$ 10,558</u>	<u>\$ 59,122</u>	<u>\$ 210,431</u>

See accompanying Notes to Financial Statements.

NORTHSHORE FAMILIES HELPING FAMILIES, INC.

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2024

	Program Services	Supporting Services		
	Information, education and support	Fundraising expenses	Management and general	Total
Administrative costs	\$ 293	\$ -	\$ 592	\$ 885
Advertising	1,256	168	251	1,675
Bank service charges	-	-	276	276
Depreciation	-	-	12,551	12,551
Dues and subscriptions	3,704	699	593	4,996
Insurance	6,593	315	3,857	10,765
Interest expenses	5,970	796	1,194	7,960
Postage and delivery	-	-	8	8
Professional services	7,289	836	8,589	16,714
Repairs and maintenance	1,389	-	1,155	2,544
Salaries and taxes	110,835	9,444	28,356	148,635
Seminars and education	202	784	1,042	2,028
Supplies	9,000	5,892	511	15,403
Telephone	3,457	221	750	4,428
Utilities	2,362	570	296	3,228
	\$ 152,350	\$ 19,725	\$ 60,021	\$ 232,096
Total				

See accompanying Notes to Financial Statements.

NORTHSHORE FAMILIES HELPING FAMILIES, INC.
STATEMENTS OF CASH FLOWS

For the Years Ended June 30, 2025 and 2024

	2025	2024
Cash flows from operating activities:		
Change in net assets	\$ 98,126	\$ 93,740
Adjustments to reconcile net assets to net cash provided (used) by operating activities:		
Depreciation	12,407	12,551
Decrease (increase) in operating assets:		
Accounts receivable	14,286	(3,933)
Short-term investments	(9,355)	(214,356)
Prepaid expenses	(905)	1,018
(Decrease) increase in operating liabilities:		
Accounts payable	(142)	885
Accrued expenses	(149)	(3,247)
Accrued payroll liabilities	(2,003)	2,303
Other long-term liabilities	-	(970)
Net cash provided (used) by operating activities	<u>112,265</u>	<u>(112,009)</u>
Cash flows from financing activities:		
Repayments of long-term debt	<u>(6,608)</u>	<u>(5,807)</u>
Net cash used by financing activities	<u>(6,608)</u>	<u>(5,807)</u>
Net increase (decrease) in cash and cash equivalents	105,657	(117,816)
Cash and cash equivalents at beginning of year	<u>138,549</u>	<u>256,365</u>
Cash and cash equivalents at end of year	<u>\$ 244,206</u>	<u>\$ 138,549</u>

See accompanying Notes to Financial Statements.

NORTHSHORE FAMILIES HELPING FAMILIES, INC.
NOTES TO FINANCIAL STATEMENTS

For the Years Ended June 30, 2025 and 2024

1) Nature of activities

Northshore Families Helping Families, Inc. (the Organization) is a not-for-profit organization established in 1992. The mission of the Organization is to provide the individualized services, information, resources and support needed to positively enhance the independence, productivity and inclusion of individuals with disabilities. The primary sources of revenue are from contributions, grants and contracts for services provided.

2) Summary of significant accounting policies

The following are summaries of significant accounting policies of the Organization:

a) Net assets

The Organization reports contributions for use in general operations and not subject to donor restrictions as net assets without donor restrictions. The Organization reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

b) Cash and cash equivalents

All cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes, are considered to be cash and cash equivalents.

c) Short-term investments

As of June 30, 2025 and 2024, the Organization had \$223,711 and \$214,356, respectively, in short-term United States treasury bills with maturity dates up to one year. The treasury bills are classified as current assets in accordance with GAAP guidance on short-term investments held for liquidity purposes (Accounting Standards Codification 820). The treasury bills provide a guaranteed rate of return and are backed by the U.S. government. Investment purchases are recorded at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the statements of financial position. Net investment return is reported on the statements of activities and consists of interest income, realized and unrealized capital gains and losses, less external and direct internal investment expenses. Realized gains and losses are recognized when investments are sold, while unrealized gains and losses are reflected in the fair value of investments held at the end of the period.

d) Accounts receivable

Accounts receivable consists of amounts owed from state and local private and public agencies for grants and fees for service programs. The receivables are stated at the amount management expects to collect from outstanding balances. The opening balance of accounts receivable as of July 1, 2023 was \$38,483. An estimated allowance for credit losses is maintained to reduce the receivables to their carrying amount, which approximates fair value. Accounts are written off when management deems the account to be uncollectible. Management believes that as of June 30, 2025 and 2024, there are no uncollectible accounts, therefore, no allowance is considered necessary.

e) Advertising costs

Advertising costs are expensed as incurred and approximated \$2,500 and \$1,675 during the years ended June 30, 2025 and 2024, respectively.

NORTHSHORE FAMILIES HELPING FAMILIES, INC.
NOTES TO FINANCIAL STATEMENTS

For the Years Ended June 30, 2025 and 2024

2) Summary of significant accounting policies (continued)

f) Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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 revenues and expenses during the reporting period. Actual results could differ from those estimates.

g) Property and equipment

Property and equipment additions over \$1,000 are recorded at cost, or if donated, at fair value on the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 39 years. When assets are sold or otherwise disposed of, the cost and related depreciation are removed from the accounts, and any resulting gain or loss is included in the statements of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

The carrying values of property and equipment are reviewed for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the years ended June 30, 2025 and 2024.

h) Taxes

The Organization is organized as a nonprofit corporation and has been recognized by the IRS as exempt from federal income taxes under IRC Section 501(a) as organizations described in IRC Section 501(c)(3). The IRS issued a determination letter stating that the Organization meets the requirements for classification as a public charity. The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS.

Management believes that the Organization has appropriate support for any tax positions taken affecting its annual filing requirements, and as such, does not have any uncertain tax positions that are material to the financial statements. The Organization would recognize future accrued interest and penalties related to unrecognized tax benefits and liabilities in income tax expense if such interest and penalties are incurred. With few exceptions, the Organization is no longer subject to federal or state tax examinations beyond three years from the filing of those returns.

i) Functional expenses allocation

The costs of program and supporting service activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. The expenses allocated using management's estimate of time and effort include administrative, advertising, dues and subscriptions, insurance, interest, repairs and maintenance, salaries and taxes, seminars and education, supplies, telephone and utilities.

j) Revenue recognition

Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

NORTHSHORE FAMILIES HELPING FAMILIES, INC.
NOTES TO FINANCIAL STATEMENTS

For the Years Ended June 30, 2025 and 2024

2) Summary of significant accounting policies (continued)

j) Revenue recognition (continued)

A portion of the Organization's revenue is derived from cost-reimbursable state contracts and grants, which are conditioned upon certain performance requirements and the incurrence of allowable qualifying expense. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contracts or grant provisions. No amounts have been received in advance under state contracts and grants.

Special event revenue is comprised of an exchange element based upon the direct benefits donors receive and a contribution element for the difference. The Organization recognized special event revenue equal to the fair value of direct benefits to donors when the special event takes place. The Organization recognizes the contribution element of special event revenue immediately, unless there is a right of return if the special event does not take place.

k) In-kind contributions and donations

Contributed nonfinancial assets may include donated services which are recorded at the respective fair values of the goods received. In addition to contributed nonfinancial assets, volunteers may contribute time to program services, administration and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles.

l) Concentrations of credit risk

Deposit concentration risk is managed by placing cash with financial institutions believed by the Organization to be creditworthy. Deposits at each bank are insured by the Federal Deposit Insurance Corporation up to specific limits. At times, amounts on deposit may exceed insured limits. To date, no losses have been experienced in any of these accounts. Credit risk associated with accounts receivable are limited due to high historical collection rates.

m) Reclassification

Certain amounts in the prior year financial statements have been reclassified to conform to current year presentation. Total net assets and the change in net assets are unchanged due to the reclassifications.

3) Liquidity and availability

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

	<u>2025</u>
Cash and cash equivalents	\$ 244,206
Accounts receivable	28,130
Short-term investments	223,711
	\$ 496,047

4) Supplemental disclosures of cash flows information

	<u>2025</u>	<u>2024</u>
Cash payments for interest	\$ 8,906	\$ 7,960

NORTHSHORE FAMILIES HELPING FAMILIES, INC.
NOTES TO FINANCIAL STATEMENTS

For the Years Ended June 30, 2025 and 2024

5) Property and equipment

Property and equipment consists of the following:

	<u>2025</u>	<u>2024</u>
Building	\$ 234,148	\$ 234,148
Equipment	13,621	13,621
Software	17,200	17,200
Total cost	264,969	264,969
Less: accumulated depreciation	(58,803)	(46,396)
Property and equipment	\$ 206,166	\$ 218,573

6) Long-term debt

Long-term debt consist of the following at June 30:

	<u>2025</u>	<u>2024</u>
Note payable to a financial institution dated September 30, 2019 with a variable interest rate as defined in the agreement (6.99% at June 30, 2025). The note is payable in monthly installments of \$1,252 including interest. The note matures in September 2034 and is secured by the building.	\$ 111,790	\$ 118,398
Less: current portion	(9,000)	(8,500)
Long-term debt, less current portion	\$ 102,790	\$ 109,898

Aggregate maturities of long-term debt in the years subsequent to June 30, 2025 are as follows:

2026	\$ 9,000
2027	9,600
2028	10,100
2029	10,700
2030	11,400
Thereafter	60,990

7) Fair value measurement

Accounting Standards Codification (ASC) 820, Fair Value Measurements, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques uses to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described below:

- | | |
|---------|--|
| Level 1 | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access. |
| Level 2 | Inputs to the valuation methodology include: <ul style="list-style-type: none"> • Quoted prices for similar assets or liabilities in active markets; • Quoted prices for identical or similar assets or liabilities in inactive markets; • Inputs other than quoted prices that are observable for the asset or liability; • |

NORTHSHORE FAMILIES HELPING FAMILIES, INC.
NOTES TO FINANCIAL STATEMENTS

For the Years Ended June 30, 2025 and 2024

7) Fair value measurement (continued)

- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to valuation methodology that are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2025 and 2024.

Investments whose values are based on quoted market prices in active markets, and are therefore classified as Level 1, include United States treasury bills.

The method described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Organization believes its valuation method is appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different measurement at the reporting date.

The balance of United States treasury bills that are reported as Level 1 assets at fair value as of June 30, 2025 and 2024 are \$223,711 and \$214,356, respectively.

8) Subsequent events

Management has evaluated subsequent events through the date of the independent auditor's report, the date which the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

NORTHSHORE FAMILIES HELPING FAMILIES, INC.
SUPPLEMENTARY INFORMATION - SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER
PAYMENTS TO AGENCY HEAD

For the Year Ended June 30, 2025

SUMMARY OF COMPENSATION

Executive Director

Karen Artus 07/01/24 – 6/30/25

Purpose	Amount
Salary	\$ 65,000

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Northshore Families Helping Families, Inc.
Covington, Louisiana

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Northshore Families Helping Families, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 29, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Northshore Families Helping Families, Inc.'s internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Northshore Families Helping Families, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Northshore Families Helping Families, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Northshore Families Helping Families, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Metairie, Louisiana
December 29, 2025

Wegmann Dazet

NORTHSHORE FAMILIES HELPING FAMILIES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2025

We have audited the financial statements of Northshore Families Helping Families, Inc. as of and for the year ended June 30, 2025, and have issued our report thereon dated December 29, 2025. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our audit of the financial statements as of June 30, 2025 resulted in an unmodified opinion.

Section I – Summary of Auditor’s Report

A. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Significant Deficiencies	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported

Compliance

Compliance Material to Financial Statements	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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Section II – Financial Statement Findings

There were no current year findings reported.

NORTHSHORE FAMILIES HELPING FAMILIES, INC.
SCHEDULE OF PRIOR YEAR FINDINGS

For the Year Ended June 30, 2024

Section I. Internal Control and Compliance Material to the Financial Statements

Not applicable.

Section II. Internal Control and Compliance Material to Federal Awards

Not applicable.

Section III. Management Letter

The prior year's report did not include a management letter.