LOWLANDER CENTER
MANY, LOUISIANA

REVIEWED FINANCIAL STATEMENTS
December 31, 2025

TWRU
CPAs & Financial Advisors

527 East Airport Ave., Baton Rouge, LA 70806 | 225.926.1050 | www.twru.com

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# INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors
Lowlander Center
Many, Louisiana

We have reviewed the accompanying financial statements of Lowlander Center (a not-for-profit organization), which comprise the statement of financial position as of December 31, 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. A review includes primarily applying analytical procedures to management's financial data and making inquiries of organization's 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 Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Lowlander Center and to meet our other 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.

### *Supplementary Information*

The accompanying Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer 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 in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the supplementary information and do not express an opinion on such information.

***Other Reporting Requirements***

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report dated June 29, 2026, on the results of our agreed-upon procedures starting on page 11. The completed Louisiana Attestation Questionnaire is presented on page 14.

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CPAs & Financial Advisors
Baton Rouge, Louisiana
June 29, 2026

LOWLANDER CENTER

STATEMENT OF FINANCIAL POSITION
December 31, 2025
(See Accompanying Notes and Independent Accountants' Review Report)

## ASSETS

| | | |
|---|---|---|
| ASSETS (ALL CURRENT) | | |
| Cash and cash equivalents | $ | 1,022,227 |
| Grant Receivables | | 68,505 |
| Prepaid expenses | | 5,208 |
| TOTAL ASSETS | $ | 1,095,940 |

## LIABILITIES AND NET ASSETS

| | | |
|---|---|---|
| LIABILITIES (ALL CURRENT) | | |
| Accounts Payable | $ | 22,283 |
| Accrued Liabilities and Expenses | | 5,728 |
| TOTAL CURRENT LIABILITIES | | 28,011 |
| NET ASSETS | | |
| Without Donor Restrictions: | | 1,067,929 |
| TOTAL LIABILITIES AND NET ASSETS | $ | 1,095,940 |

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LOWLANDER CENTER

STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2025
(See Accompanying Notes and Independent Accountants' Review Report)

| | |
|---|---|
| SUPPORT AND REVENUES | |
| Grant Revenues | $ 1,097,584 |
| Finacial Contributions and Donations | 179,425 |
| Interest Income | 4,441 |
| TOTAL SUPPORT AND REVENUES | 1,281,450 |
| EXPENSES | |
| Program Expenses | 884,551 |
| Management and General Expenses | 45,438 |
| TOTAL EXPENSES | 929,989 |
| INCREASE IN NET ASSETS | 351,461 |
| NET ASSETS | |
| BEGINNING OF YEAR | 716,468 |
| END OF YEAR | $ 1,067,929 |

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LOWLANDER CENTER

STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended December 31, 2025
(See Accompanying Notes and Independent Accountants' Review Report)

| | 2025 | | |
|---|---|---|---|
| | Program Expenses | Management & General | Total Expenses |
| Accounting | $ 281 | $ 3,627 | $ 3,908 |
| Computer | 1 | 100 | 101 |
| Contract Labor | 10,061 | - | 10,061 |
| Grant Expenses | 642,261 | - | 642,261 |
| Insurance | - | 7,584 | 7,584 |
| Miscellaneous Expenses | 1,801 | 753 | 2,554 |
| Office | 3,128 | 5,161 | 8,289 |
| Wages and Taxes | 98,654 | 15,355 | 114,009 |
| Professional Fees | 101,316 | 6,497 | 107,813 |
| Stationary & Printing | 2,380 | 826 | 3,206 |
| Supplies | - | 564 | 564 |
| Travel | 27,758 | 1,881 | 29,639 |
| TOTAL | $ 887,641 | $ 42,348 | $ 929,989 |

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LOWLANDER CENTER

STATEMENTS OF CASH FLOWS
For the Year Ended December 31, 2025
(See Accompanying Notes and Independent Accountants' Review Report)

| | | |
|---|---|---|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Change in net assets | $ | 351,461 |
| Adjustments to reconcile change in net assets to net cash used in operating activities: | | |
| Decrease (Increase) in Assets: | | |
| Receivables | | (68,505) |
| Prepaid Expenses | | 42,670 |
| Increase (Decrease) in Liabilities: | | |
| Accounts Payable | | 22,283 |
| Accrued Liabilities | | (6,536) |
| NET CASH PROVIDED BY OPERATING ACTIVITIES | | 341,373 |
| NET INCREASE IN CASH, CASH EQUIVALENTS, AND RESTRICTED CASH | | 341,373 |
| BEGINNING CASH, CASH EQUIVALENTS, AND RESTRICTED CASH | | 680,854 |
| ENDING CASH, CASH EQUIVALENTS, AND RESTRICTED CASH | $ | 1,022,227 |

LOWLANDER CENTER
NOTES TO FINANCIAL STATEMENTS
December 31, 2025

## NOTE 1: SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations –Lowlander Center (the Organization) is a Louisiana non-profit organization incorporated with a strategic focus on adaptation and sustainability that is driven by decade-long partnerships with Indigenous communities, specifically the First Peoples' Conservation Council (FPCC). All our work engages people, knowledge, and wisdom to co-create place-based adaptation practices with nature-based, locally-driven solutions.

Basis of Presentation – The financial statements were prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. The statement of activities presents expenses of the Organization functionally by program services, fundraising, and management and general.

Financial Statement Presentation – The Organization reports information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors: net assets without donor restrictions and net assets with donor restrictions. Net assets with donor restrictions are subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, such as those that the donor stipulates resources be maintained in perpetuity. Net assets without donor restrictions are 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 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. 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 reporting in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions. The Organization does not have any net assets with donor restrictions for the year ended December 31, 2025.

Estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. Estimates are used primarily when accounting for the allowance for doubtful accounts, depreciation, prepaid assets, accrued liabilities, and non-financial contributions.

Cash and Cash Equivalents – For purposes of the statements of cash flows, the Organization considers all highly liquid investments, both restricted and unrestricted, with an initial maturity of three months or less to be cash equivalents.

Receivables – Bad debts are charged to operations in the year in which the account is determined uncollectible. If the reserve method of accounting for uncollectible accounts were used, it would not have a material effect on the financial statements. No amounts for an allowance for bad debts have been established as the Organization expects to collect the balance in full. The Organization does not require any collateral for its receivables.

Revenue and Revenue Recognition – Revenue is recognized when earned. Program service fees and payments under cost-reimbursable grants or contracts received in advance are deferred to the applicable period in which the related services are performed, or expenditures are incurred, respectively. Contributions are recognized when cash, or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises are not recognized until the conditions on which they depend have been substantially met or the donor has explicitly released the restriction.

LOWLANDER CENTER
NOTES TO FINANCIAL STATEMENTS
December 31, 2025

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue With and Without Donor Restrictions – Contributions received are recorded as increases in net assets without donor restrictions and net assets with donor restrictions, depending on the existence and/or nature of any donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions.

Repair and maintenance costs are expensed as incurred. When property and equipment are retired or otherwise disposed, the cost and accumulated depreciation are removed from the accounts and any resulting gain or loss is included in the results of operations for the respective year.

Income Taxes – The Organization has been recognized by the Internal Revenue Service as a not-for-profit organization as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes. Accordingly, no provision for income taxes has been made; however, if the Organization should engage in activities unrelated to the purpose for which it was created, taxable income could result. The Organization had no unrelated business income for the year ended December 31, 2025.

Expense Allocation – Directly identifiable expenses are charges to programs and supporting services. Expenses related to more than one function are charged to programs and supporting services on the basis of periodic time and expense studies. General and administrative expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

NOTE 2: INCOME TAXES

The Organization follows FASB Accounting Standards Codification, which provides guidance on accounting for uncertainty in income taxes recognized in an organization n's financial statements. The guidance prescribes a recognition and measurement of a tax position taken or expected to be taken in a tax return and also provides guidance on derecognition, classification, interest and penalties, accounting in interim periods, disclosure, and transition. As of December 31, 2025, the Organization had no uncertain tax positions that qualify for either recognition or disclosure in the financial statements. Generally, the tax years prior to December 31, 2022, are no longer subject to examination by federal, state, or local taxing authorities.

NOTE 3: GRANTS RECEIVABLE

At December 31, 2025, grants receivable were as follows:

| | | |
|---|---|---|
| National Fish & Wildlife Foundation | $ | 44,580 |
| Haskell | | 19,193 |
| BTNEP | | 4,440 |
| Other | | 292 |
| Total Grants Receivable | $ | 68,505 |

LOWLANDER CENTER
NOTES TO FINANCIAL STATEMENTS
December 31, 2025

NOTE 4: BOARD OF DIRECTORS' COMPENSATION

The Board of Directors is a voluntary board, receiving no compensation or per diem.

NOTE 5: CONCENTRATIONS

The Organization maintains its cash balance at financial institutions where the balances are insured by the Federal Deposit Insurance Company (FDIC). The balance of these accounts from time to time exceeds federally insured limits. At December 31, 2025, the Organization's cash balance at one of these institutions exceeded the FDIC insured limit by $431,262.

NOTE 6: LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Organization's financial assets as of the statement of financial position date, reduced by any amounts not available for general use within one year of the statement of financial date because of contractual or donor-imposed restrictions for internal designations.

| | 12/31/2025 |
|---|---|
| Current Assets, excluding nonfinancial assets | $ 1,090,732 |
| Financial Assets available to meet cash needs for General expenditures within one year | $ 1,090,732 |

NOTE 7: SUBSEQUENT EVENTS

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through December 31, 2026, the date the financial statements were available to be issued.

LOWLANDER CENTER

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO
AGENCY HEAD, POLITICAL SUBDIVISION HEAD OR CHIEF EXECUTIVE OFFICER
For the Year Ended December 31, 2025

**Agency Head:** Kristina Peterson, Executive Director

| | 2025 |
|---|---|
| Expense Reimbursement | $ 4,572 |
| Salary | 59,872 |
| Total | $ 64,444 |

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Independent Accountants' Report
on Applying Agreed-Upon Procedures

Board of Directors of
Lowlander Center
Many, Louisiana

We have performed the procedures enumerated below on the Lowlander Center's (the Agency) 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 Agency's management is responsible for its financial records and compliance with applicable laws and regulations.

The Agency 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 Agency'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 Agency provided us with the following list of expenditures made for federal grant awards received during the fiscal year ended December 31, 2025:

| Federal, State, or Local Grant Name | Grant Year | AL No. (if applicable) | Amount |
|---|---|---|---|
| Climigration Network | 2026 | KGL4QJF18HM4 | $ 28,919 |
| Haskell Foundation | 2025 | 2103843 | 34,984 |
| Louisiana Universities Marine Consortium | 2026 | Q2F25101 | 13,108 |
| National Fish and Wildlife Foundation | 2025 | 0318.24.080491 | 148,231 |
| Total Expenditures | | | $ 225,242 |

2. For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.

3. Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

   Of the twenty-four transactions reviewed, no exceptions were noted.

4. Report whether the selected disbursements were coded to the correct fund and general ledger account.

   All of the disbursements were coded to the correct fund and reasonable general ledger account.

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

   Inspection of supporting documentation for the twelve transactions selected items indicated appropriate approval.

6. For each selected disbursement made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the *Compliance Supplement*, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirements or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.

   *Activities allowed or unallowed*
   We compared documentation for each of the selected disbursements with program compliance requirements related to services allowed or not allowed.

   No exceptions noted.

   *Eligibility*
   We compared documentation for each of the selected disbursements with program compliance requirements related to services allowed or not allowed.

   No exceptions noted.

   *Reporting*
   We compared documentation for each of the selected disbursements with program compliance requirements related to services allowed or not allowed.

   No exceptions noted.

7. Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Agency's financial records; and report whether the amounts in the close-out reports agree with the Agency's financial records.

   There was no close out reports issued in 2025.

8. Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions. Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meetings Law" available on the Legislative Auditor's website at https://app.lla.state.la.us/llala.nsf/BAADB2991272084786257AB8006EE827/$FILE/Open%20Meetings%20Law%20FAQ.pdf, to determine whether a non-profit agency is subject to the open meetings law.

   Not applicable

*Budget*

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

   The Agency provided a budgets for the grants indicated above.

*State Audit Law*

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

    The Agency's report was submitted to the Legislative Auditor before the statutory due date of June 30, 2026.

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).

    Not applicable.

*Prior-Year Comments*

12. Obtain and report management's representation as to whether any prior year suggestions, exceptions, recommendations, and/or comments have been resolved.

    Not applicable as the Agency's has not had any prior AUP reports.

We were engaged by the Agency 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 Agency'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 agency 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 Agency'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.

TWRU

CPAs & Financial Advisors
Baton Rouge, Louisiana
June 29, 2026

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

6/29/26 (Date Transmitted)

TWRU
(CPA Firm Name)

527 E. Airport Ave.
(CPA Firm Address)

Baton Rouge, LA 70806
(City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 12/31/2025 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 **X** No [ ] N/A [ ]

**Budget**

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

Yes **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 **X** No [ ] N/A [ ]

**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 **X** No [ ] N/A [ ]

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 [ ] No [ ] N/A **X**

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.__

Dr. Michele Companion Secretary 6/29/2026 Date

Evan Ponder Treasurer 6/29/2026 Date

Marie Therese Parker President 06/30/2026 Date