

**Access and Opportunity Links
Shreveport, Louisiana**

Compiled Financial Statements

As of and For the Year Ended December 31, 2025

COOK & MOREHART,
Certified Public Accountants, LLC

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Accountants' Compilation Report

To the Board of Directors
Access and Opportunity Links
Shreveport, Louisiana

Management is responsible for the accompanying financial statements of Access and Opportunity Links (a nonprofit organization), which comprise the statement of assets and net assets-cash basis as of December 31, 2025 and the related statement of revenues, expenses and changes in net assets-cash basis for the year then ended in accordance with the cash basis of accounting, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures ordinarily included in the financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's assets, equity, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Supplementary Information

The supplementary information shown on page 4 is presented for the purpose of additional analysis and is not a required part of the basic financial statements. This supplementary information is the responsibility of management. The supplementary information was subjected to our compilation engagement; however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such supplementary information.

We are not independent with respect to Access and Opportunity Links.



Cook & Morehart,
Certified Public Accountants, LLC
June 26, 2026

Access and Opportunity Links
Shreveport, Louisiana

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Access and Opportunity Links
Shreveport, Louisiana
Statement of Assets and Net Assets-Cash Basis
December 31, 2025

Current assets:

Cash and cash equivalents
Total assets

\$	2,310
\$	<u>2,310</u>

Net assets:

Without donor restrictions
Total net assets

\$	2,310
\$	<u>2,310</u>

Access and Opportunity Links
Shreveport, Louisiana
Statement of Revenues, Expenses and Changes in Net Assets-Cash Basis
For the Year Ended December 31, 2025

	<u>Without Donor Restrictions</u>
Revenues:	
Government grants - contract	\$ 137,500
Total revenues	<u>137,500</u>
Expenses:	
Supporting services -	
General and administrative	
Salaries and wages	36,000
Payroll taxes	2,754
Other employee benefits	5,760
Office expense	<u>4,189</u>
Total supporting services	<u>48,703</u>
Program services	
Contractual	97,050
Rent - occupancy	12,000
Insurance	563
Travel	<u>5,425</u>
Total programs services	<u>115,038</u>
Total expenses	<u>163,741</u>
Change in net assets	(26,241)
Net assets, beginning of year	<u>28,551</u>
Net assets, end of year	<u><u>\$ 2,310</u></u>

Access and Opportunity Links
Shreveport, Louisiana
Other Supplementary Information
Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the Year Ended December 31, 2025

Agency Head: Leathon Magee, President

Salaries and wages	36,000
Other benefits	5,760

Access and Opportunity Links
Shreveport, Louisiana
Summary Schedule of Findings
Schedule For Louisiana Legislative Auditor
For the Year Ended December 31, 2025

Summary Schedule of Prior Findings

There was one finding for the years ended December 31, 2024 and 2023.

2024-001 Finding – Late Submission of Report

Finding: The compilation reports for the years ended December 31, 2024 and 2023 were not submitted timely in accordance with the state law.

Criteria: State law requires reports to be submitted no later than six months after year end.

Effect: The report was not submitted timely in accordance with state law.

Recommendation: We recommend that the Organization establish appropriate controls for ensuring the required reports will be submitted timely in the future.

Current Status: The current year report was submitted timely.

Summary Schedule of Current Year Findings

There are no findings for the year ended December 31, 2025.