Luther Speight & Company, LLC
Certified Public Accountants and Consultants

WE CARE ABOUT YOU, INC.

FINANCIAL STATEMENTS AND ACCOMPANYING INDEPENDENT ACCOUNTANT'S REVIEW REPORT

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025

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Luther Speight & Company, LLC
Certified Public Accountants and Consultants

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors of
We Care About You, Inc.
New Orleans, Louisiana

We have reviewed the accompanying financial statements of We Care About You, Inc. (a nonprofit organization) ("WCAY"), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise WCAY's basic financial statements as listed in the table of contents. A review includes primarily 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.

Accountant's Responsibility
Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants, and the standards applicable to review engagements contained in the *Government Auditing Standards*, issued by the United States Comptroller General. 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.

Accountant's 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 accompanying schedule of compensation, benefits, and other payments to agency head or chief executive officer on page 11 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the 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, accordingly, do not express an opinion on such information.

Luther Speight & Co

Luther Speight & Company, CPAs.
New Orleans, Louisiana
June 26, 2026

WE CARE ABOUT YOU, INC.
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 2025

ASSETS		
Cash and Cash Equivalents	$	111,169
Grants Receivable		43,345
TOTAL ASSETS		154,514
LIABILITIES		
Accounts Payable		2,071
Payroll Liabilities		215
Loan Payable		88,824
TOTAL LIABILITIES		91,110
NET ASSETS		
Without Donor Restrictions		63,404
TOTAL NET ASSETS		63,404
TOTAL LIABILITIES AND NET ASSETS	$	154,514

The accompanying notes are an integral part of these financial statements.

WE CARE ABOUT YOU, INC.
STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES			
Grant Revenue	$ 387,652	$ -	$ 387,652
Other Revenue	3,410	-	3,410
TOTAL REVENUE	391,062	-	391,062
EXPENSES			
Program Services	340,559	-	340,559
Management & General	5,416	-	5,416
TOTAL EXPENSES	345,975	-	345,975
CHANGE IN NET ASSETS	45,087	-	45,087
NET ASSETS, BEGINNING OF YEAR	18,317	-	18,317
NET ASSETS, END OF YEAR	$ 63,404	$ -	$ 63,404

The accompanying notes are an integral part of these financial statements.

WE CARE ABOUT YOU, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2025

	Program Services	Management & General	Total
Accounting Services	$ 2,500	$ -	$ 2,500
Bank Charges & Fees	103	36	139
Contractors	390	1,110	1,500
Financial Assistance - Rent	77,033	-	77,033
Financial Assistance - Utilities	6,662	-	6,662
Food Bank	9,825	-	9,825
Health Models Plus Incentives	5,800	-	5,800
Insurance	6,157	-	6,157
Interest Paid	-	4,222	4,222
Medical Transportation	2,361	-	2,361
Medicare Expense	2,225	-	2,225
Office Supplies & Software	6,980	-	6,980
Other Business Expenses	3,850	-	3,850
Payroll Expense	152,209	-	152,209
Rent & Lease	16,800	48	16,848
Security Deposit Expense	27,049	-	27,049
Social Security Expense	9,513	-	9,513
Telephone/ Internet	3,974	-	3,974
Travel	1,277	-	1,277
Utilities	3,574	-	3,574
Workers Comp Insurance	2,277	-	2,277
Total Expenses	$ 340,559	$ 5,416	$ 345,975

WE CARE ABOUT YOU, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2025

Cash Flows from Operating Activities		
Change in Net Assets	$	45,087
Adjustments to Reconcile Change in Net Assets to		
Net Cash Provided (Used) by Operating Activities:		
Net Changes in Assets and Liabilities:		
Increase in Grants Receivable		(401)
Increase in Accounts Payable		571
Decrease in Payroll Liabilities		(1,230)
Total Adjustments		(1,060)
Net Cash Provided by Operating Activities		44,027
Cash Flows from Financing Activities		
Increase in Loan Payable		38,824
Net Cash Provided by Financing Activities		38,824
Net Change in Cash and Cash Equivalents		82,851
Cash and Cash Equivalents - Beginning of Year		28,318
Cash and Cash Equivalents - End of Year	$	111,169

The accompanying notes are an integral part of these financial statements.

WE CARE ABOUT YOU, INC.
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 1 – ORGANIZATION

We Care About You, Inc. (WCAY) is a non-profit organization, founded in 2022, that conducts HIV prevention services for all residents and provides comprehensive medical and nonmedical case management services for individuals living with HIV/AIDS. WCAY provides services to clients living throughout New Orleans EMA.

WCAY's mission is to assess needs, provide quality and comprehensive case management services to people living with or affected by HIV and AIDS, and eliminate barriers preventing people from living healthy and sustainable lives. The purpose of WCAY is to provide high quality, comprehensive services that are accessible, coordinated, culturally and linguistically competent, and community directed, for all people living with or affected by HIV.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

WCAY financial statements are prepared on the accrual basis of accounting, whereby revenue is recorded when earned and expenses are recorded when incurred.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

For the purposes of the Statements of Cash Flows, WCAY considers all short-term, highly liquid investments with maturity of three months or less at the time of purchase to be cash equivalents.

Financial Statement Presentation

In accordance with the provisions of Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) as set forth in FASB ASC 958, which established standards for external financial reporting by not-for-profit organizations, WCAY classifies resources for accounting and reporting purposes into two net asset categories which are without donor restrictions and with donor restrictions.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Financial Statement Presentation (Continued)

A description of these two net asset categories is as follows:

- Net assets without donor restrictions include funds not subject to donor-imposed stipulations. The revenues received and expenses incurred in conducting the mission of WCAY are included in this category. WCAY has determined that any donor-imposed restrictions for current or developing programs and activities are generally met within the operating cycle of WCAY and therefore, their policy is to record those net assets without donor restrictions. As of December 31, 2025, WCAY had $63,404 in net assets without donor restrictions.

- Net assets with donor restrictions include funds that 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, where the donor stipulates those resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. 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. At December 31, 2025, WCAY had no net assets with donor restrictions.

Functional Allocation of Expenses

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, program and support service expenses are specifically identified with or allocated to WCAY functions. Expenses requiring allocation include services provided by the WCAY management and administrative staff to specific program-related activities.

Income Taxes

WCAY has been determined to be tax exempt under Section 501(c)(3) of the Internal Revenue Code. Under section 501(c)(3), WCAY is exempt from taxes on income other than unrelated business income. During the year ended December 31, 2025, WCAY did not recognize unrelated business income. Therefore, no provision for income taxes is made in the accompanying financial statements.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income Taxes (Continued)

WCAY utilizes the accounting requirements associated with uncertainty in income taxes using the provisions of Financial Accounting Standards Board (FASB) ASC 740, *Income Taxes*. Using that guidance, tax positions initially need to be recognized in the financial statements when it is more-likely-than-not the positions will be sustained upon examination by the tax authorities. It provides guidance for derecognition, classification, interest and penalties, accounting in interim periods, disclosure and transition. As of December 31, 2025, WCAY has no uncertain tax provisions that qualify for recognition or disclosure in the financial statements.

Revenue Recognition

Contributions, including promises to give, are considered conditional or unconditional, depending on the nature and existence of any donor or grantor's conditions. A contribution or promise to give contains a donor or grantor condition when both of the following are present:

- An explicit identifying of a barrier, which is more than trivial, must be overcome before the revenue can be earned and recognized.

- An implicit right of return of assets transferred or a right of release of a donor or grantor's obligation to transfer assets promised if the condition is not met.

Unconditional contributions or conditional contributions in which the conditions have been substantially met or explicitly waived by the donor are recorded as revenue with or without donor restrictions, depending on the existence and 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 consolidated statement of activities as net assets released from restrictions.

Conditional contributions are recognized when the barriers to entitlement are overcome, and the promises become unconditional. Unconditional contributions are recognized as revenue when received. Grants are either recorded as contributions or exchange transactions based on criteria contained in the grant award.

NOTE 3 – CASH & CASH EQUIVALENTS

WCAY maintains cash balances at one financial institution. The balances are all insured by the Federal Deposit Insurance Corporation up to $250,000. As of December 31, 2025, WCAY's cash balance is $111,169.

NOTE 4 – GRANT RECEIVABLE

Grants receivable at December 31, 2025 consisted of $43,345 from three grant programs. WCAY is expecting to receive the full amount outstanding so no allowance for doubtful accounts is considered necessary.

NOTE 5 – LOAN PAYABLE

At December 31, 2025, WCAY had one outstanding loan with a balance of $88,824. Total interest expense at December 31, 2025 was $4,222.

NOTE 6 – ECONOMIC DEPENDENCY

The primary source of revenue for WCAY is grant revenue. Grant revenue represents 99% of WCAY's total revenue for the year ended December 31, 2025.

NOTE 7 – LEASES

During the year ended December 31, 2025, WCAY had a commercial lease agreement with Kleaux Realty, LLC for the rental of Lot 3G5 located at 5703 Read Building 1 Suite B, in New Orleans, Louisiana. The lease expires on March 31, 2026. During the year ended December 31, 2025, WCAY recognized $16,848 in rent and lease expense. WCAY has $4,200 in remaining lease payments at December 31, 2025.

NOTE 8 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date that the financial statements were available to be issued on June 26, 2026. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

WE CARE ABOUT YOU, INC.
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDED DECEMBER 31, 2025

Agency Head Name: Trina Jeanjacques, Executive Director

Purpose		**Amount**
Salary	$	82,207
Benefits - Insurance		-
Benefits - Retirement		-
Benefits - Other		-
Car allowance		-
Vehicle provided by government		-
Per diem		-
Reimbursements		1,832
Travel		-
Registration fees		-
Conference travel		-
Continuing professional education fees		-
Housing		-
Unvouchered expenses*		-
Special meals		-

WE CARE ABOUT YOU, INC.
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2025

No current year findings reported.

WE CARE ABOUT YOU, INC.
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2025

FINDING #2024-001: TIMELY SUBMISSION OF ANNUAL REPORT (NON-COMPLIANCE)

CRITERIA:
Louisiana Revised Statute 24:513 requires that Agencies receiving federal, state, or local government funding from the State of Louisiana submit an independent financial statement engagement to the Louisiana Legislative Auditor's office within six months from their fiscal year end.

CONDITION:
The entity did not complete and submit its Compilation report to the Louisiana Legislative Auditor within the required six-month deadline. The entity was granted an extension, but a late report finding is still required.

CAUSE:
The entity was initially not aware of the reporting requirement and engaged the auditors after the submission deadline.

EFFECT:
Non-compliance with the statutory reporting deadline may result in the entity being placed on the Legislative Auditor's non-compliance list, potentially leading to the withholding of future funding.

RECOMMENDATION:
Management should establish a process to engage independent auditors well in advance of the reporting deadline to ensure sufficient time for the completion and timely submission of the report.

MANAGEMENT RESPONSE:
We acknowledge the finding and will implement procedures to engage our auditors in a timely manner going forward to ensure full compliance with the reporting requirements of the Louisiana Legislative Auditor.

Luther Speight & Company, LLC
Certified Public Accountants and Consultants

ATTESTATION REPORT

Independent Accountant's Report
on Applying Agreed-Upon Procedures

To We Care About You, Inc. and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on We Care About You, Inc.'s compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2025, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. We Care About You, Inc.'s management is responsible for its financial records and compliance with applicable laws and regulations.

We Care About You, Inc. 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 We Care About You Inc.'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 grant awards received during the fiscal year ended December 31, 2025:

Federal, State, or Local Grant Name	Grant Year	AL No. (if applicable)	Amount
Ryan White	2025	RWSR 1223	$ 184,588
City of New Orleans HOPWA	2025	HOPWA-030E/ LAH24F001	104,639
State of Louisiana SHHP	2025	2000891583	51,332
Total Expenditures			$ 340,559

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.

   Results: *Disbursements were selected for each grant administered during the fiscal year.*

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.

   Results: *For each of the selected disbursements, the amount and payee agreed with the supporting documentation.*

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

   Results: *All of the selected disbursements were coded to the correct fund and general ledger account.*

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

   Results: *The selected disbursements were approved in accordance with the Agency's policies and procedures. No exceptions noted.*

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 were noted.

   Eligibility
   We compared documentation for each of the selected disbursements with program compliance requirements related to eligibility. No exceptions were noted.

   Reporting
   We compared documentation for each of the selected disbursements with program compliance requirements related to reporting. No exceptions were 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.

   Results: *The Agency did not provide close-out reports for any programs that closed out during the fiscal year.*

   Open Meetings

8. Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there 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.

   Results: *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.

   Results: *The Agency provided documentation that comprehensive budgets were submitted to the applicable federal, state, or local grantor agency for the grants exceeding five thousand dollars. These budgets included the purpose and duration of the grant program. The budgets for state grants also included specific goals, objectives, and measures of performance.*

   State Audit Law

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

    Results: *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).

    Results: *The Agency's did not enter into any contracts or utilize state funds while not in compliance with the audit law.*

    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.

    Results: *This is not applicable as it is the Agency's first attestation report.*

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 We Care About You, Inc.'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.

Luther Speight & Company, LLC
New Orleans, LA
June 26, 2026