RAYS OF SONSHINE

MONROE, LOUISIANA

REVIEWED FINANCIAL STATEMENTS

AND ATTESTATION REPORT

FOR THE YEAR ENDED

DECEMBER 31, 2025

RAYS OF SONSHINE
MONROE, LOUISIANA
FINANCIAL STATEMENTS
DECEMBER 31, 2025

CONTENTS

JOHNSON, PERRY, ROUSSEL & CUTHBERT, L.L.P.

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors
Rays of Sonshine
Monroe, Louisiana

We have reviewed the accompanying financial statements of Rays of Sonshine (a non-profit), 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 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, and the standard applicable to review engagements contained in *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.

We are required to be independent of Rays of Sonshine 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 supplementary information included in schedule of compensation, reimbursements, benefits, and other payments to agency head 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 information and, accordingly, do not express an opinion on such information.

Report on Other Legal and Regulatory Requirements

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated June 8, 2026, on the results of our agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standard applicable to attestation engagements contained in Government Auditing Standards. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Governmental Audit Guide's agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.

Johnson Perry Roussel & Cuthbert, LLP

JOHNSON, PERRY, ROUSSEL & CUTHBERT, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS
Monroe, Louisiana
June 8, 2026

RAYS OF SONSHINE
MONROE, LOUISIANA
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 2025

ASSETS

	2025
CURRENT ASSETS	
Cash and Cash Equivalents	95,907
Accounts Receivable	385
TOTAL CURRENT ASSETS	96,292
PROPERTY AND EQUIPMENT	
Buildings	2,752,152
Improvements	339,963
Furniture and Equipment	97,838
Vehicles	12,750
Total Fixed Assets	3,202,703
Less: Accumulated Depreciation	(1,637,334)
Net Fixed Assets	1,565,369
Land	108,328
TOTAL PROPERTY AND EQUIPMENT	1,673,697
TOTAL ASSETS	$ 1,769,989

See Independent Accountants' Review Report and accompanying notes.

RAYS OF SONSHINE
MONROE, LOUISIANA
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 2025

LIABILITIES AND NET ASSETS

		2025
CURRENT LIABILITIES		
Accounts Payable	$	**56,953**
Accrued Expenses		**432**
Notes Payable - Current Portion		**82,606**
TOTAL CURRENT LIABILITIES		**139,991**
TENANT SECURITY DEPOSITS LIABILITY		**10,368**
LONG TERM LIABILITIES		
Notes Payable - Less Current Portion		**431,593**
TOTAL LONG TERM LIABILITIES		**431,593**
TOTAL LIABILITIES		**581,952**
NET ASSETS		
Without Donor Restrictions		**1,184,984**
With Donor Restrictions		**3,053**
TOTAL NET ASSETS		**1,188,037**
TOTAL LIABILITIES AND NET ASSETS	$	**1,769,989**

See Independent Accountants' Review Report and accompanying notes.

RAYS OF SONSHINE
MONROE, LOUISIANA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE & SUPPORT			
Emergency Food Assistance Program - Federal	$ 77,970	$ -	$ 77,970
Emergency Food Assistance Program - NonFederal	299,014	-	299,014
Contributions	120,978	-	120,978
United Way Allocation	-	17,640	17,640
Charitable Gaming	1,783	-	1,783
Rental Revenue	151,434	-	151,434
Forgiveness of Debt	74,241	-	74,241
Other Revenue	72,370	-	72,370
Net Unrestricted Revenue & Support	797,790	17,640	815,430
Net Assets Released from Restrictions	21,447	(21,447)	-
TOTAL REVENUE & SUPPORT	819,237	(3,807)	815,430
EXPENSES			
Program Services			
Manna Pantry	420,570	-	420,570
Women's Residence	26,194	-	26,194
Sonshine Community of Hope	117,340	-	117,340
Sonshine House II	56,089	-	56,089
Sonshine Supportive Housing	153,601	-	153,601
Breard Apartments	27,612	-	27,612
Mothers With Children	11,929	-	11,929
Total Program Services	813,335	-	813,335
Supportive Services			
Charitable Gaming	10,096	-	10,096
Management and General	32,724	-	32,724
Total Support Services	42,820	-	42,820
TOTAL EXPENSES	856,155	-	856,155
CHANGE IN NET ASSETS	(36,918)	(3,807)	(40,725)
NET ASSETS AT BEGINNING OF YEAR	1,221,902	6,860	1,228,762
NET ASSETS AT END OF YEAR	$ 1,184,984	$ 3,053	$ 1,188,037

See Independent Accountants' Review Report and accompanying notes.

RAYS OF SONSHINE
MONROE, LOUISIANA
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2025

	Program Services								Supporting Services		
	Manna Pantry	Women's Residence	Sonshine Community of Hope	Sonshine House II	Sonshine Supportive Housing	Breard Apartments	Mothers With Children	Total Program Services	Charitable Gaming	Management and General	Total
Automobile	831	-	662	101	4,337	178	345	6,454	-	393	6,847
Bank Service Charges	-	-	-	-	-	-	-	-	-	633	633
Contract Services	-	-	808	2,441	833	-	-	4,082	-	350	4,432
Depreciation	10,235	-	56,580	16,991	22,296	-	-	106,102	-	375	106,477
Insurance	5,512	42	14,629	6,389	6,192	3,932	899	37,595	-	1,812	39,407
Interest Expense	-	-	386	-	-	-	-	386	-	6,421	6,807
Miscellaneous	-	-	77	77	932	-	-	1,086	-	4,620	5,706
Professional Fees	-	-	3,619	-	733	-	-	4,352	-	2,532	6,884
Program Expenses	-	83	1,868	1,395	5,677	948	7,742	17,713	-	868	18,581
Repairs and Maintenance	498	20,674	9,897	4,450	950	4,634	2,484	43,587	-	1,399	44,986
Salaries & Benefits	17,086	-	26,620	9,470	102,583	-	-	155,759	-	7,225	162,984
Supplies - Food	376,984	-	-	-	-	-	-	376,984	-	-	376,984
Supplies	1,219	2,565	1,379	1,562	1,397	2,315	459	10,896	-	2,086	12,982
Taxes	-	-	-	-	280	-	-	280	10,096	-	10,376
Telephone	-	-	545	-	6,910	340	-	7,795	-	651	8,446
Utilities	8,205	2,830	270	13,213	481	15,265	-	40,264	-	3,359	43,623
TOTAL EXPENSES	$ 420,570	$ 26,194	$ 117,340	$ 56,089	$ 153,601	$ 27,612	$ 11,929	$ 813,335	$ 10,096	$ 32,724	$ 856,155

RAYS OF SONSHINE
MONROE, LOUISIANA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2025

CASH FLOWS FROM OPERATING ACTIVITIES:	
Net Income (Loss)	$ (40,725)
Depreciation and Amortization	106,477
Forgiveness of Debt	(74,241)
(Increase) Decrease in:	
Accounts Receivable	13,915
Increase (Decrease) in:	
Accounts Payable – 30 Days	(1,456)
Accrued Expenses	(1,365)
Tenant Security Deposit Liability	(3,421)
Net Cash Provided (Used) by Operating Activities	(816)
CASH FLOWS FROM FINANCING ACTIVITIES:	
Principal Payments on Debt	(8,403)
Net Cash Provided (Used) by Financing Activities	(8,403)
NET INCREASE (DECREASE) IN CASH	(9,219)
CASH AND RESTRICTED CASH AT BEGINNING OF YEAR	105,126
CASH AND RESTRICTED CASH AT END OF YEAR	$ 95,907

Noncash Transactions are as follows:	
Operating Activities:	
Donations of Food from Food Bank	376,984
Disbursements of Food by The Zone	(376,984)
Total Operating Activities	$ -

NOTE 1 ORGANIZATION:

Rays of Sonshine (the Organization) was established during the year ended December 31, 1998, as a nonprofit volunteer health and welfare organization for the purpose of working to assist individuals in crisis situations through various charitable and educational programs. During the year ended December 31, 2007, a subsidiary of Rays of Sonshine, Sonshine Neighborhoods and Properties, Inc., was established to construct new homes for rental to low-income individuals. No activity has occurred for Sonshine Neighborhoods and Properties, Inc., for the fiscal year ended December 31, 2025.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting and Financial Statement Presentation

The financial statements are presented on the accrual method of accounting, whereby revenues are recognized when earned and expenses are recognized when the related liabilities are incurred.

In accordance with Financial Accounting Standard Board Accounting Standards Codification (FASB ASC) 958, the Organization is required to report information regarding its financial position and activities according to two classes or net assets (net assets without donor restrictions and net assets with donor restrictions). Revenues are reported as increases in net assets without donor restrictions, unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions.

Net assets without donor restrictions - Amounts that are not subject to usage restrictions based on donor-imposed requirements. This class also includes assets previously restricted where restrictions have expired or been met.

Net assets with donor restrictions - Assets subject to usage limitation based on donor-imposed or grantor restrictions. These restrictions may be temporary or may be based on a particular use. Restrictions may be met by the passage of time

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Basis of Accounting and Financial Statement Presentation (Continued)

or actions of the Organization. Certain restrictions may need to be maintained in perpetuity.

Earnings related to restricted net assets will be included in net assets without donor restrictions unless otherwise specifically required to be included in net assets with donor restrictions by the donor or by applicable state law.

Contributions

In accordance with FASB ASC 958-205, *Not-for-Profit Entities - Revenue Recognition,* contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions depending upon the existence of donor-imposed restrictions. The Organization has elected to recognize restricted contributions which are released from the restriction in the same year as unrestricted contributions.

Donated Services

Members, agencies, businesses, volunteers, and other contribute substantial services toward fulfillment of the projects initiated by the Organization. No amounts have been recognized in the Statement of Activities because the criteria for recognition of such volunteer efforts under FASB ASB 958-205 have not been satisfied.

Cash and Cash Equivalents

The Organization considers all highly liquid investments, with the maturity of three months or less, when purchased to be cash equivalents. For financial statement purposes, the Organization considers cash in its checking accounts to be the only cash items.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Accounts Receivable

Accounts receivable are stated at unpaid balances less an allowance for credit loss. Accounts receivable consist of amounts receivable from various programs. Management considers the collectability of each account receivable individually. At December 31, 2025, the Organization had an allowance for credit loss in the amount of $-0-.

Liquidity and Availability of Financial Assets

The Organization's financial assets available within one year of the statement of financial position date for general expenditures are as follows:

The Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. Amounts not available for general use because of contractual or donor-imposed restrictions include cash in the amounts of $10,368. Accordingly, all other funds are available to meet the cash needs of the Organization in the next 12 months. In addition, the Organization may maintain funds in a reserve for replacement. These funds are used for the benefit of the tenants and/or the Organization. Such funds are not considered by the Organization to have donor-imposed restrictions.

Financial Assets at December 31, 2025	
Cash	95,907
Accounts Receivable	385
Less those unavailable for general expenditure within one year	
Tenant Security Deposits Liability	(10,368)
Financial assets available to meet cash needs for general expenditure, within one year	85,924

In addition to financial assets available to meet general expenditures over the year, the Organization anticipates covering its general expenditures using the income generated from future contributions and revenues.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Property and Equipment

Property and equipment are stated at cost. The capitalization policy is to expense all items with a cost of less than $1,000. All donated capital assets are recorded at fair market value on the date of the donation. Depreciation is computed on a straight-line basis over the useful lives of the assets using the following estimated lives:

Buildings and improvements	30 Years
Furniture and equipment	7-30 Years
Vehicles	3 Years

Net Assets

Net assets without donor restrictions represent the surplus accumulated over the years through the normal operations of the Organization. Income from restricted sources which is received during the year and for which the restrictions are satisfied within the same year, is represented in the net assets released from restriction.

Net assets with donor restrictions at December 31, 2025, was $3,053.

For contributions restricted for neighborhood clean-up activities, per the Atkins Quarters Grant/Donation, were $1,657. Contributions restricted for Community Hope II project were $1,396.

Revenue and Revenue Recognition

Revenue is recognized when earned. Program service fees and payments under cost-reimbursable 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, securities, other assets, unconditional promises to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Revenue and Revenue Recognition (Continued)

Contributions received with a donor stipulation that limits their use are reported as revenue and net assets with donor restrictions. When a donor-stipulated time restriction ends or purpose restriction is accomplished, 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. Contributions and investment returns having donor stipulations that are satisfied in the same period received or earned are reported as revenue and net assets with donor restrictions and shown as net assets released from restrictions.

Grants

The Organization receives commodities and other donated food items from the Food Bank of Northeast Louisiana, Inc. (the Food Bank). The Food Bank receives these items as a pass-through grant from the U.S. Department of Agriculture (USDA) or from other sources. The value of commodities is based on a price list from the USDA. The value for the other food is based on an average cost per pound provided by America's Second Harvest.

All other grants are based on cost reimbursement.

Functional Allocation of Expenses

The costs of providing programs and other activities have been summarized on a functional basis in the Statements of Activities and the Statements of Functional Expenses. Accordingly, certain costs have been allocated among program services and support services benefitted. Such allocations are determined by management on an equitable basis.

Expense	Method of Allocation
Salaries & Benefits	Time & Effort

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Programs

The Organization's principal programs are as follows:

Manna Pantry - A food pantry which distributes food to those in need. The food is obtained from the Northeast Louisiana Food Bank with includes food from the USDA and Wal-Mart.

Supportive Housing - This program provides ¾ supportive housing to women and children in crisis or at-risk homelessness that are no- or low-income and meet entrance guidelines. This includes The Breard House, Women's Residence, and The Moms with Children House.

Sonshine Community of Hope - This program assisted with the construction of new homes on adjudicated lands that are rented to low-income individuals and subsidized by the Louisiana Housing Corporation.

Breard Apartments - This program provides supportive housing to homeless or at-risk of homelessness women and women with children. Funding is gained through individual sponsorship, minimal weekly charge, or those qualified through Department of Corrections.

Mother's With Children - This program provides shelter to homeless or at-risk of homelessness women that have children. Funding is gained through individual sponsorship and minimal weekly charge.

Sonshine House II - This program provides six permanent apartment housing to low-income individuals or families who qualify under HUD guidelines.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Income Taxes

The Organization is exempt from income tax under Internal Revenue Code Section 501(c)(3). This code section enables the Organization to accept donations which qualify as charitable contributions to the donor. The only exception is the income tax paid on gambling proceeds. The Organization has adopted certain provisions of FASB ASC 740 *Income Taxes.* The Organization believes that it has appropriate support for any tax positions taken and, as such, does not have any uncertain tax positions that are material to the financial statements. The Organization's Federal Return of Organization Exempt From Income Tax (Form 990) and Exempt Organization Business Income Tax Return (Form 990-T) for the years ended December 31, 2025, 2024, 2023, and 2022, are subject to examination by the IRS, generally for three years after they are filed.

Use of 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 of assets and liabilities, and the disclosures of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Estimates include the allocation of functional expenses and depreciation. Accordingly, actual results could differ from those estimates.

NOTE 3 CONCENTRATION OF CREDIT RISK:

The Organization maintains its cash and cash equivalents at one financial institution. Custodial credit risk is the risk that in the event of a bank failure, the Organization's deposits may not be returned to them. Accounts at the institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. At December 31, 2025, the amounts on deposit by the Organization were covered by FDIC insurance.

NOTE 4 PROPERTY:

Property and equipment activity for the year ended December 31, 2025 was as follows:

	Balance at 1/01/2025	Additions	Deletions	Balance at 12/31/2025
Property and Equipment				
Land	108,328	-	-	108,328
Buildings	2,752,152	-	-	2,752,152
Building Improvements	339,963	-	-	339,963
Vehicles	12,750	-	-	12,750
Furniture & Equipment	97,838	-	-	97,838
Total	3,311,031	-	-	3,311,031
Accumulated Depreciation	1,530,857	106,477	-	1,637,334
Total Capital Assets, Net	1,780,174	(106,477)	-	1,673,697

NOTE 5 NOTES PAYABLE:

Notes payable at December 31, 2025 consisted of the following:

Mortgage due to Origin Bank 4.89% interest rate, secured by real estate. Payments are $382 monthly, due May 2027, with a balloon payment due at that time.	5,468
CDBG Loan No-interest loan for the purpose of undertaking and satisfactorily completing NSP activities.	371,649
Small Business Administration 2.75% interest rate, secured by personal property. Payments are $641 monthly, with final payment due May 2051.	137,082
Total	514,199
Less current portion of notes payable	(82,606)
Total long-term notes payable	431,593

NOTE 5 NOTES PAYABLE: (Continued)

The aggregate principal payments of long-term indebtedness maturing during the next five years and thereafter are as follows:

Year Ending	Bank Mortgages	CDBG Loan	Total
2026	8,375	74,231	82,606
2027	5,148	74,231	79,379
2028	4,196	74,231	78,427
2029	4,313	74,231	78,544
2030	4,433	74,725	79,158
Thereafter	116,085	-	116,085
Total	142,550	371,649	514,199

CDBG Loan

The CDBG loan, in the original amount of $1,530,000, is a forgivable loan that starts as each rental unit is completed and operates at a full operating year. The loan forgiveness is at the rate of 1/20th of the initial principal amount in the case of redeveloped (new construction) rental units with a maturity date of December 21, 2030. In addition, the Organization agrees to annually pay the Louisiana Housing Corporation (LHC), an amount calculated on the total of the annual net revenue from all rental properties under this loan until the principal balance has been paid in full. This payment from net revenue shall not be applied towards the reduction of the loan principal balance. At December 31, 2025, the Organization owed LHC $-0-. During the year ended December 31, 2025, the CBDG loan was reduced by $74,231 and had a remaining balance of $371,649.

Origin Bank Loan

On May 2, 2023, the Organization renewed its existing loan in the amount of $20,248. The interest rate is a fixed rate of 4.89% per annum. Beginning on May 26, 2023, monthly payments of principal and interest in the amount of $382 are due. The loan matures on May 6, 2027 and is collateralized by the real estate.

NOTE 5 NOTES PAYABLE: (Continued)

Small Business Administration

The Organization entered into a loan with the Small Business Administration in the amount of $144,872 in December 2021. The interest rate is a fixed rate of 2.75% per annum. Beginning January 2023, principal and interest payments of $641 are due monthly and one irregular last payment of $1,135 due at maturity. The loan matures on May 1, 2051.

Louisiana Housing Corporation Permanent Loan Contingent Commitment

The Organization was informed by the Louisiana Housing Corporation (LHC) of their contingent commitment to make available a loan for permanent financing in the amount of $1,050,000. The permanent loan contingent commitment is to take out the construction financing necessary for the proposed new construction of seven units under the Louisiana Neighborhood Landlord Rental Program (LNLRP). The funding source of the loan is Community Development Block Grant (CDBG). The permanent loan will be collateralized by a 2nd mortgage position on all seven properties. The LHC's commitment is contingent upon compliance with the provisions of the National Environmental Policy Act of 1969 (NEPA), as well as the HUD environmental review regulations at 24 CPR Part 58. The project is also subject to CDBG Federal Grant requirements to be referenced in the LNLRP Regulatory Agreement. As of December 31, 2025, no activity had occurred under this commitment.

NOTE 6 FEDERAL GRANTS/CONTRACTS:

The Organization distributes food each week to needy individuals that qualify under the Emergency Food Assistance Program of the United States Department of Agriculture. The food that is received from the Northeast Louisiana Food Bank, Inc., is comprised of commodities donated by the Louisiana Department of Agriculture and Forestry's Food Bank program and other local donors. The value of these commodities received was $376,984, for the year ended December 31, 2025. For the year ended December 31, 2025, the federal portion of commodities was valued at $77,970.

NOTE 7 DISCLOSURE AND CONCENTRATIONS:

The Organization received a large portion of its revenue based on contracts with various federal, state, and local agencies. Therefore, a majority of its revenue and accounts receivable are derived from these sources and are contingent upon continued funding of such programs.

NOTE 8 RELATED-PARTY TRANSACTIONS:

Daniel Printing, an entity owned by the Executive Director's husband, was paid $539 during the year ended December 31, 2025, for printing services provided to the Organization.

NOTE 9 SUBSEQUENT EVENTS:

The Organization is required to evaluate events or transactions that may occur after the balance sheet date for potential recognition or disclosure in the financial statements. The Organization performed such an evaluation through June 8, 2026, the date the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

RAYS OF SONSHINE
MONROE, LOUISIANA
SCHEDULE OF COMPENSATION, REIMBURSMENTS, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD
FOR THE FISCAL YEAR DECEMBER 31, 2025

AGENCY HEAD NAME/TITLE: LYNN DANIEL/ Executive Director

Purpose	Amount Paid
Salary	22,800
Benefits-insurance	-0-
Benefits-retirement	-0-
Benefits-Social Security & Medicare	1,744
Benefits-other (describe)	-0-
Benefits-other (describe)	-0-
Car allowance	-0-
Vehicle provided by government (enter amount reported on W-2)	-0-
Per diem	-0-
Reimbursements	-0-
Travel	-0-
Registration Fees	-0-
Conference travel	-0-
Housing	-0-
Unvouchered expenses (example: travel advances, etc.)	-0-
Special meals	-0-
Other	-0-

See Independent Accountants' Review Report and accompanying notes.

JOHNSON, PERRY, ROUSSEL & CUTHBERT, L.L.P.

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors
Rays of Sonshine
MONROE, Louisiana

We have performed the procedures enumerated below on the Organization'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*. The Organization's management is responsible for its financial records and compliance with applicable laws and regulations.

The Organization 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 Organization'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.

Rays of Sonshine proved the following list of expenditures made for state grant awards received during the fiscal year ended December 31, 2025.

-Louisiana Children's Trust Fund

2. For each federal, state, and local award, we randomly selected six disbursements from each award administered during the period under examination, provided that no more than thirty disbursements were selected.

   Six disbursements from the Louisiana Children's Trust fund were tested.

3. For the items selected in procedure 2, we traced the six disbursements to supporting documentation as to proper amount and payee.

   No exceptions were noted.

4. For the items selected in procedure 2, we determined that the six disbursements selected were properly coded to the correct fund and general ledger account.

   All six appear to be properly coded to the correct fund and general ledger account. No exceptions were noted.

5. For the items selected in procedure 2, we determined that the six disbursements received approval from proper authorities.

   Inspection of documentation supporting each of the six selected disbursements indicated proper 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.

   Each of the selected disbursement's appeared to be in compliance with the grant agreement.

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.

Not applicable.

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.

   Management asserts the following:
   As defined in LSA-RS 42:1 through 42:13, Rays of Sonshine is a not-for-profit organization, and a not-for-profit organization is not a Public Body. Therefore, it is not subject to the open meetings law.

Comprehensive Budget

9. For all grants exceeding five thousand dollars, we determined that each applicable federal, state, or local grantor agency/agencies was provided with a comprehensive budget to those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

   Management provided the budgets for grants received during the fiscal year. No exceptions noted.

State Audit Law

10. Report whether the agency provided for a timely report in accordance with R.S 25:513.

    The Organization's report was submitted to the Legislative Auditor before the statutory due date.

11. Inquire of management and report whether the Organization 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 Organization was not in compliance with R.S 24:513 (the audit law).

    The Organization's management represented that the Organization did not enter into any contracts during the fiscal year that were subject to the public bid 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.

    There were no prior year comments or findings.

We were engaged by the Organization 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 *Governmental Auditing Standards*, issued by the United States Comptroller General. We were not engaged to, and did not perform an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Organization's compliance with the forgoing 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 Organization 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 Organization'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.

Johnson Perry Roussel & Cuthbert, LLP

JOHNSON, PERRY, ROUSSEL & CUTHBERT, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS
Monroe, Louisiana
June 8, 2026

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

6/1/26 (Date Transmitted)

Johnson, Perry, Roussel + Cuthbert (CPA Firm Name)

3007 Armand St. (CPA Firm Address)

Monroe, LA 71201 (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 (date) 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 [✓] 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 [✓] No [ ] N/A [ ]

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes [✓] 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 [✓] 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 [ ] 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 [✓] No [ ] N/A [ ]

Reporting

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [✓] 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 [ ] 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 [✓] 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 [✓] No [ ] N/A [ ]

Prior-Year Comments

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

Yes [✓] No [ ] N/A [ ]

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 [✓] 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 [✓] No [ ] N/A [ ]

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes [✓] No [ ] N/A [ ]

We have provided you with all relevant information and access under the terms of our agreement.

Yes [✓] 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 [ ] No [ ] N/A [✓]

We are not aware of any material misstatements in the information we have provided to you.

Yes [✓] 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 [ ]

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 [✓] No [ ] N/A [ ]

The previous responses have been made to the best of our belief and knowledge.

______________________	Secretary	______________	Date
Judy Heidenreich	~~Treasurer~~ Bookkeeper	6-4-26	Date
Lynn [illegible]	President	6-5-26	Date