

**SWLA CENTER  
FOR HEALTH SERVICES  
Lake Charles, Louisiana**

**Financial and Compliance Report  
May 31, 2025**

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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
SWLA Center for Health Services  
Lake Charles, Louisiana

### **Report on the Audit of the Financial Statements**

#### *Opinion*

We have audited the accompanying financial statements of SWLA Center for Health Services (a nonprofit organization), which comprise the statement of financial position as of May 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.

In our opinion, the financial statements present fairly, in all material respects, the financial position of SWLA Center for Health Services as of May 31, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

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

#### *Responsibilities of Management of the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

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

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

### **Report on Summarized Comparative Information**

We have previously audited the SWLA Center for Health Service's 2024 financial statements, and I expressed an unmodified audit opinion on those audited financial statements in my report dated October 16, 2024. In my opinion, the summarized comparative information presented herein as of and for the year ended May 31, 2024, is consistent, in all material respects, with the audited financial statements from which it has been derived.

## **Other Matters**

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U. S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. In addition, the accompanying schedule of compensation, benefits and other payments is also presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued my report dated September 30, 2025, on my consideration of SWLA Center for Health Service's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of SWLA Center for Health Service's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering SWLA Center for Health Service's internal control over financial reporting and compliance.

*Steven M. DeRouen & Associates, LLC*

Lake Charles, Louisiana  
September 30, 2025

**SWLA CENTER FOR HEALTH SERVICES**  
**Lake Charles, Louisiana**  
**Statements of Financial Position**  
**As of May 31, 2025**  
**With Summarized Comparative Totals as of May 31, 2024**

	<b>2025</b>	<b>2024</b>
<b>Assets</b>		
<b>Current Assets</b>		
Cash and cash equivalents	\$ 8,290,246	\$ 8,791,573
Patient accounts receivable, net	1,683,985	1,152,355
Other receivables	352,806	479,925
Supplies inventory	83,469	97,298
Prepaid expenses	<u>268,495</u>	<u>299,108</u>
 Total Current Assets	 <u>10,679,001</u>	 <u>10,820,259</u>
<b>Property, Plant and Equipment</b>		
Furniture and equipment	6,290,719	5,672,608
Building and improvements	13,461,309	13,002,462
Automobiles	662,898	711,468
Operating right-of-use asset	<u>161,584</u>	<u>284,398</u>
 Less accumulated depreciation	 <u>(9,547,920)</u>	 <u>(8,767,239)</u>
 Land	 11,028,590	 10,903,697
Construction in progress	1,049,834	953,584
 Net Property, Plant and Equipment	 <u>13,806,853</u>	 <u>12,407,464</u>
 Total Assets	 <u>\$ 24,485,854</u>	 <u>\$ 23,227,723</u>

See accompanying notes to financial statements.

**SWLA CENTER FOR HEALTH SERVICES**  
**Lake Charles, Louisiana**  
**Statements of Financial Position (Continued)**  
**As of May 31, 2025**  
**With Summarized Comparative Totals as of May 31, 2024**

<b>Liabilities and Net Assets</b>	<b>2025</b>	<b>2024</b>
<b>Current Liabilities</b>		
Accounts payable	\$ 941,313	\$ 347,667
Accrued vacation and payroll	693,661	628,258
Payroll taxes payable	68,520	65,656
Current portion of operating right-of-use lease liability	115,508	130,584
Current portion of notes payable	<u>80,960</u>	<u>430,036</u>
Total Current liabilities	<u>1,899,962</u>	<u>1,602,201</u>
<b>Long Term Liabilities</b>		
Operating right-of-use lease liability - net of current portion	46,076	153,814
Notes payable - net of current portion	<u>1,598,571</u>	<u>828,388</u>
Total Liabilities	<u>3,544,609</u>	<u>2,584,403</u>
<b>Net Assets</b>		
Without donor restrictions	<u>20,941,245</u>	<u>20,643,320</u>
Total Net Assets	<u>20,941,245</u>	<u>20,643,320</u>
Total Liabilities and Net Assets	<u>\$ 24,485,854</u>	<u>\$ 23,227,723</u>

See accompanying notes to financial statements.

**SWLA CENTER FOR HEALTH SERVICES**  
**Lake Charles, Louisiana**  
**Statements of Activities**  
**For the Year Ended May 31, 2025**  
**With Summarized Comparative Totals for the Year Ended May 31, 2024**

	<b>2025</b>	<b>2024</b>
<b>Revenue and Support - Without Donor Restrictions</b>		
Revenue:		
Net patient service revenue	\$ 19,280,867	\$ 15,221,917
340 B program income	<u>289,798</u>	<u>151,557</u>
Total Revenue	<u>19,570,665</u>	<u>15,373,474</u>
Support and other income:		
Grant awards	5,265,216	6,434,910
Contributions	101,463	186,147
Interest and dividend income	142,765	172,621
In-kind donations	132,759	221,993
Other income	<u>1,050,657</u>	<u>1,625,255</u>
Total Support	<u>6,692,860</u>	<u>8,640,926</u>
Total Revenue and Support - Unrestricted	<u>26,263,525</u>	<u>24,014,400</u>
<b>Expenses</b>		
Program services	15,987,850	13,778,776
General and administrative	<u>9,977,750</u>	<u>9,620,947</u>
Total Expenses	<u>25,965,600</u>	<u>23,399,723</u>
Change in Net Assets - Without Donor Restrictions	<u>297,925</u>	<u>614,677</u>
Net Assets - Beginning of Year	<u>20,643,320</u>	<u>20,028,643</u>
Net Assets - End of Year	<u>\$ 20,941,245</u>	<u>\$ 20,643,320</u>

**SWLA CENTER FOR HEALTH SERVICES**  
**Lake Charles, Louisiana**  
**Statements of Cash Flows**  
**For the Year Ended May 31, 2025**  
**With Summarized Comparative Totals for the Year Ended May 31, 2024**

	<b>2025</b>	<b>2024</b>
<b>Cash Flows From Operating Activities</b>		
Change in net assets	\$ 297,925	\$ 614,677
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	829,252	836,749
(Increase) decrease in accounts receivable	(531,630)	98,172
(Increase) decrease in other receivable	127,119	(18,209)
(Increase) decrease in supplies inventory	13,829	(1,038)
(Increase) decrease in prepaid expenses	30,613	(100,756)
Increase (decrease) in accounts payable	264,208	109,683
Increase (decrease) in accrued vacation and payroll	68,267	(454,291)
Increase (decrease) in deferred revenue	-	(20,098)
Net Cash Provided (Used) by Operating Activities	<u>1,099,583</u>	<u>1,064,889</u>
<b>Cash Flows From Investing Activities</b>		
Fixed asset acquisitions	<u>(2,022,024)</u>	<u>(851,749)</u>
Net Cash Provided (Used) by Investing Activities	<u>(2,022,024)</u>	<u>(851,749)</u>
<b>Cash Flows From Financing Activities</b>		
Other	8	1
Proceeds from loans	863,797	-
Principal payments on loans	<u>(442,691)</u>	<u>(66,150)</u>
Net Cash Provided (Used) by Financing Activities	<u>421,114</u>	<u>(66,149)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(501,327)	146,991
Cash and Cash Equivalents - Beginning of Year	<u>8,791,573</u>	<u>8,644,582</u>
Cash and Cash Equivalents - End of Year	<u>\$ 8,290,246</u>	<u>\$ 8,791,573</u>
<b>Supplemental Disclosure:</b>		
Interest paid	<u>\$ 124,412</u>	<u>\$ 88,814</u>

**SWLA CENTER FOR HEALTH SERVICES**  
**Lake Charles, Louisiana**  
**Schedule of Functional Expenses**  
**For the Year Ended May 31, 2025**  
**With Summarized Comparative Totals for the Year Ended May 31, 2024**

	<b>Supporting Services</b>		<b>Total</b>	
	<b>Program Services</b>	<b>General and Administrative</b>	<b>2025</b>	<b>2024</b>
Salaries	\$ 9,994,297	\$ 4,071,266	\$ 14,065,563	\$ 13,579,191
Fringe benefits	1,084,434	789,073	1,873,507	1,778,159
Payroll taxes	732,037	316,952	1,048,989	1,003,405
Consultants and contractual services	118,056	1,785,931	1,903,987	1,336,778
Supplies	3,595,543	292,591	3,888,134	2,585,589
Dues and subscriptions/printing	-	33,903	33,903	41,250
Maintenance and repairs	54,859	188,221	243,080	233,535
Telephone	-	275,356	275,356	221,326
Postage	-	25,140	25,140	22,155
Insurance	-	290,074	290,074	182,949
Travel, seminars and education	149,780	133,308	283,088	286,159
Taxes and licenses	7,855	40,025	47,880	41,475
Utilities	-	229,932	229,932	209,861
Interest	-	124,412	124,412	88,814
Legal and professional	-	176,085	176,085	136,016
Rent	-	53,582	53,582	35,379
In-kind donations (vaccines)	132,759	-	132,759	221,993
Miscellaneous	-	104,596	104,596	266,729
Service charges	-	77,221	77,221	64,015
Vehicle expense	-	103,712	103,712	77,193
Recruitment cost	32,534	-	32,534	20,421
Total expenses before depreciation	15,902,154	9,111,380	25,013,534	22,432,392
Depreciation and amortization	85,696	866,370	952,066	967,331
Total expenses	<u>\$ 15,987,850</u>	<u>\$ 9,977,750</u>	<u>\$ 25,965,600</u>	<u>\$ 23,399,723</u>

**SWLA CENTER FOR HEALTH SERVICES**  
**Lake Charles, Louisiana**  
**Notes to Financial Statements**  
**May 31, 2025**

**NOTE 1 - NATURE OF ACTIVITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Activities**

SWLA Center for Health Services (a nonprofit corporation) was incorporated May 1, 1978 to provide comprehensive health care to area residents, with particular emphasis on the socio-economically disadvantaged. The Organization is a federally qualified health center (FQHC) and is principally funded under a grant from the Office of Public Health Services, a component of the U.S. Department of Health and Human Services (DHHS). The Board of Directors of SWLA Center for Health Services serve the Organization without paid compensation.

**Income Taxes**

The Organization is exempt from federal income taxes under Section 501 (c) (3) of the Internal Revenue Code. Accordingly, no provision for federal and state income taxes is included in the financial statements. The Organization's Form 990, *Return of Organization Exempt from Income Tax*, is subject to examination by the IRS, generally for three years after they are filed.

**Method of Accounting**

The accompanying financial statements have been prepared on the accrual basis of accounting, in accordance with generally accepted accounting principles.

**Accounting Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Cash and Cash Equivalents**

For purposes of reporting cash flows, the Organization considers all highly liquid debt investments purchased with a maturity of three months or less to be cash equivalents.

**Property and Equipment**

Property and equipment is stated at cost. It is the Organization's policy to capitalize expenditures for these items in excess of \$5,000. Depreciation of property and equipment is computed principally by the straight-line method over the following estimated useful lives:

	<u>Years</u>
Building	30
Equipment, furniture and fixtures	3 - 20
Vehicles	5

**SWLA CENTER FOR HEALTH SERVICES**  
**Lake Charles, Louisiana**  
**Notes to Financial Statements (Continued)**  
**May 31, 2025**

**NOTE 1 - NATURE OF ACTIVITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Basis of Presentation**

Financial statement presentation follows the recommendations of the FASB ASU 2016-14, Financial Statements of Not-for-Profit Entities. Under FASB ASU 2016-14, the Agency is required to report information regarding its financial position and activities according to two classes of net assets: with donor restrictions and without donor restrictions. Net assets without donor restrictions include amounts that are not subject to usage restrictions on donor-imposed requirements. This class also includes assets previously restricted where restrictions have expired or been met. Net assets with donor restrictions include assets subject to usage limitations 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 or by actions of the Agency. Certain restrictions may need to be maintained in perpetuity.

**Accounts Receivable**

The Organization records accounts receivable at the time of service according to fees developed from cost data of this and similar organizations. These amounts are often reduced because of the patients' inability to pay or because of disallowances and reductions from third party payors.

**Inventory**

Supply inventories are stated at lower of cost, determined by the FIFO method, or market.

**Grants and Contributions**

Grants and contributions are recognized as income when received. The Board reports grants as temporarily restricted support if they are received with stipulations that limit the use of the funds. When grantor restrictions expire, temporary restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. All other support is recognized when earned. Grants and contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the same fiscal year in which the grants and contributions are recognized.

**Fair Values of Financial Instruments**

The Organization has a number of financial instruments, none of which is held for trading purposes. The Organization estimates that the fair value of all financial instruments as of May 31, 2025, do not differ materially from the aggregate carrying values of its financial instruments recorded in the accompanying balance sheet. The estimated fair value amounts have been determined by the Organization using available market information and appropriate valuation methodologies. Considerable judgment is necessarily required in interpreting market data to develop the estimates of

**SWLA CENTER FOR HEALTH SERVICES**  
**Lake Charles, Louisiana**  
**Notes to Financial Statements (Continued)**  
**May 31, 2025**

**NOTE 1 - NATURE OF ACTIVITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Fair Values of Financial Instruments (cont'd)**

fair value, and, accordingly, the estimates are not necessarily indicative of the amounts that the agency could realize in a current market exchange. The recorded values of cash and cash equivalents, certificate of deposits, accounts receivable, prepaid expenses, deposits, accounts payable, and accrued expenses approximate their fair values based on their short-term nature. The recorded values of notes payable approximate their fair value, as interest is insignificant.

**Risk Management**

The Organization is exposed to various risks of loss from torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters; medical malpractice claims and judgments. Commercial insurance coverage is purchased for claims arising from such matters. The Organization is deemed under the Federal Torts Claims Act for claims arising from malpractice and commercial insurance.

**Major Funding Source**

The Organization receives funds from DHHS, under section 330 of the Public Health Service Act (42 U.S.C. 254c). In accordance with DHHS policies, all funds disbursed should be in compliance with the specific terms of the grant agreements. DHHS may, at its discretion, request reimbursement for expenses or return of unexpended funds, or both, as a result of non-compliance by the Organization with the terms of the grants. In addition, if the Organization terminates its DHHS grant activities, all unexpended federal funds are to be returned to DHHS.

**Investments**

The Organization reports its investments in accordance with generally accepted accounting principles for not-for-profit organizations, which establish accounting standards for investments in certain equity securities and for all debt securities. The guidance prescribes that covered investments be reported in the statement of financial position at fair value with any realized or unrealized gains or losses reported in the statement of activities.

**Performance Indicator**

The Organization utilizes revenues over expenses as its performance indicator.

**SWLA CENTER FOR HEALTH SERVICES**  
**Lake Charles, Louisiana**  
**Notes to Financial Statements (Continued)**  
**May 31, 2025**

**NOTE 1 - NATURE OF ACTIVITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Net Patient Service Revenue**

Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered. Retroactive adjustments arising under reimbursement agreements with third-party payors are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

SWLA Center for Health Services has agreements with third-party payors that provide reimbursement to the SWLA Center for Health Services at amounts different from its established rates. Contractual adjustment under third-party reimbursement programs represent the difference between the Primary Health Services Center, Inc.'s rates for services and amounts reimbursed by third-party payors.

Patient service revenue is reported at the amount the Organization expects to be paid for providing patient care. These amounts are due from patients and third-party payors (including health insurers and government programs) and include variable consideration for retroactive revenue adjustments due to the settlement of audits, reviews, and investigations. Generally, the Organization bills the patients and third-party payors soon after the services are performed.

Patient service revenue is recognized as performance obligations are satisfied based on the nature of the services provided by the Organization. Revenue for performance obligations that are satisfied over time is recognized based on actual charges incurred in relation to total expected or actual charges. The Organization believes that this method provides a faithful depiction of the transfer of services over the term of the performance obligation based on the inputs needed to satisfy the obligation. Generally, performance obligations satisfied over time relate to patients receiving outpatient services. The Organization measures the performance obligations for patient services over a period of less than one day when goods or services are provided and the Organization does not believe it is required to provide additional goods or services to the patient.

Because all its performance obligations relate to contracts with a duration of less than one year, the Organization has elected to apply the optional exemption provided in ASC 606. Under this exemption, the Organization is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period. Since the unsatisfied or partially unsatisfied performance obligations referred to above are primarily related to outpatient services at the end of the reporting period, the performance obligations for these contracts are generally completed within days or weeks of the end of the reporting period.

The Organization determines the transaction price based on standard charges for goods and services provided, reduced by contractual adjustments provided to third-party payors, discounts provided to uninsured patients in accordance with the Organization's policy, and other implicit price concessions

**SWLA CENTER FOR HEALTH SERVICES**  
**Lake Charles, Louisiana**  
**Notes to Financial Statements (Continued)**  
**May 31, 2025**

**Net Patient Service Revenue (continued)**

provided to uninsured patients. The Organization determines its estimates of contractual adjustments and discounts based on contractual agreements, its discount policies, and its historical settlement experience. The Organization determines its estimate of implicit price concessions for uninsured patients based on its historical collection experience with this class of patients.

Agreements with third-party payors typically provide for payments at amounts less than established charges. A summary of the payment arrangements with major third-party payors follows:

- **Medicare:** Certain services are paid at prospectively determined rates based on clinical, diagnostic, and other factors. Certain services are paid based on cost-reimbursement methodologies (subject to certain limits) with final settlement determined after Medicare Administrative Contractors have audited annual cost reports submitted by the Organization. Services are paid based upon established fee schedules based on services provided.
- **Medicaid:** Reimbursements for Medicaid services are generally paid at prospectively determined rates per discharge, per occasion of service, or per covered member.
- **Other:** Payment agreements with certain commercial insurance carriers, HMOs, and preferred provider organizations provide for payment using prospectively determined rates.

The healthcare industry is subject to laws and regulations concerning government programs, including Medicare and Medicaid, which are complex and subject to varying interpretation. Compliance with such laws and regulations may also be subject to future government review and interpretation as well as significant regulatory action, including fines, penalties, and potential exclusion from the related programs. While the Organization operates a Compliance Program, which reviews its compliance with these laws and regulations, there can be no assurance that regulatory authorities will not challenge the Organization's compliance with these laws and regulations, and it is not possible to determine the impact (if any) such claims or penalties would have upon the Organization. In addition, the contracts the Organization has with commercial payors also provide for retroactive audit and review of claims.

Settlements with third-party payors for retroactive adjustments due to audits, reviews, or investigations are considered variable consideration and are included in the determination of the estimated transaction price for providing patient care. These settlements are estimated based on the terms of the payment agreement with the payor, correspondence from the payor, and the Organization's historical settlement activity, including an assessment to ensure that it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty associated with the retroactive adjustment is subsequently resolved. Estimated settlements are adjusted in future periods as adjustments become known (that is, new information becomes available), or as years are settled or are no longer subject to such audits, reviews, and investigations.

**SWLA CENTER FOR HEALTH SERVICES**  
**Lake Charles, Louisiana**  
**Notes to Financial Statements (Continued)**  
**May 31, 2025**

**Net Patient Service Revenue (continued)**

Consistent with the Organization's mission, care is provided to patients regardless of their ability to pay. Therefore, the Organization has determined it has provided implicit price concessions to uninsured patients and patients with other uninsured balances (for example, copays and deductibles). For uninsured patients, the Organization applies a policy discount from standard charges to determine amounts billed to those patients. The implicit price concessions included in estimating the transaction price represent the difference between amounts billed to patients and the amounts the Organization expects to collect based on its collection history with that class of patients.

Subsequent changes to the estimate of the transaction price are generally recorded as adjustments to patient service revenue in the period of the change. Subsequent changes that are determined to be the result of an adverse change in the patient's ability to pay are recorded as bad debt expense.

**NOTE 2 - PATIENT ACCOUNTS RECEIVABLE**

Patient accounts receivable are comprised of the following for the years ending May 31, 2025:

Medicare	\$ 415,503
Medicaid	509,345
Private	<u>1,024,910</u>
Total	1,949,758
Less allowance for doubtful accounts	<u>( 265,773)</u>
	<u><u>\$ 1,683,985</u></u>

The Organization's allowance for doubtful accounts for all payor types was calculated using an estimate of uncollectible accounts receivable based on aging. The allowance for doubtful accounts percentages did not change from the prior year's calculation. During the fiscal year, the Organization automatically updated the patient's sliding fee application for changes to the current Federal Poverty Level guidelines.

**NOTE 3 - COST REPORT RECEIVABLE**

The Organization participates in the Medicare and Medicaid programs as a provider of medical services to program beneficiaries. The Organization participates in the Medicaid program as a federally qualified health center. Final settlements will be made upon completion of audits by program representatives.

**NOTE 4 - ACCRUED VACATION**

The Organization allows employees to carry over unused vacation hours, with written permission from the executive director. The accrual is calculated based on the employee's pay rate at the end of the year. At May 31, 2025, accrued vacation totaled \$378,044.

**SWLA CENTER FOR HEALTH SERVICES**  
**Lake Charles, Louisiana**  
**Notes to Financial Statements (Continued)**  
**May 31, 2025**

**NOTE 5 - ECONOMIC DEPENDENCY**

The Organization receives a substantial portion of its total support and revenues from the federal government. During the year ended May 31, 2025, SWLA Center for Health Services recorded \$5,265,216 in grant support from the Department of Health and Human Services. This represents 20% of total support and revenues for the year ended May 31, 2025. These funds are provided to subsidize charity services provided by the Organization.

**NOTE 6 - PRIOR YEAR BALANCES**

Certain prior year amounts may have been reclassified to conform to current year presentation.

**NOTE 7 - CONCENTRATIONS OF CREDIT RISK**

The Organization maintains several bank accounts at various banks. Accounts at an institution are insured by the Federal Deposit Insurance Corporation (FDIC), based on balances and interest rate terms. Amounts held in financial institutions occasionally are in excess of Federal Deposit Insurance Corporation limits. The Organization deposits its cash with high quality financial institutions, and management believes the organization is not exposed to significant credit risk on those amounts.

The majority of the Organization's patients are located in Southwest Louisiana. The Organization grants credit without collateral to its patients. The mix of receivables from patients and third-party payors was as follows:

	<u>2025</u>		<u>2024</u>	
Medicare	21	%	19	%
Medicaid	26		37	
Other	53		44	
	100	%	100	%

The mix of net patient revenues was as follows:

	<u>2025</u>		<u>2024</u>	
Medicare	18	%	11	%
Medicaid	70		82	
Other	12		7	
	100	%	100	%

**SWLA CENTER FOR HEALTH SERVICES**  
**Lake Charles, Louisiana**  
**Notes to Financial Statements (Continued)**  
**May 31, 2025**

**NOTE 8 -FUNCTIONAL ALLOCATION OF EXPENSES**

Expenses were allocated in the accompanying financial statements to program and supporting service functional expense groups. The methods of allocation were based on several factors such as utilization of office space as well as the Organization's estimates of the relative proportion of various staff members' time and effort between program and administrative functions.

**NOTE 9-401(k) PLAN**

The Organization sponsors a 401 (k) Plan covering substantially all of its employees. The employees may elect to make contributions pursuant to a salary reduction agreement upon meeting eligibility requirements. The Organization made matching contributions of \$437,563 for the year ended May 31, 2025.

**NOTE 10- RIGHT OF USE OPERATING LEASE**

The Organization implemented ASU 2016-02, Leases (Topic 842), effective June 1, 2022. The ASU's core principle is that "a lessee should recognize the assets and liabilities that arise from leases." The ASU considered that "all leases create an asset and a liability," and accordingly requires recording the assets and liabilities related to all leases with a term greater than 12 months. Concurrent with the implementation of ASU 2016-02, and ASU 2018-11 "Leases (Topic 842): Targeted Improvements," which intended to simplify the transition requirement giving the Organization the option to apply the transition provisions of the new standard at the date of adoption instead of at the earliest comparative period. In implementing these ASU's, the Organization elected the options provided in ASU 2018-11. This accounting was applied to all lease agreements using the modified retrospective method, and when implemented with ASU 2018-11, allowed the Organization to recognize the leased assets and liabilities on its balance sheet beginning on March 1, 2022 without restating prior periods. In adopting the standard at June 1, 2022, the Organization recognized a right-of-use operating asset and corresponding lease liability totaling \$414,982. The right-of-use operating lease standards had no material effect on net income; therefore, no adjustment to retained earnings was recorded.

Right-of-use assets are a result of leases in which Organization has entered into a contract with a lessor that conveys control of the right-of-use the lessor's nonfinancial asset (the underlying asset) as specified by the contract for a period of time in an exchange or exchange-like transaction. Such assets are reported on the financial statements, net of amortization. Right-of-use assets are amortized at the lesser of the useful life of the lease term.

**SWLA CENTER FOR HEALTH SERVICES**  
**Lake Charles, Louisiana**  
**Notes to Financial Statements (Continued)**  
**May 31, 2025**

**NOTE 11- RIGHT OF USE OPERATING LEASE (CONTINUED)**

Key estimates and judgments related to leases include how the Organization determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The Organization uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the Organization generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancelable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments for the initial five year lease term.

The Organization monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

The Organization is obligated for the rental payments through 2027 which totals \$209,644.

Year Ending May 31,	
2026	147,984
2027	61,660
 Total Undiscounted Cash Flows	 209,644
Less: Present Value	( 48,060)
Total Operating Lease Liability	\$ <u>161,584</u>

**NOTE 11- PRIOR-YEAR INFORMATION**

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended May 31, 2024, from which the summarized information was derived.

**SWLA CENTER FOR HEALTH SERVICES**  
**Lake Charles, Louisiana**  
**Notes to Financial Statements**  
**May 31, 2025**

**NOTE 12-IN-KIND DONATIONS**

In-kind donations of \$132,759, represent the cost value of vaccines provided to SWLA. The vaccines were administered to qualifying children by SWLA staff.

**NOTE 13-LITIGATION**

The Organization is involved in litigation arising in the course of business. After consultation with legal counsel, no reliable evaluation of an unfavorable outcome or the estimated range of loss can be provided at this time.

**NOTE 14-NOTES PAYABLE**

The Organization has a note payable dated April 10, 2023 for a total amount \$910,000 and is secured by real estate in Crowley, Louisiana. As of May 31, 2025, \$828,389 was payable. Interest at date of closing is 6.15%. The loan matures April 2028.

The Organization has a note payable dated February 18, 2025 for a total amount \$373,797 and is secured by real estate in Oberlin, Louisiana. As of May 31, 2025, \$367,364 was payable. Interest at date of closing is 7.65%. The loan matures February 2035.

The Organization has a note payable dated October 15, 2024 for a total amount of \$490,000 and is secured by real estate in Jennings, Louisiana. As of May 31, 2025, \$483,778 was payable. Interest at date of closing is 7.65%. The loan matures October 2044.

Loan maturities for each of the five years following May 31, 2025, are as follows:

2026	\$ 80,960
2027	86,738
2028	92,715
2029	99,561
2030	106,682
Thereafter	1,212,875
Total	\$1,679,531

**SWLA CENTER FOR HEALTH SERVICES**  
**Lake Charles, Louisiana**  
**Notes to Financial Statements**  
**May 31, 2025**

**NOTE 15-SUBSEQUENT EVENT**

The Organization evaluated its May 31, 2025 financial statements for subsequent events through the date of the independent auditor's report, the date the financial statements were available to be issued.

In August 2020, Hurricane Laura inflicted extensive damage to the Organization's Lake Charles, Louisiana facility. Restorative efforts to the Lake Charles, Louisiana facility are ongoing as of May 31, 2025. The estimated cost to restore the facility could range from \$23 million to \$23.6 million, depending on the final facility design.

**NOTE 16 – QUANTITATIVE AND QUALITATIVE LIQUIDITY AND AVAILABILITY OF RESOURCES**

The Organization has \$10,327,037 of financial assets available within one year of the statement of financial position date to meet general expenditures consisting substantially of cash totaling \$8,290,246 and receivables totaling \$2,036,791. None of the financial assets are subject to donor or other restrictions that make them unavailable for general expenditures within one year of the statement of financial position.

**SWLA CENTER FOR HEALTH SERVICES**  
**Lake Charles, Louisiana**  
**Schedule of Expenditures of Federal Awards**

**Year Ended May 31, 2025**

<u>Program Title</u>	<u>Assistance Listing Number</u>	<u>Grant Number</u>	<u>Program Year</u>	<u>Program Receipts</u>	<u>Program Expenses</u>
U. S. Department of Health and Human Services					
Direct Programs:					
Community Health Center Section 330	93.224	H80CS00558	* 6/1/24 - 5/31/25	<u>\$ 5,117,468</u>	<u>\$ 5,117,468</u>
Total U. S. Department of Health and Human Services				<u>5,117,468</u>	<u>5,117,468</u>
U. S. Department of Homeland Security					
Passed through:					
Louisiana Department of Homeland Security	97.036		6/1/24 - 5/31/25	<u>147,748</u>	<u>147,748</u>
Total federal assistance				<u>\$ 5,265,216</u>	<u>\$ 5,265,216</u>

\* Denotes major program

Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of SWLA Center for Health Services and is presented on the accrual basis of accounting. The information on this schedule is presented in accordance with the requirements contained by Title 2 of *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Certain costs have been allocated to the federal program in accordance with OMB Circular A-122, Cost Principles of Non-Profit Organizations. The amounts presented in this schedule do not differ from the amounts presented in, or used in the preparation of the financial statements.

The Organization has elected not to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

# STEVEN M. DEROUEN & ASSOCIATES, LLC

*Certified Public Accountants*

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

Board of Directors  
SWLA Center for Health Services  
Lake Charles, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of SWLA Center for Health Services (a nonprofit organization), which comprise the statement of financial position as of May 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, and have issued my report thereon dated September 30, 2025.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered SWLA Center for Health Services' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of SWLA Center for Health Services' internal control. Accordingly, we do not express an opinion on the effectiveness of SWLA Center for Health Services' internal control.

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

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

deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether SWLA Center for Health Services' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, we do not express such an opinion. The results of our test disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited.

*Steven M. DeRouen & Associates, LLC*

Lake Charles, Louisiana  
September 30, 2025

# STEVEN M. DEROUEN & ASSOCIATES, LLC

## *Certified Public Accountants*

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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors  
SWLA Center for Health Services  
Lake Charles, Louisiana

### **Report on Compliance for Each Major Federal Program**

#### *Opinion on Each Major Federal Program*

We have audited the SWLA Center for Health Service's compliance with the types of compliance requirements identified as subject in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Authority's major federal programs for the year ended May 31, 2025. SWLA Center for Health Service's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the SWLA Center for Health Services complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended May 31, 2025.

#### *Basis for Opinion on Each Major Federal Program*

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of SWLA Center for Health Services, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of SWLA Center for Health Service's compliance with the compliance requirements referred to above.

#### *Responsibilities of Management for Compliance*

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to SWLA Center for Health Service's federal programs.

#### *Auditor's Responsibilities for the Audit of Compliance*

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on SWLA Center for Health Service's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery,

intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about SWLA Center for Health Services' compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding SWLA Center for Health Service's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of SWLA Center for Health Service's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of SWLA Center for Health Service's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

#### ***Report on Internal Control over Compliance***

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Steven M. DeRouen & Associates, LLC*

Lake Charles, Louisiana  
September 30, 2025

## SWLA CENTER FOR HEALTH SERVICES

### Schedule of Findings and Questioned Costs Year Ended May 31, 2025

#### SECTION I – SUMMARY OF AUDITORS’ RESULTS

##### Financial Statements

Type of auditor’s report issued	Unmodified	
Internal control over financial reporting:		
Material weaknesses identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Significant deficiencies identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported
Noncompliance material to financial statements noted?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

##### Federal Awards

Internal control over major programs:		
Material weaknesses identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Significant deficiencies identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Type of auditor’s report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

##### Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
--------------------	---

93.224	US Department of Health and Human Services, Community Health Center Cluster
--------	---

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$750,000</u>
--	------------------

Auditee qualified as low-risk auditee?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
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**SWLA CENTER FOR HEALTH SERVICES**

**Schedule of Findings and Questioned Costs**  
**Year Ended May 31, 2024**

**SECTION II – FINDINGS**

**None**

**SECTION III – Prior Year Findings and Questioned Costs**

**None**

## **SWLA Center for Health Services, Inc.**

### **Schedule of Compensation, Benefits and Other Payments to Chief Executive Officer**

**May 31, 2025**

**Agency Head Name: William Brent III, Chief Executive Officer**

**NO COMPENSATION PAID FROM PUBLIC FUNDS**

<b>Purpose</b>	<b>Amount</b>
Salary	\$0.00
Benefits-health insurance	0.00
Benefits-retirement	0.00
Benefits-Life, ADD, LTD	0.00
Car allowance	0.00
Vehicle provided by government	0.00
Per diem	0.00
Reimbursements – Auto Mileage Reimb	0.00
Travel	0.00
Registration fees	0.00
Conference travel	0.00
Continuing professional education fees	0.00
Housing	0.00
Unvouchedered expenses	0.00
Special meals	0.00