

**LIFE CHOICES OF
NORTH CENTRAL LOUISIANA**

FINANCIAL STATEMENTS

DECEMBER 31, 2025

**LIFE CHOICES OF
NORTH CENTRAL LOUISIANA**
FINANCIAL STATEMENTS
DECEMBER 31, 2025

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DON M. MCGEHEE
(A Professional Accounting Corporation)
P.O. Box 1344
205 E. Reynolds Drive, Suite A
Ruston, Louisiana 71273-1344

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
Life Choices of North Central Louisiana
606 Belue Lane
Ruston, LA 71270

I have reviewed the accompanying financial statements of Life Choices of North Central Louisiana (a nonprofit organization), which comprise the statement of financial position as of December 31, 2025, and the related statements of activities 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, I do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

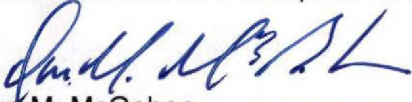
My responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am 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. I believe that the results of my procedures provide a reasonable basis for my conclusion.

I am required to be independent of Life Choices of North Central Louisiana and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my review.

Accountant's Conclusion

Based on my review, I am 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.

The accompanying supplemental information included in the Schedule of Compensation, 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. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in my review of the basic financial statements. I am not aware of any material modifications that should be made to the supplementary information. I have not audited the supplementary information and do not express an opinion on such information.

A handwritten signature in blue ink, appearing to read "Don M. McGehee", is written over the printed name.

Don M. McGehee
Certified Public Accountant
June 30, 2026

**LIFE CHOICES OF
NORTH CENTRAL LOUISIANA**
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 2025

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 492,192
Unconditional Promises to Give	
Due from Grantor - With Donor Restrictions	130,000
Inventory	8,362
Other Current Assets	<u>2,651</u>

TOTAL CURRENT ASSETS 633,205

PROPERTY AND EQUIPMENT -

Net of Accumulated Depreciation (\$326,924)	<u>1,029,671</u>
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TOTAL ASSETS \$ 1,662,876

LIABILITIES AND NET ASSETS

LIABILITIES

CURRENT LIABILITIES

Accounts Payable	\$ 4,313
Accrued Payroll	8,100
Accrued Liabilities	3,271
Accrued Interest Payable	12,829
Short-Term Debt	<u>235,911</u>

TOTAL CURRENT LIABILITIES 264,424

TOTAL LIABILITIES 264,424

NET ASSETS

With Donor Restrictions	130,000
Without Donor Restrictions	<u>1,268,452</u>

TOTAL NET ASSETS 1,398,452

TOTAL LIABILITIES AND NET ASSETS \$ 1,662,876

See accountant's report.
See accompanying notes to financial statements.

**LIFE CHOICES OF
NORTH CENTRAL LOUISIANA**
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2025

CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:

Revenues

Contributions	\$ 429,073
Fundraising	194,071
Grants-Foundations	71,000
Grants-State of Louisiana	205,000
In Kind Income	55,746
Miscellaneous	4,401
Interest Income	<u>8,257</u>
Total Revenues without Donor Restrictions	967,548
Net Assets Released from Restrictions	<u>130,000</u>
Total Revenues and Other Changes without Donor Restrictions	<u>1,097,548</u>

EXPENSES

Program Services	662,452
Supporting Services	
Administrative Services	96,066
Fundraising	<u>52,761</u>
Total Expenses	<u>811,279</u>

CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>286,269</u>
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CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS:

Lincoln Health Foundation "Growing Great Kids" Grant	130,000
Net Assets Released from Restrictions	<u>(130,000)</u>
CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS	<u>0</u>

CHANGE IN NET ASSETS	286,269
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NET ASSETS - BEGINNING OF YEAR	<u>1,112,183</u>
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NET ASSETS - END OF YEAR	<u>\$ 1,398,452</u>
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See accountant's report.
See accompanying notes to financial statements.

**LIFE CHOICES OF
NORTH CENTRAL LOUISIANA**
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2025

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Received from Grantors and Others	\$ 1,033,545
Interest Income Received	8,257
Cash Payments for Goods and Services	(303,529)
Cash Payments to Employees	(406,542)
Interest Payments	<u>(15,418)</u>
Net Cash Provided by Operating Activities	<u>316,313</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of Equipment	<u>(27,919)</u>
Net Cash Used by Investing Activities	<u>(27,919)</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Principal Payments on Notes Payable	<u>(144,583)</u>
Net Cash Used by Financing Activities	<u>(144,583)</u>

Net Increase in Cash 143,811

Cash at Beginning of Year 348,381

Cash at End of Year \$ 492,192

**RECONCILIATION OF CHANGE IN NET ASSETS TO
NET CASH PROVIDED BY OPERATING ACTIVITIES:**

Change in Net Assets	\$ 286,269
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	31,755
(Increase) Decrease in Inventory	(847)
(Increase) Decrease in Other Current Assets	(2,651)
Increase (Decrease) in Accounts Payable	(2,102)
Increase (Decrease) in Accrued Interest Payable	(1)
Increase (Decrease) in Accrued Liabilities	1,077
Increase (Decrease) in Accrued Payroll	<u>2,813</u>
Total Adjustments	<u>30,044</u>
Net Cash Provided by Operating Activities	<u><u>\$ 316,313</u></u>

See accountant's report.

See accompanying notes to financial statements.

**LIFE CHOICES OF
NORTH CENTRAL LOUISIANA**
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025

Life Choices of North Central Louisiana (Life Choices) is a Louisiana nonprofit corporation, organized in 1995 and chartered in 1996. Life Choices is a Christian, pro-life ministry proclaiming the love of Jesus Christ and providing practical, emotional, and spiritual assistance to women and families who face pregnancy and abortion related issues. Life Choices of North Central Louisiana is exempt from federal income tax as an organization described in Section 501 (c) (3) of the Internal Revenue Code.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

Cash is unrestricted and available for general operating purposes. Management believes Life Choices of North Central Louisiana is not exposed to any significant credit risk on cash. For purposes of the statement of cash flows, Life Choices considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

CONTRIBUTIONS AND REVENUE RECOGNITION

Contributions received are recorded as net assets with donor restrictions or net assets without donor restrictions depending on the existence or nature of any donor restrictions.

All donor-restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires (that is, when a 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.

Revenues from grants are recorded once the performance obligations are satisfied. Certain cost-reimbursement grants are considered to have met the performance obligation and report a contract asset and revenue when Life Choices of North Central Louisiana has incurred qualifying costs in accordance with the rules specified by the grantor. Grant contracts that provide a subsidy to the cost of delivering goods or rendering services are considered to have meet the performance obligation when the grantor approves the payment request.

Grants that are determined to be unconditional promises to give to Life Choices of North Central Louisiana are recognized when the promise is received. Grants that are determined to be conditional and received prior to meeting the conditions are classified as a refundable advance until the conditions have been substantially met.

PROMISES TO GIVE

Contributions are recognized when the donor makes a promise to give to Life Choices of North Central Louisiana that is, in substance, unconditional.

INVENTORY

Inventory consists of baby supplies to be given to parents in need. The contributed items are recorded at estimated fair value at the date of donation and reflected as inventory in the Statement of Financial Position. Inventory that is given to parents in need is recorded on a weighted-average cost method.

**LIFE CHOICES OF
NORTH CENTRAL LOUISIANA**
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FIXED ASSETS AND DEPRECIATION

Purchased fixed assets are capitalized at cost. Donations of fixed assets are capitalized at their estimated fair value at the date contributed. Such donations are reported as contributions without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire fixed assets are reported as contributions with donor restrictions. Absent donor stipulations regarding how long these donated assets must be maintained, Life Choices of North Central Louisiana reports expirations of donor restrictions when the donated or acquired assets are placed in service. Life Choices reclassifies net assets with donor restrictions to net assets without donor restrictions at that time. Fixed assets are depreciated using the straight-line method over the estimated useful life of the asset.

PROPERTY AND EQUIPMENT

Land, buildings, and equipment are stated at cost. Depreciation is computed using the straight-line method over the estimated useful life of the asset, which is as follows:

Buildings	
Permanent	39 years
Equipment and Furniture	5 to 7 years

ADVERTISING COSTS

There were \$17,952 in advertising costs for the year ended December 31, 2025.

INCOME TAXES

Life Choices of North Central Louisiana's Forms 990, Return of Organization Exempt from Income Tax, for the years ending in 2024, 2023, and 2022 are subject to examination by the IRS, generally for three years after they were filed. As of June 30, 2026, Life Choices of North Central Louisiana's Form 990 for the year ending December 31, 2025 had not been 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 the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 - CASH

At December 31, 2025, Life Choices of North Central Louisiana has cash totaling \$492,192. The deposits are carried at cost which approximates market value. At December 31, 2025 Life Choices has \$487,724 in deposits (collected bank balances). The December 31, 2025 bank balance is secured by federal depository insurance of \$250,000 and had uncollateralized deposits of \$237,724.

NOTE 3 - DUE FROM GRANTORS

At December 31, 2025, Life Choices of North Central Louisiana had amounts due from grantors of \$130,000 which were for grants that were determined to be promises to give.

See accountant's report.

**LIFE CHOICES OF
NORTH CENTRAL LOUISIANA**
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 4 - PROPERTY AND EQUIPMENT

At December 31, 2025, the costs and related accumulated depreciation of fixed assets consisted of the following:

Land	\$ 336,000
Buildings	871,158
Furniture and Equipment	122,937
Vehicles	<u>26,500</u>
Total Property and Equipment	1,356,595
Less: Accumulated Depreciation	<u>(326,924)</u>
Net Property and Equipment	<u>\$ 1,029,671</u>

NOTE 5 - SHORT-TERM DEBT

Life Choices' obligation at December 31, 2025, under short-term debt consisted of the following:

Note payable to Origin Bank which was used to pay the balance on a commercial building. The note is due in nine annual installments of \$58,216 through April 5, 2026, at a stated interest rate of 4.89% and one irregular payment estimated at \$508,587.	\$ 235,911
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Life Choices renewed their promissory note on April 7, 2026 for \$236,411. The note will mature on April 7, 2031.

The annual debt service requirements to maturity for all debt outstanding as of December 31, 2025, is as follows:

	Origin Bank	
	<u>Short-term Note Payable</u>	
	<u>Principal</u>	<u>Interest</u>
2026	\$235,911	\$ 11,696

NOTE 6 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects Life Choices of North Central Louisiana's financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date as of December 31, 2025:

Cash at Year End	\$ 492,192
Due from Grantor	<u>130,000</u>
Total	622,192
Less: Amounts Unavailable for General Expenditures within One Year, Due to: Donor-restricted payments	<u>(130,000)</u>
Financial Assets Available to Meet Cash Needs for General Expenditures within One Year	<u>\$ 492,192</u>

See accountant's report.

**LIFE CHOICES OF
NORTH CENTRAL LOUISIANA**
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025

As part of Life Choices of North Central Louisiana's liquidity management, financial information is presented to management and the Board of Directors. Cash flow is monitored by management on a daily basis.

NOTE 7 - FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs and other activities have been summarized on a functional basis between program services and supporting services for the year ended December 31, 2025, as shown below:

	Program Services	Supporting Services		2025
	Programs	Management and General	Fundraising	Total
Accounting	3,549	3,845	0	7,394
Dues	0	2,081	0	2,081
Wages and Payroll Taxes	397,894	44,210	0	442,104
Advertising	17,952	0	0	17,952
Insurance	8,813	2,937	0	11,750
Conferences	8,942	2,236	0	11,178
Depreciation	28,898	2,857	0	31,755
Professional Services	8,856	9,594	0	18,450
Occupancy	27,586	7,002	0	34,588
Repairs and Maintenance	7,402	2,467	0	9,869
Miscellaneous	70,724	9,098	0	79,822
Supplies	61,712	9,216	52,761	123,689
Interest Expense	15,417	0	0	15,417
Travel	4,707	523	0	5,230
Total Expenses	<u>\$ 662,452</u>	<u>\$ 96,066</u>	<u>\$ 52,761</u>	<u>\$ 811,279</u>

NOTE 8 - EVALUATION OF SUBSEQUENT EVENTS

Life Choices of North Central Louisiana has evaluated subsequent events through June 30, 2026, the date which the financial statements were available to be issued.

AGREED-UPON PROCEDURES

DON M. MCGEHEE
(A Professional Accounting Corporation)

P.O. Box 1344
205 E. Reynolds Drive, Suite A
Ruston, Louisiana 71273-1344

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors of
Life Choices of North Central Louisiana
606 Belue Lane
Ruston, LA 71270 I

I have performed the procedures enumerated below on Life Choices of North Central Louisiana'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. Life Choices of North Central Louisiana's management is responsible for its financial records and compliance with applicable laws and regulations.

Life Choices of North Central Louisiana 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 Life Choices of North Central Louisiana'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 Life Choices of North Central Louisiana's management.

There were no expenditures related to the state grant received.

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

There were no expenditures related to the state grant received.

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

There were no expenditures related to the state grant received.

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

There were no expenditures related to the state grant received.

5. Report whether the selected disbursements were approved in accordance with Life Choices of North Central Louisiana's policies and procedures.

There were no expenditures related to the state grant received.

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.

There were no expenditures related to the state grant received.

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 Life Choices of North Central Louisiana's financial records; and report whether the amounts in the close-out reports agree with Life Choices of North Central Louisiana's financial records.

There were no expenditures related to the state grant received.

Open Meetings

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

Life Choices of North Central Louisiana is not subject to the open meetings law.

Budget

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

There was no budget associated with the state grant received.

State Audit Law

10. Report whether Life Choices of North Central Louisiana provided for a timely report in accordance with R.S. 24:513.

Life Choices of North Central Louisiana's report was submitted to the Legislative Auditor by the statutory due date of June 30, 2026.

11. Inquire of management and report whether Life Choices of North Central Louisiana entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Life Choices of North Central Louisiana's management represented that Life Choices of North Central Louisiana was in compliance with R.S. 24:513 and did not enter into any contracts during the fiscal year that utilized state funds and 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, recommendations, and/or comments have been resolved.

Life Choices of North Central Louisiana had no prior year suggestions, recommendations, and/or comments.

I was engaged by Life Choices of North Central Louisiana to perform this agreed-upon procedures engagement and conducted my engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. I was not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on Life Choices of North Central Louisiana's compliance with the foregoing matters. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

I am required to be independent of Life Choices of North Central Louisiana and to meet my 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 Life Choices of North Central Louisiana'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.



Don M. McGeehee
Certified Public Accountant
June 30, 2026

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

2-19-26 (Date Transmitted)

Don M. McGehee, Inc. (CPA Firm Name)
205 E. Reynolds Dr. (CPA Firm Address)
Ruston, LA 71270 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 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 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
_____	Treasurer	_____	Date
<u>Mike Buford</u>	President	<u>2/24/26</u>	Date

SUPPLEMENTARY INFORMATION

**LIFE CHOICES OF
NORTH CENTRAL LOUISIANA**
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO EXECUTIVE DIRECTOR
FOR THE YEAR ENDED DECEMBER 31, 2025

Executive Director Name: Kathleen Richard

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 54,359