K&K Providers Corporation

Terrytown, Louisiana

Annual Financial Statements

As of and for the Year

Ended September 30, 2025

With Supplemental Information Schedules

Hebert Johnson & Associates, Inc.
Certified Public Accountants

A Professional Accounting Corporation

K&K PROVIDERS CORPORATION
TERRYTOWN, LOUISIANA

TABLE OF CONTENTS

	Page
Independent Accountant's Review Report	2
Financial Statements	
Statement of Financial Position	4
Statement of Activities	5
Statement of Cash Flows	6
Schedule of Functional Expenses	7
Notes to the Financial Statements	8
Supplementary Information Schedules	
Schedule of Compensation, Benefits, and Other Payments to Executive Officer	15
Schedule of Meals Served and Program Reimbursement	16
Independent Accountant's Report on Applying Agreed-Upon Procedures	18
Louisiana Attestation Questionnaire	22

CHARLES P. HEBERT, CPA
CHRISTOPHER S. JOHNSON, CPA, MBA
ADAM C. HEBERT, CPA

MEMBER
American Institute of Certified Public Accountants
Society of Louisiana Certified Public Accountants

Hebert Johnson & Associates, Inc.
Certified Public Accountants

18435 HIGHWAY 22, STE. 2
P.O. BOX 1151
PONCHATOULA, LA 70454
(985) 386-5740 • FAX (985) 386-5742

18890 FLORIDA BLVD., STE A
P.O. BOX 520
ALBANY, LA 70711
(225) 209-6627 • FAX (225) 209-6625

A PROFESSIONAL ACCOUNTING CORPORATION

Independent Accountant's Review Report

To the Board of Directors
K & K Providers, Inc.
1799 Stumpf Blvd
Terrytown, Louisiana 70056

We have reviewed the accompanying financial statements of K & K Providers, Inc. (a non-profit organization), which comprise the statement of financial position as of September 30, 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.

Accountant's Responsibility

Our responsibility is to conduct the review in accordance with Statements on *Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. 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 K & K Providers, Inc and meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to agency head as required by Louisiana Legislative Auditor and the schedule of meals served and program reimbursements as required by Louisiana Department of Education or presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates to, the underlying accounting and other records used to prepare the financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

Agreed-Upon Procedures

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated June 29, 2026, on the results of our agreed-upon procedures.

Sincerely,

Hebert Johnson & Associates, Inc.

Hebert Johnson & Associates, Inc.
A Professional Accounting Corporation
Ponchatoula, Louisiana
June 29, 2026

K&K PROVIDERS, INC.

Statement 1

Statement of Financial Position
September 30, 2025

Assets		
Current Assets:		
Cash and Cash Equivalents	$	25,910
Due From Department of Education		18,665
Total Current Assets		44,575
Non Current Assets:		
Right to Use Asset, Net		18,693
Total Non Current Assets		18,693
Total Assets	$	63,268
Liabilities and Fund Balances		
Current Liabilities:		
Due to Providers	$	12,814
Due to Executive Director		4,713
Payroll Liabilities		1,095
Current Portion of Lease Liability		9,984
Small Business Loan - SBA Loan		4,321
Total Current Liabilities		32,927
Long Term Liabilities:		
Lease Liability		8,709
Small Business Loan - SBA Loan		120,242
Total Long Term Liabilities		128,951
Total Liabilities		161,878
Net Assets		
Without Donor Restrictions		(98,610)
Total Fund Balances		(98,610)
Total Liabilities and Fund Balances	$	63,268

See accompanying notes and Independent Accountant's Review Report.

K&K PROVIDERS, INC.

Statement 2

Statement of Activities
September 30, 2025

Support and Revenues	Without Donor Restrictions	With Donor Restrictions	Total
Administrative Reimbursement	$ -	$ 80,484	$ 80,484
Provider Reimbursement	-	185,651	185,651
Fire Inspection Reimbursements	560	-	560
Interest Income	21	-	21
Other Income	1,229	-	1,229
Net Assets Released From Restrictions	266,135	(266,135)	-
Total Support and Revenues	267,945	-	267,945
Expenses			
Program Services:			
Meals Served - Providers	185,651	-	185,651
Supporting Services	92,090	-	92,090
Total Expenses	277,741	-	277,741
Change in Net Assets	(9,796)	-	(9,796)
Net Assets (Deficit), Beginning	(82,510)	-	(82,510)
Prior Period Adjustment	(6,304)	-	(6,304)
Net Assets (Deficit), Beginning, Restated	(88,814)	-	(88,814)
Net Assets (Deficit), Ending	$ (98,610)	$ -	$ (98,610)

See accompanying notes and Independent Accountant's Review Report.

K&K PROVIDERS, INC.

Statement 3

Statement of Cash Flows
September 30, 2025

Cash Flow From Operating Activities	
Change in Net Assets	$ (9,796)
Adjustments to Reconcile Change in Net Assets to Cash Provided by Operating Activities:	
Restatement of Beginning Net Assets	(6,305)
(Increase) Decrease in Due From Department of Education	20,647
(Increase) Decrease in Right to Use Asset	9,498
Increase (Decrease) in Accounts Payable	(91)
Increase (Decrease) in Due to Providers	(18,816)
Increase (Decrease) in Due to Executive Director	4,713
Increase (Decrease) in Payroll Liabilities	48
Increase (Decrease) in Lease Liability	(9,498)
Net Cash Provided by Operating Activities	(9,600)
Cash Flow From Financing Activities	
Increase (Decrease) in Accrued Interest Payable	(10,428)
Increase (Decrease) in SBA Loan Payable	(25,437)
Net Cash Used by Financing Activities	(35,865)
Net (Decrease) in Cash and Cash Equivalents	(45,465)
Cash and Cash Equivalents, Beginning	71,375
Cash and Cash Equivalents, Ending	$ 25,910

See accompanying notes and Independent Accountant's Review Report.

K&K PROVIDERS, INC.

Statement 4

Statement of Functional Exepenses
September 30, 2025

Expenses	Program Services	Supporting Services	Total
Bank Charges	-	497	497
Building Rent	-	9,498	9,498
Computer and Software Costs	-	109	109
Contract Costs	-	4,826	4,826
Fire Inspections	-	1,560	1,560
Insurance	-	1,355	1,355
Interest	-	5,041	5,041
Internet	-	1,006	1,006
Membership and Dues	-	184	184
Office Supplies	-	513	513
Personnel Costs	-	62,960	62,960
Repairs and Maintenance	-	132	132
Storage	-	-	-
Telephone	-	2,602	2,602
Travel	-	1,807	1,807
Provider Payments	185,651	-	185,651
Total Expenses	$ 185,651	$ 92,090	$ 277,741

See accompanying notes and Independent Accountant's Review Report.

Notes to Financial Statements
For the Year Ended September 30, 2025

Note 1. Summary of Significant Accounting Policies

A. Organization

K & K Providers Corporation (the Organization) is a private agency located in Jefferson Parish, Louisiana and chartered under the laws of the State of Louisiana as a non-profit corporation. It was organized for the purpose of providing social services and other benefits to primarily low income, disabled, elderly or other disadvantaged residents of Jefferson and nearby parishes and to mobilize resources for the conduct of these efforts. It engages in the U.S. Department of Agriculture Food and Nutrition Services under 7 CFR Part 226, Child Care Food Program. Under the provisions of this Program, individuals who care for a small number of children in their homes are reimbursed for the cost of meals served to the children. K & K Providers Corporation, through its personnel, monitors the composition of the meals to assure nutritional value, make routine inspections of the homes to assure safety of the children who stay there, and act as intermediary between the state and federal agencies that administer funds and the providers who care for the children. This Program is funded (98%) by the federal funds received from the State of Louisiana Department of Education.

B. Basis of Accounting and Financial Presentation

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

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board's (FASB) Accounting Standards Codification (ASC) 958, *Not-for Profit Entities.* Under FASB ACS 958, the Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. Net assets without donor restrictions include those net assets whose use by the Organization is not restricted by donors, even though the4ir use may be limited in other respects, such as by contract or board designation. Net assets with donor restrictions are those net assets received with donor-imposed restrictions limiting the Organization's use of the assets. The Organization at September 30, 2025, had a deficit net asset balance resulting from the use of loan proceeds to fund some of its operational costs.

C. Net Assets Released from Restrictions

Expiration of temporary restrictions of net assets (i.e., donor-stipulated purpose has been fulfilled and/or the stipulated time has elapsed) are reported as reclassifications between the applicable classes of net assets.

D. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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. Accordingly, actual results may differ from those estimates.

E. Due From Department of Education

Management deems all accounts receivable collectible; accordingly, no allowance for doubtful accounts is required. If amounts become uncollectable, they will be charged to operations when the determination is made.

F. Functional Expenses

The cost of providing the program and other activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

G. Equipment and Furniture

The Organization's equipment and furniture is expensed when purchased. No depreciation is calculated.

H. Income Taxes

The Organization qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and comparable Louisiana Law. Accordingly, no provision for income taxes has been made in these financial statements.

K&K Corporation

Notes to Financial Statements
For the Year Ended September 30, 2025

I. Statement of Cash Flows

The Organization is required to present a statement of cash flows. For purposes of the Statement of Cash Flows, the Organization considers all highly liquid debt investments purchased with a maturity of three months or less to be cash equivalents.

J. Liquidity Management

As of September 30, 2025, the Organization has financial assets of $44,575 consisting of $25,910 in cash and cash equivalents and $18,665 due from Department of Education. These funds are readily available within one year of the statement of financial position date to meet general expenditures. As a part of its liquidity management, the organization has a policy to structure its financial assets to be made available as general expenditures, liabilities, and other obligations become due.

Note 2. Cash

At September 30, 2025, the Organization has cash (book balances) totaling $25,910 which are in noninterest-bearing demand accounts. The deposits are stated at cost, which approximate market and are fully secured by federal deposit insurance.

Note 3. Due From Department of Education

Reimbursement receivable represents reimbursements due from the Louisiana Department of Education for meals served during the month of September 2025.

Provider Reimbursement Receivable	$	12,814
Administrative Reimbursement Receivable		5,851
Total Reimburseable Receivable	$	18,665

Note 4. Due to Providers

Due to providers represents amounts owed to providers for the cost of meals served during the months of September 2025.

Note 5. Loans Payable

On July 21, 2020, the Organization received a $150,000.00 loan from the U.S. Small Business Administration (SBA) authorized under Section 7(b) of the Small Business Act. Interest on the loan will accrue at the rate of 2.75% yearly. The balance of principal and interest will be payable over 30 years from the date of the loan. Payments are $641 per month. In March 2021, SBA extended the first loan payment until 24 months from the date of the note, with interest continuing to accrue during the deferment period. At September 30, 2025, the balance of the loan was $124,563.

The future scheduled maturities of long-term debt are as follows:

Years Ending September 30	Payments	Principal	Interest
2026	$ 7,692	$ 4,321	$ 3,371
2027	7,692	4,441	3,251
2028	7,692	4,565	3,127
2029	7,692	4,692	3,000
2030	7,692	4,823	2,869
2031-2047	126,584	101,721	24,862
Totals	$ 165,044	$ 124,563	$ 40,480

Note 6. Concentration of Revenues

The Organization receives a large amount of its revenue from one major source, the Louisiana Department of Education. Revenue of the program is based on the number of meals served by providers to children at the approved meal rates. Meal rates are determined on July 1 of each year by the Louisiana Department of Education. Meals served and approved meal rates are reported in the *Schedule of Meals Served and Program Reimbursements.* The revenue from this source represents 99.0% of the Organizations total revenue during the year ended September 30, 2025.

Note 7. Board of Directors

The management of K & K Providers Corporation is vested in a Board of Directors which consists of three members who serve without compensation.

Note 8. Board Designation of Net Asets

At September 30, 2025, the Organization's Board has not designated any portion of net assets for specific purposes.

Note 9. Restatement of Net Assets

The Net Assets as of September 30, 2025, have been restated to reflect the correction of errors related to prior years recording of revenues. The effect of restatement is as follows:

Net Assets Without Donor Restrictions, Beginning	$	(82,510)
Correct the Recording of Prior Year Receivable		(6,304)
Net Assets Without Donor Restrictions, Beginning, Restated	$	(88,814)

Note 10 Leases

The Organization has entered into an agreement to lease office space. The lease is for a term of 36 months commencing on August 1, 2024 and ending on July 31, 2027.Lease payments are $891 per month. There are no variable payment components of the lease. The lease liability is measured at an incremental borrowing rate of 5.0%.

The future minimum lease obligation and net present value of the minimum lease payments at September 30, 2025 are as follows:

Years Ending September 30		Payments
2026	$	10,692
2027		8,910
Total Lease Payments		19,602
Less Amount Representing Interest		909
Lease Liability	$	18,693

Note 10. Subsequent Events

Management is required to evaluate events or transactions that may occur after the statement of financial position for potential recognition or disclosure in the financial statements. Management performed such an evaluation through June 29, 2026, the date that the financial statements were available to issue and noted no subsequent events or transactions that occurred after the statement of financial position date requiring recognition or disclosure.

SUPPLEMENTARY INFORMATION SCHEDULES

K&K Providers Corporation

Schedule 1

Schedule of Compensation, Benefits and Other Payments to Executive Director

Year Ended September 30, 2025

Kendra Nelson, Executive Director

Purpose	**Amount**
Salary	$ 58,406
Payroll Taxes	4,554
Travel	1,807
Total	$ 64,767

See Independent Accountant's Review Report

K & K Providers, INC.

Schedule 2

Schedule of Meals Served and Program Reimbursement
Year Ended September 30, 2025

October 1, 2024 To June 30, 2025	Breakfast	Lunch	Supplement	Supper	Total
Tier 1					
Number of Meals Claimed	17,306	16,830	21,513	11,105	66,754
Less: Meals Refunded by Sponsor					
Net Meals Allowed	17,306	16,830	21,513	11,105	66,754
Reimbursement Rate	$ 1.66	$ 3.15	$ 0.93	$ 3.15	
Reimbursement Based on Rate	$ 28,728	$ 53,015	$ 20,007	$ 34,981	$ 136,730
Tier 2					
Number of Meals Claimed	801	795	784	-	2,380
Less: Meals Refunded by Sponsor					
Net Meals Allowed	801	795	784	-	2,380
Reimbursement Rate	$ 0.60	$ 1.90	$ 0.26	$ -	
Reimbursement Based on Rate	$ 481	$ 1,511	$ 204	$ -	$ 2,195

July 1, 2025 to September 30, 2025	Breakfast	Lunch	Supplement	Supper	Total
Tier 1					
Number of Meals Claimed	5,200	5,728	7,245	3,716	21,889
Less: Meals Refunded by Sponsor					
Net Meals Allowed	5,200	5,728	7,245	3,716	21,889
Reimbursement Rate	$ 1.70	$ 3.22	$ 0.96	$ 3.22	
Reimbursement Based on Rate	$ 8,840	$ 18,444	$ 6,955	$ 11,966	$ 46,205
Tier 2					
Number of Meals Claimed	185	186	181	-	552
Less: Meals Refunded by Sponsor					
Net Meals Allowed	185	186	181	-	552
Reimbursement Rate	$ 0.61	$ 1.94	$ 0.26	$ -	
Reimbursement Based on Rate	$ 113	$ 361	$ 47	$ -	$ 521
Total Meals Claimed					91,575
Total Net Meals Allowed					91,575
Program Reimbursement Claimed					$ 185,651
Program Reimbursement Allowed					$ 185,651
Meals Overclaimed and Refunded to LDOE					-

See Independent Accountant's Review Report.

Agreed-Upon Procedures Report

CHARLES P. HEBERT, CPA

CHRISTOPHER S. JOHNSON, CPA, MBA

ADAM C. HEBERT, CPA

MEMBER
American Institute of Certified Public Accountants
Society of Louisiana Certified Public Accountants

Hebert Johnson
& Associates, Inc.
Certified Public Accountants

18435 HIGHWAY 22, STE. 2
P.O. BOX 1151
PONCHATOULA, LA 70454
(985) 386-5740 • FAX (985) 386-5742

18890 FLORIDA BLVD., STE A
P.O. BOX 520
ALBANY, LA 70711
(225) 209-6627 • FAX (225) 209-6625

A PROFESSIONAL ACCOUNTING CORPORATION

Independent Accountant's Report
On Applying Agreed-Upon Procedures

To Board of Directors
K & K Provider, Inc.
1799 Stumf Blvd
Terrytown, Louisiana 70056

We have performed the procedures enumerated below, which were agreed to by K & K Providers, Inc. and the Louisiana Legislative Auditor (the specified parties), on K & K Provider's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended September 30, 2025, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide.* K & K Provider's management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

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.

K & K Providers, Inc. has provided us with the following list of expenditures made for federal grant awards received during the fiscal year ended September 30, 2025:

Federal, State, or Local Grant Name	Grant Year	CFDA No.	Amount
Louisiana Department of Education-Child and Adult Care Food Program	10/1/2024 - 9/30/2025	10.558	$ 266,135
Total Expenditures			$ 266,135

The Agency represented that they received no state of local government grant awards during the fiscal year ended September 30, 2025.

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.

   We selected six disbursements.

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.

   We traced the disbursements to the supporting documentation to verify the disbursements agreed to the amount and payee. No exceptions were noted.

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

   We traced all six disbursements to the general ledger to verify they were coded to the correct fund and general ledger account in accordance with K&K Provider's policies and procedures. No exceptions were noted.

5. Report whether the selected disbursements were approved in accordance with agency policies.

   All six disbursements were approved in accordance with agency policies.

6. For each selected disbursement made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. Compare the documentation for each disbursement to the program compliance requirements or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.

Activities Allowed or Unallowed

We compared documentation for each of the selected disbursements with program compliance requirements related to services allowed or not allowed.
No other exceptions were noted.

Eligibility

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

Reporting

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

Open Meetings

7. 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.

   No exceptions were noted.

Budget

8. 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.

   K & K Provider's budget was prepared and approved by the oversight agency and included the purpose and duration of the grant program.

   No other exceptions were noted.

State Audit Law

9. Report whether the agency provided for a timely report in accordance with R.S. 24:513 (audit law).

   K & K Provider's accounting records provided for a timely report in accordance with state law.

   No other exceptions were noted.

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

    K & K Provider's management represented they did not enter into any contracts during the year that were subject to public bid law.

    No exceptions were noted.

Prior-Year Comments

11. Obtain and report management's representation as to whether any prior year's suggestions, exceptions, recommendations, and/or comments have been resolved.

There were no prior year comments.

No exceptions were noted.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards,* issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on K & K Provider's compliance with the foregoing matters. Accordingly, we did 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.

The purpose of this report is solely to describe the scope of testing performed on K & K Provider'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.

Sincerely,

Hebert Johnson & Associates, Inc.

Hebert Johnson & Associates, Inc.
A Professional Accounting Corporation
Ponchatoula, Louisiana
June 29, 2026

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

June 24, 2026

Hebert Johnson & Associates, Inc.

18435 Hwy 22, Suite 2

Ponchatoula, LA 70454

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of September 30, 2025 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 [X] 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 [X] No [ ] N/A [ ]

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

Yes [X] 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 [X] 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 [X] 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 [X] No [ ] N/A [ ]

Reporting

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

Yes [X] 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 [X] 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 [X] 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 [X] No [ ] N/A [ ]

Prior-Year Comments

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

Yes [ ] No [ ] N/A [X]

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 [X] 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 [X] No [ ] N/A [ ]

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

Yes [X] No [ ] N/A [ ]

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

Yes [X] 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 [X] No [ ] N/A [ ]

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

Yes [X] 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 [X] 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 [X] No [ ] N/A [ ]

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

Kendra Nelson Executive Director Date 6/25/24

Horace Young President Date 6-25-24