

Main Street Homer
Financial Statements
For the year ended June 30, 2025

Main Street Homer
For the year ended June 30, 2025

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Wade & Perry, CPAs
A Professional Accounting Corporation
Members: AICPA/ Society of LCPA's

Independent Accountant's Review Report

To the Officers and Board of Directors
Main Street Homer
Homer, Louisiana

We have reviewed the accompanying financial statements of the business-type activities and each major fund of Main Street Homer ("Organization"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Organization's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute Certified Public Accountants, and the standards applicable to review engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

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

Other Matter Paragraph
Supplementary Information

The accompanying schedule of functional expenses and schedule of compensation, benefits, and other payments to agency head are presented for purposes of additional analysis and are not a required part of the basic financial statements. The information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the supplementary information and, accordingly do not express an opinion on such information.

Required Supplementary Information

The Organization has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board, who considers it to be an essential part of financial reporting and for placing the basic financial statements in appropriate operational, economic, or historical context. The results of our review of the basic financial statements are not affected by this missing information.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued our report dated November 25, 2025, on the results of our agreed-upon procedures on pages 15 through 18.



Ruston, Louisiana
November 25, 2025

Main Street Homer
Statement of Financial Position
As of June 30, 2025

ASSETS

Current assets:

Cash and cash equivalents	\$30,555
Accounts receivable	0
Inventories	0
Other assets	0
Total current assets	30,555

Noncurrent assets:

Property, buildings, furniture & equipment, net of accumulated depreciation	552,494
Deposits	205
Total noncurrent assets	552,699

Total Assets

\$583,254

LIABILITIES AND NET ASSETS

Current liabilities:

Accounts payable	\$281
Unearned revenue	1,050
Loan payable	5,375
Total current liabilities	6,706

Long term liability - loan payable

53,000

Net assets:

Without donor restrictions	523,548
With donor restrictions	0
Total net assets	523,548

Total Liabilities and Net Assets

\$583,254

See accompanying notes and independent accountants' review report.

Main Street Homer
Statement of Activities
For the Year Ended June 30, 2025

NET ASSETS WITHOUT DONOR RESTRICTIONS:

Public Support and Revenue

Public Support:	
Grant income:	
Federal	\$270,027
State	50,000
Local	25,000
Use of money and property	3,391
Donations	<u>29,841</u>
Total Public Support	<u>378,259</u>
Revenue:	
Fund-raising income	<u>14,430</u>
Total Revenue	<u>14,430</u>
Total Public Support and Revenue	<u>392,689</u>
Expenses and Losses	
Program services	89,541
Fund-raising services	2,762
General and administrative	<u>32,723</u>
Total Expenses	<u>125,026</u>
Operating income	267,663
Gain (loss) on sale of assets	<u>0</u>
Change in net assets	267,663
Net assets as of beginning of year	<u>255,885</u>
Net assets as of end of year	<u>\$523,548</u>

See accompanying notes and independent accountants' review report.

Main Street Homer
Statement of Cash Flows
For the Year Ended June 30, 2025

<u>Cash flows from Operating activities</u>	
Operating income	\$267,663
Adjustments to reconcile increase in net assets to net cash provided by operating activities:	
Depreciation	30,128
(Increase) decrease in operating assets:	
Accounts receivable	0
Inventories	0
Other assets	(205)
Increase (decrease) in operating liabilities:	
Accounts payable	281
Payroll withholdings payable	0
Unearned revenue	1,050
Net cash provided by operating activities	<u>298,917</u>
<u>Capital and related financing activities</u>	
Payments for principal	(53,988)
Sale of fixed assets	0
Improvements of property	(239,577)
Net cash provided by investing activities	<u>(293,565)</u>
<u>Noncapital and related financing activities</u>	
None	<u>0</u>
Net increase (decrease) in cash and cash equivalents	5,352
Cash and cash equivalents as of beginning of year	<u>25,203</u>
Cash and cash equivalents as of end of year	<u><u>\$30,555</u></u>
 Supplemental Disclosures:	
Cash paid during the year for interest	<u><u>\$6,182</u></u>

See accompanying notes and independent accountants' review report.

Main Street Homer
Notes to the Financial Statements
For the year ended June 30, 2025

1. Summary of Significant Accounting Policies

A. Nature of Activities

The accompanying financial statements include only the operations of the Main Street Homer, in Homer, LA. The Organization was founded in 2014 as a non-profit corporation.

The mission is to revitalize Homer through economic development, cultural and historic preservation, and advancement of the arts.

The Organization shall be administered and directed by a board of directors consisting of no more than fifteen (15) members. The length of term board members hold office is not restricted.

The Organization provides the following services - revitalizing historic buildings, promoting and supporting existing and new local business development, activating public spaces, promoting the arts, and increasing opportunities for housing, entertainment, education, recreation, and employment. These services are funded with donations and grants.

B. Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles and accordingly reflect all significant receivables, payables, and other liabilities.

C. Basis of Presentation

The Organization has adopted FASB Accounting Standards Update (ASU) No. 2016-14 *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. Under FASB ASU 2016-14, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions - based on the existence or absence of donor-imposed restrictions. It also requires all nonprofit organizations to provide information about expenses by both their natural classification and functional classification. In addition, the Organization is required to present a statement of cash flows.

D. Cash Equivalents

The Organization considers deposits with financial institutions that can be redeemed on demand and all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Main Street Homer
Notes to the Financial Statements
For the year ended June 30, 2025

E. Investments

Investments are composed of certificates of deposit with financial institutions having original maturities in excess of three months when purchased and marketable equity securities. The Organization accounts for investments at fair value in accordance with FASB ASC 958 (formerly SFAS 124, *Accounting for Certain Investments Held by Not-for-Profit Organizations*). Investments in marketable securities with readily determinable fair values are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets.

F. Uncollectible Receivables

The Organization uses the allowance method to account for uncollectible accounts receivable.

G. Support and Revenue

Gifts of goods and equipment are recorded as unrestricted support as received unless explicit donor stipulations specify how the donated assets must be used.

Contributions of cash and other assets are reported as net assets with donor restrictions if they are received with donor stipulations that limit the use of the assets. When a donor 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.

Contributions of donated non-cash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance non-financial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received.

H. Property, Buildings, Furniture, and Equipment

Property, buildings, furniture, and equipment are capitalized at cost. The Organization capitalizes assets which have a material cost and a useful life of one year or greater. Lesser amounts, minor replacements, maintenance and repairs are expensed as incurred. When property, buildings, furniture, and equipment are retired or otherwise disposed, the cost and accumulated depreciation are removed from the accounts and any resulting gain or loss is included in the results of operations for the respective period. The Organization maintains a threshold level of \$1,500 or more for capitalizing capital assets.

Fixed assets are included on the balance sheet net of accumulated depreciation. Depreciation is computed using the straight-line method over the estimated useful lives with respect to major classes of depreciable assets as follows:

Main Street Homer
Notes to the Financial Statements
For the year ended June 30, 2025

Buildings	10	years
Leasehold	10	years
Improvements	10	years

I. Functional Expenses

The costs of providing the various programs and activities have been summarized on a functional basis. The Organization allocates functional expenses primarily by specific identification of program expenses.

J. Estimates

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

K. Advertising Costs

Advertising and sales promotion costs are expensed as incurred.

L. Financial Instruments

The Organization's financial instruments are cash and cash equivalents, accounts receivable, accounts payable, and note payable. The recorded values of cash and cash equivalents, accounts receivable, accounts payable, and note payable approximate their fair values based on their short-term nature.

2. Cash and Cash Equivalents

At June 30, 2025, the Organization has cash and cash equivalents (book balances) totaling \$30,555 as follows:

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Organization will not be able to recover its deposits. Under state law, the deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being

Main Street Homer
Notes to the Financial Statements
For the year ended June 30, 2025

notified by the town that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Organization's name.

These deposits are secured as follows:

Bank balances	\$30,555
Federal deposit insurance	\$30,555
Pledged securities (uncollateralized)	0
Total	\$30,555

3. Receivables

There are no accounts receivable at June 30, 2025.

4. Prepaid Expenses

Payments made to vendors for services that will benefit periods beyond June 30, 2025 are recorded as prepaid expenses.

5. Property, Buildings, Furniture and Equipment

As of June 30, 2025, property, buildings, furniture and equipment consist of:

Land	\$43,600
Work in progress	305,504
Buildings	225,487
Leasehold	29,773
Improvements	46,025
Subtotal	650,389
Less accumulated depreciation	(97,895)
Total	\$552,494

Depreciation expense totaled \$30,128 for the year ended June 30, 2025.

6. Loan payable

The Organization has a loan payable at Gibsland Bank & Trust with balance of \$58,376 with interest accruing at a rate of 7.5%.

Main Street Homer
Notes to the Financial Statements
For the year ended June 30, 2025

Year ending June 30,	
2026	\$8,316
2027	8,316
2028	8,316
2029	8,316
2030	<u>25,112</u>
Total	<u>\$58,376</u>

7. Income Taxes

The Organization is a non-profit organization as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes, except for taxes on unrelated business income. The Organization is classified as other than a private foundation. Accordingly, no provision for income taxes has been made in the accompanying financial statements.

8. Contingencies and Concentrations

The Organization is not currently named as defendant in any current or pending litigation. The Organization's current year primary source of revenue (88%) is through grants.

9. Compensation paid to board members

Members of the Board of directors participate on a voluntary basis and receive no compensation for their services.

10. Related party transactions

Procedures, observations, and inquiries did not disclose any material related party transactions for the year ended June 30, 2025.

11. Date of Management Review

Subsequent events have been evaluated through November 25, 2025, the date which the financial statements were available to be issued.

OTHER SUPPLEMENTAL DATA

Main Street Homer
 Schedule of Functional Expenses
 For the Year Ended June 30, 2025

	Program Services	Fund-raising	Supporting Services General & administrative	Total
Advertising	\$150	\$0	\$204	\$354
Bank charges	1,012	0	973	1,985
Contract services	51,005	0	12,665	63,670
Depreciation expense	23,746	0	6,382	30,128
Insurance	2,711	0	3,253	5,964
Interest expense	6,182	0	0	6,182
Office expenses	0	0	1,157	1,157
Repairs and maintenance	1,728	0	1,355	3,083
Travel and meetings	0	0	4,859	4,859
Utilities	3,007	0	1,875	4,882
Event expenses	0	2,762	0	2,762
Total Expenses	<u>\$89,541</u>	<u>\$2,762</u>	<u>\$32,723</u>	<u>\$125,026</u>

Main Street Homer
Schedule of Compensation, Benefits and Other Payments
to Agency Head or Chief Executive Officer
For the Year Ended June 30, 2025

Schedule 2

Agency Head Name: Christy Gladney (current), Amri Douglas (prior)

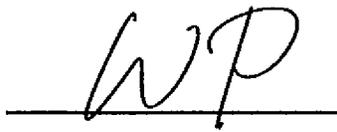
Purpose	<u>Gladney</u>	<u>Douglas</u>
Contract services - Executive Director	\$5,165	\$7,500

Main Street Homer
Statement of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts GAAP Basis	Favorable (Unfavorable) Variance
	Original	Final		
REVENUES				
Donations	\$18,800	\$18,800	\$29,841	\$11,041
Grants:				
Federal	270,000	270,000	270,027	27
State	0	50,000	50,000	0
Local	30,832	30,832	25,000	(5,832)
Use of money and property	0	0	3,391	3,391
Activities and events income	17,514	17,514	14,430	(3,084)
Total Revenues	<u>337,146</u>	<u>387,146</u>	<u>392,689</u>	<u>5,543</u>
EXPENDITURES				
Advertising	793	793	354	439
Bank charges	678	678	1,985	(1,307)
Contract services	27,491	77,491	63,670	13,821
Insurance	6,259	6,259	5,964	295
Depreciation expense	30,128	30,128	30,128	0
Travel and meetings	4,139	4,139	4,859	(720)
Interest expense	5,698	5,698	6,182	(484)
Office expenses	2,871	2,871	1,157	1,714
Repairs and maintenance	3,236	3,236	3,083	153
Utilities	4,740	4,740	4,882	(142)
Event expenses	3,257	3,257	2,762	495
Total expenditures	<u>89,290</u>	<u>139,290</u>	<u>125,026</u>	<u>14,264</u>
Net Change in Fund Balance	247,856	247,856	267,663	19,807
Fund Balance (Deficit) at Beginning of Year	255,885	255,885	255,885	0
Prior Period Adjustment	0	0	0	0
Fund Balance (Deficit) at End of Year	<u>\$503,741</u>	<u>\$503,741</u>	<u>\$523,548</u>	<u>\$19,807</u>

Notes to the Schedule

(1) method of budgetary accounting - GAAP, modified accrual basis



Wade & Perry, CPAs
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Independent Accountant's Report
on Applying Agreed-Upon Procedures

To the Officers and Board of Directors
Main Street Homer
Homer, Louisiana

We have performed the procedures enumerated below, which were agreed to by Main Street Homer (the Organization), and the Louisiana Legislative Auditor (the specified parties), on the Organization's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2025, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Organization's management is responsible for its financial records and compliance with applicable laws and regulations. The 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.

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 Council's management.

Management provided us with the list of expenditures as listed on page 19.

2. For each federal, state, and local award, randomly select six disbursements from each award administered during the period under examination, provided that no more than 30 disbursements would be selected.
3. Obtain documentation for the disbursements selected in procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agreed to the amount and payee in the supporting documentation.

Each of the selected disbursements agreed to the amount and payee in the supporting documentation.

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

No exceptions.

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

The Organization's policies and procedures state that the president approves all disbursements, with subsequent approval by the treasurer. No exceptions.

6. For each selected disbursement made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the *Compliance Supplement*, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirements or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.

Activities allowed or unallowed - we compared documentation for each of the selected disbursements with program compliance requirements related to services allowed or not allowed. No exceptions noted.

*Eligibility - observed no eligibility compliance requirement per *Compliance Supplement*. We compared documentation for each of the selected disbursements with grant contract program compliance requirements related to eligibility. No exceptions noted.*

Reporting - we compared documentation for each of the selected disbursements with grant contract compliance requirements related to reporting. No exceptions noted.

7. Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Council's financial records; and report whether the amounts in the close-out reports agree with the Council's records.

The selected disbursements included one federal grant award that was closed out during the fiscal year. We compared the close-out report with the Organization's financial records. The amounts reported on the close-out reports agreed with the Organization's financial records.

Open Meetings

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

Management represented that the Organization was in compliance with state laws.

Budget

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

The Organization provided documentation that comprehensive budgets were submitted to the applicable federal grantor agency for the grants exceeding five thousand dollars. These budgets included the purpose and duration of the grant program.

State Audit Law

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

The Organization's report was submitted to the Legislative Auditor before the statutory due date of December 31, 2025.

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

The Organization's management represented that the Organization did not enter into any contracts during the fiscal year that were subject to the public bid law while the agency was not in compliance.

Prior Year Comments

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

No exceptions.

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

We are required to be independent of the agency and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the Agency'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 the Louisiana revised statute 24: 513, this report is distributed by the Louisiana legislative auditor as a public document

Wade A Perry

Ruston, Louisiana
November 25, 2025

Main Street Homer
 Agreed-upon Procedures - Listing of Federal, State, and Local Grants

	<u>Grant Year or Project Period</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>
Federal grants:			
U.S. Department of Agriculture:			
Rural Business Development Grant	FY June 30, 2023		<u>215,027</u>
Total Federal Grants			<u>215,027</u>
State Grants:			
Department of Environmental Quality - 128a BIL Technical assistance - Brownfield Planning Activities	FY 2024		<u>50,000</u>
Total State Grants			<u>50,000</u>
Local Grants:			
Gannett - Centerpoint	FY June 30, 2025		<u>25,000</u>
Total Local Grants			<u>25,000</u>
Total federal, state, and local grants			<u>\$240,027</u>

Main Street Homer
Summary of Prior Year Findings
For the Year Ended June 30, 2025

None

Main Street Homer
Homer, LA 71040

Management's Response

There were no findings required to be reported for the year ended June 30, 2025.

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

September 2, 2025

Wade & Perry, CPAs

116 North Pinecrest Drive

Ruston, LA 71270

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 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 [] 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.

Rhonda Baker Secretary 10/15/2025 Date

Rhonda Baker

April Hand Treasurer 10/15/2025 Date

April Hand

Jimmy Hand President 10/15/2025 Date

Jimmy Hand