BATON ROUGE SPONSORING COMMITTEE DBA TOGETHER BATON ROUGE

FINANCIAL STATEMENTS

December 31, 2025

TOGETHER BATON ROUGE

CONTENTS

Wegmann Dazet
CERTIFIED PUBLIC ACCOUNTANTS

Jon S. Folse
Jonathan P. Koenig
John D. White
Valerie L. Lowry
Thomas R. Laine
Richard J. Tullier, Jr
James G. Hargrove
Kathy L. Flattmann
Melissa L. Chauvin
Danica H. DeSoto

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors of
Baton Rouge Sponsoring Committee dba Together Baton Rouge
Baton Rouge, Louisiana

We have reviewed the accompanying financial statements of Baton Rouge Sponsoring Committee dba Together Baton Rouge (a not-for-profit organization), which comprise the statement of financial position as of December 31, 2025 and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the organization's 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 AICPA. 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 Baton Rouge Sponsoring Committee dba Together Baton Rouge and to 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 the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Supplementary Information

The accompanying 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 our review of the basic 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.

Metairie, Louisiana
June 30, 2026

Wegmann Dazet

111 Veterans Blvd., Suite 1600, Metairie LA 70005 | 180 New Camellia Blvd., Suite 200, Covington LA 70433 | p 504.837.8844 f 504.837.0856 | WD.CPA

BATON ROUGE SPONSORING COMMITTEE DBA TOGETHER BATON ROUGE
STATEMENT OF FINANCIAL POSITION

December 31, 2025

		2025
ASSETS		
Current assets		
Cash and cash equivalents	$	87,902
Accounts receivable		19,512
Grant receivable		241,011
Promises to give, net		12,075
Prepaid expenses		1,497
Total assets	$	361,997
LIABILITIES		
Current liabilities		
Accounts payable	$	187,661
Total liabilities		187,661
NET ASSETS		
Net assets		
Without donor restrictions		174,336
Total net assets		174,336
Total liabilities and net assets	$	361,997

See Independent Accountant's Review Report and accompanying Notes to Financial Statements.

BATON ROUGE SPONSORING COMMITTEE DBA TOGETHER BATON ROUGE
STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2025

	Without Donor Restrictions
Revenues, support, gains	
Development Fees	$ 19,512
Membership contributions	78,540
Contributions	28,920
Government grant	55,251
Foundation grants	57,813
Interest income	1,806
Total revenues, support, gains	241,842
Expenses	
Program services	106,948
Supporting services - general and administrative	197,700
Total expenses	304,648
Change in net assets	(62,806)
Net assets without donor restrictions	
Beginning of year	237,142
End of year	$ 174,336

See Independent Accountant's Review Report and accompanying Notes to Financial Statements.

BATON ROUGE SPONSORING COMMITTEE DBA TOGETHER BATON ROUGE
STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended December 31, 2025

	Program Services			Supporting Services	
	Community Lighthouse Development	LSU Mental Heath Grant	Total Program Services	General and Administrative	Total
Affiliation and membership	$ -	$ -	$ -	$ 51,416	$ 51,416
Bad debt	-	-	-	10,450	10,450
Business insurance	-	-	-	516	516
Communication and research	-	-	-	2,292	2,292
Contractors	-	13,700	13,700	77	13,777
Dues and memberships	-	-	-	741	741
Event/conference expense	-	-	-	8,822	8,822
Health insurance	-	-	-	7,198	7,198
Internet	-	-	-	3,510	3,510
Licenses and fee	-	-	-	201	201
Meals	-	-	-	356	356
Miscellaneous	-	-	-	1,175	1,175
Outreach	-	8,704	8,704	-	8,704
Payroll processing fees	-	126	126	786	912
Payroll taxes and benefits	7,855	-	7,855	3,989	11,844
Postage and print supplies	-	-	-	203	203
Professional services	-	-	-	13,380	13,380
Recruiting	-	-	-	1,100	1,100
Rent expense	-	-	-	14,993	14,993
Salaries and wages	47,396	29,167	76,563	58,586	135,149
Supplies	-	-	-	4,058	4,058
Software	-	-	-	4,046	4,046
Travel	-	-	-	8,847	8,847
Telephone	-	-	-	958	958
Total expenses	$ 55,251	$ 51,697	$ 106,948	$ 197,700	$ 304,648

See Independent Accountant's Review Report and accompanying Notes to Financial Statements.

BATON ROUGE SPONSORING COMMITTEE DBA TOGETHER BATON ROUGE
STATEMENT OF CASH FLOWS

For the Years Ended December 31, 2025

		2025
Cash flows from by operating activities:		
Adjustments to reconcile change in net assets to net cash used by operating activities:	$	(62,806)
(Increase) decrease in operating assets:		
Accounts receivable		(19,512)
Grant receivable		(156,254)
Promises to give		(12,075)
Prepaid expenses		495
Increase (decrease) in operating liabilities:		
Accrued expenses		(1,008)
Accounts payable		186,578
Deferred revenue		(5,720)
Net cash used by operating activities		(70,302)
Net decrease in cash and cash equivalents		(70,302)
Cash and cash equivalents at beginning of year		158,204
Cash and cash equivalents at end of year	$	87,902

1) Organization

Baton Rouge Sponsoring Committee dba Together Baton Rouge (TBR, Together Baton Rouge, or the Organization) is a broad-based coalition of congregations and community-based organizations in the Greater Baton Rouge area, with the capacity to address community problems large and small. TBR is deliberate about crossing the lines of race, religion, neighborhood and political affiliation. It organizes to build the power to address issues affecting families and communities and is strictly a non-partisan organization. Together Baton Rouge is part of the Industrial Areas Foundation (IAF), the nation's oldest and largest broad-based organizing network.

TBR has three primary goals (a) to build relationships across the community based on trust and a willingness to listen to each other, (b) to equip members and leadership with skills and practices to get results, and (c) to achieve change on concrete issues as part of a common call to justice.

2) Summary of significant accounting policies

(a) Cash and cash equivalents

All cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes, are considered to be cash and cash equivalents. Cash and highly liquid financial instruments restricted to building projects, endowments that are perpetual in nature, or other long-term purposes are excluded from this definition.

(b) Promises to give

Together Baton Rouge records unconditional promises to give that are expected to be collected within one year at net realizable value. Unconditional promises to give expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. In subsequent years, amortization of the discounts is included in contribution revenue in the statement of activities. Together Baton Rouge determines the allowance for uncollectable promises to give based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Promises to give are written off when deemed uncollectable. At December 31, 2025, the allowance was $10,450.

(c) Property and equipment

Purchased property and equipment are capitalized at cost, except for donated items, which are recorded at fair value at the date of donation. Such donations are reported as contributions to net assets without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Property and equipment are depreciated using the straight-line method over estimated useful lives. The cost of maintenance and repairs is charged to operations as incurred. Significant renewals and betterments of $2,500 or more are capitalized. TBR does not have any capitalized property and equipment as of year end.

(d) Revenue and revenue recognition

TBR's revenue is derived primarily from contributions, grants from private foundations, and membership dues.

2) Summary of significant accounting policies (continued)

(d) Revenue and revenue recognition (continued)

Contributions and grants received from individuals and private foundations are accounted in accordance with Topic 958. Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return are not recognized until the conditions on which they depend have been substantially met, or the donor has explicitly released the restriction. There were no conditional or unconditional promises to give at December 31, 2025.

Membership dues are voluntary pledges and are recognized as revenues when the pledge is made.

A portion of Together Baton Rouge's revenue is derived from cost-reimbursable state contracts, which are conditioned upon certain performance requirements and incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when Together Baton Rouge has incurred expenses in compliance with specific contract provisions.

(e) Accounts and grant receivable

Accounts and grant receivables are stated at the amount management expects to collect from outstanding balances. Management closely monitors outstanding accounts and grant receivables and charges to expense any balances that are determined to be non-collectible or establishes an allowance for credit losses. There was no allowance for credit losses at December 31, 2025.

(f) In-kind contributions

Contributed nonfinancial assets include donated professional services, donated equipment, and other in-kind contributions which are recorded at the respective fair values of the goods or services received. The Organization does not sell donated gifts-in-kind. In addition to contributed nonfinancial assets, volunteers contribute significant amounts of time to program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value at the date of donation. No significant contributions of such goods or services were received during the year ended December 31, 2025.

(g) Functional allocation of expenses

The financial statements report categories of expenses that are attributed to program service activities or supporting services activities. The expenses are generally directly attributable to a functional category with no significant allocations between program service activities and supporting service activities occurring.

(h) Net assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

2) Summary of significant accounting policies (continued)

(h) Net assets (continued)

Net Assets With Donor Restrictions – Net assets subject to donor (or certain grantor) restrictions. Some donor (or grantor) restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. TBR reports contributions restricted by donors as increases in net assets with donor restrictions if they are received with donor stipulations that limit the use of the donated 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 and reported in the consolidated statements of activities as net assets released from restrictions. TBR reports conditional contributions restricted by donors as increases in net assets without donor restrictions if the restrictions and conditions expire simultaneously in the reporting period. TBR reports conditional contributions restricted by donors as increases in net assets without donor restrictions if the restrictions and conditions expire simultaneously in the reporting period.

(i) Income taxes

Together Baton Rouge is exempt from income tax under Internal Revenue Code section 501(c)(3), though it is subject to tax on income unrelated to its exempt purpose, unless that income is otherwise excluded by the Code. Together Baton Rouge has processes presently in place to ensure the maintenance of its tax-exempt status; to identify and report unrelated income; to determine its filing and tax obligations in jurisdictions for which it has nexus; and to identify and evaluate other matters that may be considered tax positions. Together Baton Rouge has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements. With few exceptions, Together Baton Rouge is not subject to U.S. federal and state examinations by tax authorities beyond three years from the filing of those returns.

(j) Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires Together Baton Rouge to make estimates and assumptions that affect the reported amounts of 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, and those differences could be material.

(k) Concentrations of credit risk

Deposit concentration risk is managed by placing cash with financial institutions believed by TBR to be creditworthy. At times, amounts on deposit may exceed insured limits. Insured accounts are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to $250,000 per depositor, per insured bank, for each account ownership category. To date, no losses have been experienced in any of these accounts.

(l) Right of use leased assets and liabilities

Right to use leased assets and the related liabilities are recognized at the lease commencement date and represent the Organization's right to use an underlying asset and lease obligations for the lease term. Right to use leased assets are measured at the initial value of the lease liability plus any payments made to the lessor before the commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term, plus any initial direct costs necessary to place the lease asset into service. Right to use leased

2) Summary of significant accounting policies (continued)

(l) Right of use leased assets and liabilities (continued)
assets are amortized over the shorter of the lease term or the useful life of the underlying asset using the straight-line method. The amortization period varies among the leases. TBR did not have any long-term leasing arrangements as of December 31, 2025.

3) Liquidity and availability
The following represents Together Baton Rouge's financial assets at December 31, 2025:

Cash and cash equivalents	$ 87,902
Account, and grant receivables	260,523
Financial assets available to meet general expenditures over the next twelve months	$ 348,425

4) Promises to give
Unconditional, unrestricted promises to give are estimated to be collected as follows at December 31, 2025:

Within one year	$ 22,525
Allowance for uncollectible promises to give	(10,450)
Promises to give, net	$ 12,075

5) Economic dependence
In 2025, Together Baton Rouge received 33% of its revenue from membership dues, and 47% from local grants.

6) Related party transactions
Although governed by different boards, the Organization shares common management with Together Louisiana. During the year ended December 31, 2025, Together Baton Rouge and Together Louisiana shared various operating expenses including payroll, rent, contractor fees, and office expenses. The Organization reimbursed Together Louisiana for expenses totaling $21,944 during the year ended December 31, 2025. At December 31, 2025, there was a remaining amount due to Together Louisiana of $187,152 included in accounts payable on the statement of financial position.

The Organization is due a developer's fee from Together Louisiana totaling $19,512 as of December 31, 2025, and has been included in accounts receivable on the statement of financial position.

7) Operating lease
The entity entered into an operating lease on February 1, 2025, for the use of office space. The lease expired on January 31, 2026, and was renewed for an additional year expiring January 31, 2027. Total lease expense for the year ended December 31, 2025 was $14,993.

8) Cooperative Endeavor Agreement
In November 2024, TBR entered into a five -year Cooperative Endeavor Agreement for a reimbursable grant not to exceed $500,000 with the City of Baton Rouge and the Parish of East Baton Rouge, Louisiana. The agreement is for long-term coordination of disaster relief efforts and increased community resilience in the wake of a major power outage by the contribution of funds for the establishment and expansion of a network of resiliency hubs at congregations and community institutions. Each hub will be equipped with commercial solar panels and backup battery capabilities, which the residents will be able to access and use free of charges at all times during the useful life of the

8) Cooperative Endeavor Agreement (continued)

residency hubs (the "Community Lighthouse Project"). TBR has a grant receivable in the amount $241,011 as of December 31, 2025, for reimbursement of expenses associated with this project.

9) Subsequent events

Together Baton Rouge has evaluated subsequent events through the date of the independent accountant's review report, the date which the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

BATON ROUGE SPONSORING COMMITTEE DBA TOGETHER BATON ROUGE
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD

For the Year Ended December 31, 2025

Abel Thompas, Executive Director

Salary	$ 36,444
Benefits- insurance	1,681
	$ 38,128

For the Year Ended December 31, 2025

2025 Findings Related to the Financial Statements

No findings noted.

BATON ROUGE SPONSORING COMMITTEE DBA TOGETHER BATON ROUGE

AGREED-UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2025

Wegmann Dazet
CERTIFIED PUBLIC ACCOUNTANTS

Jon S. Folse
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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors of Baton Rouge Sponsoring Committee dba Together Baton Rouge
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by Baton Rouge Sponsoring Committee dba Together Baton Rouge (the "Organization") and the Louisiana Legislative Auditor (LLA) (the specified parties), on the Organization's compliance with certain laws and regulations contained in the attached Louisiana Attestation Questionnaire during the year ended December 31, 2025, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*.

The Organization has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the Organization's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire for the fiscal period January 1, 2025, through December 31, 2025. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purpose. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Federal, State, and Local Awards

1. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Organization's management.

Federal, State, or Local Grant Name	Grant Year	AL No. (if applicable)	Amount
Parish of East Baton Rouge Community Lighthouse Project	1/1/2025 - 12/31/2025	N/A	$ 241,011
			$ 241,011

__Result of Procedure__ - The Organization provided us with the above list of expenditures made for local grant awards received during the fiscal year ended December 31, 2025.

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

__Result of Procedure__ - The disbursement selections were in accordance with the requirements of the Agreed Upon Procedures.

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.

    Result of Procedure - *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.

    Result of Procedure - *All of the disbursements were coded to the correct fund and general ledger account.*

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

    Result of Procedure - *The Organization's policies and procedures state that the Executive Director must approve all disbursements. Any expense reports for reimbursement to the Executive Director are sent to the board members for review and approval. Once the Executive Director's expense reports are approved, the checks are signed. Documentation supporting each of the selected disbursements included the signature of the Executive Director and the approval of the board, if applicable.*

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.

    Result of Procedure – *All disbursements were in program compliance and/or in grant agreement compliance relating to activities allowed or unallowed, eligibility and reporting.*

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 Organization's financial records; and report whether the amounts in the close-out reports agree with the Organization's financial records.

    Result of Procedure - *There were no close-out reports required for the Community Lighthouse Project grant.*

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. 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 at http://app1.lla.state.la.us/llala.nsf, to determine whether a non-profit agency is subject to the open meetings law.

    Result of Procedures - *Management represented that the Organization is not required to follow open meeting laws.*

Budget

9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the Organization 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.

   Result of Procedure – *Obtained both agreements between the City of Baton Rouge, Parish of East Baton Rouge, and Baton Rouge Sponsoring Committee dba Together Baton Rouge which included the budget, goals, objectives, measures of performance, purpose and duration of the grant. The Organization submits expense reimbursements to use towards the operations of the Organization as well as general and administrative expenses.*

State Audit Law

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

    Result of Procedure - *The Organization's report was submitted to the Legislative Auditor before the statutory due date of June 30, 2026.*

11. 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 (the audit law).

    Result of Procedure - *The Organization's management represented that the Organization did not enter into any contracts during the fiscal year that were subject to the public bid law.*

Prior-Year Comments

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

    Result of Procedure - *Not applicable.*

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 the Organization's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

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

This report is intended solely to describe the scope of testing performed of the Organization's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2025, 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 LLA as a public document.

Wegmann Dazet

Metairie, Louisiana
June 30, 2026