Capitol Area
Re-Entry Program, Inc.

Baton Rouge, Louisiana

Year Ended December 31, 2025

Financial Statements
and
Agreed-Upon Procedures

William D. Mercer, CPA
A PROFESSIONAL ACCOUNTING CORPORATION

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William D. Mercer, APAC
CERTIFIED PUBLIC ACCOUNTANT

MEMBER OF:
AMERICAN INSTITUTE
AND SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
Capitol Area Re-Entry Program, Inc.
Baton Rouge, Louisiana

We have reviewed the accompanying financial statements of Capitol Area Re-Entry Program, Inc. (a nonprofit 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 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 in order for them to be in accordance with accounting principles generally accepted in the United States of America. We believe 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.

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Supplementary Information

The schedule of compensation, benefits, and other payments to agency head reported on page 19 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have not audited or reviewed such information and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on it.

William D. Mercer, CPA (APAC)

Baton Rouge, Louisiana
July 20, 2026

CAPITOL AREA RE-ENTRY PROGRAM, INC.
Baton Rouge, Louisiana

STATEMENT OF FINANCIAL POSITION

December 31, 2025

ASSETS		
CURRENT		
Cash and cash equivalents	$	85,787
Accounts receivable		27,965
Total Current Assets		113,752
PROPERTY AND EQUIPMENT		
Equipment and furniture		3,660
Vehicles		12,190
		15,850
Less accumulated depreciation		7,383
Net Property and Equipment		8,467
LONG-TERM		
Right of use assets		188,426
Deposits		4,250
Total Long-Term Assets		192,676
TOTAL ASSETS	$	314,895

See accompanying notes and independent accountant's review report.

<u>LIABILITIES</u>		
CURRENT		
Accounts payable	$	1,663
Interest payable		132
Line of credit		13,693
Lease liability – current portion		33,767
Total Current Liabilities		49,255
LONG-TERM		
Lease liability – noncurrent portion		159,209
TOTAL LIABILTIIES		208,464
<u>NET ASSETS</u>		
With donor restrictions		-
Without donor restrictions		106,431
TOTAL NET ASSETS		106,431
TOTAL LIABILITIES AND NET ASSETS	$	314,895

See accompanying notes and independent accountant's review report.

CAPITOL AREA RE-ENTRY PROGRAM, INC.
Baton Rouge, Louisiana

STATEMENT OF ACTIVITIES

Year Ended December 31, 2025

	With Donor Restrictions	Without Donor Restrictions	Totals
REVENUES			
Contract revenues	$ -	$ 222,707	$ 222,707
Grants and donations	-	454,600	454,600
Other revenues	-	4,740	4,740
Net assets released from restrictions	-	-	-
Total Revenues	-	682,047	682,047
EXPENSES			
Program services	-	394,506	394,506
Supporting services:			
Fundraising	-	8,915	8,915
Management services	-	247,685	247,685
Total Expenses	-	651,106	651,106
Change in net assets	-	30,941	30,941
NET ASSETS, beginning of year	-	75,490	75,490
NET ASSETS, end of year	$ -	$ 106,431	$ 106,431

See accompanying notes and independent accountant's review report.

CAPITOL AREA RE-ENTRY PROGRAM, INC.
Baton Rouge, Louisiana

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended December 31, 2025

	Program Services	Fundraising Services	Management Services
Advertising	$ -	$ 8,915	$ -
Auto expense	8,065	-	2,688
Bank charges	-	-	247
Computer expense	-	-	1,492
Conferences and meetings	-	-	39,405
Contract services	10,650	-	-
Depreciation	-	-	2,961
Equipment rental	-	-	374
Insurance	-	-	26,187
Interest	-	-	1,447
Legal and professional	-	-	16,496
Licenses and taxes	-	-	742
Miscellaneous	-	-	2,284
Occupancy	49,565	-	16,521
Payroll expense	285,278	-	95,093
Repairs and maintenance	-	-	10,711
Supplies	40,948	-	21,565
Travel	-	-	9,472
Website	-	-	-
Totals	$ 394,506	$ 8,915	$ 247,685

See accompanying notes and independent accountant's review report.

CAPITOL AREA RE-ENTRY PROGRAM, INC.
Baton Rouge, Louisiana

STATEMENT OF CASH FLOWS

Year Ended December 31, 2025

CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$	30,941
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation		2,961
Amortization of right of use asset		22,631
(Increase) decrease in accounts receivable	(	17,541)
(Increase) decrease in other assets	(	3,250)
Increase (decrease) in accounts payable		111
Increase (decrease) in interest payable		30
Net cash provided by operating activities		35,883
CASH FLOWS FROM FINANCING ACTIVITIES		
Net borrowings on line of credit		1,493
Payments on long-term debt	(	18,081)
Net cash used in financing activities	(	16,588)
NET INCREASE IN CASH		19,295
CASH AND CASH EQUIVALENTS, beginning of year		66,492
CASH AND CASH EQUIVALENTS, end of year	$	85,787
Cash payments for interest and income taxes:		
Interest	$	1,417
Income taxes	$	-

Noncash investing and financing activities:
Recognition of right of use asset and related lease liability of $211,057

See accompanying notes and independent accountant's review report.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The summary of significant accounting policies for Capitol Area Re-Entry Program, Inc. (the Organization) is presented to assist in understanding the financial statements. The financial statements and notes are representations of the Organization's management, which is responsible for their integrity and objectivity. The accounting policies conform to accounting principles generally accepted in the United States of America (GAAP) and have been consistently applied in the preparation of the financial statements.

Nature of operations

Capitol Area Re-Entry Program, Inc., was organized and incorporated in 2006 to address the health of the Baton Rouge community, by redefining re-entry in Baton Rouge through a holistic approach to routine screening, compassionate engagement, and harm reductive services aimed to reduce health disparities amount people who inject drugs and LGBTQ+ individuals.

Method of accounting

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

Fair value of financial instruments

The carrying value of cash and cash equivalents reported in the accompanying statement of financial position approximate fair value due to the short maturities and liquidity of those instruments.

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 liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The Organization regularly assesses these estimates and, while actual results could differ, management believes that the estimates are reasonable.

Significant estimates included in or affecting the presentation of the accompanying financial statements include provisions for doubtful accounts receivable and estimated useful lives of property and equipment.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of presentation

Net assets of the Organization and changes therein are classified and reported as follows:

Without donor restrictions – Net assets that are not subject to donor-imposed stipulations. This also includes previously restricted gifts and grants for buildings and equipment that have been placed into service.

With donor restrictions – Net assets subject to donor-imposed stipulations that will be met either by actions of the Organization and/or the passage of time. Items that affect this net asset category are gifts for which donor-imposed restrictions have not been met in the year of receipt, including gifts and pledges for buildings and equipment not yet placed in service. Also included in this net asset category are net assets subject to donor-imposed restrictions to be maintained permanently by the Organization, including gifts and pledges wherein donors stipulate that the corpus of the gift be held in perpetuity and that only income be made available for program operations.

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed stipulations. Expenses are recorded as decreases in net assets without donor restrictions. Gains and losses on assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law. Expirations of temporary restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated passage of time has elapsed) are reported as net assets released from restrictions.

For the year ended December 31, 2025, the Organization received no revenues subject to donor restrictions and no net assets subject to donor restrictions are reported in the accompanying financial statements.

Cash and cash equivalents

For the purpose of the statement of cash flows, the Organization considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Accounts and other receivables

Accounts receivable in the accompanying financial statements represent revenues under billings that have been earned but not yet collected. Provision for doubtful accounts is made to maintain adequate reserves to cover anticipated losses based upon management’s evaluation of the collectability of accounts receivable. As of December 31, 2025, management believes that all receivables would be fully collectible. Therefore, no allowance for doubtful accounts is included in the accompanying financial statements.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property and equipment

All purchased property and equipment is stated at cost. Expenditures for maintenance, repairs, and minor renewals are expensed as incurred. Major expenditures for renewals and betterments are capitalized.

As a general rule, when items are retired or otherwise disposed, accumulated depreciation is reduced by the accumulated amount of depreciation applicable thereto. Any gain or loss from such retirement or disposal is credited or charged to income in the year of disposal.

Depreciation and amortization

Depreciation is computed on the straight-line method over the estimated useful lives of the various classes of depreciable assets, ranging from five to seven years.

The useful lives are estimated based on historical experience with similar assets, taking into account anticipated technological or other changes. The Organization periodically reviews these lives relative to physical factors, economic factors, and industry trends. If there are changes in the planned use of property and equipment or if technological changes occur more rapidly than anticipated, the useful lives assigned to those assets may be shortened, resulting in the recognition of increased depreciation expense in future periods.

Revenue recognition

The Organization reports contributions as support with donor restrictions if they are received with donor or grantor restrictions that limit the use of the contributions. When a restriction expires (i.e., when a stipulated time restriction ends or a purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Contributions are considered to be available for unrestricted use and recorded as such, unless specifically restricted by the donor.

Revenues from government agency contracts and fees are recognized in the period in which the Organization provides the service.

Income taxes

The Organization is a not-for-profit organization that is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision or liability for federal income taxes has been included in the accompanying financial statements.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Advertising
The Organization expenses the production costs of advertising when funds are expended for those costs. For the year ended December 31, 2025, the Organization recognized advertising costs totaling $8,915 that were expensed as incurred.

Functional allocation of expenses
The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. Expenses that are allocated include: payroll and related expenses, which are allocated based on estimates of time and effort; contract services, which are allocated based on the various functions provided; and occupancy costs, which are allocated based on facility usage.

Management of liquid resources
The Organization is primarily funded by contracts with local school boards. The Organization also receives contributions and grants that may contain restrictions. Those restrictions require that resources be used in a certain manner or in a future period. Therefore, the Organization must maintain adequate resources to meet those responsibilities to its donors and certain financial assets may not be available for general expenditure within one year. As part of its liquidity management, the Organization has a goal to structure its financial assets to be available as general expenditures, liabilities, and other obligations become due.

Subsequent events
In preparing the accompanying financial statements, the Company has evaluated events and transactions for potential recognition or disclosure through July 20, 2026, the date the financial statements were available to be issued.

NOTE B – CASH AND CASH EQUIVALENTS

Cash and cash equivalents as of December 31, 2025, were as follows:

Cash on hand	$	-
Cash in bank – checking / savings		85,787
	$	85,787

NOTE C – LEASE COMMITMENTS

In December 2023, the Organization entered into a lease for facilities in Baton Rouge, Louisiana, with an unrelated party. This lease requires monthly payments of $1,800 expired in December 2024. Additionally, the Organization previously entered into a lease for safe house recreation facilities in Baton Rouge, Louisiana, with an unrelated party which required monthly payments of $900. This lease expired in October 2021, and the Organization continues to use the facilities under a month-to-month lease. In May 2025, all of the Organization's facilities were combined into one location, and these leases were terminated.

In May 2025, the Organization entered into a long-term lease agreement with an unrelated party for its office and program facilities. This lease expires in May 2030, and has monthly payments starting at $3,250 and increasing each year thereafter. Lease expense under this agreement for the year ended December 31, 2025, totaled $27,300.

Future minimum payments under the operating lease noted above as of December 31, 2025, were as follows:

Year ended December 31,		
2026	$	40,750
2027		45,500
2028		49,750
2029		52,750
2030		22,500
		211,250
Less present value discount		(18,274)
Total lease liability	$	192,976

Other information related to all operating leases as of December 31, 2025, were as follows:

Weighted-average remaining lease term in years	4.42
Weighted-average discount rate	4.0%

NOTE D – LONG-TERM LIABILITIES

As of December 31, 2025, the Organization had an outstanding balance of $13,693 under a line of credit with a national bank. This line of credit is payable in monthly installments of principal and interest at varying rates (payments totaling $274 including interest at 11.5% as of December 31, 2025). Available borrowing under this line of credit totaled $307 as of December 31, 2025.

The Organization had no other long-term obligations as of December 31, 2025.

NOTE E – SIGNIFICANT CONCENTRATIONS OF RISK

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of cash and cash equivalents.

The Organization maintains its cash account in a checking account at a commercial bank located in Louisiana. Accounts at this bank are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. Amounts on deposit at various times throughout the year may exceed the federally insured limit. As of December 31, 2025, the Organization had no cash balances in excess of federally insured limits.

NOTE F – AVAILABILITY OF FINANCIAL RESOURCES

The following represents the Organization's financial assets as of December 31, 2025, reduced by amounts that are not available for general use due to contractual or donor-imposed restrictions within one year of the date of the statement of financial position. Amounts that are not available also include board designated amounts that could be utilized if the Board of Directors approves the use.

Financial assets, December 31, 2025:	
Cash and equivalents	$ 85,787
Grants receivable	27,965
	113,752
Less those unavailable for general expenditures within one year, due to:	
Restricted by donors with time or purpose restrictions	-
Board designations	-
	-
Financial assets available to meet cash needs for general expenditure within one year	$ 113,752

SCHEDULE OF FINDINGS

Year Ended December 31, 2025

FINDING NO 2025 – 001 – REPORT SUBMISSION

Condition: The Organization did not submit reviewed financial statements to the Louisiana Legislative Auditor within the period prescribed by applicable regulations. The submission of this report will meet the applicable requirements. No similar finding was noted in the prior report (see Schedule of Prior Year Findings).

Criteria: Financial statements should be submitted to the Louisiana Legislative Auditor within six months of the end of the organization's fiscal year (Louisiana R.S. 24:514).

Cause: The Organization timely engaged the services of an outside accountant for the compilation services. However, the accountant encountered major medical and health issues, resulting in significant time away from work and an extended hospital stay. The accountant returned to the office immediately prior to the submission deadline but was unable to complete the review engagement in time to meet that deadline.

Effect: The Organization is responsible for compliance with financial statement reporting requirements and is not in compliance with those requirements.

Recommendation: The submission of these financial statements will satisfy the reporting requirements for the year ended December 31, 2025. As discussed above, the delay in submitting the required financial statements was beyond the control of the Organization's management. Therefore, no recommendations are considered necessary. This finding is also not expected to be repeated in the upcoming fiscal year.

CAPITOL AREA RE-ENTRY PROGRAM, INC.
Baton Rouge, Louisiana

SCHEDULE OF PRIOR YEAR FINDINGS

Year Ended December 31, 2025

The prior accountant's review report dated June 28, 2025, for the year ended December 31, 2024, did not disclose any findings.

SUPPLEMENTARY INFORMATION

CAPITOL AREA RE-ENTRY PROGRAM, INC.
Baton Rouge, Louisiana

SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS
TO AGENCY HEAD
Year Ended December 31, 2025

Agency Head: Gjvar Payne, Executive Director

Purpose:	**Amount:**
Salary	$65,000
Benefits – health insurance	None
Benefits – retirement	None
Benefits – other	$4,973
Car mileage allowance	None
Vehicle provided by government	None
Per diem	None
Reimbursements	$1,998
Travel	None
Registration fees	None
Conference travel	None
Continuing professional education fees	None
Contract services	None
Unvouchered expenses	None
Special needs	None

See accountant's review report on supplementary information.

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Trustees of Capitol Area Re-Entry Program, Inc.
and the Legislative Auditor, State of Louisiana

We have performed the procedures enumerated below on Capitol Area Re-Entry Program, Inc.'s compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2025, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Organization's management is responsible for the procedures listed below and is responsible for its financial records and compliance with applicable laws and regulations.

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 the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2025. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. 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 Agency's management.

   For the year under examination, the Organization received funds under one state contract.

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.

   Six random disbursements were selected without exception.

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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.

   Documentation for the selected disbursements was obtained and examined. Supporting documentation for all transactions agreed with the amount and payee noted in the disbursements.

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

   No exceptions were noted.

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

   Of the six disbursements selected, four were debit card purchases made by the entity's Executive Director, which did not indicate any evidence of review or approval. One disbursement was made via check, which included the Executive Director's signature for payment, but no other evidence of review or approval was noted. The final disbursement was an employee expense reimbursement which did indicate review and approval by the Executive Director.

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 those requirements.

   Funds received during the fiscal year were for contract services, and no federal or state grant funds were received.

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

   No close-out reports were required.

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 were any exceptions.

   Management of the Organization does not believe it is subject to the open meetings law, in accordance with Attorney General Opinion No. 13-0043.

Budget

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

   Funds received during the fiscal year were for contract services, and no grant budgets were required.

State Audit Law

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

    The Organization timely submitted its report for the year ended December 31, 2024.

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).

    No exceptions noted..

Prior Year Comments

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

    The prior year accountants' review report did not disclose any findings.

We were engaged by the Organization 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 Standard*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on 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 Capitol Area Re-Entry Program, Inc., and to meet our 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 Organization'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.

William D. Mercer, CPA (APAC)

Baton Rouge, Louisiana
July 20, 2026

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

29 June 26 (Date Transmitted)

William D. Mercer, CPA

13360 Coursey Boulevard, Suite A

Baton Rouge, Louisiana 70816

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 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 [✓] 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 that the procedures performed are appropriate for the purposes of this engagement.

Yes [✓] No [ ] N/A [ ]

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

Yes [✓] No [ ] N/A [ ]

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

Yes [✓] No [ ] N/A [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes [✓] No [ ] N/A [ ]

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

Yes [✓] No [ ] N/A [ ]

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes [✓] No [ ] N/A [ ]

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes [✓] No [ ] N/A [ ]

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

_________________________ Secretary _________________________ Date

_________________________ Treasurer June 29, 2026 Date

_________________________ President 6/29/2026 Date