

**Community Support Programs, Inc.
Shreveport, Louisiana**

Financial Statements

As of and for the Years Ended June 30, 2025 and 2024

Community Support Programs, Inc.

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Independent Auditors' Report

To the Board of Directors
Community Support Programs, Inc.
Shreveport, Louisiana

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Community Support Programs, Inc., (a nonprofit organization), which comprise the statements of financial position as of June 30, 2025 and 2024, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Support Programs, Inc., (a nonprofit organization) as of June 30, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Community Support Programs, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management 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, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Community Support Programs, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Community Support Programs, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Community Support Programs, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, shown on pages 22 - 23, and the supplemental information schedules presented on pages 24 - 27, are presented for purposes of additional analysis and are not a required part of the 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 information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 23, 2026, on our consideration of Community Support Programs, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Community Support Programs, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Support Programs, Inc.'s internal control over financial reporting and compliance.



Cook & Morehart,
Certified Public Accountants, LLC
January 23, 2026

Community Support Programs, Inc.
Statements of Financial Position
June 30, 2025 and 2024

	2025	2024
Assets		
Current assets:		
Cash	\$ 738,641	\$ 609,959
Grants receivable	115,042	394,176
Other receivable	54	28,383
Prepaid expenses	38,837	31,043
Total current assets	892,574	1,063,561
Depreciable property and equipment, net	1,980,215	2,109,588
Non-depreciable property and equipment	95,776	95,776
Operating lease right-of-use asset, net	199,654	304,762
Net property and equipment	2,275,645	2,510,126
Total Assets	\$ 3,168,219	\$ 3,573,687
Liabilities and Net Assets		
Current liabilities:		
Accounts payable	\$ 30,991	\$ 131,860
Accrued expenses	54,473	72,405
Security deposit liability	2,660	2,660
Current portion of long-term debt	13,711	13,011
Current portion of operating lease liability	43,676	81,823
Refundable advance	117,043	84,921
Total current liabilities	262,554	386,680
Long-term debt	521,563	535,274
Long-term portion of operating lease liability	175,804	248,653
HOME loan obligations	855,560	855,560
Accrued interest - HOME loans	435,800	404,269
Total long-term debt	1,988,727	2,043,756
Total Liabilities	2,251,281	2,430,436
Net assets:		
Without donor restrictions	701,414	925,861
With donor restrictions	215,524	217,390
Total net assets	916,938	1,143,251
Total Liabilities and Net Assets	\$ 3,168,219	\$ 3,573,687

The accompanying notes are an integral part of the financial statements.

Community Support Programs, Inc.
Statement of Activities
For the Year Ended June 30, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, Gains, and Other Support:			
Contractual revenue - grants	\$ 2,737,663	\$	\$ 2,737,663
Client fees	210,964		210,964
Contributions of cash and other financial assets	22,039		22,039
Management fees	10,373		10,373
Interest and dividends	15,585		15,585
Miscellaneous revenues	34,924		34,924
Net assets released from restrictions:			
Satisfaction of restrictions	1,866	(1,866)	
Total revenues, gains, and other support	3,033,414	(1,866)	3,031,548
Expenses:			
Program services			
Portals	325,529		325,529
Project reach II	709,564		709,564
FEMA	2,000		2,000
Section 8 housing	391,524		391,524
Community coalition	32,499		32,499
Cora allen housing	231,187		231,187
LA partnership for success II	59,212		59,212
Crossroads II housing	435,711		435,711
Impact	609,985		609,985
Adult consumer care	75,074		75,074
Total program expense	2,872,285		2,872,285
General administration	385,576		385,576
Total expenses	3,257,861		3,257,861
Changes in net assets	(224,447)	(1,866)	(226,313)
Net assets, beginning of year	925,861	217,390	1,143,251
Net assets, end of year	\$ 701,414	\$ 215,524	\$ 916,938

The accompanying notes are an integral part of the financial statements.

Community Support Programs, Inc.
Statement of Activities
For the Year Ended June 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, Gains, and Other Support:			
Contractual revenue - grants	\$ 3,236,096	\$	\$ 3,236,096
Client fees	202,211		202,211
Contributions of cash and other financial assets	34,091		34,091
Management fees	10,859		10,859
Interest and dividends	19,635		19,635
Insurance proceeds	62,298		62,298
Miscellaneous revenues	52,906		52,906
Net assets released from restrictions:			
Satisfaction of restrictions	37,127	(37,127)	
	3,655,223	(37,127)	3,618,096
Total revenues, gains, and other support			
Expenses:			
Program services			
Portals	679,861		679,861
Project reach II	713,573		713,573
FEMA	2,000		2,000
Section 8 housing	373,612		373,612
Community coalition	46,646		46,646
Cora allen housing	172,203		172,203
LA partnership for success II	109,809		109,809
Crossroads II housing	534,318		534,318
Impact	617,314		617,314
Adult consumer care	89,152		89,152
	3,338,488		3,338,488
Total program expense			
General administration	474,281		474,281
	3,812,769		3,812,769
Total expenses			
Changes in net assets from operations	(157,546)	(37,127)	(194,673)
Non operating activities			
Gain on sale of partnership interest	113,375		113,375
	(44,171)	(37,127)	(81,298)
Changes in net assets			
Net assets, beginning of year	970,032	254,517	1,224,549
Net assets, end of year	\$ 925,861	\$ 217,390	\$ 1,143,251

The accompanying notes are an integral part of the financial statements.

Community Support Programs, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2025

	Program Services					
	Portals	Project Reach II	FEMA	Section 8 Housing	Community Coalition	Cora Allen Housing
Salaries and wages	\$ 107,058	\$ 296,357	\$ 2,000	\$	\$ 15,715	\$ 2,600
Payroll taxes and benefits	16,665	41,272			3,185	557
Travel	5,068	2,156			1,077	964
Operating services	54,461	35,434			11,723	58,111
Client needs		179,303				
Supplies	4,514	14,435				
Professional fees	127,553					305
Housing assistance payments				391,524		
Repairs and maintenance	4,170	1,495				56,660
Utilities	5,111	45,513				10,412
Interest						28,387
Interest - HOME loan						9,000
Depreciation		10,653				60,527
Miscellaneous	929	82,946			799	3,664
Total Expenses	<u>\$ 325,529</u>	<u>\$ 709,564</u>	<u>\$ 2,000</u>	<u>\$ 391,524</u>	<u>\$ 32,499</u>	<u>\$ 231,187</u>

The accompanying notes are an integral part of the financial statements.

(Continued)

Community Support Programs, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2025
(Continued)

	Program Services					Total
	LA Partnership for Success II	Crossroads II Housing	Impact	Adult Consumer Care	General Administration	
Salaries and wages	\$ 35,692	\$ 132,679	\$ 140,884	\$ 25,892	\$ 104,245	\$ 863,122
Payroll taxes and benefits	6,119	24,648	24,259	4,342	16,079	137,126
Travel	197	653	1,569	8	11,701	23,393
Operating services	3,777	169,407	44,423	5,548	83,124	466,008
Client needs			258,253	30,337		467,893
Supplies	5,988	3,370	3,992	326	29,159	61,784
Professional fees	470	3,178	2,057	2,162	66,022	201,747
Housing assistance payments						391,524
Repairs and maintenance			2,937	21	12,444	77,727
Utilities		34,007	72,638	1,155	7,723	176,559
Interest					69	28,456
Interest - HOME loan		22,531				31,531
Depreciation		42,650	4,540		11,003	129,373
Miscellaneous	6,969	2,588	54,433	5,283	44,007	201,618
Total Expenses	\$ 59,212	\$ 435,711	\$ 609,985	\$ 75,074	\$ 385,576	\$ 3,257,861

The accompanying notes are an integral part of the financial statements.

Community Support Programs, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2024

	Program Services					
	Portals	Project Reach II	FEMA	Section 8 Housing	Community Coalition	Cora Allen Housing
Salaries and wages	\$ 195,564	\$ 275,036	\$	\$	\$ 20,264	\$
Payroll taxes and benefits	28,057	46,910			3,692	
Travel	7,010	758				1,412
Operating services	144,595				17,082	27,283
Client needs		149,033	2,000			
Supplies	35,074	16,933				
Professional fees	237,617	27,931				
Housing assistance payments				373,612		
Repairs and maintenance	15,245	53,389				43,672
Utilities	8,503	34,452				
Interest						29,052
Interest - HOME loan						9,000
Depreciation		10,653				60,527
Miscellaneous	8,196	98,478			5,608	1,257
Total Expenses	\$ 679,861	\$ 713,573	\$ 2,000	\$ 373,612	\$ 46,646	\$ 172,203

The accompanying notes are an integral part of the financial statements.

(Continued)

Community Support Programs, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2024
(Continued)

	Program Services				General Administration	Total
	LA Partnership for Success II	Crossroads II Housing	Impact	Adult Consumer Care		
Salaries and wages	\$ 51,149	\$ 146,743	\$ 152,672	\$ 25,349	\$ 136,438	\$ 1,003,215
Payroll taxes and benefits	9,289	26,107	23,142	4,577	36,224	177,998
Travel	1,687	389	719		13,985	25,960
Operating services	15,246	107,300	31,227	23,828	57,532	424,093
Client needs			272,860	14,252		438,145
Supplies	16,779	1,223	2,634	210	39,204	112,057
Professional fees		35,719		1,732	61,855	364,854
Housing assistance payments						373,612
Repairs and maintenance		119,910	2,728	545	38,463	273,952
Utilities		28,357	83,031	9,831	7,940	172,114
Interest					543	29,595
Interest - HOME loan		22,593				31,593
Depreciation		42,650	5,315		10,842	129,987
Miscellaneous	15,659	3,327	42,986	8,828	71,255	255,594
Total Expenses	\$ 109,809	\$ 534,318	\$ 617,314	\$ 89,152	\$ 474,281	\$ 3,812,769

The accompanying notes are an integral part of the financial statements.

Community Support Programs, Inc.
Statements of Cash Flows
For the Years Ended June 30, 2025 and 2024

	2025	2024
Operating Activities		
Change in net assets	\$ (226,313)	\$ (81,298)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	129,373	129,987
Amortization on lease liability	63,280	88,027
(Increase) decrease in operating assets:		
Grants receivable	307,517	(150,604)
Other receivables	(54)	3,300
Prepaid insurance	(7,794)	11,748
Increase (decrease) in operating liabilities:		
Accounts payable	(100,869)	34,431
Accrued liabilities	(17,932)	7,914
Accrued interest - HOME loans	31,531	31,593
Refundable advance	32,122	26,332
Repayments of operating lease liabilities	(69,169)	(74,611)
Net cash provided by operating activities	141,692	26,819
Investing Activities		
Payments for property and equipment		(14,830)
Net cash (used in) investing activities		(14,830)
Financing Activities		
Proceeds from line of credit	140,000	137,788
Payments on line of credit	(140,000)	(137,788)
Payments of long-term debt	(13,010)	(12,347)
Net cash (used in) financing activities	(13,010)	(12,347)
Net increase (decrease) in cash and cash equivalents	128,682	(358)
Cash and cash equivalents as of beginning of year	609,959	610,317
Cash and cash equivalents as of end of year	\$ 738,641	\$ 609,959

Supplemental Disclosure:

Operating activities reflect interest paid in 2025 and 2024 of \$28,456 and \$29,595, respectively.

The accompanying notes are an integral part of the financial statements.

Community Support Programs, Inc.
Notes to Financial Statements
June 30, 2025 and 2024

(1) Summary of Significant Accounting Policies

A. Nature of Activities

Community Support Programs, Inc., (CSP) is a nonprofit corporation under the laws of the State of Louisiana. CSP exists to serve the client/family and to enhance each person's opportunity to live successfully in the community. Through the provision of advocacy, direct and indirect services, housing, and coordination with other social service providers, CSP, Inc. offers unique and innovative programs. The following programs are administered by CSP with their approximate percentages of total revenues:

Portals (12%) — Provides parenting education (in group and individual setting), family skill building, and visit coaching. Program operates with two main goals; to increase family stability and to reduce incidents of child abuse and neglect. Program serves Bienville, Bossier, Caddo, Claiborne, Jackson, and Webster parishes. Funding is provided by federal funds passed through the State of Louisiana, Department of Social Services, Office of Community Services.

Project Reach II (26%) – Provides a residential facility that can accommodate twenty-three participants to aide them in attaining affordable housing. The supportive services portion of the grant focuses overcoming barriers by advocating for public benefits, vocational and employment programs, mental health and substance abuse programs. Funding is provided by federal funds from the U.S. Department of Housing and Urban Development.

FEMA (1%) – Provides funding to purchase food and shelter for people in emergency situations. Funding is provided by federal funds from the U.S. Department of Homeland Security.

Section 8 Housing (15%) – Provides Section 8 housing to eligible disabled clients in need by allowing clients to locate their own housing units and by supplementing their rent or utilities at the unit. Funding is provided by federal funds from the U.S. Department of Housing and Urban Development.

Community Coalition (1%) – Provides funding addressing alcohol, tobacco, and other substances use and misuse-related problems in Bienville and Sabine Parishes. Funding is provided by federal funds through the U.S. Department of Health and Human Services.

Cora Allen Housing (3%) – Community Support runs a twelve-unit apartment complex for low income individuals and their families. Funding is provided by rent and fees from the tenants.

Crossroads II Housing (14%) – Provides funding for sixteen one-bedroom apartments with supportive services to individuals who are homeless and chronically mentally ill. Funding is provided by federal funds from the U.S. Department of Housing and Urban Development.

Impact (22%) – Provides funding for a permanent supportive housing program for women and men who have substance abuse issues, including case management activities designed to assist the women with gaining their independence and achieving recovery from their addiction. Funding is provided by federal funds from the U.S. Department of Housing and Urban Development.

(Continued)

Community Support Programs, Inc.
Notes to Financial Statements
June 30, 2025 and 2024
(Continued)

Louisiana Partnership for Success II (3%) – Provides funding for coalition building in high need communities. Funding is provided by federal funds passed through the Northwest Louisiana Human Services District.

Consumer Care Resources (3%) – Provides funding for needed support, services, or goods to achieve, maintain, or improve individual/family community living status and level of functioning in order to continue living in the community as well as provide for Peer Support services. Funding is provided by federal and state funds passed through the Northwest Louisiana Human Services District.

B. Basis of Accounting

The financial statements of CSP have been prepared on the accrual basis of accounting.

C. Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards. Under those standards, the Organization is required to report information regarding its financial position and activities according to two classes of net assets:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objective of the organization. These net assets may be used at the discretion of CSP's management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of CSP or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities. CSP has adopted a policy to classify donor restricted contributions as without donor restrictions to the extent that donor restrictions were met in the year the contribution was received.

D. Income Tax Status

CSP is a tax-exempt organization as described in Section 501(c)(3) of the Internal Revenue Code, and therefore, is not subject to income taxes. However, income from certain activities not directly related to CSP's tax-exempt purpose is subject to taxation as unrelated business income. CSP had no such income for this audit period. The Organization's Form 990, Return of Organization exempt from Income Tax, for the years ended June 30, 2025, 2024, 2023, and 2022 are subject to examination by the IRS, generally three years after they were filed.

(Continued)

Community Support Programs, Inc.
Notes to Financial Statements
June 30, 2025 and 2024
(Continued)

E. Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities and the reported revenues and expenses. Actual results could differ from those estimates.

F. Cash and Cash Equivalents

CSP's cash, as stated for cash flow purposes, consists of interest bearing and non-interest bearing bank accounts. CSP has no other assets that are considered cash equivalents.

G. Property and Equipment

All acquisitions of property and equipment in excess of \$5,000 and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful life of each asset. The State of Louisiana and the federal government have a reversionary interest in property purchased with state and federal funds. Its disposition as well as the ownership of any proceeds there from is subject to state and federal regulations.

H. Contributions

Contributions received are recorded as increase in net assets without donor restrictions or net assets with donor restrictions depending on the existence and/or nature or any donor restrictions. When restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. In the absence of donor restrictions to the contrary, restrictions on contributions of property or equipment or on assets restricted to acquiring property or equipment expire when the property or equipment is placed in service.

I. Compensated Absences

Employees may accrue annual leave up to 15 days. Upon an employee's separation of employment, earned and/or accrued leave will be paid up to a maximum of 15 days. Employees can also accrue sick leave, but accumulated sick leave is forfeited upon separation of employment.

J. Functional Expenses

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities and the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Costs are directly charged to the function they benefit. Facility related expenses are allocated to each function based upon square footage utilized by the function.

(Continued)

Community Support Programs, Inc.
Notes to Financial Statements
June 30, 2025 and 2024
(Continued)

(2) Concentrations of Credit Risk

Financial instruments that potentially subject CSP to concentrations of credit risk consist principally of temporary cash investments and grants receivable. Concentrations of credit risk with respect to grants receivable are limited due to these amounts being due from governmental agencies under contractual terms. As of June 30, 2025 and 2024, CSP had no significant concentrations of credit risk in relation to grant receivables. CSP maintains cash balances at several financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to certain limits. At June 30, 2025, total cash balances held at financial institutions was \$748,155. Of this amount, \$670,571 was secured by FDIC, and the remaining \$77,584 was not collateralized. At June 30, 2024, total cash balances held at financial institutions was \$651,652. Of this amount, \$613,352 was secured by FDIC, and the remaining \$38,300 was not collateralized.

(3) Grants Receivable

Various funding sources provide reimbursement of allowable costs under contracts or agreements. This balance represents amounts due from funding sources at June 30, 2025 and 2024, but received after those dates.

(4) Refundable Advance

CSP records federal funds received in excess of expenditures as a refundable advance until they are expended for the purpose of the contract or until the funds are returned to the appropriate funding source.

(5) Contractual Revenue – Grants

During the years ended June 30, 2025 and 2024, CSP received contractual revenue from federal and state grants in the amount of \$2,737,663 and \$3,236,096, respectively. The continued existence of these funds is based on annual contract renewals with various funding sources.

(6) Accrued Expenses

An analysis of accrued expenses at June 30, 2025 and 2024 is as follows:

	2025	2024
Accrued leave payable	\$ 17,728	\$ 17,728
Accrued salaries	23,870	38,258
Accrued payroll taxes	12,875	16,419
	\$ 54,473	\$ 72,405

(Continued)

Community Support Programs, Inc.
Notes to Financial Statements
June 30, 2025 and 2024
(Continued)

(7) Property and Equipment

Property and equipment consisted of the following at June 30, 2025:

	Estimated Depreciable Life	Purchased With State Or Federal Funds	Purchased With Operating Funds	Total
Land	n/a	\$ 46,607	\$ 49,169	\$ 95,776
Buildings and improvements	20–30 years	2,964,021	627,712	3,591,733
Vehicles	5 years	6,270	8,488	14,758
Furniture and equipment	5–7 years	131,319	23,966	155,285
Accumulated depreciation		<u>(1,505,267)</u>	<u>(276,294)</u>	<u>(1,781,561)</u>
Net investment in property and equipment		<u>\$ 1,642,950</u>	<u>\$ 433,041</u>	<u>\$2,075,991</u>

Depreciation expense for the year ended June 30, 2025 was \$129,373.

Property and equipment consisted of the following at June 30, 2024:

	Estimated Depreciable Life	Purchased With State Or Federal Funds	Purchased With Operating Funds	Total
Land	n/a	\$ 46,607	\$ 49,169	\$ 95,776
Buildings and improvements	20–30 years	2,964,021	627,712	3,591,733
Vehicles	5 years	6,270	8,488	14,758
Furniture and equipment	5–7 years	131,319	23,966	155,285
Accumulated depreciation		<u>(1,378,436)</u>	<u>(273,752)</u>	<u>(1,652,188)</u>
Net investment in property and equipment		<u>\$ 1,769,781</u>	<u>\$ 435,583</u>	<u>\$2,205,364</u>

Depreciation expense for the year ended June 30, 2024 was \$129,987.

(8) Line of Credit

The agency has a line of credit at a local bank, with an adjustable interest rate of .5% per annum plus than the prime lending rate of Chase Bank (7.50% at June 30, 2025). The loan is secured by certain real estate owned by CSP. The line of credit has a limit of \$200,000 and had an outstanding balance as of June 30, 2025 and 2024 of \$0 and \$0, respectively. Interest expense incurred on the line of credit for the years ended June 30, 2025 and 2024 was \$69 and \$544, respectively.

(Continued)

Community Support Programs, Inc.
Notes to Financial Statements
June 30, 2025 and 2024
(Continued)

(9) Right-of-Use Operating Leases

CSP leases office space under long-term, non-cancellable operating leases. The lease expires in 2030. The risk-free discount rate with a period comparable with that of the individual lease term was used which is 3.97%.

The right-of-use operating assets and operating lease liabilities at June 30, 2025 and 2024, are as follows:

	2025	2024
Lease Assets		
Operating lease right-of-use assets	<u>\$ 199,654</u>	<u>\$ 304,762</u>
Lease Liabilities		
Operating lease liabilities at June 30	\$ 219,480	\$ 330,476
Less current portion	<u>(43,676)</u>	<u>(81,823)</u>
Operating lease liabilities	<u>\$ 175,804</u>	<u>\$ 248,653</u>
Total lease costs were as follows:		
Operating lease costs	<u>\$ 72,976</u>	<u>\$ 101,627</u>
Weighted-average remaining lease term – months	<u>56</u>	<u>46</u>
Weighted-average discount rate	<u>3.97%</u>	<u>3.64%</u>

Future minimum payments required under operating leases that have an initial or remaining non-cancelable lease term in excess of one year are as follows:

For the Year Ending June 30,	Principle	Interest	Total
2026	\$ 43,676	\$ 7,924	\$ 51,600
2027	45,442	6,158	51,600
2028	47,279	4,321	51,600
2029	49,190	2,410	51,600
2030	33,893	507	34,400
Total lease payments	<u>\$ 219,480</u>	<u>\$ 21,320</u>	<u>\$ 240,800</u>

CSP also leases certain properties under short term leases greater than one month with payments totaling \$429,482 and \$396,951 for the years ended June 30, 2025 and 2024, respectively.

(Continued)

Community Support Programs, Inc.
Notes to Financial Statements
June 30, 2025 and 2024
(Continued)

(10) Net Assets

Net assets at June 30, 2025 and 2024, consisted of the following:

	2025	2024
Net Assets Without Donor Restrictions:		
Undesignated	\$ (59,473)	\$ 48,612
Net investment in property and equipment	685,157	801,519
Designated for Section 8	75,730	75,730
Total net assets without donor restrictions	701,414	925,861
Net Assets With Donor Restrictions:		
Subject to expenditure for specified purpose –		
Restricted for Impact program	40,565	46,570
Restricted for Adult Consumer Care program	33,940	25,637
Restricted for LA Partnership for Success II	18,158	15,801
Restricted for Section 8 housing	106,492	112,739
Restricted for Community Coalition	1,402	1,096
Restricted for Drug Free	14,967	15,547
Total net assets with donor restrictions	215,524	217,390
Total Net Assets	\$ 916,938	\$ 1,143,251

(11) Liquidity and Availability of Financial Assets

CSP monitors its liquidity so that it is able to meet its operating needs and other contractual commitments while maximizing the investment of its excess operating cash. CSP has the following financial assets that could readily be made available within one year of the balance sheet to fund expenses without limitations:

	2025	2024
Financial assets at year-end:		
Cash and cash equivalents	\$ 738,641	\$ 609,959
Grant receivables	115,042	394,176
Other receivables	54	28,383
Total financial assets	853,737	1,032,518
Less amounts not available to be used within one year:		
Net assets with donor restrictions	(215,524)	(217,390)
Less designated net assets which are designated for program use	(75,730)	(75,730)
Financial assets available to meet cash needs for general expenditures within one year	\$ 562,483	\$ 739,398

As reflected above, certain designated assets are designated for program use. These assets limited to use, as reflected in Note 10, are not available for general expenditures within the next year and are, therefore, deducted from the amounts noted above. However, designated amounts could be made available, if necessary.

(Continued)

Community Support Programs, Inc.
Notes to Financial Statements
June 30, 2025 and 2024
(Continued)

In addition to financial assets available to meet general expenditures over the year, CSP operates with a balanced budget and anticipates covering its general expenditures using the income generated from contractual agreements with governmental agencies and contributions. The Statement of Cash Flows identifies the sources and uses of CSP's cash and shows positive cash generated by operations for the years ended June 30, 2025 and 2024, of \$141,692 and \$26,819, respectively. CSP also has a \$200,000 line of credit available to meet cash flow needs. Balance outstanding on the line of credit at June 30, 2025 and 2024, was \$0.

(12) Long-term Debt

Long-term debt at June 30, 2025 and 2024 consisted of the following:

	2025	2024
Mortgage payable to a bank, interest rate 5.25%, payable in 120 monthly installments of \$3,450, including interest with one final payment due on August 25, 2027, secured by real estate.	\$ 535,274	\$ 548,285
Less current installments	(13,711)	(13,011)
Long-term portion	\$ 521,563	\$ 535,274

Approximate maturities of long-term debt are summarized as follows:

For the Year Ending June 30,	Approximate Amount
2026	\$ 13,711
2027	14,448
2028	507,115
	\$ 535,274

For the years ended June 30, 2025 and 2024, CSP incurred interest expense on the mortgage payable of \$28,387 and \$29,052, respectively.

(13) Pension Plan

CSP has a defined contribution pension plan in which employees meeting certain criteria are eligible to participate in the plan. CSP's employer's contribution on behalf of the participant is 4% of the participant's compensation. The amount contributed by CSP during the years ended June 30, 2025 and 2024 was approximately \$30,317 and \$33,332, respectively.

(Continued)

Community Support Programs, Inc.
Notes to Financial Statements
June 30, 2025 and 2024
(Continued)

(14) HOME Loan Obligations

CSP entered into a mortgage with Louisiana Housing Corporation (LHC) pursuant to a Home Affordable Rental Housing Program Regulatory Agreement. The loan proceeds were utilized in the funding of construction of the Crossroads II project. The mortgage has a stated interest rate of 4% per annum; payable in annual installments in the amount equal to 75% of surplus cash of the project due on the first day of April, 2010; provided, however, that all payments due hereunder shall be payable only out of and to the extent of the net cash flow to be determined after payment of all operating expenses approved by LHFA and after a cash distribution to the Owner of not more than 25% of the surplus cash determined by LHFA. Any accrued but unpaid amounts due under this note shall be paid on April 1, 2039, the note maturity date. No payments were made on this loan during the years ended June 30, 2025 and 2024.

CSP entered into a mortgage with the City of Shreveport pursuant to a Home CHDO Funds Multifamily Rental Housing Loan Agreement dated January, 2017. The loan proceeds were used to construct twelve (12) two and three bedrooms townhome units of affordable rental housing for low-income families. The mortgage has a stated interest rate of 3% per annum; payable in annual installments in the amount equal to 100% of surplus cash of the project due on the first day of April, 2017; provided, however, that all payments due hereunder shall be payable only out of and to the extent of the net cash flow to be determined after payment of all operating expenses, payment of all sums due or currently required to be paid under the terms of any permanent mortgage loan encumbering the project that is senior to this note and the promissory note secured by such permanent mortgage loan, and payment of all amounts required to be deposited into any reserve funds. The note is secured by a second mortgage and security interest on all land, buildings, and improvements located on the project site, and movable property. Interest on the note may be compounded no more frequently than annually. Any accrued but unpaid amounts due under this note shall be paid on April 1, 2046, the note maturity date, when all sums due under this note shall be due and payable (unless forgiven as provided for in the note and mortgage). No payments were made on this loan during the years ended June 30, 2025 and 2024.

Outstanding loan balances on each of the HOME loans as of June 30, 2025 and 2024 were as follows:

Home Loan – LHC	\$ 555,560
Home Loan – City of Shreveport	<u>300,000</u>
Total	<u>\$ 855,560</u>

(15) Accrued Interest HOME Loan

This amount represents accrued interest payable on the HOME loan obligations, subject to the payment terms, as detailed in the mortgage with Louisiana Housing Corporation and the City of Shreveport. No interest was paid on these loans during the years ended June 30, 2025 and 2024.

(Continued)

Community Support Programs, Inc.
Notes to Financial Statements
June 30, 2025 and 2024
(Continued)

(16) Partnership Investments

CSP has entered into limited partnerships as a General Partner for various Louisiana Partnerships in Commendam. The partnerships are organized and operated for the construction, ownership and management of apartment complexes in Louisiana. The complexes are operated under the HOME Affordable Rental Housing Program through regulatory agreements with the Louisiana Housing Finance Agency. CSP entered into Management Sub-Contracts, in which they will co-manage the Partnerships. CSP's ownership percentage of each partnership is .05%.

(17) Prior Period Adjustment

Accounts receivable and grant revenue for the year ended June 30, 2024, were restated in the amount of \$28,383, to record additional accounts receivable and revenue not previously recognized. As a result of this adjustment, the balances reported as of and for the year ended June 30, 2024, in these financial statements differ from those previously reported.

(18) Contingency

CSP is a defendant in a lawsuit, the ultimate outcome of which is not presently determinable. An estimate of possible loss or range of loss cannot be reasonably estimated at this time.

(19) Subsequent Events

Subsequent events have been evaluated through January 23, 2026, the date the financial statements were available to be issued.

Community Support Programs, Inc.
Shreveport, Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Federal Grantor / Pass-Through Grantor / Program Title	Federal Assistance Listing Number	Project Number	Passed Through to Subrecipients	Expenditures
<u>U.S. Department of Housing and Urban Development</u>				
Direct Programs:				
Continuum of Care Program - Project Reach II	14.267	LA0246L6H022207 & LA0246L6H022308	\$	\$ 786,812
Continuum of Care Program - Crossroads II	14.267	LA0152L6H022315 & LA0152L6H022416		398,769
Continuum of Care Program - Impact	14.267	LA0034L6H022316 & LA0034L6H022417		652,624
Housing Voucher Cluster				
Direct Program				
Mainstream Vouchers	14.879	LA888		447,278
Total Housing Voucher Cluster				<u>447,278</u>
Passed through the City of Shreveport				
Home Investment Partnership Program	14.239	2017 - 00000017		300,000
Passed through Louisiana Housing Corporation				
Home Investment Partnership Program	14.239	N/A		555,560
Total U.S. Department of Housing and Urban Development				<u>3,141,043</u>
<u>U.S. Department of Health and Human Services</u>				
Direct Programs:				
Substance Abuse and Mental Health Services Projects of Regional and National Significance-				
Covid-19 - Bienville and Sabine Community Coalition	93.243	N/A		35,674
Covid-19 - Louisiana Partnership for Success II	93.243	N/A		65,067
Passed through the State of Louisiana, Department of Children and Family Services				
MaryLee Allen Promoting Safe and Stable Families Program - Portals	93.556	N/A	93,287	225,476
477 Cluster				
Passed through the State of Louisiana, Department of Children and Family Services				
Temporary Assistance for Needy Families - Portals	93.558	N/A	37,200	127,277
Total 477 Cluster			<u>37,200</u>	<u>127,277</u>
Passed through the Northwest Louisiana Human Services District				
Block Grants for Community Mental Health Services- Consumer Care Resources	93.958	N/A		71,930
Total U.S. Department of Health and Human Services			<u>130,487</u>	<u>525,424</u>
<u>U.S. Department of Homeland Security</u>				
Emergency Food and Shelter National Board Program	97.024	N/A		2,000
Total Federal Expenditures			<u>\$ 130,487</u>	<u>\$ 3,668,467</u>

See accompanying notes to the schedule of expenditures of federal awards.

Community Support Programs, Inc.
 Shreveport, Louisiana
 Notes to the Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2025

NOTE 1: Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Community Support Programs, Inc. under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Community Support Programs, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Community Support Programs, Inc.

NOTE 2: Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3: Indirect Cost Rate

Community Support Programs, Inc. does not utilize an indirect cost rate.

NOTE 4: Loan Balances Outstanding

Community Support Programs, Inc. has the following loan balances outstanding at June 30, 2025:

<u>Federal Assistance</u> <u>Listing #</u>	<u>Program Name</u>	<u>Outstanding</u> <u>Balance at</u> <u>June 30, 2025</u>
14.239	Home Investment Partnership Program	\$ 555,560
14.239	Home Investment Partnership Program	300,000

Community Support Programs, Inc.
Shreveport, Louisiana
Schedule of Compensation, Benefits and Other Payments to Agency Head
For the Year Ended June 30, 2025

Agency Head: Veronica Glover, Chief Executive Officer

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 131,765
Benefits - insurance	6,869
Benefits - retirement	5,280
Benefits - group life/disability insurance	2,809
Reimbursements	600
Continuing professional education	395
Travel	1,234

Community Support Programs, Inc.
Supplemental Information Schedule
Schedule of Financial Position - Crossroads II Program
June 30, 2025

Assets	
Current assets:	
Cash	\$ 75,201
Grants receivable	30,675
Prepaid insurance	22,357
Interagency receivable	139,492
Total current assets	<u>267,725</u>
Property and equipment:	
Property and equipment	1,299,510
Accumulated depreciation	<u>(692,313)</u>
Net property and equipment	<u>607,197</u>
Total Assets	<u><u>\$ 874,922</u></u>
Liabilities and Net Assets	
Current liabilities:	
Accounts payable	\$ 4,236
Accrued expenses	10,082
Total current liabilities	<u>14,318</u>
HOME loan obligation	555,560
Accrued interest - HOME loan	<u>363,800</u>
Total liabilities	<u>933,678</u>
Net assets:	
Without donor restrictions	<u>(58,756)</u>
Total net assets	<u>(58,756)</u>
Total Liabilities and Net Assets	<u><u>\$ 874,922</u></u>

Community Support Programs, Inc.
Supplemental Information Schedule
Schedule of Activities - Crossroads II Program
For the Year Ended June 30, 2025

	Without Donor Restrictions
Revenues and Other Support:	
Contractual revenue - grants	\$ 398,769
Client fees - rent	45,823
Interest	1,976
Miscellaneous revenues	1,076
Total revenues and other support	447,644
Expenses:	
Salaries and wages	142,778
Payroll taxes and benefits	27,034
Travel	2,707
Operating services	184,432
Supplies	3,882
Professional fees	15,574
Utilities	34,309
Interest - HOME loan	22,531
Depreciation	42,650
Miscellaneous	15,313
Total expenses	491,210
Changes in net assets	(43,566)
Net assets, beginning of year	(15,190)
Net assets, end of year	\$ (58,756)

Community Support Programs, Inc.
 Supplemental Information Schedule
 Schedule of Cash Flows - Crossroads II Program
 For the Year Ended June 30, 2025

Operating Activities	
Change in net assets	\$ (43,566)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	42,650
(Increase) decrease in operating assets:	
Prepaid insurance	(22,357)
Grants receivable	5,633
Interagency receivable	(13,913)
Increase (decrease) in operating liabilities:	
Accounts payable	(4,838)
Accrued expenses	3,627
Accrued interest - HOME loan	22,531
Net cash (used) by operating activities	<u>(10,233)</u>
Net decrease in cash	(10,233)
Cash as of beginning of year	<u>85,434</u>
Cash as of end of year	<u><u>\$ 75,201</u></u>

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Report on Internal Control Over Financial Reporting and on Compliance
And Other Matters Based on an Audit of Financial Statements Performed
in Accordance With Government Auditing Standards

Independent Auditors' Report

To the Board of Directors
Community Support Programs, Inc.
Shreveport, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of Community Support Programs, Inc., (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 23, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Community Support Programs, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Support Programs, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Community Support Programs, Inc.'s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Community Support Programs, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Cook & Morehart,
Certified Public Accountants, LLC
January 23, 2026

**COOK & MOREHART,
Certified Public Accountants, LLC**

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Report on Compliance for Each Major Program and on Internal
Control Over Compliance Required By the Uniform Guidance

Independent Auditors' Report

To the Board of Directors
Community Support Programs, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Community Support Programs, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Community Support Programs, Inc.'s major federal programs for the year ended June 30, 2025. Community Support Programs, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Community Support Programs, Inc. complied in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Community Support Programs, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Community Support Programs, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Community Support Programs, Inc.'s federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Community Support Programs, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about Community Support Programs, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgement and maintain professional skepticism throughout the audit.
- identify and assess the risk of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Community Support Programs, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Community Support Programs, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Community Support Programs, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Cook & Morehart,
Certified Public Accountants, LLC
January 23, 2026

Community Support Programs, Inc.
Shreveport, Louisiana
Summary Schedule of Prior Audit Findings
June 30, 2025

There were no findings or questioned costs for the prior year audit for the year ended June 30, 2024.

Schedule of Findings and Questioned Costs
June 30, 2025

A. Summary of Audit Results

Financial Statements

Type of audit report issued : Unmodified

Internal control over financial reporting :

Material weaknesses identified : yes no
Significant deficiencies identified : yes none reported

Noncompliance material to financial
statements noted :

yes no

Federal Awards

Internal control over major programs :

Material weaknesses identified : yes no
Significant deficiencies identified : yes none reported

Type of auditors' report issued on compliance
for major federal programs: Unmodified

Any audit findings disclosed that are required to
be reported in accordance with 2 CFR section
200.516(a)

yes no

Identification of major federal programs :

Federal Assistance Listing # 14.239
Home Investment Partnership Program

Dollar threshold used to distinguish between
type A and type B programs : \$750,000

Auditee qualified as low risk : yes no

B. Findings – Financial Statements Audit: None.

C. Findings and Questioned Costs – Major Federal Award Programs Audit: None.

Community Support Programs, Inc.
Shreveport, Louisiana
Summary Schedule of Prior Year Audit Findings
Schedule for Louisiana Legislative Auditor
June 30, 2025

There were no findings or questioned costs for the prior year audit ended June 30, 2024.

Summary Schedule of Current Year Audit Findings
Schedule for Louisiana Legislative Auditor
June 30, 2025

There are no findings or questioned costs for the current year audit period ended June 30, 2025.

**COOK & MOREHART,
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**Independent Accountants' Report on
Applying Agreed-Upon Procedures**

To the Board of Directors
Community Support Programs, Inc.
Shreveport, Louisiana
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2024 through June 30, 2025. Community Support Programs, Inc's management is responsible for those C/C areas identified in the SAUPs.

Community Support Programs, Inc. 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 C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2024 through June 30, 2025. Additionally, LLA 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:

1) *Written Policies and Procedures*

Testing not required for this area for the fiscal period July 1, 2024 through June 30, 2025, due to no exceptions being noted in prior year.

2) *Board or Finance Committee*

Testing not required for this area for the fiscal period July 1, 2024 through June 30, 2025, due to no exceptions being noted in prior year.

3) *Bank Reconciliations*

Testing not required for this area for the fiscal period July 1, 2024 through June 30, 2025, due to no exceptions being noted in prior year.

4) Collections (excluding electronic funds transfers)

Testing not required for this area for the fiscal period July 1, 2024 through June 30, 2025, due to no exceptions being noted in prior year.

5) Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
- B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that
- I. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;
 - II. At least two employees are involved in processing and approving payments to vendors;
 - III. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;
 - IV. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and
 - V. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.
- C. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and
- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and
 - ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.
- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

Procedures performed. No exceptions noted.

6) Credit Cards/Debit Cards/Fuel Cards/P-Cards

Testing not required for this area for the fiscal period July 1, 2024 through June 30, 2025, due to no exceptions being noted in prior year.

7) Travel and Travel-Related Expense Reimbursements (excluding card transactions)

Testing not required for this area for the fiscal period July 1, 2024 through June 30, 2025, due to no exceptions being noted in prior year.

8) Contracts

Testing not required for this area for the fiscal period July 1, 2024 through June 30, 2025, due to no exceptions being noted in prior year.

9) Payroll and Personnel

Testing not required for this area for the fiscal period July 1, 2024 through June 30, 2025, due to no exceptions being noted in prior year.

10) Ethics

Not applicable to nonprofit organizations.

11) Debt Service

Not applicable to nonprofit organizations.

12) Fraud Notice

Testing not required for this area for the fiscal period July 1, 2024 through June 30, 2025, due to no exceptions being noted in prior year.

13) Information Technology Disaster Recovery/Business Continuity

Testing not required for this area for Year 2.

14) Prevention of Sexual Harassment


Not applicable to nonprofit organizations.

We were engaged by Community Support Programs, Inc., 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 applicable standards of *Government Auditing Standards*. 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 those C/C areas identified in the SAUPs. 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 Community Support Programs, Inc., 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 those C/C areas identified in the SAUPs, 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.


Cook & Morehart,
Certified Public Accountants, LLC
January 23, 2026