

VIA LINK, INC.
NEW ORLEANS, LOUISIANA
FINANCIAL STATEMENTS
June 30, 2025 and 2024

VIA LINK, INC.
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INDEPENDENT AUDITORS' REPORT

To the Chief Executive Officer and
Board of Directors
VIA LINK, INC.
Covington, Louisiana

Opinion

We have audited the accompanying financial statements of Via Link, Inc. (the "Organization") (a Louisiana 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 Via Link, Inc. 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 Via Link, 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 the 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 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 Via Link, 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 generally accepted auditing standards 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 generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audits.
- 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 audits 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 Via Link, 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 Via Link, 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 audits, significant audit findings, and certain internal control related matters that we identified during the audits.

Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Compensation, Benefits, and Other Payments to the Chief Executive Officer is presented for purposes of additional analysis and is 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 auditing standards generally accepted in the United States of America. 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 December 18, 2025 on our consideration of the Organization's internal control over financial reporting and on our test 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 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 the Organization's internal control over financial reporting and compliance.

Kushner LaGraize, L.L.C

Metairie, Louisiana
December 18, 2025

VIA LINK, INC.
STATEMENTS OF FINANCIAL POSITION
June 30, 2025 and 2024

	ASSETS	
	2025	(Restated) 2024
CURRENT ASSETS		
Cash and cash equivalents	\$ 306,425	\$ 832,188
Certificates of deposit	490,000	490,000
Grants and contracts receivable (net of allowance for doubtful accounts of \$140,000 and \$120,000 at June 30, 2025 and 2024, respectively)	490,743	1,245,794
Prepaid expenses	21,743	33,266
Total Current Assets	1,308,911	2,601,248
PROPERTY AND EQUIPMENT		
Furniture and fixtures	-	41,350
Less: accumulated depreciation	-	(38,828)
Total Property and Equipment	-	2,522
OTHER ASSETS		
Operating lease right of use (ROU) asset	307,872	24,116
Investment in software company	100,000	100,000
Deposits	7,974	7,166
Total Assets	\$ 1,724,757	\$ 2,735,052

See accompanying notes to the financial statements.

VIA LINK, INC.
STATEMENTS OF FINANCIAL POSITION - CONTINUED
June 30, 2025 and 2024

LIABILITIES AND NET ASSETS

	2025	(Restated) 2024
CURRENT LIABILITIES		
Accounts payable	\$ 36,971	\$ 11,417
Accrued payroll	172,949	172,688
Operating lease liability, current portion	72,530	19,184
Deferred revenue	26,238	363,666
Compensated absences	164,997	148,328
Total Current Liabilities	473,685	715,283
LONG-TERM LIABILITIES		
Operating lease liability, less current portion	243,428	4,932
Deferred revenue, less current portion	-	224,498
TOTAL LONG-TERM LIABILITIES	243,428	229,430
TOTAL LIABILITIES	717,113	944,713
NET ASSETS		
Without donor restrictions:		
Undesignated	7,644	790,339
Board designated (for emergency purposes)	1,000,000	1,000,000
Total Net Assets Without Donor Restrictions	1,007,644	1,790,339
Total Net Assets	1,007,644	1,790,339
Total Liabilities and Net Assets	\$ 1,724,757	\$ 2,735,052

See accompanying notes to the financial statements.

VIA LINK, INC.
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2025

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
REVENUES AND OTHER SUPPORT			
UNITY grants	\$ 429,494	\$ -	\$ 429,494
United Way of SELA allocations and grants	20,046	-	20,046
United Way grants and contracts	445,948	-	445,948
Other grants and contracts	3,534,748	-	3,534,748
Training	28,311	-	28,311
Miscellaneous	10,613	-	10,613
Dashboard & Development	55,500	-	55,500
Interest	14,632	-	14,632
Donations	<u>19,967</u>	<u>-</u>	<u>19,967</u>
 Total Revenues and Other Support	 4,559,259	 -	 4,559,259
EXPENSES			
Program services	4,593,862	-	4,593,862
Support services	<u>748,092</u>	<u>-</u>	<u>748,092</u>
 Total Expenses	 <u>5,341,954</u>	 <u>-</u>	 <u>5,341,954</u>
 CHANGE IN NET ASSETS	 (782,695)	 -	 (782,695)
 NET ASSETS, BEGINNING OF THE YEAR	 <u>1,790,339</u>	 <u>-</u>	 <u>1,790,339</u>
 NET ASSETS, END OF YEAR	 <u>\$ 1,007,644</u>	 <u>\$ -</u>	 <u>\$ 1,007,644</u>

See accompanying notes to the financial statements.

VIA LINK, INC.
STATEMENT OF ACTIVITIES - RESTATED
For the Year Ended June 30, 2024

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
REVENUES AND OTHER SUPPORT			
UNITY grants	\$ 429,494	\$ -	\$ 429,494
United Way of SELA allocations and grants	503	-	503
United Way grants and contracts	723,772	-	723,772
Other grants and contracts (restated)	3,037,913	-	3,037,913
Training	74,584	-	74,584
Miscellaneous	32,982	-	32,982
Dashboard & Development	127,500	-	127,500
Cash contributions	<u>27,961</u>	<u>-</u>	<u>27,961</u>
 Total Revenues and Other Support	 4,454,709	 -	 4,454,709
EXPENSES			
Program services	4,543,433	-	4,543,433
Support services	<u>662,705</u>	<u>-</u>	<u>662,705</u>
 Total Expenses	 <u>5,206,138</u>	 <u>-</u>	 <u>5,206,138</u>
 CHANGE IN NET ASSETS	 (751,429)	 -	 (751,429)
 NET ASSETS BEGINNING OF THE YEAR (originally stated)	 2,441,768	 -	 2,441,768
Prior period adjustment	<u>100,000</u>	<u>-</u>	<u>100,000</u>
 NET ASSETS, BEGINNING OF THE YEAR (restated)	 <u>2,541,768</u>	 <u>-</u>	 <u>2,541,768</u>
 NET ASSETS, END OF YEAR	 <u>\$ 1,790,339</u>	 <u>\$ -</u>	 <u>\$ 1,790,339</u>

See accompanying notes to the financial statements.

VIA LINK, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2025

	Information, Referral and Crisis Intervention	Outreach and PCAL	Homeless Management Information System	Resources Center	Total Program Services	Support Services – Management and General	Total
Salaries	\$ 2,289,246	\$ 189,523	\$ 425,173	\$ 346,820	\$ 3,250,762	\$ 500,092	\$ 3,750,854
Employee benefits	185,054	22,622	37,848	47,745	293,269	30,156	323,425
Payroll taxes	173,172	12,797	30,520	25,127	241,616	37,594	279,210
Payroll processing	-	-	8	-	8	13,259	13,267
Total salaries, benefits and taxes	<u>2,647,472</u>	<u>224,942</u>	<u>493,549</u>	<u>419,692</u>	<u>3,785,655</u>	<u>581,101</u>	<u>4,366,756</u>
Depreciation	-	-	1,218	-	1,218	109	1,327
Software	106,970	598	68,021	10,668	186,257	16,430	202,687
Insurance	39,237	1,020	4,503	2,893	47,653	13,611	61,264
Membership dues	19,452	5,330	16,857	1,440	43,079	11,027	54,106
Miscellaneous expense	1,254	13,706	7,825	6,440	29,225	14,727	43,952
Occupancy	4,820	2,190	47,211	25,511	79,732	5,192	84,924
Office supplies	4,607	2,649	5,813	1,311	14,380	7,329	21,709
Postage	11,998	242	29	10	12,279	1,769	14,048
Printing and publications	7,725	1,739	-	248	9,712	637	10,349
Professional fees	168,762	9,450	43,448	46,111	267,771	48,380	316,151
Telephone and internet	65,049	1,163	7,394	5,082	78,688	6,246	84,934
Advertising	-	724	-	-	724	11,932	12,656
Travel and conferences	12,546	9,222	10,213	4,301	36,282	18,262	54,544
Bank fees	-	-	-	12	12	700	712
Interest	-	-	-	-	-	10,640	10,640
Loss on disposal of fixed assets	1,195	-	-	-	1,195	-	1,195
Total expenses	<u>\$ 3,091,087</u>	<u>\$ 272,975</u>	<u>\$ 706,081</u>	<u>\$ 523,719</u>	<u>\$ 4,593,862</u>	<u>\$ 748,092</u>	<u>\$ 5,341,954</u>

See accompanying notes to the financial statements.

VIA LINK, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2024

	Information, Referral and Crisis Intervention	Outreach and PCAL	Homeless Management Information System	Resources Center	Total Program Services	Support Services – Management and General	Total
Salaries	\$ 2,149,390	\$ 159,112	\$ 459,161	\$ 404,667	\$ 3,172,330	\$ 384,456	\$ 3,556,786
Employee benefits	159,858	19,942	48,301	43,280	271,381	26,328	297,709
Payroll taxes	164,400	11,040	33,037	29,281	237,758	28,679	266,437
Payroll processing	27	-	-	-	27	12,774	12,801
Total salaries, benefits and taxes	<u>2,473,675</u>	<u>190,094</u>	<u>540,499</u>	<u>477,228</u>	<u>3,681,496</u>	<u>452,237</u>	<u>4,133,733</u>
Depreciation	4,851	-	2,436	-	7,287	8,008	15,295
Equipment, software rental and maintenance	177,857	254	76,994	47,830	302,935	13,045	315,980
Insurance	37,539	471	7,778	2,559	48,347	6,794	55,141
Membership dues	10,485	4,723	12,069	981	28,258	5,144	33,402
Miscellaneous expense	1,612	116	327	1,869	3,924	21,498	25,422
Occupancy	3,836	2,007	58,793	15,346	79,982	19,280	99,262
Office supplies	1,728	4,905	3,009	1,638	11,280	2,806	14,086
Postage	6,750	820	29	-	7,599	1,598	9,197
Printing and publications	11,311	926	63	538	12,838	1,057	13,895
Professional fees	152,974	11,519	42,140	34,272	240,905	21,459	262,364
Telephone and internet	6,588	1,304	6,005	2,441	16,338	5,565	21,903
Advertising	20,518	8,530	235	2,582	31,865	23,454	55,319
Travel and conferences	26,608	15,883	9,976	15,861	68,328	13,077	81,405
Revenue discounts	-	2,001	-	-	2,001	-	2,001
Bank fees	30	-	20	-	50	353	403
Interest	-	-	-	-	-	1,125	1,125
Loss on disposal of fixed assets	-	-	-	-	-	66,205	66,205
Total expenses	<u>\$ 2,936,362</u>	<u>\$ 243,553</u>	<u>\$ 760,373</u>	<u>\$ 603,145</u>	<u>\$ 4,543,433</u>	<u>\$ 662,705</u>	<u>\$ 5,206,138</u>

See accompanying notes to the financial statements.

VIA LINK, INC.
STATEMENTS OF CASH FLOWS
For the Years Ended June 30, 2025 and 2024

	2025	(Restated) 2024
CASH FLOWS PROVIDED BY (USED IN) OPERATING ACTIVITIES		
Change in net assets	\$ (782,695)	\$ (751,429)
Adjustments to reconcile change in net assets to cash provided by (used in) operating activities:		
Loss on disposal of fixed assets	1,195	66,205
Depreciation	1,327	15,296
Provision for uncollectible receivables	20,000	-
Non cash lease expense - operating leases	74,194	86,049
Changes in operating assets and liabilities:		
Grants and contracts receivable	735,051	110,199
Prepaid expenses	11,523	(1,324)
Accounts payable	25,554	6,127
Deposits	(808)	-
Accrued payroll	261	51,140
Deferred revenue	(561,926)	191,137
Operating leases liability	(66,108)	(84,803)
Compensated absences	16,669	30,160
	(525,763)	(281,243)
NET CASH USED IN OPERATING ACTIVITIES		
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	832,188	1,113,431
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 306,425	\$ 832,188
SUPPLEMENTAL INFORMATION		
ROU assets obtained in exchange for new operating lease liabilities	\$ 357,950	\$ -
ROU assets removed and lease liabilities cancelled due to lease termination	\$ -	\$ 69,990

See accompanying notes to the financial statements.

VIA LINK, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 1 – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Via Link, Inc. (the “Organization”) is a not-for-profit organization located in the Greater New Orleans area that provides crisis support, connects people to resources and services, and provides vital data and trend information to ensure policies and programs meet community needs. The Organization’s primary source of revenue are grants and contracts.

Basis of Accounting

The financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles (“US GAAP”), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

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 objectives of the Organization. The Organization’s board may designate assets without restrictions for operational purposes from time to time.

Net Assets With Donor Restrictions – Net assets subject to stipulation imposed by donors and grantors. Some donor-imposed restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates those resources be maintained in perpetuity.

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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Advertising

The Organization expenses advertising costs as incurred. Advertising expense was \$12,656 and \$55,319 for the years ended June 30, 2025 and 2024, respectively.

Cash and Cash Equivalents

For purposes of the statements of cash flows, the Organization considers all restricted and unrestricted cash and other highly liquid debt instruments with original maturities of three months or less to be cash equivalents.

VIA LINK, INC.
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 2025 and 2024

NOTE 1 – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES –
Continued

Certificates of Deposit

The Organization values all certificates of deposit at the lower of cost or fair value. As of June 30, 2025, and 2024, the Organization held certificates of deposit with balances of \$490,000 and \$490,000, respectively. The maturity dates vary from December 9, 2025, to December 11, 2026, and annual interest rates range from 4.05% to 4.5%.

Grants and Contracts Receivable

Grants and contracts receivable are stated at the amount management expects to collect from outstanding balances. At June 30, 2025, and 2024, the financial statements include an estimate for allowance for doubtful accounts in the amount of \$140,000 and \$120,000 respectively, as management believes this amount is uncollectible.

Property and Equipment

Property and equipment exceeding \$2,500 are recorded at historical cost or estimated historical cost if historical cost is not available. Betterments that naturally add to the value of related assets or materially extend the useful lives of assets are capitalized. Normal maintenance and minor purchases are expensed to repairs and maintenance of the Organization. Depreciation expense for the years ended June 30, 2025 and 2024 totaled \$1,327 and \$15,296, respectively. Depreciation is calculated using the straight-line method with useful lives of 3 to 15 years.

Compensated Absences

Employees of the Organization are entitled to paid time off depending on their length of service and other factors. At June 30, 2025 and 2024, liabilities for compensated absences were \$164,997 and \$148,328, respectively.

VIA LINK, INC.
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 2025 and 2024

NOTE 1 – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES –
Continued

Revenue Recognition/Deferred Revenue

Grants and contributions received are recorded without donor restrictions or with donor restrictions, depending on the existence and/or nature of any donor restrictions. Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restrictions expire or are met in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. Contract revenue is recognized in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 606, *Revenue from Contracts with Customers*, the core principle of which is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled to receive in exchange for those goods or services. To achieve this core principle, five basic criteria must be met before revenue can be recognized: (1) identify the contract with a customer; (2) identify the performance obligations in the contract; (3) determine the transaction price; (4) allocate the transaction price to performance obligations in the contract; (5) recognize revenue when or as the Organization satisfies a performance obligation. The Organization recognizes revenue at the point in time when the services are provided at the amount that reflects the consideration to which the Organization expects to be entitled for providing the service, according to the respective contracts.

Contracts and grants that are received ahead of the time period specified for the Organization to provide services are recognized as deferred revenue. At June 30, 2025 and 2024, contracts and grants received of \$26,238 and \$588,164, respectively, have not been recognized as revenue in the accompanying statements of activities as the time period specified for the Organization to provide services has not yet begun. As such, they are recorded in the statements of financial position as deferred revenue.

Functional Expenses

The costs of providing the various programs and other activities of the Organization have been summarized on a functional basis in the statements of activities. Directly identifiable expenses are charged to programs and administration. Expenses related to more than one function are charged to programs and administration on the basis of periodic time and expense studies.

VIA LINK, INC.
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 2025 and 2024

NOTE 1 – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Functional Expenses - Continued

The Organization's principal programs are comprised of the following:

Information, Referral and Crisis Intervention Center - The Organization provides individuals and organizations with information and referral to appropriate community resources through a 24-hour call center that provides crisis intervention/suicide prevention and information and referrals to community resources, the publication of the Community Resource Directory and public access to community resource information on the Organization's website.

Outreach and PCAL (Prevent Child Abuse Louisiana) - This department represents and promotes the Organization and its mission through outreach, advocacy and education. It also ensures the Organization's presence in outreach and community events, the creation and provision of education trainings and presentations, participation in statewide coalitions and workgroups, and maintains an online presence via the Organization's websites and social media.

Homeless Management Information System – The Organization receives grant support from UNITY Greater New Orleans (UNITY) to operate the Homeless Management Information System and to provide training, technical support, and aggregate reporting for agencies affiliated with UNITY.

Resources Center – This department produces and oversees the Organization's information database which contains 4,231 active resources. It also manages the Organization's care navigation services and develops data tools for itself and other organizations that contract with the agency.

Contributed Nonfinancial Assets and Services

The Organization records nonfinancial donations of assets and services in accordance with ASC 958-605. Portions of the Organization's functions are sometimes conducted by unpaid officers, board members, and trained volunteers. The Organization recognizes contributed services, if significant in amount, that creates or enhances non-financial assets or that require specialized skills provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. For the years ended June 30, 2025 and 2024, the Organization recorded no contributed services provided by trained volunteers and board members.

VIA LINK, INC.
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 2025 and 2024

NOTE 1 – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES –
Continued

Income Taxes

Under the provisions of the Internal Revenue Code, Section 501(c)(3), and the applicable income tax regulations of Louisiana, the Organization is exempt from taxes on income other than unrelated business income. The Organization has also been classified as an entity that is not a private foundation in Section 170(b)(1)(A)(vi).

The Organization's evaluation revealed no tax positions that would have a material impact on the financial statements. The 2023-2025 tax years remains subject to examination by the IRS. The Organization does not believe that any reasonably possible changes will occur within the next twelve months that will have a material impact on the financial statements.

Right-of-Use Assets and Lease Liabilities

The Organization determines if an arrangement contains a lease at the inception of a contract. Right-of-use assets represent the Organization's right to use an underlying asset for the lease term and lease liabilities represent the Organization's obligation to make lease payments arising from the lease. Right-of-use assets and lease liabilities are recognized at the commencement date of the lease, renewal date of the lease or significant remodeling of the lease space based on the present value of the remaining future minimum lease payments. As the interest rate implicit in the Organization's operating leases is not readily determinable, the Organization utilizes the risk free rate at the start of the lease, to discount the operating lease payments.

Leases with an initial term of 12 months or less are not recorded on the Statement of Financial Position, and lease expense is recognized on a straight-line basis over the term of the short-term lease.

NOTE 2 – LIQUIDITY AND AVAILABILITY OF RESOURCES

The following reflects the Organization's financial assets as of June 30, 2025 and 2024 reduced by amounts not available for general use because of contractual or Board-imposed restrictions within one year of the statements of financial position date. However, amounts already appropriated for general expenditures within one year of the statements of financial position dates have not been subtracted as unavailable.

	<u>2025</u>	<u>2024 (restated)</u>
Financial assets, at year end	\$ 1,287,168	\$ 2,567,982
Contractual or donor-imposed restrictions:		

VIA LINK, INC.
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 2025 and 2024

NOTE 2 – LIQUIDITY AND AVAILABILITY OF RESOURCES – Continued

Restricted by donor with time or purpose restrictions	-	-	
Board designated funds for emergency purposes	<u>(1,000,000)</u>	<u>(1,000,000)</u>	
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 287,168</u>	<u>\$ 1,567,982</u>	

As part of the Organization’s liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The Organization’s goal is generally to maintain financial assets to meet 90 days of operating expenses. As part of its liquidity plan, excess cash is invested in short-term investments including certificates of deposit.

NOTE 3 – RISKS AND UNCERTAINTIES

The Organization maintains cash balances at multiple financial institutions. Accounts at these institutions are insured by the Federal Deposit Insurance Corporation up to \$250,000. For the years ended June 30, 2025, and 2024, the Organization had uninsured balances of \$41,537 and \$207,237 respectively. The Organization has not experienced any losses and believes it is not exposed to any significant risk.

NOTE 4 – DESIGNATED NET ASSETS

At June 30, 2025, and 2024, the Board of Directors designated net assets totaling \$1,000,000 and \$1,000,000, respectively, for emergency purposes.

NOTE 5 – RETIREMENT PLAN

Effective January 1, 1998, the Organization adopted a Savings Incentive Match Plan for Employees of Small Employers (SIMPLE). All employees are eligible to participate. For the years ended June 30, 2025 and 2024, the Organization made matching contributions of \$20,827 and \$21,832, respectively, included in employee benefits on the statements of functional expenses.

NOTE 6 – LEASES

At June 30, 2025, the Organization had two office space leases with terms of 1 to 5 years.

The following table is a summary of the components of net lease costs for the years ended June 30, 2025 and 2024:

VIA LINK, INC.
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 2025 and 2024

NOTE 6 – LEASES – Continued

	2025	2024
Operating (total) lease costs	\$ 84,806	\$ 89,418

Supplemental Statement of Financial Position information related to the leases as of June 30, 2025 and 2024 is as follows:

Operating leases:	2025	2024
Operating lease right-of-use assets	\$ 307,872	\$ 24,116
Current portion of operating lease liabilities	\$ 72,530	\$ 19,184
Long-term operating lease liabilities	243,428	4,932
Total operating lease liabilities	\$ 315,958	\$ 24,116
	2025	2024
Weighted average remaining lease term (in months):		
Operating leases	49.27	15.00
Weighted average discounts rate:		
Operating leases	3.66%	4.48%

The following table summarizes the maturity of the lease liabilities under operating leases as of June 30, 2025:

2026	\$ 82,384
2027	79,285
2028	81,136
2029	82,986
2030	13,881
Thereafter	-
Total lease payments	339,672
Less: imputed interest	(23,714)
Total lease liability	\$ 315,958

VIA LINK, INC.
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 2025 and 2024

NOTE 7 – RISK MANAGEMENT

The Organization is exposed to various risks of loss in the normal course of business. Commercial insurance coverage is purchased for claims arising from such matters. For the years ended June 30, 2025 and 2024, there were no claims outstanding.

NOTE 8 – CONCENTRATIONS

For the year ended June 30, 2025, one grantor accounted for 40.9% of the Organization’s total revenues. For the year ended June 30, 2024, one grantor accounted for 42.3% of the Organization’s total revenues.

NOTE 9 – CORRECTION OF ERRORS

During the fiscal year ended June 30, 2025, management identified and corrected errors in the previously issued financial statements for the year ended June 30, 2024. These corrections related to (a) the duplicate recording of revenue and receivables and (b) the misclassification of software development costs that should have been recorded as an asset. The financial statements for the year ended June 30, 2024, have been restated to correct these errors as described below.

(a) Revenue Duplication

Management determined that \$193,400 of revenue had been previously recorded twice in the financial statements for the year ended June 30, 2024, due to an administrative posting error. The financial statements have been restated to remove the duplicate entry, which decreased previously reported revenue and unrestricted net assets by \$193,400 as of June 30, 2024.

	<u>Originally Reported</u>	<u>Increase / (Decrease)</u>	<u>Restated</u>
Grants and contracts receivable	\$1,439,194	\$ (193,400)	\$ 1,245,794
Revenue	4,648,109	(193,400)	4,454,709
Change in Net Assets	(558,029)	(193,400)	(751,429)

(b) Investment Capitalization

Management determined that \$100,000 of costs incurred and recorded as software expense in fiscal year 2023 were incorrectly classified. These costs represented VIA LINK’s investment in a jointly developed software platform that provides ongoing programming and operational benefits beyond the current fiscal period. Accordingly, the financial statements for fiscal year 2024 have been restated to correct the classification and capitalize this amount as an Other Asset Investment, reflecting its nature as a long-term investment rather than a current-period expense.

VIA LINK, INC.
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 2025 and 2024

NOTE 9 – CORRECTION OF ERRORS - Continued

	<u>Originally Reported</u>	<u>Increase / (Decrease)</u>	<u>Restated</u>
Investment in software company	\$ -	\$ 100,000	\$ 100,000
Net Assets Beginning of the Year	2,441,768	100,000	2,541,768

Undesignated net assets as of June 30, 2024 were affected by both of these restatements, as shown below:

	<u>Originally Reported</u>	<u>Increase / (Decrease)</u>	<u>Restated</u>
Undesignated Net Assets	\$ 883,739	\$ (93,400)	\$ 790,339

These corrections have no impact on donor-restricted net assets, grant compliance, or other contractual covenants.

NOTE 10 – SUBSEQUENT EVENTS

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that effect the financial statements. Subsequent events have been evaluated through December 18, 2025, which is the date the financial statements were available to be issued and determined no event occurred that required accrual or disclosure in the financial statements.

SUPPLEMENTARY INFORMATION

VIA LINK, INC.
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO THE
CHIEF EXECUTIVE OFFICER
For the Year Ended June 30, 2025

ORGANIZATION HEAD NAME: LaVondra Dobbs, Chief Executive Officer

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 152,415
Benefits - health insurance	11,014
Benefits - retirement	4,573
Worker's compensation insurance	277
Benefits - life insurance	198
Benefits - FICA and Medicare	11,624
Cell Phone	<u>1,338</u>
	<u>\$ 181,439</u>

**OTHER REPORTING REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

INDEPENDENT AUDITORS' 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

To the Chief Executive Officer and Board of Directors
Via Link, Inc.
Covington, 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, the financial statements of Via Link, Inc. (a Louisiana 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 December 18, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Via Link 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 Via Link Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Via Link 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 a 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 the 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 Via Link, 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 Organization'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 Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Kushner LaGraize, L.L.C

Metairie, Louisiana
December 18, 2025

VIA LINK, INC.
SCHEDULE OF FINDINGS AND RESPONSES
For the Year Ended June 30, 2025

I. SUMMARY OF AUDITORS' REPORT

- a. The auditors' report expresses an unmodified opinion on the financial statements of Via Link, Inc.
- b. No significant deficiencies and no material weaknesses in internal control relating to the audit of the financial statements of Via Link, Inc. are reported in the Independent Auditors' 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*.
- c. No instances of noncompliance material to the financial statements of Via Link, Inc. were reported in the Independent Auditors' 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*.

VIA LINK, INC.
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
For the Year Ended June 30, 2025

I. SUMMARY OF AUDITORS' REPORT

- a. The auditors' report expressed an unmodified opinion on the financial statements of Via Link, Inc.
- b. One significant deficiency and no material weaknesses in internal control relating to the audit of the financial statements of Via Link, Inc. was reported in the Independent Auditors' 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*.
- c. No instances of noncompliance material to the financial statements of Via Link, Inc. were reported in the Independent Auditors' 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*.

2. FINDINGS – FINANCIAL STATEMENT AUDIT

Significant Deficiencies:

2024-001 – Segregation of Duties – Resolved

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To LaVondra Dobbs 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. Via Link's management is responsible for those C/C areas identified in the SAUPs.

Via Link (the Entity) 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:

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

1. 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).

Obtained listing of locations that process payments for the fiscal period and management's representation that the listing is complete, without exception.

2. For each location selected under #1 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, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

Noted proper segregation of duties for the responsibilities listed above, without exception.

- b) At least two employees are involved in processing and approving payments to vendors.

Noted proper segregation of duties for the responsibilities listed above, without exception.

- c) 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.

Noted proper segregation of duties for the responsibilities listed above, without exception.

- d) 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.

Noted proper segregation of duties for the responsibilities listed above, without exception.

- e) Only employee/official authorized to sign checks approve the electronic disbursements of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

Noted all electronic disbursements contained proper approval, without exception.

- 3. For each location selected under #1 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:

- a) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

All disbursements examined matched the related original invoice/billing statement, without exception.

- b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #2, as applicable.

All invoices examined included evidence of segregation of duties documented above.

4. Using the entity's main operating account and the month selected in Bank Reconciliations, 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 those persons authorized to disburse funds per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy.

All electronic disbursements examined contained evidence of proper approval and number of authorized signers.

We were engaged by Via Link, 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 Via Link, 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.

Kushner LaGraize, L.L.C.

Metairie, Louisiana
December 18, 2025