St. Charles Community C.A.R.E. Center Foundation, Inc.
d/b/a St. Charles CARE Center

Financial Statements and
Supplementary Information
Year Ended December 31, 2025

ST. CHARLES COMMUNITY C.A.R.E. CENTER FOUNDATION, INC.
d/b/a St. Charles CARE Center

Financial Statements and
Supplementary Information
Year Ended December 31, 2025

Table of Contents

Martin and Pellegrin

Certified Public Accountants
(A Professional Corporation)

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
St. Charles Community C.A.R.E. Center Foundation, Inc.
d/b/a St. Charles CARE Center
Hahnville, Louisiana

We have reviewed the accompanying financial statements of St. Charles Community C.A.R.E. Center Foundation, Inc. d/b/a St. Charles CARE Center (a not-for-profit organization), which comprise the statement of financial position as of December 31, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

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

We are required to be independent of St. Charles Community C.A.R.E. Center Foundation, Inc. d/b/a St. Charles CARE Center and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

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

Supplementary Information

The accompanying Schedule of Compensation, Benefits, and Other Payments to the Executive Director on page 11 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

Martin and Pellegrin

Houma, Louisiana
June 26, 2026

FINANCIAL STATEMENTS

ST. CHARLES COMMUNITY C.A.R.E. CENTER FOUNDATION, INC.
d/b/a St. Charles CARE Center

Statement of Financial Position
December 31, 2025

Assets		
Current assets		
Cash and cash equivalents	$	255,279
Investments		53,855
Accounts receivable		414
Grant receivable		37,679
Fee for service receivable		12,500
Prepaid expenses		4,656
Deposit		1,487
Total Current Assets		365,870
Property and equipment, net of accumulated depreciation of $24,173		3,141
Total Assets	$	369,011
Liabilities and Net Assets		
Current liabilities		
Accounts payable	$	101
Credit card payable		1,184
Total Liabilities		1,285
Net assets		
Without donor restrictions		367,726
Total Liabilities and Net Assets	$	369,011

See accompanying notes and independent accountant's review report.

ST. CHARLES COMMUNITY C.A.R.E. CENTER FOUNDATION, INC.
d/ba/ St. Charles CARE Center

Statement of Activities
Year Ended December 31, 2025

Revenue and Other Support		
Governmental grants	$	203,961
Governmental contracts - fee for services		160,000
Contributions - corporations/foundations		127,500
Rental income		18,837
Contributions - individuals		5,100
Total revenue and other support		515,398
Functional Expenses		
Program services:		
Family assessment center		421,348
Community resource center		11,186
Total program services		432,534
Management and general		57,074
Total functional expenses		489,608
Other Income		
Dividend income		2,789
Interest income		2,723
Total other income		5,512
Increase in Net Assets		31,302
Net Assets, Beginning of Period		336,424
Net Assets, End of Period	$	367,726

See accompanying notes and independent accountant's review report.

ST. CHARLES COMMUNITY C.A.R.E. CENTER FOUNDATION, INC.
d/ba/ St. Charles CARE Center

Statement of Functional Expenses
Year Ended December 31, 2025

	Program Services			
	Family Assessment Center	Community Resource Center	Management and General	Total
Salaries and wages	$ 300,901	$ -	$ 23,301	$ 324,202
Employee benefits	34,035	-	5,401	39,436
Insurance	7,252	11,070	8,463	26,785
Payroll taxes	23,604	-	1,691	25,295
Independent contractors	17,450	-	-	17,450
Community and stakeholder engagement	9,099	-	740	9,839
Supplies and materials	5,623	50	3,307	8,980
Professional fees	2,500	-	6,450	8,950
Training	6,384	-	-	6,384
Travel	5,017	-	3	5,020
Communications	2,629	-	1,791	4,420
Dues and subscriptions	2,700	-	1,073	3,773
Program rewards and incentives	3,646	-	67	3,713
Depreciation	-	-	2,190	2,190
Repairs and maintenance	-	66	1,920	1,986
Team development	508	-	547	1,055
Bank and other fees	-	-	130	130
Total functional expenses	$ 421,348	$ 11,186	$ 57,074	$ 489,608

See accompanying notes and independent accountant's review report.

ST. CHARLES COMMUNITY C.A.R.E. CENTER FOUNDATION, INC.
d/b/a St. Charles CARE Center

Statement of Cash Flows
Year Ended December 31, 2025

CASH FLOWS FROM OPERATING ACTIVITIES	
Increase in net assets	$ 31,302
Adjustments to reconcile net increase in net assets to cash provided by operating activities:	
Depreciation	2,190
(Increase) decrease in:	
Accounts receivable	(414)
Grant receivable	20,000
Fee for service receivable	15,833
Prepaid expenses	459
Deposit	(1,487)
Increase (decrease) in:	
Accounts payable	46
Credit card payable	772
Payroll liabilities	(5,245)
NET CASH PROVIDED BY OPERATING ACTIVITIES	63,456
CASH FLOWS USED IN INVESTING ACTIVITIES	
Purchases of investments	(2,294)
NET INCREASE IN CASH AND CASH EQUIVALENTS	61,162
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	194,117
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 255,279

See accompanying notes and independent accountant's review report.

ST. CHARLES COMMUNITY C.A.R.E. CENTER FOUNDATION, INC.
d/b/a St. Charles CARE Center

Notes to Financial Statements
Year Ended December 31, 2025

Note 1 – Summary of Significant Accounting Policies

A. Nature of the Organization – St. Charles Community C.A.R.E. Center Foundation, Inc. d/b/a St. Charles CARE Center, a not-for-profit, voluntary health and welfare agency, engages, empowers, and uplifts young people and their families through programs that promote strengths, address challenges, and guide them toward lifelong success. The major program offered by the Organization is the Family Assessment Center. This program identifies and addresses health and wellness challenges, including mental health, substance use, and trauma-related disorders that may lead young people to become court-involved. The program also helps families successfully navigate the justice system, connect with social services and resources, and helps youth and their families find a pathway to success. The Organization performs these services through the delivery of evidence-based, family-centered screenings and interventions that prioritize and build on strengths.

B. Basis of Presentation – The financial statements are prepared on the accrual basis of accounting in accordance with U. S. generally accepted accounting principles.

C. Cash and Cash Equivalents – For the purpose of the statement of cash flows, St. Charles Community C.A.R.E. Center Foundation, Inc. considers all unrestricted cash and other highly liquid investments with initial maturities of three months or less to be cash equivalents.

D. Investments – Investments as of December 31, 2025 consisted of two certificates of deposit totaling $53,855.

E. Promises to Give – Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

F. Bad Debts – The financial statements of St. Charles CARE Center contain no allowance for uncollectible receivables. Uncollectible accounts are recognized as an expense at the time information becomes available that indicates the amounts are uncollectible. While accounting principles generally accepted in the United States of America require that bad debts be recorded utilizing the allowance method, the difference between the two methods is immaterial to the Organization, as management considers all receivables to be fully collectible.

Note 1 – Summary of Significant Accounting Policies (Cont.)

G. Property and Equipment – Property and equipment of the Organization, excluding donated property and equipment, are valued at cost. All donated property and equipment are recorded at estimated fair market value on the date of the donation. Depreciation is computed utilizing the straight-line method over the estimated useful lives of the assets (three to seven years). Depreciation expense for the year ended December 31, 2025 was $2,190. Property and equipment acquisitions are capitalized if the purchase exceeds $750 and the asset has a useful life of greater than one year.

H. Net Assets – Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of St. Charles CARE Center and changes therein are classified and reported as follows:

Net assets without donor restrictions – Net assets that are not subject to donor-imposed stipulations.

Net assets with donor restrictions – Net assets subject to donor-imposed stipulations that may or will be met, either by actions of St. Charles CARE Center and/or the passage of time. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported in the statement of activities as net assets released from restrictions.

I. Functional Allocation of Expenses – The costs of providing the various programs and other activities have been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

J. Income Taxes – St. Charles CARE Center is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. It has been classified as an organization that is not a private foundation under Section 509(a)(1) of the Internal Revenue Code and qualifies for the 50% charitable contributions deduction for individual donors.

K. Estimates – The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Note 2 – Fair Values of Financial Instruments

The Organization's financial instruments, none of which are held for trading purposes, include cash and cash equivalents, investments, receivables, and accounts payable. Management estimates that the fair value of all financial instruments as of December 31, 2025, does not differ materially from the aggregate carrying values of its financial instruments recorded in the accompanying statement of financial position.

Note 3 – Uncertain Income Taxes

The Organization's 2024 tax return was filed appropriately. As of June 26, 2026, the Organization had not filed its 2025 tax return as the filing due date had been extended to November 16, 2026. The Organization recognizes interest and penalties, if any, related to unrecognized tax benefits in income tax expense. The Organization's tax filings are subject to audit by various taxing authorities. The Organization's open audit period is 2022 to 2025. Management has evaluated the Organization's tax position and concluded that the Organization has taken no uncertain tax positions that require adjustment to the financial statements to comply with provisions of this guidance.

Note 4 – Concentrations of Credit Risk

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of grants receivable from state government and fee for service receivables due from local government entities. As such, the Organization requires no collateral for these amounts.

The Organization maintains its cash in one financial institution located in Louisiana. The Federal Deposit Insurance Corporation (FDIC) insures the balances up to $250,000 at this institution. Bank balances exceeded the $250,000 insurance limit during the year ended December 31, 2025. Management does not consider the Organization to have significant credit risk related to its bank deposits.

Note 5 – Grant Receivable

As of December 31, 2025, the Louisiana Commission on Law Enforcement under the jurisdiction of the State of Louisiana/Office of the Governor owes the Organization $37,679 under the Truancy Assessment Service Center Program.

Note 6 – Fee for Service Receivable

As of December 31, 2025, the fee for service receivable consists of a $12,500 payment due from the St. Charles Parish Twenty-Ninth Judicial District Court.

Note 7 – Property and Equipment

A summary of changes in property and equipment follows:

	January 1, 2025	Additions	Retirements	December 31, 2025
Office equipment	$ 14,279	$ -	$ -	$ 14,279
Furniture and fixtures	7,471	-	-	7,471
Leasehold improvements	5,564	-	-	5,564
	27,314	-	-	27,314
Accumulated depreciation	(21,983)	(2,190)	-	(24,173)
	$ 5,331	$ (2,190)	$ -	$ 3,141

Note 8 – Governmental Grants

During the year ended December 31, 2025, the Organization recognized grant revenue in the form of reimbursements for actual expenses and on a unit of service basis from the following sources:

State of Louisiana -	
Office of the Governor -	
Louisiana Commission on Law Enforcement and	
Administration of Criminal Justice -	
Truancy Assessment Service Center Program	$ 162,997
St. Charles Parish Delinquency Prevention Project	40,964
	$ 203,961

Note 9 – Governmental Contracts – Fee for Services

The Organization provides services under various contracts with local governmental agencies. Revenue from these contracts is recognized as the Organization satisfies performance obligations under the terms of the agreements. These contracts are fee-for-service. As of December 31, 2025, the Organization received $160,000 related to these contracts.

Note 10 – Contributions – Corporations/Foundations

During the year ended December 31, 2025, the Organization recognized contributions from the following sources:

Valero Benefit for Children	$ 100,000
United Way of St. Charles	25,000
Other	2,500
	$ 127,500

Note 11 – Rent

The Organization entered into a cooperative endeavor agreement with the St. Charles Parish School Board (the School Board) whereby the School Board provides appropriate facilities in which the Organization can perform its respective services. Under the agreement, which was renewed on July 1, 2024, the Organization is responsible for reimbursing the School Board for required insurances. No other rent payments are required. Under the current agreement, the annual amount of insurance is $11,070, which will be paid in monthly installments of $922. This agreement contemplates in-kind services by the Organization for the students of the school system. As such, each year, the Organization agrees that it will provide services to students/parents who are referred to the St. Charles Parish Family in Need of Service (FINS) program by the School Board. The agreement ends on June 30, 2027.

In addition, the agreement allows for subleases of the facilities. During the year ended December 31, 2025, three organizations subleased the facilities from St. Charles CARE Center under short-term agreements. Total rental income under these subleases was $18,837 for the year ended December 31, 2025.

Note 12 – Board of Directors Compensation

The members of the Board of Directors serve without compensation.

Note 13 – Liquidity and Availability of Financial Assets

The following reflects the Organization's financial assets as of December 31, 2025, reduced by any amounts not available for general use within one year of the statement of financial position date because of contractual or donor-imposed restrictions or internal designations:

ST. CHARLES COMMUNITY C.A.R.E. CENTER FOUNDATION, INC.
d/b/a St. Charles CARE Center

Notes to Financial Statements
Year Ended December 31, 2025

Note 13 – Liquidity and Availability of Financial Assets (Cont.)

Current assets	$ 365,870
Less those unavailable for general expenditures within one year:	
Prepaid expenses and deposit	(6,143)
Financial assets available to meet cash needs for general expenditures within one year	$ 359,727

Note 14 – Subsequent Events

Subsequent events were evaluated through June 26, 2026, which is the date the financial statements were available to be issued, and it was determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

SUPPLEMENTARY INFORMATION

ST. CHARLES COMMUNITY C.A.R.E. CENTER FOUNDATION, INC.
d/b/a St. Charles CARE Center

Schedule of Compensation, Benefits, and Other Payments to the Executive Director
Year Ended December 31, 2025

Agency Head Name: Lauren Johnson, Executive Director

Purpose	Amount
Salary	$ 92,853
Benefits - insurance	10,111
Cell phone	480
Benefits - other	-
Travel	-
Reimbursements	-
Benefit - retirement	-
Membership fees	-
Special meals	-
Conference travel	-
Registration fees	-
Per diem	-
Dues	-
Unvouchered expenses	-
Deferred compensation	-
Car allowance/automobile expense	-
Service fees	-
Housing	-

This form satisfies the reporting requirements of R.S. 24:513(A)(3).

See independent accountant's review report.

SPECIAL REPORTS OF CERTIFIED PUBLIC ACCOUNTANTS

Martin
and
Pellegrin

Certified Public Accountants
(A Professional Corporation)

103 Ramey Road
Houma, Louisiana 70360

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors
St. Charles Community C.A.R.E. Center Foundation, Inc.
  d/b/a St. Charles CARE Center
Hahnville, Louisiana

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

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

The procedures and associated findings are as follows:

Federal, State, and Local Awards

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

   The Organization provided us with a list of governmental grant award expenditures for the fiscal year ended December 31, 2025, comprised of $203,961 from the State of Louisiana.

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

   We randomly selected six disbursements from each grant administered during the fiscal year.

3. Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

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

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

   All of the disbursements were coded to the correct general ledger account.

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

   The Organization's written policies and procedures require that the Executive Director sign each check and approve of all Automated Clearing House (ACH) transactions. Checks and ACHs exceeding $1,000 must also be signed or approved, respectively, by a member of the Board of Directors. Documentation supporting each of the selected disbursements included evidence that check disbursements were signed and ACH transactions were approved in accordance with the Organization's policies and procedures.

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

   Activities allowed or unallowed

   The Organization received one federally-funded grant from the State of Louisiana/Office of the Governor/Louisiana Commission on Law Enforcement and Administration of Criminal Justice under the St. Charles Parish Delinquency Prevention Project. During the year ended December 31, 2025, $40,964 of the proceeds were used. The Organization received two state-funded grants from the State of Louisiana/Office of the Governor/Louisiana Commission on Law Enforcement and Administration of Criminal Justice under the Truancy Assessment Service Center. During the year ended December 31, 2025, $162,997 of the proceeds were used. We determined that the proceeds from both programs were spent in accordance with the terms of the three grant agreements.

Eligibility

Based on a review of the grant agreements, the Organization was eligible to receive such federal and state funding.

Reporting

Under the terms of the three LCLE grant agreements, the Organization is required to submit written quarterly progress reports outlining its performance with the provisions, goals, and objectives of the agreement and written quarterly cost reports providing detailed cost information outlining the use of the federal and state funds. Based on a review of supporting documentation of quarterly reports submitted by the Organization, the Organization has complied with the reporting requirements included in the agreements.

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

   The two close-out reports noted during the year ended December 31, 2025 were in agreement with the Organization's financial records.

Open Meetings

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

   We determined that the Organization is not subject to the state open meetings law.

Budget

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

   The Organization provided documentation that a comprehensive budget was submitted for each of the three grants detailed above. Each budget included the purpose and duration of the grant program, the specific goals, objectives, and measures of performance.

State Audit Law

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

    The Organization's report was submitted to the Legislative Auditor by the statutory due date of June 30, 2026.

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

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

Prior-Year Comments

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

    As this is the first year that a review/attestation report is required, procedure number 12 is not applicable.

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

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

The report is intended solely to describe the scope of testing performed on the Foundation's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Houma, Louisiana
June 26, 2026

ST. CHARLES COMMUNITY C.A.R.E. CENTER FOUNDATION, INC.
d/b/a St. Charles CARE Center

Schedule of Findings and Responses
Year Ended December 31, 2025

Section I – Summary of Accountant's Review Report

a) Financial Statements

Noncompliance material to financial statements noted? ____Yes __X__ No

b) Federal Awards

No findings or questioned costs were noted during the agreed-upon procedures engagement related to the federal awards.

Section II – Financial Statement Findings

Compliance and Other Matters

There were no financial statement findings noted during the review of the financial statements for the year ended December 31, 2025.

Section III – Agreed-Upon Procedures Findings

There were no findings noted during the 2025 agreed-upon procedures engagement.

REPORTS BY MANAGEMENT

ST. CHARLES COMMUNITY C.A.R.E. CENTER FOUNDATION, INC.
d/b/a St. Charles CARE Center

Management's Corrective Action
Plan for Current Year Findings
Year Ended December 31, 2025

The contact person for all corrective actions noted below is Jillique Logan, Executive Director.

Section I – Internal Control and Compliance Material to the Financial Statements

Compliance and Other Matters

No findings were reported during the review of the financial statements for the year ended December 31, 2025.

Section II – Federal Award Findings and Questioned Costs

No findings or questioned costs were noted during the agreed-upon procedures engagement related to the federal awards for the year ended December 31, 2025.

Section III – Agreed-Upon Procedures Findings

No findings were reported during the agreed-upon procedures engagement for the year ended December 31, 2025.

Section IV – Management Letter

A management letter was not issued in connection with the review of the financial statements for the year ended December 31, 2025.

ST. CHARLES COMMUNITY C.A.R.E. CENTER FOUNDATION, INC.
d/b/a St. Charles CARE Center

Schedule of Prior Findings and Resolution Matters
Year Ended December 31, 2025

This schedule is not applicable as this is the Organization's first review/attestation submission.

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

01/21/26 (Date Transmitted)

Martin & Pellegrin (CPA Firm Name)

103 Ramey Rd. (CPA Firm Address)

Houma, LA 70360 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 12/31/2025 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Federal, State, and Local Awards

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes [X] No [ ] N/A [ ]

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and local grantor officials.

Yes [X] No [ ] N/A [ ]

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes [X] No [ ] N/A [ ]

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes [X] No [ ] N/A [ ]

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website to determine whether a non-profit agency is subject to the open meetings law.**

Yes [ ] No [ ] N/A [X]

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes [X] No [ ] N/A [ ]

Reporting

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [X] No [ ] N/A [ ]

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes [ ] No [ ] N/A [X]

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes [X] No [ ] N/A [ ]

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes [ ] No [ ] N/A [X]

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes [ ] No [ ] N/A [X]

General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [X] No [ ] N/A [ ]

We acknowledge that we are responsible for determining that the procedures performed are appropriate for the purposes of this engagement.

Yes [X] No [ ] N/A [ ]

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

Yes [X] No [ ] N/A [ ]

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

Yes [X] No [ ] N/A [ ]

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

Yes [X] No [ ] N/A [ ]

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

Yes [X] No [ ] N/A [ ]

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

Yes [X] No [ ] N/A [ ]

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

Yes [X] No [ ] N/A [ ]

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

S. L. Savoie	Secretary	1/21/26	Date
	Treasurer	01/21/26	Date
Scott	President	1/21/26	Date