TWRU
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Independent Accountants' Compilation Report

To the Board of Directors of
Someone Always Cares Foundation
Baton Rouge, Louisiana

Management is responsible for the accompanying financial statements of Someone Always Cares Foundation (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has elected to omit substantially all disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's financial position, changes in net assets, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplementary information contained in the schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head, Political Subdivision Head, or Chief Executive Officer is required by Louisiana Revised Statute 24:513 (A)(3) is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subject to our compilation engagement; however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

TWRU

CPA's & Financial Advisors
Baton Rouge, Louisiana
September 8, 2025

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Someone Always Cares Foundation
(A NOT-FOR-PROFIT ORGANIZATION)
Baton Rouge, Louisiana

STATEMENT OF FINANCIAL POSITION
(See Independent Accountants' Compilation Report)
December 31. 2024

ASSETS

CURRENT ASSETS		
Cash and Cash Equivalents	$ 411,540	
Other Current Assets	2,760	
TOTAL CURRENT ASSETS		$ 414,300
PROPERTY AND EQUIPMENT		
Furniture	11,193	
Vehicles	3,000	
TOTAL PROPERTY AND EQUIPMENT	14,193	
Less: Accumulated Depreciation	(4,018)	
NET PROPERTY AND EQUIPMENT		10,175
TOTAL ASSETS		$ 424,475

LIABILITIES AND NET ASSETS

NET ASSETS:	
Net Assets without Donor Restrictions	424,475
TOTAL NET ASSETS	$ 424,475

Someone Always Cares Foundation
(A NOT-FOR-PROFIT ORGANIZATION)
Baton Rouge, Louisiana

STATEMENT OF ACTIVITIES

(See Independent Accountants' Compilation Report)
For the Year Ended December 31, 2024

CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
REVENUES		
Non-Profit Revenue	$ 719,225	
TOTAL REVENUES WITHOUT DONOR RESTRICTIONS		$ 719,225
EXPENSES		
Program Expenses	407,321	
Management and General Expenses	42,398	
TOTAL EXPENSES		449,719
OPERATING INCOME		269,506
OTHER INCOME (EXPENSE)		
Discounts/Refunds	2,178	
Interest Income	42	
TOTAL OTHER INCOME (EXPENSE)		2,220
INCREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS		271,726
NET ASSETS, BEGINNING OF YEAR		152,749
NET ASSETS, END OF YEAR		$ 424,475

Someone Always Cares Foundation
(A NOT-FOR-PROFIT ORGANIZATION)
Baton Rouge, Louisiana

STATEMENT OF FUNCTIONAL EXPENSES
(See Independent Accountants' Compilation Report)
For the Year Ended December 31, 2024

	Program Expenses	Management and General	Fundraising Expenses	Total
Advertising/Promotional	$ 1,918	$ 213	$ -	$ 2,131
Automobile Expense	1,994	222	-	2,215
Bank Fees	159	18	-	177
Charitable Contributions	315	35	-	350
Computer Software	18	2	-	20
Contract Labor	261,217	29,024	-	290,241
Depreciation Expense	1,912	212	-	2,124
Enrollment Fees	459	51	-	510
Equipment Rental	2,103	234	-	2,337
Event	217	24	-	241
Grant Writing Fees	1,200	-	-	1,200
Food and Catering	727	81	-	808
Fuel Expenses	3,348	372	-	3,720
Insurance	22,784	2,532	-	25,316
Legal & Professional Fees	96	11	-	107
Meals & Entertainment	15,068	1,674	-	16,742
Miscellaneous	754	84	-	838
Office Equipment	1,241	138	-	1,379
Office Supplies	25,750	2,861	-	28,611
Operational Expenses	2,766	307	-	3,073
Postage	54	6	-	60
Program Costs	10,143	-	-	10,143
Reach Out and Verify	3,070	-	-	3,070
Rent or Lease of Building	29,516	3,280	-	32,795
Repair & Maintenance	1,805	201	-	2,006
Subscriptions Expense	1,040	116	-	1,156
Taxes and Licenses	275	31	-	306
Travel	4,478	498	-	4,976
Uniforms	707	79	-	785
Utilities	864	96	-	960
Youth Supplies	11,322	-	-	11,322
	$ 407,321	$ 42,398	$ -	$ 449,719

Someone Always Cares Foundation
(A NOT-FOR-PROFIT ORGANIZATION)
Baton Rouge, Louisiana

STATEMENT OF CASH FLOWS
(See Independent Accountants' Compilation Report)
For the Year Ended December 31, 2024

CASH FLOWS FROM OPERATING ACTIVITIES:	
Change in Unrestricted Net Assets	$ 271,726
Adjustments to Reconcile Change in Unrestricted Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	2,124
Change in Assets and Liabilities:	
(Increase) Decrease in:	
Other Current Assets	(2,000)
NET CASH PROVIDED BY OPERATING ACTIVITIES	271,850
CASH FLOWS FROM INVESTING ACTIVITIES:	
Purchases of Equipment, Vehicles and Improvements	(6,334)
NET CASH USED BY INVESTING ACTIVITIES	(6,334)
NET INCREASE IN CASH AND CASH EQUIVALENTS	265,516
BEGINNING CASH AND CASH EQUIVALENTS	146,024
ENDING CASH AND CASH EQUIVALENTS	$ 411,540

Someone Always Cares Foundation
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Baton Rouge, Louisiana

SUPPLEMENTAL SCHEDULE OF COMPENSATION, REIMBURSMENTS, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD, POLITICAL SUBDIVISION HEAD, OR CHIEF EXECUTIVE OFFICER

(See Independent Accountants' Compilation Report)
For the Year Ended December 31, 2024

Agency Head: Melvilyn Hamilton, Executive Director

Contract Pay	$31,681
Office Supplies Reimbursement	$ 315

Someone Always Cares Foundation
(A NOT- FOR-PROFIT ORGANIZATION)
Baton Rouge, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(See Independent Accountants' Compilation Report)
For the Year Ended December 31, 2024

FINDINGS RELATED TO STATE COMPLIANCE LAWS

2024-01 Engagement Completion and Submission

Condition: The Organization failed to submit its annual financial statements to the Legislative Auditors Office by the statutory due date.

Criteria: LSA R.S. 24:513 states that "compilations shall be completed within six months of the close of the entity's fiscal year."

Cause: There was a change in the external accountant and the Organization was not aware they needed to file a report with the Legislative Auditor.

Effect: According to the Legislative Auditor of the State of Louisiana, failure to comply with the six-month statutory submission of the financial reports is a reportable instance of noncompliance with state law.

Recommendation: It is recommended that Someone Always Cares Foundation be aware of filing deadline with the Legislative Auditor.

Management Response: Management acknowledges the condition as described above and will file future reports timely with the Legislative Auditor.