

**Delta Community Action Association, Inc.
Tallulah, Louisiana**

Financial Statements

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

Delta Community Action Association, Inc.
Tallulah, Louisiana

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COOK & MOREHART

Certified Public Accountants

1215 HAWN AVENUE • SHREVEPORT, LOUISIANA 71107 • P.O. BOX 78240 • SHREVEPORT, LOUISIANA 71137-8240

TRAVIS H. MOREHART, CPA
VICKIE D. CASE, CPA

TELEPHONE (318) 222-5415

FAX (318) 222-5441

STUART L. REEKS, CPA
J. PRESTON DELAUNE, CPA

MEMBER
AMERICAN INSTITUTE
CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

To the Board of Directors
Delta Community Action Association, Inc.
Tallulah, Louisiana

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Delta Community Action Association, 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 accompanying financial statements present fairly, in all material respects, the financial position of Delta Community Action Association, 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 (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 Delta Community Action Association, 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 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 Delta Community Action Association, 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 Delta Community Action Association, 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 Delta Community Action Association, 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, shown on pages 18 - 19, as required by Title 2 U.S. Code of Federal Regulations part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the accompanying other supplementary information listed in the table of contents as Schedule of Compensation, Benefits, and Other Payments to Agency Head and shown on page 17 are presented for purposes of additional analysis and are 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 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 schedule of expenditures of federal awards and the other supplementary information are 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 19, 2025, on our consideration of the Delta Community Action Association, 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 Delta Community Action Association, 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 Delta Community Action Association, Inc.'s internal control over financial reporting and compliance.



Cook & Morehart
Certified Public Accountants
December 19, 2025

Delta Community Action Association, Inc.
Tallulah, Louisiana
Statements of Financial Position
June 30, 2025 and 2024

Assets	2025	2024
Current assets:		
Cash	\$ 477,921	\$ 595,592
Grant receivables	349,728	406,286
Total current assets	827,649	1,001,878
Depreciable property and equipment, net	1,056,098	1,290,199
Non-depreciable property and equipment	15,000	15,000
Operating lease right-of-use asset, net	71,926	32,239
Net property and equipment	1,143,024	1,337,438
Total Assets	\$ 1,970,673	\$ 2,339,316
Liabilities and Net Assets		
Current liabilities:		
Accounts payable	\$ 226,572	\$ 420,368
Accrued liabilities	131,096	131,024
Current portion of operating lease liability	32,420	27,062
Refundable advance	188,587	169,184
Total current liabilities	578,675	747,638
Operating lease liabilities, less current portion	39,506	5,177
Total liabilities	618,181	752,815
Net assets:		
Without donor restrictions	1,344,074	1,578,106
With donor restrictions	8,418	8,395
Total net assets	1,352,492	1,586,501
Total Liabilities and Net Assets	\$ 1,970,673	\$ 2,339,316

The accompanying notes are an integral part of this statement.

Delta Community Action Association, Inc.
Tallulah, Louisiana
Statement of Activities
For the Year Ended June 30, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and Other Support:			
Contractual revenue - grants	\$ 7,516,412	\$ 23	\$ 7,516,435
Miscellaneous revenues	793		793
Total revenues and other support	7,517,205	23	7,517,228
Expenses:			
Program expenses			
Head Start and Early Head Start programs	4,876,039		4,876,039
Child care food program	394,675		394,675
Community services block grant	104,141		104,141
Low-income home energy assistance	381,308		381,308
Family day care services	603,137		603,137
Early childhood network	512,210		512,210
General and Administrative expenses	879,727		879,727
Total expenses	7,751,237		7,751,237
Changes in net assets	(234,032)	23	(234,009)
Net assets as of beginning of year	1,578,106	8,395	1,586,501
Net assets as of end of year	\$ 1,344,074	\$ 8,418	\$ 1,352,492

The accompanying notes are an integral part of this statement.

Delta Community Action Association, Inc.
Tallulah, Louisiana
Statement of Activities
For the Year Ended June 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and Other Support:			
Contractual revenue - grants	\$ 8,186,704	\$ 878	\$ 8,187,582
Miscellaneous revenues	15,494		15,494
Total revenues and other support	8,202,198	878	8,203,076
Expenses:			
Program expenses			
Head Start and Early Head Start programs	4,799,973		4,799,973
Child care food program	354,898		354,898
Community services block grant	99,682		99,682
Low-income home energy and water assistance	834,833		834,833
Family day care services	691,762		691,762
Early childhood network	654,594		654,594
General and Administrative expenses	838,337		838,337
Total expenses	8,274,079		8,274,079
Changes in net assets	(71,881)	878	(71,003)
Net assets as of beginning of year	1,649,987	7,517	1,657,504
Net assets as of end of year	\$ 1,578,106	\$ 8,395	\$ 1,586,501

The accompanying notes are an integral part of this statement.

Delta Community Action Association, Inc.
Tallulah, Louisiana
Statement of Functional Expenses
For the Year Ended June 30, 2025

Program Services

	Head Start and Early Head Start	Child Care Food Program	Community Services Block Grant	Low-Income Home Energy Assistance	Family Day Care Services	Early Childhood Network	Total Program	General and Administrative	Total 2025
Salaries	\$ 2,634,156	\$ 128,598	\$ 81,371	\$	\$ 39,546	\$	\$ 2,883,671	\$ 560,758	\$ 3,444,429
Fringe benefits	659,255	26,774	12,908		16,834		715,771	155,993	871,764
Travel	12,304		478		4,536	2,129	19,447	4,120	23,567
Equipment	99,737				2,213		101,950	141	102,091
Occupancy	329,100	6,404			2,990	8,458	346,952	35,435	382,387
Telephone and postage	130,257				3,837		134,094	1,786	135,880
Insurance	99,426				671		100,097	3,714	103,811
Vehicle operation	226,301						226,301		226,301
Supplies	246,023	1,939			973	2,503	251,438	65,291	316,729
Professional services	62,621						62,621	40,829	103,450
Contractual payments						490,874	490,874		490,874
Food and related supplies	84,557	230,960				4,690	320,207		320,207
Miscellaneous	58,201		9,384		1,239	3,556	72,380	11,660	84,040
Client assistance payments				381,308	530,298		911,606		911,606
Depreciation	234,101						234,101		234,101
Total Expenses	\$ 4,876,039	\$ 394,675	\$ 104,141	\$ 381,308	\$ 603,137	\$ 512,210	\$ 6,871,510	\$ 879,727	\$ 7,751,237

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

Delta Community Action Association, Inc.
Tallulah, Louisiana
Statement of Functional Expenses
For the Year Ended June 30, 2024

	Program Services								
	Head Start and Early Head Start	Child Care Food Program	Community Services Block Grant	Low-Income Home Energy Assistance	Family Day Care Services	Early Childhood Network	Total Program	General and Administrative	Total 2024
Salaries	\$ 2,543,600	\$ 126,695	\$ 75,313	\$	\$ 36,734	\$	\$ 2,782,342	\$ 554,831	\$ 3,337,173
Fringe benefits	622,814	33,159	11,559		25,186		692,718	123,344	816,062
Travel	18,525		2,220		4,481		25,226	8,102	33,328
Equipment	11,099				2,127		13,226	136	13,362
Occupancy	260,408	6,052			2,913	6,609	275,982	49,160	325,142
Telephone and postage	131,469				4,045		135,514	5,870	141,384
Insurance	87,878				616		88,494	3,266	91,760
Vehicle operation	154,170						154,170		154,170
Supplies	177,739	399			2,340	19,452	199,930	34,070	234,000
Professional services	55,549					37,438	92,987	42,901	135,888
Contractual payments						512,736	512,736		512,736
Food and related supplies	94,844	188,593					283,437		283,437
Miscellaneous	416,655		9,590		333	78,359	504,937	16,657	521,594
Client assistance payments			1,000	834,833	612,987		1,448,820		1,448,820
Depreciation	225,223						225,223		225,223
Total Expenses	\$ 4,799,973	\$ 354,898	\$ 99,682	\$ 834,833	\$ 691,762	\$ 654,594	\$ 7,435,742	\$ 838,337	\$ 8,274,079

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

Delta Community Action Association, Inc.
Tallulah, Louisiana
Statements of Cash Flows
For the Years Ended June 30, 2025 and 2024

	2025	2024
Operating activities		
Changes in net assets	\$ (234,009)	\$ (71,003)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	234,101	225,223
Amortization on operating leases	48,422	40,185
(Increase) decrease in operating assets:		
Grant receivables	56,558	54,953
Other receivables		11,452
Increase (decrease) in operating liabilities:		
Accounts payable	(193,796)	(262,113)
Accrued liabilities	72	(86,462)
Repayments of operating lease liabilities	(48,422)	(40,185)
Refundable advance	19,403	169,184
	(117,671)	41,234
Net cash provided (used) by operating activities		
Investing activities		
Payments for property and equipment		(7,788)
		(7,788)
Net cash (used in) investing activities		
Net increase (decrease) in cash	(117,671)	33,446
Cash as of beginning of year	595,592	562,146
Cash as of end of year	\$ 477,921	\$ 595,592
Supplemental disclosure		
Non-cash investing and financing activities:		
Acquisition of equipment		
Cost of equipment	\$	\$ 120,903
Trade account payable		(113,115)
		(113,115)
Cash payments for equipment	\$	\$ 7,788

The accompanying notes are an integral part of this statement.

Delta Community Action Association, Inc.
Tallulah, Louisiana
Notes to Financial Statements
June 30, 2025 and 2024

(1) Summary of Significant Accounting Policies

A. Nature of Activities

Delta Community Action Association, Inc. (Delta) is a private non-profit corporation incorporated under the laws of the State of Louisiana. A Board of Directors composed of 15 members governs Delta. Delta operates as a community action agency administering various federal and state funded programs designed to provide assistance to the poor and disadvantaged in various parishes in Louisiana that Delta serves. The following programs, with their approximate percentage of total revenues indicated, are administered by Delta:

Head Start and Early Head Start Program (69%) – Provides comprehensive early child development for disadvantaged and handicapped preschool children and their families. Funding is provided by federal funds from the U.S. Department of Health and Human Services.

Child Care Food Program (5%) – Provides a food service program in coordination with the Head Start Program. Funding is provided by federal funds from USDA passed through the Louisiana Department of Education.

Community Services Block Grant (3%) – Administers programs designed to provide services and activities that will have a measurable impact on causes of poverty in the community. Funding is provided by federal funds passed through the Louisiana Workforce Commission.

Low-Income Home Energy Assistance (6%) – Assists low income households to offset the burden of high energy costs. Funding is provided by federal funds passed through the Louisiana Housing Corporation.

Family Day Care Services (9%) – Provides a food service program for children in private nonprofit centers of approximately 109 homes. Funding is provided by federal funds passed through the Louisiana Department of Education.

Ready Start Community Networks and Early Childhood Network (8%) – Implement new strategies to increase access to and improve the quality of early childhood care and education programs and provide technology support to prepare our youngest learners for kindergarten. Funding is provided by federal and state funds passed through the Louisiana Department of Education.

B. Basis of Accounting

The financial statements of Delta 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:

(Continued)

Delta Community Action Association, Inc.
Tallulah, Louisiana
Notes to Financial Statements
June 30, 2025 and 2024
(Continued)

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 Delta'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 Delta 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. Delta 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

Delta is a non-profit corporation and is exempt from state and federal income taxes under Section 501 (c) (3) of the Internal Revenue Code. However, income from certain activities not directly related to Delta's tax-exempt purpose would be subject to taxation as unrelated business income. There was no unrelated business income for the years ended June 30, 2025 and 2024. 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.

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

For the purpose of the Statement of Cash Flows, Delta considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

G. Property and Equipment

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 Federal Government has a reversionary interest in property purchased with federal funds. Its disposition as well as the ownership of any proceeds therefrom is subject to federal regulations. Delta has adopted a policy to capitalize all items with a unit cost of \$1,000 or greater.

(Continued)

Delta Community Action Association, Inc.
Tallulah, Louisiana
Notes to Financial Statements
June 30, 2025 and 2024
(Continued)

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 of 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. Functional Allocation of 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 expense. 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.

(2) Concentrations of Credit Risk

Financial instruments that potentially subject Delta to concentrations of credit risk consist principally of temporary cash investments and grant receivables.

Concentrations of credit risk with respect to grant receivables are limited due to these amounts being due from governmental agencies under contractual terms. As of June 30, 2025 and 2024, Delta had no significant concentrations of credit risk in relation to grant receivables.

Delta 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 \$869,101. Of this amount, \$761,592 was insured by FDIC, and the remaining \$107,509 was unsecured. At June 30, 2024, total cash balances held at financial institutions was \$898,948. Of this amount, \$806,447 was insured by FDIC, and the remaining \$92,501 was unsecured.

(3) Grant Receivables

Various funding sources provide reimbursement of allowable costs under contracts or agreements. These balances represent amounts due from funding sources at June 30, 2025 and 2024, but received after those dates. Management has determined that the allowance for bad debts is not material.

(4) Contractual Revenue – Grants

During the years ended June 30, 2025 and 2024, Delta received contractual revenue from federal and state grants in the amount of \$7,516,435 and \$8,187,582, respectively. The continued existence of these funds is based on annual contract renewals with various funding sources.

(Continued)

Delta Community Action Association, Inc.
Tallulah, Louisiana
Notes to Financial Statements
June 30, 2025 and 2024
(Continued)

(5) Liquidity and Availability of Financial Assets

Delta 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. Delta has the following financial assets that could readily be made available within one year of the balance sheet to fund expenses without limitations:

Financial assets at year-end:	<u>2025</u>	<u>2024</u>
Cash and cash equivalents	\$ 477,921	\$ 595,592
Grant receivables	<u>349,728</u>	<u>406,286</u>
Total financial assets	827,649	1,001,878
Less amounts not available to be used within one year:		
Net assets with donor restrictions	(8,418)	(8,395)
Less designated assets which are designated for program use	<u>(67,659)</u>	<u>(71,254)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 751,572</u>	<u>\$ 922,229</u>

As reflected above, certain designated assets are designated for program use. These assets limited to use, as reflected in Note 6, 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.

In addition to financial assets available to meet general expenditures over the year, Delta operates with a balanced budget and anticipates covering general expenditures using the income generated from contractual agreements with governmental agencies. The Statement of Cash Flows identifies the sources and uses of Delta's cash and shows a negative cash generated by operations of (\$117,671) for the year ended June 30, 2025 and a positive cash generated by operations of \$41,234 for the year ended June 30, 2024.

(6) Net Assets

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

Net Assets Without Donor Restrictions:	<u>2025</u>	<u>2024</u>
Undesignated	\$ 205,317	\$ 201,653
Net investment in property and equipment	1,071,098	1,305,199
Designated for Child and Adult Care Food Program (FDCH)	<u>67,659</u>	<u>71,254</u>
Total net assets without donor restrictions	<u>1,344,074</u>	<u>1,578,106</u>
Net Assets With Donor Restrictions:		
Subject to expenditure for specified purpose –		
Restricted for Low-income home energy assistance program	<u>8,418</u>	<u>8,395</u>
Total net assets with donor restrictions	<u>8,418</u>	<u>8,395</u>
Total Net Assets	<u>\$1,352,492</u>	<u>\$ 1,586,501</u>

(Continued)

Delta Community Action Association, Inc.
Tallulah, Louisiana
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 Federal Funds	Purchased With Non-Federal Funds	Total
Land	N/A	\$	\$ 15,000	\$ 15,000
Buildings	7-20 years	914,660		914,660
Leasehold improvement	7-20 years	249,278		249,278
Furniture and equipment	5-10 years	702,470		702,470
Vehicles	5 years	2,105,595		2,105,595
Assets not in operation		120,090		120,090
Accumulated depreciation		<u>(3,035,995)</u>		<u>(3,035,995)</u>
Net investment in property and equipment		<u>\$ 1,056,098</u>	<u>\$ 15,000</u>	<u>\$ 1,071,098</u>

Depreciation expense for the year ended June 30, 2025 was \$234,101.

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

	Estimated Depreciable Life	Purchased With Federal Funds	Purchased With Non-Federal Funds	Total
Land	N/A	\$	\$ 15,000	\$ 15,000
Buildings	7-20 years	914,660		914,660
Leasehold improvement	7-20 years	249,278		249,278
Furniture and equipment	5-10 years	705,270		705,270
Vehicles	5 years	2,105,595		2,105,595
Assets not in operation		120,090		120,090
Accumulated depreciation		<u>(2,804,694)</u>		<u>(2,804,694)</u>
Net investment in property and equipment		<u>\$ 1,290,199</u>	<u>\$ 15,000</u>	<u>\$ 1,305,199</u>

Depreciation expense for the year ended June 30, 2024 was \$225,223.

(8) Retirement Plan

Delta participates in a tax deferred annuity 403(b) plan whereby an amount equal to 5% of the salary of eligible employees is contributed to purchase annuity contracts with an insurance company. The annuities are in the employee's name upon funding. The amount contributed for the years ended June 30, 2025 and 2024 was \$51,705 and \$59,929, respectively.

(Continued)

Delta Community Action Association, Inc.
Tallulah, Louisiana
Notes to Financial Statements
June 30, 2025 and 2024
(Continued)

(9) Accrued Liabilities

Accrued liabilities consisted of the following:

	2025	2024
Accrued leave payable	\$ 26,160	\$ 26,160
Other payroll related liabilities	104,936	104,864
	\$ 131,096	\$ 131,024

(10) Right-of-Use Operating Leases

Delta leases certain office space under long-term, non-cancellable operating leases. The leases expire at various dates through 2028. The risk-free discount rate with a period comparable with that of the individual lease term was used which range from 2.85% to 5.38%.

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	\$ 71,926	\$ 32,239
Lease Liabilities		
Operating lease liabilities at June 30	\$ 71,926	\$ 32,239
Less current portion	(32,420)	(27,062)
Operating lease liabilities	\$ 39,506	\$ 5,177
Total lease costs were as follows:		
Operating lease costs	\$ 51,075	\$ 41,700
Weighted-average remaining lease term – months	26	15
Weighted-average discount rate	3.65%	4.50%

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	\$ 32,420	\$ 2,080	\$ 34,500
2027	31,826	874	32,700
2028	7,680	45	7,725
Total lease payments	\$ 71,926	\$ 2,999	\$ 74,925

(Continued)

Delta Community Action Association, Inc.
Tallulah, Louisiana
Notes to Financial Statements
June 30, 2025 and 2024
(Continued)

(11) Refundable Advance

Delta 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.

(12) Subsequent events

Subsequent events have been evaluated through December 19, 2025, the date the financial statements were available to be issued.

Delta Community Action Association, Inc.
Tallulah, Louisiana
Schedule of Compensation, Benefits and Other Payments to Agency Head
For the Year Ended June 30, 2025

Agency Head: M.E. DuQue, Executive Director

<u>Purpose</u>	<u>Amount Paid with Public Funds</u>
Salary	\$ 109,858
Benefits - retirement	5,355
Benefits - insurance	10,742
Reimbursements	1,021
Registration fees	3,179
Per Diem	1,466
Travel	4,181

Delta Community Action Association, Inc.
Tallulah, 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	Pass-Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<u>U.S. Department of Health and Human Services</u>				
Head Start Cluster				
Direct Program:				
Head Start (Fy 06-30-25)	93.600	06CH011600	\$	\$ 5,196,509
Total Head Start Cluster			<u> </u>	<u>5,196,509</u>
477 Cluster				
Passed through Louisiana Workforce Commission				
Community Services Block Grant	93.569	2023N0038, 2024N0038		188,919
Total 477 Cluster			<u> </u>	<u>188,919</u>
CCDF Cluster				
Passed through the Louisiana Department of Education				
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (FY 6-30-25)	93.596	Unknown		107,856
Child Care and Development Block Grant - Believe (FY 6-30-25)	93.575	Unknown		483,939
Total CCDF Cluster			<u> </u>	<u>591,795</u>
Passed through Louisiana Housing Corporation				
Low-Income Home Energy Assistance Program	93.568	Unknown		453,196
Total Department of Health and Human Services			<u> </u>	<u>6,430,419</u>
<u>U.S. Department of Agriculture</u>				
Passed through Louisiana Department of Education				
Child and Adult Care Food Program (Head Start) (Fy 09-30-24)	10.558	Unknown		115,575
Child and Adult Care Food Program (Head Start) (Fy 09-30-25)	10.558	Unknown		286,360
Child and Adult Care Food Program (FDCH) (Fy 09-30-24)	10.558	Unknown		183,363
Child and Adult Care Food Program (FDCH) (Fy 09-30-25)	10.558	Unknown		509,675
Total Department of Agriculture			<u> </u>	<u>1,094,973</u>
Total federal expenditures			<u>\$</u>	<u>\$ 7,525,392</u>

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

Delta Community Action Association, Inc.
Tallulah, 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 Delta Community Action Association, 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 Delta Community Action Association, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Delta Community Action Association, 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

Delta Community Action Association Inc. does not utilize an indirect cost rate.

COOK & MOREHART

Certified Public Accountants

1215 HAWN AVENUE • SHREVEPORT, LOUISIANA 71107 • P.O. BOX 78240 • SHREVEPORT, LOUISIANA 71137-8240

TRAVIS H. MOREHART, CPA
VICKIE D. CASE, CPA

TELEPHONE (318) 222-5415

FAX (318) 222-5441

STUART L. REEKS, CPA
J. PRESTON DELAUNE, CPA

MEMBER
AMERICAN INSTITUTE
CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
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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
Delta Community Action Association, Inc.
Tallulah, 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 Delta Community Action Association, 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 December 19, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Delta Community Action Association, 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 Delta Community Action Association, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Delta Community Action Association, 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.

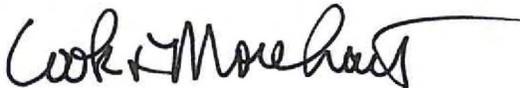
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 Delta Community Action Association, 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.



Cook & Morehart
Certified Public Accountants
December 19, 2025

COOK & MOREHART

Certified Public Accountants

1215 HAWN AVENUE • SHREVEPORT, LOUISIANA 71107 • P.O. BOX 78240 • SHREVEPORT, LOUISIANA 71137-8240

TRAVIS H. MOREHART, CPA
VICKIE D. CASE, CPA

TELEPHONE (318) 222-5415

FAX (318) 222-5441

STUART L. REEKS, CPA
J. PRESTON DELAUNE, CPA

MEMBER
AMERICAN INSTITUTE
CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
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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
Delta Community Action Association, Inc.
Tallulah, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Delta Community Action Association, 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 Delta Community Action Association, Inc.'s major federal programs for the year ended June 30, 2025. Delta Community Action Association, Inc.'s major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Delta Community Action Association, Inc. complied in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program 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 Delta Community Action Association, 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 Delta Community Action Association, 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 Delta Community Action Association, 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 Delta Community Action Association, 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 Delta Community Action Association, 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 risks 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 Delta Community Action Association, 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 Delta Community Action Association, 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 Delta Community Action Association, 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.

A handwritten signature in black ink, appearing to read "Cook & Morehart", with a long horizontal flourish extending to the right.

Cook & Morehart
Certified Public Accountants
December 19, 2025

Delta Community Action Association, Inc.
Tallulah, Louisiana
Summary Schedule of Prior Audit Findings
June 30, 2025

There were no findings or questioned cost for the prior year audit ending 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	v	_____	no
Significant deficiencies identified :	_____	yes	v	_____	none reported

Noncompliance material to financial statements noted :

_____	yes	v	_____	no
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Federal Awards

Internal control over major programs :

Material weaknesses identified :	_____	yes	v	_____	no
Significant deficiencies identified :	_____	yes	v	_____	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	v	_____	no
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Identification of major federal programs :

Federal Assistance Listing # 93.600 - Head Start Program - Head Start Cluster

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

Auditee qualified as low risk :	v	yes	_____	no
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B. Findings – Financial Statements Audit: None

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

Delta Community Action Association, Inc.
Tallulah, Louisiana
Summary Schedule of Audit Findings for Louisiana Legislative Auditor
June 30, 2025

Summary Schedule of Prior Audit Findings

There were no findings for the prior year ended June 30, 2024.

Summary Schedule for Current Year Audit Findings

There are no current year findings for the year ended June 30, 2025.

COOK & MOREHART

Certified Public Accountants

1215 HAWN AVENUE • SHREVEPORT, LOUISIANA 71107 • P.O. BOX 78240 • SHREVEPORT, LOUISIANA 71137-8240

TRAVIS H. MOREHART, CPA
VICKIE D. CASE, CPA

TELEPHONE (318) 222-5415

FAX (318) 222-5441

STUART L. REEKS, CPA
J. PRESTON DELAUNE, CPA

MEMBER
AMERICAN INSTITUTE
CERTIFIED PUBLIC ACCOUNTANTS

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Independent Accountants' Report on Applying Agreed-Upon Procedures

To the Board of Directors
Delta Community Action Association, Inc.
Tallulah, 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. Delta Community Action Association, Inc's management is responsible for those C/C areas identified in the SAUPs.

Delta Community Action Association, 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*

- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

- i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
- ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
- iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Procedures performed. Noted the following exception:

Exception: One of the bank reconciliations tested did not have evidence that a member of management has reviewed the reconciliation.

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)

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.

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

No testing required for year 2.

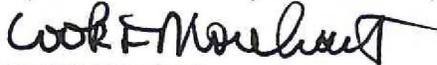
14) Prevention of Sexual Harassment

Not applicable to nonprofit organizations.

We were engaged by Delta Community Action Association, 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 Delta Community Action Association, 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
December 19, 2025



Delta Community Action Association, Inc.

611 North Cedar Street
P. O. Box 352
Tallulah, Louisiana 71284
Phone: 318-574-2130
Fax: 318-574-6161

December 19, 2025

Cook & Morehart, CPAs
1215 Hawn Ave
Shreveport, LA 71107

Delta Community Action Association, Inc. submits the following responses to the exceptions identified in the Statewide Agreed-Upon Procedures Report for the year ended June 30, 2025:

Exception: No evidence that a member of management has reviewed one of the bank reconciliations tested.

Response: Management will put procedures in place to ensure that all bank reconciliations are reviewed and approved.

Sincerely,

A handwritten signature in black ink, appearing to read "M. E. DuQue", written over a light blue horizontal line.

M. E. DuQue
Executive Director