RIVER REGION HUMAN DEVELOPMENT INC.

Gonzales, Louisiana

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S

REPORT SEPTEMBER 30, 2025

Collins CPA Accounting & Consulting Services LLC

RIVER REGION HUMAN DEVELOPMENT INC.
Gonzales, Louisiana

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RIVER REGION HUMAN DEVELOPMENT INC.
Gonzales, Louisiana

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ACCOUNTING & CONSULTING SERVICES L.L.C.

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
River Region Human Development, Inc.
Gonzales, Louisiana

Report on the Audit of the Financial Statements

Opinion
We have audited the accompanying financial statements of **River Region Human Development, Inc.** (a nonprofit organization), which comprise the statement of financial position as of September 30, 2025, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of **River Region Human Development, Inc.**, as of September 30, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are



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required to be independent of **River Region Human Development, Inc.** and to meet our other ethical responsibilities, in accordance with the 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 audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of 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 **River Region Human Development, Inc.'s** ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the 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 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 the Organization'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 the Organization's ability to continue as a going concern for a reasonable period time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and time 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 purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. The schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer is presented for purposes of additional analysis and are also not a required part of the basic financial statements.

The schedule of expenditures of federal awards, the schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer are the responsibility of management and were derived from and relate 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 statement or the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards, the schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer 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 September 29, 2026, on our consideration of the Organization'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 to solely 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 the Organization'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 the Organization's internal control over financial reporting and compliance.

Under Louisiana Revised Statue 24:513, this report is distributed by the Legislative Auditor as a public document.

Collins CPA

Collins CPA Accounting & Consulting Services LLC
New Orleans, Louisiana
September 29, 2026

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RIVER REGION HUMAN DEVELOPMENT, INC.

Statement of Financial Position
September 30, 2025

ASSETS

Current Assets		
Cash - restricted (note 2)	$	71,827
Reimbursements receivable (note 3)		143,312
TOTAL ASSETS	$	215,138

LIABILITIES AND NET ASSETS

Current Liabilities		
Funds held for others (note 4)	$	13,063
Payroll and related liabilities		21,185
Due to providers (note 5)		142,040
Total current liabilities	$	176,286
Net Assets		
Without donor restrictions:		38,851
Total net assets		38,851
TOTAL LIABILITIES AND NET ASSETS	$	215,138

See accompanying notes and independent auditor's report.

RIVER REGION HUMAN DEVELOPMENT, INC.

Statement of Activities
For the Year Ended September 30, 2025

Support and Revenues	Without Donor Restrictions	With Donor Restrictions	Total
Federal Financial Assistance through the Louisiana Department of Education:			
Administrative reimbursement		289,153	289,153
Program reimbursement		1,374,853	1,374,853
Net assets released fron restrictions:			
Restrictions satisfied by payment	1,664,006	(1,664,006)	
Total Support and Revenues	1,664,006		1,664,006
Expenses			
Program Services			
Meals served - Providers	1,374,853		1,374,853
Supporting Services			
Management and general	198,582		198,582
Contract services	24,018		24,018
Operational services	53,477		53,477
Fundraising	-		-
Total Expenses	1,650,930		1,650,930
Change in Net Assets	13,076	-	13,076
Net Assets - Beginning of Year	25,775		25,775
Net Assets - End of Year	38,851	-	38,851

See accompanying notes and independent auditor's report.

RIVER REGION HUMAN DEVELOPMENT, INC.

Statement of Functional Expenses
For the Year Ended September 30, 2025

	Program Service Expense	Supporting Services Expense	Fundraising Expense	Totals
EXPENSES				
Salaries		$ 158,241	$ -	$ 158,241
Payroll taxes		26,417	-	26,417
Travel costs		13,924		13,924
Office costs		12,666		12,666
Operations costs				-
Building rent		11,000		11,000
Telephone		4,146		4,146
Contract services		14,131		14,131
Audit fees		9,887		9,887
Utilities		1,647		1,647
CACFP provider payments	$ 1,374,853			1,374,853
Total non-personnel costs	$ 1,374,853	$ 252,059	$ -	$ 1,626,912
Total Expenses	$ 1,374,853	$ 252,059	$ -	$ 1,626,912

See accompanying notes and independent auditor's report.

RIVER REGION HUMAN DEVELOPMENT, INC.

Statement of Cash Flows
For the Year Ended September 30, 2025

CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$	13,076
Adjustments to reconcile change in net assets to cash provided by operating activities:		
(Increase) Decrease in Current Assets:		(21,255)
Reimbursement receivable		
Increase (Decrease) in Current Liabilities		
Accounts payable		3,698
Due to providers		43,786
Funds held for others		5,666
Payroll and related liabilities		(10,168)
Net cash provided by operating activities		21,727
Net increase in cash	$	34,803
Cash - October 1, 2024	$	37,024
Cash - September 30, 2025	$	71,827

See accompanying notes and independent auditor's report.

River Region Human Development Corporation
Notes to the Financial Statements
For the Year Ended September 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. ORGANIZATION

River Region Humam Development Corporation (hereafter referred to as the Organization) operates a Family Day Care Program under the Child and Adult Care Food Program, Section 17 of the Richard B. Russell National School Lunch Program Act. Under the provisions of this program, individuals who care for a small number of children in their home are reimbursed for the costs of meals served to the children. The Organization monitors the composition of the meals to assure nutritional values, makes routine inspections of the home to assure safety of the children who stay there, and act as intermediary between the state and federal agencies who administer funds and the providers who care for the children. This program is funded primarily by federal funds received from the State of Louisiana Department of Education and is the primary source of the Organization's revenues.

B. BASIS OF ACCOUNTING AND FINANCIAL PRESENTATION

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board's (FASB) Accounting Standard Codification (ASC) 958, *Not-for-Profit Entities.* Under FASB ACS 958, **the Organization** reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. Net assets without donor restrictions include those net assets whose use by **the Organization** is not restricted by donors, even though their use may be limited in other respects, such as by contract or board designation. Net assets with donor restrictions are those net assets received with donor-imposed restrictions limiting **the Organization's** use of the assets. When the restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported to the statement of activities as net assets released from restrictions.

C. CASH AND CASH EQUIVALENTS

For purposes of the statement of cash flows, the Organization considers all highly liquid interest-bearing deposits with maturity of three months or less when purchased to be cash equivalent.

D. INCOME TAXES

River Region Human Development, Corporation qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and therefore, has no provision for federal income taxes. In addition, the Organization has been determined, by the Internal Revenue Service, not to be a private foundation within the meaning of Section (509(a) of the code. Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Organization and recognize a tax liability (or asset) if the Organization has undertaken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. Management has analyzed the tax positions taken by the Organization and has concluded that there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Organization is subject to routine audit by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

E. PROPERTY AND EQUIPMENT

Property and equipment are valued at historical costs for assets purchased and at fair market value at the date of donation for contributed assets. The Organization maintains a threshold level of $1,000.00 or more for capitalizing capital assets. Depreciable assets are depreciated using the straight-line method over the estimated useful lives of the individual assets as follows:

Furniture and equipment	5-15 years

F. USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of

contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results may differ from those estimates.

G. REVENUE AND EXPENSE RECOGNITION

The Organization recognizes revenues on the accrual basis of accounting. Expenses are recognized in the period incurred in accordance with the accrual basis of accounting.

H. REIMBURSEMENTS AND ACCOUNTS RECEIVABLE

Management deems all reimbursements and accounts receivable collectible; accordingly, no allowance for doubtful accounts is required. If amounts become uncollectible, they will be charged to operations when the determination is made.

I. DONATED SERVICES AND MATERIALS

The Organization recognizes donated services that (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Donated materials are valued at current market value at the time of the donation. Donated services and materials were considered to be immaterial.

J. FUNCTIONAL EXPENSES

Expenses were summarized and categorized based on their function classification as either program or supporting services. Specific expenses that are readily identifiable to a single program or activity are charged directly to that function. Certain categories of expenses are attributable to more than one program or supporting function. Therefore, these expenses require allocation based on time used for those functions.

NOTE 2-CASH

At September 30, 2025, the Organization has cash (book balance) totaling $71,827, which is in a noninterest-bearing demand account. The deposits are stated at costs, which approximate market and are fully secured by federal deposit insurance.

NOTE 3 - REIMBURSEMENTS RECEIVABLE

Accounts receivable represents reimbursements due from the Louisiana Department of Education for meals served during the month of September 30, 2025.

Provider Reimbursement Receivable	$117,939
Administrative Reimbursement Receivable	25,373
Total Reimbursements Receivable	$143,312

NOTE 4 - FUNDS HELD FOR OTHERS

The Organization at September 30, 2025 has funds totaling $13,063 received from providers for Fire Marshal home inspections.

NOTE 5 - DUE TO PROVIDERS

Due to providers represents amounts owed to providers for the cost of meals served during the month of September 2025.

NOTE 6 - EQUIPMENT

At September 30, 2025, the costs of office furniture and equipment were as follows:

Office furniture and equipment	$ 9,127.00
Less accumulated depreciation	(9,127.00)
Total office furniture and equipment	$

NOTE 7 - CONCENTRATION OF REVENUES

The Organization receives a large amount of its revenue from one major source, the Louisiana Department of Education. Revenue of the program is based on the number of meals served by providers to children at the approved meal rate. Meal rates are determined on July 1 of each year by the Louisiana Department of Education (LDOE). Meals served and approved meal rates are reported in the *Schedule of Meals Served and Program Reimbursements.* The Organization does not expect that the support from LDOE will be lost in the near-term: however, a change in this funding could substantially affect the operations of the Organization.

NOTE 8 - OPERATING LEASE

The Organization is obligated under a certain lease accounted for as an operating lease. Operating leases do not give rise to property rights or lease obligations; therefore, the result of these agreements is not reflected in property and equipment.

The Organization conducts its operations from a facility that is leased under a twelve-month noncancelable operating lease expiring in September 2025. There is an option to renew the lease for an additional period at an increased monthly rental. Rental expense for the facility amounted to $11,000.

NOTE 9 - LIQUIDITY MANAGEMENT

As of September 30, 2025, **the Organization** has financial assets of $215,138 available within one year of the balance sheet date for general expenditures. As a part of its liquidity management, the Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations become due.

NOTE 10 - BOARD OF DIRECTORS

The management of the Organization is vested in a Board of Directors which consists of three members who serve without compensation.

NOTE 11 - SUBSEQUENT EVENTS

Management is required to evaluate events or transactions .that may occur after the statement of financial position date for potential recognition or disclosure in the financial statements. Management performed such an evaluation through September 29, 2026 the date that the financial statements were available to issue.

SINGLE AUDIT REPORTS

INDEPENDENT AUDITOR'S REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS AND UNIFORM GUIDANCE

COLLINS CPA
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
River Region Human Development Inc.
Gonzales, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements of **River Region Human Development Inc.** (a nonprofit organization), which comprise the statements of financial position as of September 30, 2025, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon, dated September 29, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered **River Region Human Development 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 **River Region Human Development Inc. 's** internal control. Accordingly, we do not express an opinion on the effectiveness of the organization's internal control.



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A *deficiency in interned control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the organization'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 may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether **River Region Human Development 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 determination of financial statement amounts. 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 **River Region Human Development Inc.'s** internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **River Region Human Development Inc.'s** internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Collins CPA

Collins CPA Accounting & Consulting Services LLC
New Orleans, Louisiana
September 29, 2026

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors
River Region Human Development Inc.
Gonzales, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program
We have audited **River Region Human Development 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 River Region Human Development Inc.'s major federal programs for the year ended September 30, 2025. The organization's rnajor federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, **River Region Human Development Inc.**. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 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; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit*



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Requirements for Federal Awards (Uniform Guidance). Our responsibility 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 **River Region Human Development 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 **River Region Human Development 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, regulations, rules, and provisions of contracts or grant agreements applicable to **River Region Human Development Inc.'s** federal programs.

Auditor's 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 **River Region Human Development 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 generally accepted auditing standards, 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 judgment made by a reasonable user of the report on compliance about **River Region Human Development Inc.'s** compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment 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 **River Region Human Development 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 **River Region Human Development 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 **River Region Human Development 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, 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 the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Collins CPA

Collins CPA Accounting & Consulting Services LLC
New Orleans, Louisiana
September 29, 2026

RIVER REGION HUMAN DEVELOPMENT INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2025

Federal Grantor/ Pass-Through Grantor/ Program Name	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures September 30, 2025
U.S. Department of Agriculture: Pass-through program from: Louisiana Department of Education Child and Adult Care Food Program (FDCHP)	10.558	N/A	$1,664,006
Total Expenditures			$1,664,006

Notes to Schedule of Expenditures of Federal Awards

Note 1. Summary of Significant Accounting Policies

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of **River Region Human Development Inc.** and 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).

A. Basis of Presentation

The accompanying schedule of expenditures of federal award include the federal grant activity of **River Region Human Development Inc.**. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of *Uniform Guidance, "Audits of States, Local Governments, and Non-Profit Organizations."*

B. Accrued Reimbursement

Federal awards are on a cost reimbursement basis.

C. Federal Indirect Cost Rate

River Region Human Development Inc.. did not elect to use the 10% de minimis federal indirect cost rate for the year ended September 30, 2025.

D. Subrecipients

River Region Human Development Inc. did not provide federal funds to any subrecipients during the year ended September 30, 2025.

RIVER REGION HUMAN DEVELOPMENT INC.
Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2025

SUMMARY OF AUDITOR'S RESULTS:

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

* Material weakness(es) identified? ___yes X_no
* Control deficiencies identified that are not considered to be material weaknesses? ___yes X_none reported

Noncompliance material to financial statements noted? ___yes X_no

Federal Awards:

Internal control over major programs:

* Material weakness(es) identified? ___yes X_no
* Control deficiencies identified that are not considered to be material weaknesses? ___yes X_none reported

Type of auditor's report issued on compliance for major programs: unmodified

Any audit findings disclosed that are required to be reported under the Uniform Guidance? _____yes X_no

Identification of major program:

CFDA Numbers	Name of Federal Program or Cluster
10.558	Child and Adult Care Food Program (FDCHP)

The threshold for distinguishing types A & B programs was program expenditures exceeding $750,000

Auditee qualified as low-risk auditee? _____yes X___ no

RIVER REGION HUMAN DEVELOPMENT INC.
Schedule of Findings and Questioned Costs
Year Ended September 30, 2025

SECTION I – SUMMARY OF AUDITOR'S RESULTS

The auditor's report expresses an unmodified opinion on the financial statements.

No significant deficiencies or material weaknesses identified in internal accounting control.

No instances of noncompliance material to the financial statements were disclosed during the audit

SECTION II - FINANCIAL STATEMENT AUDIT

No findings or questioned costs for the year ended September 30, 2025

SECTION III – FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARDS

No findings or questioned costs for the year ended September 30, 2025.

SECTION IV - MANAGEMENT LETTER

Not Applicable

RIVER REGION HUMAN DEVELOPMENT INC.
Schedule of Prior Year Audit Findings and Questioned Costs
Year Ended September 30, 2025

Findings and Questioned Costs – Financial Statements Audit

None

Findings and Questioned Costs – Major Federal Award Programs

None

SUPPLEMENTARY INFORMATION SCHEDULES

RIVER REGION HUMAN DEVELOPMENT, INC. **Schedule 1**

Schedule of Claims
Year Ended September 30, 2025

REIMBURSEMENTS ALLOWABLE		
Administrative	$	289,153
Program		1,374,853
Total	$	1,664,006
REIMBURSEMENTS CLAIMED AND RECEIVED		
Administrative	$	289,153
Program		1,374,853
Total	$	1,664,006
Total current		
OVER (UNDER) CLAIM		
Administrative		NONE
Program		
Without donor restrictions		
Program		NONE
TOTAL OVER (UNDER CLAIMED)		NONE
TOTAL OVER (UNDER) CLAIMED	$	1,664,006

See accompanying notes and independent auditor's report.

Schedule 2

FAMILY DAY CARE HOME PROGRAM
ADMINISTERED BY
RIVER REGION HUMAN DEVELOPMENT, INC.

Schedule of Administrative Rembursement Allowable
Year Ended September 30, 2025

A. Actual administrative expenses	$ 289,153
B. Administrative reimbursement expenses	
(Home x Rates)	$ 289,153
C. Approved administrative budget	$ 324,252
D. Administrative reimbursement allowed	$ 289,153
E. Administrative reimbursement received	$ 289,153
Without donor restrictions	
Program	NONE
TOTAL OVER (UNDER CLAIMED)	NONE
TOTAL OVER (UNDER) CLAIMED	$ 0

See accompanying notes and independent auditor's report.

Schedule 3

FAMILY DAY CARE HOME PROGRAM
ADMINISTERED BY
RIVER REGION HUMAN DEVELOPMENT, INC.

Schedule of Monetary Claims and Questioned Costs
Year Ended September 30, 2025

REIMBURSEMENTS ALLOWABLE	
Administrative overclaim	NONE
PROGRAM REIMBURSEMENT	
Administrative overclaim	
Meal counts and attendance	NONE
Total Overclaim	NONE

Schedule of Meals Served and
Year Ended September 30, 2025
Program Reimbursement
Year Ended September 30, 2025

OCTOBER 1, 2024 TO JUNE 30, 2025	Breakfast	Lunch	Supplement	Supper	Total
Number of meals claimed	107,372	50,906	167,192	157,037	**482,507**
Less: Meals refunded by sponsor	-	-	-	-	**-**
Net meals allowed	107,372	50,906	167,192	157,037	**482,507**
Reimbursement Rate	$1.6600	$3.1500	$0.9300	$3.1500	
Reimbursement Based on rate	$178,237.52	$160,353.90	$155,488.56	$494,666.55	**$988,747**

JULY 1, 2025 TO SEPTEMBER 30, 2025	Breakfast	Lunch	Supplement	Supper	Total
Number of meals claimed	36,214	24,690	62,091	57,588	**180,583**
Less: Meals refunded by sponsor	-	-	-	-	**-**
Net meals allowed	36,214	24,690	62,091	57,588	**180,583**
Reimbursement Rate	$1.7000	$3.2200	$0.9600	$3.2200	
Reimbursement Based on rate	$61,563.80	$79,501.80	$59,607.36	$185,433.36	**386,106**

TOTAL MEALS CLAIMED	143,586	75,596	229,283	214,625	**663,090**
TOTAL MEALS ALLOWED	143,586	75,596	229,283	214,625	**663,090**
PROGRAM REIMBURSEMENT CLAIMED	$239,801.32	$239,855.70	$215,095.92	$680,099.91	**$1,374,853**
PROGRAM REIMBURSEMENT CLAIMED	$239,801	$239,856	$215,096	$680,100	$1,374,853

MEALS OVERCLAIMED AND REFUNDED TO LDOE $ -

See accompanying notes and independent auditor's report.

Schedule 5

RIVER REGION HUMAN DEVELOPMENT, INC.

Schedule of Compensation, Benefits, and Other Payments to Executive Director

For the Year Ended September 30, 2025

EDGAR IRVIN, EXECUTIVE DIRECTOR

PURPOSE	**AMOUNT**
Salary	$ 92,091
Benefits - retirement	5,710
Benefits - insurance	1,329
Travel	8,202
TOTAL	$ 107,332

See accompanying notes and independent auditor's report.

STATE REPORTING SECTION

AGREED-UPON PROCEDURES REPORT

COLLINS CPA
ACCOUNTING & CONSULTING SERVICES L.L.C.

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES
FOR THE YEAR ENDED SEPTEMBER 30, 2025

To the **Board of Directors of**
River Region Human
Development Inc.
and the Louisiana Legislative Auditor:

I have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLNs) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period October 1, 2024 through September 30, 2025. **River Region Human Development Inc.'s** management is responsible for those C/C areas identified in the SAUPs.

River Region Human Development 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 LLNs SAUPs for the fiscal period **October 1, 2024 through September 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:

Written Policies and Procedures

I obtained from management its written policies and procedures utilized in the operations of the organization. Because the organization's public funds are federal major program funds received for the Child and Adult Care Food Program, they are subject to testing



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Comment: No exceptions were found as a result of this procedure.

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

Obtained a listing of all travel reimbursements for the audit period. Determined that the reimbursement rate was no more than the rate established by Louisiana Travel Guide authorized by the oversight agency. Selected two months of travel reimbursement transactions and examined the related expense reimbursement forms which documented the business/public purpose. Documentation to support the business/public purpose was on file to support all transactions.

Comment: No exceptions were found as a result of this procedure.

Contracts

Obtain from management a listing of all agreements/contracts for professional services, materials and supplies that were initiated during the fiscal period. Determined all contracts were approved by the oversight agency during the Organization's budget approval process. Verified payments made for professional services in the two test months selected for testing were made in accordance with terms and conditions of the contract.

Comment: No exceptions were found as a result of this procedure.

Payroll and Personnel

I selected two pay-periods during the fiscal year and verified that employees were paid the authorized rates as approved by the oversight agency in the budget. In addition, I examined attendance and leave records for the selected payroll transactions and determined time and attendance for employees in my test months were properly approved by the supervisor.

Comment: No exceptions were found as a result of this procedure.

Ethics

Comment: Not Applicable

Debt Service

Comment: Not Applicable

Fraud Notice

Comment: No exceptions were found as a result of this procedure.

Information Technology Disaster Recovery/Business Continuity

Comment: No exceptions were found as a result of this procedure.

Sexual Harassment

Comment: Not Applicable

I was engaged by **River Region Human Development Inc.** to perform this agreed-upon procedures engagement and conducted my engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. I was 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, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

I am required to be independent of **River Region Human Development Inc.** and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to ray 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 24:5 1 3, this report is distributed by the LLA as a public document.

Collins CPA

Collins CPA Accounting & Consulting Services LLC
New Orleans, Louisiana
September 29, 2026