

**Caddo Community Action Agency, Inc.
Shreveport, Louisiana**

Financial Statements

For the Years Ended January 31, 2025 and 2024

Caddo Community Action Agency, Inc.
Shreveport, Louisiana
Table of Contents

	<u>Page No.</u>
Independent Auditors' Report	1 – 3
Financial Statements:	
Statements of Financial Position	4
Statements of Activities	
For the Year Ended January 31, 2025	5
For the Year Ended January 31, 2024	6
Statements of Functional Expenses	
For the Year Ended January 31, 2025	7
For the Year Ended January 31, 2024	8
Statements of Cash Flows	9
Notes to Financial Statements	10 – 17
Combining Schedules:	
Combining Schedule of Financial Position	18
Combining Schedule of Activities	19
Other Supplementary Information	
Schedule of Compensation, Benefits, and Other Payments to Agency Head	20
Schedule of Expenditures of Federal Awards	21 – 22
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	23 – 24
Report on Compliance For Each Major Program and on Internal Control over Compliance Required By the Uniform Guidance	25 – 27
Summary Schedule of Prior Audit Findings	28
Schedule of Findings and Questioned Costs	28
Schedules for Louisiana Legislative Auditor:	
Summary Schedule of Prior Audit Findings	29
Summary Schedule of Current Year Audit Findings	29

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Independent Auditors' Report

To the Board of Directors
Caddo Community Action Agency, Inc.
Shreveport, Louisiana

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Caddo Community Action Agency, Inc. (a nonprofit organization), which comprise the statements of financial position as of January 31, 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 Caddo Community Action Agency, Inc. (a nonprofit organization) as of January 31, 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 (*Governmental 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 Caddo Community Action Agency, 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 Caddo Community Action Agency, 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 Caddo Community Action Agency, 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 Caddo Community Action Agency, 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 supplemental information schedules shown on pages 18-20 are presented for the purpose of additional analysis and are not a required part of the financial statements of Caddo Community Action Agency, Inc. The accompanying schedule of expenditures of federal awards, shown on pages 21-22, 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. 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 information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 29, 2025, on our consideration of the Caddo Community Action Agency, 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 Caddo Community Action Agency, 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 Caddo Community Action Agency, Inc.'s internal control over financial reporting and compliance.



Cook & Morehart
Certified Public Accountants
July 29, 2025

Caddo Community Action Agency, Inc.
Shreveport, Louisiana
Statements of Financial Position
January 31, 2025 and 2024

Assets	2025	2024
Current assets:		
Cash	\$ 757,294	\$ 88,166
Grant receivables	182,620	948,022
Other receivables	48,745	
Prepaid expenses	558,858	308,839
Total current assets	<u>1,547,517</u>	<u>1,345,027</u>
Non-current assets		
Operating lease right-of-use assets	213,350	328,923
Property and equipment, net	5,482,597	5,499,503
Total non-current assets	<u>5,695,947</u>	<u>5,828,426</u>
Total Assets	<u>\$ 7,243,464</u>	<u>\$ 7,173,453</u>
Liabilities and Net Assets		
Current liabilities:		
Accounts payable	\$ 513,789	\$ 1,048,008
Accrued liabilities	279,767	183,723
Refundable advance	639,733	
Line of credit	20,000	45,000
Right-of-use operating lease liabilities, current	114,150	127,370
Total current liabilities	<u>1,567,439</u>	<u>1,404,101</u>
Right-of-use operating lease liabilities, less current portion	99,200	201,553
Total liabilities	<u>1,666,639</u>	<u>1,605,654</u>
Net assets:		
Without donor restrictions	5,528,830	5,518,237
With donor restrictions	47,995	49,562
Total net assets	<u>5,576,825</u>	<u>5,567,799</u>
Total Liabilities and Net Assets	<u>\$ 7,243,464</u>	<u>\$ 7,173,453</u>

The accompanying notes are an integral part of this statement.

Caddo Community Action Agency, Inc.
Shreveport, Louisiana
Statement of Activities
For the Year Ended January 31, 2025

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenues:			
Contractual revenue - grants	\$ 21,645,094	\$	\$ 21,645,094
Miscellaneous revenues	5,177		5,177
Net assets released from restrictions:			
Satisfaction of restrictions	1,567	(1,567)	
Total revenues	<u>21,651,838</u>	<u>(1,567)</u>	<u>21,650,271</u>
Expenses:			
Program expenses			
Head Start program	14,382,251		14,382,251
Child care food program	930,691		930,691
Community services	750,322		750,322
Low-income home energy assistance program	2,867,405		2,867,405
Other general services	36,400		36,400
Total program expenses	<u>18,967,069</u>		<u>18,967,069</u>
General and administrative expense	<u>2,674,176</u>		<u>2,674,176</u>
Total expenses	<u>21,641,245</u>		<u>21,641,245</u>
Changes in net assets	10,593	(1,567)	9,026
Net assets as of beginning of year	<u>5,518,237</u>	<u>49,562</u>	<u>5,567,799</u>
Net assets as of end of year	<u><u>\$ 5,528,830</u></u>	<u><u>\$ 47,995</u></u>	<u><u>\$ 5,576,825</u></u>

The accompanying notes are an integral part of this statement.

Caddo Community Action Agency, Inc.
Shreveport, Louisiana
Statement of Activities
For the Year Ended January 31, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues:			
Contractual revenue - grants	\$ 23,216,522	\$ 1,906	\$ 23,218,428
Miscellaneous revenues	6,045		6,045
Net assets released from restrictions:			
Satisfaction of restrictions	18	(18)	
Total revenues	<u>23,222,585</u>	<u>1,888</u>	<u>23,224,473</u>
Expenses:			
Program expenses			
Head Start program	14,412,149		14,412,149
Child care food program	949,435		949,435
Community services	783,355		783,355
Low-income home energy assistance program	4,922,799		4,922,799
Other general services	45,392		45,392
Total program expenses	<u>21,113,130</u>		<u>21,113,130</u>
General and administrative expense	<u>2,418,913</u>		<u>2,418,913</u>
Total expenses	<u>23,532,043</u>		<u>23,532,043</u>
Changes in net assets	(309,458)	1,888	(307,570)
Net assets as of beginning of year	<u>5,827,695</u>	<u>47,674</u>	<u>5,875,369</u>
Net assets as of end of year	<u><u>\$ 5,518,237</u></u>	<u><u>\$ 49,562</u></u>	<u><u>\$ 5,567,799</u></u>

The accompanying notes are an integral part of this statement.

Caddo Community Action Agency, Inc.
Shreveport, Louisiana
Statement of Functional Expenses
For the Year Ended January 31, 2025

	Program Services							
				Low-Income				
	Head Start	Child Care Food Program	Community Service	Home Energy Assistance	Other General Services	Total Program	General and Administrative	Total 2025
Salaries	\$ 7,508,235	\$ 446,247	\$ 518,740	\$	\$	\$ 8,473,222	\$ 1,662,838	\$ 10,136,060
Fringe Benefits	2,066,459	96,789	157,565			2,320,813	537,784	2,858,597
Travel	38,101					38,101	232	38,333
Equipment	192,835	41,001	7,634			241,470	43,634	285,104
Occupancy	569,217		16,847			586,064	64,393	650,457
Telephone	209,352		10,590			219,942	45,823	265,765
Insurance	351,585		5,508			357,093	16,731	373,824
Vehicle operation	175,828		2,693			178,521	2,758	181,279
Supplies	419,740	70,836	8,010			498,586	61,424	560,010
Professional services	715,100					715,100	15,820	730,920
Food and related supplies	389,420	258,158				647,578		647,578
Miscellaneous	1,178,391	17,660	6,941			1,202,992	218,432	1,421,424
Client assistance payments			15,794	2,867,405	32,050	2,915,249		2,915,249
Interest expense					4,350	4,350		4,350
Depreciation expense	567,988					567,988	4,307	572,295
Total Expenses	<u>\$ 14,382,251</u>	<u>\$ 930,691</u>	<u>\$ 750,322</u>	<u>\$ 2,867,405</u>	<u>\$ 36,400</u>	<u>\$ 18,967,069</u>	<u>\$ 2,674,176</u>	<u>\$ 21,641,245</u>

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

Caddo Community Action Agency, Inc.
Shreveport, Louisiana
Statement of Functional Expenses
For the Year Ended January 31, 2024

	Program Services						
				Low-Income			
	Head Start	Child Care Food Program	Community Service	Home Energy Assistance	Other General Services	Total Program	General and Administrative
							Total 2024
Salaries	\$ 7,449,294	\$ 448,507	\$ 515,020	\$	\$	\$ 8,412,821	\$ 1,427,363
Fringe Benefits	1,956,873	81,301	170,490			2,208,664	537,391
Travel	39,844					39,844	479
Equipment	162,344	43,055	6,563			211,962	13,847
Occupancy	549,967		19,321			569,288	55,943
Telephone	197,129		10,730			207,859	41,568
Insurance	283,470		7,488			290,958	14,592
Vehicle operation	188,226		3,680			191,906	4,003
Supplies	624,155	76,932	9,944			711,031	64,400
Professional services	704,774					704,774	40,404
Food and related supplies	320,863	294,093				614,956	
Miscellaneous	1,362,280	5,547	6,935			1,374,762	214,616
Client assistance payments			33,184	4,922,799	37,377	4,993,360	
Interest expense					5,265	5,265	
Depreciation expense	572,930				2,750	575,680	4,307
Total Expenses	<u>\$ 14,412,149</u>	<u>\$ 949,435</u>	<u>\$ 783,355</u>	<u>\$ 4,922,799</u>	<u>\$ 45,392</u>	<u>\$ 21,113,130</u>	<u>\$ 2,418,913</u>
							<u>\$ 23,532,043</u>

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

Caddo Community Action Agency, Inc.
Shreveport, Louisiana
Statements of Cash Flows
For the Years Ended January 31, 2025 and 2024

	2025	2024
Operating activities		
Changes in net assets	\$ 9,026	\$ (307,570)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	572,295	579,987
Non-cash property and equipment addition	(315,071)	
Amortization of lease liability	128,735	136,957
(Increase) decrease in operating activities:		
Grant receivables	765,402	264,694
Other receivables	(48,745)	
Prepaid expenses	(250,019)	(220,015)
Increase (decrease) in operating liabilities:		
Accounts payable	(760,737)	35,749
Accrued liabilities	96,044	(483,867)
Refundable advance	639,733	
Operating lease asset and liabilities	(128,735)	(157,533)
Net cash provided by (used in) operating activities	<u>707,928</u>	<u>(151,598)</u>
Investing Activities		
Payments for property and equipment	(13,800)	(320,076)
Net cash (used in) investing activities	<u>(13,800)</u>	<u>(320,076)</u>
Financing Activities		
Advances on line of credit		20,000
Repayments on line of credit	(25,000)	
Net cash provided by (used in) financing activities	<u>(25,000)</u>	<u>20,000</u>
Net increase (decrease) in cash	669,128	(451,674)
Cash as of beginning of year	<u>88,166</u>	<u>539,840</u>
Cash as of end of year	<u><u>\$ 757,294</u></u>	<u><u>\$ 88,166</u></u>
Supplemental disclosures:		
Noncash Investing Activity:		
Cash paid for interest	<u><u>\$ 4,350</u></u>	<u><u>\$ 5,265</u></u>
Noncash Capital and Related Financing Activity:		
Capital assets additions	\$ 555,389	\$
Assets acquired through contractual arrangement	(315,071)	
Capital assets in accounts payable	(226,518)	
Payments for capital assets	<u><u>\$ 13,800</u></u>	<u><u>\$</u></u>

The accompanying notes are an integral part of this statement.

Caddo Community Action Agency, Inc.
Shreveport, Louisiana
Notes to Financial Statements
January 31, 2025 and 2024

(1) Summary of Significant Accounting Policies

A. Nature of Activities

Caddo Community Action Agency, Inc., (CCAA) is a private non-profit organization incorporated under the laws of the State of Louisiana. CCAA is governed by a Board of Directors composed of members from Caddo Parish. CCAA operates as a community action agency administering various federal and state funded programs designed to provide assistance to the poor and disadvantaged in Caddo Parish, Louisiana. CCAA administers the following programs, shown with their approximate percentage of revenues for the year ended January 31, 2025:

Head Start Program (74%) – Provides comprehensive early child development for disadvantaged and handicapped preschool children and their families. Funding is provided through 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 passed through the State of Louisiana, Department of Education.

Community Services Block Grant (5%) – Administers various programs to fulfill responsibilities and provide assistance to the poor, disadvantaged and unemployed through housing services, community projects, nutrition services, emergency assistance, employment services, transportation services, and other services. Funding is provided by federal funds passed through the Louisiana Workforce Commission.

Home Energy Assistance Program (15%) – Provides assistance to low-income households to offset the burden of high energy costs. Funding is provided by federal funds passed through the Louisiana Housing Corporation.

Shreveport Water Assistance Program (1%) – Provides assistance to hardship families in paying their water bills. Funding is provided by a contract with the City of Shreveport.

B. Basis of Accounting

The financial statements of CCAA have been prepared on the accrual basis of accounting.

(Continued)

Caddo Community Action Agency, Inc.
Shreveport, Louisiana
Notes to Financial Statements
January 31, 2025 and 2024
(Continued)

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:

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 CCAA'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 CCAA 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. CCAA 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

CCAA 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 CCAA's tax-exempt purpose is subject to taxation as unrelated business income. CCAA had no such income for this audit period. CCAA's Forms 990, *Return of Organization Exempt from Income Tax*, for the years ended January 31, 2022, 2023, 2024, and 2025 are subject to examination by the IRS, generally for 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 reported revenues and expenses. Actual results could differ from those estimates.

F. Cash and Cash Equivalents

For the purposes of the Statement of Cash Flows, CCAA considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents. CCAA had no cash equivalents at January 31, 2025 or January 31, 2024.

G. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in the statement of financial position.

(Continued)

Caddo Community Action Agency, Inc.
Shreveport, Louisiana
Notes to Financial Statements
January 31, 2025 and 2024
(Continued)

H. 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 primarily the straight-line method. 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. The use of assets purchased with federal funds is limited to the purposes intended by the funding agency. CCAA has adopted a policy to capitalize all items with a unit cost of \$5,000 or greater.

I. Retirement Obligations

CCAA offers a 401(k) profit sharing plan for its employees. Employees with at least three months of service may contribute a portion of their gross wages up to a dollar limit which is set by law. Each year CCAA determines the percentage of an employee's compensation it will contribute to the plan. The contribution rate was 2% for the years ended January 31, 2025 and 2024. The amount contributed to the plan for the years ended January 31, 2025 and 2024 was \$180,870 and \$187,775, respectively.

J. 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 or 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.

K. Functional Allocation of Expense

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 expenses. 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.

L. Compensated Absences

Employees may accrue annual leave up to 21 days. Employees can carry over a maximum of 40 hours at the end of the fiscal year. Upon an employee's separation of employment, earned and/or accrued leave will be paid up to a maximum of 40 hours. Employees can also accrue sick leave, but accumulated sick leave is forfeited upon separation of employment.

(Continued)

Caddo Community Action Agency, Inc.
Shreveport, Louisiana
Notes to Financial Statements
January 31, 2025 and 2024
(Continued)

M. Leases

CCAA determines whether to account for its leases as operating or financing leases depending on underlying terms of the lease agreement. Leases with an initial term of 12 months or less are not recorded on the statement of financial position; rather, lease expense for these leases are recognized on a straight-line basis over the lease term, or when incurred if a month-to-month lease.

(2) Concentrations of Credit Risk

Financial instruments that potentially subject the CCAA to concentrations of credit risk consist principally of cash, grants receivable, and other accounts receivable.

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 January 31, 2025 and 2024, CCAA had no significant concentrations of credit risk in relation to grant receivables. Concentrations of credit risk with respect to other accounts receivable are limited due to the receivables being small in nature and an amount due from a vendor for overpayment.

CCAA maintains cash balances at several financial institutions located in the Shreveport area. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At January 31, 2025, total cash balances held at financial institutions was \$1,341,003. Of this amount, \$251,019 was secured by FDIC, and the remaining \$1,089,984 was not collateralized. At January 31, 2024, total cash balances held at financial institutions was \$754,316. Of this amount, \$251,294 was secured by FDIC, and the remaining \$503,022 was not collateralized.

(3) Grant Receivables

Various funding sources provide reimbursement of allowable costs under contracts or agreements. These balances represent amounts due from funding sources at January 31, 2025 and 2024, but received after those dates.

(4) Contractual Revenue – Grants

During the years ended January 31, 2025 and 2024, CCAA received contractual revenue from federal, state, and local grants in the amount of \$21,645,094 and \$23,218,428, respectively. The continued existence of these funds is based on annual contract renewals with various funding sources.

(5) Line of Credit

Caddo Community Action Agency, Inc. entered into an agreement for a revolving line of credit for \$500,000 with an interest rate of 2.93% over prime. Interest rate at January 31, 2025 and 2024 was 10.43% and 11.43%, respectively. At January 31, 2025 and 2024, the balance on the line of credit was \$20,000 and \$45,000, respectively. Interest expense incurred under the line of credit for the years ended January 31, 2025 and 2024 was \$4,350 and \$5,265, respectively. Collateral for the line of credit is certain real estate owned by the agency.

(Continued)

Caddo Community Action Agency, Inc.
Shreveport, Louisiana
Notes to Financial Statements
January 31, 2025 and 2024
(Continued)

(6) Property and Equipment

Property and equipment consisted of the following at January 31, 2025:

	Estimated Depreciable Life	Purchased With Federal Funds	Purchased With Non-Federal Funds	Total
Buildings and improvements	15-30 years	\$ 9,055,932	\$ 82,493	\$ 9,138,425
Land		361,891		361,891
Furniture, fixtures, equipment	5-10 years	2,564,498		2,564,498
Vehicles	5 years	2,748,463	54,496	2,802,959
Idle Property		152,041	60,000	212,041
Accumulated depreciation		(9,492,885)	(104,332)	(9,597,217)
Property and equipment, net		<u>\$ 5,389,940</u>	<u>\$ 92,657</u>	<u>\$ 5,482,597</u>

Property and equipment consisted of the following at January 31, 2024:

	Estimated Depreciable Life	Purchased With Federal Funds	Purchased With Non-Federal Funds	Total
Buildings and improvements	15-30 years	\$ 9,055,932	\$ 82,493	\$ 9,138,425
Land		361,891		361,891
Furniture, fixtures, equipment	5-10 years	2,453,123		2,453,123
Vehicles	5 years	2,350,486	54,496	2,404,982
Idle Property		152,041	60,000	212,041
Accumulated depreciation		(8,970,934)	(100,025)	(9,070,959)
Property and equipment, net		<u>\$ 5,402,539</u>	<u>\$ 96,964</u>	<u>\$ 5,499,503</u>

Depreciation expense was \$572,295 and \$579,987 for the years ended January 31, 2025 and 2024, respectively.

(Continued)

Caddo Community Action Agency, Inc.
Shreveport, Louisiana
Notes to Financial Statements
January 31, 2025 and 2024
(Continued)

(7) Liquidity and Availability of Financial Assets

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

	<u>2025</u>	<u>2024</u>
Financial assets at year-end:		
Cash and cash equivalents	\$ 757,294	\$ 88,166
Other receivables	48,745	
Grant receivables	<u>182,620</u>	<u>948,022</u>
Total financial assets	988,659	1,036,188
Less amounts not available to be used within one year:		
Net assets with donor restrictions	(47,995)	(49,562)
Less designated net assets which are designated for program use	<u>(27,871)</u>	<u>(30,218)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 912,793</u>	<u>\$ 956,408</u>

As reflected above, certain designated assets are designated for program use. These assets limited to use, as reflected in Note 10, 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, CCAA operates with a balanced budget and anticipates covering its general expenditures using the income generated from contractual agreements with governmental agencies and contributions. The Statement of Cash Flows identifies the sources and uses of CCAA's cash and shows positive cash generated by operations of \$707,928 for year ended January 31, 2025, and negative cash generated by operations of (\$151,598) for year ended January 31, 2024. CCAA also has a \$500,000 line of credit available to meet cash flow needs.

(8) Accrued Liabilities

Accrued liabilities at January 31, 2025 and 2024 consisted of the following:

	<u>2025</u>	<u>2024</u>
Accrued payroll	\$ 227,687	\$ 127,256
Accrued leave	11,707	13,615
Payroll taxes	<u>40,373</u>	<u>42,852</u>
Total	<u>\$ 279,767</u>	<u>\$ 183,723</u>

(Continued)

Caddo Community Action Agency, Inc.
Shreveport, Louisiana
Notes to Financial Statements
January 31, 2025 and 2024
(Continued)

(9) Right-of-Use Operating Leases

CCAA leases certain equipment under long-term, non-cancellable operating leases. The leases expire at various dates through 2030. The discount rate of 7.68% represents the risk-free discount rate using a period comparable with that of the individual lease term.

The right-of-use operating assets and operating lease liabilities at January 31, 2025 and 2024, are as follows:

	<u>2025</u>	<u>2024</u>
Lease Assets		
Operating lease right-of-use assets	<u>\$ 213,350</u>	<u>\$ 328,923</u>
Lease Liabilities		
Operating lease liabilities as January 31	\$ 213,350	\$ 328,923
Less current portion	<u>(114,150)</u>	<u>(127,370)</u>
Operating lease liabilities	<u>\$ 99,200</u>	<u>\$ 201,553</u>
Total lease costs were as follows:		
Operating lease costs	\$ 149,896	\$ 167,982
Short-term lease costs	<u>51,600</u>	<u>30,100</u>
Total lease costs	<u>\$ 201,496</u>	<u>\$ 198,082</u>
Weighted-average remaining lease term – months	<u>25</u>	<u>33</u>
Weighted-average discount rate	<u>7.68%</u>	<u>7.68%</u>

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 December 31,	Principle	Interest	Total
2026	\$ 114,150	\$ 12,423	\$126,573
2027	77,878	4,578	82,456
2028	17,096	903	17,999
2029	2,935	223	3,158
2030	1,291	25	1,316
Totals	<u>\$ 213,350</u>	<u>\$ 18,152</u>	<u>\$231,502</u>

(Continued)

Caddo Community Action Agency, Inc.
Shreveport, Louisiana
Notes to Financial Statements
January 31, 2025 and 2024
(Continued)

(10) Net Assets

Net assets at January 31, 2025 and 2024, consisted of the following:

	<u>2025</u>	<u>2024</u>
Net Assets Without Donor Restrictions:		
Undesignated	\$ 18,362	\$ (11,484)
Net investment in property and equipment	5,482,597	5,499,503
Designated for Emergency aid	<u>27,871</u>	<u>30,218</u>
Total net assets without donor restrictions	<u>5,528,830</u>	<u>5,518,237</u>
Net Assets With Donor Restrictions:		
Subject to expenditure for specified purpose –		
Restricted for Low-income home energy assistance program	43,489	45,056
Restricted for FEMA program	<u>4,506</u>	<u>4,506</u>
Total net assets with donor restrictions	<u>47,995</u>	<u>49,562</u>
Total Net Assets	<u>\$ 5,576,825</u>	<u>\$ 5,567,799</u>

(11) Subsequent Events

Subsequent events have been evaluated through July 29, 2025, the date the financial statements were available to be issued.

(12) Other Receivables

Other receivables at January 31, 2025, include an amount due from a vendor over-payment in the amount of \$46,800, and other miscellaneous receivables of \$1,945.

(13) Contingency

CCAA is the defendant in a lawsuit of which the ultimate outcome is unknown at this time. The amount of any damages awarded in excess of the agency's current insurance coverage cannot be reasonably estimated at this time.

Caddo Community Action Agency, Inc.
Shreveport, Louisiana
Combining Schedule of Financial Position
January 31, 2025
(With Comparative Totals for 2024)

	Head Start Program	Child Care Food Program	Community Service	Low-Income Home Energy Assistance	Water Assistance	Other General Services	Total	
							2025	2024
Assets								
Current assets:								
Cash	\$ 674,145	\$	\$ 3,640	\$	\$ 11,182	\$ 68,327	\$ 757,294	\$ 88,166
Grant receivables		113,861		68,759			182,620	948,022
Other receivables	48,745						48,745	
Prepaid insurance	507,215		39,465	11,385		793	558,858	308,839
Due from other funds						20,000	20,000	35,100
Total current assets	<u>1,230,105</u>	<u>113,861</u>	<u>43,105</u>	<u>80,144</u>	<u>11,182</u>	<u>89,120</u>	<u>1,567,517</u>	<u>1,380,127</u>
Non-current assets								
Operating lease right-of-use assets						213,350	213,350	328,923
Property and equipment, net	5,389,940					92,657	5,482,597	5,499,503
Total non-current assets	<u>5,389,940</u>					<u>306,007</u>	<u>5,695,947</u>	<u>5,828,426</u>
Total Assets	<u>\$ 6,620,045</u>	<u>\$ 113,861</u>	<u>\$ 43,105</u>	<u>\$ 80,144</u>	<u>\$ 11,182</u>	<u>\$ 395,127</u>	<u>\$ 7,263,464</u>	<u>\$ 7,208,553</u>
Liabilities and Net Assets								
Current liabilities:								
Accounts payable	\$ 399,928	\$ 113,861	\$	\$	\$	\$	\$ 513,789	\$ 1,048,008
Accrued liabilities	206,036		27,929	5,269		40,533	279,767	183,723
Due to other funds				20,000			20,000	35,100
Refundable advance	624,557		15,176				639,733	
Line of credit						20,000	20,000	45,000
Current portion of right-of-use asset						114,150	114,150	127,370
Total current liabilities	<u>1,230,521</u>	<u>113,861</u>	<u>43,105</u>	<u>25,269</u>		<u>174,683</u>	<u>1,587,439</u>	<u>1,439,201</u>
Right-of-use asset, less current portion						99,200	99,200	201,553
Net assets:								
Without donor restrictions	5,389,524			11,386	11,182	116,738	5,528,830	5,518,237
With donor restrictions				43,489		4,506	47,995	49,562
Total net assets	<u>5,389,524</u>			<u>54,875</u>	<u>11,182</u>	<u>121,244</u>	<u>5,576,825</u>	<u>5,567,799</u>
Total Liabilities and Net Assets	<u>\$ 6,620,045</u>	<u>\$ 113,861</u>	<u>\$ 43,105</u>	<u>\$ 80,144</u>	<u>\$ 11,182</u>	<u>\$ 395,127</u>	<u>\$ 7,263,464</u>	<u>\$ 7,208,553</u>

Caddo Community Action Agency, Inc.
Shreveport, Louisiana
Combining Schedule of Activities
For the Year Ended January 31, 2025
(With Comparative Totals for 2024)

	Head Start Program	Child Care Food Program	Community Service	Low-Income Home Energy Assistance	Water Assistance	Other General Services	Total	
							2025	2024
Revenues								
Contractual revenue - grants	\$ 16,072,650	\$ 1,132,220	\$ 1,117,920	\$ 3,227,286	\$ 10,018	\$ 85,000	\$ 21,645,094	\$ 23,218,428
Miscellaneous revenues						5,177	5,177	6,045
Total revenues	16,072,650	1,132,220	1,117,920	3,227,286	10,018	90,177	21,650,271	23,224,473
Expenses								
Program								
Salaries	7,508,235	446,247	518,740				8,473,222	8,412,821
Fringe benefits	2,066,459	96,789	157,565				2,320,813	2,208,664
Travel	38,101						38,101	39,844
Equipment	192,835	41,001	7,634				241,470	211,962
Occupancy	569,217		16,847				586,064	569,288
Telephone	209,352		10,590				219,942	207,859
Insurance	351,585		5,508				357,093	290,958
Vehicle operation	175,828		2,693				178,521	191,906
Supplies	419,740	70,836	8,010				498,586	711,031
Professional services	715,100						715,100	704,774
Food and related supplies	389,420	258,158					647,578	614,956
Miscellaneous	1,178,391	17,660	6,941				1,202,992	1,374,762
Client assistance payments			15,794	2,867,405		32,050	2,915,249	4,993,360
Interest expense						4,350	4,350	5,265
Depreciation	567,988						567,988	575,680
Total program	14,382,251	930,691	750,322	2,867,405		36,400	18,967,069	21,113,130
General and Administrative								
Salaries	1,032,926	144,638	233,203	240,869		11,202	1,662,838	1,427,363
Fringe benefits	352,633	56,891	67,747	58,983		1,530	537,784	537,391
Travel			232				232	479
Equipment	31,196		5,636	6,363	439		43,634	13,847
Occupancy	56,062		8,331				64,393	55,943
Telephone	36,944		4,361	4,072		446	45,823	41,568
Insurance			12,384	4,347			16,731	14,592
Vehicle operation			2,758				2,758	4,003
Supplies	41,444		3,022	16,941		17	61,424	64,400
Professional services			10,206	5,160		454	15,820	40,404
Miscellaneous	152,209		19,718	13,327		33,178	218,432	214,616
Depreciation						4,307	4,307	4,307
Total general and administrative	1,703,414	201,529	367,598	350,062	439	51,134	2,674,176	2,418,913
Total expenses	16,085,665	1,132,220	1,117,920	3,217,467	439	87,534	21,641,245	23,532,043
Change in net assets	(13,015)			9,819	9,579	2,643	9,026	(307,570)
Net assets, beginning of year	5,402,539			45,056	1,603	118,601	5,567,799	5,875,369
Net assets, end of year	\$ 5,389,524	\$	\$	\$ 54,875	\$ 11,182	\$ 121,244	\$ 5,576,825	\$ 5,567,799

Caddo Community Action Agency, Inc.
Shreveport, Louisiana
Schedule of Compensation, Benefits and Other Payments to Agency Head
For the Year Ended January 31, 2025

Agency Head: Laurance Guidry, Executive Director

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 214,839
Benefits - insurance	12,255
Benefits - retirement	4,297
Cell phone	440

Caddo Community Action Agency, Inc.
Shreveport, Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended January 31, 2025

<u>Federal Grantor / Pass-Through Grantor / Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Provided to Subrecipients</u>	<u>Total Federal Expenditures</u>
<u>U.S. Department of Agriculture</u>				
Pass-through Louisiana Department of Education:				
Child and Adult Care Food Program (CACFP)	10.558	Unknown	\$	\$ 1,132,220
Total Department of Agriculture				1,132,220
<u>U.S. Department of Homeland Security</u>				
Emergency Food and Shelter National Board Program	97.024	Unknown		10,000
<u>U.S. Department of Health and Human Services</u>				
Head Start Cluster				
Pass-through Caddo Parish Commission:				
Head Start	93.600	06CH012150-03	180,759	15,724,338
Total Head Start Cluster			180,759	15,724,338
477 Cluster				
Pass-through Louisiana Workforce Commission:				
Community Services Block Grant	93.569	2024N0036 & 2023N0036		1,152,982
Total 477 Cluster				1,152,982
Pass-through Louisiana Housing Corporation:				
Low-Income Home Energy Assistance Program	93.568	Unknown		3,227,170
Total Department of Health and Human Services				20,104,490
<u>U.S. Department of the Treasury</u>				
Pass-through Caddo Parish Commission:				
Covid -19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Unknown		315,071
Total Federal Expenditures			\$ 180,759	\$ 21,561,781

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

Caddo Community Action Agency, Inc.
Shreveport, Louisiana
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended January 31, 2025

NOTE A: Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Caddo Community Action Agency, Inc. under programs of the federal government for the year ended January 31, 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 Caddo Community Action Agency, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Caddo Community Action Agency, Inc.

NOTE B: Summary of Significant Accounting Policies

(1) 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.

(2) Caddo Community Action Agency Inc. does not utilize an indirect cost rate.

COOK & MOREHART

Certified Public Accountants

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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
Caddo Community Action Agency, Inc.
Shreveport, 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 Caddo Community Action Agency, Inc., (a nonprofit organization), which comprise the statement of financial position as of January 31, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated July 29, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Caddo Community Action Agency 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 Caddo Community Action Agency, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Caddo Community Action Agency, 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 Caddo Community Action Agency, 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 entity'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
July 29, 2025

COOK & MOREHART

Certified Public Accountants

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Report on Compliance For Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance

Independent Auditors' Report

To the Board of Directors
Caddo Community Action Agency, Inc.
Shreveport, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Caddo Community Action Agency, 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 Caddo Community Action Agency, Inc.'s major federal programs for the year ended January 31, 2025. Caddo Community Action Agency, 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, Caddo Community Action Agency, 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 January 31, 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 Caddo Community Action Agency, 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 Caddo Community Action Agency, 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 Caddo Community Action Agency, 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 Caddo Community Action Agency, 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 Caddo Community Action Agency, 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 risk 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 Caddo Community Action Agency 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 Caddo Community Action Agency 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 Caddo Community Action Agency 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.



Cook & Morehart
Certified Public Accountants
July 29, 2025

Caddo Community Action Agency, Inc.
Shreveport, Louisiana
Summary Schedule of Prior Audit Findings
January 31, 2025

There were no findings or questioned costs for the prior year audit for the year ended January 31, 2024.

Schedule of Findings and Questioned Costs
January 31, 2025

A. Summary of Audit Results

Financial Statements

Type of audit report issued : Unmodified

Internal control over financial reporting :

Material weaknesses identified : ☐ yes ☒ no
Significant deficiencies identified : ☐ yes ☒ none reported

Noncompliance material to financial
statements noted :

☐ yes ☒ no

Federal Awards

Internal control over major programs :

Material weaknesses identified : ☐ yes ☒ no
Significant deficiencies identified : ☐ yes ☒ 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 ☒ no

Identification of major federal programs :

ALN 93.600 - Head Start Program

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

Auditee qualified as low risk : ☒ yes ☐ no

B. Findings – Financial Statements Audit: None.

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

Caddo Community Action Agency, Inc.
Shreveport, Louisiana
Summary Schedule of Prior Year Audit Findings
Schedule for Louisiana Legislative Auditor
January 31, 2025

There were no findings or questioned costs for the prior year audit period ended January 31, 2024.

Summary Schedule of Current Year Audit Findings
Schedule for Louisiana Legislative Auditor
January 31, 2025

There are no findings or questioned costs for the current year audit period ended January 31, 2025.