

K & K PROVIDERS CORPORATION

Terrytown, Louisiana

FINANCIAL REPORT

SEPTEMBER 30, 2022

Roslyn J. Johnson, LLC
Certified Public Accountant

K & K PROVIDERS CORPORATION
Terrytown, Louisiana

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
K & K Providers, Inc.
1799 Stumpf Blvd
Terrytown, Louisiana 70056

I have reviewed the accompanying financial statements of **K & K Providers, Inc.** (a non-profit organization), which comprise the statement of financial position as of September 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

My responsibility is to conduct the review in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. I believe that the results of my procedures provide a reasonable basis for my conclusion.

I am required to be independent of **K & K Providers, Inc.** and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my review.

Accountant's Conclusion

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

Other Matters

Required Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to agency head as required by Louisiana Legislative Auditor and the schedule of meals served and program reimbursements as required by Louisiana Department of Education or presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the representation of management. I have reviewed the information and, based on my review, I am not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America.

Agreed-Upon Procedures

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, I have issued a report, date March 10, 2023 on the results of my agreed-upon procedures.

Roslyn J. Johnson, LLC
Baton Rouge, Louisiana
March 10, 2023

K & K PROVIDERS CORPORATION

**Statement of Financial Position
September 30, 2022**

ASSETS

Current Assets

Cash - unrestricted (note 2)	\$ 111,314.36
Total Cash	<u>111,314.36</u>
Reimbursements receivable (note 3)	<u>41,831.17</u>
Total Current Assets	<u><u>\$ 153,145.53</u></u>

LIABILITIES AND NET ASSETS

Current Liabilities

Cash overdraft	\$ 1,019.46
Payroll taxes payable	1,019.50
Due to Providers (note 4)	36,104.17
Accrued interest payable (note 5)	<u>3,744.20</u>
Total Current Liabilities	41,887.33

Long-term Liabilities

Loans Payable (note 5)	150,000.00
Total Liabilities	<u>191,887.33</u>

Net Assets

Without donor restrictions:	
Undesignated	<u>(38,741.80)</u>
Total Net Assets	(38,741.80)
Total Liabilities and Net Assets	<u><u>\$ 153,145.53</u></u>

See Independent Accountant's Review Report

K & K PROVIDERS CORPORATION

**Statement of Activities
For the Year Ended September 30, 2022**

	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenues			
Federal Financial Assistance through the Louisiana Department of Education:			
Administrative reimbursement		\$ 68,807.00	\$ 68,807.00
Program reimbursement		205,614.17	205,614.17
Interest income	\$ 15.33	-	15.33
Other income	10,000.00	-	10,000.00
Net assets released from restrictions	274,421.17	(274,421.17)	-
 Total support and revenues	 284,436.50	 -	 284,436.50
Expenses			
Program Services:			
Meals served - Providers	205,614.17		205,614.17
LDOE - EOCR Funds Returned		1,568.34	1,568.34
LDOE - Overclaim	411.75		411.75
Supporting Services:			
Management and general	85,134.77	3,436.40	88,571.17
Contractual services	3,000.00	-	3,000.00
Operational services	17,631.47	-	17,631.47
 Total expenses	 311,792.16	 5,004.74	 316,796.90
 Change in Net Assets	 (27,355.66)	 (5,004.74)	 (32,360.40)
 Net Assets - Beginning of Year - Restated	 (11,386.14)	 5,004.74	 (6,381.40)
 Net Assets - End of Year	 \$ (38,741.80)	 -	 \$ (38,741.80)

See Independent Accountant's Review Report

K & K PROVIDERS CORPORATION

**Statement of Cash Flows
For the Year Ended September 30, 2022**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ (32,360.40)
Adjustments to reconcile change in net assets to cash provided by operating activities:	
Restatement of beginning net assets	(162.20)
Interest expense	(1,051.80)
(Increase) Decrease in Current Assets	
Reimbursement receivable	(25,616.91)
Increase (Decrease) in Current Liabilities	
Accounts payable	1,019.46
Due to providers	25,307.91
Net cash provided (used) in operating activities	<u>(32,863.94)</u>
Net decrease in cash	(32,863.94)
CASH AT BEGINNING OF YEAR	<u>144,178.30</u>
CASH AT END OF YEAR	<u><u>\$ 111,314.36</u></u>

See Independent Accountant's Review Report

K & K PROVIDERS CORPORATION

**Schedule of Functional Expenses
For the Year Ended September 30, 2022**

	Program Service Expenses	Supporting Services Expenses	Total
EXPENSES			
Personal services		\$ 85,134.77	\$ 85,134.77
Travel		2,236.67	2,236.67
Insurance		550.06	550.06
Internet		739.98	739.98
Contract costs		3,000.00	3,000.00
Telephone		1,562.79	1,562.79
Building rent		10,920.00	10,920.00
Office supplies		3,859.37	3,859.37
Fire Marshal		840.00	840.00
Miscellaneous		359.00	359.00
LDOE overclaim	\$ 411.75		411.75
EOCR funds	1,568.34	-	1,568.34
Provider payments	205,614.17		205,614.17
Total expenses	<u>\$ 207,594.26</u>	<u>\$ 109,202.64</u>	<u>\$ 316,796.90</u>

See Independent Accountant's Review Report

K & K Providers Corporation

Notes to the Financial Statements
For the Year Ended September 30, 2022

Note 1 – Summary of Significant Accounting Policies

A. Organization

K & K Providers Corporation (the Organization) is a private agency located in Jefferson Parish, Louisiana and chartered under the laws of the State of Louisiana as a non-profit corporation. It was organized for the purpose of providing social services and other benefits to primarily low income, disabled, elderly or other disadvantaged residents of Jefferson and nearby parishes and to mobilize resources for the conduct of these efforts. It engages in the U. S. Department of Agriculture Food and Nutrition Services under 7 CFR Part 226, Child Care Food Program. Under the provisions of this Program, individuals who care for a small number of children in their homes are reimbursed for the cost of meals served to the children. **K & K Providers Corporation** through its personnel, monitors the composition of the meals to assure nutritional values, make routine inspections of the homes to assure safety of the children who stay there, and act as intermediary between the state and federal agencies that administer funds and the providers who care for the children. This Program is funded (96%) by federal funds received from the State of Louisiana Department of Education.

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. **The Organization** at September 30, 2022, had a deficit net asset balance resulting from the use of loan proceeds to fund some its operational costs.

C. Net Assets Released from Restrictions

Expiration of temporary restrictions of net assets (i.e., donor-stipulated purpose has been fulfilled and/or the stipulated time has elapsed) are reported as reclassifications between the applicable classes of net assets.

D. 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.

E. Reimbursements Receivable

Management deems all 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.

F. Functional Expenses

The cost of providing the program services and other activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

G. Equipment and Furniture

The Organization's equipment and furniture is expensed when purchased. No depreciation is calculated.

H. Income Taxes

The Organization qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and comparable Louisiana law. Accordingly, no provision for income taxes has been made in these financial statements.

I. Statement of Cash Flows

The Organization is required to present a statement of cash flows. For purposes of the Statement of Cash Flows, **the Organization** considers all highly liquid debt investments purchased with a maturity of three months or less to be cash equivalents.

J. Liquidity Management

As of September 30, 2022, **the Organization** has financial assets of \$111,314.36 in cash, with \$2,914.18, in general funds and \$108,400.18 in loan proceeds. These funds are readily available within one year of the statement of financial position date to meet general expenditures. As a part of its liquidity management, the organization has a policy to structure its financial assets to be made available as general expenditures, liabilities, and other obligations become due.

Note 2 - Cash

At September 30, 2022, **the Organization** has cash (book balances) totaling \$111,314.36, which are in noninterest-bearing demand accounts. The deposits are stated at cost, which approximate market and are fully secured by federal deposit insurance.

Note 3 – Reimbursements Receivables

Reimbursement receivable represents reimbursements due from the Louisiana Department of Education for meals served during the month of September 2022.

Provider Reimbursement Receivable	\$ 36,104.17
Administrative Reimbursement Receivable	<u>5,727.00</u>
Total Reimbursements Receivable	<u>\$ 41,831.17</u>

Note 4 – Due to Providers

Due to providers represents amounts owed to providers for the cost of meals served during the month of September 2022.

Note 5 – Loans Payable

On July 21, 2020, the Organization received a \$150,000.00 loan from the U.S. Small Business Administration (SBA) authorized under Section 7(b) of the Small Business Act. Interest on the loan will accrue at the rate of 2.75% yearly. The balance of principal and interest will be payable over 30 years from the date of the loan. In March 2021, SBA extended first loan payment until 24 months from the date of the note, with interest continuing to accrue during the deferment period. At September 30, 2022, accrued interest on the loan was \$3,744.20.

Note 6 – Concentration of Revenues

The Organization receives a large amount of its revenues 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 rates. Meal rates are determined on July 1 of each year by the Louisiana Department of Education. Meals served and approved meal rates are reported in the *Schedule of Meals Served and Program Reimbursements*. The revenue from this source represents 96.0% of **the Organizations** total revenues during the year ended September 30, 2022.

Note 7 – Emergency Operational Costs Reimbursements (EOCR)

The United States Department of Agriculture (USDA) established EOCR as a one-time program to reimburse Day Care Operators for losses during the early days of the COVID-19 National Public Health Emergency. This money was intended to help with the loss of Food Program funds in the early days of the Pandemic. The amount of funds received as of September 2021, for distribution to providers and use

for administrative costs was \$11,299.48. During the year ended September 30, 2022, funds not distributed to providers totaling \$1,568.34, was returned to the Louisiana Department of Education.

Note 8 – Prior Period Adjustment

The Net Assets as of September 30, 2022, have been restated to reflect the correction of errors related to prior years recording of revenues and expenses. The effect of the restatement is as follows:

Net Assets, September 30, 2021 as previously Reported	\$ (6,219.20)
Correct the recording of prior year revenue	(1,214.00)
Correct the recording of prior year expenses	<u>1,051.80</u>
Net Assets, September 30, 2022, as restated	<u>\$ (6,381.40)</u>

Note 9 – Other Income

K & K Providers Corporation received \$10,000.00, for loss of income due to utility interruption during the hurricane Ida storm.

Note 10 – Board of Directors

The management of **K & K Providers Corporation** is vested in a Board of Directors which consists of three members who serve without compensation.

Note 11 – Board Designation of Net Assets

At September 30, 2022, the **Organization's** Board has not designated any portion of net assets for specific purposes.

Note 12– 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 March 10, 2023, the date that the financial statements were available to issue, and noted no subsequent events or transactions that occurred after the statement of financial position date requiring recognition or disclosure.

SUPPLEMENTARY INFORMATION SCHEDULES

Schedule 1

**FAMILY DAY CARE HOME PROGRAM
ADMINISTERED BY
K & K PROVIDERS CORPORATION**

**Schedule of Compensation, Benefits and Other Payments
to Executive Director
Year Ended September 30, 2022**

KENDRA NELSON, EXECUTIVE DIRECTOR

PURPOSE	AMOUNT
Salary	\$ 80,474.31
Benefits - Retirement	3,626.74
Benefits-Medicare	848.12
Unemployment Benefits	185.60
Travel	<u>2,236.67</u>
TOTAL	<u><u>\$ 87,371.44</u></u>

K & K PROVIDERS, INC.

Schedule of Meals Served and Program Reimbursement
Year Ended September 30, 2022

OCTOBER 1, 2021 TO JUNE 30, 2022	BREAKFAST	LUNCH	SUPPLEMENT	SUPPER	TOTAL
Number of meals claimed	18,596	19,196	29,242	18,516	85,550
Less: Meals refunded by sponsor	0	0	(39)	(39)	
Net meals allowed	18,596	19,196	29,203	18,477	85,472
Reimbursement rate	1.4000	2.6300	0.7800	2.6300	
Reimbursement based on rate	\$ 26,034.40	\$ 50,485.48	\$ 22,778.34	\$ 48,594.51	\$ 147,892.73
JULY 1, 2022 TO SEPTEMBER 30, 2022	BREAKFAST	LUNCH	SUPPLEMENT	SUPPER	TOTAL
Number of meals claimed	5,772	6,730	9,605	5,997	28,104
Less: Meals refunded by sponsor	0	0	(68)	(70)	
Net meals allowed	5,772	6,730	9,537	5,927	27,966
Reimbursement rate	1.6600	3.0400	0.9700	3.0400	
Reimbursement based on rate	\$ 9,581.52	\$ 20,459.20	\$ 9,250.89	\$ 18,018.08	\$ 57,309.69
TOTAL MEALS CLAIMED	24,368	25,926	38,847	24,513	113,654
TOTAL NET MEALS ALLOWED	24,368	25,926	38,740	24,404	113,438
PROGRAM REIMBURSEMENT CLAIMED	\$ 35,615.92	\$ 70,944.68	\$ 32,125.61	\$ 66,927.96	\$ 205,614.17
PROGRAM REIMBURSEMENT ALLOWED	\$ 35,615.92	\$ 70,944.68	\$ 32,029.23	\$ 66,612.59	\$ 205,202.42
MEALS OVERCLAIMED AND REFUNDED TO LDOE					<u>\$ 411.75</u>

AGREED-UPON PROCEDURES REPORT

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To Board of Directors
K & K Providers, Inc.
1799 Stumpf Blvd
Terrytown, Louisiana 70056

I have performed the procedures enumerated below on **K & K Providers Inc.**'s compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended September 30, 2022, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. **K & K Providers, Inc.**'s management is responsible for its financial records and compliance with applicable laws and regulations.

K & K Providers, Inc.'s 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 **K & K Providers, Inc.**'s compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended September 30, 2022. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. The report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Federal, State, and Local Awards

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

The **K & K Providers, Inc.** provided me with the following list of expenditures made for federal grant awards received during the fiscal year ended September 30, 2022:

Federal, State, or Local Grant Name	Grant Year	CFDA No.	Amount
Louisiana Department of Education – Child and Adult Care Food Program	10/1/21– 9/30/22	10.558	\$274,421
Total Expenditures			\$274,421

The Agency represented that they received no state or local government grant awards during the fiscal year ended September 30, 2022.

2. For the federal grant award, I randomly selected six disbursements.
3. Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

No exceptions were noted.

All of the disbursements were coded to the correct fund and general ledger account

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

No exceptions were noted.

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

No exceptions were noted.

6. For each selected disbursement made for the federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. Compare the documentation for each disbursement to the program compliance requirements relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.

Activities allowed or unallowed

I compared documentation for each of the selected disbursements with program compliance requirements related to services allowed or not allowed.

No exceptions were noted.

Eligibility

I compared documentation for each of the selected disbursements with program compliance requirements related to eligibility.

No exceptions were noted.

Reporting

I compared documentation for each of the selected disbursements with program compliance requirements related to reporting.

No exceptions were noted.

Open Meetings

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

No exceptions were noted.

8. Budget

Report whether the budget for federal award included the purpose and duration; and whether budgets included specific goals, objectives, and measures of performance.

No exceptions were noted

State Audit Law

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

No exceptions were noted

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

Management represented that they did not enter into any contracts during the fiscal year that were subject to the public bid law.

Prior-Year Comments

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

There were no prior year comments.

I was engaged by **K & K Providers. 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 the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. 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 **K & K Providers Inc.**'s compliance with the foregoing matters. 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 **K & K Providers. Inc** and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my agreed-upon procedures engagement.

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

Roslyn J. Johnson, LLC

Baton Rouge, Louisiana
March 10, 2023

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

March 1, 2023

Roslyn J. Johnson, LLC
P. O. Box 66494
Baton Rouge, Louisiana 70810

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of September 30, 2022, and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Federal, State, and Local Awards

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

Yes No N/A

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

Yes No N/A

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

Yes No N/A

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

Yes No N/A

Open Meetings

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

Yes No N/A

Budget

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

Yes No N/A

Reporting

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

Yes No N/A

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

Yes No N/A

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

Yes No N/A

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

Yes No N/A

Prior-Year Comments

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

Yes No N/A

General

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

Yes No N/A

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

Yes No N/A

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

Yes No N/A

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

Yes No N/A

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

Yes No N/A

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

Yes No N/A

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

Yes No N/A

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of

your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes No N/A

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

Secretary _____ Date

Treasurer _____ Date

Ronnie Young _____
President 3-1-2023 Date

Kendra Nelson, Ex. Director 3/1/2023