

**CAPITAL AREA ALLIANCE FOR THE HOMELESS
FINANCIAL STATEMENTS
FOR THE YEAR ENDING DECEMBER 31, 2021**

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John L. McKowen
Certified Public Accountant

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
Capital Area Alliance for the Homeless
153 N. 17th Street
Baton Rouge, Louisiana 70802

I have reviewed the accompanying financial statements of the Capital Area Alliance for the Homeless (a nonprofit organization), which comprise the statement of financial position as of December 31, 2021, 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 entity 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 engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. 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 the Capital Area Alliance for the Homeless and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my review.

Member
American Institute of Certified Public Accountants
Society of Louisiana Certified Public Accountants

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

Other Supplementary Information

The schedule of per diem paid to commission members and schedule of compensation, benefits and other payments to the agency head or Chief Executive Officer are presented for purposes of additional analysis and are not part of the basic financial statements. Such information has not been subjected to the procedures applied in the review of the basic financial statements and was compiled from information that is the representation of management without audit or review. I do not express an opinion or provide any assurance on such information.



John L. McKowen, CPA
Baton Rouge, Louisiana
May 31, 2022

**CAPITAL AREA ALLIANCE FOR THE HOMELESS
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2021**

ASSETS

Current Assets

Cash	\$ 160,390
Accounts Receivable	250,283
Certificates of Deposit	102,690
Deposits	<u>7,000</u>
Total Current Assets	520,363

Property and Equipment, Net	<u>37,756</u>
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Total Assets	<u><u>\$ 558,119</u></u>
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LIABILITIES AND NET ASSETS

Current Liabilities

Accounts Payable	\$ 26,800
Total Current Liabilities	<u>26,800</u>

Net Assets

Without Restriction	495,296
With Restriction	<u>36,023</u>
Total Net Assets	<u>531,319</u>

Total Liabilities and Net Assets	<u><u>\$ 558,119</u></u>
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See accompanying notes and independent accountant's review report.

**CAPITAL AREA ALLIANCE FOR THE HOMELESS
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDING DECEMBER 31, 2021**

REVENUES

Government Grants and Contracts	\$ 419,662
Private Grants and Contributions	131,291
Service Contracts	170,326
Earned and Other Income	52,736
Employee Retention Credit	41,393
Total Revenues	<u>\$ 815,408</u>

EXPENSES

Management and General	\$ 287,600
Program Services	<u>529,475</u>
Total Expenses	<u>817,075</u>

CHANGE IN NET ASSETS

	(1,667)
Net Assets - Beginning of Year	<u>532,986</u>
Net Assets - End of Year	<u>\$ 531,319</u>

See accompanying notes and independent accountant's review report.

**CAPITAL AREA ALLIANCE FOR THE HOMELESS
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2021**

	Management & General	Program Service	Total
Client Service	\$ -	\$ 3,606	\$ 3,606
Computer Expenses	1,000	75,667	76,667
Depreciation	7,107	-	7,107
Insurance	2,797	945	3,742
Occupancy	40,698	40,698	81,396
Office Supplies	15,050	2,736	17,786
Payroll Taxes	8,295	28,386	36,681
Professional Services	28,879	9,066	37,945
Repairs and Maintenance	38,886	14	38,900
Salaries	113,368	366,122	479,490
Telephone and Internet	31,401	1,435	32,836
Training and Conferences	119	800	919
	<u>\$ 287,600</u>	<u>\$ 529,475</u>	<u>\$ 817,075</u>

See accompanying notes and independent accountant's review report.

**CAPITAL AREA ALLIANCE FOR THE HOMELESS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDING DECEMBER 31, 2021**

CASH FLOWS FROM OPERATING ACTIVITIES

Changes in net assets	\$ (1,667)
Adjustments to reconcile net revenues over expenses to net cash used in operating activities:	
Depreciation	7,107
Increase in accounts receivable	(29,179)
Increase in certificates of deposit	(405)
Increase in deposits	(7,000)
Increase in accounts payable	<u>23,290</u>
Net cash used in operating activities	<u>(7,854)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchases of fixed assets	<u>(8,600)</u>
Net cash used in investing activities	<u>(8,600)</u>

DECREASE IN CASH (16,454)

CASH, BEGINNING OF YEAR 176,844

CASH, END OF YEAR \$ 160,390

See accompanying notes and independent accountant's review report.

**CAPITAL AREA ALLIANCE FOR THE HOMELESS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING DECEMBER 31, 2021**

I. Summary of Significant Accounting Policies

Organization

The mission of the Capital Area Alliance for the Homeless (CAAH) is to provide a continuum of care network for the homeless population in the Capital Area comprised of the civil parishes of Ascension, East Baton Rouge, East Feliciana, Iberville, Pointe Coupee, West Baton Rouge, and West Feliciana through a coordinated body of diverse organizations and individuals.

CAAH administers the Homeless Management Information System (HMIS) for the Balance of State and contracts with nonprofits to provide these services to other regions. HMIS is a local information technology system used to collect client-level data and data on the provision of housing and services to homeless individuals and families and persons at risk of homelessness. CAAH also provides training to users of the HMIS system on how to enter data and generate the required reports.

Basis of Accounting

The financial statements of CAAH have been prepared on the accrual basis of accounting according to accounting principles generally accepted in the United States of America. Accordingly, all significant receivables, payables and other liabilities are reflected in the financial statements.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that effect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash

Cash consists of deposits held with a bank in a checking and savings account.

Accounts Receivable

Accounts receivable arising from grants are recorded at their net realizable value while accounts receivable from contracts are recognized to the extent of services provided plus an admin fee. Management has not recorded an allowance for doubtful accounts as it considers all amounts to be collectible. Receivables are written off when deemed uncollectible by management and recoveries, if any, are recorded when received.

Net Assets

CAAH reports information regarding its financial position and activities according to two classes of net assets:

Net Assets Without Donor Restrictions are net assets that are not subject to donor-imposed restrictions and are available for use at the organization's discretion.

Net Assets With Donor Restrictions are net assets subject to donor-imposed restrictions that may or will be met by either actions of the organization or the passage of time. Once the restrictions are met they are reclassified to net assets without donor restrictions.

**CAPITAL AREA ALLIANCE FOR THE HOMELESS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING DECEMBER 31, 2021**

1. Summary of Significant Accounting Policies - Continued

Revenue Recognition and Performance Obligations

Revenue from grants and contracts are recognized according to the specific agreement. Generally, revenues from grants are recognized in the period of the grant award while revenues from cost reimbursement contracts are recognized to the extent of services provided plus an admin fee. These grants and service contracts do not generally give rise to variable consideration.

Contributions are recorded when made. All contributions are available for unrestricted use unless there is a donor-imposed restriction.

Functional Expenses

CAAH allocates its expenses on a functional basis among its various programs. Expenses that can be identified with a specific program are allocated directly according to their natural expense classification. Other expenses are allocated between program service and general and administrative based on management's estimate of time, percentage, or square footage used, among other factors.

Donated services

Unpaid board members and volunteers conduct a significant portion of CAAH's functions. The value of this contributed time is not reflected in the accompanying financial statements since the service performed does not meet the criteria necessary for recognition.

Income Taxes

CAAH accounts for income taxes in accordance with FASB ASC 740-10, *Accounting for Uncertainty in Income Taxes*. Management believes it has no material uncertain tax positions and, accordingly has not recognized a liability for any unrecognized tax benefits.

CAAH is a non-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

CAAH files Form 990 in the U.S. federal jurisdiction. The organizations open audit periods are 2018 through 2020.

Subsequent Events

In preparing these financial statements CAAH has evaluated events and transactions for potential recognition or disclosure through May 19, 2022, which is the date the financial statements were available to be issued.

**CAPITAL AREA ALLIANCE FOR THE HOMELESS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING DECEMBER 31, 2021**

2. Property and Equipment

Property and equipment is presented in the financial statements at cost less allowances for depreciation. Depreciation is computed using the straight-line method and is provided over the estimated useful lives of assets which ranges from 5 to 15 years.

Property and equipment, related services lives, and accumulated depreciation as of December 31, 2021 are as follows:

	Service Lives	Amount
Furniture and fixtures	5	\$ 71,168
Leasehold improvements	15	38,733
		109,901
Accumulated depreciation		(72,145)
		<u>\$ 37,756</u>

Depreciation expense was \$7,107 for the year ended December 31, 2021.

3. Concentrations

From time to time CAHH maintains cash balances in banks that are insured by FDIC insurable limits. Management periodically evaluates the integrity of the entities that hold the organization's cash.

CAHH derives the majority of its revenues from governmental sources as earned revenue or grants, the loss of which would have a material adverse effect on the organization. The organization also relies on various grants and donations from local foundations, churches, and individuals for a significant portion of its support.

Concentrations of revenue and accounts receivable for the year ended December 31, 2021 are as follows:

	Revenue	A/R
Government Contract	51%	83%
Contract Revenue 1	8%	7%
Contract Revenue 2	8%	10%

4. Commitments and Contingencies

CAHH receives contracts and donations for specific purposes from various entities that are subject to examination. Such examinations could lead to requests for reimbursement to the entity for expenditures disallowed under the terms of the agreement. It is the opinion of management that any potential examinations will not result in any disallowed expenditures.

**CAPITAL AREA ALLIANCE FOR THE HOMELESS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING DECEMBER 31, 2021**

5. Net Assets with Donor Restrictions

	Beginning of Year	Increase	Decrease	End of Year
One Stop Repairs and Refurbishment	\$ 48,827	\$ -	\$ 28,117	\$ 20,710
Tiny Homes	14,776	5,000	4,463	15,313
	<u>\$ 63,603</u>	<u>\$ 5,000</u>	<u>\$ 32,580</u>	<u>\$ 36,023</u>

During the year CAAH received funding from various donors to support renovations at the One Stop. These donations are recorded as net assets with donor restrictions when received and are released to net assets without donor restrictions once spent for their intended purpose.

6. Liquidity and Availability of Financial Assets

CAAH has \$513,363 of financial assets available within one year of the statement of financial position date to meet cash needs for general and operating expenditures, consisting of cash of \$160,390, accounts receivable of \$250,283 and certificates of deposit of \$102,690. There are no amounts unavailable for general use due to contractual or donor imposed restrictions within one year of the statement of financial position date.

As part of the organization's liquidity management plan, excess cash is placed in a savings account and two certificates of deposit that can be accessed to meet unexpected liquidity needs or in the event of financial distress.

7. Board of Directors Compensation

The Board of Directors is a voluntary board, therefore, no compensation has been paid to any member due to their board service.

8. Related Party Transactions

CAAH has contracted with a CPA firm owned by a board member to provide bookkeeping and other consulting services. During the year ended December 31, 2021 CAAH paid the firm approximately \$22,000.

**CAPITAL AREA ALLIANCE FOR THE HOMELESS
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO
AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDING DECEMBER 31, 2021**

AGENCY HEAD NAME: Weston Schild, Executive Director

Salary	\$77,492
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John L. McKowen
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**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES**

To Capital Area Alliance for the Homeless
and the Louisiana Legislative Auditor:

I have performed the procedures enumerated below on the Capital Area Alliance for the Homeless (Agency)'s compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2021, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Agency's management is responsible for its financial records and compliance with applicable laws and regulations.

The Agency 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 Agency's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended December 31, 2021. 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 Agency provided me with the following list of expenditures made for federal grant awards received during the year ended December 31, 2021:

Federal, State, or Local Grant Name	Grant Year	AL No. (if applicable)	Amount
US Dept. of Housing and Urban Develop. – Continuum of Care Program	2020, 2021		\$419,662

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Total Expenditures	\$419,662
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The Agency represented that they received no state or local government grant awards during the year ended December 31, 2021.

2. For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.
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.

Each of the selected disbursements agreed to the amount and payee in the supporting documentation.

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

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

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

Yes, the Agency uses bill.com to process disbursements. The Executive Director scans the invoices to be paid and sends them to the Treasurer, who enters the invoices into the bills.com system. The Treasurer then notifies the Executive Director when the invoices are entered and ready for disbursement. Disbursements in excess of \$1,500 also require the approval of the board President.

6. For each selected disbursement made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the *Compliance Supplement*, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirements or the requirements of the grant agreement 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.

7. Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the

Agency's financial records; and report whether the amounts in the close-out reports agree with the Agency's financial records.

The federal grant award was not closed out during the year.

Open Meetings

8. 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.

Management represented that the Agency is not subject to the open meetings law.

Budget

9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the agency provided to the applicable federal, state or local grantor agency. Report whether the budgets for federal, state and local grants included the purpose and duration of the grants; and whether budgets for state grants also included specific goals, objectives, and measures of performance.

The Agency provided documentation that comprehensive budgets were submitted to the applicable federal grantor agency for the grants exceeding five thousand dollars. These budgets included the purpose and duration of the grant program.

State Audit Law

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

The agency's report was submitted to the Legislative Auditor before the statutory due date of June 30, 2022.

11. 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).

The Agency's management represented that the Agency did not enter into any contracts during the fiscal year that were subject to the public bid law.

Prior-Year Comments

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

Management represented that there were no prior year suggestions, exceptions, recommendations, and/or comments.

I was engaged by the Agency 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 the Agency'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 the agency 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 Agency'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.

A handwritten signature in blue ink that reads "John L. McKowen, CPA". The signature is written in a cursive, flowing style.

John L. McKowen, CPA
Baton Rouge, Louisiana
May 31, 2022

LOUISIANA ATTESTATION QUESTIONNAIRE
May 27, 2022

John L. McKowen, CPA
2178 Myrtle Avenue
Baton Rouge, Louisiana 70806

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2021 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 ☐

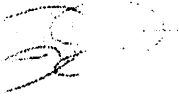
We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose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

A handwritten signature in dark ink, appearing to be a stylized 'S' or 'J' followed by a flourish.

____ Secretary/Treasurer 5/27/22 Date