

FOOD FARE AGENCY

FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2019

Minda B. Raybourn

*Certified Public Accountant
Limited Liability Company*

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**FOOD FARE AGENCY
FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2019**

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Member
AICPA

Member
LCPA

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
Food Fare Agency
304 11th Avenue
Franklinton, Louisiana 70438

I have reviewed the accompanying statement of financial position of the Family Day Care Home Program of Food Fare Agency (a non-profit organization) as of September 30, 2019, and the related statements of activities, functional expenditures, and cash flows for the year then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Food Fare Agency's 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 the 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 of 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.

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.

Supplementary Information

The accompanying schedule of compensation, benefits and other payments to agency head as required by the Louisiana Legislative Auditor and the schedule of meals served and program reimbursements as required by the Louisiana Department of Education are presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to review procedures applied in my review of the basic financial statements. I am not aware of any material modifications that should be made to the supplementary information. I have not audited the supplementary information and do not express an opinion on such information.

Agreed-Upon Procedures

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, I have issued a report, dated January 18, 2020 on the results of my agreed-upon procedures.



Minda B. Raybourn, CPA
Franklinton, LA
January 18, 2020

FINANCIAL STATEMENTS

FOOD FARE AGENCY
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2019

ASSETS	<u>Administrative</u>	<u>General</u>	<u>Total</u>
Current Assets			
Cash and cash equivalents	\$ 1,165	\$ 904	\$ 2,070
Due from Department of Education	41,250	-	41,250
Total Current Assets/Total Assets	<u>42,416</u>	<u>904</u>	<u>43,320</u>
LIABILITIES AND NET ASSETS			
Current Liabilities			
Accounts payable	372	-	372
Due to providers	31,421	-	31,421
Withholding taxes payable	1,211	-	1,211
Accrued salaries payable	-	-	-
Total Current Liabilities/Total Liabilities	<u>33,003</u>	<u>-</u>	<u>33,003</u>
Net Assets (Deficit)			
With donor restrictions	-	-	-
Without donor restrictions	9,413	904	10,317
Total Net Assets (Deficit)	<u>9,413</u>	<u>904</u>	<u>10,317</u>
Total Liabilities and Net Assets (Deficit)	<u>\$ 42,416</u>	<u>\$ 904</u>	<u>\$ 43,320</u>

See accompanying notes and independent accountant's review report.

FOOD FARE AGENCY
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
UNRESTRICTED NET ASSETS			
SUPPORT AND OTHER GAINS			
Administrative reimbursement	\$ 98,288	\$ -	\$ 98,288
Provider reimbursement	-	387,106	387,106
Fundraising and other contributions	5,891	-	5,891
Net assets released from restrictions	387,106	(387,106)	-
Total support and other gains	<u>491,285</u>	<u>-</u>	<u>491,285</u>
EXPENSES			
Program services	387,106	-	387,106
Supporting services	99,129	-	99,129
Fundraising and other expenses	2,669	-	2,669
Total expenses	<u>488,904</u>	<u>-</u>	<u>488,904</u>
CHANGE IN NET ASSETS	<u>2,381</u>	<u>-</u>	<u>2,381</u>
NET ASSETS (DEFICIT), BEGINNING	<u>7,936</u>	<u>-</u>	<u>7,936</u>
NET ASSETS (DEFICIT), ENDING	<u>\$ 10,317</u>	<u>\$ -</u>	<u>\$ 10,317</u>

See accompanying notes and independent accountant's review report.

FOOD FARE AGENCY
SCHEDULE OF FUNCTIONAL EXPENSES
ADMINISTRATIVE FUND
YEAR ENDED SEPTEMBER 30, 2019

<u>ACCOUNT</u>	<u>PROGRAM</u>	<u>SUPPORTING</u>	<u>GENERAL</u>
Insurance	\$ -	\$ 1,299	\$ -
Minute Menu	-	1,766	-
Equipment			45
Office expenses	-	12,557	189
Postage	-	233	-
Printing	-	162	-
Professional fees	-	7,000	-
Provider payments/support	387,106	-	-
Rent/occupancy	-	7,200	-
Salaries	-	57,188	-
Payroll taxes	-	4,375	-
Telephone	-	2,297	-
Provider training		236	46
Staff training		331	
Travel	-	4,410	-
Other		74	75
Fundraising			395
Fire marshal	-	-	1,920
TOTAL FUNCTIONAL EXPENSES	<u><u>\$ 387,106</u></u>	<u><u>\$ 99,129</u></u>	<u><u>\$ 2,669</u></u>

See accompanying notes and independent accountant's review report.

FOOD FARE AGENCY
STATEMENT OF CASH FLOWS
YEAR ENDED SEPTEMBER 30, 2019

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from administrative reimbursements	\$ 96,897
Cash received from program reimbursements	378,137
Cash received from fundraising efforts & other	-
Cash paid for program expenses	(379,052)
Cash paid to or on behalf of employees for services	(57,188)
Cash paid to suppliers for goods and services	(46,245)
Net cash used for operating services	<u>(7,451)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

-

CASH FLOWS FROM FINANCING ACTIVITIES

-

CASH AND CASH EQUIVALENTS, BEGINNING

9,521

CASH AND CASH EQUIVALENTS, ENDING

\$ 2,070

**RECONCILIATION OF CHANGE IN NET ASSETS TO
NET CASH USED FOR OPERATING ACTIVITIES**

\$ 2,381

Adjustments to reconcile change in net assets to net
cash used for operating activities

(Increase) decrease in assets:

Due from Department of Education (10,363)

Increase (decrease) in liabilities:

Accounts payable (3,249)

Due to providers 8,054

Due to Department of Education

Withholding taxes payable 441

Accrued salaries payable (4,715)

NET CASH PROVIDED (USED) FOR OPEARTING ACTIVITIES

\$ (7,451)

See accompanying notes and independent accountant's review report.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The Family Day Care Home Program of Food Fare Agency (hereafter referred to as the Organization) is a private agency located in Washington Parish, Louisiana and chartered under the laws of the State of Louisiana as a non-profit corporation. Its purpose is to provide social services and other benefits to primarily low income, disabled, elderly or other disadvantaged residents of Washington 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 with approval to participate in the parishes of Livingston, St. Helena, St. Tammany, Tangipahoa and Washington.

It operates on a fiscal year ending September 30 and its significant accounting policies are as follows:

Basis of Presentation

The financial statements of Food Fare Agency have been prepared in accordance with U.S. generally accepted accounting principles ("US GAAP"), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

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 objectives of the organization. These net assets may be used at the discretion of the Organization'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 the Organization or by the passage of time. Other donor restrictions are perpetual in nature, where by 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 statements of activities.

Measure of operations

The statements of activities reports all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to the Organization's ongoing services. Nonoperating activities are limited to resources that generate return from investments and other activities considered to be of a more unusual or nonrecurring nature.

Cash and Cash Equivalents

Cash and cash equivalents consist of demand deposits. For purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Receivables

Accounts receivable are stated at net realizable value. The Organization maintains allowances for doubtful accounts for estimated losses resulting from the inability of its customers/vendors to make required payments. Because collection is expected at 100%, an allowance for doubtful accounts has not been recorded.

Inventory

Inventory includes only office supplies and printed materials, the amount of which is considered immaterial. Therefore, the acquisition of these items is expensed when purchased, and the inventory on hand at year-end is not reported in the accompanying

Property and Equipment

Property and equipment purchased by the Organization is recorded at cost. They are depreciated using the straight-line method over the estimated useful lives of the assets. Equipment with an original cost of \$5,000 or greater is generally capitalized. Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated assets to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support.

Support and Expenses

The Organization reports administrative and program reimbursements on the accrual basis of accounting. The amounts due to providers are also reported on the accrual basis of accounting. Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When a restriction expires (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 statements of activities as net assets released from restrictions.

Expenses are recorded when incurred in accordance with the accrual basis of accounting. Advertising costs are expensed as incurred. There were none in the current year.

Functional Allocation of Expenses

The costs of providing the program and supporting services have been summarized on a functional basis in the schedule of functional expenses. Accordingly, certain costs have been allocated between the program and supporting services.

Use of Estimates

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

Income Taxes

The Organization is a not-for-profit corporation that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

New Accounting Pronouncement

On August 18, 2016, FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has adjusted the presentation of these statements accordingly. The ASU has been applied retrospectively to all periods presented.

NOTE 2-AVAILABILITY AND LIQUIDITY

The following represents the Organization's financial assets as of September 30, 2019:

Financial assets at year end:	
Cash and cash equivalents	\$ 2,070
Accounts receivable	<u>41,250</u>
Total financial assets	43,320
Less amounts not available to be used within one year:	
net assets with purpose restrictions to be met in one year	<u>31,421</u>
Financial assets available to meet general expenditures over the next twelve months.	<u>\$ 11,899</u>

The Organization's goal is to generally maintain financial assets to meet 90 days of operating expenses.

NOTE 3 - CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of the following:

Demand deposits	\$ 1,970
Petty cash	<u>100</u>
Total	\$2,070

Of the demand deposits amount, \$1,165 is maintained in the administrative and provider accounts to be utilized for the family day care home program. The remaining funds are held by the General Fund and can be utilized at the discretion of management.

NOTE 4 - RECEIVABLES

Receivables are stated at the amount the Organization expects to collect. Management considers all receivables to be collectible at September 30, 2019.

Receivables at year-end consist of the following:

Due from:	
Department of Education	\$41,250

NOTE 5 - ACCOUNTS AND OTHER PAYABLES

Payables at year-end include the following:

Accounts payable	\$ 372
Payables to providers	31,421
Withholding taxes payable	1,211
Accrued salaries	-
Total	<u>\$ 33,003</u>

NOTE 6 - NET ASSETS RELEASED FROM RESTRICTIONS

Substantially all of the restrictions on net assets relate to amounts requested from the State of Louisiana, Department of Education for reimbursement to the providers of meals through the Family Day Care Home Program of the U.S. Department of Agriculture Food and Nutrition Services under 7 CFR Part 226. The amount due to providers requested but not yet received at year end has been accrued in the accompanying financial statements.

Net assets released from donor restrictions by incurring expenses satisfying the restricted purpose of reimbursing providers for meals during the year totaled \$387,106.

NOTE 7 - CONCENTRATIONS

Receivables and Revenues. All receivables recorded are due from the Louisiana Department of Education, Division of Nutrition Assistance. Approximately all of the Organization's support is paid by the Department of Education, State of Louisiana through the U.S. Department of Agriculture Food and Nutrition Services, Family Day Care Home Program, under 7 CFR Part 226.

Geographical Market. The Organization is approved to operate in the parishes of Washington and neighboring parishes. Volume is dependent on the willing and eligible providers in these areas.

NOTE 8- LITIGATION

There is no pending or threatened litigation, claims or assessments that are required to be accrued or disclosed in this financial report.

NOTE 9-SUBSEQUENT EVENTS

There were no subsequent events between the close of the fiscal year and January 20, 2020, the date on which the financial statements were available to be issued, that would materially impact the accompanying financial statements.

SUPPLEMENTARY INFORMATION

**FOOD FARE AGENCY
SCHEDULE OF COMPENSATION, BENEFITS
AND OTHER PAYMENTS TO AGENCY HEAD
YEAR ENDED SEPTEMBER 30, 2019**

Agency Head

Amanda Stephens, Executive Director

<u>Purpose</u>	
Salary	39,097
Benefits - retirement (FICA)	2,991
Travel - monitoring visits	2,344
Total Compensation, Benefits and Other Payments	<u>44,432</u>

See Independent Accountant's Review Report

FOOD FARE AGENCY
SCHEDULE OF MEALS SERVED AND PROGRAM REIMBURSEMENTS
YEAR ENDED SEPTEMBER 30, 2019

MEALS SERVED	NUMBER SERVED BY MEAL TYPE				
	BREAKFAST	LUNCH	SUPPLEMENTS	SUPPER	TOTAL
From October 1, 2018 through June 30, 2019					
Tier 1	9,433	31,651	58,951	55,870	155,905
Reimbursement rate	1.31	2.46	0.73	2.46	
Total for period	12,357	77,861	43,034	137,440	270,693
From July 1, 2019 through September 30, 2019					
Tier 1	3,401	14,862	23,866	22,981	65,110
Reimbursement rate	1.33	2.49	0.74	2.49	
Total for period	4,523	37,006	17,661	57,223	116,413
TOTAL MEALS SERVED	12,834	46,513	82,817	78,851	221,015
NET REIMBURSEMENT	16,881	114,868	60,695	194,663	387,106

See independent accountant's review report.

AGREED-UPON PROCEDURES REPORT

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors
Food Fare Agency
304 11th Avenue
Franklinton, Louisiana 70438

I have performed certain agreed-upon procedures enumerated below, which were agreed to by the management of Food Fare Agency and the Legislative Auditor, State of Louisiana. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

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 fiscal year ended September 30, 2019:

Federal, State, or Local Grant Name	Grant Year	CFDA No.)	Amount
US Department of Agriculture Food and Nutrition Services Child and Adult Day Care Food Program Passed Through State of Louisiana Department of Education Division of Nutrition	2019	10.558	\$416,798
Total Expenditures			\$486,235

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 except one 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.

No exceptions were noted.

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.

No exceptions were noted.

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.

No exceptions were noted.

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 budget was submitted to the applicable state grantor agency for the grant exceeding five thousand dollars. These budget included the purpose and duration of the grant program.

Prior-Year Comments

10. 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. This requirement is not applicable.

This agreed-upon procedures engagement was conducted 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, 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 our attention that would have been reported to you.

The purpose of this report is 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.



Franklinton, La
January 18, 2020

FOOD FARE AGENCY

SCHEDULE OF FINDINGS AND RESPONSES YEAR ENDED SEPTEMBER 30, 2019

I have reviewed the financial statements of the Family Day Care Home Program of Food Fare Agency as of and for the year ended September 30, 2019, and have issued my report thereon dated January 18, 2020. I conducted my review in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants.

Section I Financial Statement Findings

None

Section II Federal Award Findings and Questioned Costs

None

Section III Management Letter

None

**FOOD FARE AGENCY
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
YEAR ENDED SEPTEMBER 30, 2018**

Section I Financial Statement Findings

N/A

Section II Federal Award Findings and Questioned Costs

N/A

Section III Management Letter

N/A

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

January 18, 2020

Minda B Raybourn CPA
820 11TH Ave
Franklinton, LA 70438

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of September 30, 2019 (date) 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 [X] No []

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 [X] No []

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

Yes [X] No []

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 [X] No []

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 [X] No []

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 [X] No []

Reporting

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

Yes ☒ No ☐

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 ☐

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 ☐

Prior-Year Comments

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

N/A Yes ☐ No ☐

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes ☒ No ☐

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

Yes ☒ No ☐

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 ☐

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes ☒ No ☐


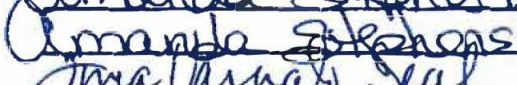
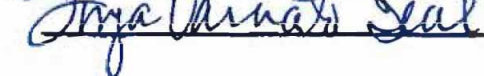
We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes ☒ No ☐

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes ☒ No ☐

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

	Secretary	<u>2-10-2020</u>	Date
	Treasurer	<u>2-10-2020</u>	Date
	President	<u>2-10-2020</u>	Date