

YOUNG MEN'S CHRISTIAN ASSOCIATION OF BOGALUSA, LA

**Annual Financial Statements as of and for the year ended
December 31, 2022 and Independent Accountant's Review Report**

ROBERT A. NEILSON

CERTIFIED PUBLIC ACCOUNTANT, L.L.C.

ROBERT A. NEILSON

MEMBER

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors of
YMCA of Bogalusa
Bogalusa, LA

I have reviewed the accompanying financial statements of YMCA of Bogalusa (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities, schedule of 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 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.

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

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



Robert A. Neilson, CPA

Bogalusa, Louisiana
June 26, 2023

YMCA of Bogalusa
Statement of Financial Position
12/31/2022

ASSETS

Cash and Cash Equivalents	\$ 52,415
Property and Equipment (net of depreciation)	<u>611,796</u>

Total Assets	<u><u>\$ 664,211</u></u>
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LIABILITIES AND NET ASSETS

Grant Expense Payable	\$ 7,560
Payroll Liabilities	<u>1,454</u>

Total Liabilities	<u>\$ 9,014</u>
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Net Assets:

With donor restrictions	\$ -
Without donor restrictions	<u>655,197</u>

Total Net Assets	655,197
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Total Liabilities and Net Assets	<u><u>\$ 664,211</u></u>
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YMCA of Bogalusa
Statement of Activities
Year Ended 12/31/2022

	<u>Without</u> <u>Donor</u> <u>Restrictions</u>	<u>With Donor</u> <u>Restrictions</u>
Revenues & Gains		
Contributions	\$ 48,533	\$ -
Federated Campaigns	25,000	-
Government Grants & Contracts		238,960
Program Services	96,469	-
Miscellaneous	5,024	-
Net Assets released from restrictions	238,960	(238,960)
Total Revenues and Gains:	413,986	-
Expenses		
Grant Related Expenses	84,006	-
Program Services	131,584	-
Support Services	70,853	-
Total Expenses	286,443	-
Change in Net Assets	127,543	-
Net Assets at Beginning of Year	135,982	391,672
<i>Reclassification of Net Assets</i>	391,672	(391,672)
Net Assets at End of Year	\$ 655,197	\$ -

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

YMCA of Bogalusa
Statement of Cash Flows
Year Ended 12/31/2022

Cash Flows from Operating Activities	
Change in Net Assets	\$ 127,543
Adjustments to reconcile change in net assets to cash provided by operating activities:	
Depreciation	19,171
Decrease in Receivables	66,691
Increase in Payables	<u>7,547</u>
Net Cash Provided from Operating Activities	220,952
Cash Flows from Investing Activities	
Purchases of Fixed Assets	<u>(158,941)</u>
Net Cash Used from Investing Activities	(158,941)
Cash Flows from Financing Activities	
Loan Repayments	<u>(40,014)</u>
Net Cash Received from Financing Activities	(40,014)
Net Increase in Cash and Cash Equivalents	<u>21,997</u>
Cash and Cash Equivalents at beginning of year	30,418
Cash and Cash Equivalents at end of year	<u><u>\$ 52,415</u></u>

YMCA of Bogalusa
Schedule of Functional Expenses
Year Ended 12/31/2022

	<u>Program Services</u>			<u>Supporting Services</u>		<u>Total</u>
	<u>Health & Well Being</u>	<u>Property Rentals</u>	<u>Food Program</u>	<u>Management & General</u>	<u>Fundraising</u>	<u>2022</u>
<u>Compensation & related expenses</u>						
Salary Expense	\$ 21,711	\$ 3,217	\$ 6,419	\$ 9,645	\$ 7,234	\$ 48,226
Payroll Tax Expense	1,661	246	492	738	554	3,691
Contract Labor	18,282	2,709	5,405	8,121	6,092	40,609
Total Compensation & related expenses	41,654	6,172	12,316	18,504	13,880	92,526
<u>Office Expense</u>						
Advertising	722	107	213	320	241	1,603
Bank Service Charge	385	57	114	171	128	855
Dues & Subscriptions	3,036	450	898	1,349	1,012	6,745
Meals & Entertainment	71	11	21	32	24	159
Miscellaneous	119	18	35	53	40	265
Office Expense	309	46	91	137	104	687
Total Office Expenses	4,642	689	1,372	2,062	1,549	10,314
<u>Utilities</u>						
Electricity	12,665	1,876	3,744	5,625	4,220	28,130
Telephone	908	135	268	403	303	2,017
Total Utilities	13,573	2,011	4,012	6,028	4,523	30,147
<u>Other Expenses</u>						
Accounting	5,768	855	1,706	2,564	1,923	12,816
Continuing Education	68	10	20	30	23	151
Depreciation	8,631	1,279	2,552	3,834	2,876	19,172
Donations	62	9	18	28	21	138
Grant Expenses				84,006		84,006
Insurance	1,762	261	521	782	587	3,913
Legal & Professional Fees	500	74	148	222	167	1,111
Concessions & Vending	-	-	-	-	-	-
Pest Control	815	121	241	362	272	1,811
Repairs & Maintenance	2,416	358	714	1,073	805	5,366
Special Events	2,522	374	746	1,118	840	5,600
Supplies	8,467	1,255	2,503	3,761	2,820	18,806
Travel	255	38	75	113	85	566
Total Expenses	\$ 91,135	\$ 13,506	\$ 26,944	\$ 124,487	\$ 30,371	\$ 286,443

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

YMCA of Bogalusa
Notes to the Financial Statements
December 31, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The YMCA of Bogalusa is a charitable, community service organization that includes people of all ages, abilities, incomes, races, and religions. They are dedicated to providing programs that build strong kids, minds, and communities. All persons are welcome at our YMCA, regardless of their ability to pay. The YMCA is founded and led by volunteers from the community. The goal is to develop self-confidence and self-respect and an appreciation of their own worth as an individual.

Basis of Accounting and Presentation of Net Assets

The YMCA of Bogalusa's financial statements are presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America, which require the Organization to report 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 (or grantor) 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 the passage of time or other events specified by the donor. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Contributions restricted by donors are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restrictions are accomplished) in the reporting period in which the revenue is recognized. All other donor restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the 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. See Note C for further details.

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 organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation.

YMCA of Bogalusa
Notes to the Financial Statements
December 31, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash and Cash Equivalents

For purposes of the statements 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 unpaid balances, less an allowance for doubtful accounts. The Organization provides for losses on accounts receivable using the allowance method. The allowance is based on experience, third-party contracts, and knowledge of circumstances that may affect the ability of clients to meet their obligations. Receivables are considered impaired if full principal payments are not received in accordance with the contractual terms. It is the Organization's policy to charge off uncollectible accounts receivable when management determines the receivable will not be collected. All receivables are deemed to be collected.

Property and Equipment

It is the organization's policy to capitalize property and equipment of any amount. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset 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 contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The organization reclassifies temporarily restricted net assets to unrestricted net assets at that time. Property and equipment are depreciated using the straight line depreciation method according to their category. Furniture and fixtures are depreciated over 7 years, equipment over 5 years, and improvements are depreciated over 39 years.

Revenue and Revenue Recognition

Revenue is recognized when earned. Program service fees and payments under cost-reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed, or expenditures are incurred, respectively. Contributions are recognized when cash, or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met or the donor has explicitly released the restriction.

NOTE B- LIQUIDITY AND AVAILABILITY

The YMCA of Bogalusa regularly monitors liquidity required to meet its operating needs and other contractual commitments. Expenditures are generally met within 30 days, utilizing the financial resources the Organization has available. Financial assets available for general

YMCA of Bogalusa
Notes to the Financial Statements
December 31, 2022

NOTE B- LIQUIDITY AND AVAILABILITY (continued)

expenditures, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, consist of the following:

Cash and Cash Equivalents	\$52,415
TOTAL	<u>\$52,415</u>

NOTE C – NET ASSETS WITH DONOR RESTRICTIONS

As of December 31, 2021, there was \$391,672 reported as net assets with donor restrictions. Those restrictions were lifted during fiscal year ending December 31, 2022 as grant funds were spent as restricted by the guidelines.

Also, during the year, the YMCA received additional grant funding in the amount of \$238,960 that was reclassified from net assets with donor restrictions to net assets without donor restrictions because those restrictions were met in the same reporting period.

NOTE E – PROPERTY AND EQUIPMENT

As of December 31, 2022, property and equipment is as follows:

Furnitures and Fixtures	\$	43,858
Machinery and Equipment		170,308
Improvements		463,432
Vehicles		2,000
Women's Center		56,191
Fitness Center		177,439
Total Property and Equipment being depreciated		<u>913,228</u>
Less: Accumulated Depreciation		(301,432)
Total Property and Equipment (net)	\$	<u>611,796</u>

Depreciation Expense for the year ended December 31, 2022 was \$19,171.

YMCA of Bogalusa
Notes to the Financial Statements
December 31, 2022

NOTE F- LIABILITIES

As of December 31, 2022, there was \$1,454 outstanding for payroll taxes.

At December 31, 2022, there was \$7,560 in grant expenses that had not yet been paid, resulting in a payable.

The YMCA of Bogalusa received a Paycheck Protection Loan in the amount of \$5,014 issued by the Small Business Administration due to a loss of revenue during COVID-19. The loan was forgiven during fiscal year ending December 31, 2022.

NOTE H- MAJOR CLASSES OF PROGRAMS

Program Service Revenue account for 23 percent of the total revenue received by the YMCA of Bogalusa in year ending December 31, 2022.

The Health and Well Being for All revenue represents 69 percent of the total program revenue. A description of the program is as follows:

"The YMCA views health holistically: a healthy person has unity of body, mind and spirit. The YMCA has identified the growing national obesity rates in this country as a critical social issue that must be addressed and our health and well-being programs are designed to help people develop new skills and grow in spirit mind and body by setting realistic goals for self-improvement and disease prevention through an active lifestyle, proper nutrition, stress management, and health education. YMCA programs promote interaction, teamwork, and development of moral and ethical behavior, social skills and self-esteem. The YMCA of Bogalusa serves all ages, abilities, races, nationalities and religions and provides financial assistance to those who need it."

Property Rentals account for 10 percent of the total program revenue. A description of this program is as follows:

"The YMCA provides rental space for community organizations to hold seminars, wellness programs, governmental programs, awareness seminars, dance programs, hospital access, etc. at nominal fees. These non-profit organizations are provided a vital service that would otherwise be unavailable given monetary constraints."

The Food Service Program accounts for 21 percent of the total program revenue. A description of this program is as follows:

"The YMCA food program provides meals to children and disabled adults in the community through our delivery and pickup. The food insufficiency rate for a child is 27.7%, which is 89.7% higher than the national average. The program gives each child the opportunity to eat three meal a days. Schools provide breakfast and lunch, whereas this program provides a snack and dinner. The program encourages and promotes healthy eating. Cooking classes are also offered as a part of this program".

YMCA of Bogalusa
Notes to the Financial Statements
December 31, 2022

NOTE J – 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 based on percentage of revenue.

NOTE K- CONCENTRATIONS

Approximately 54% of the Organization's support is from cooperative endeavor agreements and passed legislation with the State of Louisiana for the year ended December 31, 2022. The YMCA has managed to secure large funding from the state for the last several years. Loss of this funding could have a significant adverse impact on future operations. Management is not aware of any actions, other than mentioned below, that will adversely affect the amount of funds the Organization will receive in the next fiscal year.

NOTE L- RELATED PARTIES

During fiscal year ending December 31, 2021, a board member, who wished to remain anonymous loaned the YMCA of Bogalusa \$35,000 until additional funding from approved state grants were received. As of December 31, 2022, the loan has been repaid and the balance is zero.

NOTE M- CONTINGENCIES

During the fiscal year, the Organization was under contract with the State of Louisiana by means Cooperative Endeavor Agreements and legislation passed resulting in Act 119 and Act 120, which is governed by various rules and regulations. In management's opinion, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the contract and both contracts have been closed; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

NOTE O- SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date that the financial statements were available to be issued, June 22, 2023 and determined that the following disclosures were needed.

Prior to the issuance of the financial statements, the YMCA of Bogalusa received approval of another Cooperative Endeavor Agreement in the amount of \$175,000, contingent upon a 25% match, which is currently being sought after.

The YMCA of Bogalusa received two grants in the amount of \$40,000 in early 2023 for program expansion.

YMCA of Bogalusa
Schedule of Compensation Paid to the Agency Head
12/31/2022

Agency Head Name	Toni St. Phillip
Salary	\$ 48,225

ROBERT A. NEILSON

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Independent Accountant's Report on Applying Agreed-Upon Procedures

I have performed the procedures enumerated below, which were agreed to by the YMCA of Bogalusa and the Louisiana Legislative Auditor, on the Agency's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2022 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 sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, I make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

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.

A list of state grant award expenditures was obtained from the Agency's management. No federal grants were received during the fiscal year ending December 31, 2022.

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.

Six disbursements from each were randomly 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 general ledger accounts. However, the Agency's management and outside accountant are currently working through ways to better categorize expenditures.

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

The Agency doesn't have any written policies and procedures regarding disbursements. The CEO and Treasurer indicate that the disbursements are being approved by management.

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.

The selected disbursements comply with the requirements of the grants.

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.

Information was obtained in regards to grants that were closed during the fiscal year ending December 31, 2022 and it agreed to the Agency's financial records.

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.

Not applicable

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 for grants that required budgets to be submitted. 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 YMCA of Bogalusa's report was submitted to the Louisiana Legislative Auditor before the due date of June 30, 2023.

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 entered into contracts during the fiscal year that were subject to the public bid law, and the Agency complied with such procedures as prescribed by the law.

Prior-Year Comments

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

There were no prior year suggestions, recommendations, or findings.

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 my 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.



Robert A. Neilson, CPA, LLC
Bogalusa, Louisiana

June 26, 2023

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

6/15/23 (Date Transmitted)

Robert A. Neilson CPA LLC (CPA Firm Name)
PO Box 98 (CPA Firm Address)
Bogalusa, LA 70427 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 6/15/23 (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 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 “**” 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 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.

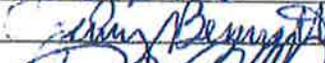
Yes No [] N/A []

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	6/15/23	Date
	Treasurer	6/15/23	Date
	President	6/15/23	Date