

Finding Our Roots

Annual Financial Report
Year Ended December 31, 2024

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
Finding Our Roots
Houma, Louisiana

We have reviewed the accompanying financial statements of Finding Our Roots, a Louisiana not-for-profit corporation, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Organization's basic financial statements as listed in the table of contents. 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, we 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

Our 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 American Institute of Certified Public Accountants, and the standards applicable to review engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are 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. We believe that the results of our procedures provide a reasonable basis for our conclusion.

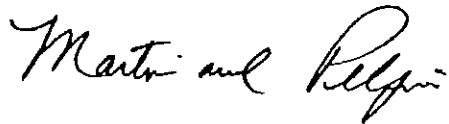
We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based on our review, we are 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 the President on page 12 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have reviewed the information and, based on our review, we are 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. We have not audited the supplementary information and, accordingly, do not express an opinion on such information.

A handwritten signature in cursive script, appearing to read "Martin and Pelgri".

Houma, Louisiana
June 26, 2025

FINANCIAL STATEMENTS

Finding our Roots

Statement of Financial Position December 31, 2024

ASSETS

Current Assets:

Cash and cash equivalents	\$ 61,427
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Property and equipment, net of accumulated depreciation of \$21,995	33,397
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Deposit	<u>200,000</u>
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TOTAL ASSETS	<u><u>\$ 294,824</u></u>
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LIABILITIES AND NET ASSETS

Liabilities	<u>\$ -</u>
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Net Assets:

Without donor restrictions	94,824
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With donor restrictions	<u>200,000</u>
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TOTAL NET ASSETS	<u>294,824</u>
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TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 294,824</u></u>
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See accompanying notes and independent accountant's review report.

Finding our Roots

Statement of Activities Year Ended December 31, 2024

NET ASSETS WITHOUT DONOR RESTRICTIONS

SUPPORT

Governmental grant - parish	\$ 15,000
Contributions	7,436
Interest income	<u>273</u>
TOTAL SUPPORT	<u>22,709</u>

EXPENSES

Program services	65,126
Management and general	<u>13,643</u>
TOTAL EXPENSES	<u>78,769</u>

DECREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>(56,060)</u>
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NET ASSETS WITH DONOR RESTRICTIONS

Governmental grant - state	<u>200,000</u>
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INCREASE IN NET ASSETS WITH DONOR RESTRICTIONS	<u>200,000</u>
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INCREASE IN NET ASSETS	143,940
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NET ASSETS AT BEGINNING OF YEAR	<u>150,884</u>
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NET ASSETS AT END OF YEAR	<u><u>\$ 294,824</u></u>
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See accompanying notes and independent accountant's review report.

Finding Our Roots

Statement of Functional Expenses Year Ended December 31, 2024

	Program Services	Management and General	Total
Contract services	\$ 24,475	\$ 7,625	\$ 32,100
Depreciation	14,190	-	14,190
Professional fees	12,874	-	12,874
Insurance	7,286	-	7,286
Vehicle	1,738	1,738	3,476
Supplies	2,084	-	2,084
Accounting	-	2,017	2,017
Office	947	947	1,894
Telephone	616	616	1,232
Meals	-	682	682
Licenses	579	-	579
Maintenance	200	-	200
Marketing	137	-	137
Bank charges	-	18	18
	<hr/>	<hr/>	<hr/>
Total expenses	<u>\$ 65,126</u>	<u>\$ 13,643</u>	<u>\$ 78,769</u>

See accompanying notes and independent accountant's review report.

Finding Our Roots

Statement of Cash Flows Year Ended December 31, 2024

CASH FLOWS FROM OPERATING ACTIVITIES:

Increase in net assets \$ 143,940

Adjustments to reconcile increase in net assets to net cash
provided by operating activities:

Depreciation 14,190

Net Cash Flows Provided by Operating Activities 158,130

CASH FLOWS FROM INVESTING ACTIVITIES:

Purchases of property and equipment (6,500)

Deposit paid on building (200,000)

Net Cash Flows Used In Investing Activities (206,500)

NET DECREASE IN CASH AND CASH EQUIVALENTS (48,370)

BEGINNING CASH AND CASH EQUIVALENTS 109,797

ENDING CASH AND CASH EQUIVALENTS \$ 61,427

See accompanying notes and independent accountant's review report.

Finding Our Roots

Notes to the Financial Statements
Year Ended December 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. NATURE OF THE ORGANIZATION

Finding Our Roots, a Louisiana not-for-profit corporation, is a cultural institution focused on preserving and showcasing the history and heritage of African Americans in Terrebonne, Lafourche and St. Mary parishes. Key features include a mobile museum, exhibits, genealogy services, and educational programs.

B. BASIS OF PRESENTATION

The financial statements are prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America.

C. CASH AND CASH EQUIVALENTS

For the purpose of the statement of cash flows, the Organization considers all unrestricted cash and other highly liquid investments with initial maturities of three months or less to be cash equivalents.

D. PROMISES TO GIVE

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are 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 with donor restrictions are reclassified to net assets without donor restrictions.

E. BAD DEBTS

The financial statements of the Organization contain no allowance for uncollectible promises to give. Uncollectible accounts are recognized as an expense at the time information becomes available that indicates the amounts are uncollectible. While accounting principles generally accepted in the United States of America require that bad debts be recorded utilizing the allowance method, the difference between the two methods is immaterial to the Organization, as there are no outstanding promises to give at December 31, 2024.

Finding Our Roots

Notes to the Financial Statements
Year Ended December 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

F. PROPERTY AND EQUIPMENT

Property and equipment acquired by the Organization are considered to be owned by the Organization. Property and equipment are stated at cost. Depreciation is computed utilizing the double declining balance over the estimated useful lives of seven to fifteen years. Property and equipment acquisitions are capitalized if the purchase price exceeds \$1,000 and the asset has a useful life of greater than one year.

G. NET ASSETS

Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Net assets without donor restrictions – Net assets not subject to donor-imposed stipulations.

Net assets with donor restrictions – Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time, and net assets subject to donor-imposed stipulations that they be maintained permanently by the Organization. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Generally, the donors of assets with no restriction expiration permit the Organization to use all or part of the income earned on any related investments for general or specific purposes.

H. FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

I. INCOME TAXES

Finding Our Roots is a not-for-profit corporation exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. It has been classified as an organization that is not a private foundation under Section 509(a)(1) of the Internal Revenue Code and qualifies for the charitable contributions deduction for individual donors.

Finding Our Roots

Notes to the Financial Statements Year Ended December 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

J. 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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2 – FAIR VALUES OF FINANCIAL INSTRUMENTS

The Organization's financial instruments, which are not held for trading purposes, includes cash and cash equivalents. Management estimates that the fair value of its financial instruments as of December 31, 2024 does not differ materially from the aggregate carrying values of its financial instruments recorded in the accompanying statement of financial position.

NOTE 3 – CONCENTRATIONS OF CREDIT RISK

The Organization maintains one bank account which is insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. The Organization's deposits exceeded federally insured limits for 19 days during the year ended December 31, 2024. Management does not believe that the Organization is exposed to significant credit risk as related to its deposits.

NOTE 4 – PROPERTY AND EQUIPMENT

A summary of changes in property and equipment follows:

	Balance January 1, 2024	Additions	Dispositions	Balance December 31, 2024
Mobile museum	\$ 48,892	\$ 6,500	\$ -	\$ 55,392
Accumulated depreciation	(7,805)	(14,190)	-	(21,995)
	<u>\$ 41,087</u>	<u>\$ (7,690)</u>	<u>\$ -</u>	<u>\$ 33,397</u>

NOTE 5 – NET ASSETS WITH DONOR RESTRICTIONS

The restrictions on net assets as of December 31, 2024 relate to a \$200,000 deposit that has been made related to the purchase of a building, which will be utilized as a permanent location of the Organization's museum and administrative offices.

Finding Our Roots

Notes to the Financial Statements Year Ended December 31, 2024

NOTE 6 – FUNDING POLICIES

The Organization relies on public and private donations to fund its operations.

NOTE 7 – GOVERNMENTAL GRANTS

During the year ended December 31, 2024, the Organization received unconditional promises to give in the form of grants from the following governmental grantors:

State of Louisiana	\$ 200,000
Terrebonne Parish Consolidated Government	<u>15,000</u>
	<u>\$ 215,000</u>

NOTE 8 – UNCERTAIN INCOME TAXES

The Organization's 2023 tax return was filed appropriately. As of June 26, 2025, the Organization had not filed its 2024 tax return as the filing due date had been extended to November 15, 2025. The Organization recognizes interest and penalties, if any, related to unrecognized tax benefits in income tax expense. The Organization's tax filings are subject to audit by various taxing authorities. The Organization's open audit period is 2021 to 2024. Management has evaluated the Organization's tax position and concluded that the Organization has taken no uncertain tax positions that require adjustment to the financial statements to comply with provisions of this guidance.

NOTE 9 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Organization's financial assets as of December 31, 2024, reduced by any amounts not available for general use within one year of the statement of financial position date because of contractual or donor-imposed restrictions or internal designations.

Current assets	\$ 61,427
Less those unavailable for general expenditures within one year	<u>-</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 61,427</u>

Finding Our Roots

Notes to the Financial Statements
Year Ended December 31, 2024

NOTE 10 – SUBSEQUENT EVENTS

Subsequent events were evaluated by management through June 26, 2025 which is the date the financial statements were available to be issued, and it was determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in this financial statement.

SUPPLEMENTARY INFORMATION

Finding Our Roots
Schedule of Compensations, Benefits, and Other
Payments to the President
Year Ended December 31, 2024

Agency Head Name: Ms. Margie Scoby, President

Purpose	Amount
Contract Services	\$ 30,500
Benefits - insurance	-
Benefits - retirement	-
Deferred compensation	-
Benefits - other	-
Car allowance/automobile expense	-
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-

This schedule is used to satisfy the reporting requirements of 24:513(A)(3).

See independent accountant's review report.

SPECIAL REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Directors and
the Louisiana Legislative Auditor
Finding Our Roots
Houma, Louisiana

We have performed the procedures enumerated below on the Organization's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended December 31, 2024, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Organization's management is responsible for its financial records and compliance with applicable laws and regulations.

The Organization 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 Organization's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended December 31, 2024. 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 Organization's management.

The Organization provided us with a list of governmental grant expenditures for the year ended December 31, 2024, comprised of \$200,000 from the State of Louisiana and \$15,000 from the Terrebonne Parish Consolidated Government.

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 general ledger account.

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

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

The Organization's policies and procedures (unwritten) state that the President must approve all disbursements. Documentation, which comprised of canceled checks, supporting each of the selected disbursements included the signature of 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

The Organization received a \$200,000 Act 397 appropriation from the State of Louisiana under a cooperative endeavor agreement, the entire proceeds of which were to be spent on a deposit on a building, will be used as a permanent home for the Organization's museum and administrative offices. We determined that the proceeds were spent in accordance with the terms of the cooperative endeavor agreement.

Eligibility

Based on a review of the cooperative endeavor agreement, the Organizations was eligible to receive such state funding.

Reporting

Under the terms of the state cooperative endeavor agreement, the Organization is required to submit written quarterly progress reports outlining its performance with the provisions, goals, and objectives of the agreement. Based on correspondence received from the state, the Organization has complied with the reporting requirements included in the agreement.

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

Close-out reports are not required for the state and local grants received.

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.

We determined that the Organization is not subject to the state open meetings law.

Budget

9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the Organization provided to the applicable federal, state or local grantor Organization. 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 Organization provided documentation that a comprehensive budget was submitted to the state for the \$200,000 cooperative endeavor agreement detailed above. The budget included the purpose and duration of the grant program, the specific goals, objectives, and measures of performance.

State Audit Law

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

The Organization's report was submitted to the Legislative Auditor before the statutory due date of June 30, 2025.

11. Inquire of management and report whether the Organization 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 Organization was not in compliance with R.S. 24:513 (the audit law).

The Organization's management represented that the Organization 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.

As this is a first-year engagement, procedure number 12 is not applicable.

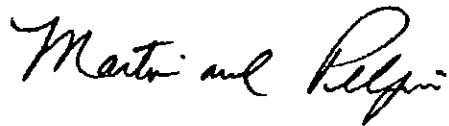
We were engaged by the Organization to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards

applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were 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 Organization's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion.

Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the Organization'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 cursive script, appearing to read "Martin and Pelgri".

Houma, Louisiana
June 26, 2025

REPORTS BY MANAGEMENT

Finding Our Roots

Schedule of Findings and Responses Year Ended December 31, 2024

Section I – Summary of Accountant's Review Report

a) Financial Statements

Noncompliance material to financial statements noted? _____ Yes X No

b) Federal Awards

Finding Our Roots did not expend Federal awards during the year ended December 31, 2024.

Section II – Financial Statement Findings

Compliance and Other Matters

There were no financial statement findings noted during the review of the financial statements for the year ended December 31, 2024.

Section III – Agreed-Upon Procedures Findings

There were no findings noted during the 2024 agreed-upon procedures engagement.

Finding Our Roots

Management's Corrective Action Plan for Current Year Findings Year Ended December 31, 2024

The contact person for all corrective actions noted below is Ms. Margie Scoby, President.

Section I - Compliance and Other Matters Material to the Financial Statements

Compliance and Other Matters

No findings were reported during the review of the financial statements for the fiscal year ended December 31, 2024.

Section II - Federal Award Findings and Questioned Costs

Finding Our Roots did not expend Federal awards during the year ended December 31, 2024.

Section III – Agreed-Upon Procedures Findings

No findings were reported during the 2024 agreed-upon procedures engagement.

Section IV - Management Letter

A management letter was not issued in connection with the review of the financial statements for the year ended December 31, 2024.

Finding Our Roots

Schedule of Prior Findings and Resolution Matters Year Ended December 31, 2024

This schedule is not applicable as this is the Organization's first report submission.

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

June 26, 2025

Martin and Pellegrin CPA's PC
103 Ramey Road
Houma, Louisiana 70360

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2020⁴ 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.

Matthew Lerner Board Member June 26, 2025 Date
Margie Stoly President June 26, 2025 Date