

PARKS COMMUNITY SUPPORT SERVICE, INC.

Parks, Louisiana

**Reviewed Financial Statements
And Attestation Report**

For the Year Ended
June 30, 2019

PARKS COMMUNITY SUPPORT SERVICE, INC.

Parks, Louisiana

Financial Statements

June 30, 2019

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* A PROFESSIONAL ACCOUNTING CORPORATION

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF
LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors of Parks
Community Support Service, Inc.
Parks, Louisiana

We have reviewed the accompanying financial statements of Parks Community Support Service, Inc. (a nonprofit organization) which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, 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.

Accountants' 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 AICPA. 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.

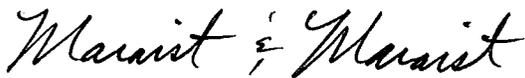
Accountants' Conclusion

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 supplementary information included in the accompanying Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive 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 information and, accordingly, do not express an opinion on such information.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated November 29, 2019, on the results of our agreed-upon procedures.

A handwritten signature in cursive script that reads "Maraist & Maraist".

Maraist & Maraist
Certified Public Accountants

November 29, 2019

PARKS COMMUNITY SUPPORT SERVICE, INC.
Parks, Louisiana

STATEMENT OF FINANCIAL POSITION

As of June 30, 2019

ASSETS

Current Assets:		
Cash in bank		<u>\$ 151,371</u>
Total current assets		<u>\$ 151,371</u>
Fixed Assets:		
Property and equipment		\$ 62,368
Less: accumulated depreciation		<u>(22,209)</u>
Total fixed assets		<u>\$ 40,159</u>
TOTAL ASSETS		<u>\$ 191,530</u>

LIABILITIES AND NET ASSETS

Current Liabilities:		
Accounts payable		\$ 3,298
Payroll taxes payable		<u>1,954</u>
Total current liabilities/total liabilities		<u>\$ 5,252</u>
Net Assets:		
Without donor restrictions		<u>\$ 186,278</u>
TOTAL LIABILITIES AND NET ASSETS		<u>\$ 191,530</u>

See accompanying notes and independent accountants' review report.

PARKS COMMUNITY SUPPORT SERVICE, INC.
Parks, Louisiana

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2019

	<u>Unrestricted</u>
<u>SUPPORT AND REVENUE:</u>	
Support:	
Grants and contracts-Executive Office of the Governor	\$288,366
Contributions	2,463
Program fund raising activities	<u>5,553</u>
 TOTAL SUPPORT AND REVENUE	 <u>\$296,382</u>
 <u>EXPENSES:</u>	
Program services:	
Substance Abuse Free	
Environment Program	\$254,932
Management and general	<u>13,950</u>
 TOTAL EXPENSES	 <u>\$268,882</u>
 CHANGE IN NET ASSETS	 \$ 27,500
 NET ASSETS, BEGINNING OF YEAR	 <u>158,778</u>
 NET ASSETS, END OF YEAR	 <u>\$ 186,278</u>

See accompanying notes and independent accountants' review report.

PARKS COMMUNITY SUPPORT SERVICE, INC.
Parks, Louisiana

STATEMENT OF CASH FLOWS

For the Year Ended June 30, 2019

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in net assets	\$ 27,500
Adjustments to reconcile change in net assets to net cash used for operating activities:	
Depreciation	7,347
Increase/ (decrease) in operating liabilities:	
Decrease in accrued payables	<u>1,573</u>
Net Cash Provided by Operating Activities	<u>\$ 36,420</u>

CASH FLOWS USED FOR INVESTING ACTIVITIES: \$ -

CASH FLOWS USED FOR FINANCING ACTIVITIES: \$ -

NET INCREASE/ (DECREASE) IN CASH AND
CASH EQUIVALENTS \$ 36,420

CASH AND CASH EQUIVALENTS – Beginning of Year 114,951

CASH AND CASH EQUIVALENTS – End of Year \$ 151,371

See accompanying notes and independent accountants' review report.

PARKS COMMUNITY SUPPORT SERVICE, INC.
Parks, Louisiana

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2019

	<u>Program Services</u>	<u>Management and General</u>	<u>Total</u>
<u>FUNCTIONAL EXPENSES:</u>			
Salaries and wages	\$ 64,512	-	\$ 64,512
Payroll taxes	<u>4,947</u>	<u>-</u>	<u>4,947</u>
Total salaries and related expenses	\$ 69,459	-	\$ 69,459
Donations	-	\$ 1,276	1,276
Repairs & maintenance	3,639	-	3,639
Program operating expenses	61,241	4,425	65,666
Contractual services	75,122	-	75,122
Travel & meetings	3,268	-	3,268
Operating supplies	<u>42,203</u>	<u>902</u>	<u>43,105</u>
Total expenses before Depreciation	\$254,932	\$ 6,603	\$ 261,535
Depreciation	<u>-</u>	<u>7,347</u>	<u>7,347</u>
Total expenses	<u>\$ 254,932</u>	<u>\$ 13,950</u>	<u>\$ 268,882</u>

See accompanying notes and independent accountants' review report.

PARKS COMMUNITY SUPPORT SERVICE, INC.

Parks, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Purpose

Parks Community Support Service, Inc.(the Organization) is a Louisiana non-profit corporation which operates a research-based educational/motivational program, and also provides mentoring, counseling and adult supervision to promote abstinence from sexual activity until marriage among teens, with a focus on groups that are most likely to bear children out of wedlock. The program is conducted under the auspices of the Executive Office of the Governor-Louisiana Youth for Excellence Abstinence Program. The program provides Social Security Title V pass-thru funding for prevention programs and education services to reduce the risk factors encountered by the at-risk youth of the Village of Parks, Louisiana.

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting, in accordance with accounting principles generally accepted in the United States. 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 that are 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. 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.

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions depending on the nature of the restriction. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported in the statement of activities as net assets released from restrictions.

All of the net assets of Parks Community Support Service, Inc. are classified and reported as “net assets without donor restrictions” as of June 30, 2019.

PARKS COMMUNITY SUPPORT SERVICE, INC.

Parks, Louisiana

NOTES TO FINANCIAL STATEMENTS

(Continued)

Statement of Cash Flows

For purposes of the statement of cash flows, the Organization considers all highly liquid investments with initial maturities of three months or less to be cash equivalents. At June 30, 2019, all funds were fully covered by FDIC insurance.

Income Tax Status

Parks Community Support Service, Inc. qualifies as a tax-exempt organization under Section 501 (c) (3) of the Internal Revenue Code and, therefore, has no provision for federal income taxes in the accompanying financial statements. There was no unrelated business income for the fiscal year ended June 30, 2019. The tax return years open to examination by the Internal Revenue Service are fiscal years ending after June 30, 2015.

The Organization follows FASB Accounting Standards Codification, which provides guidance on accounting for uncertainty in income taxes recognized in an organization's financial statements. The guidance prescribes a recognition and measurement of a tax position taken or expected to be taken in a tax return and also provides guidance on derecognition, classification, interest and penalties, accounting in interim periods, disclosure and transition. Examples of tax positions include the tax-exempt status of Parks Community Support Service, Inc. and various positions related to the potential sources of unrelated business taxable income(UBTI). As of June 30, 2019, the Organization had no uncertain tax positions that qualify for either recognition or disclosure in the financial statements.

Contributed Services

Members of the Organization's board of directors and other volunteers have made significant contributions of their time to assist in the Organization's operations and related charitable programs. The value of this contributed time is not recorded in these financial statements because it is not susceptible to objective measurement or valuation.

Functional Expenses

Expenses are charged directly to program or supporting services in general categories based upon specific identification.

Advertising Costs

Advertising costs are expensed as incurred. The advertising costs for the year ended June 30, 2019 were \$50.

PARKS COMMUNITY SUPPORT SERVICE, INC.
Parks, Louisiana
NOTES TO FINANCIAL STATEMENTS
(Continued)

Support and Revenue

Parks Community Support Service, Inc. receives its grant and contract support primarily from the Louisiana Office of the Governor-Louisiana Youth Excellence Abstinence Program, which is a Social Security Title V pass-thru grant comprised of \$4 of federal pass-thru grant money for every \$3 of state matching resources to fund the program. Grant and contract revenue is recognized and recorded when the Organization has a right to reimbursement for amounts earned under the terms of the grant or contract.

Fixed Assets

Fixed assets acquired by Parks Community Support Service, Inc. are considered to be owned by the Organization. However, state funding sources may maintain equitable interest in the property purchased with grant monies as well as the right to determine the use of any proceeds from the sale of these assets.

Fixed assets are stated at cost. Depreciation is computed on a straight-line basis over the estimated useful lives of the assets generally as follows:

Buildings and Improvements	10-25 years
Furniture	7 years
Vehicles	7 years

Fixed asset acquisitions are capitalized if the purchase price exceeds \$1,000 and the asset has a useful life of greater than one year. The net fixed asset balance has been recorded as a separated component in unrestricted net assets. Depreciation expense for the year ended June 30, 2019 was \$7,347.

Estimates

The preparation of financial statements in conformity with U. S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

(2) LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Organization's financial assets available within one year for general expenditures use as of June 30, 2019 are as follows:

	<u>6/30/19</u>
Cash and cash equivalents	<u>\$151,371</u>

There are no donor imposed restrictions. As part of the Organization's liquidity management, it has a policy to structure its assets to be available as its general expenditures, liabilities, and other obligations become due.

PARKS COMMUNITY SUPPORT SERVICE, INC.
Parks, Louisiana
NOTES TO FINANCIAL STATEMENTS
(Continued)

(3) **FIXED ASSETS AND DEPRECIATION**

A summary of changes in fixed assets follows:

	Balance 7/1/18	Additions	Disposals	Balance 6/30/19
Equipment	\$ 62,368	\$ -	\$ -	\$ 62,368
Accumulated depreciation	<u>(14,862)</u>	<u>(7,347)</u>	-	<u>(22,209)</u>
Totals	<u>\$ 47,506</u>	<u>\$ (7,347)</u>	<u>\$ -</u>	<u>\$ 40,159</u>

(4) **RETIREMENT PLANS**

All employees of Parks Community Support Service, Inc. are members of the Social Security Retirement System. The Organization and its employees contribute a percentage of each employee's salary to the System. The Organization's contribution during the year ended June 30, 2019 amounted to \$4,935.

(5) **VACATION AND SICK LEAVE**

The employees of Parks Community Support Service, Inc receive no paid vacation or sick leave, and consequently, no liability for accrued leave has been recorded in the accompanying financial statements.

(6) **COMMITMENTS AND CONTINGENCIES**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Therefore, to the extent the Organization has not complied with the rules and regulations governing the grants and contracts, refunds of any money received for the year ended June 30, 2019 might be imposed. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable Organization. The amount, if any, of expenditures which may be disallowed by the grantor agencies cannot be determined at this time, although the Organization expects such amounts, if any, to be immaterial.

(7) **GOVERNMENTAL GRANTS/CONTRACTS**

During the year ended June 30, 2019, the Organization recognized grant and contract revenue from the following governmental agencies:

State of Louisiana Executive Office of the Governor-	
Title V Louisiana Youth for Excellence	
Abstinence Program	<u>\$288,366</u>

PARKS COMMUNITY SUPPORT SERVICE, INC.
Parks, Louisiana
NOTES TO FINANCIAL STATEMENTS
(Continued)

Management believes that the Organization is in compliance with the provisions of this grant/contract, and that the findings of an audit, if any, would not have a material impact on the financial statements. Therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

(8) SUBSEQUENT EVENTS

The management of Parks Community Support Service, Inc. evaluated subsequent events through November 29, 2019, the date which the financial statements were available to be issued, and noted no subsequent events.

(9) NEW FINANCIAL STATEMENT PRESENTATION

In August, 2016, the FASB issued ASU No. 2016-14, "Presentation of Financial Statements of Not-for-Profit Entities," with the stated purpose of improving financial reporting by those entities. Among other provisions, this ASU reduces the number of classes of net assets from three to two, requires the presentation of expenses in both natural and functional classifications, and requires additional disclosures concerning liquidity and the availability of financial resources. This standard is effective for fiscal years beginning after December 15, 2017. The Organization adopted this standard for the year ended June 30, 2019, and its implementation is reflected in the financial statements.

Parks Community Support Service, Inc.

Schedule of Compensation, Benefits, and Other Payments
To Agency Head or Chief Executive

For the Year Ended June 30, 2019

Agency Head Name: Roger Wiltz(Project Administrator)

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 47,616
Benefits-insurance	-
Benefits-retirement	-
Benefits-other	-
Car allowance	688
Vehicle provided by government	-
Per diem	-
Reimbursements	540
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Meals	-
Total	<u>\$ 48,844</u>

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board Members of Parks Community
Support Service, Inc.
Parks, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Parks Community Support Service, Inc. and the Legislative Auditor, State of Louisiana, and applicable state grantor agency solely to assist the users in evaluating management's assertions about Parks Community Support Service's compliance with certain laws and regulations during the year ended June 30, 2019 included in the accompanying *Louisiana Attestation Questionnaire*. Management of Parks Community Support Service, Inc. is responsible for its financial records and compliance with applicable laws and regulations. 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, we 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-Determine the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Parks Community Support Service's total federal, state and local award expenditures for the fiscal year are as follows:

*U. S. Dept. of Health & Human Services-passed thru
State of Louisiana Executive Office of the Governor-
Title V Louisiana Youth for Excellence Abstinence
Education Program(CFDA No. 93.235)*

\$288,366

2-For each federal, state, and local award, we randomly selected six disbursements from each award administered during the period under examination, provided that no more than thirty disbursements would be selected.

Six disbursements from the Youth for Excellence Abstinence Education Program were selected for testing:

3-For the items selected for testing in procedure 2, we traced the six disbursements to supporting documentation as to the proper amount and payee.

We examined the supporting documentation for each of the six disbursements and found that the payment was for the proper amount and made to the correct payee. No exceptions were noted.

4-For the items selected in procedure 2, we determined that the six disbursements selected were properly coded to the correct fund and general ledger accounts.

All six payments were properly coded to the correct fund and general ledger account. No exceptions were noted.

5-For the items selected in procedure 2, we determined that the six disbursements received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicate proper approval.

6-For the items selected in procedure 2, for federal, state and local awards, we determined the disbursements complied with the grant agreement relating to:

Activities allowed or not allowed:

We reviewed the sample of six disbursements for types of services allowed or not allowed. Services related to each of the disbursements appeared to be allowable.

Eligibility:

We reviewed the sample of six disbursements for types of expenditures allowed or not allowed. Disbursements were made within the terms of the grant.

Reporting:

We reviewed the sample of six disbursements for reporting requirements and determined that each disbursement did comply with program reporting requirements. For the program selected for testing in item 2, there is no close-out report.

Meetings

7-Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12(the open meetings law).

Management asserts the following:

As defined in LSA-RS 42:1 through 42:13, Parks Community Support Service, Inc. is a not-for-profit organization, and a not-for-profit organization is not a Public Body. Therefore, it is not subject to the open meetings law.

Comprehensive Budget

8-For all grants exceeding five thousand dollars, we determined that each applicable federal, state or local grantor agency/agencies was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

Parks Community Support Service, Inc. provided sub-contracted abstinence education lessons to adolescent members of at risk focus groups most likely to bear children out of wedlock. The program does not require that comprehensive budgets be prepared by service providers, and no specific goals, objectives, or measures of performance are required.

State Audit Law

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

The Parks Community Support Service, Inc. provided a timely report in accordance with R.S. 24:513.

10-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).

We inquired of management and it was determined that the Organization 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 Organization was not in compliance with R.S. 24:513(the audit law).

Prior Comments and Recommendations

11-There were no prior year suggestions, recommendations, and/or comments.

We were not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the management of Parks Community Support Service, Inc. and the Legislative Auditor(State of Louisiana), and the applicable state grantor agency/agencies and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



MARAIST & MARAIST
CERTIFIED PUBLIC ACCOUNTANTS

November 29, 2019

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

November 27, 2019

Maraist & Maraist, CPA's

1411 N Main

St Martinville, LA 70582

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2019 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 []

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 []

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

Yes [] 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 [] 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.**

N/A

Yes [] 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

N/A

Yes [] 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.

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 _____ Date

Treasurer _____ Date

Roger Wilf

President 11-27-19 Date