

DISTRICT 2 COMMUNITY ENHANCEMENT CORPORATION

FINANCIAL STATEMENTS

JUNE 30, 2022

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MICHELLE DIAZ CPA INC.
3553 Gentilly Blvd. New Orleans, LA 70122
Office: (504) 522-7010 Fax: (504) 522-7015



Independent Accountant’s Review Report

District 2 Community Enhancement Corporation
New Orleans, LA

I have reviewed the accompanying financial statements of District 2 Community Enhancement Corporation (“D2CEC”), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities and cash flows, and schedule of functional expenses [all on public funding basis], 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 statement 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 the public funding basis; this includes determining that the public funding basis of accounting is an acceptable basis for the preparation of financial statements in the circumstances. Management is also responsible for 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 American Institute of Certified Public Accountants. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with the public funding basis of accounting. 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 public funding basis financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Other Supplementary Information

The accompanying Schedule of Compensation, Benefits, and Other Payments to Agency Head on page 11 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. I have reviewed the information and, based on my review, I am 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. I have not audited the supplementary information and, accordingly, do not express an opinion on such information.

Emphasis of Matter

As discussed in Note 7 to the financial statements, D2CEC may be impacted by disruptions in the economy and business operations associated with the coronavirus (COVID-19) pandemic. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration. The extent to which the COVID-19 outbreak may impact D2CEC's financial position or statement of activities cannot be reasonably estimated at this time. My opinion is not modified with respect to this matter.

Michelle Diaz CPA Inc

New Orleans, LA

January 3, 2023

DISTRICT 2 COMMUNITY ENHANCEMENT CORPORATION
Statement of Financial Position
Public Funding Basis
June 30, 2022

ASSETS

Current Assets

Grant Receivable	\$	33,635
Total current assets		33,635

Fixed Assets

Community Center Land		337,210
Building, furniture & equipment; less accumulated depreciation of \$456,691		1,616,923
Total fixed assets		1,954,133

Total assets	\$	1,987,768
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LIABILITIES AND NET ASSETS

Current Liabilities

Due to State of Louisiana		10,065
Total current liabilities		10,065

Total liabilities		10,065
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Net assets without donor restriction		1,977,703
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Total liabilities and net assets	\$	1,987,768
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See Independent Accountant's Review Report and accompanying notes

DISTRICT 2 COMMUNITY ENHANCEMENT CORPORATION
Statement of Activities
Public Funding Basis
Year Ended June 30, 2022

REVENUE

Grant income	249,983
Total revenue	<u>249,983</u>

EXPENSES

Operating expenses:	
Program	92,483
Administrative	157,500
Total operating expenses	<u>249,983</u>

Depreciation	<u>56,982</u>
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Total expenses	<u>306,965</u>
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Net income for the year	<u><u>(56,982)</u></u>
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See Independent Accountant's Review Report and accompanying notes

DISTRICT 2 COMMUNITY ENHANCEMENT CORPORATION
Statement of Cash Flows
Public Funding Basis
Year Ended June 30, 2022

CASH FLOW FROM OPERATING ACTIVITIES

Net income	(56,982)
Depreciation	56,982
Increase in Grant Receivable	(2,735)
Net cash provided (used) in operating activities	\$ (2,735)

CASH FLOWS USED IN FINANCING ACTIVITIES

Net cash provided (used) in financing activities	-
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CASH FLOWS USED IN INVESTING ACTIVITIES

Net cash provided (used) in investing activities	-
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Net increase (decrease) in cash	\$ (2,735)
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Cash - beginning of year; as corrected	\$ 2,735
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Cash - end of year	-
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See Independent Accountant's Review Report and accompanying notes

DISTRICT 2 COMMUNITY ENHANCEMENT CORPORATION
Schedule of Functional Expenses
Public Funding Basis
Year Ended June 30, 2022

	PROGRAM ACTIVITIES	MANAGEMENT AND GENERAL	DEPRECIATION	TOTAL
Salaries and wages		57,722		57,722
Marketing and program development	39,872			39,872
Program staff	36,171			36,171
Instructional staff and facilitators	17,975			17,975
Overhead	16,567			16,567
Insurance	16,275			16,275
Accounting		14,105		14,105
Payroll taxes	5,887	4,762		10,649
Culminating event	9,346			9,346
Telephone		5,967		5,967
Grounds maintenance		4,400		4,400
Printing	4,230			4,230
Advertising	3,740			3,740
Payroll processing		3,512		3,512
Student supplies and materials	3,386			3,386
Janitorial	1,425	1,425		2,850
Equipment rentals and lease	2,233			2,233
Security system		590		590
Postage	393			393
Depreciation			56,982	56,982
Total	157,500	92,483	56,982	306,965

See Independent Accountant's Review Report and accompanying notes

DISTRICT 2 COMMUNITY ENHANCEMENT CORPORATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Note 1 – Basis of Accounting

The accompanying statement of financial position as of June 30, 2022 and the statement of activities and cash flows for the year then ended for District 2 Community Enhancement Corporation (D2CEC) have all been prepared on a “public funding” basis of accounting. This differs from accounting principles generally accepted in the United States of America in that these financial statements reflect only those transactions during the year which were derived from public sources and thus does not include the transactions which were deemed private sources of funding as would be required by accounting principles generally accepted in the United States of America. Otherwise, the accounting and reporting policies of D2CEC conform to the accounting principles generally accepted in the United States of America and the prevailing practices within the nonprofit industry.

Note 2 - Summary of Activities and Significant Accounting Policies

A summary of activities and significant accounting policies is as follows:

A. Nature of Activities

District 2 Community Enhancement Corporation (“D2CEC”) was incorporated in July 2004 as a mechanism for convening and providing services to the diverse neighborhoods of Senate District 2 which includes New Orleans East and the Lower Ninth Ward, in Orleans Parish, New Orleans, Louisiana. The mission of D2CEC is to enhance the quality of life of residents of New Orleans East and the Lower Ninth Ward through advocacy, programming and organized community action.

B. Basis of Presentation

The financial statements of D2CEC have been prepared in accordance with the U.S. generally accepted accounting principles which require D2CEC to report information regarding its financial position and activities to the following net asset classifications:

Net assets without donor restrictions:

Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of D2CEC's management and the board of directors.

Net assets with donor restrictions:

Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of D2CEC or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities and changes in net assets. D2CEC had no net assets with donor restrictions as of June 30, 2022.

C. Financial Contributions

Contributions received are recorded as unrestricted or restricted support, depending on the existence of any donor restrictions. Contributions to D2CEC are typically unrestricted as was the case for all contributions received during the year ended June 30, 2022.

DISTRICT 2 COMMUNITY ENHANCEMENT CORPORATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

D. Contributed Services

During the year ended June 30, 2022, the value of contributed services meeting the requirements for recognition in the financial statements was not material and thus has not been recorded.

E. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles accepted in the United States of America 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 expenses during the reporting period. Accordingly, actual results could differ from those estimates.

F. Cash

D2CEC's maintains any cash balances at FDIC-insured financial institutions.

G. Income Taxes

D2CEC is exempt from federal income taxes under section 501(c)(3) of the Internal Revenue Code and therefore has made no provision for federal income taxes in the accompanying financial statements. D2CEC applies the accounting guidance related to accounting for uncertainty in income taxes, which sets out a consistent framework to determine the appropriate level of tax reserves to maintain for uncertain tax positions. The determination of whether or not a tax position has met the more-than-likely-than-not recognition threshold considers the facts, circumstances, and information available at the reporting date and is subject to management's judgment. Changes in the recognition or measurement are reflected in the period in which the change in judgment occurs. D2CEC has evaluated its position regarding the accounting for uncertain income tax positions and determined that it had no uncertain tax positions at June 30, 2022. With few exceptions, D2CEC is no longer subject to federal tax examination by tax authorities for years before 2019.

H. Revenue Recognition

For financial reporting, D2CEC recognizes all contributed support as income in the period received. Contributed support is reported as unrestricted or restricted depending on the existence of donor stipulations that limit the use of the support. Grant revenue is recognized as it is earned in accordance with approved contracts.

I. Accounting Pronouncements

D2CEC has implemented the guidance under Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2016-14, Not-for-Profit Entities (Topic 958). In accordance with the provisions of FASB Accounting Standards Codification (ASC) 958 Not-for-Profit Entities, which establishes standards for external financial reporting by not-for-profit organizations, D2CEC classifies resources for accounting and reporting purposes into two net asset categories: net assets without donor restrictions and net assets with donor restrictions as more fully described in Note 2 B of these Notes.

DISTRICT 2 COMMUNITY ENHANCEMENT CORPORATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

J. Property and Equipment

Property and Equipment are capitalized at cost. Additions, renewals, and betterments that increase the value or extend the lives of assets are capitalized. Replacements, maintenance, and repairs that do not increase the values or extend the lives of the respective assets are expenses as incurred. It is D2CEC's policy to capitalize expenditures for these items in excess of \$2,500. Lesser amounts are expensed. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives, principally on the straight-line method. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts, and any resulting gain or loss is recognized as income for that period.

Impairment of long-lived assets is tested whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. The carrying value of a long-lived asset is considered impaired when the anticipated undiscounted cash flows from such asset is separately identifiable and is less than its carrying value. In that event, a loss is recognized based on the amount by which the carrying value exceeds the fair market value of the long-lived asset. Fair market value is determined primarily using appraisals. Losses on long-lived assets to be disposed of are determined in a similar manner, except that fair market values are reduced for the estimated cost to dispose. There were no impairments of long-lived assets recorded by management during the years ended June 30, 2022.

K. Functional Allocation of Expenses

The expense of providing the program and other activities has been summarized on a functional basis in the Schedule of Functional Expenses. Certain expenses have been allocated among the program and supporting services based on estimates by management of the costs involved.

Note 2 – Economic Dependency

D2CEC's annual revenue is derived primarily from funds provided through grants administered by the state of Louisiana. The amount of state funds D2CEC receives could be reduced in the future and have an adverse impact on its operations. At the time of completion of the examination of the organization's financial statements, management was not aware of any actions that would adversely affect the organization's grants and contracts for the current or next fiscal year.

Note 3 – Contingencies

D2CEC receives a substantial portion of its revenues from government grants and contracts which are subject to audit. The final determination of amounts received under these programs generally is based upon allowable costs reported to and subject to audit by the grantor. Until such audits have been completed and final settlement reached, there is a contingency to refund any amount received in excess of allowable costs. Management is of the opinion that no material liability will result from such audits.

Note 4 – Board of Directors

D2CEC's Board of Directors is a voluntary board. Therefore, no compensation was paid to any member.

DISTRICT 2 COMMUNITY ENHANCEMENT CORPORATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Note 5 – Grant revenue and receivable

D2CEC recognized the following public funding revenue and receivable:

<u>AGENCY</u>	FYE June 30, 2022	June 30, 2022
	<u>Revenue</u>	<u>Receivable</u>
Louisiana Department of Economic Development	\$ 249,983	\$ 33,635

Note 6 – Fixed Assets

The following is a summary of publicly funded fixed assets owned at June 30, 2022:

<u>Assets</u>	Estimated Useful lives	Cost Basis Amount	Accumulated Depreciation	Net Amount
Land	----	\$ 337,210		337,210
Building & Improvements	39	2,033,133	(424,421)	1,608,712
Furniture	8	26,515	(18,693)	7,822
Equipment	7	13,966	(13,577)	389
TOTAL		2,410,824	(456,691)	1,954,133

D2CEC uses these fixed assets for its program service activities.

Note 7 – COVID pandemic

In December 2019, a novel strain of coronavirus was reported in Wuhan, China. On March 11, 2020, the World Health Organization declared the outbreak to constitute a "Public Health Emergency of International Concern." The COVID-19 outbreak is disrupting employment, federal funding, supply chains and affecting production and sales across a range of industries. The extent of the impact of COVID-19 on D2CEC's financial performance will depend on certain developments, including the duration and spread of the outbreak, and the impact on D2CEC's tenants, projects, funding streams, employees and vendors all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact D2CEC's financial condition or results of operations is uncertain.

Note 8 – Evaluation of Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, January 3, 2023, and determined that, aside from the ongoing uncertainty resulting from the COVID 19 pandemic as outlined in Note 9, there were no other events that required additional disclosure. No events after this date have been evaluated for inclusion in these financial statements.

DISTRICT 2 COMMUNITY ENHANCEMENT CORPORATION
For Year Ended June 30, 2022

SUPPLEMENTARY INFORMATION

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

Agency Head Name: Tiffany Crawford

<u>Purpose</u>	<u>Amount</u>
Salary	\$91,204
Benefits-insurance	
Benefits-retirement	
Benefits-other (describe)	
Car allowance	
Vehicle provided by government (enter amount reported on W-2)	
Per diem	
Reimbursements	\$ 55
Travel	
Registration fees	
Conference travel	
Housing	
Unvouchered expenses (example: travel advances, etc.)	
Special meals	
Other	

MICHELLE DIAZ CPA INC.
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Office: (504) 522-7010 Fax: (504) 522-7015



**Independent Accountant's Report
On Applying Agreed-Upon Procedures**

To District 2 Community Enhancement Corporation and
The Louisiana Legislative Auditor

I have performed the procedures enumerated below on District 2 Community Enhancement Corporation's ["The Agency"] compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 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 Agency has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the Agency's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended June 30, 2022. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. The report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Federal, State, and Local Awards

1. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Agency's management.

The Agency provided me with the following list of expenditures made for its only state grant award received during the fiscal year ended June 30, 2022:

Federal, State, or Local Grant Name	Grant Year	AL No. (if applicable)	Amount
LA Dept of Economic Development	FYE June 30, 2022		\$249,083
Total Expenditures			\$249,083

The Agency represented that they received no federal or local government grant awards during the fiscal year ended June 30, 2022.

- 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.

Completed.

- 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.

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

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

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

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

Documentation supporting each of the selected disbursements included the signature of the Executive Director in accordance with The Agency’s policies and procedures.

- 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 complied with the grant and compliance requirements.

Activities allowed or unallowed

I compared documentation for each of the selected disbursements with program compliance requirements related to services allowed or not allowed. No exceptions were noted.

Eligibility

I compared documentation for each of the selected disbursements with program compliance requirements related to eligibility. No exceptions were noted.

Reporting

I compared documentation for each of the selected disbursements with program compliance requirements related to reporting. No exceptions were noted.

7. Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Agency's financial records; and report whether the amounts in the close-out reports agree with the Agency's financial records.

The amounts reported on the close-out reports agreed with 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. Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meetings Law" available on the Legislative Auditor's website at [https://app.la.state.la.us/llala.nsf/BAADB2991272084786257AB8006EE827/\\$FILE/Open%20Meetings%20Law%20FAQ.pdf](https://app.la.state.la.us/llala.nsf/BAADB2991272084786257AB8006EE827/$FILE/Open%20Meetings%20Law%20FAQ.pdf), to determine whether a non-profit agency is subject to the open meetings law.

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

Budget

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

The Agency provided its Cooperative Endeavor Agreement which documented that its comprehensive budget was submitted to the State for the one grant exceeding five thousand dollars. The budget included the purpose, duration, specific goals, objectives, and measures of performance of the grant program.

State Audit Law

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

The agency's report was submitted to the Legislative Auditor by the statutory due date of January 3, 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 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.

Not applicable.

I was engaged by the Agency to perform this agreed-upon procedures engagement and conducted my engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. I was not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Agency's compliance with the foregoing matters. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

I am required to be independent of the Agency and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the Agency's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Michelle Diaz CPA Inc

New Orleans, LA
January 3, 2023

Attachment: Signed Louisiana Attestation Questionnaire

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

To: Michelle Diaz CPA Inc.

November 30, 2022

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2022 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 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

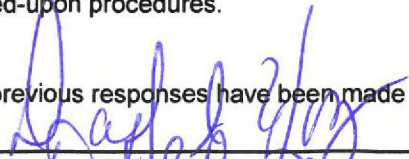
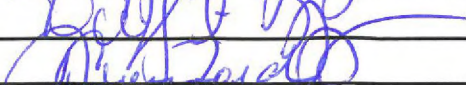

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose 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	12/5/22	Date
	Treasurer	12/5/22	Date
	President	12/5/22	Date