

ARTS COUNCIL OF CENTRAL LOUISIANA
REPORT ON FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

ARTS COUNCIL OF CENTRAL LOUISIANA

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Independent Accountant's Report

To the Board of Directors
Arts Council of Central Louisiana
Alexandria, Louisiana

I have reviewed the accompanying basic financial statements of Arts Council of Central Louisiana (a non-profit Corporation) as of and for the year ended June 30, 2023, as listed in the table of contents, in accordance with U.S. Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, I do not express an opinion.

Management's Responsibility For The Financial Statements

The management of the Arts Council of Central Louisiana is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement due to fraud or error.

Accountant's Responsibility

My responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. I believe that the results of my procedures provide a reasonable basis for my conclusion.

Accountant's Conclusion

Based on my review, I am not aware of any material modifications that should be made to the accompanying basic financial statements in order for them to be in conformity with generally accepted accounting principles generally accepted in the United States of America.

Other Reporting

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, I have issued a report dated November 6, 2023 on the results of our agreed-upon procedures.

Supplementary Information

My review was made for the purpose of expressing limited assurance that there are no material modifications that should be made to the basic financial statements in order for them to be in conformity with U.S. generally accepted accounting principles. The information included as supplementary schedules is presented only for supplementary analysis purposes. Such information has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, and I am not aware of any material modifications that should be made thereto.



Paul Dauzat
Certified Public Accountant
November 6, 2023

ARTS COUNCIL OF CENTRAL LOUISIANA

STATEMENT OF FINANCIAL POSITION

June 30, 2023

ASSETS

Cash and Cash Equivalents	\$ 492,292
Accounts Receivable	45,737
Investments-Designated	176,912
Collections-Works of Art/ Piano	403,950
Property and Equipment (net of accumulated depreciation)	<u>52,778</u>

Total Assets \$ 1,171,669

LIABILITIES AND NET ASSETS

Liabilities

Accounts Payable	\$ 11,944
Accrued Expenses	5,759
Grants Payable	22,539
Deferred Support	<u>187,476</u>
Total Liabilities	<u><u>227,718</u></u>

Net Assets

With Donor Restrictions	-
Without Donor Restrictions	<u>943,951</u>
Total Net Assets	<u><u>943,951</u></u>

Total Liabilities and Net Assets \$ 1,171,669

The accompanying notes are an integral part of the financial statements

ARTS COUNCIL OF CENTRAL LOUISIANA

**STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2023**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
INCREASES IN NET ASSETS			
Revenue, Gains and Other Support			
Coughlin Saunders PAC	\$ -	\$ 57,500	\$ 57,500
Coughlin Saunders PAC-Rentals	70,874	-	70,874
Corporate Support	-	-	-
Individual Sponsorships	22,820	-	22,820
Division of the Arts Grants	-	57,445	57,445
Rapides Foundation	73,358	-	73,358
City of Alexandria	-	75,000	75,000
Martin Foundation	-	5,000	5,000
Commssion Income	2,092	-	2,092
Concessions	3,159	-	3,159
Grants	-	37,607	37,607
Performing Arts	50,000	-	50,000
Events	16,404	-	16,404
Investment Income	78	-	78
Realized and Unrealized Gains on Investments	15,310	-	15,310
Net Assets Released from Restrictions:			
Restrictions Satisfied by Payments	<u>232,552</u>	<u>(232,552)</u>	<u>-</u>
Total Revenues, Gains and Other Support	<u>486,647</u>	<u>-</u>	<u>486,647</u>
DECREASES IN NET ASSETS			
Expenses			
Program Services	224,877	-	224,877
Supporting Services:			
Management and General	<u>206,254</u>	<u>-</u>	<u>206,254</u>
Total Expenses	<u>431,131</u>	<u>-</u>	<u>431,131</u>
Change in Net Assets	55,516	-	55,516
Net Assets-Beginning of Year	<u>888,435</u>	<u>-</u>	<u>888,435</u>
Net Assets-End of Year	<u>\$ 943,951</u>	<u>\$ -</u>	<u>\$ 943,951</u>

The accompanying notes are an integral part of the financial statements

ARTS COUNCIL OF CENTRAL LOUISIANA

STATEMENT OF FUNCTIONAL EXPENSES

June 30, 2023

	<u>Program Services</u>	<u>Management And General</u>	<u>TOTAL</u>
Payroll and Related Expenses			
Salaries	\$ 123,281	\$ 123,281	\$ 246,562
Payroll Taxes & Benefits	19,133	19,134	38,267
Total Payroll and Related Expenses	<u>142,414</u>	<u>142,415</u>	<u>284,829</u>
Operating Expenses			
Professional Services	-	13,120	13,120
Marketing	320	-	320
Repairs and Maintenance	-	21,231	21,231
Dues and Subscriptions	-	3,939	3,939
Rentals	665	2,661	3,326
Insurance	-	14,375	14,375
Receptions and Hospitality	-	566	566
Processing Fees	-	2,507	2,507
Computer & Software	-	6,654	6,654
Website	1,242	-	1,242
Fees	-	1,011	1,011
Supplies and Materials	2,205	2,110	4,315
Travel	2,112	528	2,640
Miscellaneous	-	1,087	1,087
Events	53,971	-	53,971
Concessions	1,366	-	1,366
Telephone & Internet	1,959	7,838	9,797
Depreciation Expense	-	4,835	4,835
Total Functional Expenses	<u>\$ 206,254</u>	<u>\$ 224,877</u>	<u>\$ 431,131</u>

The accompanying Notes are an integral part of the Financial Statements

ARTS COUNCIL OF CENTRAL LOUISIANA

STATEMENT OF CASH FLOWS
For the Years Ended June 30, 2023

Operating Activities

Change In Net Assets	\$ 55,516
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	4,835
(Increase) Decrease in Accounts Receivable	(26,262)
Increase (Decrease) in Accounts Payable	6,460
Increase (Decrease) in Accrued Expenses	887
Increase (Decrease) in Grants Payable	10,156
Increase (Decrease) in Deferred Support	66
	<hr/>
Net Cash Provided (Used) by Operating Activities	51,658

Investing Activities

Investment Increases	(14,300)
Purchase of Property and Equipment	(6,999)
Net Cash Provided (Used) by Investing Activities	<hr/> (21,299)

Net Increase (Decrease) in Cash and Cash Equivalents 30,359

Cash and Cash Equivalents-Beginning of Year	<hr/> 461,933
Cash and Cash Equivalents-End of Year	<hr/> <u>\$ 492,292</u>

Supplemental Disclosures:

- 1-No interest expense was incurred during the year
- 2-No amounts were paid for income taxes during the year.
- 3-Non-cash transactions- Unrealized gains and (losses) on investments-\$ 12,353.

The accompanying notes are an integral part of the financial statements

ARTS COUNCIL OF CENTRAL LOUISIANA

Notes to Financial Statements
For the Year Ended June 30, 2023

NOTE 1 Summary of Significant Accounting Policies

Organization and Nature of Activities:

The Arts Council of Central Louisiana serves the citizens of central Louisiana by providing services to support and foster an environment in which the arts can thrive. The Louisiana Division of the Arts has designated the Council as the regional development agency for artists and cultural organizations in eight central Louisiana parishes. During the year ended June 30, 2023, the Arts Council contracted to operate the Coughlin Saunders Performing Arts Center.

The Council is a not-for-profit organization as described in Section 501 (C) (3) of the Internal Revenue Code and is exempt from federal and state income taxes. Arts Council of Central Louisiana was incorporated on January 7, 1980 and received its exempt status by letter dated August 20, 1980.

Public Support and Revenue:

Grants and other contributions of cash and other assets are reported as support with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Endowment contributions and investments are designated by the Organization's board of trustees as unrestricted. Investment earnings with board restrictions are recorded in net assets with restrictions.

Contributions of donated non-cash assets, including collections-works of art are recorded at their fair values in the period received. Contributions of donated services that create or enhance non-financial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received.

Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles 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.

Cash and Cash Equivalents:

The Council considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Property and Equipment:

Furniture, equipment and leasehold improvements are capitalized at cost. All categories are depreciated over estimated useful lives of five to seven years utilizing the straight line method. Expenditures for maintenance, repairs and other renewals are charged to expense.

Concentration of Credit Risk:

The Arts Council's cash balances (demand deposits and certificates of deposit) are insured by the FDIC at an amount not to exceed \$ 250,000 . The Council invests its endowment funds with the Central Louisiana Community Foundation and Red River Investment Group. The Foundation is a member of the SPIC which insures losses from theft and fraud however, there is no coverage against losses due to market fluctuations.

Compensated Absences:

Compensated absences is immaterial and has not been recorded in the financial statements.

NOTE 2 Accounts and Grants Receivable

The following is a summary of accounts receivable:

City of Alexandria	\$	37,500
LSU-HSC	\$	1,360
La. Division of the Arts		6,877
	\$	<u>45,737</u>

NOTE 3 Property and Equipment

The following is a summary of property and equipment:

Furniture and Fixtures	\$	10,255
Furniture and Fixtures-CSPAC		74,542
Equipment		32,067
Equipment-Rapides Fdn. Bldg.		104,437
Equipment-CSPAC		118,963
Leasehold Improvements		44,175
		<u>384,439</u>
Less: Accumulated Depreciation		<u>(331,661)</u>
	\$	<u>52,778</u>

Depreciation expense for the year ended June 30, 2023 was: \$ 4,835

In December, 2005, the Arts Council received a donation of works of art with an appraised value of \$ 79,000. The collection has been capitalized but is not being depreciated. In September, 2010 the Arts Council had the works of art reappraised with a value of \$120,000. During the year ended 2012, the Council received a donation of works of art with a value recorded at \$ 283,950. The collection was released from its donor restriction during the fiscal year ended June 30, 2015.

NOTE 4 Net Assets With Donor Restrictions

Donor restricted net assets were available for the following purposes:

Total Donor restricted net assets	\$	<u>-</u>
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Net assets were released from donor restrictions by incurring expenses satisfying the purpose specified by donors.

NOTE 5 Donated Services

The Council receives a significant amount of donated services from volunteers. No amounts have been recognized in the statement of activities because the criteria for recognition under SFAS No. 116 have not been satisfied.

NOTE 6 Rapides Foundation Building Lease

On April 22, 2003, the Council entered into a master lease with the Rapides Foundation for the occupancy of designated areas in the Rapides Foundation Building. As part of the lease agreement, the Council manages these specified areas of the building which includes several other arts related non-profit organization tenants.

NOTE 7 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. Some expenses are charged directly to program or support services based on specific identification.

NOTE 8 Board-Designated Endowment

The Board of Directors established a board- designated endowment specifying that the contributions from the charitable lead annuity trust be put into an endowment and invested; that there would be no withdrawal of capital except upon approval of the Board; and that the earnings from the endowment's investments be unrestricted but retained except upon approval of the Board, whose approval shall allow the earnings to be used for the operations of the Organization.

NOTE 9 Investments

Long-term investments, carried at market value at June 30, 2023 and invested with Red River Investments Group and The Central Louisiana Community Foundation:

	<u>Cost</u>	<u>Market Value</u>	<u>Observable Inputs Level 2</u>	<u>Unobservable Inputs Level 3</u>
Mutual Funds	\$ 181,416	\$ 176,912	\$ 176,912	\$ -

All investments are endowment investments-Board designated.

Changes in Long-Term Investments for year ended June 30, 2023:

Beginning balance	\$ 162,613
Contributions	-
Distributions	-
Dividends and interest	1,916
Realized gains	1,041
Unrealized gains	12,353
Management fees	(1,011)
	<u>\$ 176,912</u>

NOTE 10 Leasing Arrangements

Generally accepted accounting principles require that capital leases are to be capitalized as an asset and recorded as a liability for the future lease payments. The Council elected to treat leases as operating leases and expense the lease payments at the time they are paid instead of recording the asset, net of depreciation, recording the liability equal to the future minimum lease payments, and recording interest expense imputed as financing charge.

NOTE 11 Subsequent Events

Management has evaluated subsequent events through November 6, 2023, which is the date the financial statements were available to be issued. No events required disclosure.

NOTE 12 Income Tax Status

The Arts Council is a nonprofit organization that is exempt from income taxes under Section 501 (C) (3) of the Internal Revenue Code and is classified by the Internal Revenue Service as other than a private foundation. The Council's tax returns remain subject to audit by the IRS for three years after filing. At June 30, 2023, the returns for tax years 2020, 2021, and 2022 remain open.

NOTE 13 Significant Concentrations

The Arts Council receives funding from the Louisiana Division of the Arts that approximates 12% of total support, and approximately 15% of total support from the City of Alexandria. Without these funds, programs would be significantly affected.

NOTE 14 Accounting Pronouncement Adopted

During the year ended June 30, 2020, the Arts Council adopted the requirements of the Financial Accounting Standards Board's (FASB) Accounting Standards Update No. 2016-14-Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities (ASU 2016-14). This update addresses net asset classification. Amounts previously reported as unrestricted net assets are now reported as net assets without donor restrictions and amounts previously reported as temporarily restricted net assets and permanently restricted net assets are now reported as net assets with donor restrictions.

NOTE 15 Liquidity and Availability of Financial Assets

The following reflects the Arts Council's financial assets as of June 30, 2023, reduced by amounts not available for general use within one year of the balance sheet date because of contractual or donor imposed restrictions or internal designations.

Financial assets:

Cash and cash equivalents	\$	492,292
Investments		176,912
Accounts receivable		45,737
		<hr/> 714,941
Less amount unavailable for general expenditure within one year		(176,912)
Total financial assets available to meet cash needs for general expenditure	\$	<hr/> <hr/> 538,029

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

To the Board of Directors
Arts Council of Central La., Inc.
Alexandria, Louisiana

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Arts Council of Central La., Inc. and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Arts Council's compliance with certain laws and regulations during the year ended June 30, 2023, included in the Louisiana Attestation Questionnaire. Management of Arts Council of Central La., Inc. is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

PUBLIC BID LAW:

1. Select all expenditures made during the year for material and supplies exceeding \$ 30,000, or public works exceeding \$ 150,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2296 (the public bid law).

There were no expenditures applicable to the public bid law.

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

2. Obtain from management a list of the immediate family members of the Board Members as defined by LSA-RS 42:1101-1124 (code of ethics), and a list of outside business interests of the Board Members and employees, as well as their immediate families.

Management provided me with the required list including the information noted.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided me with the listing.

4. Determine whether any of those employees included in the records obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None were noted.

5. Obtain a list of all disbursements made during the year; and a list of outside business interest of board members' immediate families. Report whether any vendors appear on both lists.

Management provided the requested information. There were no instances to report.

BUDGETING

6. Obtain a copy of the legally adopted budget and all amendments.

Budgets were submitted to local and state agencies for program funding.

7. Trace the budget adoption and amendments to the minute book.

The budget was adopted by the board of directors and recorded.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceeded budgeted amounts by more than 5%.

Not Applicable

ACCOUNTING AND REPORTING

9. Randomly select six disbursements made during the period under examination and:

(a) Trace payments to supporting documentation as to proper amount and payee.

I examined supporting documentation and found that payment was for the proper amount and made to the correct payee.

(b) Determine if payments were properly recorded to the correct fund and general ledger account.

All payments selected were properly recorded to the correct fund and general ledger account.

(c) Determine whether payments received approval from proper authorities.

Inspection of the documentation for items selected indicated that the checks were signed by the proper official. No further approval was required.

(d) Determine that the schedule of compensation, benefits, and other payments to the agency head or chief executive officer is reported accurately.

Inspection of the records indicated that the schedule of compensation, benefits and other payments to the agency head is accurately presented.

MEETINGS

10. 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 (open meetings law).

The Council is not subject to the open meetings law.

DEBT

11. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds or like indebtedness.

I inspected deposits for the period and noted no deposits that appeared to be such proceeds.

ADVANCES AND BONUSES

12. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

I inspected the records for the year and noted no instances that indicated payments to any Council personnel which would constitute bonuses, advances, or gifts.

STATE AUDIT LAW

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

The Council's report was filed on time in accordance with R.S. 24:513.

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1A. that were subject to the public bid law while the agency was not in compliance with R.S. 24:513 (the audit law).

Not applicable.

PRIOR YEAR COMMENTS

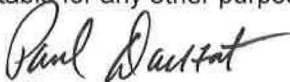
15. Obtain and report management's representation as to whether any prior-year suggestions, exceptions, recommendations, and/or comments have been resolved.

There were no prior year comments, suggestions or recommendations.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and 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, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Has 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 Council and to meet my 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 Council'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 internal control or compliance. Accordingly, this report is not suitable for any other purpose. This report is distributed by the Louisiana Legislative Auditor as a public document.



Paul Dauzat
Certified Public Accountant
November 6, 2023

ARTS COUNCIL OF CENTRAL LOUISIANA

June 30, 2023

REPORT ON APPLYING AREED-UPON PROCEDURES:

There were no findings for the year ended June 30, 2023.

MANAGEMENT LETTER:

No management letter was issued for the year ended June 30, 2023

ARTS COUNCIL OF CENTRAL LOUISIANA

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

Year Ended June 30, 2023

Agency Head Name: Matt Henry, Executive Director

Purpose	Amount
Salary	\$ 71,114
Benefits-Insurance	\$ 7,160
Benefits-Retirement	\$ 2,400
Accrued Leave	None
Car Allowance	None
Vehicle Provided By Government	None
Per Diem	None
Reimbursements	None
Travel	None
Registration Fees	None
Conference Travel	None
Continuing Professional Education Fees	None
Housing	None
Unvouchered Expenses	None
Special Meals	None

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

June 5, 2023 (Date Transmitted)

Paul Dauzat CPA, LLC (CPA Firm Name)
1220 Windsor Place (CPA Firm Address)
Alexandria, Louisiana 71303 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2023 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Federal, State, and Local Awards

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes [X] No [] 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 [X] No [] N/A []

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

Yes [X] 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 [X] 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 [X] 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 [X] No [] N/A []

Reporting

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

Yes [X] 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.

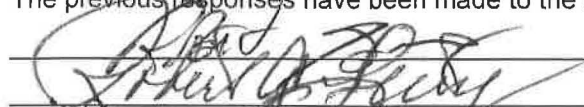


Yes No N/A

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 [X] No [] N/A []

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

	Secretary	<u>7-6-23</u>	Date
	Treasurer	<u>7-6-23</u>	Date
	President	<u>6/16/2023</u>	Date