

**JUST ONE WORD, INCORPORATED**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2021**

**Collins CPA Accounting & Consulting Services LLC**

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# COLLINS CPA ACCOUNTING & CONSULTING SERVICES L.L.C.

## INDEPENDENT ACCOUNTANT'S REVIEW REPORT

The Board of Directors  
Just One Word Incorporated  
Baton Rouge, LA 70810

We have reviewed the accompanying financial statements of **Just One Word Incorporated** (a nonprofit organization) as of June 30, 2021, and the related statements of activities, cash flows, and functional expenses for the year then ended. 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 the financial statements that are free from material misstatement whether due to fraud or error.

### **Accountant's Responsibility**

Our responsibility is to conduct the review 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 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.

### **Accountant's Conclusion**

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.




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**Supplementary Information**

The accompanying Schedule of Compensation Benefits and Other Payments to Executive Director is presented for purposes of additional analysis as required by the Louisiana Legislative Auditor, and a schedule of functional expenses are presented for purposes of additional analysis. These schedules, although not a part of the basic financial statements, are considered by these agencies to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. Such information is the responsibility of management. It has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, and we did not become aware of any material modifications that should be made to such information.

A handwritten signature in cursive script that reads "Collins CPA".

*Collins CPA, Accounting & Consulting Services, LLC*

New Orleans, Louisiana  
November 28, 2021

**Just One Word, Incorporated**  
**Statement of Financial Position**  
**as of June 30, 2021**

*Assets*

Current Assets:

Cash	\$ 56,711
Grants Receivable	48,371

<b><i>Total Current Assets</i></b>	<u>105,082</u>
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<b><i>Total Assets</i></b>	<u>\$ 105,082</u>
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*Liabilities & Net Assets*

Current Liabilities:

Loans Payable	\$ 86,412
Payroll Liabilities	16,933

Total Current Liabilities	<u>103,345</u>
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Net Assets

Without Restrictions	1,737
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Total Net Assets	<u>\$ 1,737</u>
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<b><i>Total Liabilities &amp; Net Assets</i></b>	<u>\$ 105,082</u>
--------------------------------------------------	-------------------

See accompanying notes and independent accountant's review report.

**Just One Word, Incorporated**  
**Statement of Activities**  
**For the Year Ended June 30, 2021**

***Revenue and Support:***

Grant Revenue	\$ 367,331
Miscellaneous Revenue	2,461
<b><i>Total Revenue and Support</i></b>	<u>369,792</u>

***Expenses:***

Management and General	27,399
Program Services	321,063
	<u>348,462</u>

<b><i>Total Expenses</i></b>	348,462
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<b><i>Increase (decrease) in net assets without donor restrictions</i></b>	21,330
----------------------------------------------------------------------------	--------

***Net Assets***

<b>Beginning of Year</b>	<u>(19,593)</u>
<b>End of Period</b>	<u>\$ 1,737</u>

See accompanying notes and independent accountant's review report.

**Just One Word, Incorporated**  
**Schedule of Functional Expenses**  
**For the Year Ended June 30, 2021**

	<u>Management &amp; General</u>	<u>Program Services</u>	<u>Total</u>
Bank Charges	\$ 41	\$ -	\$ 41
Computer Expenses		9,773	9,773
Contractual Services	12,500	2,356	14,856
Dues and Subscriptions		313	313
Insurance	3,704		3,704
Office Expenses		6,835	6,835
Payroll Expense		274,878	274,878
Postage, Mailing Services	367		367
Program Supplies		26,909	26,909
Rent	8,100		8,100
Telephone, Telecommunications	1,250		1,250
Utilities	1,436		1,436
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total Expense</b>	<u>\$ 27,399</u>	<u>\$ 321,063</u>	<u>\$ 348,462</u>

See accompanying notes and independent accountant's review report.

**Just One Word, Incorporated**  
**Statement of Cash Flows**  
**Year Ended June 30, 2021**

*CASH FLOWS FROM OPERATING ACTIVITIES*

Change in net assets	\$ 21,330
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Decrease in grant receivables	15,833
Decrease in payroll liabilities	<u>(4,601)</u>
Net cash provided by operating activities	<u>11,232</u>

*CASH FLOWS FROM FINANCING ACTIVITIES*

Decrease in proceeds from borrowing	<u>(12,434)</u>
Net cash provided by financing activities	<u>(12,434)</u>

Net decrease in cash and cash equivalents 20,128

Cash - July 1, 2020 36,583

Cash - June 30, 2021 56,711

\*There was no interest paid during fiscal year 2021

See accompanying notes and independent accountant's review report.



# JUST ONE WORD, INCORPORATED

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 1 – Nature of Organization and Significant Accounting Policies

#### A. Organization and Operations

**Just One Word, Incorporated** is a community-based organization and one of its many purposes is to strengthen the family unit. The organization was birthed during calendar year 2007 due to the realization that all an individual may need to turn his or her life around or get back on track is one word of encouragement, correction or love from someone. The organization makes attempts to combat family division due to finances and to eliminate the inability to manage family finances.

Just One Word, Incorporated is exempt from corporate income taxes under Section 501(c)(3) of the Internal Revenue Code.

#### B. Basis of Accounting

The organization maintains its accounting records on the accrual method of accounting. Under this method of accounting, revenue is recognized when earned or billed, and expenses are recognized when goods or services are received and the obligation for payment is incurred.

#### Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). **Just One Word Incorporated** reports information regarding its financial position and activities according to the two classes of net assets as follows:

*Net Assets Without Donor Restrictions* – Net assets and revenue available and used for current operations and expenditures for current programs. These net assets are not subject to donor or grantor restrictions.

*Net Assets With Donor Restrictions* – Net assets subject to donor or grantor imposed restrictions. Some restrictions are temporary in nature, such as those that will be met with the passage of time or occurrence of other events. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates the resources be maintained perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled or both.

#### Functional Allocation of Expenses

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of functional expenses. Accordingly,

## **JUST ONE WORD, INCORPORATED**

### **NOTES TO FINANCIAL STATEMENTS**

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NOTE 1 – Nature of Organization and Significant Accounting Policies Continued:

certain costs have been allocated among the programs, management, and fundraising based on estimates of time devoted to these functions. The amount of fundraising costs were not material.

Permanently restricted net assets are contributions which are required by the donor-imposed restriction to be invested in perpetuity and only the income be made available for program operations in accordance with the donor restrictions. Such income is reflected in temporarily restricted net assets until utilized for donor-imposed restrictions.

Revenue recognition

Revenue from grants and contracts are recognized according to the specific agreement. Generally, revenues from restricted grants are recognized in the period of the grant award while revenues from cost reimbursement contracts are recognized to the extent of services provided.

Cash and cash equivalents

Cash consist solely of demand deposits and a money market account that is secured by federal deposit insurance. All highly liquid debt instruments purchased with an original maturity of three (3) months or less are considered to be cash equivalents for purposes of the statement of cash flows. All deposits are secured by federal deposit insurance.

Accounts receivable and allowance for doubtful accounts

Accounts receivable are recorded at cost, net of an allowance for doubtful accounts. Management evaluates collectability of its accounts receivable on a per customer basis and does not require collateral for its receivables. An amount allowance for doubtful accounts was not recorded at June 30, 2021 since the entire receivable is deemed to be collectible.

Property and Equipment

Property and equipment are recorded at cost if the initial value exceeds \$1,000. Additions, renewals, and betterments that extend the life of assets are capitalized, maintenance and repair expenditures are expensed as incurred. The cost of property and equipment sold or otherwise disposed and the accumulated depreciation thereon are eliminated from the property and related accumulated depreciation accounts, and any gain or loss is credited or charged to income. Depreciation is provided using the straight-line method over the estimated useful lives of the property.

# JUST ONE WORD, INCORPORATED

## NOTES TO FINANCIAL STATEMENTS

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NOTE 1 – Nature of Organization and Significant Accounting Policies Continued:

Contributed Services

The organization recognizes contribution revenue for certain goods and services received at the fair value of those goods and services provided those goods and services create or enhance non financial assets or require specialized skills which are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. During the year ended June 30, 2021, the value of contributed goods and services meeting the requirements for recognition in the financial statements was not material and has not been recorded.

Income Taxes

**Just One Word Incorporated** is a tax-exempt corporation under Section 501(c)(3) of the Internal Revenue Code and began its operations during calendar year 2007. Accordingly, no provisions for federal or state income taxes have been recorded in the accompanying financial statements and tax years 2018, 2019, and 2020 are open for tax purposes.

**Just One Word Incorporated** accounts for income taxes in accordance with the income tax accounting guidance included in the FASB ASC. Under this guidance, **Just One Word Incorporated** may recognize the tax effects from an uncertain tax position only if it is more likely than not that the tax position will be sustained upon examination by tax authorities. **Just One Word Incorporated** has evaluated its position regarding the accounting for uncertain tax positions and does not believe that it has any material uncertain tax positions.

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the 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 support and expenses during the reporting period. Actual results could differ from those estimates.

Fair Values of Financial Instruments

Generally accepted accounting principles require disclosure of fair value information about financial instruments for which it is practicable to estimate fair value, whether or not recognized in the statement of financial position. Cash and

**JUST ONE WORD INCORPORATED**  
**NOTES TO FINANCIAL STATEMENTS**

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
CONTINUED:

cash equivalents carrying amounts reported in the statement of financial position approximate fair values because of the short maturities of those instruments.

C. Property and equipment

Purchased property and equipment are recorded at cost at the date of acquisition. Property and equipment purchased with grants funds are recorded as temporarily restricted contributions. In the absence of donor stipulations regarding how long the assets must be used, **Just One Word, Incorporated** has adopted a policy of implying a time restriction that expires over the useful life of the assets. **Just One Word, Incorporated** maintains a threshold level of \$500 or more for capitalizing capital assets. Depreciation is computed by the straight-line Method based on the following estimated lives:

	<u>Years</u>
Furniture and equipment	5-7
Vehicles	5

D. Cash and cash equivalents

Cash and cash equivalents consist of cash held in checking accounts on deposit in local banks. These funds are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2021, all funds on deposit were full insured b FDIC insurance coverage.

For the purposes of the statement of cash flows, **Just One Word, Incorporated** cash considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

E. Income Taxes

**Just One Word, Incorporated** is a tax-exempt corporation under Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes except to the extent it has unrelated business income. Because the organization is a church, it has elected not to complete Form 990. Accordingly no provisions for federal or state income taxes have been recorded in the accompanying financial statements. Tax years 2018, 2019, and 2020 are open for tax purposes.

## JUST ONE WORD, INCORPORATED

### NOTES TO FINANCIAL STATEMENTS

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NOTE 1 – Nature of Organization and Significant Accounting Policies Continued:

F. Natural Classification of expenses

The costs of providing for **Just One Word, Incorporated's** program and administering the related supporting services have been summarized on a functional basis in the statement of activities. Accordingly, expenses that benefit both program supporting services have been allocated using management's estimates.

**Just One Word, Incorporated's** fundraising activities, in many cases, include purposes or contents related to a program service. FASB Accounting Standards Codification 958-720-45-29 (formerly AICPA Statement of Position 98-2) states that joint costs of informational materials or activities should be that a program or general unction has been performed in conjunction with the appeal for funds. Although **Just One Word, Incorporated** has the ability to give evidence for such contributed activities, it does not allocate those portions from its fundraising activities to program services.

G. Operations

During the year ended June 30, 2021, **Just One Word, Incorporated** was party to a cost reimbursement agreement with the Louisiana Department of Education. Under the agreement **Just One Word, Incorporated** would be reimbursed for expenses for the operation of the after the school programs.

NOTE 2 – Accounting Estimates:

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

NOTE 3 - Summary of Grant Funding

**Just One Word, Incorporated** was funded by the Louisiana Department of Education's 21<sup>st</sup> Century federal funds. The amount received through calendar year ended June 30, 2021 was \$367,331.

NOTE 4 - Contingent Liabilities

**Just One Word, Incorporated** received a federal grant from a state agency that are subject to review and audit by the agency providing the funding at both the state and federal level. Such reviews and audit could result in expenses being

## JUST ONE WORD, INCORPORATED

### NOTES TO FINANCIAL STATEMENTS

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NOTE 4 – Contingent Liabilities Continued:

disallowed under the terms and condition of the grants. In the opinion of management, such disallowances, if any, would be immaterial.

NOTE 5 - Subsequent Events

Management has evaluated subsequent events through June 30, 2021, the date which the financial statements were available for issue.

NOTE 6 - Concentration of Revenue and Support

The organization receives its funding from a federal grant from the State of Louisiana’s Department of Education.

NOTE 7 - Uncertain Tax Positions

The corporation is subject to examination by various taxing authorities, including federal income tax examinations. Management has reviewed the activities its activities and believes that no additional amounts or disclosures are needed, as the effect of any uncertain tax positions is not material to the financial statements. The tax returns for the years 2018, 2019, and 2020 are open for examination by various taxing authorities.

NOTE 8- Operating Lease

**Just One Word Incorporated** entered into a lease for one of its locations for office space. The total amount paid during the period of the review was \$8,100.

NOTE 9-

Long-term Liability

**Just One Word Incorporated** agency loaned the organization funds for operations over the past years as reimbursements were delayed and/or for expenses needed for operations. This is an interest free loan and the amount outstanding at June 30, 2021 was \$23,712.

NOTE 10-

Notes Payable

**Just One Word Incorporated** received \$62,700 loan from the Paycheck Protection Program. The loan was issued to **Just One Word Incorporated** on April 13, 2020 and is accounted for as a notes payable. The first interest note was due October 13, 2020. The loan has since been forgiven after the balance sheet date.

NOTE 11- Subsequent Events

In accordance with ASC 855, **Just One Word Incorporated** evaluated subsequent events through November 28, 2021, the date these financial statements were available to be issued and determined the following:

The Covid-19 outbreak in the United States and our state has caused business disruption through mandated and voluntary closings of businesses. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the closings and whether those closings will precipitate a wider economic recession. As a result, the related financial impact on **Just One Word Incorporated** and the duration cannot be estimated at this time.

NOTE 12- Liquidity

**Just One Word Incorporated** has \$56,711 of financial assets available within one year of the balance sheet date to meet cash needs for general expenditures consisting of cash. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the balance sheet date. **Just One Word Incorporated** maintains excess cash in bank accounts.

NOTE 13- Concentration of Credit Risk

**Just One Word Incorporated** maintains deposits in a local financial institution with balances at times that may exceed the \$250,000 federal insurance provided by the Federal Deposit Insurance Corporation. Management believes the credit risk associated with these deposits is minimal.

## **EXHIBIT A**



**JUST ONE WORD, INCORPORATED**

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

**FOR THE YEAR ENDED JUNE 30, 2021**

**Collins CPA Accounting & Consulting Services LLC**

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# COLLINS CPA ACCOUNTING & CONSULTING SERVICES L.L.C.

## Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Board of Directors  
**Just One Word, Incorporated**  
Baton Rouge, LA 70810

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of **Just One Word, Incorporated**, the Legislative Auditor, State of Louisiana, and applicable state grantor agency/agencies solely to assist the users in evaluating management's assertions about **Just One Word, Incorporated** compliance with certain laws and regulations during the period ended June 30, 2021 included in the accompanying *Louisiana Attestation Questionnaire*. Management of **Just One Word, Incorporated** 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 this 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. 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.

**Just One Word, Incorporated** federal award expenditures for all federal programs for the fiscal year were as follows:



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INDEPENDENT ACCOUNTANT’S REPORT  
ON APPLYING AGREED UPON PROCEDURES  
(CONTINUED)

Federal, State, or Local Grant Name	Grant Year	CFDA No. (if applicable)	Amount
21 <sup>st</sup> Century Community Learning Center Program (21 <sup>st</sup> CCLC)	July 1, 2020 - June 30, 2021	84.287C	\$367,331
Total Expenditures			\$367,331

2. For each federal, state, and local award, we randomly selected 6 disbursements from each award administered during the period under examination, provided that no more than 30 disbursements would be selected.

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

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

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

We examined supporting documentation for each of the six selected disbursements and found that payments were properly coded to the correct fund and general ledger account.

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

We examined supporting documentation for each of the six selected disbursements and found that payments were properly approved.

6. For the items selected in procedure 2: For federal awards, we determined whether the disbursements complied with the applicable specific program compliance requirements summarized in *the Compliance Supplement* (or contained in the grant agreement, if the program is not included in the *Compliance Supplement*) and for state and local awards, we determined whether the disbursements complied with the grant agreement, relating to:

Activities allowed or unallowed:

We reviewed the previously listed disbursements for types of services allowed or not allowed. No exceptions were noted.

### ***Eligibility***

We reviewed the previously listed disbursements for eligibility requirements. No exceptions were noted.

### ***Reporting***

We reviewed the previously listed disbursements for reporting requirements. No exceptions were noted.

7. For the programs selected for testing in item (2) that had been closed out during the period under review, we compared the close-out report, when required, with the agency's financial records to determine whether the amounts agree. No exceptions were noted.

### ***Open Meetings***

8. We examined evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by R.S. 42:1 through 42:13 (the open meetings law).

**Just One Word, Incorporated** is only required to post a notice of each meeting and the accompanying agenda on the door of **Just One Word, Incorporated** office building. No exceptions were noted.

### ***Budget***

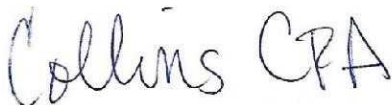
9. For all grants exceeding five thousand dollars, we determined that each applicable federal, state, or local grantor agency/agency was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures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

**Just One Word, Incorporated** provided comprehensive budgets to the applicable state grantor agencies for the programs mentioned previously. These budgets specified the anticipated uses of the funds, estimates of the duration of the projects, and plans showing specific goals and objectives that included measures of performance.

### ***Other Matters – None Noted***

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 management of **Just One Word, Incorporated**, 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.



Collins CPA Accounting & Consulting Services,  
LLC

**November 28, 2021**

## **EXHIBIT B**



A 501 (c) 3 Community Development Corporation

1708 Theron Drive  
Baton Rouge, LA. 70801  
Telephone: (225) 766-2592

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

November 28, 2021 (Date Transmitted)

Collins CPA Accounting & Consulting Services LLC  
PO Box 1855  
Harvey, LA 70059

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2021 (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 [ ]

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 [ ]

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

Yes [ X ] 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 [ X ] 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.**

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

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. N/A

Yes  No  NA

**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
_____	President	11/28/2021	_____ Date



Jonathan W. Riley

## **EXHIBIT C**

## Just One Word, Incorporated

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

Year Ended June 30, 2021

**Agency Head Name:** Bonnie Riley

<b>Purpose</b>	<b>Amount</b>
Salary	\$83,944
Benefits-insurance	\$0
Benefits-retirement	\$0
Benefits-<list any other here>	\$0
Car allowance	\$0
Vehicle provided by government	\$0
Per diem	\$0
Reimbursements	\$0
Travel	\$0
Registration fees	\$0
Conference travel	\$0
Continuing professional education fees	\$0
Housing	\$0
Unvouchered expenses*	\$0
Special meals	\$0
Repayment of loan proceeds made to the organization.	\$1,950

Agency head does receive a salary.